



शहीद महेन्द्र कर्मा विश्वविद्यालय, बस्तर जगदलपुर (छ.ग.)

**SHAHEED MAHENDRA KARMA VISHWAVIDYALAYA, BASTAR
JAGDALPUR, CHHATTISGARH**

Syllabus

M.COM.

(Semester Pattern)

Session 2021-22

SHAHEED MAHENDRA KARMA VISHWAVIDYALAYA, BASTAR, JAGDALPUR
SESSION 2021-22

Syllabus, Course Structure and Scheme of Examination of
MASTER OF COMMERCE (M.COM.)
2 Year/4 Semester Postgraduate Degree Programme/Course
(SEMESTER EXAMINATION PATTERN)
FOR REGULAR STUDENTS ONLY
Under the Faculty of Commerce

For Affiliated Colleges of Shaheed Mahendra Karma Vishwavidyalaya, Bastar, Jagdalpur

M.COM. FIRST SEMESTER				
Paper No.	Title of Papers (Compulsory Papers)	Marks		
		External	Internal	Total
I	प्रबंधकीय अर्थशास्त्र (Managerial Economics)	80	20	100
II	वृहत (उच्चतर) लेखांकन (Advanced Accounting)	80	20	100
III	आयकर विधान एवं लेखे (Income Tax Law and Accounts)	80	20	100
IV	सांख्यिकीय विश्लेषण (Statistical Analysis)	80	20	100
V	निगमित विधि संरचना (Corporate Legal Framework)	80	20	100
Total		400	100	500
M.COM. SECOND SEMESTER				
Paper No.	Title of Papers (Compulsory Papers)	Marks		
		External	Internal	Total
I	व्यवसायिक अर्थशास्त्र (Business Economics)	80	20	100
II	विशिष्टीकृत लेखांकन (Specialized Accounting)	80	20	100
III	कर नियोजन एवं प्रबन्ध (Tax Planning and Management)	80	20	100
IV	उच्चतर सांख्यिकी (Advanced Statistics)	80	20	100
V	व्यावसायिक सन्नियम (Business Laws)	80	20	100
Total		400	100	500
M.COM. THIRD SEMESTER				
Paper No.	Title of Papers (Compulsory Papers)	Marks		
		External	Internal	Total
I	प्रबंध की अवधारणा (Management Concept)	80	20	100
II	संगठनात्मक व्यवहार (Organisational Behaviour)	80	20	100
III	उच्चतर लागत लेखांकन (Advance Cost Accounting)	80	20	100
IV	प्रबंधकीय लेखांकन (Managemnt Accounting)	80	20	100
V	प्रबंधकीय निर्णय के लिये लेखांकन (Accounting for managerial decision)	80	20	100
Total		400	100	500

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M.COM. FOURTH SEMESTER

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

M.COM. FOURTH SEMESTER OPTIONAL GROUP (A) MARKETING (विपणन)				
Paper No.	Title of Papers (Compulsory Papers)	Marks		
		External	Internal	Total
I	विपणन के सिद्धान्त (Principle of Marketing)	80	20	100
II	विज्ञापन एवं विक्रय प्रबन्ध (Advertising & Sales Management)	80	20	100
III	विपणन अनुसन्धान (Marketing Reserch)	80	20	100
IV	अन्तर्राष्ट्रीय विपणन (International Marketing)	80	20	100
Total		320	80	400
M.COM. FOURTH SEMESTER OPTIONAL GROUP (B) MANAGEMENT (प्रबंध)				
Paper No.	Title of Papers (Compulsory Papers)	Marks		
		External	Internal	Total
I	वित्तीय प्रबंध (Financial Management)	80	20	100
II	कार्मिक प्रबंध (Personnel Management)	80	20	100
III	उत्पादन प्रबंध (Production Management)	80	20	100
IV	व्यूहरचना प्रबंध (Strategic Management)	80	20	100
Total		320	80	400
M.COM. FOURTH SEMESTER OPTIONAL GROUP (C) BANKING AND INSURANCE (बैंकिंग एवं बीमा)				
Paper No.	Title of Papers (Compulsory Papers)	Marks		
		External	Internal	Total
I	बैंकिंग व्यवहार (Banking Practices)	80	20	100
II	भारत में बैंकिंग संस्थाएं (Banking Institution in India)	80	20	100
III	जीवन बीमा (Life Insurance)	80	20	100
IV	सामान्य बीमा (General Insurance)	80	20	100
Total		320	80	400

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M.COM. FOURTH SEMESTER				
OPTIONAL GROUP (D) TAXATION AND ACCOUNTING (करारोपण एवं लेखांकन)				
Paper No.	Title of Papers (Compulsory Papers)	Marks		
		External	Internal	Total
I	भारत में प्रत्यक्ष कर (Direct Tax in India)	80	20	100
II	एकीकृत वस्तु एवं सेवा कर (Integrated Goods & Service Tax)	80	20	100
III	सेवा के क्षेत्र में लेखांकन (Accounting in Service Sector)	80	20	100
IV	लेखांकन पद्धतियाँ (Accounting Methods)	80	20	100
Total		320	80	400

महत्वपूर्ण नोटः

1. एम.कॉम. प्रथम, द्वितीय एवं तृतीय सेमेस्टर में सभी प्र"न-पत्र अनिवार्य होंगे। उक्त परीक्षा में वैकल्पिक प्र"न-पत्र चयन की व्यवस्था नहीं होगी।
2. एम. कॉम. चतुर्थ सेमेस्टर में वि"िष्टिकरण समूह (A), (B), (C), या (D) में से किसी भी एक वैकल्पिक समूह का चयन कर उस समूह के सभी चार प्र"न-पत्र अनिवार्य रूप से लेने होंगे।
3. एम. कॉम. चतुर्थ सेमेस्टर में उपरोक्त वि"िष्टिकरण समूह के अतिरिक्त 50 अंक की मौखिक परीक्षा तथा 50 अंक का परियोजना प्रतिवेदन (अधिकतम 50 पृष्ठों का) तैयार करना होगा। यह प्रतिवेदन वाणिज्य या प्रबंध विषय से संबंधित होगा।
4. सभी प्र"न-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 प्र"नपत्रवार न्यूनतम उत्तीर्णांक 20% होगा। जो अध्यादे"ी क्रमांक 170 के प्रावधानों के अनुसार बंधनकारी होगा।

**M.COM.
(Semester Pattern)
SEMESTER - I
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. |

**M.COM.
(Semester Pattern)
SEMESTER - I
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.

- Bears, 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 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 and Grewal: Advanced Accounting
8. H Chakravarty : Advanced Accounts
9. Dr.Shukla Avam Agrawal: Advanced Accountancy
10. Dr.S.S. Gupta: Advanced Accounts Dr.Karim, Dr.Khanuja & Pro. Mehata: Advanced Accounting
11. डॉ. करीम, डॉ. खनूजा एवं प्रो.मेहता : वृहत लेखाकर्म
12. जे.के. अग्रवाल तथा आर.के. अग्रवाल : उच्च वित्तीय एवं कम्पनी लेखांकन
13. Basu Das: Advanced Accounting

M.COM.

(Semester Pattern)

SEMESTER-I

PAPER - III

INCOME TAX LAW AND ACCOUNTS

M.M.: 80+20

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.
(Semester Pattern)
SEMESTER - I
PAPER - IV
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.

- UNIT-1** Statistics - Definitions, Characteristics, Scope and Nature, Functions, limitations, Distort 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 - Binomial, poisson and Normal Distributions, Their characteristics and applications.

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SESSION 2021-22

M.COM.
(Semester Pattern)
SEMESTER - I
PAPER - V
CORPORATE LEGAL FRAMEWORK

M.M.: 80+20

OBJECTIVE

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 |
| UNIT-2 | Memorandum of association; Articles of. association; Prospectus; Share capital and membership. |
| UNIT-3 | Meetings and resolutions - Company management; Managerial remuneration; Winding up and dissolution of companies. |
| UNIT-4 | The Negotiable Instnments Act, 1881 - Definition, types of negotiable instruments; Negotiation; Holder and holder in due course; payment in due course; Endorsement and crossing of cheque; Presentation of negotiable instruments. |
| UNIT-5 | Legal Environment for Security Markets: SESI Act. 1992-organisation and objectives of SESI |

**M.COM.
(Semester Pattern)
SEMESTER - II
PAPER - I
BUSINESS ECONOMICS**

M.M. 80+20

OBJECTIVE -

This course develops managerial perspective to economic fundamentals' 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 the business cycle; Theories of business cycles psychological, profit, monetary, innovation, cobweb, Samuelson and Hicks theories.
- UNIT-5** Inflation: Definition, characteristics and types; Inflation in terms of demand pull and cost push factors; Effects of inflation.

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SESSION 2021-22

M.COM.
(Semester Pattern)
SEMESTER - II
PAPER - II
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.

M.COM.
(Semester Pattern)
SEMESTER - II
PAPER - III
TAX PLANNING AND MANAGEMENT

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 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.

M.COM.
(Semester Pattern)
SEMESTER - II
PAPER - IV
ADVANCED 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.

- 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 Sampling test 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 le 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, Apoep tance sampling.
- UNIT-5** Interpolation and Extrapolation - Prabolic Bionomial, Newton and long rages method.

**M.COM.
(Semester Pattern)
SEMESTER - II
PAPER - V
BUSINESS LAWS**

M.M. 80

OBJECTIVE

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

- | | |
|---------------|--|
| UNIT-1 | SEBI Act-1992: Organization and objectives of SHBI, 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 redressed Machinery, District Forum, State Commission, National Commission. |
| UNIT-4 | FEMA Act 1999: Objectives; Regulation and Management of EEMA, Penalties Appeal. |
| UNIT-5 | W.T.O.: Brief History of WTO, Objectives and Functions, Organisation, W.r.o. and India, Regional groupings, anti-dumping duties and other NIBs, Doha declaration, Dispute settlement system, TRIP, TRIMS and GATS. |

OBJECTIVE -

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

- UNIT-I Schools of Management Thought:** Scientific, process, human behavior 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, McClelland'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.

**M.COM.
(Semester Pattern)
SEMESTER - III
PAPER - II**

ORGANIZATIONAL BEHAVIOUR

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 Behavior:** concept and significance; Relationship between management and organizational behavior; Emergence and ethical perspective; Attitudes; Perception; Learning: Personality; Transactional analysis.
- UNIT - II Leadership :** Concept; Leadership styles; Theories - trait theory, behavioral theory, Fielder's contingency theory; Harsey and Blanchard's situational theory; Managerial grid; Liker'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.
(Semester Pattern)
SEMESTER - III
PAPER - III
ADVANCED COST ACCOUNTING

M.M.: 80+20

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 - II** 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.

**M.COM.
(Semester Pattern)
SEMESTER - III
PAPER - IV**

MANAGEMENT ACCOUNTING

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 responsibility 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, laour 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, Marginal costing versus direct, costing;

REFERENCE

- Anthony, Robert: Management Accounting, Tarapore-wala, Mumbai. Barfield, Jessie, Ceily A. Raibom 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 Sons Inc., New York.
- Garrison, Ray H. and Ericw. Noreen: Managelllel t Accounting, Richard D. Irwin, Chicago. Hansen, Don R. and Maryanne M. Moreen: Management Accounting, South-Western College Publishing, Cincinnati, Ohio.
- Horngren, C.T., Gary L. Sundem and William O. Stratton': Introduction to Management Accounting, Prentice Hall, Delhi.
- Homgren, 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 Practic, Prentice Hail, Delhi. Pandey. I.M.: Management Accounting, Vani Publication, Delhi. Welsch Glenn A., Ronald W. Hilton and Paul N. Gondon: 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.: Analyst of financial Statement
6. Smith and Ashburn: Financial and Administrative Accountancy
7. Pinkless and Duakaraley: Accountancy
8. Manmohan A: Goyal: Management Accounting
9. Dr. Seeba Kapil: Management Account.
10. जे.के. अग्रवाल, आर.के. अग्रवाल : प्रबंधकीय लेखांकन
11. ए.पी. गुप्ता : प्रबंधकीय लेखांकन
12. एस.एन. माहे"वरी : प्रबंध लेखांकन
13. के.जी. गुप्ता : प्रबंधकीय लेखांकन
14. एम.आर. अग्रवाल : प्रबंधकीय लेखांकन
15. पी. मिश्रा : प्रबंध लेखांकन
16. डॉ. बी.पी. अग्रवाल, डॉ. मेहता : प्रबंधकीय लेखाविधि

**M.COM.
(Semester Pattern)
SEMESTER - III
PAPER - V**

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 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 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-Western 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, Cincinnati, Ohio.
- Homgran, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting; Prentice Hall, Delhi.
- Homgren, Charles T., George Foster and Srikant M. Dalor: Cost Accounting: A Managerial Emphasis, Prentice Hall, Delhi. Iall, 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:

1. Anthony Robert N. : Management Accounting
2. Gillet: Management and the account
3. Willsmore: Business, Business Budget and Budgetary Control
4. Rose U. Fahri : Higher Management Control
5. Guthmann H.G.: Analsy of financial Statement
6. Smith and Ashburn: Financial and Administrative Accountancy
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. माहे"वरी : 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

**M.COM.
(Semester Pattern)
SEMESTER – IV
SPECIALIZATION:
OPTIONAL GROUP (A) - MARKETING
PAPER - I
PRINCIPLE OF MARKETING**

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 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 - Consumer behavior; 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.

M.COM.

(Semester Pattern)

SEMESTER – IV

SPECIALIZATION:

OPTIONAL GROUP (A) - MARKETING

PAPER - II

ADVERTISING & SALES MANAGEMENT

M.M.: 80+20

- UNIT-1** **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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M.COM.
(Semester Pattern)
SEMESTER – IV
SPECIALIZATION:
OPTIONAL GROUP (A) - MARKETING
PAPER - III
MARKETING RESEARCH

M.M.: 80+20

- UNIT-1** Marketing Research: An Introduction; Marketing Decisions; 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 Techniques of Marketing Research. Motivation Research.
- UNIT -V** Advertising Research: Planning and Procedure, New Product Research.

**M.COM.
(Semester Pattern)
SEMESTER – IV
SPECIALIZATION
OPTIONAL GROUP (A) - MARKETING
PAPER - IV
INTERNATIONAL MARKETING**

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 Labelling.
- 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.

**M.COM.
(Semester Pattern)
SEMESTER – IV
SPECIALIZATION
OPTIONAL GROUP (B) - MANAGEMENT
PAPER - I
FINANCIAL MANAGEMENT**

M.M.: 80+20

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** **Divident 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 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.

**M.COM.
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SEMESTER – IV
SPECIALIZATION
OPTIONAL GROUP (B) - MANAGEMENT
PAPER - II
PERSONNEL MANAGEMENT**

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 behavioral 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, Absentecism & Turnover.
- UNIT-IV** Performance Appraisal and Merit Rating, Discipline. Jobevaluation 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.

**M.COM.
(Semester Pattern)
SEMESTER – IV
SPECIALIZATION
OPTIONAL GROUP (B) - MANAGEMENT
PAPER - III
PRODUCTION MANAGEMNT**

M.M.: 80+20

- 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, longrange 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 qualitt control. Statistical quality control, inspection location for inspection, inspection procedure and records, Inspection devices.

**M.COM.
(Semester Pattern)
SEMESTER – IV
SPECIALIZATION
OPTIONAL GROUP (B) - MANAGEMENT
PAPER - IV
STRATEGIC MANAGEMENT**

M.M.: 80+20

- 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; Organizational appraisal; Strategic advantage analysis and diagnosis, SWOT analysis.
- UNIT-II** **Strategy Formulation and Choice of Alternatives :** Strategies - modernization, 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; Organizational design and change.
- UNIT -V** **Strategy Evaluation:** Overview of strategic evaluation; Strategic control; Techniques of strategic evaluation and control.
Global Issues in Strategic Management.

**M.COM.
(Semester Pattern)
SEMESTER – IV
SPECIALIZATION
OPTIONAL GROUP (C) – BANKING AND INSURANCE
PAPER - I
BANKING PRACTICES**

M.M.: 80+20

OBJECTIVE –

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

- UNIT-1** 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, E-Banking, Mobile Banking & Green Banking system.
- 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, Hypothication, pledge.

**M.COM.
(Semester Pattern)
SEMESTER – IV
SPECIALIZATION
OPTIONAL GROUP (C) – BANKING AND INSURANCE
PAPER - II
BANKING INSTITUTION IN INDIA**

M.M.: 80+20

- 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.

**M.COM.
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SEMESTER – IV
SPECIALIZATION
OPTIONAL GROUP (C) – BANKING AND INSURANCE
PAPER - III
LIFE INSURANCE**

M.M.: 80+20

- 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 claims. Guidelines and procedures, Organization 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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SEMESTER – IV
SPECIALIZATION
OPTIONAL GROUP (C) – BANKING AND INSURANCE
PAPER - IV
GENERAL INSURANCE**

M.M.: 80+20

- UNIT-I** **Introduction : Origin and Development of Insurance :** Advantages, Importance and Functions 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 organization 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 hazards, 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, live stock, crop. And workmen's compensation insurance, Cattle Export Risks; Engineering; Aircraft insurance.

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M.COM.
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SEMESTER – IV
SPECIALIZATION
OPTIONAL GROUP (D) – TAXATION AND ACCOUNTING
PAPER - I
DIRECT TAX IN INDIA

M.M.: 80+20

- 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.

**M.COM.
(Semester Pattern)
SEMESTER - IV
SPECIALIZATION
OPTIONAL GROUP (D) – TAXATION AND ACCOUNTING
PAPER – II
INTEGRATED GOODS AND SERVICE TAX**

M.M.: 80+20

- UNIT-I** Observation & Introduction of GST Act-2017, Nature, Important Definitions, Levy And Collection of Tax, Taxation And Exemption of Tax, Registration Procedure, Meaning & Probability of Supply.
Assessment of Tax in GST, List of Tax free & Taxable Goods, E Billing.
- UNIT-II** Electronic Commerce (E-Commerce), Job Work, Inputs Tax Credits, Concept of Input Service Distributors in GST, Procedure of Returns & Checking of Inputs Tax Credit. Valuation & Checking of Accounting, Payable & Refunds, Demand & Recovery, Appeals & Amendment in GST, Advance Judicial Decisions, Composition Scheme, E Way Billing.
- UNIT-IV** Organization & Administrative Structure, Settlement Commission, Appointment of Officer, Inspection, Searching, Confiscations (Seizure) & Arrest, Offences & Penalties, Prosecution & Compounding.
- UNIT-V** Observation of GST Act, Place of Services & Supply, Fronted Business Procedure on GST Portal, Miscellaneous Provisions.

M.COM.

(Semester Pattern)

SEMESTER - IV

SPECIALIZATION

OPTIONAL GROUP (D) – TAXATION AND ACCOUNTING

PAPER – III

ACCOUNTING IN SERVICE SECTOR

M.M.: 80+20

- 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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SEMESTER - IV
SPECIALIZATION
OPTIONAL GROUP (D) – TAXATION AND ACCOUNTING
PAPER – IV
ACCOUNTING METHODS

M.M.: 80+20

- 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).