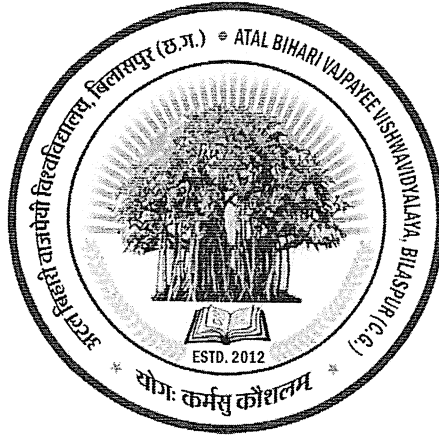


Atal Bihari Vajpayee Vishwavidyalaya, Bilaspur (C.G.)



Scheme and Syllabus

of

M. Com. (Commerce)

Program Code: MCOMCOMR103

**Semester system for affiliated college
(As per LOCF and credit system)**

w.e.f. 2023-2024

(As approved by AC and EC meetings held on 16.08.2023 and 18.04.2023 respectively)



अटलबिहारीवाजपेयीविश्वविद्यालय, बिलासपुर (छ.ग.)

कोनीपुलिसथाना के सामने, बिलासपुर-रतनपुरमार्ग, कोनी, बिलासपुर (छ.ग.) 495009

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Scheme of M.Com under Semester System Program Code: MCOMR103

Semester	Course Code	Subject Name	Credit			Total Credit	Marks			
			L	T	P		ESE	IA	Total	
									Max	Min
First	COMR101	Managerial Economics	3	1	-	4	80	20	100	36
	COMR102	Advanced Accounting	3	1	-	4	80	20	100	36
	COMR103	Management Accounting	3	1	-	4	80	20	100	36
	COMR104	Statistical Analysis	3	1	-	4	80	20	100	36
	COMR105	Human Resource Management	3	1	-	4	80	20	100	36
	Subtotal			15	5	-	20	-	-	500
Second	COMR201	Business Economics	3	1	-	4	80	20	100	36
	COMR202	Managerial Concept and Organizational Behavior	3	1	-	4	80	20	100	36
	COMR203	Accounting for Managerial Decisions	3	1	-	4	80	20	100	36
	COMR204	Advanced Statistics	3	1	-	4	80	20	100	36
	COMR205	Business law	3	1	-	4	80	20	100	36
	Subtotal			15	5	-	20	-	-	500



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M.Com Programme Code-MCOMR103

Part A: Introduction				
Program: M.Com.		Semester: I	Year: I	w.e.f.:2023-2024
1.	Course Code	COMR 101		
2.	Course Title	MANAGERIAL ECONOMICS		
3.	Course Type	THEORY		
4.	Pre-requisite (if any)			
5.	Course Learning Outcomes (CLO)	At the end of this course, the students will be able to: 1. Develops managerial, perspective to economics fundamental as aids to decision making under given environment constraints 2. Provide knowledge about real life applications of different economics theories. 3. Acquaint students with the basic principles of micro and macro economics for developing the understanding of theory of the firm, markets. 4. the macro environment, which would help them in managerial decision making processes. 5. To provide an understanding of economic principles related to business planning and decision-making		
6.	Credit Value			
7.	Total Marks	Internal Marks: 20 External Marks: 80	Min Passing Marks:36	

Part B: Content of the Course		
Unit	Topics	Total Hours
I.	Nature and Scope of Managerial Economics: Objective of a firm, Managerial Economist's role and responsibilities.	12
II.	Utility theory, Opportunity cost principle, Discounting principle, Equi-marginal principle.	12
III.	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.	12
IV.	Theory of consumer Choice: Cardinal utility approach, indifference approach, revealed preference and theory of consumer choice under risk; Demand forecasting technique.	12
V.	Production Theory: Production function-production with one and two variable inputs. Stages of production, Economics of Scale, Estimation of production function.	12



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Part C - Learning Resource

Text Books, Reference Books, E-Resources

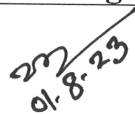

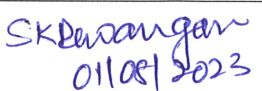
Text Books, Reference Books:

1. A Study of Managerial Economics, Dr. D.M. Mithani, Himalaya Publishing House, New Delhi
2. Managerial Economics, R. Cauvery, U.K. Sudha Nayak, M. Girija & R. Meenakshi, S. Chand Publishing, New Delhi
3. Managerial Economics, D.N. Dwivedi, Vikas Publishing Pvt. Ltd. Noida UP
4. Managerial Economics: Economic Tools for Today's Decision Makers, Paul G. Keat, Philip K. Young, Steve Erfle, Sreehatha Banerjee, Pearson India Education Service Pvt. Ltd. Noida UP
5. प्रबंधकीय अर्थशास्त्र, डॉ. शर्मा, केजरीवाल, अग्रवाल, साहित्य भवन पब्लिकेशन्स आगरा, उत्तर प्रदेश
6. प्रबंधकीय अर्थशास्त्र, डॉ. सिन्हा एवं पाठक, एसबीपीडी पब्लिशिंग हाऊस, आगरा, उत्तर प्रदेश
7. प्रबंधकीय अर्थशास्त्र, सिंह, चौधरी एवं शर्मा, आरबीडी पब्लिशिंग हाऊस, जयपुर राजस्थान

E-Resources:

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

Members Board of Studies-

S.N.	Name	Post	Signature
1.	Dr. Sudhir Sharma	Chairman	 01-8-23
2.	Prof. Rajkumar Acharya	Subject Expert	
3.	Dr. K.K. Agrawal	Subject Expert	
4.	Shri Tikaram Kashyap	Member	
5.	Shri K.S. Pusham	Member	
6.	Shri Jeevan Prabhakar	Member	
7.	Dr. Pooja Panday	Member	 11/8/23
8.	Dr. Sharad Kumar Dewangan	Member	 01/08/2023



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Part A: Introduction				
Program: M.Com.		Semester: I	Year: I	w.e.f.: 2023-2024
1.	Course Code	COMR 102		
2.	Course Title	ADVANCE ACCOUNTING		
3.	Course Type	THEORY		
4.	Pre-requisite (if any)			
5.	Course Learning Outcomes (CLO)	At the end of this course, the students will be able to: 1. To understand accounting issues of Shares and Debentures. 2. Practices such as maintenance of company accounts. 3. Prepare of Amalgamation & Handling accounting adjustments. 4. This course aims at imparting advance knowledge about the principles and methods of auditing and their applications		
6.	Credit Value			
7.	Total Marks	Internal Marks: 20 External Marks: 80	Min Passing Marks: 36	

Part B: Content of the Course		
Unit	Topics	Total Hours
I.	Accounting for issue, Forfeited and redemption of share and debentures.	12
II.	Final Accounts and financial statements of companies.	12
III.	Accounting issues relative of amalgamation and reconstruction of companies.	12
IV.	Valuation of Share and Goodwill.	12
V.	Accounts relating to Liquidation of Companies.	12



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Part C - Learning Resource

Text Books, Reference Books, E-Resources

Text Books, Reference Books:

1. Advanced Accountancy, K.S. Raman, M.A. Arulanandam Himalaya Publishing House, New Delhi
2. Advanced Accounts, M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand Publishing, New Delhi
3. Advanced Accountancy, S.N. Maheshwari, Vikas Publishing Pvt. Ltd. Noida UP
4. Corporate Accounting, V. Rajasekran, R. Lalitha, Marketing Research
5. एडवांस्ड एकाउंटिंग, डॉ. एस.एम. शुक्ला एवं डॉ. के.एल. गुप्ता, साहित्य भवन पब्लिकेशन्स आगरा, उत्तर प्रदेश
6. उच्चतर वृहत लेखांकन, डॉ. करीम, खनूजा, मेहता, एसबीपीडी पब्लिशिंग हाऊस, आगरा, उत्तर प्रदेश
7. वित्तीय एवं निगमीय लेखांकन, डॉ. एस.के. सिंह, आरबीपीडी पब्लिकेशन्स आगरा, उत्तर प्रदेश

E-Resources:

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

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1.	Dr. Sudhir Sharma	Chairman	
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3.	Dr. K.K. Agrawal	Subject Expert	
4.	Shri Tikaram Kashyap	Member	
5.	Shri K.S. Pusham	Member	
6.	Shri Jeevan Prabhakar	Member	
7.	Dr. Pooja Panday	Member	

8. Dr. Sharad Kumar Dewangan Member

SKDewangan
01/08/2023



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Part A: Introduction				
Program:M.Com		Semester: I	Year: I	w.e.f.:2023-2024
1.	Course Code	COMR 103		
2.	Course Title	PAPER-III MANAGEMENT ACCOUNTING		
3.	Course Type	THEORY		
4.	Pre-requisite (if any)			
5.	Course Learning Outcomes (CLO)	At the end of this course, the students will be able to: 1. At the end of this course, the students will be acquaint with the accounting concept, tools and techniques for managerial decisions 2. To equip the students with the knowledge Management Accounting and enable them to take control by using Financial Information in various Business Situations. 3. Enable students to acquire knowledge of concepts, methods and techniques purpose of managerial planning, control and decision making. 4. The course is to enable students to acquire knowledge of concepts, managerial control.		
6.	Credit Value			
7.	Total Marks	Internal Marks: 20 External Marks: 80	Min Passing Marks:36	

Part B: Content of the Course		
Unit	Topics	Total Hours
I	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. Roleand responsibilities.	12
II	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.	12
III	Budgeting: Definition of Budget; Essentials of budgeting: Types of budgets functional, master etc. Fixed and flexible budget, Budgetary control. Zero-base budgeting: Performance budgeting.	12
IV	Standard Costing and Variance Analysis: Standard costing as a controltechnique; setting of standards and their revision; Variance andanalysis-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.	12
V	Marginal Costing: Concept of marginal cost; Marginal costing andabsorption, costing, Cost-volume-profit analysis.	12



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Part C - Learning Resource

Text Books, Reference Books, E-Resources

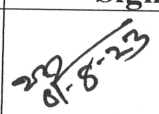
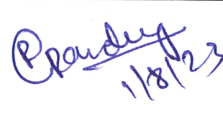
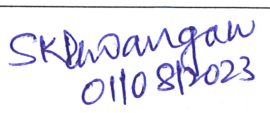
Text Books, Reference Books:

1. Management Accounting, Dr. M. Wilson, Himalaya Publishing House, New Delhi
2. Management Accounting, RNS Pillai & Bagavathi, S. Chand Publishing, New Delhi
3. Management Accounting, IM Panday, Vikas Publishing Pvt. Ltd. Noida UP
4. Advanced Management Accounting, Robert S Kaplan & Anthony A Atkinson, Pearson India Education Service Pvt. Ltd. Noida UP
5. प्रबंधकीय निर्णय हेतु लेखांकन, डॉ. के.एल गुप्ता, साहित्य भवन पब्लिकेशन्स आगरा, उत्तर प्रदेश
6. प्रबंधकीय लेखाविधि, डॉ. अग्रवाल एवं मेहता, एसबीपीडी पब्लिशिंग हाऊस, आगरा, उत्तर प्रदेश
7. प्रबंधकीय लेखांकन, डॉ. जितेन्द्र सोनार, आरबीपीडी पब्लिकेशन्स आगरा, उत्तर प्रदेश
8. प्रबंधकीय लेखांकन, अग्रवाल, अग्रवाल, शर्मा, आरबीडी पब्लिशिंग हाऊस, जयपुर राजस्थान

E-Resources:

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

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3.	Dr. K.K. Agrawal	Subject Expert	
4.	Shri Tikaram Kashyap	Member	
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Part A: Introduction			
Program:M.Com	Semester: I	Year: I	w.e.f.:2023-2024
1.	Course Code	COMR 104	
2.	Course Title	PAPER-IV STATISTICAL ANALYSIS	
3.	Course Type	THEORY	
4.	Pre-requisite (if any)		
5.	Course Learning Outcomes (CLO)	<ol style="list-style-type: none">1. At the end of this course, the students will be able to learn the application of statistical tools and techniques for decision making.2. To make the students learn the application of Statistical Analysis and Operation Research (Quantitative Technique) that can be applied in the real life business situation for decision-making3. This paper is to equip students with some of the important statistical techniques for managerial decision making and to provide ground for learning advanced analytical tools used in research.4. It enables the students to gain understanding of statistical techniques as are applicable to business5. This paper is to acquaint students with the principles of statistics so that they should be able to use various statistical tools for the analysis of economic and business data.	
6.	Credit Value		
7.	Total Marks	Internal Marks: 20 External Marks: 80	Min Passing Marks:36

Part B: Content of the Course		
Unit	Topics	Total Hours
I	Statistics- Definition, characteristics. Scope and Nature, Functions. Limitations. Distrust and misuse importance & Statistical Investigations. Classification & Tabulation.	12
II	Data Sources: Primary and Secondary, Primary data collection techniques, Schedule Questionnaire and interviews & Sources of secondary data.	12
III	Dispersion, Co-efficient of variance and Skewness, correlation-Karl- Pearson's and Spearman's ranking method and Regression analysis. Two variables case.	12
IV	Probability Theory: Probability Classical, relative and subjective probability. Addition and Multiplication probability models- conditional probability and Baye's Theorem.	12
V	Graphical and diagrammatic presentation of Data.	12

Part C - Learning Resource	
Text Books, Reference Books, E-Resources	
Text Books, Reference Books:	
1. Business Statistics, SC Gupta & Mrs Indira Gupta, Himalaya Publishing House, New Delhi	



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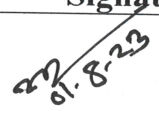
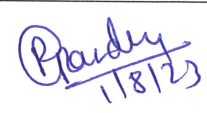
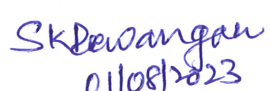
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2. Business Statistics, JK Sharma, Vikas Publishing Pvt. Ltd. Noida UP
3. Statistics for Managers, Devid M Levine, Devid F Stephan & Kathryn A szabat, Pearson India Education Service Pvt. Ltd. Noida UP
4. सांख्यिकीय विश्लेषण, डॉ. शुक्ला एवं सहाय, साहित्य भवन पब्लिकेशन्स आगरा, उत्तर प्रदेश
5. सांख्यिकीय विश्लेषण, डॉ. बी एन गुप्ता, एसबीपीडी पब्लिशिंग हाऊस, आगरा, उत्तर प्रदेश
6. सांख्यिकी, डॉ. सिन्हा एवं गुप्ता, आरबीपीडी पब्लिकेशन्स आगरा, उत्तर प्रदेश
7. सांख्यिकी, एसपी. सिंह, एस चांद पब्लिशिंग, नई दिल्ली

E-Resources:

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

Members Board of Studies-

S.N.	Name	Post	Signature
1.	Dr. Sudhir Sharma	Chairman	 01.8.23
2.	Prof. Rajkumar Acharya	Subject Expert	
3.	Dr. K.K. Agrawal	Subject Expert	
4.	Shri Tikaram Kashyap	Member	
5.	Shri K.S. Pusham	Member	
6.	Shri Jeevan Prabhakar	Member	
7.	Dr. Pooja Panday	Member	 1/8/23
8.	Dr. Sharad Kumar Dewangan	Member	 01/08/23



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Part A: Introduction			
Program: M.Com	Semester: I	Year: I	w.e.f.: 2023-2024
1.	Course Code	COMR 105	
2.	Course Title	PAPER- V Human Resource Management	
3.	Course Type	THEORY	
4.	Pre-requisite (if any)		
5.	Course Learning Outcomes (CLO)	At the end of this course, the students will be able to: 1. The course is to enable learners to understand the importance of human resources and their effective management in organisations. 2. This course is to make students familiar with the aspects of Human Resource Management. 3. The course is to make student aware of the concepts, techniques and practices of human resource development. This course intends to make students understand the applicability of these principles and techniques in an organization 4. Learning of the paper is to enable the students to familiarize with the main aspects of human resource management and apply it at organisational level.	
6.	Credit Value		
7.	Total Marks	Internal Marks: 20 External Marks: 80	Min Passing Marks: 36

Part B: Content of the Course		
Unit	Topics	Total Hours
I	Human Resource Management: Concept, objectives, scope, functions, importance, Human Resource Planning: Meaning, Objectives, process, limitations, importance, responsibility for human resource planning.	12
II	Recruitment and Selection: Meaning, sources of recruitment, selection process, induction.	12
III	Training and Development: Meaning, identification of training and development needs, method soft training and development, evaluation of training and development programmes, significance of training and development, career development.	12
IV	Performance appraisal: Meaning, process, methods, limitations, importance, internal mobility, employee separation.	12
V	Wage and Salary Administration: Concept, objectives, factors influencing wage and salary administration. Job evaluation: meaning, principles, methods, limitations, importance, Systems of payment: Time rate system, piece rate system, Incentive payments. Fringe benefits, Executive compensation.	12

Part C - Learning Resource	
Text Books, Reference Books, E-Resources	
Text Books, Reference Books: 1. Human Resource Management, Dr. Ravindranath Bedi Himalaya Publishing House, New Delhi 2. Human Resource Management, RS Dwivedi, Vikas Publishing Pvt. Ltd. Noida UP	



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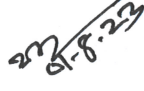

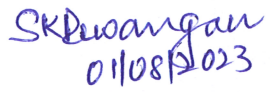
Website : www.bilaspuruniversity.ac.in

3. Human Resource Management, Pravin Durai, Pearson India Education Service Pvt. Ltd. Noida UP
4. Human Resource Management, SS Khann, S. Chand Publishing, New Delhi
5. Human Resource Management, Agrawal & Fauzdar, SBPD Publishing House, Agra UP
6. मानव संसाधन प्रबंध, डॉ. चतुर्भुज मामोरिया, कामेश्वर पंडित एवं प्रीति रैना, साहित्य भवन पब्लिकेशन्स आगरा,
7. मानव संसाधन प्रबंध, डॉ. शर्मा एवं अग्रवाल, एसबीपीडी पब्लिकेशन्स आगरा, उत्तर प्रदेश
8. मानव संसाधन प्रबंध, शर्मा, सुराणा एवं शर्मा, आरबीपीडी पब्लिकेशन्स आगरा, उत्तर प्रदेश

E-Resources:

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

Members Board of Studies-

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3.	Dr. K.K. Agrawal	Subject Expert	
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Part A: Introduction			
Program:M.Com	Semester: II	Year: I	w.e.f.:2023-2024
1.	Course Code	COMR 201	
2.	Course Title	PAPER-1 BUSINESS ECONOMICS	
3.	Course Type	THEORY	
4.	Pre-requisite (if any)		
5.	Course Learning Outcomes (CLO)	At the end of this course, the students will be able to: 1. This course is meant to acquaint the students with the principles of Business Economics as are applicable in business. 2. Learns of this course is to develop ability to apply the concepts, tools and techniques of Economics in analyzing and interpreting business decisions.	
6.	Credit Value		
7.	Total Marks	Internal Marks: 20 External Marks: 80	Min Passing Marks:36

Part B: Content of the Course		
Unit	Topics	Total Hours
I	Central problem of an economy. Law of variable proportions. Cost and Revenue Analysis.	12
II	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.	12
III	Pricing Practices: Methods of price determination in practice, pricing of multiple products; price discrimination: International price discrimination and dumping: Transfer pricing.	12
IV	Business Cycles, Nature and phases of Business Cycle, Theories of business Cycles, monetary, Innovation, Cobwed, Samuelson and Hickstheories.	12
V	Inflation: Definition, characteristics and types; Inflation in terms of demand-pull and Cost-push factors; Effect of Inflation.	12

Part C - Learning Resource	
Text Books, Reference Books, E-Resources	
Text Books, Reference Books:	
1. Fundamentals of Business Economics, M. John Kennedy, Himalaya Publication House Pvt. Ltd. New Delhi	
2. Business Economics H.L. Ahuja, S Chand Publishing, New Delhi	
3. Managerial Economics, D.N. Dwivedi, Vikash Publishing House Pvt. Ltd. Noyda U.P.	



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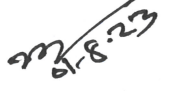

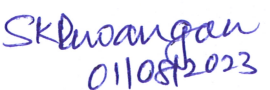
Website : www.bilaspuruniversity.ac.in

4. A Test Book of Economics Theory, Alfred W. Stonier, Douglas C. Hague. Pearson India Education Service Pvt. Ltd. Noyda.
5. प्रबंधकीय अर्थशास्त्र, डॉ. शर्मा, केजरीवाल, अग्रवाल, साहित्य भवन पब्लिकेशन आगरा।
6. व्यावसायिक अर्थशास्त्र, वी.सी. सिन्हा, एसबीपीडी पब्लिशिंग हाउस आगरा।
7. व्यावसायिक अर्थशास्त्र, अग्रवाल, अग्रवाल, सक्सेना, गुप्ता, आरबीडी, पब्लिशिंग हाउस, जयपुर राजस्थान।
8. व्यावसायिक अर्थशास्त्र, अनुपम अग्रवाल, एसबीपीडी पब्लिकेशन्स, आगरा।

E-Resources:

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

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Part A: Introduction				
Program: M.Com		Semester: II	Year: I	w.e.f.: 2023-2024
1.	Course Code	COMR 202		
2.	Course Title	Paper-II Management Concept and Organisational Behaviour		
3.	Course Type	THEORY		
4.	Pre-requisite (if any)			
5.	Course Learning Outcomes (CLO)	At the end of this course, the students will be able to: 1. To develop theoretical and practical understanding of different components of management, individual and group behaviour in organizational setting. And to acquaint and familiarize the students with the different fundamentals of individual and group behaviour at work place so as to improve the effectiveness of an organization. 2. This course aims at imparting knowledge about human-being behaviour and perception with respect to business organisation. 3. This course is to create an in-depth understanding of the concept of organisational behavior and analyze the complexities of human behavior in an organisation at individual, interpersonal, group and organisational level.		
6.	Credit Value			
7.	Total Marks	Internal Marks: 20 External Marks: 80	Min Passing Marks: 36	

Part B: Content of the Course		
Unit	Topics	Total Hours
I	School of Management Thought: Scientific, process, human behaviour and social system school; decision theory school; Quantitative & system school; Contingency theory of Management; Function of manager.	12
II	Managerial Function:- Planning- Concept, significance, types, Organizing-concept, principles of authority, types of organizations, authority responsibility, power, delegation, decentralization.	12
III	Staffing:- Directing: Coordinating, Control- nature process and techniques Motivation: Process of motivation, Theories of motivation-need hierarchy theory X and Y, two factors Alderfer's ERG theory, McClelland's learned need theory, Victory Vroom's expectancy theory, Stacy Adams equity theory	12
IV	Organizational Behaviour: Concept and significance; Relationship between management and organization behaviour; Emergence and ethical perspective; Attitude, Perception Learning Personality Transactional analysis. Leadership: Concept, Leadership styles, Theories-trait theory behavioural theory, Fielder's contingency theory, Harsey and Blacchanrd's situational theory, Managerial grid, Likert's four system of leadership.	12
V	Organization Conflict: Dynamics and management, Sources, patterns, Levels and types of conflict, Traditional and modern approaches to conflict' Functional and dysfunctional organizational conflict, Resolution of conflict. Interpersonal and Organizational communication:- Concept of two-way communication: Communication process, Barriers to effective Communication. Types of Organizational communication, Improving communication, Transactional analysis in communication.	12

Part C - Learning Resource



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Text Books, Reference Books, E-Resources

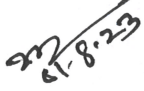

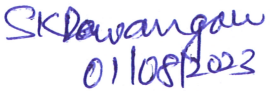
Text Books, Reference Books:

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

E-Resources:

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Part A: Introduction				
Program: M.Com		Semester: II	Year: I	w.e.f.: 2023-2024
1.	Course Code	COMR 203		
2.	Course Title	Paper-III Accounting for Managerial Decisions		
3.	Course Type	THEORY		
4.	Pre-requisite (if any)			
5.	Course Learning Outcomes (CLO)	At the end of this course, the students will be acquaint : 1. With the accounting concept, Tools and techniques for managerial decisions. 2. To equip the students with the knowledge of managerial accounting works and enable them to take decision and control by using Financial Information in various Business Situations.		
6.	Credit Value			
7.	Total Marks	Internal Marks: 20 External Marks: 80	Min Passing Marks: 36	

Part B: Content of the Course		
Unit	Topics	Total Hours
I	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.	12
II	Analysing financial statements Method objects and ratio analysis.	12
III	Cash flow analysis and Found flow analysis	12
IV	Contemporary issues in Management Accounting: Value chain analysis; Activity bases costing Quality costing, Target and life cycle costing.	12
V	Reporting to management: Objectives of reporting, reporting needs at different managerial levels: Types of report, "modes of reporting: reporting at different levels of management.	12

Part C - Learning Resource	
Text Books, Reference Books, E-Resources	
Text Books, Reference Books:	
2. Management Accounting Dr. R Jay Chandran, Himalaya Publishing House, New Delhi	
3. Management Accounting IM Panday, Vikas Publishing Pvt. Ltd. Noida UP	
4. Advanced Management Accounting, Robert S. Kaplan, Anthonny A. Atkinson Pearson India Education Service Pvt. Ltd. Noida UP	



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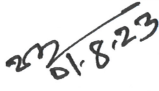

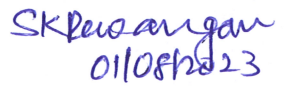
Website : www.bilaspuruniversity.ac.in

5. Management Accounting, RNS Pillai & Bhagvathi, S. Chand Publishing, New Delhi
6. प्रबंधकीय निर्णयों हेतु लेखांकन, डॉ. के.एल. गुप्ता, साहित्य भवन पब्लिकेशन्स आगरा, उत्तर प्रदेश
7. प्रबंधकीय निर्णयों हेतु लेखांकन, अग्रवाल एवं मेहता, एसबीपीडी पब्लिकेशन्स आगरा, उत्तर प्रदेश
8. प्रबंधकीय लेखांकन, अग्रवाल, अग्रवाल एवं शर्मा, आरबीडी पब्लिशिंग हाउस जयपुर राजस्थान।
9. प्रबंधकीय निर्णयों हेतु लेखांकन, डॉ. जितेन्द्र सोनार, एसबीपीडी पब्लिकेशन्स आगरा उत्तर प्रदेश।

E-Resources:

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

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Part A: Introduction				
Program: M.Com		Semester: II	Year: I	w.e.f.: 2023-2024
1.	Course Code	COMR 204		
2.	Course Title	Paper-IV ADVANCE STATISTICS		
3.	Course Type	THEORY		
4.	Pre-requisite (if any)			
5.	Course Learning Outcomes (CLO)	At the end of this course, the students will be able to: 1. Learn the application of statistical tool and techniques for design making. 2. This paper is to acquaint students with business future plan of the current data. 3. Able to use Various statistical tools for the Analysis of economic and business data.		
6.	Credit Value			
7.	Total Marks	Internal Marks: 20 External Marks: 80	Min Passing Marks: 36	

Part B: Content of the Course		
Unit	Topics	Total Hours
I	Statistical Decision Theory: Decision environment, Expected profit under uncertainty and assigning probabilities and utility theory.	12
II	Sampling method. Chi-Square test and goodness of fit, Test of Hypothesis.	12
III	Association of Attributes (Two Attributes) consistency of data, measurement of Association of Attributes- Percentage method, Co-efficient of Association.	12
IV	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.	12
V	Interpolation and Extrapolation- Parabolic, Binomial, Newton and Langrange method.	12

Part C - Learning Resource	
Text Books, Reference Books, E-Resources	
Text Books, Reference Books:	
1. Fundamentals of Statistics, SC Gupta, Himalaya Publishing House, New Delhi	



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2. An Introduction to Statistical Methods, CB Gupta, Vijay Gupta, Vikas Publishing Pvt. Ltd. Noida UP
3. Statistics for Managers David M Levine, David F. Stephan, Kethran A Szabat, Pearson India Education Service Pvt. Ltd. Noida UP
4. सांख्यिकी एसपी सिंह, एस चांद पब्लिशिंग नई दिल्ली
5. सांख्यिकीय विश्लेषण, डॉ. शुक्ला एवं सहाय, साहित्य भवन पब्लिकेशन्स आगरा, उत्तर प्रदेश
6. सांख्यिकीय विश्लेषण, डॉ. बीएन गुप्ता, एसबीपीडी पब्लिकेशन्स आगरा, उत्तर प्रदेश
7. उच्चतर सांख्यिकीय डॉ. आलोक गुप्ता, एसबीपीडी पब्लिकेशन्स आगरा, उत्तर प्रदेश

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Part A: Introduction			
Program:M.Com	Semester: II	Year: I	w.e.f.:2023-2024
1.	Course Code	COMR 205	
2.	Course Title	Paper-V Business Laws	
3.	Course Type	THEORY	
4.	Pre-requisite (if any)		
5.	Course Learning Outcomes (CLO)	At the end of this course, the students will have: 1. Knowledge of relevant provision of various laws influencing business operations. 2. To impart basic knowledge of the important business laws relevant for conduct of general business activities in physical and virtual spaces along with relevant case laws. 3. The objective of this course is to provide a brief idea about the framework of business laws applicable to business sections.	
6.	Credit Value		
7.	Total Marks	Internal Marks: 20 External Marks: 80	Min Passing Marks:36

Part B: Content of the Course		
Unit	Topics	Total Hours
I	SEBI Act 1992: Organisation and objectives of SEBI. Function and Role of SEBI Rights and Power of SEBI.	12
II	MRTP Act 1969: Monopolistic Trade practice, Meaning, essentials, Restrictive Trade- Practices Meaning, Unfair trade practice, MRTP commission offences and penalties.	12
III	Consumer Protection Act 1986: Needs of Act. Rights of consumers, objectives of Act. Grievance redressed Machinery. District Forum.State Commission National Commission.	12
IV	FEMA Act 1999 Objectives; Regulation and Management of FEMA. Penalties Appeal.	12
V	WH.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 and GATS.	12

Part C - Learning Resource

Text Books, Reference Books, E-Resources

Text Books, Reference Books:

1. Bussiness Law T.M. Josef Himalaya Publishing House, New Delhi
2. Koutsyiannis, A., Modern Microeconomics, McMillan Press Ltd.



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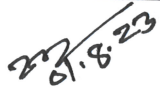

Website : www.bilaspuruniversity.ac.in

3. निगमिय नियमन रूपरेखा, डॉ. जी.के. वार्ष्णेय एवं सहाय, साहित्य भवन पब्लिकेशन्स आगरा, उत्तर प्रदेश
4. व्यवसायिक सन्नियम, प्रो आरसी अग्रवाल, एसबीपीडी पब्लिकेशन्स आगरा, उत्तर प्रदेश
5. व्यवसायिक सन्नियम, माथुर सक्सेना, वीनाणी, आरबीडी पब्लिशिंग हाउस जयपुर, राजस्थान
6. व्यवसायिक सन्नियम, डॉ सिंह एवं तिवारी, एसबीपीडी पब्लिकेशन्स आगरा, उत्तर प्रदेश

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