DURG VISHWAVIDYALAYA, DURG (C.G.)

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SCHEME OF EXAMINATION
&
SYLLABUS
of
M.Com. Semester Exam

UNDER

FACULTY OF COMMERCE

Session 2017-19

(Approved by Board of Studies)
Effective from July 2017

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एम.कॉम. सेमेस्टर परीक्षा
पाठ्यक्रम (सत्र 2017—18 से लागू)

M.Com. I[st] Semester

प्रश्न	प्रश्न पत्र का नाम	पूर्णांक	पेपर
प्रश्नपत्र I Paper I	प्रबंधकीय अर्थशास्त्र Managerial Economics	80 + 20	101
प्रश्नप= II Paper II	वृहत (उच्चतर) लेखांकन Advanced Accounting	80 + 20	102
प्रश्नपत्र III Paper III	आयकर विधान एवं लेखे (Income Tax Law and Accounts)	80 + 20	103
प्रश्नपत्र IV Paper IV	सांख्यिकीय विश्लेषण Statistical Analysis	80 + 20	104
प्रश्नपत्र V Paper V	निगमित विधि संरचना Corporate Legal Framework	80 + 20	105

M.Com. IIst Semester

प्रश्न	प्रश्न पत्र का नाम	पूर्णां	पेपर
प्रश्नपत्र VI Paper VI	व्यवसायिक अर्थशास्त्र Business Economics	80+20	201
प्रश्नपत्र VII Paper VII	विषिश्टिकृत लेखांकन Specialized Accounting	80+20	202
प्रश्नपत्र VIII Paper VIII	कर नियोजन एवं प्रबन्ध (Tax Planning and Management)	80+20	203
प्रश्नपत्र IX Paper IX	उच्चतर सांख्यिकी Advanced Statistics	80 + 20	204
प्रश्नपत्र X Paper X	व्यावसायिक सन्नियम Business Laws	80 + 20	205

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M.Com. I[st] Semester

PAPER-I

MANAGERIAL ECONOMICS M.M. 80+20

OBJECTIVE:

This course develops managerial, perspective to economic fundamentals as aids to decision making under given environmental constraints.

COURSE INPUTS:

UNIT-1 Nature and Scope of Managerial, Economics: Objective of a firm; Economics theory and managerial theory; Managerial economist's role and responsibilities.

UNIT-2 Fundamental economic concepts-incremental principle, opportunity cost principle, discounting principle. equi-marginal principle.

UNIT-3 Demand Analysis: Individual and Market demand functions Law of demand; determinants of demand; Elasticity of demand-its meaning and importance, Price elasticity; income elasticity and cross elasticity; Using elasticity 'in managerial decisions.

UNIT-4 Theory of consumer Choice: Cardinal utility approach, indifference approach, revealed preference and theory of consumer choice under risk; Demand estimation for major consumer durable and non-durable products; Demand forecasting tech. technique.

UNIT-5 Production Theory: Production function-production with one and two variable inputs, Stages of production; Economics of scale; Estimation of production function.

PAPER - II

ADVANCED ACCOUNTING M.M. 80+20

OBJECTIVE:

The .objective of this course is to expose students to accounting issues and practices such as maintenance of company accounts and handling' accounting adjustments.

COURSE INPTS:

UNIT-1 Accounting for issue, Forfeited and redemption of shares and debentures.

UNIT-2 Final accounts and financial statements of companies.

UNIT-3 Accounting issues relative to amalgamation and reconstruction of companies.

UNIT-4 Accounting for holding and subsidiary companies.

UNIT-5 Accounts relating to Liquidation of companies.

REFERENCES.

Beams, F.A. : Advanced Accounting, Prentice Hall, ,New Jersey., Dearden, J. and S.K. Bhattacharya: Accounting for Management, Vikas Publishing House, New Delhi.

Engler, C.L.A Bernstein. and K.R. Lambert: Advanced Accounting, with Chicago. Fischer, P.M.,W.J. Taylor and J.A. Leer: Advanced Accounting, South-Western, Ohio. Gupta. R.L.: Advanced Financial Accounting, S.Chand & Co., New Delhi.

Keiso D.E. and J.J. Weygand: Intermediate Accounting, John Wiley and Sons, NY.

Maheshwari, S.N.: Advanced Accountancy- Vol.II Vikash Publishing House, New Delhi

Monga, J.R. : Advanced Financial Accounting, Mayoor Paperbacks, Noida Narayanaswamy, R: Financial Accounting: A Managerial Perspective, Prentice Hall of India, Delhi.

Neigs, R.F. : Financial Accounting. Tata McGraw Hill, New Delhi.

Shukla, M.G. 'and T.S.Grewal : Advanced Accou'ntancy, Sultan Chand & Co. New Delhi.

Warren, C.S. and P.E. Fess: Principles of Financial and Managerial Accounting, South Western, Ohio.

RECOMMENDED BOOKS: .

1. Plekles and Duakerley : Accountancy
2. Wilson: Company Accounts

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3. Diskson: Accountancy
4. J.R. Batlboi : Advanced Accounting
5. R.R.Gupta: Advanced Accounting
6. S.M. Shukla : Advanced Accounting
7. Shukla and Grewal: Advanced Accounting
8. H Chakravarty : Advanced Accounts
9. Dr.Shukla Avam Agrawal: Advanced Accountancy
10. Dr.S.S. Gupta: Advanced Accounts
11. Dr.Karim,Dr.Khanuja & Pro.Mehata : Advanced Accounting
12. डॉ. करीम, डॉ. खनूजा एवं प्रो.मेहता : वृहत लेखाकर्म
13. जे. के.अग्रवाल तथा आर.के.अग्रवाल : उच्च वित्तीय एवं कम्पनी लेखांकन
14. आर.के.गुप्ता : उन्नत लेखांकन
15. Basu Das : Advanced Accounting

M. Com – 1st Semester

आयकर विधान एवं लेखे (प्रश्नपत्र **& III**)

Income Tax Law and Accounts (Paper – Third)

M.M.: 80

OBJECTIVE

The objective of this course is to help student understand and conceptual framework of Income tax.

Unit – I	**Law relating to Income tax :** Brief study of the main provisions of the Indian Income Tax Act. Important definitions. Income exempted from tax, Residence and Tax liability.
Unit – II	**Calculation of taxable income under the head :** Salary and House property.
Unit – III	**Depreciation and Development allowance, Calculation of taxable Income under the head:** Business and Profession, capital gains, income from other sources.
Unit – IV	Set off and carry forward of losses, Deduction from gross total Income Calculation of taxable Income and tax of an individual, and Hindu undivided Families.
Unit – V	Appeals & Revisions Reference of High Court and Supreme court, offences & penalties, Income tax authorities.

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M. Com – 1st Semester

(Compulsory) Paper - IV (Paper Code.....)

STATISTICAL ANALYSIS M.M.: 80

OBJECTIVE

The Objective of this course is to' help student learn the application of statistical tools and techniques for decision making.

UNIT-1 Statistics - Definitions, Characteristics, Scope and Nature, Functions, limitations, Distrust and misuse importance & Statistical Investigations., Classification & Tabulation,

UNIT-2 Data Sources: Primary and Secondary, Primary data collection techniques, Schedule, Questionnaire and interview & Sources' of Secondary data.

UNIT-3 Dispersion, Co-efficient of variance and skewness, correlation - Karl- Pearsons and spearman's ranking method and Regression analysis, Two variables case.

UNIT-4 Probability Theory: Probability classical, relative and subjective probability, Addition and multiplication probability models - Conditional probability and Baye's Theorem.

UNIT-5 Probability Distributions - Bionomial, poisson and Normal Distributions, Their characteristics and applications.

M. Com – 1st Semester

UNDER MANAGEMENT BOARD

(Compulsory) Paper - V (Paper Code_____)

OBJECTIVE

CORPORATE LEGAL FRAMEWORK M.M.: 80

The Objective of this course is provide knowledge of relevant provisions of various laws influencing business operations.

UNIT-1 The Companies Act, 1956 (Relevant Provisions): Definition, types of companies

Memorandum of association; Articles of.association; Prospectus; Share capital and membership.

UNIT-2 Meetings and resolutions - Company management; Managerial remuneration; Winding up and dissolution of companies.

UNIT-3 The Negotiable Instruments Act, 1881 - Definition, types of negotiable instruments; Negotiation; Holder and holder in due course; payment in due course;

UNIT-4 Endorsement and crossing of cheque; Presentation of negotiable instruments.

UNIT-5 Legal Environment for Security Markets: SESI Act. 1992-organisation and objectives of SESI

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M.Com. II^{s} Semester

PAPER - VI

BUSINESS ECONOMICS M.M. 80+20

OBJECTIVE -

This course develops managerial perspective to economic fundaQ1entals' as aids to decision making under given environmental constraints.

UNIT-1 Cost Theory and Estimation, economic value analysis, Short and long run cost functions- their nature, shape and inter-relationship; Law of variable proportions;-Law of returns to scale.

UNIT-2 Price Determination under Different Market Conditions: Characteristics of different market structures; Price determination and firm's equilibrium in short-run and long-run under perfect competition, monopolistic competition, oligopoly and monopoly,

UNIT-3 Pricing Practices: Methods of price determination in practice, pricing of multiple products; price discrimination; International price discrimination and dumping; Transfer pricing.

UNIT-4 Business Cycles: Nature and phases of la business .cycle; Theories of business cycles-psychological, profit, monetary, innovation, cobweb, Samuelson and Hicks theories.

UNI-5 Inflation: Definition, Characteristics and types; Inflation in terms of demand- pull and cost-push factors; Effects of inflation.

PAPER - VII

SPECIALISED ACCOUNTING M.M. 80+20

OBJECTIVE.

The objective of this course -is to expose students to accounting issues and practices such as maintenance of company accounts and handling accounting adjustments.

UNIT-1 Accounts of General Insurance Companies.

UNIT-2 Accounts of Banking Companies.

UNIT-3 Accounts of Public Utility concerns: Double Accounts System.

UNIT-4 Royalty accounts.

UNIT-5 Investment accounts.

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M. Com – 2nd Semester

कर नियोजन एवं प्रबन्ध (प्रश्नपत्र – VIII)

TAX PLANNING AND MANAGEMENT (Paper – VIII)

M.M. 0: 80

OBJECTIVE –

This course aims at making students conversant with the concept of corporate tax planning and Indian tax laws, as also their implications for corporate management.

Unit – I	**Calculation of taxable Income and tax of** Firm and Companies.
Unit – II	Return of Income, Provisional Regular, Expert and emergency assessment, Re opening of assessment.
Unit – III	Concept of tax Planning ; Tax avoidance and tax evasions ; Tax planning with reference of location, nature and form of organization of new
Unit – IV	Tax planning to capital structure, decision dividend policy ; Inter corporate dividends and bonus shares.
Unit – V	Preparation of income tax returns, Computation of Income tax, Tax deduction at source; Advance payment of tax.

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(Compulsory) Paper - IX (Paper Code_____)

ADVANCE STATISTICS M.M.: 80

OBJECTIVE

The Objective of this course is to help student learn the application of statistical tools and techniques for decision making.

UNIT-1 Statistical Decision Theory: Decision environment, Expected profit under uncertainty and assigning probabilities and utility theory.

UNIT-2 Statistical Estimations. and Testory: Point and interval estimation of population mean, proportion and variance Statistical Testing - Hypothesis and Errors, Sample size - Large and Small Samplingtest Z tests, T Tests & F Tests.

UNIT-3 Association of Attributes : Two Attributes, consistency of data, measurement of Association of Attributes - Percentage method, Co-efficient of Association, Comparison of Actual and (you Ie method) Expected frequency's & Issusery Association. .

UNIT-4 Statistical Quality Control: Causes of Variations in quality characteristics, Quality Control charts-purpose and logic, Process under control and out of control, warning limits, control charts for attributes-fraction defectives and number of defects, Acceptance sampling.

UNIT-5 Interpolation and Extrapolation - Prabolic Bionomial, Newton and long rages method.

(Compulsory) Paper - X (Paper Code .....)

Business Laws

M.M. 80

OBJECTIVE

The Objective of this course is providing knowledge of relevant provisions of various laws influencing business operations.

UNIT-1 SEBI Act-1992: Organization and objectives of SEBI, Functions and Role of SEBI Rights and Power of SEBI.

UNIT-2 MRTP Act 1969: Monopolistic Trade Practice Meaning, essentials, Restrictive Trade Practices - Meaning, Unfair trade practice, MRTP commission offences and Penalties.

UNIT-3 Consumer Protection Act 1986: Needs of Act, Rights of consumers, Objectives of Act., Grievance redressal Machinery, District Forum, State Commission, National Commission.

UNIT-4 FEMA Act 1999: Objectives; Regulation and Management of FEMA, Penalties Appeal.

UNIT-5 W.T.O.: Brief History of WTO, Objectives and Functions, Organisation, W.T.O. and India, Regional groupings, anti-dumping duties and other NTBs, Doha declaration, Dispute settlement system, TRIP, TRIMS and GATS.

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M. Com. III rd Semester (Compulsory Papers)

प्रश्न पत्र	प्रश्नपत्र का नाम	पूर्णांक	पेपर कोड
Paper - I प्रश्नपत्र — I	प्रबन्ध की अवधारणा (Management Concept)	80+20	301
Paper - II प्रश्नपत्र — II	संगठनात्मक व्यवहार (Organisational Behaviour)	80+20	302
Paper - III प्रश्नपत्र — III	उच्चत्तर लागत लेखांकन (Advance Cost Accounting)	80+20	303
Paper - IV प्रश्नपत्र — IV	प्रबंधकीय लेखांकन (Management Accounting)	80+20	304
Paper - V प्रश्नपत्र — V	प्रबंधकीय निर्णय के लिए लेखांकन (Accounting for managerial decision)	80+20	305

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M. Com. IV th Semester

Special attention to the Students. Students are required to select any one Specialization out of four suggested below.

Optional – Specialization

Optional Group – (A) Marketing

Optional Group – (B) Management

Optional Group – (C) Banking and Insurance

Optional Group – (D) Taxation and Accounting

Optional Group – (A) विपणन **(Marketing)**

प्रश्न पत्र	प्रश्नपत्र का नाम	पूर्णांक	पेपर कोड
Paper – A I प्रश्न पत्र– A I	विपणन के सिद्धान्त (Principle of Marketing)	80+20	401
Paper – A II प्रश्न पत्र – A II	विज्ञापन एवं विक्रय प्रबन्ध (Advertising & Sales Management)	80+20	402
Paper – A III प्रश्न पत्र– A III	विपणन अनुसन्धान (Marketing Research)	80+20	403
Paper – A IV प्रश्न पत्र –A IV	अन्तर्राष्ट्रीय विपणन (International Marketing)	80+20	404

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Optional Group – (B) प्रबन्ध **(Management)**

प्रश्न पत्र	प्रश्नपत्र का नाम	पूर्णांक	पेपर कोड
Paper – B I प्रश्न पत्र – B I	वित्तीय प्रबन्ध (Financial Management)	80+20	411
Paper – B II प्रश्न पत्र – B II	कार्मिक प्रबन्ध (Personnel Management)	80+20	412
Paper – B III प्रश्न पत्र– B III	उत्पादन प्रबन्ध (Production Management)	80+20	413
Paper – B IV प्रश्न पत्र– B IV	व्यूहरचना प्रबन्ध (Strategic Management)	80+20	414

Optional Group – (C) बैंकिंग एवं बीमा **(Banking and Insurance)**

प्रश्न पत्र	प्रश्नपत्र का नाम	पूर्णांक	पेपर कोड
Paper – C I प्रश्न पत्र– C I	बैकिंग व्यवहार (Banking Practices)	80+20	421
Paper – C II प्रश्न पत्र– C II	भारत में बैंकिंग संस्थाए (Banking Institution in India)	80+20	422
Paper – C III प्रश्न पत्र– C III	जीवन बीमा (Life Insurance)	80+20	423
Paper – C IV प्रश्न पत्र– C IV	सामान्य बीमा (General Insurance)	80+20	425

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Optional Group – (D) करारोपण एवं लेखांकन **(Taxation and Accounting)**

प्रश्न पत्र	प्रश्नपत्र का नाम	पूर्णांक	पेपर कोड
Paper – D I प्रश्न पत्र– D I	भारत में प्रत्यक्ष कर (Direct Tax in India)	80+20	431
Paper – D II प्रश्न पत्र– D II	अप्रत्यक्ष कर (Indirect Tax)	80+20	432
Paper – D III प्रश्न पत्र– D III	सेवा के क्षेत्र में लेखांकन (Accounting in Service Sector)	80+20	433
Paper – D IV प्रश्न पत्र– D IV	लेखांकन पद्धतियाँ (Accounting Methods)	80+20	434

महत्वपूर्ण नोट :

1. सत्र 2014–15 से एम. कॉम. प्रथम, द्वितीय एवं तृतीय सेमेस्टर में सभी प्रश्न–पत्र अनिवार्य होंगें। उक्त परीक्षा में वैकल्पिक प्रश्न–पत्र चयन की व्यवस्था नहीं होगी।
2. एम. कॉम. चतुर्थ सेमेस्टर में विशिष्टिकरण समूह (A), (B), (C) या (D) में से किसी भी एक वैकल्पिक समूह का चयन कर उस समूह के सभी चार प्रश्न–पत्र अनिवार्य रूप से लेने होंगें।
3. एम. कॉम. चतुर्थ सेमेस्टर में उपरोक्त विशिष्टीकरण समूह के अतिरिक्त 50 अंक की मौखिक परीक्षा तथा 50 अंक का परियोजना प्रतिवेदन(अधिकतम 50 पृष्ठों का) तैयार करना अनिवार्य होगा। यह प्रतिवेदन वाणिज्य या प्रबन्ध विषय से सम्बन्धित होगा।
4. सभी प्रश्न–पत्रों में लिखित परीक्षा 80 अंकों की तथा 20 अंकों की आन्तरिक मूल्यांकन परीक्षा होगी। आन्तरिक मूल्यांकन के अंक परीक्षार्थियों की उपस्थिति, सेमीनार, शोध एवं शैक्षणिक कार्य में भागिता, इकाईवार मूल्यांकन परीक्षा आदि के आधार पर प्रदान किये जायेंगे।
5. आन्तरिक परीक्षा एवं बाह्य परीक्षा में प्रश्नपत्रवार न्यूनतम उत्तीर्णांक 20: होगा। जो अध्यादेश क्रमांक 170 के प्रावधानों के अनुसार बंधनकारी होगा।

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M.Com. Third Semester (Compulsory Paper)

एम. कॉम. तृतीय सेमेस्टर – अनिवार्य प्रश्नपत्र

प्रबन्ध की अवधारणा (प्रश्नपत्र प्रथम)

MANAGEMENT CONCEPT (Paper –First)

M.M. : 80

OBJECTIVE -

The Objective of this course is to help student understand and conceptual framework of management and organizational behaviour .

Unit – I	**Schools of Management Thought :** Scientific, process, human behaviour and social system school; Decision theory school; Quantitative and system school; Contingency theory of management; Functions of a manager.
Unit – II	**Managerial Functions :** Planning - concept, significance, types; Organizing - concept, principles of authority, theories, types of organizations, authority, responsibility, power, delegation, decentralization;
Unit – III	**Staffing; Directing; Coordinating; Control** - nature, process, and techniques.
Unit – IV	**Motivation :** Process of motivation; Theories of motivation - need hierarchy theory, theory X and theory Y, two factor theory, Alderfer's ERG theory, McCleland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory.
Unit – V	**Group Dynamics and Team Development :** Group dynamics - Definition and importance, types of groups, group formation, group development, group composition, group performance factors; Principle-centered approach to team development.

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संगठनात्मक व्यवहार (प्रश्नपत्र द्वितीय)

ORGANIZATIONAL BEHAVIOUR (Paper – Second)

M.M. : 80

OBJECTIVE -

The Objective of this course is to help student understand and conceptual framework of management and organizational behavior.

Unit – I	**Organizational Behaviour :** concept and significance; Relationship between management and organizational behaviour; Emergence and ethical perspective; Attitudes; Perception; Learning; Personality; Transactional analysis.
Unit – II	**Leadership :** Concept; Leadership styles; Theories - trait theory, behavioural theory, Fielder's contingency theory; Harsey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership.
Unit – III	**Organizational Conflict :** Dynamics and management; Sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict; Functional and difunctional organizational conflicts; Resolution of conflict.
Unit – IV	**Interpersonal and Organizational Communication :** Concept of two-way communication; Communication process; Barriers to effective communication; **Types of organizational communication;** Improving communication; Transactional analysis in communication.
Unit – V	**Organizational Development :** Concept; Need for change, resistance to change; Theories of planned change; Organizational diagnosis; Organizational Development intervention.

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M. Com – 3rd Semester

उच्चत्तर लागत लेखांकन (प्रश्नपत्र तृतीय)

ADVANCED COST ACCOUNTING (Paper – Third)

M.M.: 80

OBJECTIVE -

This course exposes the students to the basic concepts and the tools used in cost accounting.

Unit – I	Introduction – Cost Analysis, concepts and classification, Materials control – Techniques of Materials control.
Unit – II	Labour cost – Computation and control, Overheads – Accounting and Control.
Unit – III	Job, Batch, Contract Costing and operating costing.
Unit – IV	Process Costing, Joint products & By – products costing. Uniform costing and Estimate costing.
Unit – V	Budgetary control – Importance of budgets in accounting. Nature of budgetary control, Organization for budgetary control preparation zero base budgeting, performance budgeting. Cash Budget, Production and sales Budget.

Paper – IV

प्रबंधकीय लेखांकन ***(Management Accountin)***

OBJECTIVE

The objective of this course is to acquaint student with the accounting concepts, tools and techniques for managerial decisions.

COURSE INPUTS-

UNIT-1 Introduction of Accounting: Management accounting as a area accounting; Objectives, nature and scope of management accounting, techniques of management accounting, difference between financial accounting, cost accounting and management accounting, Management accounting and managerial decisions; Management accountant's position, role and responsibilities.

UNIT-2 Accounting Plan and Responsibility Centers: Meaning and significance of responsi- bility accounting; Responsibility centers-cost centre, profit centre and investment centre, Problems in transfer pricing, Objectives and determinates of responsibility centers.

UNIT-3 Budgeting.: Definition of Budget; Essentials of budgeting; Types of budgets functional, master etc. .Fixed and' flexible budget

UNIT-4 Standard Costing and Variance Analysis:, Standard costing as a control technique; Setting of standards and their revision; Variance analysis-meaning and importance; ; Kinds of variances and their uses-material, labour and overhead variances; Disposal: of variances; Relevance of variance analysis to budgeting and standard costing.

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UNIT-5 Marginal Costing: Concept of marginal cost; Marginal costing and absorption, costing, Marginal costing versus direct, costing;

REFERENCE

Anthony, Robert: Management Accounting, Tarapore-wala, Mumbai. Barfield, Jessie, Ceily A. Raiborn an-d Michael R. Kenney: Cost Accounting: Traditions and Innovations, South-Western College Publishing, Cincinnati, Ohio. Decoster, Don T. and Elden L. Schafe : Management Accounting: A Decision Emphasis, John Wiley and SO,ns Inc., New York.

Garrison, Ray H. and EricW. Noreen: Managel11el t Accounting, Richard D. Irwin, Chicago. Hansen, Don R. and Maryanne M. Moreen: Management Accounting, South-Western College Publishing, Cincinnati, Ohio.

Horngran, C.T., Gary L. Sundem and William O. Stratton': Introduction to Management Account- ing, Prentice Hall, Delhi.

Horngren, Charles T., George Foster and Srikant M. Dalior: Cost Accounting: A Managerial Emphasis, Prentice Hall, Delhi.

Lall, B.M. and I.C.Jain: Cost Accounting: Principles and Practice, Prentice Hail, Delhi.

Pandey.I.M.: Management Accounting, Vani Publication, Delhi.

Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon: Budgeting, Profit Planning an Control, Prentice Hall, Delhi

BOOKS RECOMMENDED:

1. Anthony Robert N. : Management Accounting
2. Gillet: Management and the account
3. Wills more : Business, Business Budget and Budgetary Control
4. Rose U. Fahri : Higher Management Control
5. Guthmann H.G. : Analsy of finanQial Statement
6. Smith and Ashburn: Financia,l and Administrative Accountancy
7. Pinkless and Duakaraley : Accountancy
8. Manmohan A: Goyal: Management Accounting
9. जे.के.अग्रवाल, आर.के.अग्रवाल : प्रबंधकी लेखांकन
10. ए.पी.गुप्ता : प्रबंधकीय लेखांकन
11. एस.एन.माहेष्वरी : प्रबंध लेखांकन
12. के.जी.गुप्ता : प्रबंधकीय लेखांकन
13. एम.आर.अग्रवाल : प्रबंधकीय लेखांकन
14. पी.मिश्रा : प्रबंध लेखांकन
15. डॉ.बी.पी.अग्रवाल,डॉ.मेहता : प्रबंधकीय लेखाविधि

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M. Com – 3rd Semester

Paper – V

प्रबंधकीय निर्णय के लिए लेखांकन (Accounting for managerial decisions)

OBJECTIVE

The objective of this course is to acquaint student with the accounting concepts, tools and techniques for managerial decisions.

COURSE INPUTS-

UNIT-1 Break-even-analysis; Assumptions and practical applications of break- even-analysis; cost volume profit analysis, Decisions regarding sales-mix, make or buy decisions and discontinuation of a product lineetc.

UNIT-2 Analyzing financial Statements: Method, objects and ratio analysis.

UNIT-3 Cash flow analysis and Fund flow analysis.

UNIT-4 Contemporary Issues in Management Accounting: Value chain analysis; Activity bases costing, Quality costing, Target and life cycle costing.

UNIT-5 Reporting to Management : Objectives of reporting, reporting needs at different mana- gerial levels; Types of ,reports," modes of reporting; reporting at different levels of management.

REFERENCE: .

Anthony, Robert: Management Accounting, Tarapore-wala, Mumbai. Barfield, Jessie,. Ceily A. Raiborn and Michael R. Kenney: Cost Accounting: Traditions and Innovations, South-Westrn College Publishing, Cincinnati, Ohio. Decoster, Don T. and Elden L. Schafe : Management Accounting: A Decision Emphasis, John Wiley and Sons Inc., New York. Garrison, Ray H. and Eric W. Noreen: Management Accounting, Richard D. Irwin, Chicago. Hansen, Don R. and Maryanne M. Moreen: Management Accounting, South-Western College Publishing, Cincin- nati, Ohio.

Horngran, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting; Prentice .Hall, Delhi.

Horngren, Charles T., George Foster and Srikant M. Dalior : Cost Accounting: A Managerial Emphasis, Prentice Hall, Delhi. Lall, B.M. and I.C.Jain : Cost Accounting: Principles and' Practice, Prentice Hall, Delhi. Pandey I.M. : 'Management Accounting, Vani Publication, Delhi.

Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon: Budgeting, Profit Planning and Control, Prentice Hall, Delhi:

BOOKS RECOMMENDED:

16. Anthony Robert N. : Management Accounting
17. Gillet: Management and the account
18. Willsmore: Business, Business Budget and Budgetary Control
19. Rose U. Fahri : Higher Management Control
20. Guthrnann H.G. : Analsy of financial Statement
21. Smith and Ashburn: Financial and Administrative Accountancy
22. Pinkless and Duakaraley : Accountancy.
23. Manmohan A. Goyal: Managemeht Accounting
24. जे.के.अग्रवाल, आर.के.अग्रवाल : प्रबंधकीय लेखांकन
25. ए.पी.गुप्ता : प्रबंधकीय लेखांकन
26. एस.एन.माहेष्वरी : प्रबंध लेखांकन
27. के.जी.गुप्ता : प्रंबंधकीय लेखांकन
28. एम.आर.अग्रवाल : प्रबंधकीय लेखांकन
29. पी.मिश्रा : प्रबंध लेखांकन
30. डॉ.बी.पी.अग्रवाल : डॉ.मेहता :प्रबंधकीय लेखाविधि

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एम.कॉम. चतुर्थ सेमेस्टर – **(M.Com. Fourth Semester)**

विशिष्टिकरणः **(A)** विपणन

Specialization: (A) Marketing

(1) विपणन के सिद्धान्त (प्रश्नपत्र – रू।–प्रथम)

PRINCIPLE OF MARKETING (Paper – : A-First)

M.M.: 80

OBJECTIVE –

The Objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

Unit – I	**Introduction –** Meaning, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Strategic marketing planning – an overview.
Unit – II	**Market Analysis and Selection –** Marketing environment – macro and micro components and their impact of marketing decisions ; Market segmentation and positioning ; Buyer behaviour ; Consumer versus organizational buyers ; Consumer decision – making process.
Unit – III	**Product Decisions –** Concept of a product ; Classification of products ; Major product decisions ; Product line and product mix ; Branding ; Packaging and labeling ; Product lifecycle – strategic implications ; New product development and consumer adoption process.
Unit – IV	**Pricing Decisions –** Factors affecting price determination ; Pricing policies and strategies ; Discounts and rebates.
Unit – V	**Distribution Channels and Physical Distribution Decisions –** Nature, functions, and types of distribution channels ; Distribution channel intermediaries ; Channel management decisions ; Retailing and wholesaling. Physical Distribution Management.

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(1) विज्ञापन एवं विक्रय प्रबन्ध – (प्रश्नपत्र रू । – द्वितीय)

ADVERTISING & SALES MANAGEMENT (Paper: A – Second)

M.M.: 80

Unit – I	**Introduction:** Concept, Scope, Objectives and Functions of Advertising. Role of Advertising in marketing mix and the advertising process. Legal, ethical and social aspect of advertising.
Unit – II	**Pre-launch Advertising Decision:** Determination of target audience, Advertising Media and their choice. Advertising messages, Layout of advertisement and Advertising Appeal, Advertising Copy.
Unit – III	**Promotional Management:** Advertising Department, Role of Advertising Agencies and their Selection, Advertising Budget, Evaluation of Advertising Effectiveness.
Unit – IV	**Personal Selling:** Meaning and Importance of Personal Selling, - Difference between Personal Selling, Advertising and Sales Promotion. Methods and Procedure of Personal Selling.
Unit – V	**Sales Management:** Concept of Sales Management, Objectives and Functions of Sales Managements. Sales Organization, Management of Sales force and Sales force objectives, Sales force Recruitment:- Selection, Training, Compensation and Evaluation.

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(3) विपणन अनुसंधान (प्रश्नपत्र रू । — तृतीय)

MARKETING RESEARCH (Paper: A – Third)

M.M.: 80

Unit – I	Marketing Research: An Introduction ; Marketing Decisions ; Marketing Research and Information System.
Unit – II	Marketing Research Methodology, Research Design.
Unit – III	Organization of Marketing Research. Specialized areas of application of marketing research.
Unit – IV	Specialized Techniques of Marketing Research. Motivation Research.
Unit – V	Advertising Research: Planning and Procedure, New Product Research.

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(4) अनतर्राष्ट्रीय विपणन (प्रश्नपत्र रू। – चतुर्थ)

INTERNATIONAL MARKETING (Paper: A – Fourth)

M.M.: 80

Unit – I	International Marketing; Meaning; Scope, benefits and difficulties of International Marketing: International marketing and Domestic Marketing, reasons for entering International marketing. International marketing environment; Identifying and selecting foreign market.
Unit – II	Foreign market entry mode: Product designing, standardization Vs. Adaptation; Branding, Packaging and Labeling.
Unit – III	Quality issues and after sales service; International pricing; International price quotation; payment terms and methods of payment.
Unit – IV	Promotion of products and services abroad: International channels of distribution; Selection and appointment of foreign sales agents. Logistic decision.
Unit – V	Export policy and practices in India, Trends in India's foreign trade, steps in starting export business; Export finance, documentation and procedure.

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विशिष्टिकरणः (B) प्रबन्ध

Specialization: (B) Management

(1) वित्तीय प्रबन्ध (प्रश्नपत्र–रूठ प्रथम)

FINANCIAL MANAGEMENT (Paper: B -First)

M.M.: 80

OBJECTIVE

The objective of this course is to help students of understand the conceptual framework of financial management, and is applications under various environmental constraints.

COURSE INPUTS

Unit – I	**Financial Management:** Meaning, nature and scope of finance; Finance functions - investment, financing and dividend decisions. **Capital Budgeting :** Nature of investment decisions; Investment evaluation criteria - net present value, internal rate of return, profitability index, payback period, accounting rate of return; NPV and IRR comparison; Capital rationing; Risk analysis in capital budgeting.
Unit – II	**Cost of Capital:** Meaning and significance of cost of capital; Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of capital (weighted); Cost of equity and CAPM.
Unit – III	**Operating and Financial Leverage:** Measurement of leverages; Effects of operating and financial leverage on profit; Analyzing alternate financial plans; Combined financial and operating leverage. **Capital structure Theories:** Traditional and M.M. hypotheses - without taxes and with taxes; Determining capital structure in practice.
Unit – IV	**Dividend Policies :** Issues in dividend decisions, Walter's model, Gordon's model, M-M hypothesis, dividend and uncertainty, relevance of dividend; Dividend policy in practice; Forms of dividends; Stability in dividend policy; Corporate dividend behavior.
Unit – V	**Management of Working Capital:** Meaning, significance and types of working capital; Calculating operating cycle period and estimation of working capital requirements; Financing of working capital and norms of bank finance; Sources of working capital; Factoring services; Various committee reports on bank finance; Dimensions of working capital management. **Management of cash,** and inventory.

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⑵ सेविवर्गीय प्रबन्ध (प्रश्नपत्र रू **B** – द्वितीय)

PERSONNEL MANAGEMENT (Paper: B – Second)

M.M. : 80

Unit – I	Concept, Definition, Importance & Objectives of Personnel Management, Historical Development of Personnel Management, Nature, scope planning, Philosophy and Principles of personnel Management and its relation with behavioral sciences.
Unit – II	Personnel policies, programmers & procedures. Personnel Department; Personnel Functions, Position of personnel Department & Organization of Personnel Management.
Unit – III	Man power planning Recruitment and Selection, Training & Development of Employees & Executives. Promotion, Demotion, Transfers, Absenteeism & Turnover.
Unit – IV	Performance Appraisal and Merit Rutting, Discipline. Job evaluation Wage & Salary Administration, plans of Remuneration & Financial Rewards/Incentive payments.
Unit – V	Employees Fringe Benefits & Services - Safety, Health & Security programmer and welfare. Motivation and Moral.

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(3) उत्पादन प्रबन्ध (प्रश्नपत्र रू **B** – तृतीय)

PRODUCTION MANAGEMNT (Paper: B **– Third)**

M.M.: 80

Unit – I	Fundamentals of production management, Nature, Scope, Functions; Problems, Production and Productivity organizing for production. Types of manufacturing systems.
Unit – II	Production planning, Objectives, Factors affecting Production Planning. Planning future activities, forecasting. Qualitative & Quantative forecasting Methods, long range forecasts, project planning method (P.E.R.T. and C.P.M.) Process planning System. Techniques of process planning: Assembly charts, process charts make or buy analysis.
Unit – III	Process design, Factors affecting design Relation with types of manufacturing plant location and layout: Factors affecting location. Types of plans layout, evaluation of alternative layout.
Unit – IV	Work measurement and work standards Uses of work measurement date, procedure for work measurement. Direct work measurement. Time study, activity sampling, Indirect work measurement: Syntetic timing, Predetermined motion time system, analytical estimating. Methods analysis: Areas of application, Approaches to methods design, Tools for methods analysis, work simplification programme.
Unit – V	Production Control – Control functions: Routing Londing, Scheduling, Despatching, Follow up. Quality control & inspection: place of quality control in modern enterpriss, organisation of qualit control. Statistical quality control, inspection location for inspection, inspection procedure and records, Inspection devices.

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(4) व्यूह रचना प्रबन्ध (प्रश्नपत्र रू **B** – चतुर्थ)

STRATEGIC MANAGEMENT (Paper: B – Fourth)

M.M.: 80

Unit – I	**Concept of Strategy:** Defining strategy, levels at which strategy operates; Approaches to strategic decision making; Mission and purpose, objectives and goals; Strategic business unit (SBU); Functional level strategies. **Environmental Analysis and Diagnosis:** Concept of environment and its components; Environment scanning and appraisal; Organisational appraisal; Strategic advantage analysis and diagnosis, SWOT analysis.
Unit – II	**Strategy Formulation and Choice of Alternatives :** Strategies - modernisation, diversification, integration, Merger, take-over and joint strategies; Turnaround, divestment and liquidation strategies; Process of strategic choice-industry, competitor and SWOT analysis; Factors affecting strategic choice; Generic competitve strategies- cost leadership, differentiation focus, value chain analysis, bench marking, service blue printing.
Unit – III	**Functional Strategies :** Marketing, production / operations and R & D plans and policies. **Functional Strategies :** Personnel and financial plans and policies.
Unit – IV	**Strategy Implementation:** Inter-relationship between formulation and implementation; Issues in strategy implementation; Resource allocation. **Strategy and Structure:** Structural considerations, structures for strategies; Organisational design and change.
Unit – V	**Strategy Evaluation:** Overview of strategic evaluation; Strategic control; Techniques of strategic evaluation and control. **Global Issues in Strategic Management.**

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विशिष्टिकरणः (C) बैंकिंग एवं बीमा

Specialization : (C) Banking and Insurance

(1) बैंकिंग व्यवहार – (प्रश्नपत्र : C – प्रथम)

BANKING PRACTICES (Paper: C – First)

M.M.: 80

OBJECTIVE –

This course enables the students to know the working of the Indian banking system and fundamentals of insurance.

Unit – I	Bank: Concept, Functions and Services, Prohibited Business, Nature of Banking, Qualities of Banker, Bank and Customer Relationship, Concept of Customer, general Relationship, Bankers, Rights and obligations, Termination of Relationship.
Unit – II	Accounts of Customers: Various Customers' Accounts, Opening an account, Nomination facility, Special Types of Customers Minors, Pardanashin Women, Lunatics, Intoxicated Persons, Joint Hindu Family, Limited Companies and Non Trading Concern.
Unit – III	Employment of Bank Funds, Importance of Liquidity, Cash Reserve, Money at call and short notice, Investments, Statutory provisions regarding liquid Assets, Principles of lending, Types of loan, Interest Tax Act.
Unit – IV	Purchase/Discounting of Bills, Legal Position, Bill Market scheme, Lodgment of bills, Vaghul Working Group Report, Letters of Credit, Concept and types, Crossing and endorsements of cheque.
Unit – V	Securities for Advances: General Principles, Advances against Goods, Stock Exchange Securities, Real Estate, Life Policies, Fixed Deposits, Gold, Silver, Bond and Debenture. Lien and Mortgage, Types of mortgage, Hypothecation, pledge.

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(2) भारत में बैंकिंग संस्थाएँ – (प्रश्नपत्र रू C – द्वितीय)

BANKING INSTITUTION IN INDIA (Paper: C – Second)

M.M. : 80

Unit – I	Indian Banking System : Indigenous Bankers, Money Landers, Nationalization of commercial Bank and their Effects, Classification of Banking Institutions, Commercial Banks, Regional Rural Banks, Cooperative Banks.
Unit – II	Development Banking in India: IFCI, ICICI, SIDBI, Credit Guarantee Institutions; Export Credit Guarantee Corporation of India, Deposit Insurance and Credit Guarantee Corporation of India.
Unit – III	R.B.I. : Organization, function, Central Banking functions, Promotional functions, Control of credit by RBI, NBFC and RBI, Commercial Banks and RBI, Power of RBI.
Unit – IV	Banking Regulation Act 1949: Important features, Forms of Business of a Bank, Regulation for Capital, Control over Management, Restrictions on loans and advances winding up of a Banking Company, Amalgamation of Banks.
Unit – V	Emerging trends in Banking Sector: Narasimham Committee Report, Committee on Banking Sector Reforms, Bridge Loan and Privatization of Banks and its impact.

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(3) जीवन बीमा–(प्रश्नपत्र रू C – तृतीय)

LIFE INSURANCE (Paper: C – Third)

M.M. : 80

Unit – I	**Life insurance : introduction**, History of life insurance, Utility, Object, Characteristics and importance of life insurance, procedure of getting life insurance, non – medical insurance, Insurance of sub – standard lives, insurance of female lives and Minors.
Unit – II	**Life insurance policy:** Conditions and kinds of Life insurance policies, some important plans of life insurance.
Unit – III	**Premium and Annuity:** Elements of premium; methods of premium computation, Natural premium plan, level premium plan, Gross and net premium, Loading mortality table – meaning, characteristics and importance in life insurance; Kinds of mortality table. Annuity: meaning, objects, advantages and kinds of annuity, annuity Vs Life insurance.
Unit – IV	Life Insurance agent and his working, settlements of Life insurance clamis. Guidelines and procedures, Organisation and management of life insurance corporation of India, working and progress.
Unit – V	Privatization of Life insurance in India, Insurance Regulatory & Development Authority Act, 1999, - powers and functions of authority.

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(4) सामान्य बीमा – (प्रश्नपत्र रू C –चतुर्थ)

GENERAL INSURANCE (Paper: C – Fourth)

M.M. : 80

Unit – I	**Introduction : Origin and Development of Insurance :** Advantages, Importance and Functions of Insurance, Fundamental principles of Insurance – insurable interest, almost good faith, other principles – indemnity, subrogation, contribution, mitigating of loss warranties, Proximate cause etc.
Unit – II	**Classification and Re-insurance:** General Principles, various methods of re-insurance, under insurance, Over-insurance, double insurance Classification and organisation of Insurance.
Unit – III	**Marine Insurance:** Introduction, Evolution & Development of marine insurance. Necessary elements of marine insurance contract Peril & Scope of marine insurance. Procedure of Taking out Marine Insurance Policy, kinds of Marine insurance Policies, Computation of Marine Insurance Premiums and Returns, Marine Losses – Total loss, Actual and Constructive, Partial Loss – particular average loss and general average loss, Settlements of Claims and Recoveries, Salvage and Particular Charges.
Unit – IV	**Fire insurance :** Physical and moral haxards, functions of fire insurance, history of fire insurance ; principles of fire insurance, meaning of fire, characteristics of fire insurance, contract rights of insurer under a fire insurance contract, procedure of fire insurance policy, fire policy conditions, settlement of claims.
Unit – V	**Miscellaneous Insurance:** Personal accident Insurance, Motor, employer's liability fidelity guarantee, burglary, livestock, crop. And workmen's compensation insurance, Cattle Export Risks; Engineering; Aircraft insurance.

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विशिष्टिकरणः (D) करारोपण एवं लेखांकन

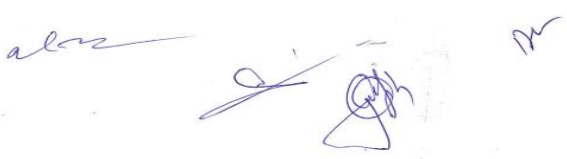
Specialization: (D) Taxation and Accounting

(1) भारत में प्रत्यक्ष कर (प्रश्नपत्र रू D – प्रथम)

DIRECT TAX IN INDIA (Paper: D – First)

M.M.: 80

Unit – I	Basic Concepts and Definitions, Residential Status and Tax incidence. Exempted Income, Deemed Income, Clubbing of Income, Deductions under Section – 80.
Unit – II	Computation of Tax Liabilities of Individual. Taxation on Agriculture Income.
Unit – III	Return of Income and Assessment, Various Types of Return, types of Assessment.
Unit – IV	Advance payment of Tax, Tax Deducted at Source, Penalties and Prosecution, Refund of Excess Payment.
Unit – V	Income Tax Authorities, Appeal and Revisions, Settlement of cases.



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(2) अप्रत्यक्ष कर (प्रश्नपत्र रू D – द्वितीय)

INDIRECT TAX (Paper: D – Second)

M.M. : 80

Unit – I	Concepts of Indirect Taxes, Basic conditions of Excise liability, Concept of goods, Excisable goods, Manufacture, Manufacturer. Principles of Classification.
Unit – II	Valuation of Excisable goods, Definition of Assessable Value, Inclusion and exclusion from Assessable Value, Maximum Retail Price Valuation.
Unit – III	Assessment Procedure, Demand, Refund and Appeal. Central Excise Value Added Tax Credit System (CENVAT). C.G.VAT
Unit – IV	Nature of customs duty, Types of customs duties, valuation for customs, duty, inclusion and exclusion, valuation under customs act, Procedures for import and export under Custom Duty.
Unit – V	Export incentives, Duty drawback, Powers of customs officers, penalties, confiscation of goods.

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(सेवा के क्षेत्र में लेखांकन (प्रश्नपत्र: D–तृतीय)

Accounting in Service Sector (Paper: D – Third)

M.M.: 80

Unit – I	Accounts of Hotel Companies – Introductions, Sources of Income, Heads of Expenditures, Cash Book, Visitor's ledger, final accounts. Accounting for Transport Undertaking – Introduction – Railways, Trams and Buses, Roadways, Shipping. Preparation of Daily Log book and final accounts (Problems on roadways only)
Unit – II	Accounts for Hospitals – Introduction, preparation of final accounts, capital and revenue expenditure, OPD and IPD register. Accounts of Professional people.
Unit – III	Accounting for educational institutions – General cash book, Collection Ledger, Donors Register, Stock book Register, Salary and wages Register, Types of Govt. Grants and its accounting, Annual statement of accounts.
Unit – IV	Accounts of Co-operative Societies – Accounts of Agricultural Farms.
Unit – V	Government Accounting: Basic principles of government Accounting, Commercial Accounting Vs Government Accounting, Consolidated funds contingency fund and public Accounts.

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(4) लेखांकन पद्धतियाँ (प्रश्नपत्र : D – चतुर्थ)

Accounting Methods (Paper: D – Fourth)

M.M. : 80

Unit – I	Preparation of Accounts from incomplete records and single entry system.
Unit – II	Branch Accounts – Independent and foreign branch. Departmental accounts.
Unit – III	Lease Accounts, Social Accounting.
Unit – IV	Accounting for Price level changes. Human Resource Accounting.
Unit – V	Insolvency Accounts. (Individual and firm).

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