

सरगुजा विश्वविद्यालय

अम्बिकापुर (सरगुजा-छ.ग.)

(छ.ग. विश्वविद्यालय अधिनियम क्र. 18/2008 द्वारा स्थापित व निर्गमित)



पाठ्यक्रम

एम.कॉम. पूर्व एवं अंतिम
(वाणिज्य संकाय)

M.Com. PREVIOUS & FINAL

(FACULTY OF COMMERCE)

परीक्षा वर्ष : 2012 – 2013

कुलसचिव
सरगुजा विश्वविद्यालय, अम्बिकापुर
छत्तीसगढ़

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प्रश्न-पत्रों के चयन हेतु स्थूल रूप रेखा

OUT LINE OF ELECTIVE PAPERS

एम.कॉम. पूर्व व एम.कॉम. अंतिम हेतु अनिवार्य प्रश्न पत्र कुल 6 होंगे। एम.कॉम. पूर्व में तीन एम.कॉम. अंतिम में तीन प्रश्नपत्र अनिवार्यतः चयन करना होगा। एम.कॉम. पूर्व एवं एम.कॉम. अंतिम हेतु तीन-तीन प्रश्नपत्रों के दो अनिवार्य समूह A एवं B होंगे। जिसके विद्यार्थी को एम.कॉम. अंतिम में कोई एक अनिवार्य समूह के तीनों प्रश्नपत्र तथा एम.कॉम. अंतिम में शेष दूसरे अनिवार्य समूह के तीनों प्रश्नपत्रों को लेना अनिवार्य होगा।

अनिवार्य समूह **COMPULSORY GROUP**

(A) वाणिज्य अध्ययन मण्डल के अन्तर्गत

Under Commerce Board of Studies

प्रश्नपत्र	प्रश्नपत्र का नाम	पूर्णांक	न्यूनतम उत्तीर्णांक
प्रश्नपत्र I Paper I	प्रबंधकीय अर्थशास्त्र Managerial Economics	100	36
प्रश्नपत्र II Paper II	वृहत (उच्चतर) लेखांकन Advanced Accounting	100	36
प्रश्नपत्र III Paper III	आयकर एवं कर नियोजन Income Tax & Tax Planning	100	36

(B) व्यवहारिक अर्थशास्त्र एवं व्यवसाय प्रबंध अध्ययन मंडल के अंतर्गत

Under Applied Economics and Business Management Board of Studies

प्रश्नपत्र	प्रश्नपत्र का नाम	पूर्णांक	न्यूनतम उत्तीर्णांक
प्रश्नपत्र IV Paper IV	प्रबंधकीय अवधारणाएं तथा संगठनात्मक व्यवहार Management Concepts and Organizational Behaviour	100	36
प्रश्नपत्र V Paper V	सांख्यिकीय विश्लेषण Statistical Analysis	100	36
प्रश्नपत्र VI Paper VI	निगमित विधि संरचना Corporate Legal Frame Work	100	36

(A) वाणिज्य अध्ययन मण्डल के अन्तर्गत वैकल्पिक प्रश्नपत्र समूह

Under Commerce Board of Studies Optional Group

वाणिज्य अध्ययन मंडल के अंतर्गत ऐच्छिक प्रश्नपत्र (कोई एक प्रश्नपत्र एम.कॉम. पूर्व में तथा कोई एक प्रश्नपत्र एम. कॉम. अंतिम में) चयन करना अनिवार्य होगा।

प्रश्नपत्र	प्रश्नपत्र का नाम	पूर्णांक	न्यूनतम उत्तीर्ण	
A (01)	प्रबंधकीय निर्णयों के लिए लेखांकन Accounting for Managerial Decisions	100	36	Acy
A (02)	ई-कॉमर्स E-Commerce	100	36	
A (03)	अन्तर्राष्ट्रीय विपणन International Marketing	100	36	Final
A (04)	विपणन अनुसंधान Marketing Research	100	36	
A (05)	शोध प्रविधि Research Methodology	100	36	

(B) व्यावहारिक अर्थशास्त्र एवं व्यवसाय प्रबंध अध्ययन मंडल के अंतर्गत वैकल्पिक प्रश्नपत्र समूह

Under Business Management Board of Studies Optional Group

व्यवसाय प्रबंध अध्ययन मण्डल के अन्तर्गत ऐच्छिक प्रश्न पत्र (कोई एक प्रश्नपत्र एम.कॉम. पूर्व में तथा कोई एक प्रश्नपत्र एम.कॉम. अंतिम में) चयन करना अनिवार्य होगा।

प्रश्नपत्र	प्रश्नपत्र का नाम	पूर्णांक	न्यूनतम उत्तीर्ण	
B (01)	विपणन प्रबंध Marketing Management	100	36	Acy
B (02)	वित्तीय प्रबंध Financial Management	100	36	
B (03)	विज्ञापन एवं विक्रय प्रबंधन Advertising & Sales Management	100	36	
B (04)	बीमा-सिद्धान्त एवं व्यवहार Principles and Practice of Insurance	100	36	
B (05)	उच्चतर लागत लेखांकन Advanced Cost Accounting	100	36	Final



एम. कॉम. पूर्व (एक दृष्टि)

(अ)	अनिवार्य प्रश्नपत्र - 3	(कोई एक समूह)	300
(ब)	वैकल्पिक प्रश्नपत्र -2		
	(एक वाणिज्य अध्ययन मण्डल समूह से तथा एक व्यवहारिक अर्थशास्त्र एवं व्यवसाय प्रबन्ध अध्ययन मण्डल समूह से)		200
कुल पूर्णांक			500

एम. कॉम. अंतिम (एक दृष्टि)

(अ)	अनिवार्य प्रश्नपत्र - 3	(शेष समूह)	300
(ब)	वैकल्पिक प्रश्नपत्र -2	(एम.कॉम. पूर्व में लिये गये प्रश्नपत्रों का छोड़कर)	
	(एक वाणिज्य अध्ययन मण्डल समूह से तथा एक व्यवहारिक अर्थशास्त्र एवं व्यवसाय प्रबन्ध अध्ययन मण्डल समूह से)		200
कुल पूर्णांक			500

- नोट: (1) जो छात्र एम. कॉम. पूर्व में 60% या उससे अधिक प्राप्तांकों के साथ उत्तीर्ण होना चाहें, वे एक ऐच्छिक प्रश्नपत्र के बदले में लघु शोध प्रबंध ले सकते हैं। लघु शोध प्रबंध का विषय एवं लघु शोध प्रबंध लेने वाले विद्यार्थी की सूची अक्टूबर माह के अंत में विश्वविद्यालय में देना अनिवार्य होगा एवं विश्वविद्यालय से विषय के अनुमोदन के पश्चात् ही लघु शोध प्रबंध लिखने की कार्यवाही की जा सकेगी।
- (2) एम. कॉम. पूर्व में 100-100 अंक के पाँच प्रश्नपत्र एवं एम.कॉम. अंतिम में 100-100 अंक के पाँच प्रश्नपत्र होंगे। यह व्यवस्था एम. कॉम. पूर्व के लिये वर्ष 2012 में एम.कॉम. अंतिम के लिये वर्ष 2013 की मुख्य परीक्षा से प्रभावशील होगी।
- (3) प्रथम श्रेणी के लिये 60% या अधिक अंक तथा द्वितीय श्रेणी 60% से कम तथा 48% तक जबकि 48% से 36% तक तृतीय श्रेणी माना जायेगा।

Under Commerec Board of Studies
COMPULSORY GROUP
PAPER - I
MANAGERIAL ECONOMICS

M.M. 100

OBJECTIVE -

This course develops managerial perspective to economic fundamentals as aids to decision making under given environmental constraints.

COURSE INPUTS

- UNIT-1** • **Nature and Scope of Managerial Economics** : Objective of a firm; Economic theory and managerial theory; Managerial economist's role and responsibilities; Fundamental economic concepts- incremental principle, opportunity cost principle, discounting principle, equi-marginal principle.
- UNIT-2** • **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.
- **Theory of consumer Choice** : Cardinal utility approach, indifference approach, revealed preference and theory of consumer choice under risk; Demand estimation for major consumer durable and non-durable products; Demand forecasting techniques.
- UNIT-3** • **Production Theory** : Production function - production with one and two variable inputs; Stages of production; Economies of scale; Estimation of production function; Cost theory and estimation; Economic value analysis; Short and long run cost functions - their nature, shape and inter-relationship; Law of variable proportions; Law of returns to scale.
- UNIT-4** • **Price Determination under Different Market Conditions** : Characteristics of different market structures; Price determination and firm's equilibrium in short-run and long-run under perfect competition, monopolistic competition, oligopoly and monopoly.
- **Pricing Practices** : Methods of price determination in practice; Pricing of multiple products; Price discrimination; International price discrimination and dumping; Transfer pricing.
- UNIT-5** • **Business Cycles** : Nature and phases of a business cycle; Theories of business cycles-psychological, profit, monetary, Innovation, cobweb, Samuelson and Hicks theories.
- **Inflation** : Definition, Characteristics and types; Inflation in terms of demand-pull and cost-push factors; Effects of inflation.

REFERENCES -

- Baumol, William J : Economic Theory and Operations Analysis, Prentice Hall, London.
Baya, Michael R: Managerial Economics and Business Strategy, McGraw Hill Inc. New York.
Chopra, O.P : Managerial Economics, Tata McGraw Hill, Delhi.
Dean, Joel : Managerial Economics, Prentice Hall, Delhi.
Dholakia, R.H. and A.L. Oza : Micro Economics for Management Students, Oxford University Press, New Delhi.

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Eaton, B.Curtis and Diane Faton: Micro Economics, Prentice Hall, New Jersey.
 Gough, J.and S. Hills : Fundamentals of Managerial Economics, MacMillan London.
 Haynes, W.W., V.L. Mote and S. Paul : Managerial Economic Analysis and Cases, Prentice Hall India, Delhi
 Petersen, H.Craig and W.Cris Lewis : Managerial Economics, Prentice Hall, Delhi.
 Salvatore, Dominick : Managerial Economics in a Global Economy, McGraw Hill, New York.
 Virian, H.R: International Microeconomics : A Modern Approach, East West Press, New Delhi.
 Varshney RL and Maheshwari KL : Managerial Economics; Sultan Chand and Sons, New Delhi.
 Dwivedi DN : Managerial Economics, Vikas Publishing House, New Delhi.
 Adhikary M Business Economics, Excel Books, New Delhi.

REFERENCE BOOKS :

- | | | | |
|-----|----------------|---|--|
| 1. | Spencer | : | Managerial Economics |
| 2. | Farrar & Meyer | : | Managerial Economics |
| 3. | Nummers | : | Managerial Economics |
| 4. | F. E. Gillis | : | Managerial Economics |
| 5. | Colberg | : | Business Economics |
| 6. | Coppnak | : | Economics of the Business Firm |
| 7. | Macnair Mefiam | : | Problems of Business Economics |
| 8. | Stigler | : | Theory of Prices |
| 9. | Bain | : | Price Theory |
| 10. | Baumol W. U. | : | Economic Theory & Operational Analysis |
| 11. | Cohens Cyert | : | Theory of the Firm |
| 12. | D.S.Watson | : | Price Theory & its Uses. |

RECOMMENDED BOOKS :

- | | | | |
|-----|-----------------------|---|-------------------------------------|
| 1. | Savage & Small | : | Introducton to Managerial Economics |
| 2. | Dafty | : | Managerial Economics |
| 3. | Joel Dean | : | Managerial Economics |
| 4. | Haynes & Note | : | Managerial Economics |
| 5. | Varshney & Maheshwari | : | Managerial Economics |
| 6. | H. Rahman | : | Managerial Economics |
| 7. | जोगलेकर एवं बागची | : | प्रबंधकीय अर्थशास्त्र |
| 8. | वाष्णीय एवं माहेश्वरी | : | प्रबंधकीय अर्थशास्त्र |
| 9. | डॉ.शर्मा एवं केजरीवाल | : | प्रबंधकीय अर्थशास्त्र |
| 10. | हबीबुरहमान | : | प्रबंधकीय अर्थशास्त्र |
| 11. | एस.एन.दुबे | : | प्रबंधकीय अर्थशास्त्र |
| 12. | डॉ.वी.सी.सिन्हा | : | प्रबंधकीय अर्थशास्त्र |
| 13. | गुप्ता एवं गुप्ता | : | प्रबंधकीय अर्थशास्त्र |

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Under Commerec Board of Studies

PAPER - II

ADVANCED ACCOUNTING

M.M.100

OBJECTIVE :

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

COURSE INPUTS :

- UNIT-1** • Accounting for issue, forfeited and redemption of shares and debentures.
• Final accounts and financial statements of companies
- UNIT-2** • Accounting issues relative to amalgamation, absorption, and reconstruction of companies.
- UNIT-3** • Accounting for holding and subsidiary companies.
• Accounts relating to liquidation of companies.
- UNIT-4** • Account of public utility concerns : Double Account system.
• Accounts of Banking companies.
- UNIT-5** • Royalty accounts, Voyage accounts and Investment accounts.

REFERENCES :

- Beams, F.A : Advanced Accounting, Prentice Hall, New Jersey.
- Dearden, J. and S.K. Bhattacharya : Accounting for Management, Vikas Publishing House, New Delhi.
- Engler, C., L.A Bernstein. and K.R Lambert : Advanced Accounting, Irwin, Chicago.
- Fischer, P.M., W.J Taylor and J.A Leer : Advanced Accounting, South-Western, Ohio.
- Gupta, R.L : Advanced Financial Accounting, S.Chand & Co., New Dehli.
- Keiso D.E. and J.J Weygandt : Intermediate Accounting, John Wiley and Sons, NY.
- Maheshwaari, S.N : Advanced Accountancy - Vol.II, Vikas Publishing House, New Delhi.
- Monga, J.R : Advanced Financial Accounting, Mayoor Paperbacks, Noida
- Narayanaswamy, R : Financial Accounting : A Managerial Perspective, Prentice Hall of India, Delhi
- Neigs, R.F : Financial Accounting, Tata McGraw Hill, New Delhi.
- Shukla, M.C. and T.S. Grewal : Advanced Accountancy, Sultan Chand & Co., New Delhi.
- Warren, C.S. and P.E. Fess : Principles of Financial and Managerial Accounting, South-Western, Ohio.

BOOKS RECOMMENDED :

- | | | | |
|-----|------------------------|---|----------------------|
| 1. | Plekles and Duakerley | : | Accountancy |
| 2. | Wilson | : | Company Accounts |
| 3. | Diskson | : | Accountancy |
| 4. | J.R. Batlboi | : | Advanced Accounting |
| 5. | R.R. Gupta | : | Advanced Accounting |
| 6. | S.M. shukla | : | Advanced Accounting |
| 7. | Shukla and Grewal | : | Advanced Accounting |
| 8. | H. Chakravarty | : | Advanced Accounts |
| 9. | Dr. Sukla Avam Agrawal | : | Advanced Accountancy |
| 10. | Dr. S.S.Gupta | : | Advanced Accounts |
| 11. | R.L. Gupta | : | Accountancy |

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| 12. | जे.के.अग्रवाल | : | वृहद लेखा कर्म |
| 13. | जे.के.अग्रवाल तथा आर.के.अग्रवाल | : | उच्च वित्तीय एवं कंपनी लेखांकन |
| 14. | आर.के.गुप्ता | : | उन्नत लेखांकन |
| 15. | Basu Das | : | Advanced Accounting |
| 16. | S.N. Maheshwari | : | Advanced Accounting |
| 17. | Karim, Khanuja and Mehta | : | Corporate Financial Accounting |

**Under Commerec Board of Studies
(Compulsory) PAPER - III
INCOME TAX LAW AND TAX PLANNING**

M.M. 100

आयकर विधान एवं कर नियोजन

- UNIT-I Law relating to Income tax :** Brief study of the main provisions of the Indian Income Tax Act of 1961. Important definitions. Income exempted from tax, Residence and Tax liability, calculation of taxable income under the head salary, House property.
- UNIT-II Calculation of taxable income under the head :** Business and profession, capital gains, Income from other sources, calculation of taxable income and tax of Individual.
- UNIT-III Depreciation and Development allowance Set off and carry forward of losses return of Income, Deduction of tax at source, Advance payment of tax, Provisional Regular, Exparte and emergency assessment, Re opening of assessment, Appeals & Revisions Reference of High court & Supreme court, offences & penaltion, Income tax authourities.**
- UNIT-IV Assessment of Hindu Undividend; Families; Firms, Association of persons, Companies, Non-residents, Co-operative societies, preparation of income tax returns, Computation of Income Tax.**
- UNIT-V Concept of tax planning; Tax avoidance and tax evasions; Tax Planning with reference of location, nature and form of organisation of new business.**
- Tax planning to Capital Structure, decision dividend policy, Inter corporate dividends and bonus shares.

REFERENCES :

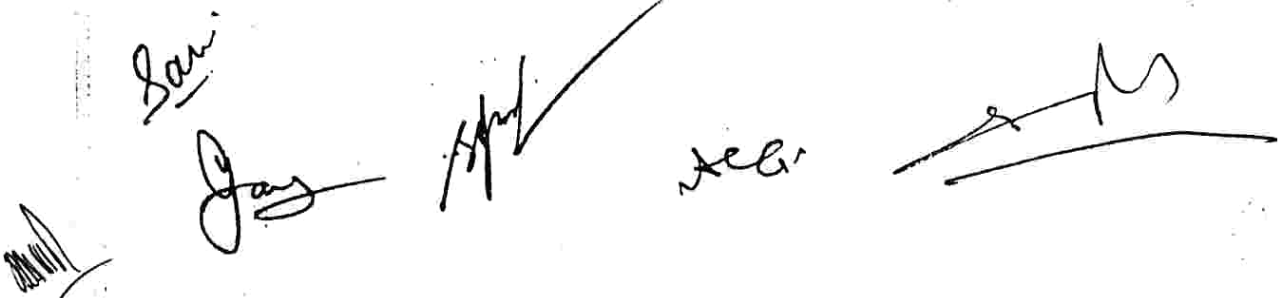
- Ahuja G.K. and Ravi Gupta : Systematic Approach to Income Tax and Central sales Tax, Bharat Law House, New Delhi.
- Circulars issued by C.B.D.T.
- Income Tax Act, 1961.
- Income Tax Rules, 1962.
- Lakhotia, R.N. : Corporate Tax Planning, Vision Publications, Delhi.
- Singhania, V.K. : Direct Taxes : Law and Practice, Taxman's Publication Delhi.
- Singhania, Vinod K. : Direct Tax Planning and Management, Taxman's Publication Delhi.

BOOKS RECOMMENDED :

1. Sundram Vs. : The law of income tax in India.
2. Kanga and Palkiwala : The law and practice of Income Tax
3. Gupta RR and vs : Income Tax Law & Accounts.
4. Government of India : Income Tax Manual (Corrected upto date), Current Minance Act.
5. Sunderam Vs : The Law of Income Tax in India.

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6.	Kanga and Palkhiwala	:	The Law and practice of Income Tax.
7.	Govt. of India	:	Income Tax Manual, up-to-date current finance Act.
3.	Singhania.	:	Income Tax
3.	Lakhetio	:	Income Tax
10.	B.B. Lall	:	Direct Taxes
11.	Chakraborty	:	Income Tax
12.	Bhagwati Prasad	:	Income Tax
13.	एच.सी. मेहरोत्रा	:	आयकर विधान एवं लेखे
14.	जैन एवं सिंह	:	आयकर विधान एवं लेखे
15.	श्री पाल सकलेचा	:	आयकर विधान

**Under Management Board
(Compulsory) PAPER - IV**

MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOUR

OBJECTIVE -

M.M. 100

The Objective of this course is to help student understand and conceptual framework of management and organisational behaviour.

COURSE INPUTS : schools

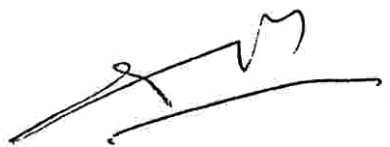
- UNIT-1** • **Schools of management Thought** : Scientific, process, human behavior and social system school; Decision theory school; Quantitative and system school; Contingency theory of management; Functions of a manager.
- **Managerial Functions** : Planning - concept, significance, types; Organizing - concept, principles of authority, theories, types of organizations, unthority, responsibility, power, delegation, decētralization;
- UNIT-2** • **Staffing; Directing; Coordinating; Control** - nature, process, and techniques. Organisational Behavior : concept and significance; Relationship between management and organisational behavior; Emergence and ethical perspective; Attitudes; Perception; Learning; Personality; Transactional analysis.
- UNIT-3** • **Motivation** : Process of motivation; Theories of motivation - need hierarchy theory, theory X and theory Y, two factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory.
- **Group Dynamics and Team Development** : Group dynamics - Definition and importance, types of groups, group formation, group development, group composition, group performance factors; Principle-centred approach to team development.
- UNIT-4** • **Leadership : Concept**; Leadership styles; Theories - trait theory, behavioural theory, Fielder's contingency theory; Harsey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership.
- **Organisational Conflict** : Dynamics and management; Sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict; Functional and difunctionl organisational conflicts; Resolution of conflict.
- UNIT-5** • **Interpersonal and Organisational Communication** : Concept of two-way

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communication; Communication process; Barriers to effective communication; Types of organisational communication; Improving communication; Transactional analysis in communication.

- **Organisational Development** : Concept; Need for change, resistance to change; Theories of planned change; Organisational diagnosis; Organisational Development intervention.

REFERENCES :

- Griffin, Ricky W : Organisational Behaviour, Houghton Mifflin Co., Boston.
Hillreigel, Don, John W. Slocum, Jr., and Richard W. Woodman : Organizational Behavior, South Western College Publishing, Ohio.
Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson : Management of Organisational Behaviour : Utilising Human Resources, Prentice Hall, New Delhi.
Ivancevich; John and Micheol T. Matheson : Organisational Behaviour and Management, Business Publication Inc., Texas.
Koontz, Harold, Cyril O'Donnell, and Heinz Wehrich : Essentials of Management, Tata McGraw-Hill, New Delhi.
Luthans, Fred : Organizational Behaviour, McGraw-Hill, New York.
Newstrom, John W. and Keith Davis : Organizational Behavior : Human Behavior at Work, Tata McGraw-Hill, New Delhi.
Robbins, Stephen P, and Mary Coulter : Management, Prentice Hall, New Delhi.
Robbins, Stephen P : Organizational Behavior, Prentice Hall, New Delhi.
Steers, Richard M. and J. Steward Black : Organizational Behavior, Harper Collins College Publishers, New York.
Sukla, Madhukar : Understanding Organisations : Organisation Theory and Practice in India, Prentice Hall, New Delhi.

REFERENCE BOOKS :

1. Allen L. A. : Management and Organization, (New York Mc. Graw Hill Book Company)
2. Durcker Peter F : The practice of Management - (Delhi Allied Publishers)
3. Koonts. H & O DonnellC : Management : A Systems and Contingency Analysis of Managerial Functions (Mc Graw Hill)
4. Koonts H. & O DonnellG : Essentials of Management - Mc Graw Hill)
5. New Man Summer and Warren : Process of Management - Delhi Prentice Hall
6. Massie JL : Essential of Management (Delhi Prentice Hall)
7. Haynes & Massle : Management Analysis Concept and Cases (Delhi Prentice Hall)
8. Hiles Mary Cushim : The Essence of Management (Bombay Orient Longmans)
9. Clough Donal J. : Concept of Management Science (New Delhi Prentice Hall)
10. Claude George S (Jr.) : Management in Industry (New Delhi Prentice Hall)
11. Terry George R : Principles of Mangement - (Illinois Richard D Irwin)

BOOKS RECOMMENDED :

1. Prasad Lallan & : Management Principles & Practice (Delhi S Chand)
2. Banerjee M. : Modern Management

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| 3. | S.P. Sharma | : | Some aspects of Business Management in India. |
| 4. | E.F.L. Brech | : | The Principles & Practice of Management |
| 5. | V.S.P. Rao & P.S.Narayan | : | Prin'ciples & Practice of Management (New Delhi, Konark Publishers Pvt. Ltd.) |
| 6. | V.S.P. Rao & P.S. Narayan | : | Organisation theory & Behaviour |
| 7. | Shrinivasan & Chunawala | : | Management Principles & Practice (Himalya Publishing House, Bombay) |
| 8. | Shehlekay & Shenlekay | : | Principles of Business Management (Himalaya Publishing House Bombay) |
| 9. | डॉ. गुप्ता | : | व्यवसाय प्रशासन एवं प्रबंध, मध्यप्रदेश पुस्तक प्रकाशन, भोपाल |
| 10. | डॉ.आर.बी. सक्सेना | : | व्यवसाय प्रशासन, किताब महल, इलाहाबाद |
| 11. | डॉ.एस.सी. सक्सेना | : | व्यवसाय प्रशासन एवं प्रबंध साहित्य भवन, आगरा |
| 12. | डॉ.आर.सी. अग्रवाल | : | व्यावसायिक प्रशासन एवं प्रबंध, नवयुग साहित्य भवन, आगरा |
| 13. | माहेश्वरी एवं जैन | : | प्रबंध के सिद्धांत, सुल्तान चन्द एण्ड सन्स, नईदिल्ली |
| 14. | जे.आर. कुम्भट | : | व्यवसाय प्रबंध, विकास पब्लिसिंग हाऊस, नईदिल्ली |

**Under Management Board
(Compulsory) PAPER - V
STATISTICAL ANALYSIS**

M.M. 100

OBJECTIVE :

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

COURSE INPUTS :

- UNIT-1 Statistics** - Definitions, Characteristics, Scope & Nature, Functions, limitations, Distrust and misuse importance & Statistical Investigations.
Classification & Tabulation
Data Sources - Primary and Secondary, Primary data collection techniques, Schedule, Questionnaire and Interview & Sources of Secondary data.
- UNIT-2** Dispersion, Co-efficient of variance and skewness, correlation - Karl - Pearsons and spearman's ranking method and Regression analysis, Two variables case.
- UNIT-3 Probability Theory** - Probability classical, relative and subjective probability, Addition and multiplication probability models - Conditional probability and Baye's Theorem.
Probability Distributions - Bionozial poisson and Normal Distributions, Their characteristics and applications.
- UNIT-4 Statistical Decision Theory** - Decision environment, Expected profit under uncertainty and assigning probabilities and utility theory.
Statistical Estimations and Testory - Point and interval estimation of population mean, proportion and variance Statistical Testing - Hypothesis and Errors, Sample size - Large and Small Samplingtest Z tests, T Tests & F Tests.
Association of Attributes - Two Attributes, consistency of data, measurement of Association of Attributes - Percentage method, Co-efficient of Association, Comparison of Actual and (youle method) Expected frequencies & Illusery Association.
- UNIT-5 Statistical Quality Control** - Causes of Variations in quality characteristics, Quality

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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.

Interpolation and Extrapolation - Prabolic Boinomial, Newton and longrages method.

REFERENCES :

- Hooda, R.P : Statistics for Business and Economics, Macmillan, New Delhi.
Heinz, Kohler : Statistics for Business & Ebonomics, Harper Collins, New York.
Hien, L.W : Quantitative Approach to Managerial Decisions, Prenctice Hall, New Jesery.
Lawrence B.Morse : Statistics for Business & Economics, Harper Collins, NY.
Levin, Richard I. and David S Rubin : Statistics for Management, Prentice Hall, Delhi.
Watsnam Terry J. and Keith Parramor; Quantitative Methods in Finance, International Thompson Business Press, London.
Research disign, Types of Research, Formulation of Research Proposal Source of Information and writing of reports.

BOOKS RECOMMENDED :

1. D.N.Elhance : Fundamentals of Statistics
2. E.G.Grant : Statistical Quality Control
3. Ma.N:Murty : Sampling theory and methods
4. S.P.Gupta : Statistical Methods
5. S.C.Gupta & Smt. I.Gupta : Fundamental of Statistics Himalaya Publishing House Delhi.
6. D.C.Sancheti & V.K.Kapoor : Statistics theory methods & Application
7. A.N.Sadhu & Amarjeet Singh : Research Methodology in Social Science
8. V.P. Michael : Research Methodology in Management
9. Sethana & Groenaveld : Research Methods in Marketing Management
10. Yule G.V. & KendallM.G. : An Introduction to theory of Statistics
11. Yeats : Sampling Methods in Census and Surveys.
12.J. & Wasse an W. : Fundamentals Statistics for Business and Economics.
13. CroxtonF.E. & C. vdenD : Applied General Statistics.
14. Bowley : Elements of Statistics
15. Singh : Research Methodology (Hindi)
16. Mukherjee : Research Methodology
17. डॉ.एस.एम.शुक्ला : सांख्यिकी
18. एस.डी.सिंह : शोध प्रविधि
19. रविन्द्रनाथ मुखर्जी : शोध प्रविधि
20. कैलाशनाथ नागर : सांख्यिकी के सिद्धांत
21. डॉ.डूगरवाल एवं डॉ.गुप्ता : उन्नत सांख्यिकी किताब घर ग्वालियर
22. डॉ.बी.एस.गुप्ता : डॉ. बी.एन.गुप्ता साहित्य भवन, आगरा
23. डॉ. हरिशचंद्र शर्मा : रिसर्च मेथाडलोजी
24. Goudy & Hatt : Method's in Social Research

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25. Sahu & Singh : Research Methodology an Social Sciences
26. पाण्डे एवं बघेल : सर्वेक्षण एवं अनुसंधान

Business Management board of studies
(Compulsory) PAPER - VI
CORPORATE LEGAL FRAMEWORK

M.M.100

OBJECTIVE

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

COURSE INPUTS

- 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** • **Legal Environment for Security Markets** : SEBI Act, 1992 - organisation and objectives of SEBI; Powers under Securities Contract Regulation Act 1956 transferred to SEBI; Role of SEBI in controlling the security markets.
- UNIT-4** • **Restrictive and Unfair Trade Practices** : MRTP Act 1969-monopolistic trade practices; Restrictive trade practices; Unfair trade practices. The Consumer Protection Act, 1986 - salient features; Definition of consumer, rights of consumer; Grievance redressal machinery.
- UNIT-5** • **Regulatory Environment for International Business** : FEMA Act 1999, WTO Regulatory framework of WTO, basic principles and its charter; WTO-provisions relating to preferential treatment to developing countries; Regional groupings, technical standards anti-dumping duties and other NTBs; Custom valuation and dispute settlement; TRIP and TRIMs.

REFERENCES :

- Amarchand, D: Government and Business, Tata McGraw Hill, New Delhi.
Avadhaani V.A. SEBI Guidelines and Listing of Companies, Himalaya Publishing House, Delhi.
Indian Contract Act, 1872.
Ramaiya, A : Guide to Companies Act, Wadhwa Co., 1996.
SEBI Act 1992 : Nabhi Publication, Delhi.
Securities (Contract and Regulation) Act, 1956.
Singh, Avtar : Law Relating to Monopolies, Restrictive and Unfair Trade Practices, Eastern Book Co., Lucknow.
Taxman's Company Act, 1998, New Delhi.
Taxman's Masters Guide to Companies Act, 1998.
Taxman's Mercantile Law, 1997.
The Companies Act, 1956.

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The Instruments Act, 1881.

BOOKS RECOMMENDED :

1. Company Act 1956 (as amended upto date)
2. Rao - companies Act, 1956
3. Ramaiya A - A guide to the Company Act.
4. Desai and shah - Company administration under the new companies act.
5. Companies Act. 1948 of England.
6. Annual Report on the working and Administration of the Companies act.
7. R.N. Sharma & Us Rastogi- Company Law & Administration Hindi, Quarterly and Annual Blue Books on Joint Stock Companies published by the Department of Company Law Administration.
8. डॉ. एस्.एम. शुक्ला : कम्पनी सन्निधयम
9. शर्मा एवं रस्तोगी : कम्पनी एवं प्रशासन
10. मिश्र एवं अग्रवाल : भारतीय कम्पनी अधिनियम, (भारतीय कम्पनी अधिनियम 1956)
11. M.C. Kuchhal : Company Law
12. D.N.K. Sharma : Company Law
13. V. Seshavataram Quyan : Company Law (S. Chand & Co.)
Chaoko Paul Coorelius
G. Ramavstorem
14. उपाध्याय चतुर्वेदी, गुप्ता, शर्मा : कंपनी अधिनियम

Under Commerec Board of Studies

OPTIONAL

PAPER A (01)

BUSINESS ENVIRONMENT

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M.M. 100

OBJECTIVE :

This course develops ability to understand and scan business environment analyse opportunities and take decisions under uncertainty.

COURSE INPUTS

- 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; Techniques of environmental scanning and monitoring.
- 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, fiscal policy, monetary policy, EXIM policy; Public Sector and economic development; Development banks and relevance to Indian business; Economic reforms, liberalisation and structural adjustment programmes.
- UNIT-3 • **Political and Legal Environment of Business** : Critical elements of political environment; Government and business; Changing dimensions of legal environment in India; MRTP Act, FEMA and licensing policy; Consumer Protection Act.

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- UNIT-4 • Socio-Cultural Environment :** Critical elements of socio-cultural environment; Social institutions and systems; Social values and attitudes; Social groups; Middle class; Dualism in Indian society and problems of uneven income distribution; Emerging rural sector in India; Indian business system; Social responsibility of business; Consumerism in India.
- UNIT-5 • International and Technological Environment :** Multinational corporations; Foreign collaborations and Indian business; Non-resident Indians and corporate sector; International economic institutions- WTO, World Bank, IMF and their importance to India; Foreign trade policies; Impact of Rupee devaluation; Technological environment in India; Policy on research and development; Patent laws; Technology transfer.

REFERENCES :

- Adhikary, M : Economic Environment of Business, Sultan Chand & Sons, New Delhi.
 Ahluwalia, I.J : Industrial Growth in India, Oxford University Press, Delhi.
 Alagh, Yoginder K : Indian Development Planning and Planning and Policy, Vikas Pub, N. Delhi
 Aswathappa, K : Legal Environment of Business, Himalaya Publication, Delhi.
 Chakravarty, S : Development Planning, Oxford University Press, Delhi.
 Ghosh, Biswanath : Economic Environment of Business, Vikas Pub, New Delhi.
 Govt. of India : Economic Survey, various issues.
 Raj Agrawal and Parag Diwan, Business Environment; Excel Books, New Delhi.
 Ramaswamy, V.S. And Name Kumari : Strategic Planning for Corporate Success, Macmillan, New Delhi
 Sengupta, N.K : Government and Business in India, Vikas Publication, New Delhi.
 बजाज व पोटवाल : सरकार समाज एवं व्यवसाय (कालेज बुक डिपो जयपुर)
 उपाध्याय एवं शर्मा, सरकार समाज एवं सरकार
 एस.बाला सुब्रमण्यम : Business Environment & Government Kalayni Publication Delhi
 M.Adhikari : Eco - Environment of Business

Under Commerec Board of Studies
 PAPER - A (2)
ACCOUNTING FOR MANAGERIAL DECISION *Sar* **M.M. 100**

OBJECTIVE

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

COURSE INPUTS -

- UNIT-1 • Introduction of Accounting :** Management accounting as a area a accounting; Objectives, nature, and scope of financial accounting, cost accounting, and management accounting; Management accounting and managerial decisions; Management accountant's position, role, and responsibilities.
- **Accounting Plan and Responsibility Centres :** Meaning and significance of responsibility accounting; Responsibility centres-cost centre, profit centre and investment centre; Problems in transfer pricing; Objectives and determinants of responsibility centres.
- UNIT-2 • Budgeting :** Definition of budget; Essentials of budgeting; Types of budgets -

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functional, master, etc.; Fixed and flexible budget; Budgetary control; Zero-base budgeting; Performance budgeting.

- **Standard Costing and Variance Analysis** : Standard costing as a control technique; Setting of standards and their revision; Variance analysis - meaning and importance, kinds of variances and their uses - material, labour and overhead variances; Disposal of variances; Relevance of variance analysis to budgeting and standard costing.
- UNIT-3** • **Marginal Costing and Break-even Analysis** : Concept of marginal cost; Marginal costing and absorption costing; Marginal costing versus direct costing; Cost-volume-profit analysis; Break-even analysis; Assumptions and practical applications of break-even-analysis; Decisions regarding sales-mix, make or buy decisions and discontinuation of a product line etc.
- UNIT-4** • **Analysing Financial Statements** : Horizontal, vertical and ratio analysis; Cash flow analysis. Fund flow analysis.
- UNIT-5** • **Contemporary Issues in Management Accounting** : Value chain analysis; Activity-based costing; Quality costing; Target and life cycle costing.
- **Reporting to Management** : Objectives of reporting, reporting needs at different managerial levels; Types of reports, modes of reporting, reporting at different levels of management.

REFERENCES :

- Anthony, Robert : Management Accounting, Tarapore-wala, Mumbai.
Barfield, Jessie, Ceily A. Raiborn and Michael R. Kenney : Cost Accounting : Traditions and Innovations, South - western College Publishing, Cincinnati, Ohio.
Decoster, Don T. and Elden L. Schafer : Management Accounting : A Decision Emphasis, John Wiley and Sons Inc., New York.
Garrison, Ray H. and Eric W. Noreen : Management Accounting, Richard D. Irwin, Chicago.
Hansen, Don R. and Maryanne M. Moreen : Management Accounting, South-Western College Publishing, Cincinnati, Ohio.
Horngren, C.T., Gary L. Sundem, and William O. Stratton : Introduction to Management Accounting, Prentice Hall, Delhi.
Horngren, Charles T., George Foster and Srikant M. Dalor : Cost Accounting : A Managerial Emphasis, Prentice Hall, Delhi.
Lall, B.M., and I.C. Jain : Cost Accounting : Principles and Practice, Prentice Hall, Delhi.
Pandey, I.M : Management Accounting, Vani Publication, Delhi
Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon : Budgeting, Profit Planning and Control, Prentice Hall, Delhi.

RECOMMENDED BOOKS :

- | | | | |
|----|-------------------------|---|---|
| 1. | Anthony Robert N. | : | Management Accounting |
| 2. | Gillet | : | Management and the account |
| 3. | Willsmore | : | Business, Business Budget and Budgetary Control |
| 4. | Rose U. Fahri | : | Higher Management Control |
| 5. | Guthmann HG | : | Analys of Financial Statement |
| 6. | Smith and Ashburn | : | Financial and Administrative Accountancy |
| 7. | Pinkless and Duakaraley | : | Accountancy |

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- UNIT-5**
- **Merchant Banking** : Concept, functions and growth; Government policy on merchant banking services; SEBI guidelines; Future of merchant banking in India.
 - **Interest Rate Structure** : Determinants of interest rate structure; Differential interest rate; Recent changes in interest rate structure.
 - **Foreign Investments** : Types, trends and implications; Regulatory framework for foreign investments in India.

REFERENCES :

- Avdhani : Investment and Securities Markets in India, Himalaya Publications, Delhi.
 Bhole, L.M. : Financial Markets and Institutions, Tata McGraw Hill, Delhi.
 Ghosh, D : Banking policy in India, Allied Publications, Delhi.
 Giddy, I.H : Global Financial Markets, A.I.T.B.S., Delhi.
 Khan, M.Y. : Indian Financial System, Tata McGraw Hill, Delhi.
 Reserve Bank of India, Various Reports, RBI Publication, Mumbai.
 Varshney, P.N : Indian Financial System, Sultan Chand & Sons, New Delhi.
 Averbach, Robert D : Money, Banking and Financial Markets; MacMillan, London.
 Srivastava R.M. : Management of Indian Financial Institution; Himalaya Publishing House, Mumbai.
 Verma JC : Guide to Mutual Funds and Investment Portfolio, Bharat Publishing House, New Delhi.

Under Commerce Board
PAPER A - (04)
E-COMMERCE

M.M. 100

OBJECTIVE

The objective of this course is to enable students gain knowledge about e-commerce and its various components.

COURSE INPUTS

- UNIT-1**
- **Introduction to E-Commerce** : Meaning and concept; Electronic commerce versus traditional commerce; Media convergence; E-commerce and e-business; Channels of e-commerce; Business applications of e-commerce; Need for e-commerce, e-commerce as an electronic trading system-special features.
 - **Internet Concepts and Technologies** : Concept and evolution of Internet; Web technologies - global publishing concept, universal reader concept and client server concept; Hypertext publishing and hypertext information network; Benefits of hypertext, URLs, HTTP, HTTPD Servers, HTML, HTML Forms and CGI gateway services.
- UNIT-2**
- **Business Models of E-Commerce and Infrastructure** : E-commerce models; Supply chain management, product and service digitisation, remote servicing, procurement; On-line marketing and advertising; E-commerce resources and infrastructure, resources and planning for infrastructure.
 - **Business to Consumer E-Commerce** : Cataloguing, order planning and order generation cost estimation and Pricing, order receipt and accounting, order-selection and prioritisation, order scheduling, order fulfilling and delivery, order billing and payment management; Post sales services.
- UNIT-3**
- **Web-site Design** : Role of web site in B2C e-commerce; Web-site strategies and

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web-site design principles; Push and pull technologies, alternative methods of customer communication.

- **Electronic Payment Systems** : Special features required in payment systems for e-commerce; Types of e-payment systems; E-cash and currency servers, e-cheques, credit cards, smart cards, electronic purses and debit cards; Business issues and economic implications; Operational, credit and legal risks of e-payment systems; Risk management options in e-payment systems; Components of an effective electronic payment system.
- UNIT-4**
- **Business to Business E-Commerce** : Need and alternative models of B2B e-commerce; Technologies, EDI and paperless trading; EDI architecture, EDI standards, VANS, Costs of EDI infrastructure, features of EDI service arrangement, Internet-based EDI and FTP-based messaging.
 - **E-Business** : Workflow management, mass customization and product differentiation; Organisation restructuring; Integrated logistics and distribution; Knowledge management issues and role of e-commerce infrastructure.
 - **Internet Protocols** : Layers and networking, OSI layering and TCP layering; TCP, UDP, IP, DNS, SLIP and PPP; Emerging scenario in ISP.
- UNIT-5**
- **Security Issues in E-Commerce** : Security risks of e-commerce, exposure of resources, types of threats, sources of threats, security tools and risk-management approach, e-commerce security and a rational security policy for e-commerce; Corporate Digital Library; I.T. Act 2000.
 - **Regulatory and Legal Framework of E-Commerce** : Cyber laws-aims and salient provisions; Cyber-laws in India and their limitations; Taxation issues in e-commerce.
 - **Multi-Media and E-Commerce** : Concept and role of multimedia; Multi-media technologies; Digital video and digitisation of product and customer communication; Desktop video conferencing and marketing; Broadband networks and related concepts; ISDN ATM, Cell relay.

REFERENCES :

- Agarwala, K.N. and Deeksha Ararwala : Business on the Net : What's and How's of E-Commerce : Macmillan, New Delhi.
- Agarwala, K.N., and Deeksha Ararwala : Business on the Net : Bridge to the Online Storefront : Macmillan, New Delhi.
- Cady, Glcc Harrab and Mcgregor Pat : Mastering the Internet, BPB Publication, New Delhi.
- Diwan, Prag and Sunil Sharma : Electronic Commerce - A Manager's Guide to E-Business, Vanity Books International, Delhi.
- Janal, D.S : On-line Marketing Hand Book, Van Nostrand Reinhold, New York.
- Kosivr, David : Understanding Electronic Commerce, Microsoft Press, Washington.
- Minoli and Minol : Web Commerce Technology Handbook, Tata Mc Graw Hill, New Delhi.
- Schneider, Gary P : Electronic Commerce, Course Technology, Delhi.
- Young, Margaret Levine : The Complete Reference to Internet, Tata Mc-Gaw Hill, New Delhi.
- O'Brien J. : Management Information Systems, Tata McGraw Hill, New Delhi.
- Parag Diwan and Sunil Sharma, E-Commerce - A managers Guide to E-Business; Excel Books, New Delhi.

The bottom of the page features several handwritten signatures and initials in black ink. From left to right, there is a small signature, a large signature, the initials 'Sami', another large signature, and a final signature.

Dienes, Sheila S : Microsoft office, Professional for Windows 95; Instant Reference; BPB Publication, Delhi.

Mansfield, Ron : The Compact Guide to Microsoft office; BPB Publication, Delhi.

Norton, Peter : Working with IBM-PC, BPB Publication, Delhi.

O'Brian, J.A : Management Information Systems, Tata McGraw Hill, New Delhi.

Ullman, J.O : Principles of Database Systems, Galgotia Publications, New Delhi.

Under Commerec Board
PAPER - A (06)
INTERNATIONAL MARKETING

M.M. 100

OBJECTIVE

The objective of this course is to acquaint students with the conceptual framework of international marketing management.

COURSE INPUTS

- UNIT-1** • **Introduction to International Marketing** : Nature and significance; Complexities in international marketing; Transition from domestic to transnational marketing; International market orientation-EPRG framework; International market entry strategies.
- UNIT-2** • **International Marketing Environment** : Internal environment; External environment-geographical, demographic, economic, socio-cultural, political and legal environment; Impact of environment on international marketing decisions.
- UNIT-3** • **Foreign Market Selection** : Global market segmentation; Selection of foreign markets; International positioning.
- **Product Decisions** : Product planning for global markets; Standardisation vs. product adaptation; New product development; Management of international brands; Packaging and labelling; Provision of sales related services.
- UNIT-4** • **Pricing Decisions** : Environmental influences on pricing decisions; International pricing policies and strategies.
- **Promotion Decisions** : Complexities and issues; International advertising, personal selling, sales promotion and public relations.
 - **Distribution Channels and Logistics** : Function and types of channels; Channel selection decisions; Selection of foreign distributors/agents and managing relations with them; International logistics decisions.
- UNIT-5** • **International Marketing Planning, Organising and Control** : Issues in international marketing planning; International marketing information system; Organising and controlling; International marketing operations.
- **Emerging Issues and developments in international marketing** : Ethical and social issues; International marketing of services; Information technology and international marketing; Impact of globalisation; WTO.

REFERENCES :

Czinkota, M.R : International Marketing, Drydon Press, Boston.

Fayerweather, John : International Marketing Prentice Hall, New Delhi.

Jain, S.C : International Marketing, CBS Publications, New Delhi.

Keegan, Warren J. : Global Marketing Management, Prentice Hall, New Delhi.

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Verma, M.L : International Trade, Vikas Publishing House, New Delhi.
 Export - Import Policy : Ministry of Commerce, Government of India.
 Handbook of Export Import Procedures : Ministry of Commerce, Government of India.
 Ram, Paras : Exports : What, Where and How ?, Anupam Publications, New Delhi.
 Report of Working Group on Export Houses :Ministry of Commerce.
 Sodersten, B.O : International Economics, MacMillan, London.
 Varshney and Bhattacharya : International Marketing Management, Sultan Chand & Sons, New Delhi.
 World Development Report : World Bank, Washington, D.C.
 Mahajan MI : Exports - Do it yourself; Snowwhite Publication, Mumbai.
 Mahajan VS : India's Foreign Trade and Balance of Payments; Deep & Deep Publication, New Delhi.

Under Commerec Board of Studies

PAPER - A (08)

MARKETING RESEARCH

M.M. 100

OBJECTIVE

The purpose of this course is to enable student learn the process, tools and techniques of marketing research.

COURSE INPUTS

- UNIT-1** • **Introduction to Marketing Research** : Importance, nature and scope of marketing research; Marketing information system and marketing research; Marketing research process and organisation.
- UNIT-2** • **Problem Identification and Research Design** : Problem identification and definition; Developing a research proposal; Determining research type-exploratory, descriptive and conclusive research; Experimental designs.
- UNIT-3** • **Data Resources** : Secondary data sources and usage; Online data sources; Primary data collection methods - questioning techniques, online surveys, observation method; Questionnaire preparation.
- **Aptitude measurement and scaling techniques** - elementary introduction to measurement scales.
- UNIT-4** • **Sampling plan** : Universe, sample frame and sampling unit; Sampling techniques; Sample size determination.
- **Data Collection** : Organisation of field work and survey errors - sampling and nonsampling errors.
- UNIT-5** • **Data Analysis** : Univariate, bivariate and multivariate data analysis; Report preparation and presentation.
- **Market Research Applications** : Product research; Advertising research; Sales and market research; International marketing research; Marketing research in India.

REFERENCES :

Beri, G.C : Marketing Research, Tata McGraw Hill, New Delhi.
 Body, H.W., Ralph Westfall and S.F.Starsh : Marketing Research : Text and Cases, Richard D.Irwin, Boston.
 Chisnall, Peter M. : The Essence of Marketing Research, Prentice Hall, New Delhi.
 Churchill, Gilbert A. : Basic Marketing Research, Dryden Press, Boston.

M.Com. Previous & Final

(27)

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Davis, J.J : Advertising Research, Prentice Hall, New Delhi.
 Green, Paul E., Donald S. Tull and Gerald Albaum : Research for Marketing Decision, Prentice Hall, New Delhi.
 Hooda, R.P : Statistics for Business and Economics, Macmillan India, New Delhi.
 Luck, D.J : Marketing Research, Prentice Hall; New Delhi.
 Tull, Donald and Hawkin, Del I : Marketing Research : Measurement and Method, Prentice Hall, New Delhi.
 Zaltman and Burger : Marketing Research; Dryden Press, Illinois.

Under Commerec Board of Studies
PAPER - A (09)
COST AND MANAGEMENT AUDIT

X

M.M. 100

OBJECTIVE

To provide an understanding of the basics of cost and management audit.

UNIT

1. Introduction: Meaning , necessity ,and types of audit;Generally accepted auditing principles and techniques; Standard auditing practices.
2. Cost Audit: Characteristics, scope, and funtions of cost audit;Benefits and limitations; Provisions of cost audit in Companies Act; Cost audit in Companies Act;Cost audit rules.
3. Cost Audit Procedure: Cost accounting rules for various industries; Cost audit programme and procedure; Cost audit reports.
4. Management Audit : Management audit vis - a - vis financial audit and cost audit; Audit of various operations and management functions.
5. Government and Tax Audit: Audit of government departments and public sector undertakings; Tax audit under Income Tax Act.

REFERENCES :

Maheshwari,S.N.:Advance Cost Accounting Sultan Chand & Sons, New Delhi.
 Kishore, Ravi M.: Advanced Management Accounting, Taxmann Publications ,New Delhi.
 Batra, G.S.: Auditing and Contemporary Accounting: New Horizons,Deep and Deep Publications , New Delhi.
 Arun Kumar and Rachana Sharma: Auditing Theory and Practice , Atlantic Publishers, New Delhi.
 Lyenger,S.P.: Cost Accounting-Principles and Practice, Sultan Chand & Sons, New Delhi.

under Commerec Board
PAPER - A (10)
RESEARCH METHODOLOGY

✓ Saw

M.M. 100

UNIT-1 Meaning of Research : Importance, Objectives and areas of marketing research. Types of Marketing Research. Advantages of Marketing. Research. Process of Marketing Research. Marketing Research in India.

The Nature of Research : Meaning of Research-Stages in the Developments of Research- Universality of Resoarch methods - Scientific method of research - Basic elements of Scientific method.

UNIT-2 Hypothesis : Meaning, Functions, formation of Hypothesis, Importance of Hypothesis inresearch.

Deduction and Induction Methods : Merits and Demerits of each method.

Choosing a Problem for Research : How to select a problem area, 7-Guiding Principles in the choice of a topic.

UNIT-3 Planning and Organising the Research Project : Statement of the problem-Collection of the data - Considerations for presenting and interpreting data - major considerations in sampling - Types of sampling.

- (a) Use of Library
 - (b) Observation
 - (c) Interview
 - (d) Constructing Questionnaire
- Techniques for data collection.

**UNIT-4 Scalling Techniques.
Processing The Date :**

- (a) Editing
- (b) Coding
- (c) Tabulation.

**UNIT-5 Analysis, Interpretation and presentation.
Writing a Research Report.**

BOOK FOR REFERENCE -

1. Survey Methods in Social Investigation, By - Sir Claus Moscer & C. Kooton.
2. Method in Social Research, By - Goods & Hatt.
3. Method of Social Survey and Research, By - S. R. Bajpai
4. Methodology and Techniques of Social Research, By - Prof. Dr. Bhandarkar & Principal Wilkinson.
5. Research Methodology in Business, By - J. R. F. Rummal
6. Marketing Research Management - By A. B. Blankenship and J. B. Doyle.

दशम प्रश्न पत्र

शोध प्रविधि

- इकाई-1 1. विपणन शोध : विपणन शोध का महत्व, उद्देश्य तथा क्षेत्र । विपणन शोध के प्रकार । विपणन शोध के लाभ । विपणन शोध की प्रक्रिया । विपणन शोध की प्रक्रिया । भारत में विपणन शोध ।
2. शोध की प्रकृति : शोध का अर्थ, शोध के विकास के सौपान, शोध पद्धतियों की सार्वभौमिकता, शोध की वैज्ञानिक पद्धति-वैज्ञानिक पद्धति के मौलिक तत्व ।
- इकाई-2 3. संकल्पना : अर्थ, कार्य, संकल्पना, रचना, शोध में संकल्पना का महत्व ।
4. निगमन एवं आगमन पद्धतियाँ : प्रत्येक पद्धति के गुण एवं दोष ।
5. शोध हेतु समस्या का चुनाव : शोध क्षेत्र को कैसे चुना जाय, किसी विषय के चुनाव के 7 निर्देशक सिद्धांत।
- इकाई-3 6. शोध परियोजना (प्रोजेक्ट) का नियोजन एवं संगठन करना : समस्या का विवरण : समकों का संग्रह-समकों के प्रस्तुतिकरण एवं निर्वाचन के समय विचारणीय बातें, निर्देशन कार्य हेतु विचारणीय मुख्य बातें निर्देशन के प्रकार-
- (अ) पुस्तकालय का प्रयोग (ब) अवलोकन (स) साक्षात्कार (द) प्रश्नावली की रचना
- इकाई-4 7. उन्नयन (उपरिगमन) तकनीकें :
8. समकों का प्रक्रियांकप (प्रविधिकरण) : (अ) संपादन (ब) संकेतन (स) सारणीयन
- इकाई-5 9. विश्लेषण, निर्वहन एवं प्रस्तुतीकरण ।
10. शोध प्रतिवेदन का लेखन ।

Under Management Board
PAPER B (01)
MARKETING MANAGEMENT

M.M. 100

OBJECTIVE :


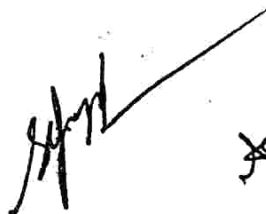
The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

COURSE INPUTS :

- UNIT-1**
- **Introduction** : Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Strategic marketing planning-an overview.
 - **Market Analysis and Selection** : Marketing environment-macro and micro components and their impact of marketing decisions; Market segmentation and positioning; Buyer behaviour; Consumer versus organisational buyers; Consumer decision-making process.
- UNIT-2**
- **Product Decisions** : Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labelling; Product lifecycle-strategic implications; New product development and consumer adoption process.
- UNIT-3**
- **Pricing Decisions** : Factors affecting price determination; Pricing policies and strategies; Discounts and rebates.
 - **Distribution Channels and Physical Distribution Decisions** : Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling.
- UNIT-4**
- **Promotion Decisions** : Communication process; Promotion mix-advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget; Copy designing and its testing; Media selection, Advertising effectiveness; Sales promotion-tools and techniques.
 - **Marketing Research** : Meaning and scope of marketing research; Marketing research process.
- UNIT-5**
- **Marketing Organisation and Control** : Organising and controlling marketing operations.
 - **Issues and Developments In Marketing** : Social, ethical and legal aspects of marketing; Marketing of services; International marketing; Green marketing; Cyber marketing; Relationship marketing and other developments in marketing.

REFERENCES :

- Kotler, Philip and Gary Armstrong : Principles of Marketing, Prentice Hall, New Delhi.
Kotler, Philip : Marketing Management - Analysis, Planning, Implementation and Control, Prentice Hall, New Delhi.
Majumdar, Ramanuj : Product Management in India, Prentice Hall, New Delhi.
Mc Carthy, E. Jenome and William D., Perreault Jr : Basic Marketing : Managerial Approach, Richard D. Irwin, Homewood, Illinois.
Ramaswamy, V.S. Adn Namakumari, S : Marketing Management, Macmillan India, New Delhi.
Srinivasan, R : Case Studies in Marketing : The India Context, Prentice Hall, New Delhi.
Stanton, William J., and Charles Futrell : Fundamentals of Marketing; Mc Graw Hill Publishing Co., New York.
Still, Richard R, Edward W, Cundiff and Norman A.. Govoni : Sales Management : Decisions, Strategies and Cases, Prentice Hall, New Delhi.



BOOKS RECOMMENDED :

1. Kotler, Philip : Marketing Management : Analysis Planning & Control (Delhi, Prentice Hall)
2. Staton William J : Fundamentals of Marketing (New York, Mc Graw Hill)
3. Cundiff, EW, Still R.C. : Fundamentals of Modern Marketing (Delhi, Prentice Hall)
4. Goani. NAP
5. Rusenberg. Larry J : Marketing (Englewood Cliffs, Prentice Hall)
6. Jack L Taylor & James F. Robbs : Fundamentals of Marketing Additional Dimenions
7. Victor P Buell : Selection from the Litcrature (Tata Mc. Graw Hill)
8. Harper W Body Ralph : Handbook of Modern Marketing (Mc Graw Hill)
9. Westfall & Stanlev F Stasch : Marketinhg (Research Text & Cases Richard D Irwin)
10. David A Askér & George S. Day : Marketing Research (John Wiley & Sons)
11. David J. Luck, Hugh G. Wales Denal A Taylog and Ronal S. Rubin : Marketing Research (John wiley & Sons)
12. Daver Rs : Modern Marketing Management.
13. डॉ. एस.सी. जैन : विपणन प्रबंध साहित्य भवन आगरा
14. प्रो. बी.एम. भदादा पोरवाल : विपणन के सिद्धांत एवं व्यवहार
15. डॉ. सी.बी. ममोरिया : विपणन प्रबंध, किताब महल इलाहाबाद
16. बालगोपाल : विपणन एवं विक्रय कला, हिमालयन पब्लिकेशन बाम्बे
17. सरेलकर एस.ए. : विपणन एवं विक्रय कला, हिमालयन पब्लिकेशन बाम्बे
18. सी.बी.मामोरिया एवं आर.एल.जोशी : भारत में विपणन सिद्धांत एवं व्यवहार, किताब महल, इलाहाबाद

Under Management Board
PAPER B (02)
FINANCIAL MANAGEMENT

M.M.100

OBJECTIVE

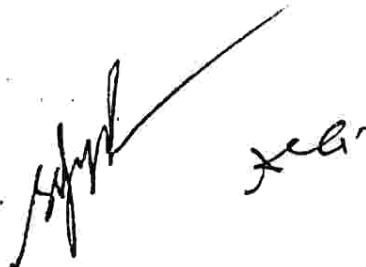
The objective of this course is to help students of understand the conceptual framework of financial management, and is applications under various environmental constraints.

COURSE INPUTS

- UNIT-1**
- **Financial Management** : Meaning, nature and scope of finance; Financial goal-profit Vs. wealth maximisation; Finance functions - investment, financing and dividend decisions.
 - **Capital Budgeting** : Nature of investment dicisions; Investment evaluation criteria - net present value, internal rate of return, profitability index, payback period, accounting rate of return; NPV and IRR comparison; Capital rationing; Risk analysis in capital budgeting.
- UNIT-2**
- **Cost of Capital** : Meaning and significance of cost of capital; Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of capital (weighted); Cost of equity and CAPM.
- UNIT-3**
- **Operating and Financial Leverage** : Measurement of leverages; Effects of operating and financial leverage on profit; Analysing alternate financial plans; Combined financial and operating leverage.

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- **Capital structure Theories** : Traditional and M.M. hypotheses - without taxes and with taxes; Determining capital structure in practice.
- UNIT-4 • **Divident Policies** : Issues in dividend decisions, Walter's model, Gordon's model, M-M hypothesis, dividend and uncertainty, relevance of dividend; Dividend policy in practice; Forms of dividends; Stability in dividend policy; Corporate dividend behaviour.
- UNIT-5 • **Management of Working Capital** : Meaning, significance and types of woking capital; Calculating operating cycle' period and estimation of woking capital requirements; Financing of working capital and norms of bank finance; Sources of working capital; Factoring services; Various committee reports on bank finance; Dimensions of working capital management.
- **Management of cash**, receivables and inventory.

REFERENCES :

- Bhattáchaya, Hrishikas : Working Capital Management : Strategies and Techniques, Prentice Hall, New Delhi.
- Brealey, Richard A and Steward C. Myers : Corporate Finance, McGraw Hill, Int. Ed. New York.
- Chandra, Prasanna : Financial Management, Tata Mc Graw Hill, Delhi.
- Hampton, John : Financial Decision Making, Prentice Hall, Delhi.
- Pandey, I. M : Financial Management, Vikas Publishing House, Delhi.
- Van Horne, J.C. and J.M. Wachowicz Jr. : Fundamentals of Financial Management, Prentice-Hall, Delhi.
- Van Horne, James C : Financial Management and policy, Prentice Hall, Delhi.
- Pinches, George E : Essentials of Financial Management; Harper and Row, New York.
- Khan MY, Jain PK : Financial Management; Tata Mc Graw Hill, New Delhi.
- Archer, Stephen, H., Choate G Marc, Racette, George; Financial Management; John Wiley, New York.
- Block Stanley B Geoffrev A Hilt; Foundations of Financial Management; Richard D. Irwin, Homewood, Illinois.

BOOKS RECOMMENDED :

1. Brealey, Rechar and Myers. Steward : Principles of Corporate Finance (New York, Mc. Graw Hill)
2. Moyer, R..Charies, Mc Giugan, James, R & Kretiw William J. : Contemporary Financial Management (New York West Publishing Co.)
3. Gup Benton E : Principles of Financial Management (Illinoise, Scott, Foresman and Company Glenview)
4. Gitman Lawrence J : Principles of Managerial Financial (New York, Harper & Row)
5. Mathur, Iqbal : Introduction to Financial Management (New York Macmillan Publishing Co.)
6. Soloman, Fera : Theory of Financial Management (Columbia Press)
7. James C, Van Horne : Financial Management and Policy - Prentice Hall of India)
8. Mao James CT : Quantitative Analysis of Financial Decisions (Macmillan)
9. Balten, SE : Managerial Finances - Principles and Practice (Beston, Houghton Mifflin Company)

BOOKS RECOMMENDED :

1. Kucchal, S.C. : Financial Management (Allahabad, Chaitanya, Publishing House)

The bottom of the page features several handwritten signatures and initials in black ink. From left to right, there is a signature that appears to be 'S. C. Kucchal', followed by 'S. C.', 'S. C.', and a large, stylized signature that could be 'S. C. Kucchal' or similar. There are also some other less legible initials and marks.

Michael E. Porter. Business Policy, Tax and Cases, Richard D. Irwin, Inc., Homewood, Illinois.
 Coulter, Mary K : Strategic Management in Action, Prentice Hall, New Jersey.
 David, Fred R : Strategic Management, Prentice Hall, New Jersey.
 Glueck, William F. and Lawrence R Jauch : Business Policy and Strategic Management, McGraw-Hill, International Edition.
 H. Igor, Ansoff : Implanting Strategic Management, Prentice Hall, New Jersey.
 Kazmi, Azhar : Business Policy, Tata McGraw Hill, Delhi.
 Michal, E Porter : The Competitive Advantage of Nations, Macmillan, New Delhi.
 Mintzberg, Henry and James Brian Quinn The Strategy Process, Prentice Hall, New Jersey.
 Newman, William H. and James P. Logan : Strategy, Policy and Central Management, South Western Publishing Co., Cincinnati, Ohio.
 Sharma, R.A Strategic Management in Indian Companies, Deep and Deep Publications, new Delhi.

Under Management Board

PAPER B (06)

ADVERTISING AND SALES MANAGEMENT

M.M. 100

OBJECTIVE

The basic objective of this course is to acquaint students with the theory and practice of advertising, as well also management of a firm's sales operations.

COURSE INPUT

- UNIT-1** • **Advertising** : Defined, advertising as a tool of marketing; Advertising effects - economic and social; Advertising and consumer behaviour; Advertising scene in India.
- **Advertising Objectives** and Advertising Budgets.
- UNIT-2** • **Advertising Media** : Print media, broadcasting media; Non-media advertising; Media planning and scheduling; Advertising on Internet; Media selection decisions.
- **Message Design and Development** : Copy development, types of appeal, copy testing.
- UNIT-3** • **Measuring Advertising Effectiveness** : Managing advertising agency - client relationship; Promotional scene in India; Techniques for testing advertising effectiveness.
- **Selling** : Concept, objectives, and functions of sales management; Fundamentals of selling; Selling process; Salesmanship; Product and customer knowledge.
- UNIT-4** • **Sales Planning** : Importance and types of sales planning, sales planning process; Sales forecasting; Determining sales territories, sales quotas, and sales budget.
- **Sales Organisation** : Setting up a sales organisation; Planning process; Principles of determining sales organisation.
- UNIT-5** • **Sales Force Management** : Estimating manpower requirements for sales department; Planning for manpower-recruitment and selection, training and development, placement and induction; Motivating sales force; Leading the sales force; Compensation and promotion policies; Sales meetings and contests.
- **Control Process** : Analysis of sales volume, costs and profitability; Managing expenses of sales personnel; Evaluating sales force performance.

REFERENCES :

M.Com. Previous & Final

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Law

PRINCIPLES AND PRACTICES OF INSURANCE

- UNIT-I • Origin of Insurance, its development, and organization Utility of Insurance, Fundamental principles of insurance Insurable Interest, utmost good faith, other principles, Indemnity, subrogation warranties, mitigation of laws, attachment of risk, cause proxima, contribution, hazards physical and morale.
- UNIT-II • Functions & Benefits of Life Insurance, History of Life Insurance Business, Life Insurance Policies, its kinds, procedure for effecting life Insurance, hazards of life, and basis of rating Annuities Condition of life insurance policies.
- Premium - Elements of premium Methods of premium computation, Natural Premium plan, Level premium plan, Net & Gross Premium, loading settlement of claims Role of Life insurance Agent and his working.
 - Valuation of surplus, and investment sources of surplus, and use, Role of Life Insurance Corpn. of India and its development, Life Insurance Corpn. Act. 1956 (Provisions).
- UNIT-III • Principles of General Insurance. Provisions of Insurance Act, 1938 and Provisions of General Insurance Corpn. Act. of 1976.
- Marine Insurance - Essentials of Marine Insurance Contract Marine Insurance Act. 1963. Procedure of Taking out Marine Insurance Policy, kinds of Marine Insurance Policies, Computation of Marine Insurance Premiums and Returns, Marine Losses - Total Loss, Actual and Constructive, Partial Loss - Particular average loss and general average loss, Settlements of Claims and Recoveries, Salvage and particular charges.
- UNIT-IV • Re-Insurance - General Principles, various methods of reinsurance, under - insurance; over-insurance, double Insurance.
- Fire Insurance : Physical and moral hazards, functions of fire insurance, history of fire insurance; principles of fire insurance, meaning of fire, characteristics of fire Insurance, Contract rights of insurer under a fire insurance contract, procedure of taking out a fire insurance policy kinds of fire policies, computation of premium under fire insurance policy, fire policy conditions, settlement of claims.
- UNIT-V • Miscellaneous Insurance Personal accident insurance, Motor, employer's liability fidelity guarantee, burglary, live stock, crop., and workmen's compensation insurance, Cattle Insurance.
- Nationalization of General Insurance - in India and General working of its subsidiaries, evaluation of General Insurance Business in India.

REFERENCE BOOKS :

1. SS Huebner and Kenneth Black Jr. : Life Insurance (Prentice Hall, Inc. Engle Wood cliffs. New Jersey)
2. Russel and Black : Himan Behaviour and Life Insurance - (Prentice Hall, Jersey).
3. Huebner SS : Economics of Life Insurance (New York Appleton Century Crofts)
4. Meher Robert L : Life Insurance : theory and practice - Business Publication, Taxes).
5. Maclean : Life Insurance - (Frank Brothers, New Delhi).
6. Rodder : Marine Insurance (Prentice Hall, New Jersey).
7. Winter W. D. : Marine Insurance

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12. M.N. Srinivas : India's Villages.
13. Belind Ma Walls, Weiser.
14. Dutt and Sundaram : Indian Economy.
15. Y. Bedi, A Text Book of Health and Hygiene.

REFERENCE BOOKS :

1. डॉ. आर. के. भारती एवं डॉ. के. सी. पाण्डेय - भारतीय अर्थव्यवस्था
2. प्रो. लक्ष्मीनारायण नाथूरामका - भारतीय अर्थव्यवस्था
3. प्रो. ए.एन. अग्रवाल - भारतीय अर्थव्यवस्था
4. सुन्दरम एवं रूद्र दत्त - भारतीय अर्थव्यवस्था (दिल्ली पब्लिकेशन)

व्यवसाय प्रबन्ध अध्ययन मण्डल

वैकल्पिक प्रश्न-पत्र बी-10

उच्चतर लागत लेखांकन

M.M.100

- इकाई-1 (1) लागत लेखांकन की परिभाषा एवं महत्व, लागत के उद्देश्य एवं वर्गीकरण लागत के तत्व एवं उसका लेखांकन
(2) भण्डार - नियन्त्रण एवं प्रलेख सामग्री निर्गमन की विधियाँ।
(3) कारखाना एवं विक्रय व्ययों का विश्लेषण एवं लेखांकन, अप्रत्यक्ष आयों के आबंटन की विभिन्न पद्धतियाँ।
- इकाई-2 1. मजदूरी के प्रलेख, श्रमिकों का पारिश्रमिक देने की पद्धतियाँ तथा लागत पर उनका प्रभाव, उत्पादन लागत लेखे और प्रचलन लागत।
2. वित्तीय एवं लागत प्रलेख-उसके समाधान, ठेका लागत लेखे, अपूर्ण ठेकों पर लाभ हानि तथा चालू कार्य का मूल्यांकन।
- इकाई-3 1. प्रक्रिया लागत लेखे।
2. सम-रूप लागत, एवं अनुमान लागत तथा
- इकाई-4 1. प्रमाप लागत एवं विचरण विश्लेषण (सामग्री, श्रम एवं उपरिव्यय)।
2. बजट नियंत्रण लागत लेखांकन में बजटों का महत्व, बजट नियंत्रण की प्रकृति, बजट नियंत्रण हेतु संगठन, स्थिर एवं परिवर्तनशील बजट का निर्माण। रोकड़ बजट, उत्पादन एवं विक्रय बजट।
- इकाई-5 1. सीमांत लागत अंशदान, सीमांत विश्लेषण बनाम शुद्ध लाभ विश्लेषण लागत-मात्रा लाभ अध्ययन एवं समविच्छेद स्तर चार्ट।
2. सीमांत लागत एवं अंतर (विभेदात्मक) लागत के आधार पर प्रबंधकीय निर्णयन।

BUSINESS MANAGEMENT BOARD OF STUDIES

OPTIONAL PAPER B - 10

ADVANCED COST ACCOUNTING

M.M. 100

- UNIT-I 1. Definition and importance of Cost Accounting. Objects and classification of cost accounts Elements of cost and their accounting.
2. Stores - control and record methods of issue of materials
3. Analysis and Accounting for works and sales expenses, Different Methods of allocating indirect expenses.
- UNIT-II 1. Record of wages, Methods of remunerating labour and their effect on cost. Output cost accounts and operating costing.
2. Financial and costing, records, their reconciliation, Contract cost accounts profit and loss on incompleated contracts and the valuation of work in progress.
- UNIT-III 1. Process cost accounts.

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2. Uniform costing & Estimate costing
- UNIT-IV 1. Standard costing & Variance Analysis (Material, Labour and overheads)
2. Budgetary control Importance of budgets in accounting. Nature of budgetary control Organization for budgetary control preparation of fixed variable budgets. Cash Budget, Production and sales Budget.
- UNIT-V 1. Marginal costing - Contribution Marginal analysis Vs. Net Profit analysis cost volume, profit studies and break even charts.
2. Managerial Decisions Tasted on Marginal and differential costing.

BOOKS RECOMMENDED :

1. Owler and Brown : Wheldon's Cost Accounting & costing Methods.
2. Nikerson : Managerial cost accounting and analysis.
3. Backer and Jacobsen : Cost Accounting.
4. Growing Shields : Cost accounting, Principles and Managerial Application.
5. Smith J. E. : Advanced cost accountancy.
6. Thomas : Readings in cost accounting; Budgeting and control.
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