

M. Com. IIIrd Semester (Compulsory Papers)

प्रश्न पत्र	प्रश्नपत्र का नाम	पूर्णांक	पेपर कोड
Paper - I प्रश्नपत्र - I	प्रबन्ध की अवधारणा (Management Concept)	80+20	301
Paper - II प्रश्नपत्र - II	संगठनात्मक व्यवहार (Organisational Behaviour)	80+20	302
Paper - III प्रश्नपत्र - III	उच्चतर लागत लेखांकन (Advance Cost Accounting)	80+20	303
Paper - IV प्रश्नपत्र & IV	प्रबंधकीय लेखांकन (Management Accounting)	80+20	304
Paper - V प्रश्नपत्र - V	प्रबंधकीय निर्णय के लिए लेखांकन (Accounting for managerial decision)	80+20	305

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M. Com. IVth Semester

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

Optional - Specialization

Optional Group - (A) Marketing

Optional Group - (B) Management

Optional Group - (C) Banking and Insurance

Optional Group - (D) Taxation and
Accounting

Optional Group - (A) विपणन (Marketing)

प्रश्न पत्र	प्रश्नपत्र का नाम	पूर्णांक	पेपर कोड
Paper – A I प्रश्नपत्र – A I	विपणन के सिद्धान्त (Principle of Marketing)	80+20	401
Paper – A II प्रश्नपत्र – A II	विज्ञापन एवं विक्रय प्रबन्ध (Advertising & Sales Management)	80+20	402
Paper – A III प्रश्नपत्र – A III	विपणन अनुसन्धान (Marketing Research)	80+20	403
Paper – A IV प्रश्नपत्र – A IV	अन्तर्राष्ट्रीय विपणन (International Marketing)	80+20	404

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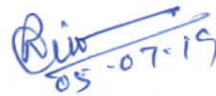
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Optional Group – (B) प्रबन्ध (Management)

प्रश्न पत्र	प्रश्नपत्र का नाम	पूर्णांक	पेपर कोड
Paper – B I प्रश्नपत्र – B I	वित्तीय प्रबन्ध (Financial Management)	80+20	411
Paper – B II प्रश्नपत्र – B II	कार्मिक प्रबन्ध (Personnel Management)	80+20	412
Paper – B III प्रश्नपत्र – B III	उत्पादन प्रबन्ध (Production Management)	80+20	413
Paper – B IV प्रश्नपत्र – B IV	व्यूहरचना प्रबन्ध (Strategic Management)	80+20	414

Optional Group – (C) बैंकिंग एवं बीमा (Banking and Insurance)

प्रश्न पत्र	प्रश्नपत्र का नाम	पूर्णांक	पेपर कोड
Paper – C I प्रश्नपत्र – C I	बैंकिंग व्यवहार (Banking Practices)	80+20	421
Paper – C II प्रश्नपत्र – C II	भारत में बैंकिंग संस्थाएँ (Banking Institution in India)	80+20	422
Paper – C III प्रश्नपत्र – C III	जीवन बीमा (Life Insurance)	80+20	423
Paper – C IV प्रश्नपत्र – C IV	सामान्य बीमा (General Insurance)	80+20	425



Optional Group – (D) करारोपण एवं लेखांकन (Taxation and Accounting)

प्रश्न पत्र	प्रश्नपत्र का नाम	पूर्णांक	पेपर कोड
Paper – D I प्रश्नपत्र – D I	भारत में प्रत्यक्ष कर (Direct Tax in India)	80+20	431
Paper – D II प्रश्नपत्र – D II	एकीकृत वस्तु एवं सेवा कर (Integrated Goods & Service Tax)	80+20	432
Paper – D III प्रश्नपत्र – D III	सेवा के क्षेत्र में लेखांकन (Accounting in Service Sector)	80+20	433
Paper – D IV प्रश्नपत्र – D IV	लेखांकन पद्धतियाँ (Accounting Methods)	80+20	434

महत्वपूर्ण नोट :

1. सत्र 2014–15 से एम. कॉम. प्रथम, द्वितीय एवं तृतीय सेमेस्टर में सभी प्रश्न-पत्र अनिवार्य होंगे। उक्त परीक्षा में वैकल्पिक प्रश्न-पत्र चयन की व्यवस्था नहीं होगी।
2. एम. कॉम. चतुर्थ सेमेस्टर में विशिष्टीकरण समूह (A), (B), (C) या (D) में से किसी भी एक वैकल्पिक समूह का चयन कर उस समूह के सभी चार प्रश्न-पत्र अनिवार्य रूप से लेने होंगे।
3. एम. कॉम. चतुर्थ सेमेस्टर में उपरोक्त विशिष्टीकरण समूह के अतिरिक्त 50 अंक की मौखिक परीक्षा तथा 50 अंक का परियोजना प्रतिवेदन (अधिकतम 50 पृष्ठों का) तैयार करना अनिवार्य होगा। यह प्रतिवेदन वाणिज्य या प्रबन्ध विषय से सम्बन्धित होगा।
4. सभी प्रश्न-पत्रों में लिखित परीक्षा 80 अंकों की तथा 20 अंकों की आन्तरिक मूल्यांकन परीक्षा होगी। आन्तरिक मूल्यांकन के अंक परीक्षार्थियों की उपस्थिति, सेमीनार, शोध एवं शैक्षणिक कार्य में भागिता, इकाईवार मूल्यांकन परीक्षा आदि के आधार पर प्रदान किये जायेंगे।
- 5- आन्तरिक परीक्षा एवं बाह्य परीक्षा में प्रश्नपत्रवार न्यूनतम उत्तीर्णांक 20% होगा। जो अध्यादेश क्रमांक 170 के प्रावधानों के अनुसार बंधनकारी होगा।

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M.Com. Third Semester (Compulsory Paper)

एम. कॉम. तृतीय सेमेस्टर – अनिवार्य प्रश्नपत्र

प्रबन्ध की अवधारणा (प्रश्नपत्र प्रथम)

MANAGEMENT CONCEPT (Paper – First)

M.M. : 80

OBJECTIVE -

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

Unit – I	Schools of Management Thought : Scientific, process, human behaviour and social system school; Decision theory school; Quantitative and system school; Contingency theory of management; Functions of a manager.
Unit – II	Managerial Functions : Planning - concept, significance, types; Organizing - concept, principles of authority, theories, types of organizations, authority, responsibility, power, delegation, decentralization;
Unit – III	Staffing; Directing; Coordinating; Control - nature, process, and techniques.
Unit – IV	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.
Unit – V	Group Dynamics and Team Development : Group dynamics - Definition and importance, types of groups, group formation, group development, group composition, group performance factors; Principle-centered approach to team development.

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संगठनात्मक व्यवहार (प्रश्नपत्र द्वितीय)

ORGANIZATIONAL BEHAVIOUR (Paper – Second)

M.M. : 80

OBJECTIVE -

The Objective of this course is to help student understand and conceptual framework of management and organizational behavior.

Unit – I	Organizational Behaviour : concept and significance ; Relationship between management and organizational behaviour; Emergence and ethical perspective; Attitudes; Perception; Learning; Personality; Transactional analysis.
Unit – II	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.
Unit – III	Organizational Conflict : Dynamics and management; Sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict; Functional and difunctional organizational conflicts; Resolution of conflict.
Unit – IV	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.
Unit – V	Organizational Development : Concept; Need for change, resistance to change; Theories of planned change; Organizational diagnosis; Organizational Development intervention.

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OBJECTIVE -

This course exposes the students to the basic concepts and the tools used in cost accounting.

Unit – I	Introduction – Cost Analysis, concepts and classification, Materials control – Techniques of Materials control.
Unit – II	Labour cost – Computation and control, Overheads – Accounting and Control.
Unit – III	Job, Batch, Contract Costing and operating costing.
Unit – IV	Process Costing, Joint products & By – products costing. Uniform costing and Estimate costing.
Unit – V	Budgetary control – Importance of budgets in accounting. Nature of budgetary control, Organization for budgetary control preparation zero base budgeting, performance budgeting. Cash Budget, Production and sales Budget.

Paper – IV**प्रबंधकीय लेखांकन (Management Accountin)****OBJECTIVE**

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

COURSE INPUTS-

- UNIT-1 Introduction of Accounting: Management accounting as a area accounting; Objectives, nature and scope of management accounting, techniques of management accounting, difference between financial accounting, cost accounting and management accounting, Management accounting and managerial decisions; Management accountant's position, role and responsibilities.
- UNIT-2 Accounting Plan and Responsibility Centers: Meaning and significance of responsibility accounting; Responsibility centers-cost centre, profit centre and investment centre, Problems in transfer pricing, Objectives and determinates of responsibility centers.
- UNIT-3 Budgeting.: Definition of Budget; Essentials of budgeting; Types of budgets functional, master etc. .Fixed and' flexible budget
- UNIT-4 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-5 Marginal Costing: Concept of marginal cost; Marginal costing and absorption, costing,

Marginal costing versus direct, costing;

REFERENCE

- 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. Schafe : 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.

- Horngrén, 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.

BOOKS RECOMMENDED :

1. Anthony Robert N. : Management Accounting
2. Gillet: Management and the account
3. Wills more : Business, Business Budget and Budgetary Control
4. Rose U. Fahri : Higher Management Control
5. Guthmann H.G. : Analysis of financial Statement
6. Smith and Ashburn: Financial and Administrative Accountancy
7. Pinkless and Duakaraley : Accountancy
8. Manmohan A: Goyal: Management Accounting
9. Dr. Seeba Kapil : Management Account.
10. जे.के.अग्रवाल, आर.के.अग्रवाल : प्रबंधकीय लेखांकन
11. ए.पी.गुप्ता : प्रबंधकीय लेखांकन
12. एस.एन.माहेश्वरी : प्रबंध लेखांकन
13. के.जी.गुप्ता : प्रबंधकीय लेखांकन
14. एम.आर.अग्रवाल : प्रबंधकीय लेखांकन
15. पी.मिश्रा : प्रबंध लेखांकन
16. डॉ.बी.पी.अग्रवाल, डॉ.मेहता : प्रबंधकीय लेखाविधि

M. Com – 3rd Semester

Paper – V

प्रबंधकीय निर्णय के लिए लेखांकन (Accounting for managerial decisions)

OBJECTIVE

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

COURSE INPUTS-

UNIT-1 Break-even-analysis; Assumptions and practical applications of break- even-analysis; cost

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volume profit analysis, Decisions regarding sales-mix, make or buy decisions and discontinuation of a product line etc.

UNIT-2 Analyzing financial Statements: Method, objects and ratio analysis.

UNIT-3 Cash flow analysis and Fund flow analysis.

UNIT-4 Contemporary Issues in Management Accounting: Value chain analysis; Activity bases costing, Quality costing, Target and life cycle costing.

UNIT-5 Reporting to Management : Objectives of reporting, reporting needs at different managerial levels; Types of ,reports," modes of reporting; reporting at different levels of management.

REFERENCE: .

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. Schafe : 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.

Horngran, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting; Prentice Hall, Delhi.

Horngren, Charles T., George Foster and Srikant M. Dalior : 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:

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4. Rose U. Fahri : Higher Management Control

5. Guthmann H.G. : Analsy of financial Statement

6. Smith and Ashburn: Financial and Administrative Accountancy

7. Pinkless and Duakaraley : Accountancy.

8. Manmohan A. Goyal: Managemeh Accounting

9. जे.के.अग्रवाल, आर.के.अग्रवाल : प्रबंधकीय लेखांकन

10. ए.पी.गुप्ता : प्रबंधकीय लेखांकन

11. एस.एन.माहेश्वरी : प्रबंध लेखांकन

12. के.जी.गुप्ता : प्रबंधकीय लेखांकन

13. एम.आर.अग्रवाल : प्रबंधकीय लेखांकन

14. पी.मिश्रा : प्रबंध लेखांकन

15. डॉ.बी.पी.अग्रवाल : डॉ.मेहता : प्रबंधकीय लेखाविधि

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