

छिन्दवाड़ा विश्वविद्यालय, छिन्दवाड़ा (म.प्र.)

CHHINDWARA UNIVERSITY CHHINDWARA (M.P.)

Proposed

Post Graduate Syllabus for Commerce

Session 2019-20

M.Com. I Sem.

Compulsory Papers

Paper No.	Compulsory Papers	Maximum Marks Theory + CCE	Minimum Passing Marks Theory + CCE
1	Management Concepts	40+10 CCE	15+4
2	Business Environment	40+10 CCE	15+4
3	Advanced Accounting	40+10 CCE	15+4
4	Cost Analysis and Control	40+10 CCE	15+4

Board of Studies :

- I. Chairman – Dr. P.K. Jain, I/C Principal Prof. Com.
Govt. Hamidiya Arts & Commerce College Bhopal
- II. Subject Expert –
 1. Dr. Mahesh Agrawal, Prof. Commerce. N/C
Govt. Girls PG college Khandwa
 2. Dr. Ajay K. Agrawal, Prof. Commerce.
Govt. Hamidiya Arts & Commerce College Bhopal
 3. Dr. P.S. Katulkar, Prof. Commerce,
J.S.T. P.G. College Balaghat
 4. Dr. Mukesh Jain, Prof. Commerce,
Govt. Institute for Excellence for Higher Education Bhopal
 5. Dr. Anil Jain, Prof. Commerce,
Govt. P.G. College Chhindwara
 6. Prof. Ashok Dabhade Asst. Prof., Commerce.,
J.H. Govt. P.G. College Betul



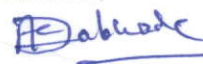












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Class/कक्षा : M.Com.
Semester/सेमेस्टर : Semester I
Subject/विषय : Management Concept
Paper : C-I

Particulars/विवरण

M.M. 40+10 CCE

Unit – I :

Introduction: Concept of management, Scope and Nature of management, Approaches to Management, Human relation, behavioral and system approach.

Unit – II:

Planning : Concept of Planning. Objectives and components of planning, Nature and Process of Planning Determination of objectives. Management by objectives Management by Exception, Concepts, nature and process of decision making. Theories of decision -making.

Unit – III :

Organization : Concept, objectives and elements of organization, process and principles of organization. Organization structure and charts. Span of management delegation of authority centralization and decentralization.

Unit – IV :

Directing : Concept, Nature Scope, Principles and Techniques of Direction, Communication concept Process Channel and media of communication Barriers to effective communication Building effective communication system.

Unit – V :

Controlling : Concept objective nature objective nature and process of control levels and areas of control Various Control techniques . Z- Theory of management, Management education in India: Objective, Present position and difficulties.

Suggested Readings :

1. डॉ. सुधाजी – प्रबंध अवधारणा व संगठनात्मक व्यवहार
2. जैन पी.सी. – संगठनात्मक व्यवहार
3. शाह व तांतेड़ – प्रबंधकीय अवधारणा
4. Understanding Organization - Shukla



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CHHINDWARA UNIVERSITY, CHHINDWARA (M.P.)

Session :- 2019-20

Class/ कक्षा : M.Com First Semester प्रथम सेमेस्टर
 Title of Subject / विषय का शीर्षक : Business Environment व्यावसायिक पर्यावरण
 Paper No./ प्रश्नपत्र क्रमांक : II
 Max. Marks/अधिकतम अंक : 40+10

Particulars/ विवरण

Unit-1	Theoretical Framework of Business Environment: Concept, Significance and nature of business environment; Elements of environment-internal and external changing dimensions of business environment, Liberalisation, Privatisation and Globalisation.
इकाई -1	व्यवसायिक पर्यावरण की सैद्धांतिक संरचना- व्यावसायिक पर्यावरण, अवधारणा, महत्व एवं प्रकृति। पर्यावरण के तत्व-आन्तरिक एवं बाह्य, व्यवसाय पर्यावरण के परिवर्तनशील आयाम। उदारीकरण, निजीकरण एवं वैश्वीकरण।
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, licensing policy, fiscal policy, Monetary policy and EXIM policy.
इकाई -2	व्यवसाय का आर्थिक पर्यावरण: आर्थिक पर्यावरण का महत्व एवं तत्व, आर्थिक प्रणालियाँ एवं व्यवसाय पर्यावरण भारत में आर्थिक नियोजन। सरकारी नीतियाँ - औद्योगिक नीति, अनुज्ञापत्र नीति, प्रशुल्क नीति, मौद्रिक नीति एवं आयात-निर्यात (एक्जिम) नीति।
Unit-3	Political and Legal Environment of Business: Monopoly and Restrictive Trade Practices (MRTP) Act, Foreign Exchange Management Act (FEMA), Consumer Protection Act, Patent Laws.
इकाई -3	व्यवसाय का राजनैतिक एवं वैधानिक पर्यावरण: एकाधिकार एवं प्रतिबंधात्मक व्यापार व्यवहार अधिनियम (एम.आर.टी.पी.) विदेशी विनिमय अधिनियम (फेमा), उपभोक्ता संरक्षण अधिनियम, पेटेंट कानून।
Unit-4	Socio, Cultural & International Environment: Social responsibility of business characteristics, components, Scope, relationship between society and business, Socio-cultural business Environment, Social Groups, World trade Organisation (WTO), International Monetary Fund (IMF), Foreign Investment in India.
इकाई -4	सामाजिक, सांस्कृतिक एवं अन्तर्राष्ट्रीय पर्यावरण: व्यवसाय का सामाजिक-सांस्कृतिक व्यावसायिक पर्यावरण - सामाजिक समूह, विश्व व्यापार संगठन (डब्ल्यू.टी.ओ.), अन्तर्राष्ट्रीय मौद्रिक कोष (आई.एफ.एफ) भारत में विदेशी विनिमय।
Unit-5	Technological Environment: Concept, Online Channels, Online Services, Advantage of Online Services, E-commerce, Indian conditions of E-commerce, Electronics Banking, Franchise Business.
इकाई -5	तकनीकी पर्यावरण- अवधारणा, ऑनलाईन चैनल्स, ऑनलाईन सेवाएँ, ऑनलाईन सेवाओं के लाभ। इलेक्ट्रॉनिक कॉमर्स, भारतीय दशाओं में इलेक्ट्रॉनिक कॉमर्स, इलेक्ट्रॉनिक बैंकिंग, फ्रेंचाइजी व्यवसाय।

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Class/कक्षा : M.Com.
Semester/सेमेस्टर : Semester I
Subject/विषय : Advanced Accounting
Paper : C-III
Particulars/विवरण

M.M. 40+10 CCE

OBJECTIVE: This course enables the students to develop awareness about corporate accounting in conformity with the provisions of companies Act.

Unit – I

Final Accounts (Advanced with adjustment)

Unit – II

Bank Reconciliation Statement, Rectification of Errors Accounting for non profit Organisation.

Unit – III

Accounting from Incomplete Record, Accounting for Insurance Claim.

Unit – IV

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

Unit – V

Dissolution of partnership firm including sales of firm and amalgamation .

Suggested Readings :

1. Gupta R.I., Radhaswamy M: Company Accounts; Sultan Chand and sons, New Dehli.
2. Maheshwari S.N.: Corporate Accounting ; Vikas Publishing House. New Dehli.
3. Monga J.R. Ahuja, Girish, and Sehgal Ashok : Financial Accounting : Mayur paper Backs, Nodia.
4. Shukla M.C. Grewal T.S and Gupta SC : Advanced Accounts: S Chand & Co New Dehli
5. R.I. Gupta : Advance Accounting
6. A.K. Sehgal : Advanced Accounting
7. Dr. Mahesh Agrawal: Advance Accounting, Rampresad & Sons, Bhopal

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Ramprasad
Agarwal

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Class/कक्षा : M.Com.
Semester/सेमेस्टर : Semester I
Subject/विषय : Cost Analysis and Control
Paper : C-IV
Particulars/विवरण

M.M. 40+10 CCE

Unit – I

Various cost concepts, Cost center and cost Unit Methods and techniques of costing Installation system Methods of inventory control overheads .

Unit – II

Process Accounting Joint product and by product, Uniform costing and inter firm comparison. Use of Managerial Costing in Business Decision

Unit – III

Marginal Costing : Concepts, Break even analysis Uniform costing and inter firm comparison use of management costing in business Decision.

Unit – IV

Budgetary control : Basic concepts, preparation of functional budget; Cost Audit. Objectives and Advantages.

Unit – V

Standard Costing and Variance Analysis

Suggested Readings :

1. M.K. Jaiswal - Cost Accounting
2. Oswal Maheshwari – Cost Accounting
3. M. Agrawal & M Jain – Cost Accounting
4. Jain & Narang - Cost Accounting
5. S.N. Maheshwari - Cost Accounting
6. M.C. Agrawal - Cost Accounting
7. Jawaharlal - Cost Accounting
8. Dr. Mahesh Agrawal : Cost Analysis & Control

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