

CHAITANYA SCIENCE AND ARTS COLLEGE
(AUTONOMOUS)
PAMGARH, JANJGIR-CHAMPA (C.G.)



ACCREDITED "A" GRADE BY NAAC

DEPARTMENT OF COMMERCE

COURSE CURRICULUM & MARKING SCHEME

POSTGRADUATE PROGRAMME

MASTER OF COMMERCE (M. COM)

PROGRAM CODE: CCMCOM

FIRST & SECOND SEMESTER

| Approved By | Board of Studies | Academic Council |
|--------------------|-------------------------|-------------------------|
| Date | 30/08/2025 | 04 SEP 2025 |

ACADEMIC YEAR 2025-26

**SYLLABUS FRAMED ACCORDING TO THE NEP-2020
UNDER THE SCHEME OF CBCS (CHOICE BASED CREDIT SYSTEM)**

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Website: <https://chaitanyacg.ac.in/> Email: principalchaitanya417@gmail.com

Master of Commerce (M. Com)

ABOUT THE PROGRAM:

The **M. Com program at Chaitanya Science and Arts College (Autonomous)** is a two-year, full-time postgraduate course structured across four semesters. The curriculum covers a wide range of core subjects, including accounting, management, business, finance, statistics, and marketing.

In the final semester, students undertake a **project work**, which involves independent research and a viva-voce examination. This component is designed to strengthen analytical and practical skills while fostering research aptitude.

The primary objective of the program is to **develop competent professionals** equipped for careers in academia, business, and entrepreneurship. Additionally, the program encourages students to showcase their **talent, creativity, and critical thinking** through assignments, seminars, and presentations.

PROGRAM OUTCOMES (POs):

By the end of the Master of Commerce program, students will demonstrate the ability to:

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| PO 1 | Knowledge & Critical Thinking: Develop a sound understanding of theoretical concepts and practical approaches in the field of commerce. |
| PO 2 | Employability: Enhance competencies for pursuing careers in commerce through strong academic foundations and research orientation. |
| PO 3 | Professional Skills: Acquire the skills essential for corporate careers, professional practices, and entrepreneurial ventures. |
| PO 4 | Problem Solving: Cultivate pragmatic abilities to address challenges in industry, employment, social interactions, and research. |
| PO 5 | Leadership & Innovation: Exhibit leadership qualities and innovative thinking, preparing students to contribute effectively as responsible Indian and global citizens. |

PROGRAM SPECIFIC OUTCOMES (PSOs): After successfully completing the program, students will have the ability to:

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|-------|--|
| PSO 1 | Application of Knowledge: Apply commerce knowledge effectively for the growth and development of organizations, communities, and society at large. |
| PSO 2 | Higher Education: Pursue advanced academic studies, including Ph.D. programs in commerce and related disciplines. |
| PSO 3 | Employment Opportunities: Gain employment prospects in academic institutions, industry, government, and non-government sectors. |
| PSO 4 | Competitive Examinations: Acquire the knowledge and skills required to qualify in national and state-level examinations such as NET, SET, CAT, XAT, and GMAT. |
| PSO 5 | Research Contribution: Contribute to the advancement of commerce through active engagement in research at academic and professional institutions. |

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FACULTY OF COMMERCE
SESSION 2025-26

Proposed Scheme For 2-Year Postgraduate Program

| PROGRAMME STRUCTURE: PART | YEAR | SEMESTER | SEMESTER |
|------------------------------|-------------|--------------|-------------|
| Part-I | First Year | Semester-I | Semester-II |
| Part-II | Second Year | Semester-III | Semester-IV |

COURSE STRUCTURE:

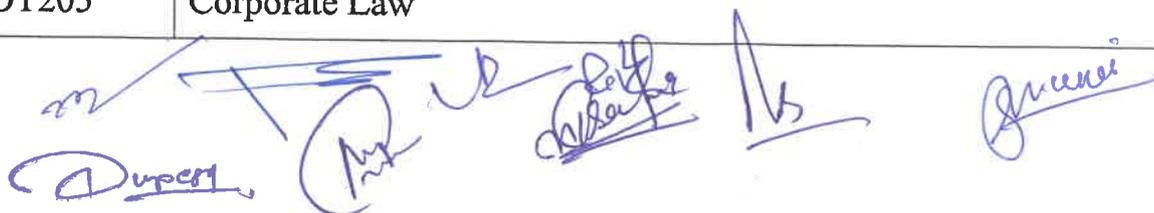
The syllabus with the paper combination is as under:

SEMESTER-I

| SR. NO. | COURSE CODE | TITLE OF COURSE |
|------------|-------------|--------------------------------|
| 1. | MCOT101 | Managerial Economics |
| 2. | MCOT102 | Corporate Financial Accounting |
| 3. | MCOT103 | Human Resource Management |
| 4. | MCOT104 | Principal of Marketing |
| 5. | MCOT105 | Advance Cost Accounting |

SEMESTER -II

| SR. NO. | COURSE CODE | TITLE OF COURSE |
|------------|-------------|--|
| 1. | MCOT201 | Statistical Analysis |
| 2. | MCOT202 | Management Concept & Organizational Behavior |
| 3. | MCOT203 | Accounting For Managerial Decisions |
| 4. | MCOT204 | Financial Management |
| 5. | MCOT205 | Corporate Law |



SEMESTER -III

| SR. NO. | COURSE CODE | TITLE OF COURSE |
|---------|--|---|
| 1. | MCOT301 | Advanced Accounting |
| 2. | MCOT302 | Consumer Behaviour |
| 3. | MCOT303 | Personnel Management |
| 4. | MCOT304 | Research Methodology |
| 5. | ELECTIVE PAPER (SELECT ANY ONE OPTIONAL GROUP A/B/C) | E (A) - 311: Marketing Research |
| | | E (B) - 312: Security Analysis and Portfolio Management |
| | | E (B) - 313: Skill and Competency Management |

SEMESTER -IV

| SR. NO. | COURSE CODE | TITLE OF COURSE |
|---------|--|---|
| 1. | MCOT401 | Business Ethics |
| 2. | MCOT402 | Corporate Legal Framework |
| 3. | MCOT403 | Corporate Tax Planning and Management |
| 4.. | MCOP404 | Project Report |
| 5. | ELECTIVE PAPER I (SELECT ANY ONE OPTIONAL GROUP A/B/C) | E (A) - 411: Digital Marketing |
| | | E (B) - 412: Financial Services |
| | | E (C) - 413: Management of Industrial Relations |



**SYLLABUS AND MARKING SCHEME FOR THE FIRST & SECOND SEMESTER
SESSION-2025-26**

SEMESTER-I

| SR. NO. | COURSE CODE | TITLE OF COURSE | TEACHING HOURS PER WEEK (L+T+P) | ES | CIE *(IA) | TOTAL MARKS | CREDITS |
|-------------------|-------------|--------------------------------|---------------------------------|------------|------------|-------------|-----------|
| 1. | MCOT101 | Managerial Economics | (4+0+0) | 70 | 30 | 100 | 4 |
| 2. | MCOT102 | Corporate Financial Accounting | (4+0+0) | 70 | 30 | 100 | 4 |
| 3. | MCOT103 | Human Resource Management | (4+0+0) | 70 | 30 | 100 | 4 |
| 4. | MCOT104 | Principal of Marketing | (4+0+0) | 70 | 30 | 100 | 4 |
| 5. | MCOT105 | Advance Cost Accounting | (4+0+0) | 70 | 30 | 100 | 4 |
| SUB- TOTAL | | | | 350 | 150 | 500 | 20 |

SEMESTER-II

| S. NO | COURSE CODE | TITLE OF COURSE | TEACHING HOURS PER WEEK (L+T+P) | ES | CIE *(IA) | TOTAL MARKS | CREDITS |
|-------------------|-------------|--|---------------------------------|------------|------------|-------------|-----------|
| 1. | MCOT201 | Statistical Analysis | (4+0+0) | 70 | 30 | 100 | 4 |
| 2. | MCOT202 | Management Concept & Organizational Behavior | (4+0+0) | 70 | 30 | 100 | 4 |
| 3. | MCOT203 | Accounting For Managerial Decisions | (4+0+0) | 70 | 30 | 100 | 4 |
| 4. | MCOT204 | Financial Management | (4+0+0) | 70 | 30 | 100 | 4 |
| E | MCOT205 | Corporate Law | (4+0+0) | 70 | 30 | 100 | 4 |
| SUB- TOTAL | | | | 350 | 150 | 500 | 20 |

*ESE: End Semester Exam, *CIE: Continues Internal Evaluation, * IA: Internal Assessment

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IMPORTANT NOTES:

1. From the academic session 2025–2026, all question papers in the first and second semesters of the M. Com program will be compulsory.
2. Evaluation Structure (Semesters I & II):
 - Total Theory Papers: 05 (350 Marks), Internal Assessment: 150 Marks.
 - Total Marks: 500
 - Minimum Passing Marks: 40 in each course including External and Internal Exam.
3. Elective Selection (Semesters III & IV):
 - Students may choose any one elective paper from options A / B / C.
4. Examination Scheme:
 - Each paper will be evaluated as follows:
 - End-Semester Examination: 70 Marks
 - Section A – 10 objective-type questions, one from each unit, without internal choice ($1 \times 10 = 10$ marks).
 - Section B – 4 short-answer questions, 5 marks each, one from each unit with internal choice ($5 \times 4 = 20$ marks). At least one question from every unit must be included.
 - Section C – 4 long-answer questions, 10 marks each, one from each unit with internal choice ($10 \times 4 = 40$ marks). At least one question from every unit must be included.
 - Continuous Internal Evaluation (CIE)/Internal Assessment includes: 30 Marks
 - Two tests (20 marks each), 10 marks for assignment, attendance, group discussions, and presentations, and as decided by the institution.
5. Project Work (Semester IV):
 - A project report must be submitted in the fourth semester, The report will be evaluated in two stages by an external examiner:
 - Evaluation of Project Report: 50 Marks, Viva-Voce Examination: 50 Marks.

SEMESTER I

| | | |
|---------------------------|---|--------------------------------|
| PROGRAMME | M.COM SEMESTER – I | |
| CORE COURSE | COURSE CODE: MCOT101 | |
| TITLE | MANAGERIAL ECONOMICS | |
| Course Credits | 04 Credits | |
| Total Marks | Internal Assessment: 30 Marks: Maximum Marks: 70 Minimum Passing Marks: 40 | |
| No. of Hours Per W | L+T+P (4+0+0)) | |
| Course Objective | The objective of this course is to provide students with comprehensive knowledge of economic principles and their relevance to managerial practices. It seeks to equip learners with analytical skills to interpret micro and macroeconomic factors, evaluate demand and supply dynamics, understand production theories, and apply economic concepts for informed and strategic business decision-making. | |
| Course Outcomes | CO 1: Describe the significance of managerial economics in business decision-making. CO 2: Interpret key economic theories and relate them to practical situations. CO 3: Utilize fundamental principles like opportunity cost and incremental analysis in management practices. CO 4: Analyze demand, supply, and pricing mechanisms for effective strategy formulation. CO 5: Examine production processes and returns to scale to enhance operational efficiency. | |
| Syllabus | Description | No. of Lectures / Hours |
| UNIT - I | Managerial Economics: Objective of a firm, Managerial Economist's role and responsibilities, Microeconomics & Macroeconomics. | 15 |
| UNIT - II | Economic theories: Classical Economics Theory, Keynesian Economics Theory, Neoclassical Economics Theory, Marxist Economics Theory, Monetarist Theory, Modern Theories (Contemporary Approaches- Game Theory, New Keynesian Economics, Post-Keynesian Economics). | 15 |
| UNIT - III | Fundamental economic Concepts: Concepts-incremental principle, opportunity cost principle. discounting principle. Equi-marginal principle. | 15 |
| UNIT - IV | Demand, Supply & Production Theory: Law of Demand, Law of Supply, Law of Diminishing, Marginal Utility, Elasticity of Demand, Consumer's Surplus. Production theory: production Function – One & Two Variable Input, Laws of production and returns to scale | 15 |



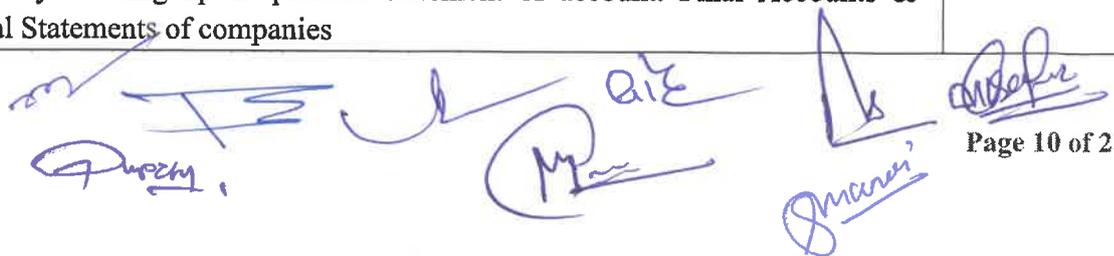
Text Books, Reference Books:

1. H.L. Ahuja – *Managerial Economics* (S. Chand Publishing)
2. D.N. Dwivedi – *Managerial Economics* (Vikas Publishing House)
3. Christopher R. Thomas & S. Charles Maurice – *Managerial Economics: Foundations of Business Analysis and Strategy*
4. डॉ. वी.के. पुरी एवं डॉ. एस.के. मिश्रा – प्रबंधकीय अर्थशास्त्र - प्रकाशक: Himalaya Publishing House
5. डॉ. एस.सी. सक्सेना – प्रबंधकीय अर्थशास्त्र - प्रकाशक: Sahitya Bhawan Publications
6. डॉ. आर.एन. भट्ट – व्यावसायिक एवं प्रबंधकीय अर्थशास्त्र - प्रकाशक: Kitab Mahal
- 7 डॉ. वी. सी. सिन्हा

E-Resources:

1. <https://e pg. inflibnet.ac.in>
2. NPTEL (IIT/IISc) – Managerial Economics हिंदी व्याख्यान
3. ePathshala (NCERT/UGC) – प्रबंधकीय अर्थशास्त्र
4. Swayam Portal – प्रबंधकीय अर्थशास्त्र कोर्स

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| PROGRAMME | M.COM SEMESTER – I | |
| CORE COURSE | COURSE CODE: MCOT102 | |
| TITLE | CORPORATE FINANCIAL ACCOUNTING | |
| Course Credits | 04 Credits | |
| Total Marks | Internal Assessment: 30 Marks Maximum Marks: 70 Minimum Passing Marks: 40 | |
| No. of Hours Per | L+T+P (4+0+0) | |
| Course Objective | To give a broad view of the provisions to be followed for the preparation of final accounts of companies as per Companies Act 2013. To Give a detailed view of legal provisions regarding the calculation of managerial remuneration. To explain the concept of divisible profits and its implications in various accounting Procedures leading to the preparation of Final Accounts of a Company as per the Company Act. To give a comprehensive view of legal provisions governing audit of Companies and its various kinds. | |
| Course Outcomes | CO 1: To Understand Accounting for issue and redemption of shares and debentures CO 2: Clarity about the applicability of different types of audits CO 3: Practices such as maintenance of company accounts CO 4: Ability to calculate Goodwill, and evaluate shares adopting different methods and preparation of final accounts of Indian Companies. CO 5: Understanding of the provisions regarding the appointment, qualifications, duties and Liabilities of auditor. | |
| Syllabus | Description | No. of Lectures / Hours |
| UNIT - I | Accounting for shares and debentures. | 15 |
| UNIT - II | Valuation of goodwill and shares, Concepts of goodwill, valuation goodwill accounting characteristics of goodwill, method of valuation of goodwill, average profit method, super profit method, capitalization method, annuity method, method of valuation of share, assets valuation method, Yield method, Earning method. | 15 |
| UNIT - III | Accounting relating to Amalgamation: Yield valuation method Accounting relating to Amalgamation of companies as per AS-14. Accounting relating to reconstruction of companies - Internal reconstruction, External reconstruction. | 15 |
| UNIT - IV | Accounting relating to liquidation of companies, Meaning, voluntary liquidation of companies. Windup under the supervision of the court, compulsory winding up. Liquidator statement of account. Final Accounts & financial Statements of companies | |



Text Books, Reference Books:

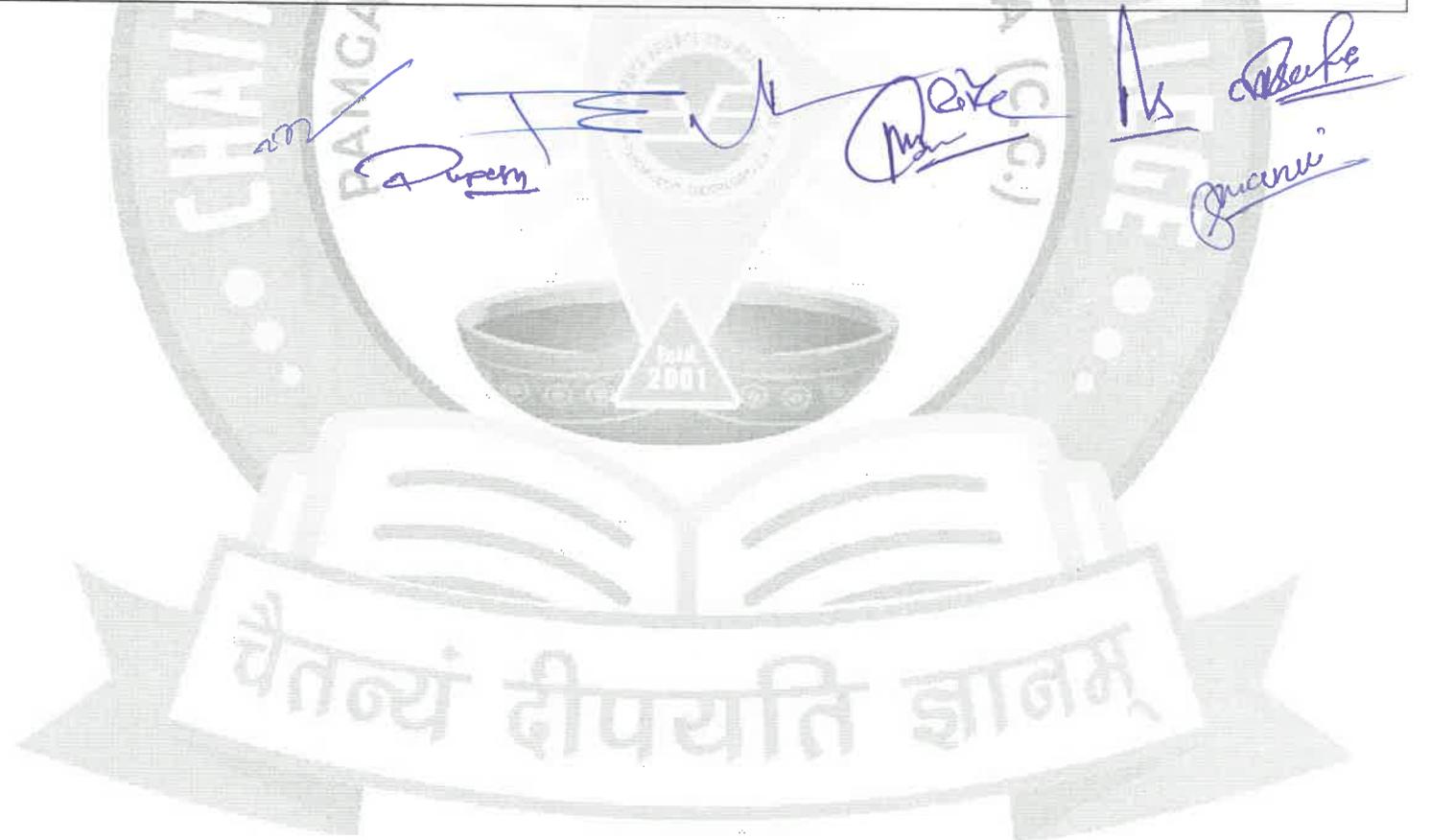
1. एडवांस्ड एकाउंटिंग, डॉ. एस. आर. शुक्ला एवं डॉ. के. एल. गुप्ता, साहित्य भवन पब्लिकेशन्स, आगरा, उत्तर प्रदेश
2. वित्तीय एवं प्रबंधकीय लेखांकन, डॉ. एस. के. हंस, आरबीपीडी पब्लिकेशन्स, आगरा, उत्तर प्रदेश
3. उच्चतर वित्त लेखांकन, डॉ. करीम, खनूजा, गीता, एसबीपीडी पब्लिशिंग हाउस, आगरा, उत्तर प्रदेश

Advance Accounting Dr. S. M. SHUKLA & Dr. K. L. GUPTA, SAHITYA BHAWAN PUBLICATIONS: AGRA

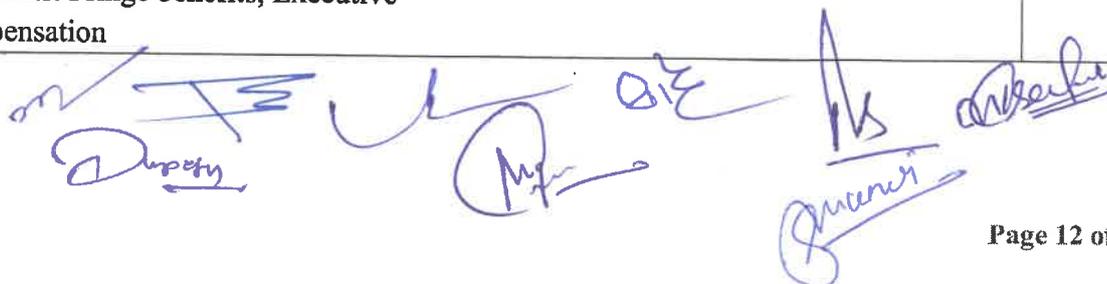
4. Corporate Accounting, V. Rajasekran, R. Lalitha, Marketing Research
5. Advanced Accountancy, K.S. Raman, M.A. Arulanandam Himalaya Publishing House, New Delhi
6. Advanced Accounts, M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand Publishing, New Delhi
7. Advanced Accountancy, S.N. Maheshwari, Vikas Publishing Pvt. Ltd. Noida UP

E-Resources:

<https://e pg infibnet.ac.in>



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| PROGRAMME | M.COM SEMESTER – I | |
| CORE COURSE | COURSE CODE: MCOT103 | |
| TITLE | HUMAN RESOURCE MANAGEMENT | |
| Course Credits | 04 Credits | |
| Total Marks | Internal Assessment: 30 Marks ESE: 70, Minimum Passing Marks: 40 | |
| No. of Hours Per | L+T+P (4+0+0) | |
| Course Objective | The functions, systems, policies and applications of Human Resource Management in organizations. An overview of theoretical foundations of key areas associated with HR development in the organizations, HR skills and their ability to assess the constraints and opportunities associated with managing employees in di socio-economic and political context. | |
| Course Outcomes | <p>CO 1: The goal of the course is to provide students with an understanding of the value of human resources and how well they are managed in organizations.</p> <p>CO 2: The purpose of this course is to familiarize students with the various facets of human resource management. CO 3: The goal of the course is to familiarize students with the theories, methods, and procedures of human resource development.</p> <p>CO 4: The goal of this course is to help students comprehend how these ideas and methods can be used in an organization.</p> <p>CO 5: The purpose of the paper is to familiarize students with the key facets of human resource management and let them apply it in an organizational setting.</p> | |
| Syllabus | Description | No. of Lectures / Hours |
| UNIT - I | Human Resource Management: Concept, objectives, scope, functions, importance, Human Resource Planning: Meaning, Objectives, process, limitations, importance, responsibility for human resource planning. | 15 |
| UNIT - II | Recruitment and Selection: Meaning, sources of recruitment, selection process, induction. | 15 |
| UNIT - III | Training and Development: Meaning, identification of training and development needs, method soft training and development, evaluation of training and development programmes, significance of training and development, career development. | 15 |
| UNIT - IV | Wage and Salary Administration: Concept, objectives, factors influencing wage and salary administration. Job evaluation: meaning, principles, methods, limitations, importance, Systems of payment: Time rate system, piece rate system, Incentive payments. Fringe benefits, Executive compensation | 15 |

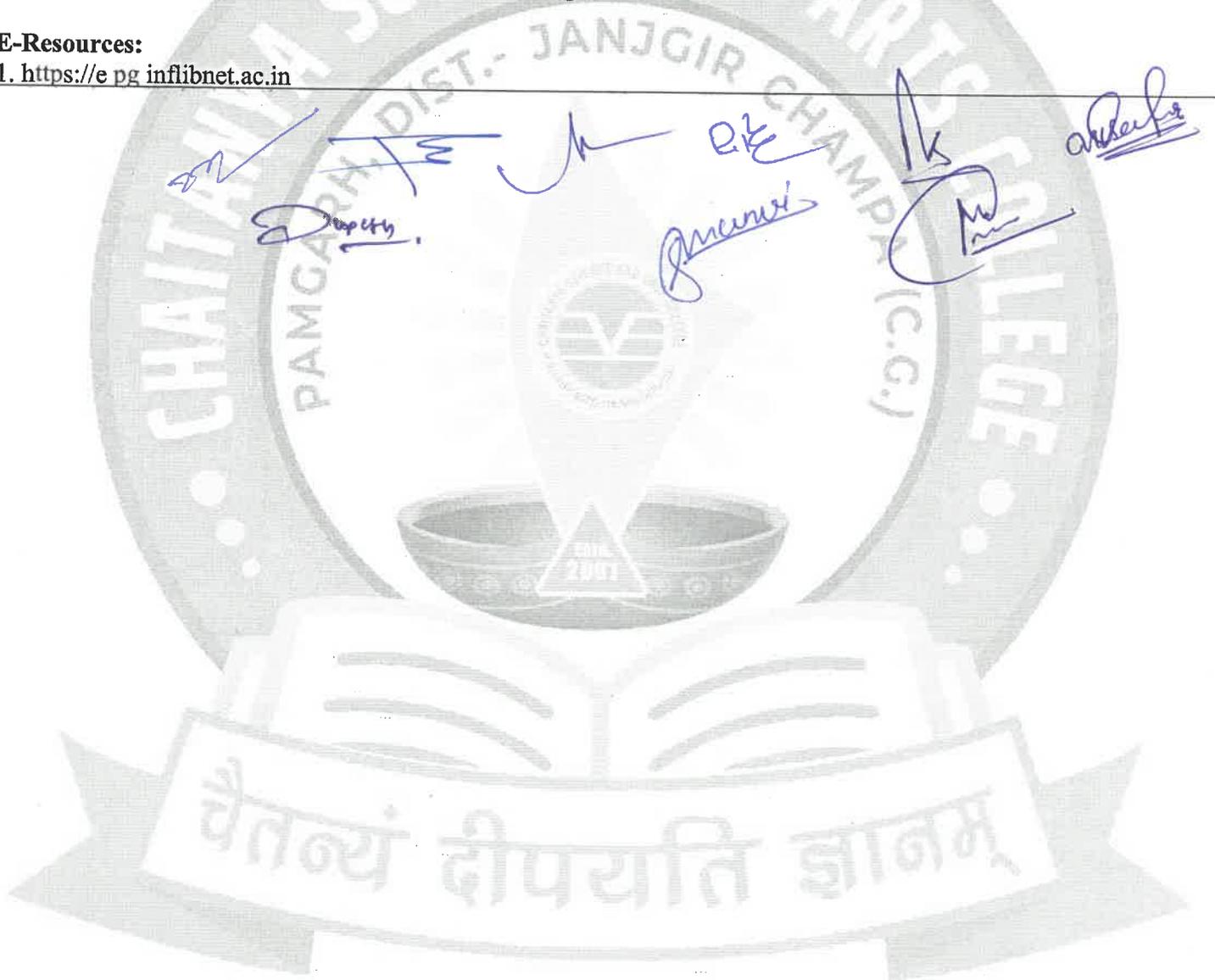


Text Books, Reference Books

1. Human Resource Management, Agrawal & Fauzdar, SBPD Publishing House, Agra UP
2. Human Resource Management, Dr. Ravindranath Bedi Himalaya Publishing House, New Delhi
3. Human Resource Management, Pravin Durai, Pearson India Education Service Pvt. Ltd. Noida UP
4. मानव संसाधन प्रबंध, डॉ. चतुर्भुज वर्मोरिया, कार्तेश्वर पंडित एवं प्रीति रैना, साहित्य भवन पब्लिकेशन्स, आगरा
5. मानव संसाधन प्रबंध, डॉ. शरद एवं अग्रवाल, एसबीपीडी पब्लिकेशन्स, आगरा, उत्तर प्रदेश
6. मानव संसाधन प्रबंध, शरद, सुराणा एवं शरद, आरबीपीडी पब्लिकेशन्स, आगरा, उत्तर प्रदेश
7. मानव संसाधन प्रबंध, आर. सी. अग्रवाल एवं सुरेश फौजदार, एसबीपीडी पब्लिकेशन्स, आगरा, उत्तर प्रदेश

E-Resources:

1. <https://e pg.inflibnet.ac.in>



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| PROGRAMME | M.COM SEMESTER – I | |
| CORE COURSE | COURSE CODE: MCOT104 | |
| TITLE | PRINCIPAL OF MARKETING | |
| Course Credits | 04 Credits | |
| Total Marks | Internal Assessment: 30 Marks ESE: 70, Minimum Passing Marks: 40 | |
| No. of Hours Per | L+T+P (4+0+0) | |
| Course Objective | The objective of this course is to provide students with a comprehensive understanding of marketing concepts, their functions, and the significance of marketing in the corporate world. It aims to develop knowledge of product decisions, branding, distribution channels, pricing strategies, and market segmentation to enable effective marketing decision-making. | |
| Course Outcomes | <p>CO 1: Understand Marketing Fundamentals: Explain the concept, functions, and importance of marketing along with the elements of the marketing mix.</p> <p>CO 2: Analyze Product Decisions: Evaluate product development processes, branding, labelling, and packaging strategies for business success.</p> <p>CO 3: Understand Distribution Decisions: Identify various channels of distribution and explain their functions in marketing.</p> <p>CO 4: Apply Pricing Strategies: Describe pricing concepts, objectives, methods, policies, and regulations for practical business applications.</p> <p>CO 5: Implement Market Segmentation: Explain the concept, bases, and objectives of market segmentation for effective targeting and positioning</p> | |
| Syllabus | Description | No. of Lectures / Hours |
| UNIT - I | Introduction: Concept and functions of Marketing, Nature and importance of Marketing, Marketing Mix. | 15 |
| UNIT - II | Product Decisions: Product Development, Branding, Labelling and Packaging. | 15 |
| UNIT - III | Distribution Decision: Different Channels of Distribution, Functions of Channels of distribution | 15 |
| UNIT – IV | Pricing: Meaning, Objectives, Process, methods of Pricing, Price Policies, Price Regulations. Market Segmentation: Concept and bases of Segmentation, Objectives of segmentation. | 15 |



Text Books, Reference Books

1. Kotler, *Marketing Management*, PHI, New Delhi.
2. Pyle, *Marketing Principles*, MacMillan, New York.
3. Kotler, Philip & Armstrong, G: *Principles of Marketing*, Pearson, New Delhi.
4. Mishra, M.N.: *Modern Marketing Management*, S. Chand, New Delhi.
5. Neelmegham, S.: *Marketing in India: Cases and Readings*, Sultan Chand, New Delhi.
6. Sherlekar, S.A.: *Marketing Management*, Himalaya Publishing House, New Delhi.
7. Saxena, Rajan: *Marketing Management*, Vikas Publishing House, New Delhi.
8. मार्केटिंग प्रबंधन (Marketing Management) - लेखक: आर. एल. वर्मा - प्रकाशक: एस. चन्द & कम्पनी
9. आधुनिक विपणन (Modern Marketing) - लेखक: एस. एल. गुप्ता एवं हरी गोविंद मिश्रा - प्रकाशक: एस. चन्द & कम्पनी
10. विपणन प्रबंधन (Marketing Management) - लेखक: गोविंद प्रसाद वर्मा - प्रकाशक: किंग्स बुक्स
11. विपणन के सिद्धांत (Principles of Marketing) - लेखक: जगदीश प्रसाद - प्रकाशक: केदारनाथ रामनाथ एंड कम्पनी

E-Resources:

<https://e pg inflibnet.ac.in>

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| PROGRAMME | M.COM SEMESTER – I | |
| CORE COURSE | COURSE CODE: MCOT105 | |
| TITLE | ADVANCE COST ACCOUNTING | |
| Course Credits | 04 Credits | |
| Total Marks | Internal Assessment: 30 Marks ESE: 70, Minimum Passing Marks: 40 | |
| No. of Hours Per | L+T+P (4+0+0) | |
| Course Objective | <ol style="list-style-type: none"> 1. Provide a comprehensive understanding of cost concepts, classifications, and elements to aid managerial decision-making. 2. Equip learners with the knowledge of various costing methods including service costing and marginal costing. 3. Develop the ability to analyze cost-volume-profit relationships and apply break-even analysis in business scenarios. 4. Familiarize students with standard costing techniques and the significance of variance analysis for effective cost control. 5. Enable students to use cost accounting tools for planning, control, and decision-making in different business functions. | |
| Course Outcomes | <p>CO1 Define and explain the meaning, nature, and classification of costs and identify various elements.</p> <p>CO2 Apply cost-volume-profit analysis and break-even analysis in real-world decision-making scenarios.</p> <p>CO3 Analyze service costing in sectors like transport, canteen, and hospitality, and prepare relevant cost reports.</p> <p>CO4 Apply standard costing techniques and perform variance analysis for materials, labor, and overheads.</p> <p>CO5 Make informed decisions using marginal costing techniques, including decisions on product mix, outsourcing, and product discontinuation.</p> <p>CO6 Integrate cost data into managerial decision-making processes and budgeting strategies effectively.</p> | |
| Syllabus | Description | No. of Lectures / Hours |
| UNIT - I | Cost: Meaning, Concept and Classification. Elements of Cost, Nature & Importance, Break-even analysis; Assumptions and practical applications of break-even- analysis, Cost- volume-profit analysis. | 15 |
| UNIT - II | Service Costing: Objectives, Scope, Definitions of Service Costing, Transport Services Costing, Canteen Services Costing, Hotel Services Costing, Recording and Reporting. | 15 |
| UNIT - III | Standard Costing and Variance Analysis: Standard costing as a control technique; setting of standards and their revision; Variance and analysis- meaning and importance; Kind of Variances and their uses-material, labour and overhead variances; | 15 |

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| | Disposal, of variances; Relevance of variance analysis to budgeting and standard costing. | |
| UNIT - IV | Marginal Costing: Concept of marginal cost; Marginal costing and absorption, Decisions regarding sales-mix, make or buy decisions discontinuation of product line costing, etc. | 15 |

Text Books, Reference Books

- | | |
|---|------------------------|
| 1. S.P. Jain and K.L. Narang | Cost Accounting |
| 2. P.T. Pattanshetty and Dr. Palekar | Cost Accounting |
| 3. S.P. Iyengar | Cost Accounting |
| 4. Khanna, Pandey, Ahuja and Arora | Practical Costing |
| 5. T.S. Reddy and Y. Hari prasad Reddy | Cost Accounting |
| 6. Saxena and Vashist | Cost Accounting |
| 7. Hansen/Mowen | Cost management |
| | Accounting and Control |
| 8. लेखक: डॉ. एस. एन. माहेश्वरी- कॉस्ट अकाउंटिंग (Cost Accounting) | |

E-Resources: <https://e pg inflibnet.ac.in>

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SEMESTER – II

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| PROGRAMME | M.COM SEMESTER – II | |
| CORE COURSE | COURSE CODE: MCOT201 | |
| TITLE | STATISTICAL ANALYSIS | |
| Course Credits | 04 Credits | |
| Total Marks | Internal Assessment: 30 Marks ESE: 70, Minimum Passing Marks: 40 | |
| No. of Hours Per | L+T+P (4+0+0) | |
| Course Objective | <p>To emphasize how crucial statistics are to the resolution of various research issues.</p> <p>To allow students to have a thorough understanding of the relevance of the principles of probability, sampling, and correlation.</p> <p>Understanding of the suitability of different parametric and non-parametric tests.</p> <p>The capacity to decide under ambiguous commercial circumstances.</p> | |
| Course Outcomes | <p>CO1: Discover how to use statistical tools and design-making processes. CO2: Students' development of logical reasoning skills</p> <p>.CO3: This essay aims to familiarize students with the present data's corporate plan.</p> <p>CO4: Able to analyse commercial and economic data using a variety of statistical methodologies</p> | |
| Syllabus | Description | No. of Lectures / Hours |
| UNIT - I | Statistical Decision Theory: Decision environment, expected profit under uncertainty and assigning probabilities and utility theory. | 15 |
| UNIT - II | Sampling method: Chi-Square test and goodness of fit, Test of Hypothesis. Theory of Probability: Probability Classical, relative and subjective probability. Addition and Multiplication probability models- conditional probability and Baye's Theorem. | 15 |
| UNIT - III | Association of Attributes (Two Attributes) consistency of data, measurement of Association of Attributes- Percentage method, Co- efficient of Association. | 15 |
| UNIT - IV | Interpolation and Extrapolation- Parabolic, Binomial, Newton and Langrange method | 15 |

Text Books, Reference Books:

1. Fundamentals of Statistics, SC Gupta, Himalaya Publishing House, New Delhi
2. An Introduction to Statistical Methods, CB Gupta, Vijay Gupta, Vikas Publishing Pvt. Ltd. Noida UP
3. Statistics for Managers David M Levine, David F. Stephan, Kethran A Szabat, Pearson India Education Service Pvt. Ltd. Noida UP
4. Statistical Analysis Dr. S. M. Shukla & DR. K. L. Gupta Sahitya Bhawan Publications: Agra

सांख्यिकी, एस. पी. हंस, एस. चांद पब्लिशिंग, नई दिल्ली

सांख्यिकीय विश्लेषण, डॉ. शुक्ला एवं सिन्हा, साहित्य भवन पब्लिकेशन्स, आगरा, उत्तर प्रदेश

सांख्यिकीय विश्लेषण, डॉ. बी. एन. गुप्ता, एसबीपीडी पब्लिकेशन्स, आगरा, उत्तर प्रदेश

उच्चतर सांख्यिकी, डॉ. आलोक गुप्ता, एसबीपीडी पब्लिकेशन्स, आगरा, उत्तर प्रदेश

E-Resources:

1. <https://e pg inflibnet.ac.in>

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चैतन्यं दीपयति ज्ञानम्

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| PROGRAMME | M.COM SEMESTER – II | |
| CORE COURSE | COURSE CODE: MCOT202 | |
| TITLE | MANAGEMENT CONCEPTS & ORGANISATIONAL BEHAVIOUR | |
| Course Credits | 04 Credits | |
| Total Marks | Internal Assessment: 30 Marks ESE: 70, Minimum Passing Marks: 40 | |
| No. of Hours Per | L+T+P (4+0+0) | |
| Course Objective | <p>To give students the ability to examine how various management roles are implemented. To get knowledge on how leaders participate in organizational decision-making. To assist students in gaining an understanding of how people behave both individually and in groups within an organization. To inform the students on how significant breakthroughs affect organizational behavior. To evaluate emotional intelligence's function within an organization.</p> | |
| Course Outcomes | <p>CO 1: To build a theoretical and practical grasp of the various aspects of management, as well as individual and collective behavior within an organizational context. CO 2: Additionally, to familiarize and acquaint the students with the various principles of both individual and group behavior in the workplace to enhance an organization's success. CO 3: The purpose of this course is to teach students about how humans behave and perceive business organizations. CO 4: The goal of this course is to provide students with a thorough understanding of the idea of organizational behavior by analyzing the intricacies of individual, interpersonal, group, and organizational human behavior in an organization.</p> | |
| Syllabus | Description | No. of Lectures / Hours |
| UNIT - I | <p>School of Management Thought: Scientific, process, human behavior and social system school; decision theory school; Quantitative & system school; Contingency theory of Management; Function of manager. Managerial Function: - Planning- Concept, significance, types, Organizing- concept, principles of authority, types of organizations, authority responsibility, power, delegation, decentralization</p> | 15 |
| UNIT - II | <p>Staffing: - Directing: Coordinating, Control- nature process and techniques. Motivation: Process of motivation, Theories of motivation-need hierarchy theory X and Y, two factors Alderfer's ERG theory, McClelland's learned need theory, Victory Vroom;s expectancy theory, Stacy Adams equity theory. Leadership: Concept, Leadership styles, Theories, Managerial grid, Likert;s four system of leadership</p> | 15 |
| UNIT - III | <p>Organizational Behavior: Concept and significance; Relationship between management and organization behavior; Emergence and ethical perspective; Attitude, Perception Learning Personality Transactional analysis. Organization Conflict: Dynamics and management, Sources, patterns, Levels and types of conflict, Traditional and modern approaches to conflict' Functional and dysfunctional organizational conflict, Resolution of conflict.</p> | 15 |

UNIT - IV

Interpersonal and Organizational communication: - Concept of two-way communication: Communication process, Barriers to effective Communication. Types of Organizational communication, Improving communication, Transactional analysis in communication.

15

Dipesh *M* *JK* *QZ* *18* *Prachi* *Prachi*



Text Books, Reference Books:

1. Management and Organisational Behavior Dr. P Subba Rav Himalaya Publishing House, New Delhi
2. Principles and Practice and management, Partho S Sengupta, Vikas Publishing Pvt. Ltd. Noida UP
3. Organisational Behaviour, Kavita Singh Vikas Publishing Pvt. Ltd. Noida UP
4. Management of organizational Behavior, Paul Hersey, Kenneth H. Balanchand, Dewey E. Johnson Pearson
5. India Education Service Pvt. Ltd. Noida UP Organisational Behaviour,, SS Khann, S. Chand Publishing, New Delhi
6. प्रबंध एवं संगठनात्मक व्यवहार, डॉ. पी एन यादव, साहित्य भवन पब्लिकेशन्स आगरा, उत्तर प्रदेश
7. प्रबंध की अवधारणा, अग्रवाल एवं अग्रवाल, एसबीपीडी पब्लिकेशन्स आगरा, उत्तर प्रदेश
8. संगठनात्मक व्यवहार, प्रो. आर.सी. अग्रवाल, एसबीपीडी पब्लिकेशन्स आगरा, उत्तर प्रदेश
9. प्रबंधकीय अवधारणा एवं संगठनात्मक व्यवहार, संजय गुप्ता, एसबीपीडी, पब्लिकेशन्स आगरा, उत्तर प्रदेश

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| PROGRAMME | M.COM SEMESTER – II | |
| CORE COURSE | COURSE CODE: MCOT203 | |
| TITLE | ACCOUNTING FOR MANAGERIAL DECISION | |
| Course Credits | 04 Credits | |
| Total Marks | Internal Assessment: 30 Marks ESE: 70, Minimum Passing Marks: 40 | |
| No. of Hours Per | L+T+P (4+0+0) | |
| Course Objective | The objective of this course is to provide students with comprehensive knowledge of Management Accounting , focusing on its role in planning, controlling, and decision-making. It aims to develop analytical skills for interpreting financial data, preparing budgets, analyzing financial statements, and utilizing modern management accounting tools to support organizational objectives. | |
| Course Outcomes | CO 1: Understand the concept, objectives, and scope of Management Accounting and differentiate it from financial and cost accounting. CO 2: Apply budgeting techniques , including functional, master, fixed, flexible, zero-based, and performance budgeting for effective resource allocation. CO 3: Analyze financial statements using ratio analysis to evaluate organizational performance. CO 4: Interpret cash flow and fund flow statements to assess liquidity and financial health. CO 5: Utilize contemporary management accounting tools such as value chain analysis, activity-based costing, quality costing, target costing, and life cycle costing. | |
| Syllabus | Description | No. of Lectures / Hours |
| UNIT - I | Introduction of Accounting: Management Accounting as an area accounting: Objectives, nature and scope of management accounting techniques of management accounting, difference between financial accounting, cost accounting and management accounting. Management accounting and Managerial accountant's position. Roles and responsibilities. | 15 |
| UNIT - II | Budgeting: Definition of Budget; Essentials of budgeting: Types of budgets functional, master etc. Fixed and flexible budget, Budgetary control. Zero-base budgeting: Performance budgeting. Analyzing financial statement: Method objects and ratio analysis. | 15 |
| UNIT - III | Cash flow analysis and Fund flow analysis: Contemporary issues in Management Accounting: Value chain analysis; Activity-based costing Quality costing, Target and life cycle costing | 15 |
| UNIT - IV | Reporting to management: Objectives of reporting, reporting needs at different managerial levels: Types of report, "modes of reporting: reporting at different levels of management | 15 |

Text Books, Reference Books:

1. **लेखाशास्त्र का परिचय एवं प्रबंधन लेखा (Introduction & Management Accounting)**
लेखक: आर. एल. गुप्ता एवं रामचंद्र शर्मा - प्रकाशक: सुल्तान चंद्र एंड संस
2. **प्रबंधन लेखा (Management Accounting)**
लेखक: महेश्वरी एस. एन. एवं महेश्वरी एस. के. - प्रकाशक: महावीर पब्लिकेशन, आगरा
3. **बजट एवं प्रबंधन नियंत्रण (Budget and Management Control)**
लेखक: गोयल बी. बी. एवं मित्रल डी. के. - प्रकाशक: सहोदया पब्लिकेशन, जयपुर
4. **वित्तीय विवरण विश्लेषण (Financial Statement Analysis)**
लेखक: शर्मा आर. के. एवं गुप्ता एस. पी. - प्रकाशक: किशोर पुस्तक मंडल, दिल्ली
5. **कैश फ्लो एवं फंड फ्लो विश्लेषण (Cash Flow and Fund Flow Analysis)**
लेखक: अग्रवाल एम. एल. - प्रकाशक: शिवालिक पब्लिशिंग हाउस, मेरठ
6. **समकालीन प्रबंधन लेखा (Contemporary Management Accounting)**
लेखक: गोयल महेश चंद्र एवं गर्ग के. सी. - प्रकाशक: साहू पब्लिकेशन, जयपुर
7. **मानक लागत एवं विचलन विश्लेषण (Standard Costing and Variance Analysis)**
लेखक: श्रीवास्तव आर. एन. - प्रकाशक: राज प्रकाशन, लखनऊ

E-Resources:

1. <https://e pg inflibnet.ac.in>

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| PROGRAMME | M.COM SEMESTER – II | |
| CORE COURSE | COURSE CODE: MCOT204 | |
| TITLE | FINANCIAL MANAGEMENT | |
| Course Credits | 04 Credits | |
| Total Marks | Internal Assessment: 30 Marks ESE: 70, Minimum Passing Marks: 40 | |
| No. of Hours Per | L+T+P (4+0+0) | |
| Course Objective | <ol style="list-style-type: none"> 1. Provide foundational knowledge of the nature, scope, objectives, and functions of financial management in business decision-making; 2. Equip students with analytical tools for evaluating investment decisions through capital budgeting techniques. 3. Understand the sources of finance, capitalization concepts, and their legal implications. 4. Explain the cost of capital, capital structure, and leverage with practical problem-solving approaches. 5. Analyze dividend decisions and evaluate different dividend policy theories. | |
| Course Outcomes | <p>CO1 Understand the nature, objectives, scope, and key functions of financial management.</p> <p>CO2 Analyze the concept of capitalization, and evaluate over- and under-capitalization and legal aspects of financing decisions.</p> <p>CO3 Apply various traditional and modern capital budgeting techniques to assess investment proposals (Payback, ARR, NPV, IRR, PI).</p> <p>CO4 Compute and analyze cost of capital, including specific and weighted average cost of capital (WACC).</p> <p>CO5 Evaluate capital structure and leverage (operating, financial, and combined), and solve related numerical problems.</p> | |
| Syllabus | Description | No. of Lectures / Hours |
| UNIT - I | Financial Management: Nature, scope, objectives, and functions, capitalization (over/under); sources of finance and legal issues. | 15 |
| UNIT - II | Investment decisions and capital budgeting: Meaning scop importance limitation of capital budgeting, Method of capital investment proposal: Traditional method; Pay-back Method, Post pay-back method, Accounting Rate of Return (ARR), Modern method; Net Present Value Method (NPV), Internal Rate of Return Method (IRR), Profitability Index Methode. | 15 |
| UNIT - III | Cost of capital, capital structure and leverage with problems. | 15 |
| UNIT - IV | Dividend decisions – meaning, determinants, policies (stable, bonus); relevance theories (Walter, Gordon) and irrelevance theory (M-M hypothesis); simple problems. | 15 |

Text Books, Reference Books:

1. वित्तीय प्रबंधन – सिद्धांत और व्यवहार (Financial Management: Theory & Practice)
लेखक: आर. पी. रस्तोगी - प्रकाशक: राज विकास, दिल्ली
2. वित्तीय प्रबंधन एवं पूंजी बजटिंग (Financial Management & Capital Budgeting)
लेखक: सी. एल. त्यागी एवं एस. पी. अग्रवाल - प्रकाशक: शुक्ला पब्लिशिंग हाउस
3. वित्तीय प्रबंधन (Financial Management) –
लेखक: आई. एम. पांडेय - प्रकाशक: सुल्तान चंद एंड संस
4. कॉर्पोरेट वित्तीय प्रबंधन (Corporate Financial Management)
लेखक: डॉ. एस. एन. गोयल - प्रकाशक: तुलसी पब्लिशिंग, जयपुर
5. वित्तीय प्रबंधन B.Com (Hindi Medium)
लेखक: डॉ. राजेंद्र शर्मा, प्रोफ़. मुकेश ब्रह्मभट्ट, डॉ. संजय मेहता - प्रकाशक: देवी अहिल्या पब्लिशिंग, मध्य प्रदेश

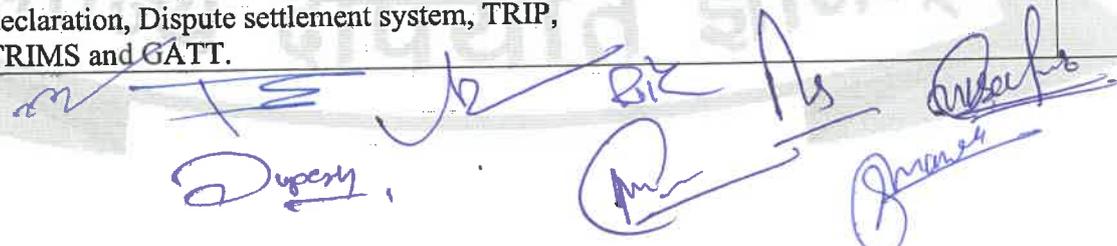
E-Resources:

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| PROGRAMME | M.COM SEMESTER – II | |
| CORE COURSE | COURSE CODE: MCOT205 | |
| TITLE | CORPORATE LAW | |
| Course Credits | 04 Credits | |
| Total Marks | Internal Assessment: 30 Marks ESE: 70, Minimum Passing Marks: 40 | |
| No. of Hours Per | L+T+P (4+0+0) | |
| Course Objective | To provide knowledge of relevant provisions of various laws influencing business operations. To provide the student with knowledge of the legal environment in which a consumer and businesses operate provide the student with knowledge of legal principles. | |
| Course Outcomes | CO 1: Being aware of pertinent provisions from different laws that affect how businesses operate. CO 2: To provide a foundational understanding of key business legislation. CO 3: To pertinent case law that are pertinent to the performance of standard company operations in both physical and virtual environments. CO 4: This course aims to give students a basic understanding of the business law framework that applies to business sections. | |
| Syllabus | Description | No. of Lectures / Hours |
| UNIT - I | Introduction to Company & Formation the Companies Act 2013, One Person Company, Private Company, Public Company, Company limited by Guarantee or Shares, Holding, Subsidiary, Government, Associate, Small, Foreign, Listed, and Dormant companies. Promotion – position, and functions of the promoter; Memorandum and Articles of Association, | 15 |
| UNIT - II | SEBI Act-1992: Organization and objectives of SEBI, Functions and Role of SEBI Rights and Power of SEBI. FEMA Act 1999: Objectives; Regulation and Management of FEMA, Penalties Appeal. Consumer Protection Act 2019. | 15 |
| UNIT - III | Competition Act 2002: Salient features objectives, competition commission of India. duties, power & functions of CCI. Reference by Commission. | 15 |
| UNIT - IV | W.T.O: Brief History of WTO, Objectives and Functions, Organization, W.T.O. and India, Regional groupings, anti-dumping duties and other NTBs, Doha declaration, Dispute settlement system, TRIP, TRIMS and GATT. | 15 |



Text Books, Reference Books:

1. **Corporate Law Book in Hindi, Based on Companies Act 2013-2016**
लेखक: डॉ. एस.एम. शुक्ला एवं डॉ. आई.एम. सहाय - प्रकाशक: साहित्य भवन पब्लिशिंग्स
2. **निगमीय अधिनियम (Corporate Laws)**
लेखक: डॉ. एस.एम. शुक्ला एवं डॉ. एस.पी. सहाय - प्रकाशक: साहित्य भवन पब्लिशिंग्स
3. **Lectures on Company Law (Hindi)**
लेखक: डॉ. रेगा सुर्या राव - प्रकाशक: एशिया लॉ हाउस

E-Resources: 1. <https://e pg inflibnet.ac.in>

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