

1.2.1

संलग्न- 6 Criterion I

कार्यालय प्राचार्य, शासकीय श्री कृष्णाजीराव पवार स्नातकोत्तर (अग्रणी)  
महाविद्यालय, देवास (म.प्र.)



फोन / फॅक्स 07272 221826, 9131177911  
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NAAC Accreditation - 'A' Grade



List of Elective Courses implemented in the Institute

		Course No.	
BA -	Political Science/Drawing & Painting	}	1
-	Geography/Economics/History		
-	Hindi Lit./English Lit./Sanskrit Lit./ Urdu Lit.		
-	Sociology		
-	Military Science		
	Any Three Subjects Offered		
B.Com. III	Economics/Computer Application/ Tax Procedure & Practice/Marketing	}	1
	Any One Subjects Offered		
M.Com. -	Marketing Management Financial Analysis & Control	}	1
	Any One Subjects Offered		
M.A. -	Political Science Economics History English Lit.	}	4
	Optional Papers Offered		

4:5

अंशक- 7

Ratio of Elective Courses against the total courses offered

*(Signature)*  
Principal  
प्राचार्य,  
शासकीय कृष्णाजीराव पवार महाविद्यालय  
देवास (म.प्र.)

# **SYLLABUS**

**Two Years M.Com. (Full Time ) Programme  
(2012-2014)**

**VIKRAM UNIVERSITY, UJJAIN**

**SCHOOL OF STUDIES IN COMMERCE,  
VIKRAM UNIVERSITY UJJAIN  
TWO YEAR M.COM. (FULL TIME)  
PROGRAMME  
(2012-2014)**

**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:*

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

**Subject.: 15 Marks for CCE**

**35 Marks for Main Exam**

### ***Optional - Specialization***

***(A) Marketing Management***

***(B) Financial Analysis and Control***

### **(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

### **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.

**SYLLABUS SCHEME****B.Com Ist Year****(w.e.f. 2019-20)****1**

विषय / (Subjects)	प्रश्न-पत्र (Papers)
1. लेखा समूह (Accounting Group) अनिवार्य विषय (Compulsory Subject)	1. वित्तीय लेखांकन Financial Accounting 2. व्यवसायिक गणित Business maths
2. प्रबंध समूह (Management Group) अनिवार्य विषय (Compulsory Subject)	1. व्यवसायिक सन्धिनियम Business Law 2. व्यवसायिक संगठन एवं सम्प्रेषण Business Organisation and Communication.
3. व्यवहारिक अर्थशास्त्र समूह (Applied Economics Group)/वैकल्पिक विषय/व्यवसायिक पाठ्यक्रम समूह (Optional Subject Group)	1. व्यक्ति अर्थशास्त्र Micro Economics 2. समष्टि अर्थशास्त्र Macro Economics

नोट- व्यवसायिक पाठ्यक्रम के दोनों प्रश्न-पत्रों को वैकल्पिक समूह, व्यवहारिक अर्थशास्त्र (Applied Economics) के स्थान पर लिया जा सकता है।

**SYLLABUS SCHEME****B.Com 2<sup>nd</sup> Year****(w.e.f. 2020-21)**

विषय / (Subjects)	प्रश्न-पत्र (Papers)
1. लेखा समूह (Accounts group) अनिवार्य विषय (Compulsory Subject)	1. निगम लेखांकन (Corporate Accounting) 2. परिव्यय लेखांकन (Cost Accounting)
2. प्रबंध समूह (Management Group) अनिवार्य विषय (Compulsory Subject)	1. सांख्यिकी के सिद्धांत (Principles of Statistics) 2. प्रबंध के सिद्धांत (Principles of Management)
3. व्यवहारिक अर्थशास्त्र समूह (Applied Economics Group) वैकल्पिक विषय (Optional subject Group)	1. भारतीय कम्पनी अधिनियम (Indian Company Act) 2. बैंकिंग एवं बीमा (Banking & Insurance)

नोट- व्यवसायिक पाठ्यक्रम के दोनों प्रश्न-पत्रों को वैकल्पिक समूह, व्यवहारिक अर्थशास्त्र (Applied Economics) के स्थान पर लिया जा सकता है।

**SYLLABUS SCHEME****B.Com 3<sup>rd</sup> Year****(w.e.f. 2019-20)**

विषय / (Subjects)	प्रश्न-पत्र (Papers)
1. लेखा समूह (Accounts group) अनिवार्य विषय (Compulsory Subject)	1. आयकर विधि एवं व्यवहार (Income Tax Law & Practice) 2. वस्तु एवं सेवा कर तथा सीमा शुल्क (Goods & services Tax & Custom Duty)
2. प्रबंध समूह (Management Group) अनिवार्य विषय (Compulsory Subject)	1. अंकेक्षण (Auditing) 2. प्रबंधकीय लेखांकन (Management Accounting)
3. व्यवहारिक अर्थशास्त्र समूह (Applied Economics Group) वैकल्पिक विषय (Optional Subject)	समूह अ (Group A) 1. लोक-वित्त (Public Finance) 2. वित्तीय प्रबंध (Financial Management)

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Group)	
	<b>समूह ब (Group B)</b> 1. विपणन के सिद्धांत (Principles of Marketing) 2. अंतरराष्ट्रीय विपणन (International marketing)
	<b>समूह स (Group C)</b> 1. ई-वाणिज्य एवं विपणन (E-Commerce & Marketing) 2. वित्तीय बाजार और विनियोग प्रबंध (Financial Market & Investment Management)
	<b>समूह ग (Group D)</b> 1. मानव संसाधन प्रबंध एवं अर्थात्मिक संबंध (Human resource Management & Industrial Relation) 2. संगठनात्मक सिद्धांत एवं व्यवहार (Organisational Theory & Behaviour)

नोट- 1. व्यवसायिक पाठ्यक्रम के दोनों प्रश्न-पत्रों को वैकल्पिक समूह, व्यवहारिक अर्थशास्त्र (Applied Economics) के स्थान पर लिया जा सकता है।

3. वैकल्पिक समूह अ,ब,स एवं ग (A,B,C,D) में से कोई भी एक समूह के दोनों प्रश्न पत्रों को लिया जायेगा।

*Paran*  
 (CDR. Paran Mishra)

*Shy*  
 Dr. Shishupata Choudhary

*Utkal*  
 Utkal

*S. Mishra*  
 Dr. F.K. Yadav

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

Syllabus for Graduate Classes

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

उच्च शिक्षा विभाग, म०प्र० शासन

स्नातक कक्षाओं के लिये वार्षिक पद्धति अनुसार पाठ्यक्रम

केन्द्रीय अध्ययन मण्डल द्वारा अनुशंसित तथा म.प्र. के राज्यपाल द्वारा अनुमोदित

Session 2019-20

इतिहास विषय में बी. ए. प्रथम वर्ष में दो, द्वितीय वर्ष में दो एवं तृतीय वर्ष में दो सैद्धान्तिक प्रश्न पत्र होंगे, इसमें वस्तुनिष्ठ, लघु उत्तरीय एवं दीर्घ उत्तरीय प्रश्न पूछे जाएंगे। प्रत्येक सैद्धान्तिक प्रश्न पत्र 40 अंकों का होगा। साथ ही 10 अंकों का आन्तरिक मूल्यांकन होगा। (5 अंक त्रैमासिक एवं 05 अंक छःमाही) स्वाध्यायी विद्यार्थियों के लिये प्रति प्रश्न पत्र 50 अंकों का होगा।

Type of Question	No. of question	Marks/ अंक		Total Marks/ कुल अंक	
		Regular	Private	Regular	Private
Objective question वस्तुनिष्ठ प्रश्न	05	01	01	05	05
Short Answer question लघु उत्तरीय प्रश्न	05	2	03	10	15
Long Answer question दीर्घ उत्तरीय प्रश्न	05	5	06	25	30
Total Marks कुल अंक					
				40	50

Jen.

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4.6.19  
(51-वर्गाशा राक)

Anurag

72  
(Anurag)  
04.06.2019

Department of Higher Education, Govt. of M.P.,  
Under Graduate Semester wise Syllabus  
As recommended by Central Board of Studies and approved by the Governor of M.P.  
उच्च शिक्षा विभाग, म.प्र. शासन  
स्नातक कक्षाओं के लिये सेमेस्टर अनुसार पाठ्यक्रम  
केंद्रीय अध्ययन मण्डल द्वारा अनुशंसित तथा म.प्र. के राज्यपाल द्वारा अनुमोदित

## परियोजना कार्य

अंक 100

परियोजना कार्य VIth सेमेस्टर के प्रत्येक विद्यार्थी द्वारा किया जाना अनिवार्य है।

परियोजना कार्य विद्यार्थी को अपने चुने हुए विषयों में से किसी एक विषय पर लेना होगा। परियोजना कार्य का मूल्यांकन आंतरिक एवं बाह्य परीक्षकों द्वारा होगा। जिसमें 50 अंक आंतरिक मूल्यांकन एवं 50 अंक बाह्य मूल्यांकन हेतु होंगे। परियोजना लेखन स्वहस्तलेख में 10-15 पेज का होगा। परियोजना कार्य 60 मानव घण्टे अथवा 15 दिन के अन्दर पूर्ण करना होगा। परियोजना लेखन को रोजगारोन्मुखी बनाने का लक्ष्य अभिलक्षित है। सुझाव स्वरूप परियोजना के कुछ बिन्दु निम्नानुसार हैं।

विषय

समीपस्थ ऐतिहासिक स्थल का अध्ययन / अपने क्षेत्रीय इतिहास का महत्व / समीपस्थ संग्रहालय का सिंहावलोकन / अभिलेखागार / ऐतिहासिक / प्रागैतिहासिक / धार्मिक स्थल का अध्ययन पर्यटन को प्रोत्साहित करने विषयक आदिवासी / जनजातीय संस्कृति, जीवन शैली एवं स्थानीय लोक कलाओं आदि का अध्ययन

**Project Work : 100 Marks**

The Project work is compulsory for every student of VIth semester

The student has to write Project Work on any one of the subjects offered by him.

The evaluation of the project work will be done by both internal and external examiners. Internal valuation will be of 50 marks external valuation will be of 50 marks.

The Project work should be hand written by the candidate in about 10-15 pages. Project work should be completed either within 60 human hours or in 15 days.

It is desired that the project should be career oriented, hence the tentative areas suggested are:

A study of nearest historical places. Importance of Regional History. Visit to Nearest Museums / Archives A study of Prehistoric. Historic, Religious places, related to tourism, Tribal culture - way of life (Ethnographical study) Local Folk Traditions / Art etc.



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**VIKRAM UNIVERSITY, UJJAIN**  
**M.A. SYLLABUS (2012-2013) (Revised)**

(As recommended by Board of Studies)

**SUBJECT: HISTORY**

**SEMESTER: I & II**

2015-16

**COMPULSORY PAPER**

- ✓ **PAPER I**  
Historiography, Concept, Methods and Tools
- ✓ **PAPER II**  
Twentieth century world
- ✓ **PAPER III**  
History of India (1757-1857 AD)

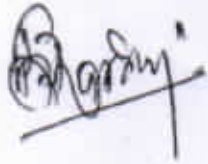
**OPTIONAL PAPERS**

**PAPER IV**

The student has to offer any one of the optional paper for I and II semester.

**PAPER O-I: State in India**

- ✓ **PAPER O-II: World History (18<sup>th</sup> & 19<sup>th</sup> century AD)**



VIKRAM UNIVERSITY, UJJAIN  
M.A. SYLLABUS (2013-2014) (Revised)  
(As recommended by Board of Studies)  
SUBJECT: HISTORY  
SEMESTER: III & IV

SPECIALIZATION COURSE

2015-16

PAPER I

✓ HISTORY OF INDIA 1858-1975 AD ✓

OPTIONAL PAPERS

The student has to offer any three optional papers for MA (III & IV semester).  
Student cannot offer any paper in III & IV semester which he had already offered  
in MA (I & II semester) as a fourth optional paper.

✓ Paper O-I: State in India

✓ Paper O-II: Women in Indian History

✓ Paper O-III: Historical Application in Tourism ✓

Paper O-IV: World History (18<sup>th</sup> & 19<sup>th</sup> century AD) ✓

Paper O-V: History of Architecture of India

Paper O-VI: History of Malwa



~~कक्षा शून्य कक्षाओं का आयोजन~~

~~कक्षा 7-8-9-10 - शून्य कक्षा~~

22/4/16

## भाग नौ

### शून्य कक्षाओं का आयोजन

उद्देश्य—विद्यार्थियों के लिये अभिप्रेरणाएँ—

9.1 नव प्रवेशित विद्यार्थियों की आधारभूत कमजोरियों को दूर करने के उद्देश्य से नियमित पढ़ाई आरंभ करने से पहले शून्य कक्षाओं का आयोजन किया जा सकता है। विद्यार्थियों में भाषाई एवं गणनीय क्षमता में अभिवृद्धि तथा सामान्य ज्ञान की सीमाओं से परिचित कराने के साथ ही उन्हें अभिप्रेरित करने के सकारात्मक प्रयास किये जाने चाहिए।

9.2 शून्य कक्षाओं के कार्यक्रम की अवधि अधिकतम एक सप्ताह की हो सकती है जिसमें प्रथम पाँच दिवस प्रतिदिन चार कक्षाओं के लिये निर्धारित रहें तथा अन्तिम दिन तीन घंटों का चार खंडों में विभाजित एक टेस्ट हो। प्रत्येक कक्षा 55 मिनट की हो तथा दो कक्षाओं के बीच पाँच मिनट का अन्तराल हो।

9.3 शून्य कक्षाओं के लिये निम्न विषयों के निम्न पाठ्यक्रमों को (स्थानीय परिस्थितियों के अनुसार संशोधित करते हुए) शामिल किया जा सकता है।

1. गणित – प्रतिशत, अनुपात, औसत, ग्राफ बार, पाइ डायग्राम, टेबिल आदि
2. भाषा –  
क. हिन्दी लेखन में होने वाली की वर्तनी/स्पेलिंग की त्रुटियाँ, आवेदन और पत्र लेखन, प्रतिवेदन, समाचार लेखन  
ख. अंग्रेजी लेखन में होने वाली की वर्तनी/स्पेलिंग की त्रुटियाँ, आवेदन और पत्र लेखन, प्रतिवेदन, न्यूज रिपोर्टिंग
3. अभिप्रेरणा – आत्म विकास, सफलता के मंत्र, समय और तनाव प्रबंधन, सेमेस्टर पद्धति और रोजगार हेतु मार्गदर्शन



## भाग दस

### सेतु कक्षाओं का आयोजन

#### उद्देश्य - अन्तरविधात्मक उन्मुखीकरण-

10.1 विद्यार्थियों के सर्वांगीण विकास हेतु सेतु कक्षाओं (ब्रिज क्लास) का आयोजन तृतीय सेमेस्टर में किया जा सकता है। इस का उद्देश्य विज्ञान के विद्यार्थियों को वाणिज्य और कला, वाणिज्य के विद्यार्थियों को विज्ञान और सामाजिक विज्ञान, कला के विद्यार्थियों के लिये विज्ञान और वाणिज्य की मूलभूत जीवनोपयोगी जानकारियों से परिचित कराना है।

10.2 सेतु कक्षाओं के कार्यक्रम की अवधि अधिकतम एक सप्ताह की हो सकती है जिसमें प्रथम पांच दिवस प्रतिदिन चार कक्षाओं के लिये निर्धारित रहें तथा अन्तिम दिन तीन घंटों का दो खंडों में विभाजित एक टेस्ट हो। प्रत्येक कक्षा 55 मिनट की हो तथा दो कक्षाओं के बीच पांच मिनट का अन्तराल हो।

10.3 सेतु कक्षाओं के लिये निम्न विषयों में से किन्हीं दो विषयों के निम्न पाठ्यक्रमों को (स्थानीय परिस्थितियों के अनुसार संशोधित करते हुए) सम्मिलित किया जा सकता है।

1. विज्ञान- विद्युत प्रदाय, फ्यूज, संचार व्यवस्था, इलेक्ट्रिकल और इलेक्ट्रॉनिक घरेलू उपकरण, मोबाइल, टेलिफोन, कंप्यूटर, इंटरनेट, ऑन लाइन आवेदन आदि की सामान्य जानकारी, मौसम, तूफान, भूकम्प, सूनामी की जानकारी, संभावित दुर्घटनाएं और बचने के उपाय, रसायन-घर में काम आने वाले रसायन, स्वच्छता एवं साफ-सफाई, दूषित जल और वायु से उत्पन्न होने वाली सामान्य बीमारियां, ऊर्जा एवं जल-संरक्षण  
कुछ प्रसिद्ध वैज्ञानिकों के जीवन से जुड़े प्रेरक प्रसंग

2. वाणिज्य- बैंकिंग, ई-बैंकिंग, चेक, ड्रॉफ्ट आदि की सामान्य जानकारी, शेयर बाजार, सेंसेक्स, निफ्टी आदि की जानकारी  
कुछ प्रसिद्ध उद्यमियों के जीवन से जुड़े प्रेरक प्रसंग

3. सामाजिक विज्ञान-संविधान में प्रदत्त नागरिकों के मौलिक कर्तव्य और अधिकार, लोकतंत्र, चुनाव, विधानसभा सदस्य, सांसद, राज्यपाल, राष्ट्रपति के निर्वाचन, कर्तव्य और अधिकार, गैर सरकारी और सरकारी संगठन, हिन्दी हमारी राजभाषा  
कुछ प्रसिद्ध समाज सुधारकों के जीवन से जुड़े प्रेरक प्रसंग

**Department of Higher education, Govt. of M.P.**  
**Semester wise Syllabus for Postgraduates**  
 As recommended by Central board of Studies and  
 Approved by HE the Governor of M.P.  
**Session 2008-09**

**Syllabus prescribed in the subject of HISTORY**

M.A. PART – I and II Examination  
 (Based on U.G.C. Model curriculum)

The examination for the degree of master of arts in HISTORY shall comprise of four semesters viz. M.A. part –I (First and Second Semesters) and M.A. Part II (third and fourth semesters)

Note - Every student of M.A. part – I has to offer four papers. Specialization course paper – I of either group A or B or C and two compulsory papers i.e. paper I and II. In addition to this any one of optional papers all papers are of 100 marks each total marks are 400.

Every student of M.A. part – II has also to offer papers. Specialisation course paper – II of the same group ( A or B or ) which the student had offered in M.A. Part I. In addition to this any three of optional papers are of 100 Marks. Total Marks are 400.

Project work / Dissertation A student of M.A. Previous / Final has to write a project work / dissertation on any topic from the group offered by him for M.A. degree in about 80-100 pages typed. the project work / Dissertation will be of 400 and the viva – voce exam will be of 50 marks in M.A. final. The work will be evaluated by an external examiner in both the courses. Hence the total marks for M.A. degree are 1250.

**Compulsory papers for M.A. part – I Examination**  
**(First and Second Semester)**

Paper – I : Historiography Concept Methods and tools  
 Paper – II : Twentieth Century World

**M.A. Part I Examination**  
**Specialization course**

Group A : Ancient India  
 Paper I : History of India upto c AD 650

Or  
 Group B : Medieval India  
 Paper B-I Polity and Economy of India c.A.D. 1200 – 1750

or  
 Group C: Modern India

# **SYLLABUS**

**Two Years M.Com. (Full Time ) Programme  
(2012-2014)**

**VIKRAM UNIVERSITY, UJJAIN**

**SCHOOL OF STUDIES IN COMMERCE,  
VIKRAM UNIVERSITY UJJAIN  
TWO YEAR M.COM. (FULL TIME)  
PROGRAMME  
(2012-2014)**



**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 <sup>4</sup> .	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:*

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

**Subject.: 15 Marks for CCE**

**35 Marks for Main Exam**

### ***Optional - Specialization***

***(A) Marketing Management***

***(B) Financial Analysis and Control***

### **(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

### **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.

**M.Com. (Post Graduates)**  
**I Year I semester**

M.C.101 Management Concepts

**Unit – 1**

**Introduction:** Concept of Management, Scope and Nature of Management, Approaches to Management, Human Relation, Behavioural and System approach.

**Unit – 2**

**Planning:** 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**

**Organizing:** 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**

**Directing:** 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**

**Controlling:** 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



## **M.C.102 BUSINESS ENVIRONMENT**

### **Unit – 1**

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.

### **Unit – 2**

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.

### **Unit – 3**

Political and Legal Environment of Business: Monopoly and Restrictive Trade Practices (MRTP) Act, Foreign Exchange Management Act (FEMA), Consumer Protection Act, Patent Laws.

### **Unit – 4**

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.

### **Unit – 5**

Technological Environment: Concept, Online Channels, Online Services, Advantage of Online services, E-commerce, Indian conditions of Ecommerce, 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.

## M.C.103 ADVANCED ACCOUNTING

### Unit – 1

Final Accounts (Advanced).

### Unit – 2

Advanced Problems of Bank Reconciliation Statement, Rectification of Errors, Accounting for Non Profit Organisation.

### Unit – 3

Accounting from Incomplete Records, Accounting for Insurance Claim.

### Unit – 4

Investment A/c, Voyage A/c, Insolvency A/c.

### Unit – 5

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 Jaccicke 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.

## M.C.104 COST ANALYSIS AND CONTROL

### 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. Mahehsuari - Cost Accounting
6. M.C. Agarwal- Cost Accounting
7. Jawaharlal- Cost Accounting



**M.Com. (Post Graduates)**  
**I Year II semester**

**M.C.201 CORPORATE LEGAL FRAMEWORK**

**Unit – 1**

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.

**Unit – 2**

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.

**Unit – 3**

MRTP Act 1969: Monopolistic trade practices; Restrictive trade practices; Unfair trade practices.

**Unit – 4**

The consumer protection Act, 1986: salient features; Definition of Consumer, Right of consumer; Grievance Redressal Machinery.

**Unit – 5**

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

## M.C.202 ORGANIZATIONAL BEHAVIOUR

### Unit – 1

Concept of Organization, Types and significance, Organization Goal and its determinants. Organization Behaviour - Concept, Nature and Significance, Organizational Behaviour models.

### Unit – 2

Personality: Concept, Theories, Determinants and importance, Perception: Concept, Process and Theories, Learning: Concept, Components, affecting factors and theories.

### Unit – 3

Motivation: Meaning, types and important elements, Theories of Motivation, Attitudes and Values: Concept, factors, significance and Theories.

### Unit – 4

Nature of interpersonal Behaviour, Transactional Analysis, Concept of Group, Theories of group formation, Group cohesiveness, Power and Authority.

### Unit – 5

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

## M.C.203 ADVANCED STATISTICAL ANALYSIS

### 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), Chisquare 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



## **M.C.204 FUNCTIONAL MANAGEMENT**

### **Unit – 1**

Financial Management: Concept, Nature and Objectives, Functions of Financial Manager, Financial Planning, Nature, Need and influencing factors, Characteristics of a sound financial plan.

### **Unit – 2**

Capitalization, Concept and Theories, Over and Under Capitalization, Capital structure, Balanced Capital Structure, Trading on Equity, Leverage: Financial and Operating leverage.

### **Unit – 3**

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.

### **Unit – 4**

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.

### **Unit – 5**

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

**M.Com. (Post Graduates)**  
**II Year I semester**

**M.C.301 MANAGERIAL ECONOMICS**

**Unit – 1**

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.

**Unit – 2**

Demand Analysis, Elasticity of Demand, its Meaning and Importance, Price Elasticity, Income Elasticity, Cross Elasticity. Theory of Consumer Choice, Indifference Approach, Revealed Preference Theory.

**Unit – 3**

Production Function, Law of Variable Proportions, Law of Returns to Scale.

**Unit – 4**

Business Cycles: Nature and Phases, Theories of Business Cycles : Non-Monetary Theories and Monetary Theories.

**Unit – 5**

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

## **M.C.302 TAX PLANNING AND MANAGEMENT**

### **Unit – 1**

Concept of Tax Planning; Meaning, Scope, Importance, Objectives of Tax Planning, Tax Avoidance, Tax Evasion and Tax Planning.

### **Unit – 2**

Areas of Tax Planning: Ownership Aspect, Activity Aspects & Locational Aspects, Nature of the Business & Tax Planning.

### **Unit – 3**

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.

### **Unit – 4**

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.

### **Unit – 5**

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. Singhania, V.K. Direct Taxes: Law and Practice; Taxman's Publication, Delhi.
4. Sainghania, Vinod K; Direct Tax Planning and Management; Taxman's Publication, Delhi.- Tax Planning and Management



## M.C.303 ENTREPRENEURSHIP SKILL DEVELOPMENT

### Unit – 1

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.

### Unit – 2

Promotion of a venture: Opportunity analysis, External Environmental force economic, Social, Technological, Competitive factors, legal requirements for establishment of a new unit, and raising funds.

### Unit – 3

Entrepreneurial Behaviour: Innovation and Entrepreneurship, Entrepreneurial Behaviour, Social Responsibility.

### Unit – 4

Entrepreneurial Development Programme: Entrepreneurial Development Programme relevance and achievements, role of Government in organising such programmes. Critical Evaluation.

### Unit – 5

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.

## **M.C.304 Accounting for Managerial Decisions**

### **Unit – 1**

Management Accounting: Its meaning, nature and importance. Difference of Management accounting with Cost Accounting and Financial accounting  
Role and Duties of Management Accountant.

### **Unit – 2**

Nature and Limitations of Financial Statements, Needs and objectives of financial Analysis, Ratio Analysis: Profitability, Activity and Financial Ratios.

### **Unit – 3**

Fund Flow analysis and Cash Flow analysis, Application of A.S.3

### **Unit – 4**

Nature and Characteristics of Long Terms Investment Decision, Methods of Ranking Investment Proposals.

### **Unit – 5**

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. – प्रबन्धकीय लेखांकन

**M.Com. (Post Graduates)  
II Year IV semester**

**SPECIALIZATION**

**GROUP-A : -MARKETING MANAGEMENT**

M.C.401 Advertising and Sales Management

**Unit – 1**

**Introduction:** Concept, Scope, Objectives and Functions of Advertising. Role of Advertising in marketing mix and the advertising process. Legal, ethical and social aspect of advertising.

**Unit – 2**

**Pre-launch Advertising Decision:** Determination of target audience, Advertising Media and their choice. Advertising messages, Layout of advertisement and Advertising Appeal, Advertising Copy.

**Unit – 3**

**Promotional Management:** Advertising Department, Role of Advertising Agencies and their Selection, Advertising Budget, Evaluation of Advertising Effectiveness.

**Unit – 4**

**Personal Selling:** Meaning and Importance of Personal Selling.-Difference between Personal Selling, Advertising and Sales Promotion. Methods and Procedure of Personal Selling.

**Unit – 5**

**Sales Management:** Concept of Sales Management, Objectives and Functions of Sales Managements. Sales Organization, Management of Sales force and Sales force objectives, Sales force Recruitment :- Selection, Training, Compensation and Evaluation.

**Suggested Readings:**

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



## M.C.402 CONSUMER BEHAVIOUR

### Unit – 1

Introduction: Meaning and Significance of Consumer Behaviour, Determinants of consumer behaviour, Consumer behaviour Vs. Buyers Behaviour, Consumer Buying Process and Consumer Movements in India.

### Unit – 2

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.

### Unit – 3

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.

### Unit – 4

Personality & Consumer Behaviour: Concept of Personality, Theories of Personality, Personality and understanding consumer Diversity, Self and self-images.

### Unit – 5

Social Class and Consumer Behaviour: Meaning of Social Class, Measurement of Social Class, Lifestyle profiles of the social class, Socialclass Mobility, Affluent and Non-affluent Consumer, Selected consumer behaviour applications in social class.

### Suggested Readings:

1. Philip Kotler – Marketing Management

## M.C.403 Rural & Agricultural Marketing

### Unit – 1

**Rural Marketing:** 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.

### Unit – 2

**Agricultural Marketing:** 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.

### Unit – 3

**Market Management and Channel Strategy:** 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.

### Unit – 4

**Regulation of Markets :** 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.

### Unit – 5

**Marketing of Farm Products:** 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

## M.C.404 INTERNATIONAL MARKETING

### Unit – 1

**International Marketing:** 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.

### Unit – 2

**Export Organization:** Meaning, affecting factors and types, Overseas Product Development: It's concept and methods, pricing and its factors, Methods, of Pricing, Price quotation.

### Unit – 3

**Direct Trading and Indirect Trading:** Meaning and Methods, Methods of Payment in international Marketing.

### Unit – 4

**Export Credit:** 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.

### Unit – 5

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



**M.Com. (Post Graduates)  
II Year IV semester**

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

**M.C.501 Security Analysis And Portfolio Management**

**Unit – 1**

Investment: Concept, objectives and types, Investment and Speculation, Factors of Sound Investment Plan. Financial Markets: Meaning and Types, Investment opportunities available in India.

**Unit – 2**

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.

**Unit – 3**

Fundamental Analysis: Economic Analysis, Industry Analysis and Company Analysis, Technical Analysis: Dow Theory, Elliott wave Theory, Charting, Efficient Market Hypothesis.

**Unit – 4**

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.

**Unit – 5**

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

## **M.C.502 Strategic Financial Management**

### **Unit – 1**

Concept of Time Value of Money, Leverage Analysis: Financial and Operating Leverage.

### **Unit – 2**

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.

### **Unit – 3**

Valuation of Equity, Preference Share, and Debentures.

### **Unit – 4**

Dividend Decision: Relevance of Sound Dividend Policy, Dividend Policy and Retained Earning, Stability of Dividends, Legal Constraints, Bonus Share. Theories of Dividend Decisions.

### **Unit – 5**

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. Lakhota
2. Strategic Financial Management (Hindi) - N.P. Agarwal

## M.C.503 Project Planning and Management

### Unit – 1

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.

### Unit – 2

Project Formulation: Pre-feasibility Study, Project Feasibility Analysis: Market Analysis, Technical Analysis, Financial Analysis, Economic Analysis.

### Unit – 3

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.

### Unit – 4

Project Implementation: Pre-requisites for successful Implementation. Project Management Systems; Characteristics, Necessity, Project Management Information System.

### Unit – 5

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