

# उच्च शिक्षा विभाग, म.प्र. शासन

एम.कॉम. (स्नातकोत्तर) कक्षाओं के लिये सेमेस्टर अनुसार पाठ्यक्रम  
केन्द्रीय अध्ययन मण्डल द्वारा अनुशंसित तथा म.प्र. के राज्यपाल द्वारा अनुमोदित

## Department of Higher Education, Govt. of M.P.

### M.Com. (Post Graduate) semester wise Syllabus

As recommended by Central Board of Studies and approved by the Governor of M.P.

#### M.Com. (First Semester) Compulsory Papers

Paper No	Compulsory Papers	Main Exam	CCE	Max. Marks (Total)
I	Management Concepts	35	15	50
II	Business Environment	35	15	50
III	Advanced Accounting	35	15	50
IV	Cost Analysis and Control	35	15	50
V	Project Work		50	50

#### M.Com. (Second Semester) Compulsory Papers

Paper No	Compulsory Papers	Main Exam	CCE	Max. Marks (Total)
I	Corporate Legal Framework.	35	15	50
II	Organizational Behaviour	35	15	50
III	Advanced Statistical Analysis	35	15	50
IV	Functional Management	35	15	50
V	Project Work		50	50

#### M.Com. (Third Semester) Compulsory Papers

Paper No	Compulsory Papers	Main Exam	CCE	Max. Marks (Total)
I	Managerial Economics	35	15	50
II	Tax Planning and Management	35	15	50
III	Entrepreneurship Skill Development	35	15	50
IV	Accounting for Managerial Decisions	35	15	50
V	Project Work		50	50

### SEMESTER-IV: SPECIAL ATTENTION TO THE STUDENTS

Students are required to select **any one** specialization out of seven suggested below:

**Optional - Specialization**

- (A) *Marketing Management*
- (B) *Financial Analysis and Control*
- (C) *Human Resource Development*
- (D) *Accounting*
- (E) *Taxation*
- (F) *Banking and Insurance*
- (G) *Management of Services*

**Max. Marks - 50 in Each Optional**

**Subject.: 15 Marks for CCE**

**35 Marks for Main Exam**

**(A) MARKETING MANAGEMENT**

1. Advertising & Sales Management
2. Consumer Behaviour
3. Rural & Agricultural Marketing
4. International Marketing
5. Dissertations / Project Report & Viva-Voce

**(B) FINANCIAL ANALYSIS AND CONTROL**

1. Security Analysis and Portfolio Management.
2. Strategic Financial Management
3. Project Planning and Management
4. Indian Financial System
5. Dissertation / Project Report & Viva-Voce

**(C) HUMAN RESOURCE DEVELOPMENT**

1. Industrial Relations
2. Social Security and Welfare
3. Industrial Laws
4. Human Resource Planning and Development
5. Dissertation / Project Report & Viva-Voce

**(D) ACCOUNTING**

1. Corporate Accounting
2. Cost Administration and Control
3. Accounting Theory
4. Institutional Accounting
5. Dissertation / Project Report & Viva-Voce

**(E) TAXATION**

1. Direct Tax in India
2. Business Taxation
3. Indirect Taxes
4. Sales & Service Tax
5. Dissertation / Project Report & Viva-Voce

**(F) BANKING AND INSURANCE**

1. Banking Practices
2. Banking in India

3. Insurance Management
4. Indian Financial System
5. Dissertation / Project Report & Viva-Voce

### **(G) MANAGEMENT OF SERVICES**

1. Marketing of Services
2. Project Management
3. Management of Non-Profit Organization
4. Indian Financial System
5. Project Report / Dissertation & Viva-Voce

### **Important Note:**

1. University, looking to the vision of State Government has a right to opt any job oriented I Computer Paper in lieu of One Paper suggested in all groups in each Semester. The Syllabus of these job oriented / Computer paper shall be framed by the Concerned University.
2. In each Semester students have to select one Job related Project. The guideline of the project work has been provided by the Department of Higher Education. The Project work will be purely job oriented. The has freedom to select the project under the guidance of the teacher.

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Max. Marks / अधिकतम अंक : 50

Class / कक्षा : M.Com. / एम.कॉम

Semester / सेमेस्टर : I<sup>st</sup>

Title of Subject Group / विषय समूह का शीर्षक : MANAGEMENT CONCEPTS

Paper No. / प्रश्नपत्र क्र. : 1<sup>st</sup>

Compulsory / अनिवार्य या Optional/वैकल्पिक : Compulsory/अनिवार्य

: Particulars/विवरण :

Unit – 1	<b>Introduction:</b> Concept of Management, Scope and Nature of Management, Approaches to Management, Human Relation, Behavioural and System approach.
Unit – 2	<b>Planning:</b> Concept of Planning, Objectives and components of Planning, Nature and Process of Planning, determination of Objectives. Management by Objectives, Management by Exception, Concepts, Nature and Process of decision-making. Theories of decision-making.
Unit – 3	<b>Organizing:</b> Concept, objectives and element of organization, process and principles of organization. Organization Structure and Charts, Span of Management, Delegation of Authority, Centralization and Decentralization.
Unit – 4	<b>Directing:</b> Concept, Nature, Scope, Principles and Techniques of Direction, Communication: concept, Process, Channel and Media of Communication. Barriers to effective communication, Building effective communication system.
Unit – 5	<b>Controlling:</b> Concept, objectives, nature and process of control, levels and areas of control. Various control techniques. Z-Theory of Management, Management Education in India: Objectives, Present position and difficulties.

#### Suggested Readings:

1. डॉ. सुधाजी – प्रबंध अवधारणा व संगठनात्मक व्यवहार
2. जैन पी.सी. – संगठनात्मक व्यवहार
3. शाह व तांतेड़ – प्रबंधकीय अवधारणा
4. Understanding Organization - Shukla

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Class / कक्षा	:	M.Com. / एम.कॉम
Semester / सेमेस्टर	:	I <sup>st</sup>
Title of Subject Group / विषय समूह का शीर्षक	:	BUSINESS ENVIRONMENT
Paper No. / प्रश्नपत्र क्र.	:	II
Compulsory / अनिवार्य या Optional/वैकल्पिक	:	Compulsory/अनिवार्य

: Particulars/विवरण :

<b>Unit – 1</b>	Theoretical Framework of Business Environment: Concept, Significance and nature of business environment; Elements of environment -internal and external; Changing dimensions of business environment, Liberalisation, Privatisation and Globalisation.
<b>Unit – 2</b>	Economic Environment of Business: Significance and elements of economic environment; Economic systems and business environment; Economic planning in India; Government policies: Industrial policy and licensing policy, fiscal policy, Monetary policy, EXIM policy.
<b>Unit – 3</b>	Political and Legal Environment of Business: Monopoly and Restrictive Trade Practices (MRTP) Act, Foreign Exchange Management Act (FEMA), Consumer Protection Act, Patent Laws.
<b>Unit – 4</b>	Socio, Cultural & International Environment: Social responsibility of business, Characteristic, Components, Scope, relationship between society and business, Socio-cultural business Environment, Social Groups, World Trade Organisation (WTO), International Monetary Fund (IMF), Foreign Investment in India.
<b>Unit – 5</b>	Technological Environment: Concept, Online Channels, Online Services, Advantage of Online services, E-commerce, Indian conditions of E-commerce, Electronic Banking, Franchise Business.

#### Suggested Readings:

1. Adhikary, M: Economic Environment of Business, Sultan Chand & Sons, New Delhi
2. Ahluwalia, I.J.: Industrial Growth in India, Oxford University Press Delhi.
3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publication, New Delhi.

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Class	:	M.Com. / एम.कॉम
Semester / सेमेस्टर	:	I <sup>st</sup>
Title of Subject Group / विषय समूह का शीर्षक	:	ADVANCED ACCOUNTING
Paper No. / प्रश्नपत्र क्र.	:	III
Compulsory / अनिवार्य या Optional/वैकल्पिक	:	Compulsory/अनिवार्य

#### : Particulars/विवरण :

<b>Unit – 1</b>	Final Accounts (Advanced).
<b>Unit – 2</b>	Advanced Problems of Bank Reconciliation Statement, Rectification of Errors, Accounting for Non Profit Organisation.
<b>Unit – 3</b>	Accounting from Incomplete Records, Accounting for Insurance Claim.
<b>Unit – 4</b>	Investment A/c, Voyage A/c, Insolvency A/c.
<b>Unit – 5</b>	Dissolution of partnership firm including sales of Firm and Amalgamation.

#### Suggested Readings:

1. Gupta R.L., Radhaswamy M: Company Accounts; Sultan Chand and Sons, New Delhi.
2. Maheshwari S.N: Corporate Accounting; Vikas Publishing House, New Delhi.
3. Monga J.R, Ahuja, Girish, and Sehgal Ashok : Financial Accounting: Mayur Paper Backs, Noida.
4. Shukla M.C., Grewal T .S. and Gupta S.C.: Advanced Accounts: S. Chand & Co. New Delhi,
5. Moore C.L. and Jaccidke R.K.: Managerial Accounting; South Western Publishing Co., Cincinnati, Ohio.
6. Modi, Oswal & S.K. Khatik; Corporate Accounting in Hindi & English (both) College Book House, Jaipur.

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Class	:	M.Com. / एम.कॉम
Semester / सेमेस्टर	:	I <sup>st</sup>
Title of Subject Group / विषय समूह का शीर्षक	:	COST ANALYSIS AND CONTROL
Paper No. / प्रश्नपत्र क्र.	:	IV
Compulsory / अनिवार्य या Optional/वैकल्पिक	:	Compulsory/अनिवार्य

: Particulars/विवरण :

Unit – 1	Various cost concepts, Cost centre and cost unit, Methods and techniques of Costing. Installation of costing system, Methods of inventory control, Overheads Accounting.
Unit – 2	Process Accounting Joint product and By product, Equivalent Production and Inter Process Profit, Operating Cost.
Unit – 3	Marginal Costing: Concepts, Break Even Analysis, Uniform costing and Inter firm comparison. Use of Managerial Costing in business Decision.
Unit – 4	Budgetary Control: Basic concepts, Preparation of functional budget: Cost Audit, Objectives and Advantages.
Unit – 5	Standard Costing and Variance Analysis.

#### Suggested Readings:

1. डॉ. रमेश मंगल एवं सिंघई – लागत लेखांकन
2. Oswal Maheshwari - Cost Accounting
3. M. Agarwal & M Jain - Cost Accounting
4. Jain & Narang - Cost Accounting
5. S.N. Mahehwari - Cost Accounting
6. M.C. Agarwal- Cost Accounting
7. Jawaharlal- Cost Accounting

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Class	:	M.Com. / एम.कॉम
Semester / सेमेस्टर	:	II
Title of Subject Group / विषय समूह का शीर्षक	:	CORPORATE LEGAL FRAMEWORK
Paper No. / प्रश्नपत्र क्र.	:	I <sup>st</sup>
Compulsory / अनिवार्य या Optional/वैकल्पिक	:	Compulsory/अनिवार्य

: Particulars/विवरण :

<b>Unit – 1</b>	The Companies Act, 1956 (Relevant Provisions): Definition, types of companies, Memorandum of association; Articles of association; Prospectus; Share capital and Membership, Meetings and Resolutions; Company Management; Managerial Remuneration; Winding up and dissolution of companies.
<b>Unit – 2</b>	The Negotiable Instruments 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.
<b>Unit – 3</b>	M RTP Act 1969: Monopolistic trade practices; Restrictive trade practices; Unfair trade practices.
<b>Unit – 4</b>	The consumer protection Act, 1986: salient features; Definition of Consumer, Right of consumer; Grievance Redressal Machinery.
<b>Unit – 5</b>	Regulatory Environment for International Business; FEMA, WTO: Regulatory framework of WTO, basic principles and its character, WTO provisions relating to preferential treatment to developing countries; regional groupings, technical standard, anti-dumping duties and other Non Tariff Barriers. Custom valuation and dispute settlement, TRIP and TRIMS.

#### Suggested Readings:

1. Singh, Avtar: Law Relating to Monopolies, Restrictive and Unfair Trade Practices, Eastern Book Co., Lucknow.
2. The Companies Act, 1956
3. The Negotiable Instruments Act, 1881
4. SEBI Act, 1992, Nabhi Publication, Delhi.
5. Amarchand D, Government and Business, Tata McGraw Hill, New Delhi
6. Securities (Contract and Regulation) Act 1956
7. Jain Narang - Corporate Legal Framework



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Class / कक्षा	:	M.Com. / एम.कॉम
Semester / सेमेस्टर	:	II
Title of Subject Group / विषय समूह का शीर्षक	:	ORGANIZATIONAL BEHAVIOUR
Paper No. / प्रश्नपत्र क्र.	:	II
Compulsory / अनिवार्य या Optional/वैकल्पिक	:	Compulsory/अनिवार्य

: Particulars/विवरण :

<b>Unit – 1</b>	Concept of Organization, Types and significance, Organization Goal and its determinants. Organization Behaviour - Concept, Nature and Significance, Organizational Behaviour models.
<b>Unit – 2</b>	Personality: Concept, Theories, Determinants and importance, Perception: Concept, Process and Theories, Learning: Concept, Components, affecting factors and theories.
<b>Unit – 3</b>	Motivation: Meaning, types and important elements, Theories of Motivation, Attitudes and Values: Concept, factors, significance and Theories.
<b>Unit – 4</b>	Nature of interpersonal Behaviour, Transactional Analysis, Concept of Group, Theories of group formation, Group cohesiveness, Power and Authority.
<b>Unit – 5</b>	Organizational Conflicts: Causes and suggestions. Developing sound Organizational Climate, Management of Change, Concept and Process of Organizational Development.

#### Suggested Readings:

1. L.M. Prasad - Organizational Behavior
2. C.V. Gupta - Organizational Behavior
3. G.S. Sudha - Organizational Behavior
4. P.C. Jain - Organizational Behavior
5. Sareen Sandeep - Organizational Behavior

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Class / कक्षा	:	M.Com. / एम.कॉम
Semester / सेमेस्टर	:	II
Title of Subject Group / विषय समूह का शीर्षक	:	ADVANCED STATISTICAL ANALYSIS
Paper No. / प्रश्नपत्र क्र.	:	III
Compulsory / अनिवार्य या Optional/वैकल्पिक	:	Compulsory/अनिवार्य

: Particulars/विवरण :

Unit – 1	Theory of Probability - Probability Distributions, Binomial, Poisson and Normal Distribution.
Unit – 2	Theory of Sampling and Test of Signification.
Unit – 3	Analysis of Variance (including one way and two way classification), Chi-square Test.
Unit – 4	Interpolation and Extrapolation. Association of Attributes.
Unit – 5	Regression Analysis, Statistical Decision Theory: Decision under Risk and Uncertainty, Decision Tree Analysis.

#### Suggested Readings:

1. Shukla & Sahai - Advanced Statistical Analysis
2. Gupta C.B - Advanced Statistical Analysis
3. Gupta B.N. - Advanced Statistical Analysis
4. Elhance D.N - Advanced Statistical Analysis
5. Pathak & Shashtri - Advanced Statistical Analysis
6. Singh U.N - Advanced Statistical Analysis
7. Nagar K.N - Advanced Statistical Analysis

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Semester / सेमेस्टर	:	II
Title of Subject Group / विषय समूह का शीर्षक	:	FUNCTIONAL MANAGEMENT
Paper No. / प्रश्नपत्र क्र.	:	IV
Compulsory / अनिवार्य या Optional/वैकल्पिक	:	Compulsory/अनिवार्य

: Particulars/विवरण :

<b>Unit – 1</b>	Financial Management: Concept, Nature and Objectives, Functions of Financial Manager, Financial Planning, Nature, Need and influencing factors, Characteristics of a sound financial plan.
<b>Unit – 2</b>	Capitalization, Concept and Theories, Over and Under Capitalization, Capital structure, Balanced Capital Structure, Trading on Equity, Leverage: Financial and Operating leverage.
<b>Unit – 3</b>	Concept of Marketing Management, Nature and Scope of marketing, Functions of marketing management, Marketing mix. Advertising Management: Meaning Objectives, functions and scope, Media of advertising, Selecting an advertising media Essential of a good advertising copy, Meaning of Sales Promotion, Importance, limitations and Methods of sales promotion.
<b>Unit – 4</b>	Concept of Personal Management, Functions, Scope and Importance, Signification of Man-Power Planning, Sources of Recruitment, Characteristics of a Good Recruitment Policy, Concept of Selection, Selection procedure, Importance of employee Training, Methods of Training.
<b>Unit – 5</b>	Production Management: Concept, Importance, Scope and functions. Types of production systems, Concept of production planning, objectives, elements and steps. Procedure of production control, Process of New Product Development, Concept of Product Diversification, Standardization, Simplification and Specialization.

#### Suggested Readings:

1. Motihar M. - Functional Management

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Class / कक्षा	:	M.Com. / एम.कॉम
Semester / सेमेस्टर	:	III
Title of Subject Group / विषय समूह का शीर्षक	:	MANAGERIAL ECONOMICS
Paper No. / प्रश्नपत्र क्र.	:	I
Compulsory / अनिवार्य या Optional/वैकल्पिक	:	Compulsory/अनिवार्य

: Particulars/विवरण :

<b>Unit – 1</b>	Nature and Scope of Managerial economics, Managerial Economist : Role and Responsibilities, fundamental economic concepts Incremental Principle, Opportunity Cost Principle, Discounting Principle, Equi-Marginal Principle, Profit Maximization Theory.
<b>Unit – 2</b>	Demand Analysis, Elasticity of Demand, its Meaning and Importance, Price Elasticity, Income Elasticity, Cross Elasticity. Theory of Consumer Choice, Indifference Approach, Revealed Preference Theory.
<b>Unit – 3</b>	Production Function, Law of Variable Proportions, Law of Returns to Scale.
<b>Unit – 4</b>	Business Cycles: Nature and Phases, Theories of Business Cycles : Non-Monetary Theories and Monetary Theories.
<b>Unit – 5</b>	Profit Management - Measurement of Profit, Concept of Risk and Uncertainty, Profit Planning and Forecasting.

#### Suggested Readings:

1. Chopra, O.P. Managerial Economics, Tata McGraw Hill, Delhi.
2. Dean, Joel: Managerial Economics, Prentice Hall, Delhi.
3. Varian, H.R. International Micro Economics: A Modern Approach, East West Press, New Delhi.
4. Varshney, RL and Maheshwari, KL Managerial Economics; Sultan Chand and Sons New Delhi.
5. Dwivedi D.N.: Managerial Economics, Vikas Publishing House, New Delhi.
6. Sinha V.C - Managerial Economics

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एम.कॉम. (स्नातकोत्तर) कक्षाओं के लिये सेमेस्टर अनुसार पाठ्यक्रम  
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## Department of Higher Education, Govt. of M.P.

### M.Com. (Post Graduates) semester wise Syllabus

As recommended by Central Board of Studies and approved by the Governor of M.P.

Max. Marks / अधिकतम अंक : 50

Class / कक्षा	:	M.Com. / एम.कॉम
Semester / सेमेस्टर	:	III
Title of Subject Group / विषय समूह का शीर्षक	:	TAX PLANNING AND MANAGEMENT
Paper No / प्रश्नपत्र क्र.	:	II
Compulsory / अनिवार्य या Optional/वैकल्पिक	:	Compulsory/अनिवार्य

: Particulars/विवरण :

<b>Unit – 1</b>	Concept of Tax Planning: Meaning, Scope, Importance, Objectives of Tax Planning, Tax Avoidance, Tax Evasion and Tax Planning.
<b>Unit – 2</b>	Areas of Tax Planning: Ownership Aspect, Activity Aspects & Locational Aspects, Nature of the Business & Tax Planning.
<b>Unit – 3</b>	Tax Planning and Setting up New Business: Deductions Available to New Industrial Undertakings, Amalgamation, Merger and Tax Planning. Special Tax Provisions - Tax Provisions Relating to Free Trade Zones, Infrastructure Sector & Backward Areas. Tax Incentives for Exporters.
<b>Unit – 4</b>	Tax Planning and Financial Decisions: Capital Structure Decision Dividend, Inter Corporate Dividend, Bonus Shares, Purchase of Assets Out of Own Funds or Out of Borrowed Funds.
<b>Unit – 5</b>	Tax Management: Introduction, Difference between Tax Planning and Tax Management, Areas of Tax Management, Return of Income and Assessment, Penalties and Prosecutions, Appeals and Revisions.

#### Suggested Readings:

1. Ahuja, G.K. and Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax; Bharat Law House, New Delhi.
2. Lakhotia, R.N.; Corporate Tax Planning; Vision Publication, Delhi.
3. Singhanian, V.K. Direct Taxes: Law and Practice; Taxman's Publication, Delhi.
4. Sainghanian, Vinod K; Direct Tax Planning and Management; Taxman's Publication, Delhi.- Tax Planning and Management

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Semester / सेमेस्टर	:	III
Title of Subject Group / विषय समूह का शीर्षक	:	ENTREPRENEURSHIP SKILL DEVELOPMENT
Paper No. / प्रश्नपत्र क्र.	:	III
Compulsory / अनिवार्य या Optional/वैकल्पिक	:	Compulsory/अनिवार्य

: Particulars/विवरण :

<b>Unit – 1</b>	The entrepreneur: Definition, emergence of Entrepreneurial class; Theories of Entrepreneurship, Socio-economic Environment and Entrepreneur. Characteristics of Entrepreneur leadership, Risk taking, Decision making and Business Planning.
<b>Unit – 2</b>	Promotion of a venture: Opportunity analysis, External Environmental forces-economic, Social, Technological, Competitive factors, legal requirements for establishment of a new unit and raising funds.
<b>Unit – 3</b>	Entrepreneurial Behaviour: Innovation and Entrepreneurship, Entrepreneurial Behaviour, Social Responsibility.
<b>Unit – 4</b>	Entrepreneurial Development Programme: Entrepreneurial Development Programme relevance and achievements, role of Government in organising such programmes. Critical Evaluation.
<b>Unit – 5</b>	Entrepreneurship and Industrial Development: Planning and growth of industrial activities through industrial Policy of the Government, Role of Industrial Estates, Role of Central and State level Promotional Service and financial Institutions. Role of Development Banks.

#### Suggested Readings:

1. Kenneth R Van Voorthis: Entrepreneurship and small business management.
2. Hass School hammer & Arthur Kuri: Entrepreneurship and small
3. Sharma RA. : Entrepreneurial Change in Indian Industries.
4. Dhar P.N. and Lydall H.F. The role of small enterprises in Indian Economic Development.

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Semester / सेमेस्टर	:	III
Title of Subject Group / विषय समूह का शीर्षक	:	Accounting for Managerial Decisions
Paper No. / प्रश्नपत्र क्र.	:	IV
Compulsory / अनिवार्य या Optional/वैकल्पिक	:	Compulsory/अनिवार्य

: Particulars/विवरण :

<b>Unit – 1</b>	Management Accounting: Its meaning, nature and importance. Difference of Management accounting with Cost Accounting and Financial accounting Role and Duties of Management Accountant.
<b>Unit – 2</b>	Nature and Limitations of Financial Statements, Needs and objectives of financial Analysis, Ratio Analysis: Profitability, Activity and Financial Ratios.
<b>Unit – 3</b>	Fund Flow analysis and Cash Flow analysis, Application of A.S.3
<b>Unit – 4</b>	Nature and Characteristics of Long Terms Investment Decision, Methods of Ranking Investment Proposals.
<b>Unit – 5</b>	Management Reporting System, Types of Reports, Responsibility Accounting, Concept of Management Audit.

#### Suggested Readings:

1. M.R. Agarwal – Accounting for Managers
2. Agarwal & Agarwal – Accounting for Managers
3. Agarwal, Jain & Jain – Management Accounting
4. अग्रवाल एवं जैन – प्रबंधकीय लेखांकन
5. गुप्ता एस.पी. – प्रबंधकीय लेखांकन

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Semester / सेमेस्टर	:	IV
Title of Subject Group / विषय समूह का शीर्षक	:	GROUP-A : SPECIALIZATION – MARKETING MANAGEMENT
Paper No. & Title / प्रश्नपत्र क्र. एवं शीर्षक	:	I – Advertising and Sales Management
Compulsory / अनिवार्य या Optional/वैकल्पिक	:	Optional/वैकल्पिक

: Particulars/विवरण :

Unit – 1	<b>Introduction:</b> 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 – 2	<b>Pre-launch Advertising Decision:</b> Determination of target audience, Advertising Media and their choice. Advertising messages, Layout of advertisement and Advertising Appeal, Advertising Copy.
Unit – 3	<b>Promotional Management:</b> Advertising Department, Role of Advertising Agencies and their Selection, Advertising Budget, Evaluation of Advertising Effectiveness.
Unit – 4	<b>Personal Selling:</b> Meaning and Importance of Personal Selling,-Difference between Personal Selling, Advertising and Sales Promotion. Methods and Procedure of Personal Selling.
Unit – 5	<b>Sales Management:</b> 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.

#### Suggested Readings:

1. Philip Kotler – Marketing Management
2. Sontaka – Marketing Management
3. P.C. Tripathi – Marketing Management
4. Bhadad & Porwal – Marketing Management



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Semester / सेमेस्टर : IV

Title of Subject Group / विषय समूह का शीर्षक : **GROUP-A : SPECIALIZATION – MARKETING MANAGEMENT**

Paper No. & Title / प्रश्नपत्र क्र. एवं शीर्षक : **II- CONSUMER BEHAVIOUR**

Compulsory / अनिवार्य या Optional/वैकल्पिक : Optional/वैकल्पिक

: Particulars/विवरण :

<b>Unit – 1</b>	Introduction: Meaning and Significance of Consumer Behaviour, Determinants of consumer behaviour, Consumer behaviour Vs. Buyers Behaviour, Consumer Buying Process and Consumer Movements in India.
<b>Unit – 2</b>	Organisational Buying Behaviour and Consumer, Research: Characteristics and Process of organizational, Buying Behaviour, Determinants of organizational buying behaviour. History of consumer research and Consumer Research Process.
<b>Unit – 3</b>	Consumer Needs and Motivations: Meaning of Motivation, Needs and Goals, Dynamic nature of consumer motivation, Types and systems of consumer needs, Measurement of Motives and Development of Motivational Research.
<b>Unit – 4</b>	Personality & Consumer Behaviour: Concept of Personality, Theories of Personality, Personality and understanding consumer Diversity, Self and self-images.
<b>Unit – 5</b>	Social Class and Consumer Behaviour: Meaning of Social Class, Measurement of Social Class, Lifestyle profiles of the social class, Social-class Mobility, Affluent and Non-affluent Consumer, Selected consumer behaviour applications in social class.

#### Suggested Readings:

1. Philip Kotler – Marketing Management

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Semester / सेमेस्टर	:	IV
Title of Subject Group / विषय समूह का शीर्षक	:	<b>GROUP-A : SPECIALIZATION – MARKETING MANAGEMENT</b>
Paper No. & Title / प्रश्नपत्र क्र. एवं शीर्षक	:	<b>III-Rural &amp; Agricultural Marketing</b>
Compulsory / अनिवार्य या Optional/वैकल्पिक	:	Optional/वैकल्पिक

: Particulars/विवरण :

<b>Unit – 1</b>	<b>Rural Marketing:</b> Image of Indian Rural Marketing and Approach to Rural Markets of India, Rural Consumer and Demand Dimensions and Market Segmentations, Channels of Distribution and Physical Distribution Product Management, Marketing Communication and Sales force Tasks.
<b>Unit – 2</b>	<b>Agricultural Marketing:</b> Concept, Nature, Scope and Subject matter, Classification of agricultural products and their difference with manufactured goods. Agriculture market: Meaning, Components, Dimensions and Classification. Market structure: Dynamics of Market Structure, Components of market, Structure and Market forces.
<b>Unit – 3</b>	<b>Market Management and Channel Strategy:</b> Modern marketing management and agricultural products, Structured organized markets-commodity exchange and produce exchange, Cash market, Forward Dealing, Exchange Market, Speculative market, Channels of Distribution for consumer goods, Agricultural Consumer Goods and Agricultural Raw Materials.
<b>Unit – 4</b>	<b>Regulation of Markets :</b> Regulated market, Genesis of Regulated Market in India, Limitations in present marketing regulation, Advantages and Limitations of regulated market, Organization of Regulated Market, Future of Regulated Markets in India.
<b>Unit – 5</b>	<b>Marketing of Farm Products:</b> Packaging - Packing and Packaging, Packing material. Transportation Advantages, Means of transport and Transportation cost. Grading and Standardization - Meaning, Type, Criteria, Labeling and specification, Storage and Warehousing.

#### Suggested Readings:

1. Marketing Management – Sontaka
2. Marketing Management – R.L. Vashney
3. Marketing Management – Bhadada & Porwal

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Class / कक्षा : M.Com. / एम.कॉम

Semester / सेमेस्टर : IV

Title of Subject Group / विषय समूह का शीर्षक : **GROUP-A : SPECIALIZATION – MARKETING MANAGEMENT**

Paper No. & Title / प्रश्नपत्र क्र. एवं शीर्षक : **IV-INTERNATIONAL MARKETING**

Compulsory / अनिवार्य या Optional/वैकल्पिक : Optional/वैकल्पिक

: Particulars/विवरण :

<b>Unit – 1</b>	<b>International Marketing:</b> Meaning, Scope, Nature and Significance. International Marketing Environment - Internal and External, International Market. Orientation Identification and Selection of foreign market, Functions and qualities of an Export Manager.
<b>Unit – 2</b>	<b>Export Organization:</b> Meaning, affecting factors and types, Overseas Product Development: It's concept and methods, pricing and its factors, Methods, of Pricing, Price quotation.
<b>Unit – 3</b>	<b>Direct Trading and Indirect Trading:</b> Meaning and Methods, Methods of Payment in international Marketing.
<b>Unit – 4</b>	<b>Export Credit:</b> Meaning, Nature, Influencing factors and significance, Methods of Export Credit, Export Credit and Finance in India. Risk in Export Trade, Role of the Export Credit Guarantee, Corporation of India Limited, The Export-Import Bank of India.
<b>Unit – 5</b>	Export and Import Procedure, Documentation in foreign trade, Bilateral and Multilateral Trade Agreements, Its meaning, _objective, types and significance, SAARC, Role of WTO in Foreign Trade.

#### Suggested Readings:

1. International Marketing – V.S. Rathore

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Semester / सेमेस्टर	:	IV
Title of Subject Group / विषय समूह का शीर्षक	:	<b>GROUP-B: FINANCIAL ANALYSIS &amp; CONTROL</b>
Paper No. & Title / प्रश्नपत्र क्र. एवं शीर्षक	:	<b>I-Security Analysis And Portfolio Management</b>
Compulsory / अनिवार्य या Optional/वैकल्पिक	:	Optional/वैकल्पिक

: Particulars/विवरण :

<b>Unit – 1</b>	Investment: Concept, objectives and types, Investment and Speculation, Factors of Sound Investment Plan. Financial Markets: Meaning and Types, Investment opportunities available in India.
<b>Unit – 2</b>	Concept of Return and Risk, Sources and Types of Risk, Measurement of Risk, Concept of Portfolio Management, Portfolio Selection, Markowitz. Model, Capital Assets Pricing Model.
<b>Unit – 3</b>	Fundamental Analysis: Economic Analysis, Industry Analysis and Company Analysis, Technical Analysis: Dow Theory, Elliott wave Theory, Charting, Efficient Market Hypothesis.
<b>Unit – 4</b>	Stock Exchange in India: B.S.E., N.S.E., O.T.C., Interconnection of Stock, Exchange In India, Stock Indices and their Computation, SEBI: Their Power and Functions.
<b>Unit – 5</b>	Emerging Trends in Indian Capital Market: Depositories and Script less Trading, Book Building, Stock Lending Scheme, Rolling Settlement, Green Shoe Option, Responsibilities and code of conduct for Portfolio Manager.

#### Suggested Readings:

1. Investment Management - R.P. Rastogi
2. Security Analysis and Portfolio Management - P. Pandian
3. Security Analysis and Portfolio Management - S. Guruswami
4. Security Analysis and Portfolio Management - Jordon / Fischer

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Semester / सेमेस्टर :

IV

Title of Subject Group / विषय समूह का शीर्षक :

**GROUP-B: FINANCIAL  
ANALYSIS & CONTROL**

Paper No. & Title / प्रश्नपत्र क्र. एवं शीर्षक :

**II-Strategic Financial Management**

Compulsory / अनिवार्य या Optional/वैकल्पिक :

Optional/वैकल्पिक

: Particulars/विवरण :

<b>Unit – 1</b>	Concept of Time Value of Money, Leverage Analysis: Financial and Operating Leverage.
<b>Unit – 2</b>	EBIT - EPS Analysis, Financial Break-Even level, Indifference level of EBIT, Value of the Firm: Net Income and Net operating Income Approach, Traditional Approach, MM Hypothesis.
<b>Unit – 3</b>	Valuation of Equity, Preference Share, and Debentures.
<b>Unit – 4</b>	Dividend Decision: Relevance of Sound Dividend Policy, Dividend Policy and Retained Earning, Stability of Dividends, Legal Constraints, Bonus Share. Theories of Dividend Decisions.
<b>Unit – 5</b>	Working Capital: Concept, Needs and Affecting factors, Methods of Financing working capital, Working Capital Monitoring and control. Estimation of working capital.

#### Suggested Readings:

1. Strategic Financial Management - G.P. Lakhotia
2. Strategic Financial Management (Hindi) - N.P. Agarwal

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Title of Subject Group / विषय समूह का शीर्षक	:	<b>GROUP-B: FINANCIAL ANALYSIS &amp; CONTROL</b>
Paper No. & Title / प्रश्नपत्र क्र. एवं शीर्षक	:	<b>III- Project Planning and Management</b>
Compulsory / अनिवार्य या Optional/वैकल्पिक	:	Optional/वैकल्पिक

: Particulars/विवरण :

<b>Unit – 1</b>	Project: Meaning, Characteristics and steps, Project Life Cycle, Causes of Project Failure. Classification of Project, Project Identification, Sources of Project Ideas, Considerations for Initial Selection of Projects.
<b>Unit – 2</b>	Project Formulation: Pre-feasibility Study, Project Feasibility Analysis: Market Analysis, Technical Analysis, Financial Analysis, Economic Analysis.
<b>Unit – 3</b>	Project Finance: Direct Financial Assistance, Bridge Loans, Specific Assistance Scheme of Financial Institutions. Project Organization Structure, Role, Qualities and Functions of Project Manager, Rights and Responsibilities of a project manager.
<b>Unit – 4</b>	Project Implementation: Pre-requisites for successful Implementation. Project Management Systems; Characteristics, Necessity, Project Management Information System.
<b>Unit – 5</b>	Project Audit: Ex-post Project Evaluation, Human aspect of Project Management, Environment Appraisal of Projects (a brief review).

#### Suggested Readings:

1. N.P. Agarwal - Project Planning & Management
2. Prasanna Chand - Project Planning & Management
3. Chowdhri S.C - Project Planning & Management
4. Singh Narendra - Project Planning & Management
5. अग्रवाल सिंह व मिश्रा – परियोजना नियोजन, रमेश बुक डिपो जयपुर

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Semester / सेमेस्टर	:	IV
Title of Subject Group / विषय समूह का शीर्षक	:	<b>GROUP-B: FINANCIAL ANALYSIS &amp; CONTROL</b>
Paper No. & Title / प्रश्नपत्र क्र. एवं शीर्षक	:	<b>IV-Indian Financial System</b>
Compulsory / अनिवार्य या Optional/वैकल्पिक	:	Optional/वैकल्पिक

: Particulars/विवरण :

<b>Unit – 1</b>	Introduction of Financial System: Components, functions, Nature and Role, Relationship between financial system and Economic growth.
<b>Unit – 2</b>	Money Market in India: Meaning, functions, Development of Money Market in India, Money Market Instruments. Capital Market: Meaning and functions, History of Indian Capital Market, Reforms in Indian Capital Market.
<b>Unit – 3</b>	Depositories and Custodians: Depository System NSDL, CSDL, Stock Holding Corporation of India. Derivatives Market, Concept, Benefits and Need. Types of Financial Derivatives, Forward and future Contracts, Options, Futures, Types and Benefits.
<b>Unit – 4</b>	Credit Rating: Concept and significance, Credit Rating Agencies in India, Factoring and Forfeiting.
<b>Unit – 5</b>	Mutual Funds: Introduction, History, Types, Organization, Regulation over Mutual Funds, Objectives of Financial Sector Reform, Present Position of Financial Sector Reforms in India.

#### Suggested Readings:

1. Indian Financial System - B. Phatak
2. Indian Financial System - Khan & Jain

# उच्च शिक्षा विभाग, म.प्र. शासन

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## Department of Higher Education, Govt. of M.P.

### M.Com. (Post Graduates) semester wise Syllabus

As recommended by Central Board of Studies and approved by the Governor of M.P.

Max. Marks / अधिकतम अंक : 50

Class / कक्षा : M.Com. / एम.कॉम

Semester / सेमेस्टर :

IV

Title of Subject Group / विषय समूह का शीर्षक :

**GROUP-C : HUMAN  
RESOURCE DEVELOPMENT**

Paper No. & Title / प्रश्नपत्र क्र. एवं शीर्षक :

**I – Industrial Relation**

Compulsory / अनिवार्य या Optional/वैकल्पिक :

Optional/वैकल्पिक

: Particulars/विवरण :

<b>Unit – 1</b>	Industrial Relation: Concept, Approaches, Importance of Industrial Relation and Scope, Objectives, Principles of Industrial Relations, Industrial Relation and Productivity.
<b>Unit – 2</b>	Trade Union Concept: Objectives, Significance, functions and types, Principles of Trade Union and Unionism. Fundamental Structure of Trade Union, Role of Trade Union in Industrial Relation, Problems of Labour Movements in India.
<b>Unit – 3</b>	Collective Bargaining, Negotiations and Workers Participation in Management.
<b>Unit – 4</b>	Problem of Industrial Discipline, Grievances handling Machinery, Strike and Lockout.
<b>Unit – 5</b>	Human Relations: Meaning, Assumptions, Principles, Evolution of Human Relation Movement, Human Relation Policy, Training in Human Relations and their Methods, Criticism and suggestions to Improve Human Relations. Suggestion System: Concept, Objects, Elements and Importance, Means of Suggestions, Controlling suggestion system.

#### Suggested Readings:

1. Industrial Relations : K.K. Ahiya
2. Industrial Relations : Bhagoliwal



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Semester / सेमेस्टर : IV

Title of Subject Group / विषय समूह का शीर्षक : **GROUP-C : HUMAN RESOURCE DEVELOPMENT**

Paper No. & Title / प्रश्नपत्र क्र. एवं शीर्षक : **II- Social Security and Welfare**

Compulsory / अनिवार्य या Optional/वैकल्पिक : Optional/वैकल्पिक

: Particulars/विवरण :

<b>Unit – 1</b>	Social Security: Meaning, Essentials, Scope and Importance, Social Assistance and Social security. Need of Social security in India. Social Security Measures in India.
<b>Unit – 2</b>	Labour Welfare: Meaning, Needs, Objectives, Types and Scope, Components of Labour Welfare, Physical Environment of Work Place, Legal provisions related to Physical Environment.
<b>Unit – 3</b>	Fringe Benefits and Services: Meaning, Element and objectives. Employees Services: Medical, Recreation, Safety and other services.
<b>Unit – 4</b>	Fatigue and Monotony: Causes of Fatigue, Effects and measure of fatigue: Monotony: Meaning, Methods of Monotony study, Effects and measures. Morale: Meaning, Determinants, Effects and raising the morals.
<b>Unit – 5</b>	Factors affecting Job satisfaction, Non monitoring incentives, Concept of Profit Sharing, Profit sharing in India, Co-partnership.

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Class / कक्षा	:	M.Com. / एम.कॉम
Semester / सेमेस्टर	:	IV
Title of Subject Group / विषय समूह का शीर्षक	:	<b>GROUP-C : HUMAN RESOURCE DEVELOPMENT</b>
Paper No. & Title / प्रश्नपत्र क्र. एवं शीर्षक	:	<b>III – Industrial Laws</b>
Compulsory / अनिवार्य या Optional/वैकल्पिक	:	Optional/वैकल्पिक

: Particulars/विवरण :

<b>Unit – 1</b>	The Factories Act, 1948.
<b>Unit – 2</b>	The Industrial Dispute Act.
<b>Unit – 3</b>	The Minimum Wages Act, 1948
<b>Unit – 4</b>	The Employees' Provident Fund and Misc. Act, 1952
<b>Unit – 5</b>	The payment of Gratuity Act, 1972

#### Suggested Readings:

1. कुमावत – औद्योगिक सन्नियन
2. अवतार सिंह – औद्योगिक सन्नियन

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Semester / सेमेस्टर	:	IV
Title of Subject Group / विषय समूह का शीर्षक	:	<b>GROUP-C : HUMAN RESOURCE DEVELOPMENT</b>
Paper No. & Title / प्रश्नपत्र क्र. एवं शीर्षक	:	<b>IV – Human Resource Planning and Development</b>
Compulsory / अनिवार्य या Optional/वैकल्पिक	:	Optional/वैकल्पिक

: Particulars/विवरण :

<b>Unit – 1</b>	Personnel Management: Concept, objectives, Scope and Function. Functions and Responsibilities of Personnel Manager. Man Power Planning: Concept, Objectives and Estimation.
<b>Unit – 2</b>	Recruitment: Selection, Induction, Promotion and Transfer of employee.
<b>Unit – 3</b>	Training and Development: Objectives, Principles and Techniques. Executive Development Programmes: Concept, Objectives and Significance, Executive Development Techniques.
<b>Unit – 4</b>	Industrial Psychology: Concept, Functions and Importance. Place of Psychology in Industry. Group Dynamics: Meaning, Goals of the Group, Classification of group, Essentials of group Formation, Characteristics and Advantages of Group, Group Cohesiveness: Managing Group Conflicts.
<b>Unit – 5</b>	Performance Appraisal and Job Evaluation: Concept, Objectives, Significance and Techniques.

#### Suggested Readings:

1. Human Resource Management - G.S. Sudha
2. Human Resource Management - Bhagliwal

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Class / कक्षा	:	M.Com. / एम.कॉम
Semester / सेमेस्टर	:	IV
Title of Subject Group / विषय समूह का शीर्षक	:	<b>GROUP - D : ACCOUNTING</b>
Paper No. & Title / प्रश्नपत्र क्र. एवं शीर्षक	:	<b>I – Corporate Accounting</b>
Compulsory / अनिवार्य या Optional/वैकल्पिक	:	Optional/वैकल्पिक

: Particulars/विवरण :

<b>Unit – 1</b>	Issue and Forfeiture of shares, Accounting for Redemption of Preference Share and Debenture, Buy back of Equity Share, Profit Prior and After Incorporation, Underwriting Commission.
<b>Unit – 2</b>	Company Final Accounts, AS-4, AS-5, Disposal of Profit, Declaration of Bonus Shares.
<b>Unit – 3</b>	Merger of Companies, AS-14
<b>Unit – 4</b>	Internal Reconstruction of a Company, Liquidation of a company.
<b>Unit – 5</b>	Valuation of Goodwill and Share.

#### Suggested Readings:

1. Modern Accountancy - Mukharjee, Haif
2. Advance Accountancy Vol-2 - A.K. Sehgal -
3. Advance Accountancy Vol-2 - R.L. Gupta
4. Advance Accountancy Vol-2 - Shukla & Grewal

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Class / कक्षा	:	M.Com. / एम.कॉम
Semester / सेमेस्टर	:	IV
Title of Subject Group / विषय समूह का शीर्षक	:	<b>GROUP - D : ACCOUNTING</b>
Paper No. & Title / प्रश्नपत्र क्र. एवं शीर्षक	:	<b>II – Cost Administration and Control</b>
Compulsory / अनिवार्य या Optional/वैकल्पिक	:	Optional/वैकल्पिक

: Particulars/विवरण :

<b>Unit – 1</b>	Application of Marginal Costing, Key factor analysis, Profit planning, Optimum Product Mix, Make or Buy Decision, Price fixation, Discontinuance of Product, Diversification of Product line, Acceptance of New order, Close Down decision.
<b>Unit – 2</b>	<i>Budgetary Process:</i> Budget Manual, Zero Base Budget, Planning, Programming of Budgeting system, Performance Budgeting, Disposal of variance in standard costing, Transfer Pricing: Meaning, necessity and methods.
<b>Unit – 3</b>	<i>Pricing Strategy:</i> Factors influencing product pricing, Pricing decision process, <i>Pricing Methods:</i> Cost plus pricing, Standard cost pricing, Marginal, cost pricing, Pricing for Target Rate of Return; Added Value, Method of Pricing, Differential Cost Pricing, Going Rate Pricing, Opportunity Cost Pricing, Administered Pricing, Export Pricing, Skimming and Penetration Pricing policy, Price Discrimination Target pricing, Non financial factors of Pricing.
<b>Unit – 4</b>	Cost Reduction and Cost Control, Cost Control Process, Cost Reduction Process, Planning for Cost Reduction, Techniques for cost control and Reduction, Value Analysis, Inventory Control Techniques.
<b>Unit – 5</b>	TQM in Costing, Material Requirement Planning, Manufacturing Resource Planning Product Life Cycle Costing, Project Life Cycle Costing, Feedback Control System, Activity Based Costing, Target costing, Enterprises Resource Planning, Synergy, Benchmarking, Business Process Outsourcing.

#### Suggested Readings:

1. Cost Accounting - Jawahar Lal
2. Cost Accounting - M.N. Arora
3. Cost Accounting - Ravi M. Kishore
4. Cost Accounting - M.L. Agarwal

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Class / कक्षा	:	M.Com. / एम.कॉम
Semester / सेमेस्टर	:	IV
Title of Subject Group / विषय समूह का शीर्षक	:	GROUP - D : ACCOUNTING
Paper No. & Title / प्रश्नपत्र क्र. एवं शीर्षक	:	III – Accounting Theory
Compulsory / अनिवार्य या Optional/वैकल्पिक	:	Optional/वैकल्पिक

: Particulars/विवरण :

<b>Unit – 1</b>	Accounting: as an Information System, as a language factors influencing Accounting Environment. Accounting and Economic Development. Concept of Accounting Theory. Role and classification of Accounting Theory. Approaches of Accounting Theory.
<b>Unit – 2</b>	Accounting Postulates, Concept and Principles, G.A.A.P., Accounting Policies. Revenue Recognition, Study of AS-9, Concept of Expenses, Gain and losses.
<b>Unit – 3</b>	Revenue Measurement and its Relevance, Various Concept of Income: Accounting Concept, Economic Concept and Capital Maintenance Concept, Operating and Non-operating Activities, Concept of Comprehensive Income, Prior Period Items and Extraordinary Items.
<b>Unit – 4</b>	Conceptual study of Accounting for Changing prices, Segment Reporting, Social Accounting.
<b>Unit – 5</b>	Interim Reporting, Human Resource Accounting, Value Added Reporting. Environmental Accounting and reporting.

#### Suggested Readings:

1. Accounting Theory - Jawahar Lal
2. Accounting Theory - J.C. Maheshwari
3. Accounting Theory - L.S. Porwal
4. Accounting Theory - R. Mangal

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Class / कक्षा	:	M.Com. / एम.कॉम
Semester / सेमेस्टर	:	IV
Title of Subject Group / विषय समूह का शीर्षक	:	<b>GROUP - D : ACCOUNTING</b>
Paper No. & Title / प्रश्नपत्र क्र. एवं शीर्षक	:	<b>IV – Institutional Accounting</b>
Compulsory / अनिवार्य या Optional/वैकल्पिक	:	Optional/वैकल्पिक

: Particulars/विवरण :

<b>Unit – 1</b>	Accounting for Holding Company.
<b>Unit – 2</b>	Accounting for Bank and Insurance Company (including Life Insurance).
<b>Unit – 3</b>	Double Accounts System.
<b>Unit – 4</b>	Accounting for Co-operative societies, Hotel Accounting.
<b>Unit – 5</b>	Government Accounting.

#### Suggested Readings:

1. Advance Modern Accountancy - Mukharjee & Hanif
2. Advance Accountancy Vol-2 - AK. Sehgal
3. Advance Accountancy Vol-2 - R.L. Gupta
4. Advance Accountancy - Shukla & Grewal

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Class / कक्षा	:	M.Com. / एम.कॉम
Semester / सेमेस्टर	:	IV
Title of Subject Group / विषय समूह का शीर्षक	:	GROUP - E : TAXATION
Paper No. & Title / प्रश्नपत्र क्र. एवं शीर्षक	:	I – Direct Tax in India
Compulsory / अनिवार्य या Optional/वैकल्पिक	:	Optional/वैकल्पिक

: Particulars/विवरण :

Unit – 1	Basic Concepts and Definitions, Residential Status and Tax Incidence. Exempted Income, Deemed Income, Clubbing of Income, Deductions under Section-80.
Unit – 2	Computation of Tax Liabilities of Individual . Taxation on Agriculture Income.
Unit – 3	Return of Income and Assessment, Various Types of Return, Types of Assessment.
Unit – 4	Advance payment of Tax, Tax Deducted at Source, Penalties and Prosecution, Refund of Excess Payment.
Unit – 5	Income Tax Authorities, Appeal and Revisions, Settlement of cases.

#### Suggested Readings:

1. Income Tax - Gupta & Ahuja
2. Income Tax - V.K. Singhania
3. Income Tax - R.K. Jain
4. Income Tax - S.C. Jain



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Class / कक्षा	:	M.Com. / एम.कॉम
Semester / सेमेस्टर	:	IV
Title of Subject Group / विषय समूह का शीर्षक	:	GROUP - E : TAXATION
Paper No. & Title / प्रश्नपत्र क्र. एवं शीर्षक	:	II – Business Taxation
Compulsory / अनिवार्य या Optional/वैकल्पिक	:	Optional/वैकल्पिक

: Particulars/विवरण :

Unit – 1	Computation of Income from Business and Profession, Assessment of H.U.F. including tax liabilities.
Unit – 2	Assessment of firm and Association of Person. calculation of Tax Liabilities.
Unit – 3	Assessment of Companies, including tax calculation.
Unit – 4	Assessment of Co-operative society, Charitable and other Trust including tax calculation.
Unit – 5	Double Taxation Relief, Assessment of Non-Residents.

#### Suggested Readings:

1. Income Tax - Gupta & Ahuja
2. Income Tax - V.K. Singhania
3. Income Tax - R.K. Jain
4. Income Tax - S.C. Jain

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Semester / सेमेस्टर	:	IV
Title of Subject Group / विषय समूह का शीर्षक	:	GROUP - E : TAXATION
Paper No. & Title / प्रश्नपत्र क्र. एवं शीर्षक	:	III – Indirect Taxes
Compulsory / अनिवार्य या Optional/वैकल्पिक	:	Optional/वैकल्पिक

: Particulars/विवरण :

Unit – 1	Concepts of Indirect Taxes, Basic conditions of Excise liability, Concept of goods, Excisable goods, Manufacture, Manufacturer. Principles of Classification.
Unit – 2	Valuation of Excisable goods, Definition of Assessable Value, Inclusion and exclusion from Assessable Value, Maximum Retail Price Valuation.
Unit – 3	Assessment Procedure, Demand, Refund and Appeal. Central Excise Value Added Tax Credit System (CENVAT)
Unit – 4	Nature of customs duty, Types of customs duties, valuation for customs, duty, inclusion and exclusion, valuation under customs act, Procedures for import and export under Custom Duty.
Unit – 5	Export incentives, Duty drawback, Powers of customs officers, penalties, confiscation of goods.

#### Suggested Readings:

1. Indirect Tax - V.S. Datey

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Class / कक्षा	:	M.Com. / एम.कॉम
Semester / सेमेस्टर	:	IV
Title of Subject Group / विषय समूह का शीर्षक	:	GROUP - E : TAXATION
Paper No. & Title / प्रश्नपत्र क्र. एवं शीर्षक	:	IV – Sales & Service Tax
Compulsory / अनिवार्य या Optional/वैकल्पिक	:	Optional/वैकल्पिक

: Particulars/विवरण :

<b>Unit – 1</b>	Central Sales Tax: Background, basic Definitions, Interstate Sale, Persons liable to pay CST, Exemptions from CST, Registration of Dealer under CST, Computation of Taxable Turnover and CST.
<b>Unit – 2</b>	M.P. VAT - Introduction, Tax free Goods, Registration of Dealers. Computation of Taxable Turnover, Assessment, Procedure and other provisions related with VAT.
<b>Unit – 3</b>	Payment and Recovery of VAT, Input Tax Rebate, VAT Authorities: Power and Duties, Appeals and Revision.
<b>Unit – 4</b>	Wealth Tax: Basic Concept, Definitions, Incidence of Tax, Exempted wealth, Deemed Wealth, Valuation of Assets. Computation of Net Wealth and Wealth Tax, Assessment Procedures, Penalties and Prosecution, Appeal and Revision.
<b>Unit – 5</b>	Service Tax: Concept, Objective, Features, Classification of Taxable Services.

#### Suggested Readings:

1. Wealth Tax - H.C. Mehrotra
2. Service Tax - Holani Ravi

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Semester / सेमेस्टर : IV

Title of Subject Group / विषय समूह का शीर्षक : GROUP - F : BANKING & INSURANCE

Paper No. & Title / प्रश्नपत्र क्र. एवं शीर्षक : I – Banking Practices

Compulsory / अनिवार्य या Optional/वैकल्पिक : Optional/वैकल्पिक

: Particulars/विवरण :

<b>Unit – 1</b>	Bank: Concept, Functions and Services, Prohibited Business, Nature of Banking, Qualities of Banker, Bank Customer Relationship, Concept of Customer, general Relationship, Bankers, Rights and Obligations, Termination of Relationship.
<b>Unit – 2</b>	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.
<b>Unit – 3</b>	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.
<b>Unit – 4</b>	Purchase/Discounting of Bills, Legal Position, Bill Market scheme, Lodgment of Bills, Vaghul Working Group Report, Letter of Credit, Concept and types, Crossing and endorsements of cheque.
<b>Unit – 5</b>	Securities for Advances: General Principles, Advances against Goods, Stock Exchange Securities, Real Estate, Life Policies, Fixed Deposits, Gold, Sliver, Bond and Debenture. Lien and Mortgage, Types of mortgage, Hypothication, pledge.

#### Suggested Readings:

1. Basu A.K.: **Fundamentals of Banking - Theory and Practice**, A. Maukherjee and Co. Kolkata.
2. Sayers R.S.: **Modern Banking**, Oxford University Press
3. Panandikar S.G. and Mithali D.M.: **Banking of India**; Orient Longman.
4. Decock: **General Banking**; Groaby Lockwood Staples, London.
5. Tennan M.L.: **Banking - Law and Practice in India**, Indian Law House, New Delhi.

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Semester / सेमेस्टर	:	IV
Title of Subject Group / विषय समूह का शीर्षक	:	GROUP - F : BANKING & INSURANCE
Paper No. & Title / प्रश्नपत्र क्र. एवं शीर्षक	:	II – Banking in India
Compulsory / अनिवार्य या Optional/वैकल्पिक	:	Optional/वैकल्पिक

: Particulars/विवरण :

<b>Unit – 1</b>	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.
<b>Unit – 2</b>	Development Banking in India: IFCI, ICICI, SIDBI, Credit Guarantee Institutions; Export Credit Guarantee Corporation of India, Deposit Insurance and Credit Guarantee Corporation of India.
<b>Unit – 3</b>	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.
<b>Unit – 4</b>	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.
<b>Unit – 5</b>	Emerging Trends in Banking Sector: Narasimham Committee Report, Committee on Banking Sector Reforms, Bridge Loan, and Privatization of Banks and its impact.

#### Suggested Readings:

1. Basu A. K.: Fundamentals of Banking: Theory and Practice: A mukherjee Co., Kolkata.
2. Sayers R.S.: Modern Banking, Oxford University Press
3. Panandikar S.G. and Mithali D.M.: Banking of India; Orient Longman.
4. Decock: Central Banking; Groaby Lockwood Staples, London.

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Class / कक्षा	:	M.Com. / एम.कॉम
Semester / सेमेस्टर	:	IV
Title of Subject Group / विषय समूह का शीर्षक	:	GROUP - F : BANKING & INSURANCE
Paper No. & Title / प्रश्नपत्र क्र. एवं शीर्षक	:	III – Insurance Management
Compulsory / अनिवार्य या Optional/वैकल्पिक	:	Optional/वैकल्पिक

: Particulars/विवरण :

<b>Unit – 1</b>	Insurance: Concept, Elements, Scope, Nature, Characteristics, Functions and Advantages, Principles of Insurance Contracts. Life Insurance: Features and Advantages, Fundamental Principles, Assignments of Life Policies.
<b>Unit – 2</b>	Life Insurance Premium: Types and Influencing factors. Methods of Computation of Premium. Settlement of claims under Life Insurance Policies, Guidelines and procedures.
<b>Unit – 3</b>	Fire Insurance: Meaning, Need and Scope, Procedure of taking a Fire Insurance Policy. Fire Policy Conditions, Procedure of Claim Settlement. Motor Insurance: Basic Principles, Procedure of Motor Vehicle Insurance and Settlement of Claim. Features of Accident Insurance,
<b>Unit – 4</b>	Life Insurance Corporation of India: Objectives, Constitution, Functions, and Management. General Insurance Corporation of India: Objects of Nationalization, Organizational Structure.
<b>Unit – 5</b>	I.R.D.A. Duties, Power and function, feature of IRDA, Impact of Privatisation of Insurance Business in India.

#### Suggested Readings:

1. Insurance in India - B.C. Shrivastav
2. Insurance in India - M. Motihar

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Class / कक्षा	:	M.Com. / एम.कॉम
Semester / सेमेस्टर	:	IV
Title of Subject Group / विषय समूह का शीर्षक	:	GROUP - F : BANKING & INSURANCE
Paper No. & Title / प्रश्नपत्र क्र. एवं शीर्षक	:	IV – Indian Financial System
Compulsory / अनिवार्य या Optional/वैकल्पिक	:	Optional/वैकल्पिक

: Particulars/विवरण :

<b>Unit – 1</b>	Introduction of Financial System: Components, functions, Nature and Role. Relationship between financial system and Economic growth.
<b>Unit – 2</b>	Money Market in India: Meaning functions, Development of Money Market in India, Money Market Instrument. Capital Market: Meaning and functions, History and, Reforms in Indian Capital Market.
<b>Unit – 3</b>	Depositories and Custodians: Depository System NSDL, CSDL, Stock Holding Corporation of India, Derivatives Market, Concept, Benefits and Need, Types of Financial Derivatives, Forward and future Contracts, Options, futures : Types and Benefits.
<b>Unit – 4</b>	Credit Rating: Concept and significance, Credit Rating Agencies in India, Factoring and Forfeiting.
<b>Unit – 5</b>	Mutual Funds: Introduction, History, Types, Organization, Regulation over Mutual Funds, Objectives of Financial sector reforms, Present Position of Financial Sector Reforms in India.

#### Suggested Readings:

1. Indian Financial System - B. Pathak
2. Indian Financial System - Khan & Jain
3. मुद्रा व वित्तीय प्रणाली – यू.एस. रस्तोगी

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Class / कक्षा	:	M.Com. / एम.कॉम
Semester / सेमेस्टर	:	IV
Title of Subject Group / विषय समूह का शीर्षक	:	GROUP-G : MANAGEMENT OF SERVICES
Paper No. & Title / प्रश्नपत्र क्र. एवं शीर्षक	:	I – Marketing of Services
Compulsory / अनिवार्य या Optional/वैकल्पिक	:	Optional/वैकल्पिक

: Particulars/विवरण :

<b>Unit – 1</b>	Concept of Services, Need for Marketing of Services, Significance of Service Marketing, Market Segmentation and Market Mix for Services. Keys areas of Services.
<b>Unit – 2</b>	Marketing of Bank and Insurance Services: Concept, various Users, Buyers, Psychology, product planning and segmentation, Marketing mix, Personnel Selling.
<b>Unit – 3</b>	Transport Marketing: Concept, uses, product planning market Segmentation, Marketing mix, Price Policy, Significance of Marketing Management for Rail and Road Transport.
<b>Unit – 4</b>	Hotel and Hospital Marketing: Concept, users and their behaviour, Hotel Product, Market Segmentation, Market mix, pricing decision, Hotel Marketing in India.
<b>Unit – 5</b>	Consultancy Marketing: Concept and need, Users and their behaviour, Product Planning and Development, Marketing Segmentation, Role of MIS, Marketing Mix, Concept and need of Personal Care Services, Education services, Indian scenario.



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Title of Subject Group / विषय समूह का शीर्षक	:	GROUP-G : MANAGEMENT OF SERVICES
Paper No. & Title / प्रश्नपत्र क्र. एवं शीर्षक	:	II – Project Planning and Management
Compulsory / अनिवार्य या Optional/वैकल्पिक	:	Optional/वैकल्पिक

: Particulars/विवरण :

<b>Unit – 1</b>	Project: Meaning, Characteristics and steps, Project Life Cycle, Causes of Project Failure. Classification of project, Project Identification, Sources of Project Ideas, Considerations for Initial Selection of Projects.
<b>Unit – 2</b>	Project Formulation: Pre-feasibility Study, Project Feasibility Analysis: Market Analysis, Technical Analysis, Financial Analysis, Economic Analysis.
<b>Unit – 3</b>	Project Finance: Direct Financial Assistance, Bridge Loans, Specific Assistance Scheme of Financial Institutions. Project Organization Structure, Role, Qualities and Functions of Project Manager, Rights and Responsibilities of a project manager.
<b>Unit – 4</b>	Project Implementation: Pre-requisites for successful Implementation. Project Management Systems; Characteristics, Necessity, Project Management Information System.
<b>Unit – 5</b>	Project Audit: Ex-post Project Evaluation, Human aspect of Project Management, Environment Appraisal of Projects (a brief review).

#### Suggested Readings:

1. Project Management - R. Thirumalai, Himalaya Publishing House, Mumbai
2. Projects - Prasanna Chandra, Tata McGraw - Hill Pub. Com. New Delhi.
3. Project Management and Control -Narendra Singh, Himalaya Publishing House, Mumbai.

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Title of Subject Group / विषय समूह का शीर्षक	:	GROUP-G : MANAGEMENT OF SERVICES
Paper No. & Title / प्रश्नपत्र क्र. एवं शीर्षक	:	III – Management of Non Profit Organizations
Compulsory / अनिवार्य या Optional/वैकल्पिक	:	Optional/वैकल्पिक

: Particulars/विवरण :

<b>Unit – 1</b>	Non-Profit Organization: Concept and objectives, Environmental Influences on NPO, Product life cycle of NPO, Donors and NPO, Behaviour of beneficiary, Marketing mix for N.P.O.
<b>Unit – 2</b>	Total Quality Management: Meaning, Concept of TQM for NPO, constituents of TQM, Features of TQM for Educational Institutions, Health care Organization, Red cross services, NGO and police services.
<b>Unit – 3</b>	Innovative Education: Why and How, Segmentation in Education, Concept of Education Information System, Marketing mix for Adult Literacy, Strategic marketing for Adult Education, Elementary Education, Secondary, Vocational and Higher education.
<b>Unit – 4</b>	Healthcare Services: Concept of Hospital Marketing Rationale of Healthcare Marketing, Segmentation of Healthcare Services, Users Behaviour, Marketing Information System for health care services, Public Image building.
<b>Unit – 5</b>	NGO's Concept, UN accredited NGOs, Types of Societies, Marketing for NGO's, Product and Promotion Mix to NGOs. Red Cross Society in India, Red Cross Marketing: Concept and Rationale, Red Cross information system, Challenges before NPO. Future prospects of NPO in India.

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Title of Subject Group / विषय समूह का शीर्षक	:	GROUP-G : MANAGEMENT OF SERVICES
Paper No. & Title / प्रश्नपत्र क्र. एवं शीर्षक	:	IV – Indian Financial System
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Unit – 1	Introduction of Financial System: Components, functions, Nature and Role, Relationship between financial system and Economic growth
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Unit – 3	Depositories and Custodians: Depository System NSDL, CSDL, Stock Holding Corporation of India. Derivatives Market, Concept, Benefits and need. Types of Financial Derivatives, Forward and future contracts, Options, futures, Types and Benefits.
Unit – 4	Credit Rating: Concept and significance, Credit Rating Agencies in India, Factoring and Forfeiting.
Unit – 5	Mutual Funds: Introduction, History, Types, Organization, Regulation over Mutual Funds, Objectives of Financial system reforms, Present Position of Financial Sector Reforms in India.