MAHARAJA AGRASEN INTERNATIONAL COLLEGE, RAIPUR (C.G.)

(B+ Grade by NAAC Affiliated to Pt. Ravishankar Shukla University, Raipur)

Academic Year

2021-22

Syllabus for M. Com I

Department of Commerce

Department of Commerce
Academic Year 2021-22

पं. रविशंकर शुक्ल विश्वविद्यालय, रायपुर (छत्तीसगढ़)
एम.कॉम. सेमेस्टर परीक्षा

पाठ्यक्रम (सत्र 2019-20 से लागू)

M.Com. Ist Semester

प्रश्न पत्र	प्रश्न पत्र का नाम	पूर्णांक	पेपर कोड
प्रश्नपत्र 1 Paper 1	प्रबंधकीय अर्थशास्त्र Managerial Economics	80 + 20	101
प्रश्नपत्र 11 Paper 11	वृहत (उच्चतर) लेखांकन Advanced Accounting	80 + 20	102
प्रश्नपत्र 111 Paper 111	आयकर विधान एवं लेखे (Income Tax Law and Accounts)	80 + 20	103
प्रश्नपत्र 1V Paper 1V	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 पत्र	प्रश्न पत्र का नाम	पूर्णांक	पेपर कोड
प्रश्नपत्र VI Paper VI	व्यावसायिक अर्थशास्त्र Business Economics	80+20	201
प्रश्नपत्र VII Paper VII	विशिष्टिकृत लेखांकन Specialised 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 सन्निदम Business Laws	80 + 20	205

① 05.07.19

Department of Commerce
Academic Year
2021-22
M.Com. I Semester

Name of the Program: **M.Com.**		Program Code:
Name of the Course: **Managerial Economics**		Max Marks: **75**
Course Code: **101**	Total Duration- **100 Hrs**	(Internal: + External:)

Course Objective:

1. The objective of this course is to develop the ability to apply the concepts, tools and techniques of economics in analysing and interpreting business decisions.
2. Using economical tools to analyze business situations
3. To enhance knowledge regarding how to apply economic principles to solve business problems.

Unit	Topic	Duration (In Hours)	Marks
1	Introduction, Nature, and Scope of Managerial Economics. Economics: Objective of a Firm. Economics Theory and Managerial theory	20	15
2	Managerial economist's Role and Responsibilities Fundamental Economic Concept- Incremental Principle Opportunity Cost Principle Discounting Principle and Equi-Marginal Principle	20	15
3	Demand Analysis: Individual and Market Demand Functions, Law of Demand Determinants of Demand, Elasticity of Demand Meaning and Importance of Elasticity of Demand Price Elasticity, Income Elasticity and Cross Elasticity of Demand. Using elasticity in managerial decisions	20	15
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. Demand forecasting tech. technique.	20	15
5	Production Theory: Production Function-Production with one and two variable inputs, Stages of Production, Economics of Scale, Estimation of Production Function.	20	15

Course Outcome:

1. To Enhance Knowledge regarding using economic ideas for crisis management.
2. Facilitating demand analysis and demand forecasting.
3. Knowledge about Allocating scarce resources for optimizing return
4. To increase the Knowledge of students how to Pursue the larger objectives of the firm other than profit maximization

References:

1. John P. Gould. Jr. and Edward P. 1 azear: Micro economic theory. All India Traveller, Delhi. (English medium)
2. Koutsoyianni A.: Modern Microeconomics: Macmillan, New Delhi. (English medium)
3. Khan Faroog A: Business and Society: S. Chand. Delhi (English medium)
4. Misra S.K. and Puri. V K. Indian Economy: Himalaya Publishing House, New Delhi. (English medium S. M. L. Jhingan: Micro Economics. Vrinda publication. Delhi. (Both English and Hindi medium)
5. Dr. J. K. Juin: Business Economics: Madhya Pradesh Hindi Granth Academy. Bhopal. (Hindi medium)
6. Dr. V.C. Sinha: Business Economics: SBPD Publishing House. Agra. (Both English and Hindi medium)
7. Dr. Jai Prakash Misra: Business Economics: Sahitya Bhawan Publication. Agra. (Hindi medium)

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Department of Commerce
Academic Year
2021-22
M.Com. I Semester

Name of the Program: **M.Com**.		Program Code:
Name of the Course: **Advanced Accounting**		Max Marks: **100**
Course Code: **102**	Total Duration- 60 **Hr**	(Internal: **20** + External: **80**)

Course Objective:
1. Understand the accounting treatment for valuation of goodwill and shares.
2. Students appraise about the application of company accounting knowledge in preparation of financial statements of Companies.
3. Impart the students, knowledge about accounting treatment of corporate undertakings restructuring.

Syllabus

Unit	Topic	Duration (In Hours)	Marks
1	Accounting for issue Forfeiture and redemption of shares and debentures.	12	16
2	Final accounts and financial statements of companies	12	16
3	Accounting issue relative to amalgamation and reconstruction of companies.	12	16
4	Accounting for holding and subsidiary companies.	12	16
5	Accounts relating to Liquidation of companies	12	16

Course Outcome:
1. Understanding the concept of Equity Shares Issue at Par, at Premium and at Discount & Forfeiture and Re-issue.
2. To learn the Pre -incorporation, Post - incorporation & Preparation of Final accounts of companies.
3. Learn about the Alteration of share capital and internal reconstruction

References:

1. Dr. S.M. Shukla & Dr. K.L. Gupta
2. Dr. S.S. Khanuja & Karim

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Department of Commerce
Academic Year
2021-22
M.Com. I Semester

Name of the Program: **M.Com**		Program Code:
Name of the Course: **Income Tax & Law**		Max Marks: **100**
Course Code: **103**	Total Duration- **58 Hr**	(Internal:**20** + External: **80**)

Course Objective:

1. To enable the students to identify the basic concepts, definitions and terms related to Income Tax.
2. To enable the students to determine the residential status of an individual and scope of total income
3. To enable the students to compute income under various heads namely income from salaries, house property, business/ profession, capital gains and income from other sources.

Syllabus

Unit	Topic	Duration (In Hours)	Marks
1	Law relating to income tax Main provision, income tax act, definition, Exempted income tax act Residence & tax liability	12	16
2	Calculation of taxable income Salary House property	11	16
3	Calculation of taxable income Business and profession Capital gains Other sources	12	16
4	Set off & carry forward of losses Deduction from gross total income	12	16
5	Calculation of taxable income & tax of an individual Appeal & revisions penalties Income tax authorities	11	16

Course Outcome:

1. Students would identify the technical terms related to Income Tax.
2. Students would determine the residential status of an individual and scope of total income.
3. Students would compute income from salaries, house property, business/profession, capital gains and income from other sources.
4. Students would compute the net total income of an individual.

References:

1. Dr. H.C. Mehrotra
2. Dr. S.P. Goyal

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Department of Commerce
Academic Year
2021-22
M.Com. I Semester

Name of the Program: M.Com.		Program Code:
Name of the Course: **Statistical Analysis**		Max Marks: **80**
Course Code: **104**	Total Duration- **50 Hr**	(Internal :**20**+External: **80**)

Course Objective:
1. To help students learn the application of statistical tools and techniques for decision making.
2. To study the various facts and problems in the field of research.
3. Its help to organise, summarised and analysis of numerical data.

Syllabus

Unit	Topic	Duration (In Hours)	Marks
1	Statistics Definitions, characteristics, scope and nature and functions. Statistical Investigation Classification and tabulation	10	16
2	Data Sources: Primary and Secondary Data Data Collection techniques, schedule. Questionnaire and interview.	10	16
3	Dispersion and coefficient of variance. Skewness Correlation Regression analysis.	10	16
4	Probability Theory Addition and multiplication probability models.	10	16
5	Probability Distribution: Binomial, Poisson and normal distribution	10	16

Course Outcome:
1. To learn the basic tools and formula of statistic.
2. To use the statistical tools in field of research.
3. To use the various formula and concept of dispersion and skewness and models of probability models.

References:
1. Dr. S.M. Shukla
2. Dr. Rajeev Bansal

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Department of Commerce
Academic Year
2021-22
M.COM. I Semester

Name of the Program: **M.Com**		Program Code:
Name of the Course: **Corporate Legal Framework**		Max Marks: **100**
Course Code: **105**	Total Duration- **45 Hrs.**	(Internal:**20** + External: **80**)

Course Objective:

1. Legal Frameworks in business is a module that provides an insight into and an understanding of the workings of business organizations, including their formation and effect, operations and management.
2. To assist the students in understanding corporate laws affecting the operations of a business enterprise.

Unit	Topic	Duration (In Hours)	Marks
1	The company act 2013, types of companies Memorandum of Association, Articles of Association Prospectus Share capital & Members	9	16
2	Meetings & Resolutions – Company Management Managerial Remuneration Winding up & dissolution	9	16
3	Negotiable instruments Act 1881- Definition, types, Holder & holder in due course Negotiation	9	16
4	Endorsement & crossing of cheque, Presentation of negotiable instruments	9	16
5	Legal Environment for security markets, SEBI Act 1992, Objective & organization	9	16

Course Outcome:
1. Students should be able to demonstrate the ability to apply both in theory and in practice the Constitutional Law knowledge in legal practice of law.
2. Students should be able to write effective illegal context and knowledge.

References:
1. Dr. G.K. Varshney
2. Dr. S.M. Shukla

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Academic Year

2021-22

Syllabus for M. Com

Department of Commerce

पं. रविशंकर शुक्ल विश्वविद्यालय, रायपुर (छत्तीसगढ़)
एम.कॉम. सेमेस्टर परीक्षा

पाठ्यक्रम (सत्र 2019–20 से लागू)

M.Com. I° Semester

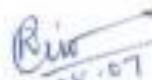| प्रश्न पत्र	प्रश्न पत्र का नाम	पूर्णांक	पेपर कोड
प्रश्नपत्र 1 Paper I	प्रबंधकीय अर्थशास्त्र Managerial Economics	80 + 20	101
प्रश्नपत्र 11 Paper II	वृहत (उच्चतर) लेखांकन Advanced Accounting	80 + 20	102
प्रश्नपत्र 111 Paper III	आयकर विधान एवं लेखे (Income Tax Law and Accounts)	80 + 20	103
प्रश्नपत्र 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. II° Semester

प्रश्न पत्र	प्रश्न पत्र का नाम	पूर्णांक	पेपर कोड
प्रश्नपत्र VI Paper VI	व्यवसायिक अर्थशास्त्र Business Economics	80+20	201
प्रश्नपत्र VII Paper VII	विशिष्टिकृत लेखांकन Specialised Accounting	80+20	202
प्रश्नपत्र VIII Paper VIII	कर नियोजन एवं प्रबंध (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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Department of Commerce
Academic Year
2021-22
M.Com. Second Semester

Name of the Program: M.Com.		Program Code:
Name of the Course: **Business Economics**		**Max Marks: 75**
Course Code : 201	**Total Duration- 60 Hrs.**	**(Internal : + External: 75)**

Course Objective: To acquaint these students with the principal of business economics as are applicable in business

1. To make student understand the demand and supply analysis in business applications.
2. To understand the pricing and output decisions under various market structure.
3. To Help Students Understand Factors of Production as a separate head and its uses in practical economics.

Unit	Topic	Duration (In Hours)	Marks
1	Cost theory and Estimation Functions and relationship Law of Variable Proportion Law of Returns to Scale	12	16
2	Price Determination Market Structure Perfect Competition Price determination under perfect competition in short -run Price determination under perfect competition in long -run Monopolistic Competition Oligopoly and monopoly	12	16
3	Pricing Practice: price determination International price discrimination Transfer Pricing	12	16
4	Business Cycles: Nature and phases of business cycles Theories of Business cycle Coweb, Samuelson and Hicks theories.	12	16
5	Inflation: Definition, Characteristics and types Inflation in terms of demand pull and cost-push factors: Effects of inflation	12	16

Course Outcome:

1. To familiarize the students with the basic concept of microeconomics.
2. To familiarize students with the production and cost structure under different stages of production.
3. To help students understand and apply the various decision tools to understand the market structure.

References:

1. Modern Economic Theory Dewett, K. K S. Chand Publication 23rd Edition
2. Managerial Economics Dwivedi, D. N Vikas Publication 8 th Edition
3. Business Economics Adhikary, M Excel Books, New Delhi 2 nd
4. Edition Managerial Economics Chopra, O. P Tata McGraw Hill, New Delhi 3 rd Edition
5. Managerial Economics Debabrata Dutta PHI 2 nd Edition
6. Micro Economic Theory M. L. Jhingan Vrinda Publications(P) Ltd 7 th Edition

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Department of Commerce
Academic Year
2021-22
M.Com. Second Semester

Name of the Program: **M.Com.**		Program Code:
Name of the Course: **Specialized Accounting**		Max Marks: **100**
Course Code: **202**	Total Duration- **90 hrs.**	(Internal :**20** + External:**80**)

Course Objective:

1. The main object of Specialised Accounting is to enable the students to develop awareness about Specialized Accounting in conformity with the latest provisions of the **Companies Act, 2013.**
2. The objective of this course is to expose students to accounting issues and practices such as maintenance of company account and handling accounting adjustments.
3. Understanding the methods of presenting financial statements under double accounting system.

Unit	Topic	Duration (In Hours)	Marks
1	Accounts of General Insurance Companies	18	16
2	Accounts of Banking Companies	18	16
3	Accounts of Public Utility concerns: Double Accounts System.	18	16
4	Royalty Accounts	18	16
5	Investment Accounts	18	16

Course Outcome:

1. To provide a systematic and rigorous learning and exposure to Banking and Finance related disciplines
2. Provide working knowledge of accounting principles and procedures for recording Of transactions related to corporate entities, and for preparing the corporate accounts And statements in accordance with the statutory requirements.
3. Understanding the advanced aspects of accounting related to foreign branch and insurance company.

References:

1. Dr. S.M. Shukla & Dr. K.L. Gupta
2. Dr. S.S. Khanuja& Karim

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Department of Commerce
Academic Year
2021-22
M.Com. Second Semester

Name of the Program: **M.Com.**		Program Code:
Name of the Course: **Tax Planning & Management**		Max Marks: **80**
Course Code: **203**	Total Duration: **65 Hrs.**	(Internal:**20**+External: **80**)

Course Objective:

1. To make the students aware of the corporate tax laws of India.
2. Understanding the corporate tax laws and use it for tax planning.
3. To make the students aware of what business income is and when it gets taxed.
4. The course also provides students with knowledge the difference between tax avoidance and tax planning.
5. To enable the students about Return of Income and Assessment, Penalties and Prosecutions and Appeals and Revisions.

Unit	Topic	Duration (In Hours)	Marks
1	calculation of taxable income and tax of firm and companies	13	16
2	Return of income, provisional regular, expert and emergency assessment, reopening of assessment.	13	16
3	concept of tax planning, tax avoidance and tax evasion, tax planning with reference of location nature and form of organisations of new	13	16
4	Tax planning to capital structure, decision dividend policy inter corporate dividend and bonus share	13	16
5	preparation of income tax returns, computation of income, text deduction at source, advance payment of tax	13	16

Course Outcome:

1. Students will be able to identify the difference between tax evasion, tax avoidance and tax planning and tax management and how the provisions in the corporate tax laws can be used for tax planning.
2. Students of the course will be able to explain different types of incomes and their taxability and provisions in respect of Free Trade Zone, Infrastructure Sector, Backward areas.
3. Students will be able to outline the corporate tax laws and their provisions related tofinancial and managerial decisions.
4. Students will able to plan tax in relation to setting up new business.

5. Students will be able to file the returns and assessment independently

References:

1. Tax Planning & Management Textbook Binding – 1 January 2007, Nirupam Publication by Dr. B.K. Agarwal (Author), Dr. Rajeev Agarwal (Author)
2. Direct Taxes (Law & Practice) Dr. Vinod K. Singhania & Dr. Kapil Singhania Taxmann's October,2020 (Assessment year 20-21 & 21-22)
3. Systematic Approach to Income tax Dr. Girish Ahuja & Dr. Ravi Gupta Wolters Kluwer 42nd
4. Students guide to Income tax including GST Dr. Vinod K. Singhania & Dr. Monica Singhania

MAHARAJA AGRASEN INTERNATIONAL COLLEGE

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Department of Commerce
Academic Year
2021-22
M.Com. Second Semester

Name of the Program: **M.Com.**		Program Code:
Name of the Course: **Advance Statistics**		Max Marks: **80**
Course Code: **204**	Total Duration: **65 Hrs.**	(Internal:**20**+External: **80**)

Course Objective:

6. To help students learn the application of statistical tools and techniques for decision making.
7. To study the various facts and problems in the field of research.
8. Its help to organize, summarized and analysis of numerical data.

Unit	Topic	Duration (In Hours)	Marks
1	Statistical Decision Theory Expected profit under uncertainty and assigning probabilities theory.	13	16
2	Statistical Estimation and Testory Sample size: T test, F Test and Z Test	13	16
3	Association of Attributes Co efficient of association Comparison between actual and expected frequency	13	16
4	Statistical Quality control Control charts for attributes.	13	16
5	Interpolation and extrapolation: Parabolic, Binomial and Newton method.	13	16

Course Outcome:

1. To learn the basic tools and formula of statistic.
2. To use the statistical tools in field of research.
3. To use the various formula and concept of dispersion and skewness and models of probability models.

References:

1. Statistical Methods Dr S. P Gupta Publisher: Sultan Chand Edition: 43rd, 2014
2. Statistics David Freedman, Robert Pisani, Roger Purves Viva Books Pvt Limited in W.W Norton &/ Company, Inc New York First Indian Edition
3. Discovering Statistics with SAS Andy Field & Jeremy Miles Sage Publication Ltd. First Edition, 2010
4. Fundamentals of Statistics D.N. Elhance Kitab Mahal 2019

Department of Commerce
Academic Year
2021-22
M.Com. Second Semester

Name of the Program: **M.Com.**		Program Code:
Name of the Course: **Business Law**		Max Marks: **75**
Course Code: **205**	Total Duration- **60 Hr**	(Internal: + External:)

Course Objective:

1. The course seeks to provide the basic understanding of important areas falling under the sphere of Commercial Law.
2. To help the students to understand the basic rules of Agreements and Contracts along with the basic Rules of Offer, Acceptance, Consideration, Capacity/Competency to contract & rules governing Consideration in The Indian Contract Act, 1872.
3. It is designed to provide enthusiastic knowledge seeking personnel the legal background of the areas that they normally engage into without the knowledge of the relevant legal framework.
4. To help the students to understand the nuance of The Partnership Act, 1932, Concepts, Essentials, True Test of Partnership, Types, Rights & Duties. Modes & Consequences of Dissolution of Partnership. Concepts, Characteristics of LL.P. Under Limited Liability Partnership Act, 2008.
5. To protect the interests of consumers and other members of the business community.

Unit	Topic	Duration (In Hours)	Marks
1	SEBI Act-1932: Organization and Objectives	12	16
	Functions and Role of SEBI		
	Rights and Power of SEBI		
2	MRTP Act 1969: Monopolistic Trade Practice, Meaning Essentials	12	16
	Restrictive Trade Practices – Meaning, Unfair Trade Practice		
	MRTP commission, Offences and Penalty		
	Indemnity		
	Guarantee		
	Bailment and Pledge		
	Agency		
4	Consumer Protection Act 1986: Needs of Act	12	16
	Rights and Objectives of the Act		
	Grievance Redressal Machinery		
	Sale by auction; Hire purchase agreement.		
	District Forum, State Commission, National Commission		

	FEMA Act 1999: Objectives, Regulation and management of FEMA		
	Penalties and Appeal		
5	W.T.O: Brief History of WTO, Objectives and Functions, Organizations	12	16
	W.T.O and India		
	Regional Groupings and Anti-Dumping Duties and other NIBs		
	Doha Declaration, Dispute settlement system		
	TRIP, TRIMS and GATs		

Course Outcome:

1. The study of law determines which areas of law are relevant to a particular situation.
2. Studying law has a unique career option.
3. You can take the judicial service exams in addition to the Indian Administrative Service Exams.
4. Real life examples will be used to showcase how theoretical knowledge has to be applied to real life scenarios.
5. You can specialize by opting for the post-graduation course in law and can opt for teaching law at several government and private educational institutions.

References:

1. Kuchal M.C.: Business Law: Vikas Publishing House, Delhi. (English medium)
2. Kapoor N D. Business Law: Sultan Chand & Sons. New Delhi. (English medium)
3. Chandha P.R.: Business Law, Galgotia New Delhi. (English medium)
4. Dr. J.K. Vaishnav: Business Law. Sahitya Bhawan publication, Agra. (English medium)
5. Prof. R. C. Agrawal; Business Regulatory Framework: SBPD Publishing House. Agra (Hindi medium)
6. K.R. Bulchandani: Business Law; Himalaya Publishing House, Mumbai. (Both Hindi and English medium)
7. R.L. Navlakha: Business Law; Ramesh Book depot, Jaipur. (Both Hindi and English medium)
8. Arun Kumar Gangele: Business Regulatory Framework: Ram Prasad & Sons, Agra. (Hindi medium)

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Academic Year

2021-22

Syllabus for M.Com III

Department of Commerce

MAHARAJA AGRASEN INTERNATIONAL COLLEGE
(B+ Grade by NAAC Affiliated to Pt. Ravishankar Shukla University, Raipur)

Department of Commerce
Academic Year 2021-22

2

M. Com. IIIrd 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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Department of Commerce
Academic Year
2021-22
M.Com. III Year

Name of the Program: **M. Com III Semester**		Program Code: **M. Com III**
Name of the Course: **Management Concept**		Max Marks: **100**
Course Code: **301**	Total Duration- **45 Hr**	(Internal: + External:)

Course Objective:

1. To help the students gain understanding of the functions and responsibilities of managers.
2. To provide them tools and techniques to be used in the performance of the managerial job.
3. To enable them to analyze and understand the environment of the organization.
4. To help the students to develop cognizance of the importance of management principles.

Unit	Topic	Duration (In Hours)	Marks
1	Schools of Management Thought	9	16
	Scientific, process		
	Human behaviour and social system school		
	Decision theory school		
	Quantitative and system school		
	Contingency theory of management		
	Functions of a manager		
2	Managerial Functions	9	16
	Planning - concept significance, types		
	Organizing concept, principles of authority, theories, types of organizations, authority, responsibility, power, delegation, decentralization		
3	Staffing; Directing; Coordinating; Control - nature, process, and Techniques.	9	16
4	Motivation Process of motivation	9	16
	Theories of motivation need hierarchy theory		
	Theory X and theory Y		
	Two factor theory		
	Alderfer's ERG theory		
	Mc Cleland's learned need theory		
	Victor Vroom's expectancy theory		
	Stacy Adams equity theory.		

5	Group Dynamics and Team Development Group dynamics Definition and importance, types of groups, group formation, group development, group composition, group performance factors	9	16
	Principle-centered approach to team development		

Course Outcome:

1. Understand the concepts related to Business.
2. Demonstrate the roles, skills and functions of management.
3. Analyze effective application of PPM knowledge to diagnose and solve organizational problems and develop optimal managerial decisions.
4. Understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities.

References:

1. Principles of Management Meenakshi Gupta Prentice Hall India Learning Private Limited; Delhi 1st edition (1 January 2009)
2. Principles & Practice of Management T.N. Chhabra Dhanpat Rai Publishing Co Pvt Ltd Delhi Revised edition (2018- 2019)
3. Principles of Management L. M. Prasad Sultan Chand & Sons, New Delhi Revised edition (2019- 2020)
4. Essentials of Management: Harold Koontz and Heinz Weihrich McGraw Hill Education New Delhi Revised

MAHARAJA AGRASEN INTERNATIONAL COLLEGE

(B+ Grade by NAAC Affiliated to Pt. Ravishankar Shukla University, Raipur)

Department of Commerce
Academic Year
2021-22
M.Com. III Semester

Name of the Program: **M.Com.**		Program Code:
Name of the Course: **Organizational Behavior**		Max Marks: **75**
Course Code: **302**	Total Duration- **60 Hrs.**	(Internal: + External: **75**)

Course Objective:

1. To learn the basic concepts of Organizational Behavior and its applications in contemporary organizations.
2. To understand how individual, groups and structure have impacts on the organizational effectiveness and efficiency.
3. To appreciate the theories and models of organizations in the workplace.
4. To creatively and innovatively engage in solving organizational challenges.
5. To learn and appreciate different cultures and diversity in the workplace.

Unit	Topic	Duration (In Hours)	Marks
1	Organizational Behaviour: An Overview Emergence and Ethical perspective	12	16
	Attitude		
	Personality		
	Interpersonal relationship		
	Learning		
	Perception and Individual Decision- Making		
2	Leadership: Concept, Leadership Styles	12	16
	Theories of Leadership		
3	Organizational Conflicts: - Concept, Types of organizational conflicts.	12	16
	Traditional and Modern Approaches		
4	Interpersonal and Organizational communication	12	16
	Barriers to effective Communication		
	Types of Organizational Communication		
5	Organizational Development: Concept, Need for Change, Theories of planned change	12	16
	Organizational Development Intervention		

Course Outcome:

1. To understand the conceptual framework of the discipline of OB and its practical applications in the organizational set up.
2. To know how to apply the role of individual, groups and structure in achieving organizational goals effectively and efficiently.
3. To critically evaluate and analyze various theories and models that contributes in the overall understanding of the discipline.
4. To develop creative and innovative ideas that could positively shape the organizations.
5. To accept and embrace in working with different people from different cultural and diverse background in the workplace.

References:

1. Business Organization and Management C. Basu Tata McGraw-Hill Education India 2000 Business Communication Chaturvedi Pearson India 2011
2. Business Organization and Management P C Tulsian PEARSON INDIA 2011
3. Art And Science of Business Communication Chaturvedi Pearson India 2017

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Department of Commerce
Academic Year
2022-23
M.Com. III Semester

Name of the Program: **M. Com III Semester**		Program Code:	
Name of the Course: **Advanced cost Account**		**Max Marks: 100**	
Course Code: **303**	Total Duration- **60 Hr**	(Internal: + External:)	

Course Objective:

1. The objective of the course is to equip the students with the ability to analysis interpret and use advanced cost accounting information in practical decision making. The course aims at explaining the core concepts of advanced cost accounting & its importance in managing a business.
2. To study the costing concept and methods
3. To know the ABC costing, Responsibility Accounting& process costing with normal and abnormal loss
4. To update the Strategic Cost Management.

Unit	Topic	Duration (In Hour)	Marks
1	Introduction - Cost Analysis, concepts and classification, Materials control - Techniques of Materials control	12	16
2	Labour cost - Computation and control, Overheads - Accounting and Control.	12	16
3	Job, Batch, Contract Costing and operating costing.	12	16
4	Process Costing, Joint products & By - products costing. Uniform costing and Estimate costing.	12	16
5	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.	12	16

Course Outcomes

1. This course provides the students an understanding of the application of advanced cost accounting techniques for management such as single output costing, process costing, cost allocation, ABC costing, Responsibility Accounting & Strategic Cost Management etc.
2. The student is expected to have a good working knowledge of the subject.
3. Students learn about cost accounting for cost management, planning and control through budgetary control and variance analysis through activity-based costing.
4. Students acquire decision making skill in cost accounting to the level where he or she can function effectively as a professional.

References:

1. Sahitya Bhavan Publication

MAHARAJA AGRASEN INTERNATIONAL COLLEGE

(B+ Grade by NAAC Affiliated to Pt. Ravishankar Shukla University, Raipur)

Department of Commerce
Academic Year
2021-22
M.Com III Semester

Name of the Program: **M. Com**		Program Code: **M. Com III**
Name of the Course: **Management Accounting**		Max Marks: **75**
Course Code: **304**	Total Duration- 60 **Hrs**	

Course Objective:
1. To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.
2. To enhance the abilities of learners to analyze the financial statements.
3. To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporate.
4. To make the students develop competence with their usage in managerial decision making and control.

Unit	Topic	Duration (In Hours)	Marks
1	Introduction of Accounting: Objectives, nature & scope, techniques, difference between financial accounting, cost accounting & management accounting, managerial decisions, Role & responsibilities	12	16
2	Accounting Plan & responsibilities centers: meaning & significance, responsibility centers, cost centers, Profit centers & investment centers	12	16
3	Budgeting: Definition, essentials, Types, Master Budget, Fixed & Flexible Budget	12	16
4	Standard Costing; Material, Labour & Overhead Variance	12	16
5	Marginal costing: concept of marginal costing, marginal & absorption costing. Marginal costing Vs. Direct Costing	12	16

Course Outcome:
1. Analyze cost-volume-profit techniques to determine optimal managerial Decisions.
2. Prepare a master budget and demonstrate an understanding of the Relationship between the components.
3. Perform cost variance analysis and demonstrate the use of standard costs in flexible budgeting.
4. Prepare analyses of various special decisions, using relevant costing and Benefits.

References:

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. Gutmann H.G.: Analysis of Financial Statement
6. Pinkless and Duakarley: Accountancy
7. Manmohan A: Goyal: Management Accounting

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Department of Commerce
Academic Year
2021-22
M.Com. III Semester

Name of the Program: **M.Com.**		Program Code:
Name of the Course: **Accounting for Managerial Decisions**		Max Marks: **80**
Course Code: **305**	Total Duration- **60 Hr**	(Internal: **80**+ External: **20**)

Course Objective:

1. To help the students to develop cognizance of the importance of accounting in Organization financial statements
2. To enable students to describe how people analyze the corporate financial under different Conditions and understand why people describe the financial statements in different manner.
3. To provide the students to analyze specific characteristics of Logistics Management Accounting and their future action for expenses and income.

Unit	Topic	Duration (In Hours)	Marks
1	Break Even Analysis Cost volume analysis, Decision regarding sales mix, make or buy decision.	12	16
2	Financial Statement analysis Ratio Analysis	12	16
3	Cash Flow statement Fund flow statement	12	16
4	Contemporary issues in management accounting, Value chain analysis; Activity bases costing, Quality Costing.	12	16
5	Report to Management: Objective, importance, types and process of reporting.	12	16

Course Outcome:

1. Demonstrate the applicability of the concept of accounting to understand the managerial Decisions and financial statements
2. Apply the Financial Statement Analysis associate with Financial Data in the organization.
3. Analyze the complexities associated with management of cost of product and services in the Organization.

References:

1. Advanced Accounting and Practice Dr S M Shukla Sahitya Bhawan Publications; Agra 2020
2. Advanced Accounts (Volume -II) M C Shukla T S Grewal S C Gupta S Chand and Company Limited Nineteenth Edition: Reprint 2018
3. Advanced Accountancy (Volume – I) Principles of Accounting K.L. Narang & S. P. Jain Kalyani Publishers 2017
4. Corporate Accounting Mohammed Hanif & Amitabha Mukherjee McGraw Hills education India Pvt. Limited Second Edition, 2017

MAHARAJA AGRASEN INTERNATIONAL COLLEGE, RAIPUR (C.G.)

(B+ Grade by NAAC Affiliated to Pt. Ravishankar Shukla University, Raipur)

Academic Year

2021-22

Syllabus for M.Com IV

Department of Commerce

MAHARAJA AGRASEN INTERNATIONAL COLLEGE
(B+ Grade by NAAC Affiliated to Pt. Ravishankar Shukla University, Raipur)

M. Com. IVth 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 प्रश्नपत्र – A I	विपणन के सिद्धान्त (Principle of Marketing)	80+20	401
Paper – A II प्रश्नपत्र – A II	विज्ञापन एवं विक्रय प्रबन्ध (Advertising & Sales Management)	80+20	402
Paper – A III प्रश्नपत्र – A III	विपणन अनुसन्धान (Marketing Research)	80+20	403
Paper – A IV प्रश्नपत्र – A IV	अन्तर्राष्ट्रीय विपणन (International Marketing)	80+20	404

MAHARAJA AGRASEN INTERNATIONAL COLLEGE

(B+ Grade by NAAC Affiliated to Pt. Ravishankar Shukla University, Raipur)

Department of Commerce
Academic Year
2021-22
M.Com. IV Semester

Name of the Program: **M.Com**		Program Code: **M. Com IV**
Name of the Course: **Principle of Marketing**		**Max Marks: 100**
Course Code: **401**	Total Duration- **60 Hr**	(Internal: + External:)

Course Objective:

1. To help the students gain understanding of the functions and responsibilities of Manager.
2. To provide them tools and techniques to be used in the performance of managerial job.
3. To enable them to analyze and understand the environment of the organisation.
4. To help the students to develop cognizance of the importance of management principles

Unit	Topic	Duration (In Hours)	Marks
1	Introduction Meaning, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Strategic marketing planning - an overview.	12	16
2	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.	12	16
3	Product Decisions - Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labelling; Product lifecycle strategic implications; New product development and consumer adoption process.	12	16
4	Pricing Decisions - Factors affecting price determination; Pricing policies and strategies; Discounts and rebates.	12	16
5	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.	12	16

Course Outcome:

1. Understand the concept related to business.
2. Demonstrate the roles, skills, function of management.
3. Understand the complexities associated with management of human resource in the organizations and integrate the learning in handling these complexities

References:

1. Sahitya Bhavan Publication

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Department of Commerce
Academic Year
2021-22
M.Com. IV Semester

Name of the Program: **M.Com.**		Program Code:
Name of the Course: **Advertising and Sales Management**		Max Marks: **75**
Course Code:**402**	Total Duration- **60 Hrs**	(Internal: + External:)

Course Objective:

1. To learn and understand the basic concepts and terminology in advertising with an emphasis on integrated marketing communication
2. To understand and effectively utilize creative elements in advertising campaigns
3. To understand the meaning of advertising agencies and their selection
4. Identify the roles of advertising, sales promotion, public relations, personal selling, and direct marketing in the promotion mix
5. To know the objectives of sales force management, its recruitment and selection

Unit	Topic	Duration (In Hours)	Marks
1	Concept, scope and objectives of advertising Function of advertising Role of advertising in marketing mix The advertising process Legal, social and ethical aspects of advertising	12	16
2	Pre-launch advertising decision: determination of target, advertising media and their choice Advertising message Layout of advertisement and advertising appeal Advertising copy	12	16
3	Advertising department Role of agency and their selection Advertising budget Evaluation of advertising effectiveness	12	16
4	Meaning and importance of personal selling Difference between personal selling, advertisement Sales promotion method Procedure of personal selling	12	16
5	Concepts of sales management Objectives and functions of sales management Sales organisation and management of sales force and sales	12	16

force objectives			
Sales force recruitment and selection			
Training, compensation and evaluation			

Course Outcome: On the completion of this course, the students will be able to

1. Articulate the role of advertising and explore how it differs from other types of marketing communication.
2. Identify some of the positive and negative effects that advertising has on contemporary society
3. Analyze the expanding environment of media and communication techniques.
4. Examine the importance of market segmentation, position and action objectives to the development of an advertising and promotion program.
5. Develop creative strategies for advertising. Plan media strategy, scheduling, and vehicle selection. Assess strategic uses of sales promotions.

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Department of Commerce
Academic Year
2021-22
M.Com. IV Semester

Name of the Program: **M.Com.**		Program Code: **336**
Name of the Course: **Marketing Research**		Max Marks: **75**
Course Code:**403**	Total Duration- **60 Hrs**	(Internal: + External:)

Course Objective:
1. To give the students an understanding of marketing research from both user's (management) and doer's (the researchers) perspective.
2. To design and produce, evaluate a research proposal & understand the quality of research studies.
3. To learn the basic skills to conduct professional marketing research.
4. To understand the applications of business research tools in Marketing decision making

Unit	Topic	Duration (In Hours)	Marks
1	Marketing research Introduction Marketing decision Marketing research and information system	12	16
2	Marketing research methodology Research Design	12	16
3	Organisation of marketing research Specialised areas of application of marketing research.	12	16
4	Specialised technique of Marketing Research Motivation Research	12	16
5	Advertising Research Planning and procedure of advertising research New product Research	12	16

Course Outcome: On the completion of this course, the students will be able to
1. Understand basic concept of advertisement& the way these advertisements are created.
2. Understand ethics to be practised in advertising.
3. Identify the concept and roles sales management.
4. Acquire knowledge about the types of media used and planning/scheduling of media

References:
1. Dr. G.K. Varshney
2. Dr. O.P. Gupta

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Department of Commerce
Academic Year
2022-23
M.Com. IV Semester

Name of the Program: **M.com IV Semester**		Program Code: **M.Com IV**
Name of the Course: **International Marketing**		Max Marks: **100**
Course Code: 404	Total Duration- **60 Hr**	(Internal: + External:**)**

Course Objective:

1. This course aims at acquainting student with the operations of marketing in international environment.
2. The course aims at exposing the students to the global business activities, marketing in international business and global forces transforming the international business today.
3. The course would develop a general perspective about managing international business both in operational as well as strategic context.

Unit	Topic	Duration (In Hours)	Marks
1	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.	12	16
2	Foreign market entry mode Product designing, standardisation Vs. Adaptation; Branding, Packaging and Labelling.	12	16
3	Quality issues and after sales service; International pricing; International price quotation; payment terms and methods of payment.	12	16
4	Promotion of products and services abroad international channels of distribution; Selection and appointment of foreign sales agents. Logistic decision.	12	16
5	Export policy and practices in India, Trends in India's foreign trade, steps in starting export business; Export finance, documentation and procedure	12	16

Course Outcome

1. Apply the key terms, definitions, and concepts used in marketing with an international perspective.
2. Compare the value of developing global awareness vs. a local perspective in marketing.
3. Evaluate different cultural, political, and legal environments influencing international trade.
4. Distinguish the advantages and disadvantages Canadian products and services possess in international marketing in both emerging markets and mature markets.

References:

1. Sahitya Bhavan Publication