

BILASPUR UNIVERSITY
(2016 – 17)

M.Com – I Semester

Paper I	Managerial Economics	80 + 20
Paper II	Advanced Accounting	80 + 20
Paper III	Management Accounting	80 + 20
Paper IV	Statistical Analysis	80 + 20
Paper V	Corporate Legal Framework	80 + 20

M.Com – II Semester

Paper VI	Business Economics	80 + 20
Paper VII	Specialised Accounting	80 + 20
Paper VIII	Accounting for Managerial Decision	80 + 20
Paper IX	Advance Statistics	80 + 20
Paper X	Business Law	80 + 20

बिलासपुर विश्वविद्यालय, बिलासपुर (छ0ग0)

एम.कॉम. सेमेस्टर परीक्षा

पाठ्यक्रम (सत्र 2016-17 से लागू)

M.Com – I Semester

प्रश्न पत्र	प्रश्न पत्र का नाम	पूर्णांक	पेपर कोड
प्रश्न पत्र I Paper I	प्रबंधकीय अर्थशास्त्र Managerial Economics	80 + 20	
प्रश्न पत्र II Paper II	वृहत (उच्चतर) लेखांकन Advanced Accounting	80 + 20	
प्रश्न पत्र III Paper III	प्रबंधकीय लेखांकन Management Accounting	80 + 20	
प्रश्न पत्र IV Paper IV	सांख्यिकीय विश्लेषण Statistical Analysis	80 + 20	
प्रश्न पत्र V Paper V	निगमित विधि संरचना Corporate Legal Framework	80 + 20	

M.Com – II Semester

प्रश्न पत्र	प्रश्न पत्र का नाम	पूर्णांक	पेपर कोड
प्रश्न पत्र VI Paper VI	व्यवसायिक अर्थशास्त्र Business Economics	80 + 20	
प्रश्न पत्र VII Paper VII	विशिष्टिकृत लेखांकन Specialised Accounting	80 + 20	
प्रश्न पत्र VIII Paper VIII	प्रबंधकीय निर्णयों के लिए लेखांकन Accounting for Managerial Decision	80 + 20	
प्रश्न पत्र IX Paper IX	उच्चतर सांख्यिकी Advance Statistics	80 + 20	
प्रश्न पत्र X Paper X	व्यावसायिक सन्नियम Business Law	80 + 20	

M.Com. Ist Semester (2016-17)

PAPER –I

Managerial Economics

M.M. 80+20

OBJECTIVE :

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

COURSE INPUTS:

- Unit – 1 Nature and Scope of Managerial Economics: Objective of a firm, Managerial Economist's role and responsibilities.
- Unit – 2 Utility theory, 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 forecasting 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

ADVANCE 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 INPUTS:

- Unit – 1 Accounting for issue, Forfeited and redemption of share and debentures.
- Unit – 2 Final accounts and financial statements of companies.
- Unit – 3 Accounting issues relative of amalgamation and reconstruction of companies.
- Unit – 4 Valuation of Share and Goodwill.
- 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 Publication House, New Delhi.
- Engler, C.L.A. Bernstein and K.R. Lambert: Advance Accounting, with Chicago. Fisher, P.M., W.J. Taylor and J.A. Leer: Advance Accounting, South-Western, Ohio. Gupta, R.L.: Advance Financial Accounting, S.Chand & Co., New Delhi.
- Keiso D.E. and J.J. Weugand: Intermediate Accounting, John Wiley and Sons, NY. Maheshwari, S.N. : Advance Accounting – Vol. II Vikash Publishing House, New Delhi
- Monga, J.R. : Advance Financial Accounting, Mayoor Paperbacks, Noida Narayanaswamy, R: Financial Accounting: A Managerial Perspective, Prentice Hall of India, Delhi.
- Negis, R.F. : Financial Accounting, Tata McGraw Hill, New Delhi.
- Shukla, M.G. and T.S. Grewal: Advance Accountancy, 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
3. Diskson: Accountancy
4. J. R. Batlboi : Advanced Accounting
5. R.R. Gupta : Advanced Accounting
6. S.M. Shukla: Advanced Accounting
7. Shukla & Gerewal : 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. खूनजा एवं प्रो. मेहता : वृहत लेखाकर्म
13. जे. के. अग्रवाल तथा आर.के. अग्रवाल: उच्च वित्तीय एवं कर्पी लेखांकन
14. आर. के. गुप्ता : उन्नत लेखांकन
15. Basu Das : Advanced Accounting

**PAPER –III
MANAGEMENT ACCOUNTING**

M.M. 80+20

OBJECTIVE :

The objective of this course is to acquaint student with the accounting concept, 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 decision: Management accountant's position, role and responsibilities.
- Unit – 2 Accounting Plan and Responsibility Centers: Meaning and significance of responsibility accounting; Responsibility centers-cost center, profit center and investment center, problems in transfer pricing, Objective and determinants of responsibility centers.
- Unit – 3 Budgeting: Definition of Budget; Essentials of budgeting; Types of budgets functional, master etc. fixed and flexible budget, Budgetary control, Zero-base budgeting; Performance budgeting..
- Unit – 4 Standard Costing and Variance Analysis: Standard costing as a control technique; setting of standards and their revision; Variance analysis-meaning and importance; Kind of variances and their uses-material, labour and overhead variances; Disposal: of variances; Relevance of variance analysis to budgeting and standard costing.
- Unit – 5 Marginal Costing: Concept of marginal cost; Marginal costing and absorption, costing, Cost-volume-profit analysis.

REFERENCES.

- Anthony, Robert; Management Accounting, Tarapore-wala, Mumbai. Barfield, Jessie, Ceily A. Raiborn and 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 sons., New York. Garrison, Ray H and Ericw. Noreen: Management Accounting, Richard D. Irwin, Chicago. Hansen, Don R. and Masyanne M. Moreen: Management Accounting, South-Western college Publishing, Cincinnati, Ohio.
- Harngran, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Practice Hall, Delhi.
- Horngren, Charles T., George Foster and Srikant M. Dalior: Cost Accounting: A Managerial Emphasis, Prentice Hall, Delhi.
- Lal, 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.

Recommended Books:

1. Anthony Robert N. : Management Accounting
2. Gillet: Management and the account.
3. Wills more: Business Budget and Budgetary Control.
4. Rose U. Fahri: Higher Management Control.
5. Guthmann H.G. : Analysis of Financial Statement.
6. Sumit and Ashburn: Fihnancial and Administrative Accounting
7. Pinkless and Duakaraley : Accountancy
8. Manmohan A: Goyal : Management Accounting.
9. जे. के. अग्रवाल, आर. के. अग्रवाल : प्रबंधकीय लेखांकन
10. ए.पी.गुप्ता: प्रबंधकीय लेखांकन
11. एस.एन.माहेश्वरी : 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

(Compulsory) PAPER –IV (Paper Code.....) STATISTICAL ANALYSIS

M.M. 80+20

OBJECTIVE :

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

COURSE INPUTS:

- Unit – 1 Statistics- Definition, 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 Grafical and Diagrametic Presentation of Data.

**(Compulsory) PAPER –V (Paper Code.....)
CORPORATE LEGAL GRAMWORK**

M.M. 80+20

OBJECTIVE :

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

COURSE INPUTS:

- Unit – 1 The Companies Act, 1956 (Relevant Provisions) : Definition, type of companies Memorandum of association; Prospectus; Share capital and membership.
- Unit – 2 Meeting and resolutions – Company management; Managerial remuneration: Winding up and dissolution of companies.
- Unit – 3 The Negotiable Instrument Act, 1881 – Definition, type 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: SEBI Act, 1992-organisation and objectives of SEBI.

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**M.Com. IInd Semester
PAPER –VI
BUSINESS ECONOMICS**

M.M. 80+20

OBJECTIVE :

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

COURSE INPUTS:

- Unit – 1 Central problem of an economy. Law of variable proportions. Cost and Revenue Analysis.
- 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, 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 Business Cycle; Theories of business Cycles, monetary, Innovation, Cobwed, Samuelson and Hicks theories.
- Unit – 5 Inflation: Definition, characteristics and types; Inflation in terms of demand-pull and Cost-push factors; Effect 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.

COURSE INPUTS:

- 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.

PAPER –VIII
ACCOUNTING FOR MANAGERIAL DECISIONS

M.M. 80+20

OBJECTIVE :

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

COURSE INPUTS:

- Unit – 1 Break-even-analysis; Assumptions and practical applications of break-even –analysis; Decisions regarding sales-mix, make or buy decisions and discontinuation of a product line etc..
- 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 managerial levels: Types of report, modes of reporting; reporting at different levels of management.

REFERENCES.

Anthony, Robert: Management Accounting, Tarapore-wala, Mumbai; Barfield, Jessie, Ceily A. Raiborn and Michael, R. Kenney: Cost Accounting: Traditions and Innovations, South –western college Publishing, Cincinnati, ohio, Decoster, Don T. and Elden L. Schafer: Management Accounting: A decision Emphasis, John Wiley and sons., New York, Garrison, Ray H and Ericw, Noreen: Management Accounting, Richard D. Irwin, Chicago, Hansen, Don R. and Masyanne M. Moreen: Management Accounting, South-Western college Publishing, Cincinnati, ohio, Harngran, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Practice Hall, Delhi, Horngren, Charles T., George Foster and Srikant M. Dalior: Cost Accounting: A Managerial Emphasis, Prentice Hall, Delhi, Lal, B.M. and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall, Delhi, Pandey L.M. : Management Accounting, Vani Publication, Delhi, Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon: Budgeting, Profit Planning and control, prentice Hall Delhi.

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4. Rose U. Fahri: Higher Management Control.
5. Guthmann H.G. : Analysis of Financial Statement.
6. Sumit and Ashburn: Fihnancial and Administrative Accounting
7. Pinkless and Duakaraley : Accountancy
8. Manmohan A: Goyal : Management Accounting.
9. जे. के. अग्रवाल आर. के. अग्रवाल . प्रबंधकीय लेखांकन

M. Com. Semester

10. ए.पी.गुप्ता : प्रबंधकीय लेखांकन
11. एस.एन.माहेश्वरी : 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

(Compulsory) PAPER –IX (Paper Code.....)

ADVANCE STATISTICS

M.M. 80+20

OBJECTIVE :

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

COURSE INPUTS:

- Unit – 1 Statistical Decision Theory: Decision environment, Expected profit under uncertainty and assigning probabilities and utility theory.
- Unit – 2 Sampling method, Chi-Square test and goodness of fit, Test of Hypothesis.
- Unit – 3 Association of Attributes : (Two Attributes) consistency of data, measurement of Association of Attributes – Percentage method, Co-efficient of 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 - Parabolic, Binomial, Newton and Langrange method.

(Compulsory) PAPER –X (Paper Code.....)

BUSINESS LAWS

M.M. 80+20

OBJECTIVE :

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

COURSE INPUTS:

- Unit – 1 SEBI Act 1992: Organisation 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.H.O. : Brief History of WTO, Objectives and Functions, organization, W.T.O. and India, Regional groupings, anti-dumping duties and other NIBs, Doha declaration, Dispute settlement, TRIP, TRIMPS and GATS.

BILASPUR UNIVERSITY, BILASPUR

M.Com. IIIrd Semester (Compulsory Papers)

प्रश्न पत्र	प्रश्न पत्र का नाम	पूर्णांक	पेपर कोड
प्रश्न पत्र I Paper I	प्रबंध की अवधारणा (Management Concept)	80 + 20	
प्रश्न पत्र II Paper II	संगठनात्मक व्यवहार (Organisational Behaviour)	80 + 20	
प्रश्न पत्र III Paper III	उच्चतर लागत लेखांकन (Advance Cost Accounting)	80 + 20	
प्रश्न पत्र IV Paper IV	आयकर विधान एवं लेखे (Income Tax Law and Accounts)	80 + 20	
प्रश्न पत्र V Paper V	कर नियोजन एवं प्रबंध (Tax Planning and Management)	80 + 20	

M.Com. IVth Semester

Special attention to the students. Students are required to select 'any one' Specialization out of Three suggested below:

Choice Based – Specialization

- Optional Group – (A) **Marketing**
- Optional Group – (B) **Management**
- Optional Group – (C) **Banking and Insurance**

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

प्रश्न पत्र	प्रश्न पत्र का नाम	पूर्णांक	पेपर कोड
प्रश्न पत्र-A I Paper - A I	विपणन के सिद्धान्त (Principal of Marketing)	80 + 20	
प्रश्न पत्र-A II Paper - A II	विज्ञापन एवं विक्रय प्रबन्ध (Advertising & Sales Management)	80 + 20	
प्रश्न पत्र-A III Paper - A III	विपणन अनुसन्धान (Marketing Research)	80 + 20	
प्रश्न पत्र-A IV Paper - A IV	अन्तर्राष्ट्रीय विपणन (International Marketing)	80 + 20	

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

प्रश्न पत्र	प्रश्न पत्र का नाम	पूर्णांक	पेपर कोड
प्रश्न पत्र-B I Paper - B I	वित्तीय प्रबंध (Financial Management)	80 + 20	
प्रश्न पत्र-B II Paper - B II	कार्मिक प्रबन्ध (Personal Management)	80 + 20	
प्रश्न पत्र-B III Paper - B III	उत्पादन प्रबन्ध (Production Management)	80 + 20	
प्रश्न पत्र-B IV Paper - B IV	व्यूहरचना प्रबन्ध (Strategic Management)	80 + 20	

प्रश्न पत्र	प्रश्न पत्र का नाम	पूर्णांक	पेपर कोड
प्रश्न पत्र-C I Paper - C I	बैंकिंग व्यवहार (Banking Practices)	80 + 20	
प्रश्न पत्र-C II Paper - C II	भारत के बैंकिंग संस्थाएँ (Banking Institution in India)	80 + 20	
प्रश्न पत्र-C III Paper - C III	जीवन बीमा (Life Insurance)	80 + 20	
प्रश्न पत्र-C IV Paper - C IV	सामान्य बीमा (General Insurance)	80 + 20	

महत्वपूर्ण नोट:

- सत्र 2016-17 से एम.कॉम. प्रथम, द्वितीय एवं तृतीय सेमेस्टर में सभी प्रश्न-पत्र अनिवार्य होंगे। उक्त परीक्षा में वैकल्पिक प्रश्न-पत्र चयन की व्यवस्था नहीं होगी।
- एम.कॉम. चतुर्थ सेमेस्टर में विशिष्टीकरण समूह (A), (B) या (C) में से किसी भी एक वैकल्पिक समूह का चयन कर उस समूह के सभी चार प्रश्न-पत्र निवार्य रूप से लेने होंगे।
- 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 प्रबंध विषय से संबंधित होगा।
- 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।
- आन्तरिक परीक्षा एवं बाह्य परीक्षा में प्रश्नपत्रवार न्यूनतम उत्तीर्णांक 36% होगा। जो अध्यादेश क्रमांक 170 के प्रावधानों के अनुसार बंधनकारी होगा।

M.Com. Third Semester (Compulsory Paper)

एम.कॉम. तृतीय सेमेस्टर – अनिवार्य प्रश्नपत्र

प्रबंध की अवधारणा (प्रश्नपत्र प्रथम)

MANAGEMENT CONCEPT (Paper – First)

M.M.: 80+20

OBJECTIVE –

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

Unit – I	School of Management Thought : Scientific, process, human behavior and social system school; Decision theory school; Quantitative and system school; Contingency theory of management; Functions of 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 X and Y, two factors theory, Alderfer's ERG theory, McClelland's learned need theory, Victory 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.

संगठनात्मक व्यवहार (प्रश्नपत्र-द्वितीय)

ORGANIZATIONAL BEHAVIOUR (Paper – Second)

M.M.: 80+20

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 behavior; Emergence and ethical perspective; Attitude; 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 system of leadership;
Unit – III	Organizational Conflict: Dynamics and management: Sources, patterns, Levels and types of conflict; Traditional and modern approaches to conflict; Functional and dysfunctional organizational conflict; 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.

उच्चतर लागत लेखांकन (प्रश्नपत्र-तृतीय)

ADVANCED COST ACCOUNTING (Paper – Third)

M.M.: 80+20

OBJECTIVE –

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

Unit – I	Introduction – Cost Analysis, concept and classification, Materials control- Techniques of Materials Control.
Unit – II	Labour Cost: Computation and control, Overheads – Accounting and Control.
Unit – III	Contract Costing and Operating Costing.
Unit – IV	Process Costing, Joint products & By – Products costing. Unit Costing
Unit – V	Budgetary Control: Importance of budgets in accounting. Nature of budgetary control. Organization for budgetary control preparation of fixed and variable budgets. Cash Budgets, Production and Sales Budgets.

आयकर विधान एवं लेखे (प्रश्नपत्र-चतुर्थ)

INCOME TAX AND ACCOUNTS (Paper – Fourth)

M.M.: 80+20

OBJECTIVE –

The objective of this course is to help students 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 definition. 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.
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, Income from other sources
Unit – V	Appeals & Revisions Reference of High Court and Supreme Court, offences & Penalties, Income tax authorities

कर नियोजन एवं प्रबन्ध (प्रश्नपत्र-पंचम)

TAX PLANNING AND MANAGEMENT (Paper – Fifth)

M.M.: 80+20

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 evasions; Tax planning with reference of location, nature and form of organization of new business.
Unit – IV	Tax planning to capital structure, decision dividend policy; Inter corporate dividends and bonus shares
Unit – V	Preparation of income tax return, computation of Income tax, Tax deduction at source; Advance payment of tax

एम.कॉम. चतुर्थ सेमेस्टर – (M.Com. Foruth Semester)

विशिष्टीकरण : (A) विपणन

Specialization : (A) Marketing

(1) विपणन के सिद्धान्त (प्रश्नपत्र : A –प्रथम)

PRINCIPAL OF MARKETING (Paper -: A-First) M.M.: 80+20

OBJECTIVE –

The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environment 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 decision; Market segmentation and positioning; Buyer behavior; Consumer versus organizational buyers; Consumer decision – making process.
Unit – III	Product Decision – Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labeling; Product lifecycle – strategic implication; 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.

(2) विज्ञापन एवं विक्रय प्रबन्ध (प्रश्नपत्र : A –द्वितीय)

ADVERTISING & SALES MANAGEMENT (Paper -: A-second)

M.M.: 80+20

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.

(3) विपणन अनुसंधान (प्रश्नपत्र : A –तृतीय)

MARKETTING RESEARCH (Paper: A- Third)

M.M.: 80+20

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

(4) अन्तर्राष्ट्रीय विपणन (प्रश्नपत्र : A –चतुर्थ)

INTERNATIONAL MARKETING (PAPER : A -Fourth)

M.M.: 80+20

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 agent. 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.

विशिष्टिकरण : (B) प्रबन्ध

Specilization : (B) Management

(1) वित्तीय प्रबन्ध (प्रश्नपत्र : B प्रथम)

FINANCIAL MANAGEMENT (Paper: B- First)

OBJECTIVE

M.M:80+20

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

COURSE INPUTS

Unit- I	Financial Management: Meaning, nature and scope of finance; Finance function- 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 operation and financial leverage on profit; Analysing 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 behaviour.
Unit – V	Management of Working Capital: Meaning, significance and types of working capital; Calculating operating cycle period and estimation of working capital requirement: Financing of working capital and norms of bank finance; Sources of working capital; Factoring services; various committee reports on bank finance; Dimension of working capital management. Management of cash, and inventory.

(2) सेविवर्गीय प्रबन्ध (प्रश्नपत्र : B द्वितीय)
PERSONNEL MANAGEMENT (Paper: B- Second)

M.M:80+20

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 behavioural sciences.
Unit - II	Personnel policies, programmes & 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 Routing, Discipline, Job evaluation wage & Salary Administration, plans of Remuneration & Financial Rewards/Incentive payments.
Unit - V	Employees Fringe Benefits & Services- Safety, Health & Security programme and welfare. Motivation and Moral.

(3) उत्पादन प्रबन्ध (प्रश्नपत्र : B तृतीय)
PRODUCTION MANAGEMENT (Paper: B - Third)

M.M:80+20

Unit - I	Fundamentals of production management, Nature, Scope, Function: Problems, Production and Productivity organizing for production, Types of manufacturing systems.
Unit - II	Production planning, Objective, Factors affecting Production Planning, Planning future activities, forecasting, Qualitative & Quantities 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 mark or buy analysis.
Unit - III	Process design, Factors affecting design Relation with types of manufacturing plan location and layout: Factory affecting location, Types of plans layout, evolution of alternative layout.
Unit - IV	Work measurement and work standards uses of work measurement data, procedure for work measurement, Direct work measurement, Time study, activity sampling, Indirect work measurement: Synthetic 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 Loading, Scheduling, and Dispatching, Follow up, Quality control & inspection: place of quality control in modern enterprises, organisation of quality control, Statistical quality control, inspection location for inspection, inspection procedure and records, Inspection devices.

(4) व्यूह रचना प्रबन्ध (प्रश्नपत्र : B चतुर्थ)
STRATEGIC MANAGEMENT (Paper: B- Fourth)

M.M:80+20

Unit - I	Concept of Strategy: Defining strategy, levels at which strategy operates: Approaches to strategic decision making; Mission and purpose, objective and goals; Strategic business unit (SBU); Function 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 competitive 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 evolution; Strategic control: Techniques of strategic evaluation and control. Global Issues in Strategic Management.

विशिष्टिकरण : (C) बैंकिंग एवं बीमा

Specialization: (C) Banking and Insurance

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

BANKING PRACTICES (Paper: C- First)

M.M:80+20

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 Customer's Accounts, Opening an account, Nomination facility, Special Type of Customers Minors, Pardanashin woman, 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 Principal, Advances against Goods, Stock Exchange Securities, Real Estate, Life Policies, Fixed Deposits, Gold, Silver, Bond and Debenture, Lien and Mortgage, Type of mortgage Hypothecation, pledge.

(2) भारत में बैंकिंग संस्थाएं : (प्रश्नपत्र : C द्वितीय)

BANKING INSTITUTION IN INDIA (Paper: C- Second)

M.M:80+20

Unit - I	India Banking System: Indigenous Banking, 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: IFCL, 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.

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

LIFE INSURANCE (Paper: C- Third)

M.M.: 80+20

Unit - I	Life insurance : introduction, History of life insurance, Utility, Object, Characteristics and important of life insurance, procedure of getting life insurance, non- medical insurance, Insurance of sub- standard lives, insurance of female lives and minor.
Unit - II	Life insurance policy : Conditions and kinds of Life insurance policies, some important plans of life insurance.
Unit - III	Premium and Annuity : Element 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, object, advantage and kinds of annuity, annuity Vs Life insurance.
Unit - IV	Life Insurance agent and his working, settlements of Life insurance claims. 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.

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

GENERAL INSURANCE (Paper: C- Fourth)

M.M:80+20

Unit - I	Introduction : Origin and Development of Insurance: Advantages, Importance and Function of Insurance, Fundamental principles of Insurance- insurable interest, utmost 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 Charge.
Unit - IV	Fire Insurance : Physical and moral hazards, functions of fire insurance, history of fire insurance; principle of fire insurance, meaning of fire, characteristics of fire insurance, contract right 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, live stock, crop, And workmen's compensation insurance, Cattle Export Risk; Engineering; Aircraft insurance.