



अटल बिहारी वाजपेयी विश्वविद्यालय, बिलासपुर (छत्तीसगढ़)

सेमेस्टर पाठ्यक्रम
M.Com.

SCHEME OF EXAMINATION & DISTRIBUTION OF MARKS

SEMESTER - I

Paper No.	Title of the Paper (s)	Internal Assessment	Term End Exam	Total Marks
1.	प्रबंधकीय अर्थशास्त्र Managerial Economics	20	80	100
2.	वृहत (उच्चतर) लेखांकन Advanced Accounting	20	80	100
3.	प्रबंधकीय लेखांकन Management Accounting	20	80	100
4.	सांख्यिकीय विश्लेषण Statistical Analysis	20	80	100
5.	निगमित विधि संरचना Corporate Legal Framework	20	80	100
TOTAL				500

SEMESTER - II

Paper No.	Title of the Paper (s)	Internal Assessment	Term End Exam	Total Marks
1.	व्यवसायिक अर्थशास्त्र Business Economics	20	80	100
2.	विशिष्ट कृतलेखांकन Specialised Accounting	20	80	100
3.	प्रबंधकीय निर्णयों के लिए लेखांकन Accounting for Managerial Decision	20	80	100
4.	उच्चतर सांख्यिकी Advance Statistics	20	80	100
5.	व्यावसायिक सन्नियम Business Law	20	80	100
TOTAL				500

SEMESTER - III

Paper No.	Title of the Paper (s)	Internal Assessment	Term End Exam	Total Marks
1.	प्रबंध की अवधारणा Management Concept	20	80	100
2.	संगठनात्मक व्यवहार Organisational Behaviour	20	80	100
3.	उच्चतर लागत लेखांकन Advance Cost Accounting	20	80	100
4.	आयकरविधान एवं लेखे Income Tax Law and Accounts	20	80	100
5.	कर नियोजन एवं प्रबंध Tax Planning and Management	20	80	100
TOTAL				500



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M.Com. - Semester IV

Special attention to the students. Students are required to select 'any one' Specialization out of Three suggested below.

Choice Based – Specialization

- (A) Marketing
- (B) Management
- (C) Banking and Insurance

Optional Group- (A) Marketing

Paper No.	प्रश्न पत्र का नाम	Internal Assessment	Term End Exam	Total Marks
1.	विपणन के सिद्धांत Principal of Marketing	20	80	100
2.	विज्ञापन एवं विक्रय Advertising & Sales Management	20	80	100
3.	विपणन अनुसंधान Marketing Research	20	80	100
4.	अन्तर्राष्ट्रीय विपणन International Marketing	20	80	100

Optional Group- (B) Management

Paper No.	प्रश्न पत्र का नाम	Internal Assessment	Term End Exam	Total Marks
1.	वित्तीय प्रबंध Financial Management	20	80	100
2.	कार्मिक प्रबंध Personal Management	20	80	100
3.	उत्पादन प्रबंध Production Management	20	80	100
4.	व्युह रचना प्रबंध Strategic Management	20	80	100

Optional Group- (C) Banking and Insurance

Paper No.	प्रश्न पत्र का नाम	Internal Assessment	Term End Exam	Total Marks
1.	बैंकिंग व्यवहार Banking Practices	20	80	100
2.	भारत के बैंकिंग संस्थाएँ Banking Institution in India	20	80	100
3.	जीवन बीमा Life Insurance	20	80	100
4.	सामान्य बीमा	20	80	100



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General Insurance			
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SCHEME OF EXAMINATION & DISTRIBUTION OF MARKS

महत्वपूर्ण नोट:-

1. एम.कॉम प्रथम, द्वितीय तथा तृतीय सेमेस्टर में सभी प्रश्न-पत्र अनिवार्य होंगे। उक्त परीक्षा में वैकल्पिक प्रश्न-पत्र चयन की व्यवस्था नहीं होगी।
2. एम.कॉम चतुर्थ सेमेस्टर में विशिष्टीकरण समूह (A),(B) या (C) में से किसी भी एक वैकल्पिक समूह का चयन कर उस समूह के सभी चार प्रश्न-पत्र अनिवार्य रूप से लेने होंगे।
3. एम.कॉम. चतुर्थ सेमेस्टर में उपरोक्त विशिष्टीकरण समूह के अतिरिक्त 50 अंक की मौखिक परीक्षा तथा 50 अंक का परियोजना प्रतिवेदन (अधिकतम 50 पृष्ठों का) तैयार करना अनिवार्य होगा। यह प्रतिवेदन वाणिज्य या प्रबंध विषय से संबंधित होगा।
4. सभी प्रश्न-पत्रों में लिखित परीक्षा 80 अंकों की तथा 20 अंकों की आंतरिक मूल्यांकन परीक्षा होगी।
5. आंतरिक परीक्षा एवं बाह्य परीक्षा में प्रश्न पत्रवार न्यूनतम उत्तीर्णांक 36 प्रतिशत होगा। जो विश्वविद्यालयीन अध्यादेश के प्रावधानों के अनुसार होगा।



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SEMESTER I PAPER- I MANAGERIAL ECONOMICS

M.M. 80+20

OBJECTIVE:

This course develops managerial, perspective to economics fundamental as aids to decision making under given environment constraints.

Course Inputs:

- Unit-1** Nature and Scope of Managerial Economics: Objective of a firm, Managerial Economist's role and responsibilities.
- Unit-2** Utility theory, Opportunity cost principle, Discounting principle, Equi-marginal principle.
- Unit-3** Demand Analysis: Individual and Market demand functions Law of demand; determinants of demand; Elasticity of demand- its meaning and importance. Price elasticity; Income elasticity and Cross elasticity using elasticity in managerial decisions.
- Unit-4** Theory of consumer Choice: Cardinal utility approach, indifference approach, revealed preference and theory of consumer choice under risk; Demand forecasting technique.
- Unit-5** Production Theory: Production function-production with one and two variable inputs. Stages of production; Economics of Scale; Estimation of production function.



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Semester I
Paper- II
Advance Accounting

M.M. 80+20

OBJECTIVE:

The objective of this course is to expose students to accounting issues and practices such as maintenance of company accounts and handling accounting adjustments.

Course Inputs:

- Unit-1** Accounting for issue, Forfeited and redemption of share and debentures.
- Unit-2** Final Accounts and financial statements of companies.
- Unit-3** Accounting issues relative of amalgamation and reconstruction of companies.
- Unit-4** Valuation of Share and Goodwill.
- Unit-5** Accounts relating to Liquidation of Companies.



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Semester I
Paper- III
Management Accounting

M.M. 80+20

OBJECTIVE:

The objective of this course is to acquaint student with the accounting concept, tools and techniques for managerial decisions.

Course Inputs:

- Unit-1** Introduction of Accounting: Management Accounting as a 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. Role and responsibilities.
- Unit-2** Accounting Plan and Responsibility Centres: Meaning and significance of responsibility accounting; Responsibility centres-cost centre, profit centre and investment centre, problems in transfer pricing. Objective and determinants of responsibility centres.
- Unit-3** Budgeting: Definition of Budget; Essentials of budgeting; Types of budgets functional, master etc. Fixed and flexible budget, Budgetary control. Zero-base budgeting; Performance budgeting.
- Unit-4** 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; Disposal; of variances; Relevance of variance analysis to budgeting and standard costing.
- Unit-5** Marginal Costing: Concept of marginal cost; Marginal costing and absorption, costing, Cost-volume-profit analysis.



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Semester I
Paper- IV
Statistical Analysis

M.M. 80+20

OBJECTIVE:

The objective of this course is to help student learn the application of statistical tools and techniques for decision making.

Course Inputs:

- Unit-1** Statistics- Definition, characteristics. Scope and Nature, Functions. Limitations. Distrust and misuse importance & Statistical Investigations. Classification & Tabulation.
- Unit-2** Data Sources: Primary and Secondary, Primary data collection techniques, Schedule Questionnaire and interviews & Sources of secondary data.
- Unit-3** Dispersion, Co-efficient of variance and Skewness, correlation-Karl-Pearson's and Spearman's ranking method and Regression analysis. Two variables case.
- Unit-4** Probability Theory: Probability Classical, relative and subjective probability. Addition and Multiplication probability models- conditional probability and Baye's Theorem.
- Unit-5** Graphical and diagrammatic presentation of Data.



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Semester I
Paper- V
Corporate Legal Framework

M.M. 80+20

OBJECTIVE:

The objective of this course is provide knowledge of relevant provisions of various laws influencing business operations.

Course Inputs:

- Unit-1** The Companies Act, 1956 (Relevant Provisions): Definition, type of companies Memorandum of association; Prospectus: Share capital and membership.
- Unit-2** Meeting and resolutions_ Company management; Managerial remuneration; Winding up and dissolution of companies.
- Unit-3** The Negotiable Instrument Act. 1881- Definition, type of negotiable instrument; Negotiation: Holder and holder in due course: payment in due course.
- Unit-4** Endorsement and crossing of cheque; Presentation of negotiable instruments.
- Unit-5** Legal Environment for Security Markets; SEBI Act. 1992- organisation and objectives of SEBI.



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Semester II

Paper- I

Business Economics

M.M. 80+20

OBJECTIVE:

This course develop managerial, perspective to economic fundamental as aids to decision making under given environment constrictions.

Course Inputs:

- Unit-1** Central problem of an economy. Law of variable proportions. Cost and Revenue Analysis.
- Unit-2** Price Determination under Different Market Conditions: Characteristic of different market structures; Price determination an firm's equilibrium in Short-run and Long-run under perfect competition, monopolistic competition, monopoly.
- Unit-3** Pricing Practices: Methods of price determination in practice, pricing of multiple products; price discrimination: International price discrimination and dumping: Transfer pricing.
- Unit-4** Business Cycles; Nature and phases of Business Cycle; Theories of business Cycles, monetary, Innovation, Cobwed, Samuelson and Hicks theories.
- Unit-5** inflation: Definition, characteristics and types; Inflation in terms of demand-pull and Cost-push factors; Effect of Inflation.



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Semester II Paper- II Specialised Accounting

M.M. 80+20

OBJECTIVE:

The objective of this course is to expose students to accounting issues and practices such as maintenance of company accounts and handling accounting adjustments.

Course Inputs:

- Unit-1** Accounts of General Insurance Companies.
- Unit-2** Accounts of Banking Companies.
- Unit-3** Accounts of Public Utility concerns: Double Account system.
- Unit-4** Royalty accounts.
- Unit-5** Investment accounts.



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Semester II Paper- III Accounting for Managerial Decisions

M.M. 80+20

OBJECTIVE:

The objective of this course is to acquaint student with the accounting concept. Tools and techniques for managerial decisions.

Course Inputs:

- Unit-1** Break-even-analysis; Assumptions and practical applications of break-even-analysis; Decisions regarding sales-mix, make or buy decisions and discontinuation of product line etc.
- Unit-2** Analysing financial statements Method objects and ratio analysis.
- Unit-3** Cash flow analysis and Found flow analysis
- Unit-4** Contemporary issues in Management Accounting: Value chain analysis; Activity bases costing Quality costing, Target and life cycle costing.
- Unit-5** Reporting to management: Objectives of reporting, reporting needs at different managerial levels: Types of report, "modes of reporting: reporting at different levels of management.



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Semester II
Paper- IV
ADVANCE STATISTICS

M.M. 80+20

OBJECTIVE:

The objective of this course is to help student learn the application of statistical tool and techniques for design making.

- Unit-1:** Statistical Decision Theory: Decision environment, Expected profit under uncertainty and assigning probabilities and utility theory.
- Unit-2:** Sampling method, Chi-Square test and goodness of fit, Test of Hypothesis.
- Unit-3:** Association of Attributes: (Two Attributes) consistency of data, measurement of Association of Attributes- Percentage method, Co-efficient of Association.
- Unit-4:** Statistical Quality Control: causes of variations in quality characteristics. Quality control charts-purpose and logic, Process under control and out of control, warning limits, control charts for attributes-fraction, defectives and number of defects. Acceptance sampling.
- Unit-5:** Interpolation and Extrapolation- Parabolic , Binomial, Newton and Langrange method.



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Semester II
Paper- V
Business Laws

M.M. 80+20

OBJECTIVE:

The objective of this course is to provide knowledge of relevant provision of various laws influencing business operations.

Course Inputs:

- Unit-1** SEBI Act 1992: Organisation and objectives of SEBI. Function and Role of SEBI Rights and Power of SEBI.
- Unit-2** MRTP Act 1969: Monopolistic Trade practice, Meaning, essentials, Restrictive Trade Practices Meaning, Unfair trade practice, MRTP commission offences and penalties.
- Unit-3** Consumer Protection Act 1986: Needs of Act. Rights of consumers, objectives of Act.. Grievance redressed Machinery. District Forum. State Commission National Commission.
- Unit-4** FEMA Act 1999: Objectives; Regulation and Management of FEMA. Penalties Appeal.
- Unit-5** W.H.O. : Brief History of WHO, Objectives and Functions, organization, W.H.O. and India, Regional groupings, anti-dumping duties and other NIBs, Doha declaration, Dispute settlement, TRIP, TRIMPS an GATS .



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Semester III
Paper- I
Management Concept

M.M.: 80+20

- Unit-1 :** School of Management Thought- Scientific, process, human behaviour and social system school: decision theory school; Quantitative and system school; Contingency theory of management; Functions of manager.
- Unit-2 :** Managerial Functions- Planning- concept, significance, types; Organizing- concept, principles of authority, theories, types of organizations, authority, responsibility, power, delegation, decentralization.
- Unit-3 :** Staffing; Directing; Coordinating; Control- nature process and techniques.
- Unit-4 :** Motivation: process of motivation; Theories of motivation-need hierarchy theory X and Y, two factors theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory.
- Unit-5 :** Group Dynamics and Team Development- Group, dynamic- Definition and importance, types of groups, group formation, group development, group composition, group performance factors: Principle-centered approach to team development.