

## **SEMESTER-1**

### **M.Com-01 Management Accounting**

Objectives; the objective of this course is to acquaint students with the Accounting concepts, tools and techniques for managerial decisions.

#### **Block- I Management Accounting**

1. Introduction to Accounting
2. Management Accounting- Meaning, Objective, nature, and scope of management Accounting and managerial decisions
3. Management Accounting Position, Role and Responsibility

#### **Block-II Financial Analysis**

1. Statement Analysis, Financial statement –Nature, Scope and Limitation, Financial statement Analysis Horizontal, and Vertical Analysis
2. Comparative and trend Analysis
3. Ratio Analysis
4. Funds Flow Analysis
5. Cash flow Analysis

#### **Block-III Marginal Costing**

1. Concept of Marginal Cost;
2. Marginal Costing versus direct Costing; cost– volume-profit Analysis ; Break–even Analysis; Assumption and Practical Application of Break– Even Analysis
3. Marginal Costing for Decisions; managerial decision;
4. Accounting Plan and Responsibility centres ; meaning significance of responsibility Accounting; responsibility centre –Cost centre; Profit centre and Investment centre;
5. Problems in Transfer pricing
6. Objectives and determinants of responsibility centres.

#### **Block- IV Budgeting and Budgeting Control**

1. Budgeting; Nature, Scope, Principles of Budgeting.
2. Classification of Budget; Sales Budget; Production Budget, Cash Budget
3. Budgetary Control
4. Capital Budgeting; nature scope and criteria.
5. Zero Based Budgeting
6. Performance Budgeting

#### **Block –V Reporting and Emerging Dimensions of Accounting**

1. Reporting to Management; Objective and Principles of Reporting
2. Reporting needs at different managerial levels; Types of Reports; Modes; Modes of Reporting; Reporting at different level of Management
3. Standard Costing and Variance Analysis
4. Human Resource Accounting
5. Inflation Accounting

## **M.Com-02**

### **Business Environment**

#### **Block -1 General Introduction**

1. Concept, Nature, and Significance of Business Environment
2. Micro and Macro Environment Analysis
3. Technique for Environment Analysis
4. Economic system
5. Culture, and Business
6. Social Responsibility of Business

#### **Block II Government and Business**

1. Forms of Government Intervention in Business,
2. Economic Planning in India – Present Five year plan
3. Economic Reforms
4. Industrial Policy
5. Competition Policy
6. Monetary Policy
7. Fiscal Policy

#### **Block III Legal Framework**

1. Price and Distribution Control
2. Consumer Protection Act, 1986
3. Indian Capital Market.
4. Technology Act, 2000

#### **Block IV Foreign Trade**

1. EXIM Policy,
2. Foreign Investment Policy
3. Foreign Technology and Collaboration
4. Multinational Corporations
5. WTO
6. Foreign Exchange Management Act, 1999

#### **Block V Environmental Management**

1. Environmental Law
2. Pollution Control
3. Waste Management
4. Bio-Diversity Management
5. Industrial Ecology
6. Environmental Clearance.

## M.Com 03

### Management Principle and Process

#### Block I Conceptual Framework

1. Management- Concept, Meaning, Nature, Scope and Significance, Management as a Science and Art, Distinction between Management & Administration, Social Responsibility of Management.

Distinction between Management & Administration, social responsibility of management

2. Different Schools of Management-Emergence and Development of Managerial thoughts. Neo Classical, Classical, and Modern school of Management
3. Principles of Management-Meaning Nature and Significance, Relevance of Management Principles, Contribution of Hunri Fayol F.W. Taylor and many Parker fallot

#### Block II Planning and Decision Making

1. Planning- meaning, Nature and Characteristics, Types, Principles Significance, Planning Vs Forecasting.
2. Management by Objectives-Types and Importance of MBD
3. Decision Making-Meaning, Types, Significance, Process, Rationale and limitations.

#### Block-III Organizing

1. Organizing- Concept, Significance and Process.
2. Organization Structure-Meaning and Definition, Determination of Organization Structure, Factors Influencing Organization Structure
3. Departmentation-Meaning and Definition Need and Importance, Span of Management.

#### Block-IV Direction and Coordination

1. Direction- Meaning, Definition, Nature and Techniques.
2. Coordination;- Meaning Importance and Principles, Coordination as an Essence of Management.
3. Controlling;- Meaning, Characteristic, and Technique

#### Block-V Behavioural Issues

1. Motivation-Concepts, Significances, Objectives, Need and Importance, Types and Process of Motivation, Factors Effecting Motivation.
2. Leadership-Concept, Significance, Importunes Motivation and leadership, Morale and Styles of Leadership.
3. Management of Change-Concept, Nature Types Effect and factors, Steps of Change Process
4. Conflict Management-Concept, Significance, Types and Factors of Conflict. Advantages and Disadvantages of Conflict.
5. Emerging Issues of Management-Total Quality Management, Customer Relation Management Business Ethics.

## **M.Com 04 Business Statistics**

### **Block I Introduction to Statistics**

1. Measures of Central Tendency- Mean Median, Mode Arithmetic, Geometric and Harmonic Mean.
2. Measures of Dispersion, Skewness and Kurtosis
3. Probability Theory-I Random Experiment Result and Sample Space, Event, Types of Event, Mutually Exclusive Event, Exhaustive Event, Mutually Exclusive Events.
4. Probability-II-Conditional Probability, Properties of Conditional Probability, Independent Events.
5. Conditional Theory and Bayes Theory- Random Variable, Binomial Distribution Bayes theorem, Theorem of Total Probability.

### **Block II Theoretical Frequency Distribution**

1. Binominal Distribution and Poission Distribution-
2. Normal Distribution.

### **Block III Sampling**

1. Sampling and Data Collection-Definition and Meaning of Sample, Universe and Sample, Principles of Sampling, Sample Design, Sample Technique and Data Collection, Size of Sample, Distribution and Non Sampling Errors.
2. Sampling Distribution-Relationship Between Sample Mean & Numbers, Sampling From Normal Population, Sampling Distribution, Central Unit Theorem, Standard Error, Distribution, Degree of Freedom.
3. Collection of Data & Technique-Meaning of Data, Need for Sample, Primary and Secondary Data, Collecting of Primary and Secondary Data.

### **Block IV Sampling Test**

1. Hypothesis & Errors-Formulation of Null Hypothesis, Testing of Hypothesis, Errors in the Testing of Null Hypothesis, Area of Rejection, Non-directional and Directional Testing.
2. Large and Small Sampling-Test of Significance in Variable of Large Samples Assumption of Test of Significance in large Sample, Standard Error, Test of Significance, Fisher's Z-test, Analysis of variance of F-Test, Limitations of Test of Significance.
3. Non Parametric Test-Nature of Parametric and Non Parametric Data, Non Parametric Methods.

### **Block V Index Numbers and Quality Control**

1. Index Numbers-Meaning, Concept, Features, Utility Importance and Construction of Index Numbers, Classification of Commodities, Selection of Prices, Base Year Methods of Constructing Index Numbers.
2. Weighted Index Numbers-Meaning, Concept, Features and Methods of Construction of Weighted Index Numbers, Splicing & Deflating of Index Numbers, Reversibility Test.
3. Statistical Quality Control-Concept and Techniques of Statistical Quality Control Process Control.
4. Construction of Control Charts-Meaning Concept and Control Charts for Variables and Attributes.

## **M.Com- 05 Financial Management**

### **Block-I Introduction**

1. Nature, Scope and Objective of Financial Management
2. Finance Function
3. Financial Forecasting
4. Time value of Money
5. Cost of Capital

### **Block-II Investment Decision**

1. Risk and Return Analysis
2. Capital Budgeting Decisions
3. Capital Structure Theories
4. Operating and Financial Leverage

### **Block-III Financing Decision**

1. Source of Financing
2. Management of Working Capital-Concept of Working Capital, Need and Influencing Factors
3. Estimation of Working Capital
4. Inventory and Receivables Management
5. Management of Cash

### **Block-IV Dividend Decision**

1. Dividend Policy
2. Dividend Theories
3. Forms of Dividend policies
4. Types of Dividend

## **M.Com-06**

### **Communication Skills and Research Methodology**

#### **Block I Business Communication**

1. Importance and nature of Business Communication, Effective Communication Skills  
Process of Communication, Barriers and Gateways in Communication.
2. Business Writing; Commercial Letters; Writing Business Reports; Oral Communication
3. Presentations of Reports, Public Speaking and Negotiations

#### **Block-II Communication Skills**

1. Reading skills
2. Listening Skills
3. Non Verbal Communication,
4. Interview and Resume Preparation.

#### **Block-III Introduction to Research Methodology**

1. Nature and Scope of Research Methodology, Formulation of Research Problem, Statement of Research Objectives.
2. Research Process, Research Design- Exploratory
3. Descriptive and Experimental Research Design
4. Sampling Design
5. Hypothesis-Formulation Testing

#### **Block-IV Data Analysis**

1. Method of Data Collection
2. Observation Design
3. Interviewing for Research and Preparation of Questionnaire
4. Scaling Technique of Data Analysis.

#### **Block-V Statistical Package and Report Writing**

1. Awareness of Software Package Relevant to Management Researcher
2. Interpretation of Data and Drawing Inferences
3. Research Reports Writing
4. Data Mining

## **M.Com 07**

### **Human Resource Management**

#### **Block-I Basic to HRM**

1. Concept and Perspective of Human Resource Management-Meaning, Definition and Significance of HRM, Nature, Objectives, Importance and Functions of Human Resource Management.
2. Human Resource Management in Changing Environment, Factors Affecting HRM, HRM in Indian companies and changing Social Environment, Challenges of Human Resource management.
3. HR Planning and Cooperate Objectives-Meaning Objective, Need, Importance, Process and Forms of Human Resource Planning.

#### **Block-II Man Power Planning**

1. Career and Succession Planning-Job Analysis and Job Description, Process of Job Analysis.
2. Methods of Recruiting and Selecting Human Resource-Methods and sources of Recruitment, Selection Methods.
3. Manpower Training and Development-Training of Manpower, Training Method, Development of training Programmes in India.

#### **Block-III Appraisal System**

1. Induction and Socialization-Introduction Programme Methods of Induction Programme, Supervisory Induction, Factor of Job Induction Programme.
1. Performance Appraisal and Potential Evaluation-Objectives of Performance Appraisal Stop of Performance Appraisal Programme, Performance Appraisal Methods, Characteristics, Merits and Demerits of Performance Appraisal, Potential Appraisal.
2. Job Evaluations-Meaning, Objectives, Principles and Process, Steps of Job Evaluation, Plan Merits& Demerits of Job Evaluation.
3. Wage Determination-Wage Principles, Marginal Cost Principles, Wage Differentiation, Wage Board, Methods of Wage Payment.

#### **Block-IV Industrial Relation**

1. Employee Welfare-Meaning, Scope and Importance Employee Welfare machinery, Principles and Approach of Employee Welfare.
2. Industrial Relations and Trade Union-Nature Characteristic, Objectives, Scope, Principles, need and Importance of Industrial Relations. Objectives and Functions of Trade Unions.

## **M.Com -08 Marketing Management**

### **Block I Introduction to Marketing**

1. Marketing Nature and Scope -Introduction, Definition Important Concepts of Marketing- Need, want, Demand, Product and Services, Quality Satisfaction and Value Consumer Value, Consumer Satisfaction, Exchange Process, Market and Marketing Philosophies, Marketing in Modern era
2. Marketing Environments- Definition of Marketing Environment, Internal Environmental Factors of a Company, External Environmental Factor of a Company, Technical Factors, Socio-cultural Factor, Political and Legal Factors, demographic Factors.
3. Marketing Information and System- importance of Information in Marketing, use of Information Technology in Marketing, Impact of Internal on Marketing, Challenge to Marketing in the Economic Era Brought on information Technology-Information quality, Consumer Security, Security and Privacy, International Markets
4. Industrial Marketing or Organization Marketing- Industrial Marketing System, Components of Marketing, Difference between Industrial Marketing and Consumer marketing, stages of industrial Purchasing, Characteristics of Industrial Buyer.

### **Block II Market Segmentation**

1. Market Segmentation, Targeting and Positioning- Objectives, Definition & meaning of Marketing Segmentation, Factors and Types of Segmentation, Important Factor and Important of Segmentation Basis of Segmentation, Market Segmentation and Marketing Facts, Important example of Market Segmentation, Product Differentiation and Market Segmentation, Targeting, Positioning.
2. Understanding Consumers Behaviour Meaning and Importance Customer Classification
3. Industrial Marketing

### **Block III Product and Pricing Decision**

1. Product Decision- Product Mix
2. Product Life Cycle
3. New Product Development
4. Branding and Packaging
5. Pricing Methods and Strategies

### **Block-IV Promotional and Channel Decisions**

1. Promotional Decision- Promotion Mix
2. Advertising Promotion
3. Publicity and Personal Selling
4. Channel Management
5. Marketing of E-Business



## **M COM- 09**

### **ENTREPRENEURSHIP & SMALL BUSINESS MANAGEMENT**

#### **Block-I Introduction**

1. Entrepreneurship; Concept and Theories,
2. Environmental Factors Affecting Entrepreneurial Development,
3. Entrepreneurial Development Programme and their Evaluation
4. Role of Government and other Instructions

#### **Block-II Project Management**

1. Starting a new Venture
2. Concept of Projects
3. Project Identification and formulation
4. Project Report, Project Appraisal
5. Location of an Enterprise and choice of Organization

#### **Block-III Small Business Management**

1. Management of Small Unit
2. Importance of Small Units and Government Policy relating thereto.
3. Various Specific Issues related to Production
4. Marketing
5. Financial Management of Small Scale Units
6. Personnel

#### **Block- IV Issues in SBM**

1. Reservation of Spheres and Concession for Small Units
2. Industrial Sickness and small Units: Causes, Prevention and Remedies.

## **M.Com-10 Managerial Economics**

### **Block-I Introduction**

1. Concept, Nature and Scope of Managerial Economics-Meaning Nature Scope and use of Managerial Economics, use of Macro Economics in Managerial Economics; Responsibility of Managerial Economics, Business Firm.
2. Law and Nature of Demand-Definition of Demand; Law of Demand, Type of Demand, Shape of Demand Curve. Different Forms of Law of Demand, change in Demand.
3. Demand Analysis- Law of Demand Marshal's Law of Demand, Demand Type and Personal Demand Curve ,Market Demand Curve; Cross Demand. Type and Change in Demand.
4. Elasticity of Demand-Price, Income and Cross Elasticity of Demand.
5. Indifference Curve Analysis-Indifference curve; Definition, Schedule, Map curve and Characteristics
6. Demand Forecasting-Meaning, Scope, Method and Importance.
7. Theory of firm- Profit and Sales Maximization, Profit Maximization Under Perfect Competition and Monopoly, Baumol's Theory of Sales Revenue Maximization, Model with Single Product, Fixed, Cost and Multiproduct

### **Block-II Production Function**

1. Law of Returns and Production Function-Isoquant Managerial use of Production Function, Returns to Scale, Coustant Returns to Scale, Increasing and Decreasing Returns to Scale.
2. Least Cost Combination-Maximum Output from a given. Level of Outlay. Optimum Combination of two Products,
3. Cost Concepts-Determinants of Cost –Output and Cost, Productivities of Factor of Productive and Cost, Technology and costs.
4. Cost Classification-Cast Classification, Cost Output Relationship, Explicit and Implicit Costs Private and Social Costs, Accounting and Economic Costs.
5. Economies and Diseconomies of scale-Economies of Scale of Diseconomies, Explanation for Economies and Diseconomies.
6. Cost-output Relationship-Short Ran Cost output Relationship, Estimation of Cost output Relationship

### **Block-III Market**

1. Price Determination under Perfect Competition Market, limitation of Market, Prince Determination under Prefect Competition, Equilibrium
2. Price Determination Under Imperfect Competition and Monopoly-Specific Features of Important Competition, Price Determination under Imperfect Competition, Critical Analysis of Chamberlin Principle; Price determination under Monopoly Difference between Monopoly and Monopoly Competition
3. Oligopoly-Characteristics of Oligopoly Price and Production Determination under Oligopoly Price Leadership, Collusive Oligopoly Price Determination
4. Non-Price Competition-Selling Cost & Group, Equilibrium, Non- Price Competitions
5. Price Discrimination
6. Product Differentiation.

### **Block-IV Macro Economics**

1. Input-Output Analysis, Meaning, Assumptions-Meaning, Main Features, Assumptions, Input Output Model, Limitations of Input- Output Analysis Importance and Application, Input-Output Technique in Development Planning.
2. Technique and uses-Steps of Technological Development ,Difference in Technological Progress in under Developed and Developed Countries Types of Technological Methods

Labour Intensive Vs Capital Intensive Technique, Appropriate Technique For Developing Countries, Factors Assisting Choice of Technique, Practical Problems in Choosing Technique in under Developed Countries

3. Social Cost Benefit Analysis-Meaning Objective and Criteria, Evaluation on the Basis of Benefit and Costs, Computing the Cost Limitations, Importance and use of Cost Benefit Analysis in India.
4. Business Cycles-Phase-Meaning, Characteristics Classification and Phases of Business Cycles
5. Theories and Control of Business cycles-Theories of Business Cycles, Monetary Theories of Business Cycles, Control of Business Cycles
6. Concept and Measurement of National Income-Meaning, Definition, Elements of National Income Guiding Principles, Concept of National income, Measurement of National Income, Difficult is in the Measurement of National Income, Importance of National Income, national income and Economic Welfare