DEPARTMENT OF COMMERCE

COURSE CURRICULUM & MARKING SCHEME

M.Com.
Semester - I
SESSION : 2023-24

ESTD: 1958

GOVT. V.Y.T. PG AUTONOMOUS COLLEGE, DURG, 491001 (C.G.)

(Former Name – Govt. Arts & Science College, Durg)
NAAC Accredited Grade A⁺, College with CPE - Phase III (UGC), STAR COLLEGE (DBT)
Phone : 0788-2212030
Website - www.govtsciencecollegedurg.ac.in, Email – autonomousdurg2013@gmail.com

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GOVT.V.Y.T.P.G.AUTONOMOUS COLLEGE,DURG (C.G.)

FACULTY OF COMMERCE & MANAGEMENT
By the members of Board of Studies for the Session 2023-2024
The syllabus with the paper combination is as under

SEMESTER-I

PAPER-I : MANAGERIAL ECONOMICS	PAPER-II: STATISTICAL ANALYSIS
PAPER-III: CORPORATE FINANCIAL ACCOUNTING	PAPER-IV:PRINCIPLES AND PRACTICE OF INSURANCE
PAPER-V:BUSINESS ENVIORNMENT	

SEMESTER-II

PAPER-I : MANAGERIAL ECONOMICS	PAPER-II: STATISTICAL ANALYSIS
PAPER-III: CORPORATE FINANCIAL ACCOUNTING	PAPER-IV: PRINCIPLES AND PRACTICE OF INSURANCE
PAPER-V:BUSINESS ENVIORNMENT	

SEMESTER-III

PAPER-I : MANAGEMENT CONCEPT	PAPER-II: ACCOUNTING FOR MANAGERIAL DECISION
PAPER-III:ADVANCED COST ACCOUNTING	PAPER-IV:MARKETING MANAGEMENT
PAPER-V:RESEARCH METHODOLOGY	

SEMESTER-IV

PAPER-I : ORGANISATIONAL BEHAVIOUR	PAPER-II: ACCOUNTING FOR MANAGERIAL DECISION
PAPER-III:ADVANCED COST ACCOUNTING	PAPER-IV:MARKETING MANAGEMENT
PAPER-V:RESEARCH METHODOLOGY	

*Field work/Project work(In lieu of theory paper If any)
*Applicable for the concerned subjects

The syllabus for M.Com.I,II,III,IV semester is hereby approved for the sessions 2023-24

BOS ACADEMIC YEAR 2023-24

S.NO	EXTERNAL EXPERTS	SIGNATURE
1	Dr.B.L. Goyal,Ex Principal, Bilaspur	_(signature)_

2.	Dr.S.D.Deshpandey,G.S.College of Commerce,Jabalpur	
3.	Dr.R.P. Agrawal. Kalyan PG.College, Bhilai	*Bruuul* 28/04/23
4.	Mr.Anil Balewar	
5.	CA.Vikrant Raghuwanshi	
6.	Prof.Dilip Kumar Sahu,(dept of computer science)	
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7	Divya Sahu	
8	Mahima Jobanputra	
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10	Somnath Dansena	

Syllabus and Marking Scheme for First Semester
Session 2023-2024

Paper No.	Title of the Paper	MARKS ALLOTED IN THEORY		MARKS ALLOTED IN INTERNAL ASSESSMENT		CREDITS
		MAX.	MIN.	MAX.	MIN.	
I	MANAGERIAL ECONOMICS	80	16	20	04	05
II	STATISTICAL ANALYSIS	80	16	20	04	05
III	CORPORATE FINANCIAL ACCOUNTING	80	16	20	04	05
IV	PRINCIPLES AND PRACTICE OF INSURANCE	80	16	20	04	05
V	BUSINESS ENVIRONMENT	80	16	20	04	05
	TOTAL	400		100		25

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TOTAL THEORY PAPERS-05          =    400
TOTAL INTERNAL ASSESSMENT       =    100

TOTAL MARKS                     =    500
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*Field Work/Project work(If any in lieu of theory papers)-Rules regarding duration and time frame allotted to the students
*Applicable for the concerned Semester
Note1- 20 Marks=01 Credits in Theory Papers and 25 Marks=01Credit in Practical/Project Work
2-This page should be used as cover page for each Semester Separately

Question Paper Format and Distribution of Marks for PG Semester Examination

Type of question	Unit -I	Unit-II	Unit-III	Unist-IV
Very Short (02 questions Maximum Two words	2x2=4 Marks	2x2=4 Marks	2x2=4 Marks	2x2=4 Marks
Short (01 question from each unit)200-250 words	1x4=4 Marks	1x4=4 Marks	1x4=4 Marks	1x4=4 Marks
Long Answer (01 question from each unit) 400-450 words	1x12 Marks	1x12 Marks	1x12 Marks	1x12 Marks

GENERAL INSTRUCTIONS FOR STUDENTS

1- The candidate has to obtain minimum 20% marks in each theory paper and internal assessment separately.

2- The candidate has to secure minimum 36% marks as an aggregate in order to pass that semester examination.

3- The internal assessment shall include class test,home assignment and seminar presentation.

4- a. In internal assessment the marks taken into consideration will be the average of two tests (i.e. the class test and the home assignment) for each paper and shall of 20 marks.

b. The seminar shall be in lieu of class test and home assignment combined and shall be of 20 marks

c. There shall be one seminar in each semester Paper-I (MANAGERIAL ECONOMICS)will be dedicated to seminar in First Semester,Similarly Paper (IV- Business Environment) to second semester, Paper IV- (MARKETING MANAGEMENT) to third semester and Paper V(RESEARCH METHODOLOGY) to fourth semester respectively for the purpose of Internal assessment.

5- The grading system shall be implemented from the session2015-2016 onwards for the students submitted in the first semester of all PG programmes.

DIRECTIVES FOR STUDENTS FACULTY AND EXAMINERS

1- There shall be three sections(Section A,B, AND C) IN EACH THEORY PAPER

2- Section A shall contain very short answer type questions(One or Two line answer or objective) type questions(fill in the blank*) (not multiple choice question)*

3- Section B shall contain short answer type questions with the limit of 250 words.

4- Section C shall contain long answer descriptive type questions.The students are required to answer precisely and the answer should not exceed the limit of 450 words)

5- The students are required to study the content mentioned in the curriculum exhaustively.

EVALUATION PATTERN

THEORY PAPER 80 MARKS=04 CREDITS

1- Very short answer type questions-Altogether 10 questions will be set from the entire syllabus, and shall be compulsory (02 x 10= 20 Marks)

OR

Reference to context for literature students-Altogether 08 passages frp, the text prescribed for detailed study (05 x 04 = 20)

2- Short answer type question-Altogether or questions to be set i.e. two from each unit with the internal choice. The candidates are required to solve one from each unit (05 x 04 = 20)

3- Long answer type question-Altogether o8 questions to be set i.e. two from each unit with the internal choice. The candidate are required to solve one from each unit (10 x 04 = 40)

INTERNAL ASSESSMENT 20 MARKS = 01 CREDIT

- Unit test- One class test in each theory paper comprising 20 marks (containing twp short answer type questions of 05 marks each and 05 objective type questions of 10 marks)
- Home assignments-Two long answer type questions from each theory paper containing 10 marks each/The answer should be prepared with the help of standard reference books.(The titles of those books, authors, year of publication and publishers details should be mentioned in an appropriate way, at the end of each assignment)
- Seminar presentation (Power Point)-Comprising 20 Marks)
- Paper-I (MANAGERIAL ECONOMICS) will be dedicated to seminar in First Semester,Similarly Paper (IV- Business Environment) to second semester, Paper IV- (MARKETING MANAGEMENT) to third semester and Paper V(RESEARCH METHODOLOGY) to fourth semester respectively for the purpose of Internal assessment.The marking of seminar shall be in terms of hard copy submission and CD (10 marks and presentation and open discussion 10 marks)

- ❖ Practical/Field Survey of 100 marks = 04 credits)
- ❖ Practical 200 marks =08 credits) Two practical's of 100 marks each
- ❖ Field work /Project work (in lieu of theory papers)200 marks= 08 credits

CREDIT ALLOTMENTS

- ❖ Theory paper = 05 credits (04+01)
- ❖ Practical = 04/08 credits
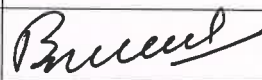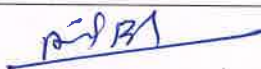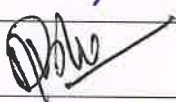- ❖ Field work/Project and viva(in lieu of two theory papers)= 08 credits

TOTAL CREDITS/SEMESTER

- ❖ Science Subjects with 04 theory papers (100 each and on two practical(100 marks)-20+08= 28 credits.
- ❖ Science subjects with 05 theory papers (no practical marks=25 credits.
- ❖ Arts Subjects with o4 theory paper = 25 credits.
- ❖ Commerce subject with 05 theory paper = 25 credits.

TOTAL CREDITS/PROGRAMME :

- ▪ 16 THEORY + 08 Practical+Project work= 80+32+08= 120 credits.
- ▪ 20 Theory- 100 credits (Maths)
- ▪ 20 Theory-100 credits (Arts and Commerce)
- ▪ 16 Theory-80 credits (Arts)

BOS ACADEMIC YEAR 2023-24

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7	Divya Sahu	
8	Mahima Jobanputra	
9	Nishit Sahu	
10	Somnath Dansena	

M.Com. (Master of Commerce)

Programme Objectives (POs) :

With the vision *"to nurture the young brains, to make them better employable and socially responsible citizens by encapsulating them with the right set of knowledge for a better tomorrow"*, Department of Commerce focuses on building conviction with impartiality and modesty, create an enabling environment for innovative thought processes and nurture open-mindedness, equitability and perseverance. The M.Com programme aims to provide:

- A conducive environment that holistically engages students through an all–encompassing knowledge impartation,
- Research orientation,
- Developing entrepreneurial skills,
- Sound theoretical foundation,
- Formulating business problems and provide innovative solutions thus molding them into future visionaries, management leaders that are compassionate yet efficient.

Program Outcomes

- To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce.
- To enable a student well versed in national as well as international trends.
- To enable the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors nature of various financial instruments.
- To provide in-depth understanding of all core areas specifically Advanced Accounting, International Accounting, Management, Security Market Operations and Business Environment, Research Methodology and Tax planning.

Program Specific Outcomes

After the completion of the M.Com Course, a student is able
- For pursuing research in their chosen areas.

- For teaching in Schools and Colleges after qualifying requisite tests.
- For working as data analyst.
- To work as investment consultants after a brief internship in suitable organizations absorbed in Banking and Insurance sector as executives

M.Com First Semester

Managerial Economics   Paper – I

M.M.-80 (Minimum Pass Marks 16)

Course Objectives
- To help the students form a clear idea of Managerial Economics.
- To enable the students understand determination of price under different market forms.
- To enable the students understand the situation of consumer and producer equilibrium.
- To describe the concept of Inflation and its consequences in an economy.
- To illustrate the calculation of national income.

Course Outcomes
- Ability to forecast demand in light of changing circumstances and to formulate business plans.
- Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of a good produced.
- Analyze operations of markets under varying competitive conditions
- Understand the causes and consequences of Law of Production.

Unit 1

Managerial Economics :   Meaning and definition of Managerial Economics, Nature and Scope of Managerial Economics, Relationship between Managerial Economics and other subjects, manning, characteristics, function and objective of a firm, theory of firm economic theory and managerial theory. Role and responsibilities of managerial economist's. Fundamental Principles of Managerial Economics-incremental, Opportunity cost, Discounting and Equi-marginal principles.

Unit 2

Demand Analysis :   Meaning and definition of demand, individual and market demand function, Law of demand, Determination of demand, Types of demand, Factors effecting the demand, Elasticity of demand, its meaning and importance, factors influencing, elasticity of demand, Price elasticity, income elasticity and cross elasticity of demand. Uses of elasticity in managerial decisions.

Unit 3

Cost Theory & Theory of consumer Choice : Meaning and definition of cost, types of cost , short and long run cost function their nature, shape and interrelationship, **Theory of consumer Choice :** Cardinal utility analysis (approach), Indifference curve analysis (approach), Revealed preference and theory of consumer choice under risk, Demand estimation for major consumer durable and non durable products, Demand forecasting techniques.
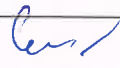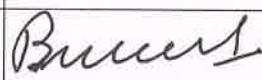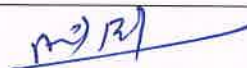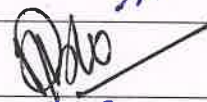
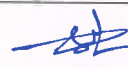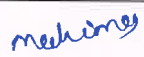## Unit 4

Production Theory : Production function-production with one and two variable inputs, stages of production, Economics of scale, Estimation of production function, Law of returns to scale. Law of variable proportion-law of increasing return, law of constant returns, law of diminishing returns, Causes of operation of the law of diminishing returns, importance of law of diminishing returns.

Question Paper Format and Distribution of Marks for PG Semester Examination

Type of question	Unit -I	Unit-II	Unit-III	Unist-IV
Very Short (02 questions Maximum Two words	2x2=4 Marks	2x2=4 Marks	2x2=4 Marks	2x2=4 Marks
Short (01 question from each unit)200-250 words	1x4=4 Marks	1x4=4 Marks	1x4=4 Marks	1x4=4 Marks
Long Answer (01 question from each unit) 400-450 words	1x12 Marks	1x12 Marks	1x12 Marks	1x12 Marks

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M.Com First Semester

Statistical Analysis   **Paper – II**

M.M.-80 (Minimum Pass Marks 16)

Course Objectives
- To bring out clearly the importance of statistics in solving different research problems.
- To enable the students in-depth understanding of the concepts of probability, sampling, correlation and their applicability.
- To help the students gain a comprehensive view of the usage and importance of SPSS in solving different statistical problems .

Course Outcomes
- Development of logical reasoning ability in students.
- Knowledge about the applicability of various parametric and non-parametric tests.
- Ability to use SPSS to solve statistical problems.
- Ability to make decisions under uncertain business situations.

Unit 1

Definition of statistics, characteristics of statistics. Distrust, user and importance of statistics. Types of data- primary data and secondary data, Direct Personal Investigation, Indirect Personal Investgation,Questionair & Schedule,Collection of Secondary data, Measurement of central tendency. Type of Mean- Arithmetic Mean, Mode, Median, Geometric Mean, Harmonic Mean, Quartiles, Deciles, Percentiles.

Unit 2

Measurement of dispersion-Range, Coefficient of Range, Quartile Deviation, Coefficient of quartile Deviation, mean Deviation and its coefficient, standard deviation, coefficient of variation, Karlpearson's coefficient of skewness, Bowlay's coefficient of skewness.

Unit 3

Probability Theory : Meaning of probability, Addition and Multiplication theorem of probability, probability model, Conditional probability, Bay's theorem, Mathematical Expectation, inverse probability, Bernoulli's theorem of probability. **Interpolation & extrapolation** – Bionomial, Newtons & Lagaranje's methods.
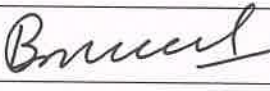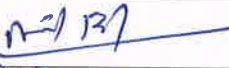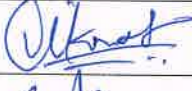
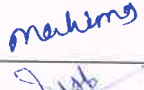### Unit 4

Probability Distributions : Binominal, Poisson's and normal distribution and its application. **Statistical decision theory :**Decision environment, expected profit under- certainty and assigning probabilities, Utility Theory.

Question Paper Format and Distribution of Marks for PG Semester Examination

Type of question	Unit -I	Unit-II	Unit-III	Unist-IV
Very Short (02 questions Maximum Two words	2x2=4 Marks	2x2=4 Marks	2x2=4 Marks	2x2=4 Marks
Short (01 question from each unit)200-250 words	1x4=4 Marks	1x4=4 Marks	1x4=4 Marks	1x4=4 Marks
Long Answer (01 question from each unit) 400-450 words	1x12 Marks	1x12 Marks	1x12 Marks	1x12 Marks

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M.Com First Semester

Corporate Financial Accounting   Paper – III

M.M.-80 (Minimum Pass Marks 16)

Course Objectives
- To give a broad view of the provisions to be followed for the preparation of final accounts of companies as per Companies Act 2013.
- To give a detailed view of legal provisions regarding calculation of managerial remuneration.
- To explain the concept of divisible profits and its implications in various accounting procedures leading to preparation of Final Accounts if a Company as per Company Act.
- To give a comprehensive view of legal provisions governing audit of Companies and its various kinds.

Course Outcomes
- Ability to calculate Goodwill, evaluate shares adopting different methods and preparation of final accounts of Indian Companies.
- Understanding of the provisions regarding the appointment, qualifications, duties and Liabilities of auditor.
- Clarity about the applicability of different types of audits
- Ability to understand the concept of royalties in case of oil wells, mines and voyage account.

Unit 1

Accounting for issue and redumption of shares : Share meaning, nature of types, procedure for share issue, issue of share at per premium, and discount, forfeiture of share and their reissue, redemption of preference shares. Accounting for issue and redemption of Debenture. Issue of Debentures; Debentures as collateral security, Interest on debentures and income tax thereon, methods of redemption of debenture. Sinking Fund & Sinking Fund insurance policy.

Unit 2

Final Account and Financial of companies: Final account of companies, profit and loss account, Balance sheet. Essentials of a good Financial statement, Function and Importance of Financial statement.

Unit 3

Accounting for holding and subsidiary Companies :Computation of capital reserve goodwill, minority interest, record of minority, interest. Accounting records in the books of holding company intercompany transaction Consolidated profit and loss account.
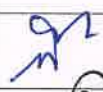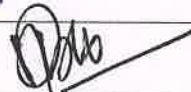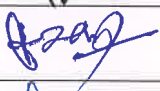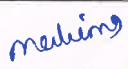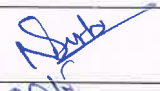
Unit 4

Royalty accounts : Voyage accounts :Accounting record for mining royalties in connection with brick making, royalties in connection with oil wells. Royalty in connection with patents copy right Royalties, Voyage account.

Question Paper Format and Distribution of Marks for PG Semester Examination

Type of question	Unit -I	Unit-II	Unit-III	Unist-IV
Very Short (02 questions Maximum Two words	2x2=4 Marks	2x2=4 Marks	2x2=4 Marks	2x2=4 Marks
Short (01 question from each unit)200-250 words	1x4=4 Marks	1x4=4 Marks	1x4=4 Marks	1x4=4 Marks
Long Answer (01 question from each unit) 400-450 words	1x12 Marks	1x12 Marks	1x12 Marks	1x12 Marks

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M.Com First Semester

PRINCIPLES & PRACTICE OF INSURANCE Paper – IV

M.M.-80 (Minimum Pass Marks 16)

Course Objectives

- To provide fundamental understanding of the structure of Insurance sector in India and its management.
- To apprise the students regarding the regulatory environment in which insurance companies operate.
- To give an insight into new innovations in the insurance sector.
- To apprise the students regarding the status of insurance in India.
- To make the students understand the various risks faced by the insurance sector in India.

Course Outcomes

- Understanding the operations and working of insurance companies in India.
- Capability to assess the significance of online insurance.
- Understanding the functions and significance of Insurance in India.
- Understanding of the different techniques of risk management in insurance sector.

Unit 1

Origin & Development of Insurance ,Nature of Insurance, Scope and Limitations of Insurance,Advantages and Importance of Insurance,Classification & Organisation of Insurance, Functions of Insurance,Types of Insurance, Distinguish between Insurance and Assurance, Insurance and General Contract, Insurance and Gambling.

Unit 2

Basic Principles of Insurance: Principle of Contract, Essentials of Insurance Contract, Principle of Insurance of Contract, Principle of Insurance Interest, Principle of Utmost Good Faith, Principle of Indemnity, Principle of Subrogation, Principle of Contribution, Principle of Warranties, Principle of Proximate Cause, Double Insurance and Reinsurance, Distinguish between Double and Reinsurance, Over and Under Insurance.

Unit 3

Life Insurance: Introduction, Need, Importance, Process and Classification of Life Insurance, Life Insurance and Annuities, Conditions of Life Insurance, Computation of Premium and Mortality Tables, Annuity-Meaning, Objective, Advantages & Types, Valuation and Distribution of Profit.
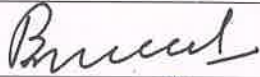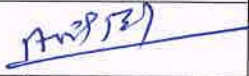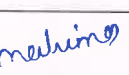
Unit 4
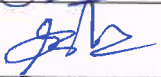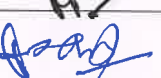
History of Life Insurance, Organisation and Management of Life Insurance Corporation of India- Central Office, Zonal Office, Divisional Office, Branch Office, Regional Organisation of Branch Office, Development Officer, Committees of the Corporation, Working and Progress of LIC of India, Functions of LIC, Life Insurance Corporation Act 1956, Entry and Privatization of LIC Business in India.

Question Paper Format and Distribution of Marks for PG Semester Examination

Type of question	Unit -I	Unit-II	Unit-III	Unist-IV
Very Short (02 questions Maximum Two words	2x2=4 Marks	2x2=4 Marks	2x2=4 Marks	2x2=4 Marks
Short (01 question from each unit)200-250 words	1x4=4 Marks	1x4=4 Marks	1x4=4 Marks	1x4=4 Marks
Long Answer (01 question from each unit) 400-450 words	1x12 Marks	1x12 Marks	1x12 Marks	1x12 Marks

BOS ACADEMIC YEAR 2023-24

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M.Com First Semester
Business Environment   Paper – V

M.M.-80 (Minimum Pass Marks 16)

Course Objectives

- To give an insight into meaning of business environment and its components.
- To familiarize with Economic System & its types.
- To enable the students to analyze Positive and Negative impact of Liberalization, Privatization and Globalization in Indian economy.
- To make the students aware about provisions of FEMA, The Consumer Protection Act 1986, The Environment Protection Act 1986 and various regulatory policies of Indian Government.
- To describe implication of deficit financing disinvestments of Public enterprises and demonetization etc. in Indian Economy.

Course Outcomes :

- Skill to identify and differentiate various Micro and Macro factors affecting functioning of Business.
- Ability to analyze Indian Economy in light of changing government regulatory policies.
- Understanding of the targets and priorities of five years plans.
- Ability to file complaint against unfair trade practices under Consumer Protection Act.

Unit 1

Concept , significance and nature of business environment, Elements of environment-Internal and External elements, changing dimensions of business environment, Techniques of environmental scanning and monitoring. Political Environment : Critical Elements of political Environment, Business and political Environment, Overview knowledge of business environment which effects to business.

Unit 2

Significance and elements of economic environment, Economic System and Business Environment, Economic planning in India, Public Sector and Economic development, Economic returns.

Unit 3

Govt. Policies : Industrial Policy, Fiscal Policy, Monetary Policy, EXIM Policy, Liberatization, Privatization and Globalization.
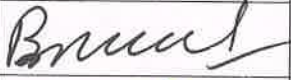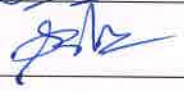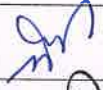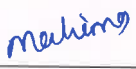
Unit 4

Competition Act 2002: Introduction, Objectives, Agreements, Abuse of dominant position, Regulation of combination of enterprises, penalties, Appellate tribunal (power and functions).

Question Paper Format and Distribution of Marks for PG Semester Examination

Type of question	Unit -I	Unit-II	Unit-III	Unist-IV
Very Short (02 questions Maximum Two words	2x2=4 Marks	2x2=4 Marks	2x2=4 Marks	2x2=4 Marks
Short (01 question from each unit)200-250 words	1x4=4 Marks	1x4=4 Marks	1x4=4 Marks	1x4=4 Marks
Long Answer (01 question from each unit) 400-450 words	1x12 Marks	1x12 Marks	1x12 Marks	1x12 Marks

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DEPARTMENT OF COMMERCE

COURSE CURRICULUM & MARKING SCHEME

M.Com.

Semester - II

SESSION : 2023-24

GOVT. V.Y.T. PG AUTONOMOUS COLLEGE, DURG, 491001 (C.G.)

(Former Name – Govt. Arts & Science College, Durg)
NAAC Accredited Grade A⁺, College with CPE - Phase III (UGC), STAR COLLEGE (DBT)
Phone : 0788-2212030
Website - www.govtsciencecollegedurg.ac.in, Email – autonomousdurg2013@gmail.com

DEPARTMENT OF COMMERCE

COURSE CURRICULUM & MARKING SCHEME

M.COM II SEMESTER

(Based on Choice Based Credit System)
SESSION: 2023-24

ESTD: 1958

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GOVT.V.Y.T.P.G.AUTONOMOUS COLLEGE, DURG (C.G.)
FACULTY OF COMMERCE & MANAGEMENT
By the members of Board of Studies for the Session 2023-2024
The syllabus with the paper combination is as under

SEMESTER-I

PAPER-I : MANAGERIAL ECONOMICS	PAPER-II: STATISTICAL ANALYSIS
PAPER-III: CORPORATE FINANCIAL ACCOUNTING	PAPER-IV:PRINCIPLES AND PRACTICE OF INSURANCE
PAPER-V:BUSINESS ENVIORNMENT	

SEMESTER-II

PAPER-I : MANAGERIAL ECONOMICS	PAPER-II: STATISTICAL ANALYSIS
PAPER-III: CORPORATE FINANCIAL ACCOUNTING	PAPER-IV: PRINCIPLES AND PRACTICE OF INSURANCE
PAPER-V:BUSINESS ENVIORNMENT	

SEMESTER-III

PAPER-I : MANAGEMENT CONCEPT	PAPER-II: ACCOUNTING FOR MANAGERIAL DECISION
PAPER-III:ADVANCED COST ACCOUNTING	PAPER-IV:MARKETING MANAGEMENT
PAPER-V:RESEARCH METHODOLOGY	

SEMESTER-IV

PAPER-I : ORGANISATIONAL BEHAVIOUR	PAPER-II: ACCOUNTING FOR MANAGERIAL DECISION
PAPER-III: ADVANCED COST ACCOUNTING	PAPER-IV:MARKETING MANAGEMENT
PAPER-V:RESEARCH METHODOLOGY	

*Field work/Project work (In lieu of theory paper If any)
*Applicable for the concerned subjects

The syllabus for M.Com.I,II,III,IV semester is hereby approved for the sessions 2023-24

Syllabus and Marking Scheme for Second Semester
Session 2023-2024

Paper No.	Title of the Paper	MARKS ALLOTED IN THEORY		MARKS ALLOTED IN INTERNAL ASSESSMENT		CREDITS
		MAX.	MIN.	MAX.	MIN.	
I	MANAGERIAL ECONOMICS	80	16	20	04	05
II	STATISTICAL ANALYSIS	80	16	20	04	05
III	CORPORATE FINANCIAL ACCOUNTING	80	16	20	04	05
IV	PRINCIPLES & PRACTICE OF INSURANCE	80	16	20	04	05
V	BUSINESS ENVIRONMENT	80	16	20	04	05
	TOTAL	400		100		25

TOTAL THEORY PAPERS-05   =   400
TOTAL INTERNAL ASSESSMENT   =   100

TOTAL MARKS   =   500

*Field Work/Project work(If any in lieu of theory papers)-Rules regarding duration and time frame allotted to the students
*Applicable for the concerned Semester
Note1- 20 Marks=01 Credits in Theory Papers and 25 Marks=01Credit in Practical/Project Work
2-This page should be used as cover page for each Semester Separately

Question Paper Format and Distribution of Marks for PG Semester Examination

Type of question	Unit -I	Unit-II	Unit-III	Unist-IV
Very Short (02 questions Maximum Two words	2x2=4 Marks	2x2=4 Marks	2x2=4 Marks	2x2=4 Marks
Short (01 question from each unit)200-250 words	1x4=4 Marks	1x4=4 Marks	1x4=4 Marks	1x4=4 Marks
Long Answer (01 question from each unit) 400-450 words	1x12 Marks	1x12 Marks	1x12 Marks	1x12 Marks

M.Com Second Semester 2023-2024

TITLE OF THE PAPER

MANAGERIAL ECONOMICS   Paper – I

M.M.-80 (Minimum Pass Marks 16)

Course Objectives
- To help the students form a clear idea of Managerial Economics.
- To enable the students understand determination of price under different market forms.
- To enable the students understand the situation of consumer and producer equilibrium.
- To describe the concept of Inflation and its consequences in an economy.
- To illustrate the calculation of national income.

Course Outcomes
- To describe the concept of market and price determination under various kinds of markets.
- Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of a good produced.
- Analyze operations of markets under varying competitive conditions
- Understand the causes and consequences of business cycles

Unit 1 : Market Condition : Definition of market, classification of market and characteristics different market structures, Equilibrium of firm's price determination and firms equilibrium in short-run and log run under perfect competition.

Unit 2 : Price Determination : Meaning characteristics and price determination in short run and long run under Monopolistic competition, under Monopoly, Under Oligopoly and duopoly, under Discriminating monopoly.

Unit 3 : Pricing Practics : Meaning and objective of price policy, factor influencing price policy, method of price determination in practice, pricing of multiple products, price discrimination, internationals price-discrimation, dumping, transfer pricing.

Unit 4 : Business Cycles : Meaning, nature, classification and phase of business cycles, theories of business cycles-Psychological, profit, Monetary, innovation, cobweb, Samuelson and Hicks theories of business cycles, control of business cycles. **Inflation :** Meaning and definition characteristics and various types of inflation in terms of demand-pull and cost-push factors, causes of inflation, effects of inflation, measures to control inflation, various motion of inflation.
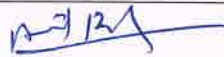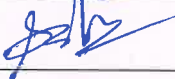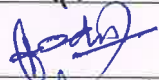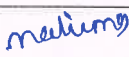
Question Paper Format and Distribution of Marks for PG Semester Examination

Type of question	Unit -I	Unit-II	Unit-III	Unist-IV
Very Short (02 questions Maximum Two words	2x2=4 Marks	2x2=4 Marks	2x2=4 Marks	2x2=4 Marks
Short (01 question from each unit)200-250 words	1x4=4 Marks	1x4=4 Marks	1x4=4 Marks	1x4=4 Marks
Long Answer (01 question from each unit) 400-	1x12	1x12	1x12	1x12

450 words	Marks	Marks	Marks	Marks

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5

M.Com Second Semester 2023-2024
TITLE OF THE PAPER
STATISTICAL ANALYSIS   Paper – II
M.M.-80 (Minimum Pass Marks 16)

Course Objectives
- To bring out clearly the importance of statistics in solving different research problems.
- To enable the students in-depth understanding of the concepts of probability, sampling, correlation and their applicability.
- To help the students gain a comprehensive view of the usage and importance of SPSS in solving different statistical problems.

Course Outcomes
- Development of logical reasoning ability in students.
- Knowledge about the applicability of various parametric and non-parametric tests.
- Ability to use SPSS to solve statistical problems.
- Ability to make decisions under uncertain business situations.

Unit 1 : Sampling and data collection: Sampling (Probability & non Probability) methods, Sampling and Non Sampling errors, Laws of large numbers and central limit. Theorem Sampling distribution and their characteristics.

Correlation : Karlpearsion's coefficients of correlation, probable errors, standard errors spearman's coefficient of correlation , concurrent deviation method of correlation, Calculation of correlation by least square method.

Unit 2 : Statistical estimating and testing point of interval estimating of population mean and variance. Statistical testing hypothesis and errors, sample size, Large and Samll sample – T test, F test and Z test.Chi-square test, singe test, welcoxon signe test, Rank test, Wald-Walfawing test, Kruslcal Walls test.
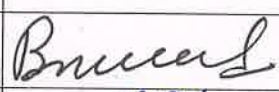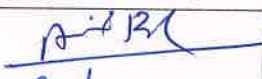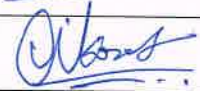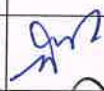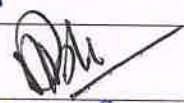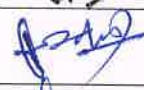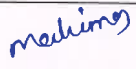
Unit 3 : Regression analysis – Two valuable, regression, trend values. Index number – Meaning types, weighted aggregate Index, Fisher Ideal formula of index number, Time and factor reversal test special problem of shifting base, splicing overlapping index.

Unit 4 : Statistical quality control : Causes of variation in quality characteristics, quality control charts-purpose and logic constructing control chart. Computing the control limits (X and R charts), Process under control and out of control. **Association of attributes (Two attributes only)**

Question Paper Format and Distribution of Marks for PG Semester Examination

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Short (01 question from each unit)200-250 words	1x4=4 Marks	1x4=4 Marks	1x4=4 Marks	1x4=4 Marks
Long Answer (01 question from each unit) 400-450 words	1x12 Marks	1x12 Marks	1x12 Marks	1x12 Marks

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Course Objectives
- To give a broad view of the provisions to be followed for the preparation of final accounts
  of companies as per Companies Act 2013.
- To give a detailed view of legal provisions regarding calculation of managerial remuneration.
- To explain the concept of divisible profits and its implications in various accounting procedures leading to preparation of Final Accounts if a Company as per Company Act.
- To give a comprehensive view of legal provisions governing audit of Companies and its various kinds.

Course Outcomes
- Ability to calculate Goodwill, evaluate shares adopting different methods and preparation of final accounts of Indian Companies.
- Understanding of the provisions regarding the appointment, qualifications, duties and liabilities of auditor.
- Clarity about the applicability of different types of audits
- Ability to understand the concept of amalgamation, merger, reconstruction of companies.

Unit 1 : Valuation of goodwill and shares,Concepts of goodwill, valuation goodwill accounting characteristics of goodwill, method of valuation of goodwill, average profit method, super profit method, capitalization method, annuity method, method of valuation of share, assest valuation method, Yield method, Earning method.

Unit 2 : Accounting relating to Amalgamation : Yield valuation method Accounting relating to Amalgamation of companies as per AS-14.
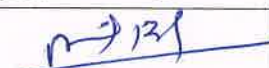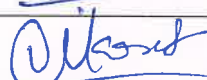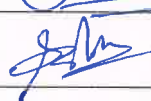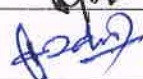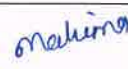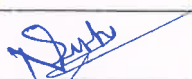
Unit 3 : Accounting relating to absorption and reconstruction of companies,Method of absorption, Entries in purchaser company book entries in Vendor Company books preparation of balance sheet in new company. Internal reconstruction, External reconstruction

Unit 4 : Accounting relating to liquidation of companies, Meaning, vatuntray liquidation of companies. Windup under supervision of the court, compulsory winding up. Liquidator statement of account. Investment **accounts :**Types of Investment, Purchase and sales of Securities Investment account cum Interest, Ex interest cum dividend purchase and sale, ex dividend purchase of sales.

Question Paper Format and Distribution of Marks for PG Semester Examination

Type of question	Unit -I	Unit-II	Unit-III	Unist-IV
Very Short (02 questions Maximum Two words	2x2=4 Marks	2x2=4 Marks	2x2=4 Marks	2x2=4 Marks
Short (01 question from each unit)200-250 words	1x4=4 Marks	1x4=4 Marks	1x4=4 Marks	1x4=4 Marks
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TITLE OF THE PAPER

PRINCIPLES AND PRACTICE OF INSURANCE   Paper – IV

M.M.-80 (Minimum Pass Marks 16)

Course Objectives
- To provide fundamental understanding of the structure of Insurance sector in India and its management.
- To apprise the students regarding the regulatory environment in which insurance companies operate.
- To give an insight into new innovations in the insurance sector.
- To apprise the students regarding the status of insurance in India.
- To make the students understand the various risks faced by the insurance sector in India.

Course Outcomes
- Understanding the operations and working of insurance companies in India.
- Capability to assess the significance of online insurance.
- Knowledge regarding different models of insurance in India.
- Understanding of the different techniques of risk management in insurance sector.

Unit 1 : Introduction of Fire Insurance: Meaning, Scope, Types, Functions and Importance of Fire Insurance, Physical & Moral Hazards in Fire Insurance, Determination & Procedure of Premium in fire insurance, Settlement of the Claims of Fire Insurance Policy, Fire Insurance Contract, Procedure for enforcing fire insurance, Conditions of Fire Insurance,

Unit 2 : Introduction of Marine Insurance: Meaning, Scope, Subject matter, Main Conditions of Marine Insurance, Procedure of taking Marine Insurance Policy, Types & Conditions of Marine Insurance, Marine Losses, Determination of Premium in Marine Insurance, Returns of Premium, Settlement of Claims in Marine Insurance.
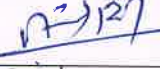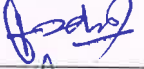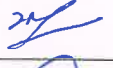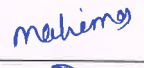
Unit 3 : Introduction of Miscellaneous Insurance : Motor Insurance, Personal Accident Insurance, Fidelity Guarantee Insurance, Group Insurance and Salary Saving Scheme, Workmen's Compensation Insurance, Burglary Insurance, Cattle Insurance, Crop Insurance, Export Risk Insurance, Third Party Liability Insurance, Engineering Insurance, Plate-Glass Insurance, Aviation Insurance and other various forms of Miscellaneous Insurance.

Unit 4 : Introduction of General Insurance Corporation of India : Functions, Work Progress and Achievement of the Corporation, Nationalization of General Insurance in India, Argument in Favour and Against of Nationalization, Operation and Management of Nationalized General Insurance Companies, Suggestion for Success of Nationalization, Insurance Agents-Meaning, Types, Duties, Rights, Functions & Prohibitions Functions of an Insurance Agent, Disqualification of Agent.

Question Paper Format and Distribution of Marks for PG Semester Examination

Type of question	Unit -I	Unit-II	Unit-III	Unist-IV
Very Short (02 questions Maximum Two words	2x2=4 Marks	2x2=4 Marks	2x2=4 Marks	2x2=4 Marks
Short (01 question from each unit)200-250 words	1x4=4 Marks	1x4=4 Marks	1x4=4 Marks	1x4=4 Marks
Long Answer (01 question from each unit) 400-450 words	1x12 Marks	1x12 Marks	1x12 Marks	1x12 Marks

BOS ACADEMIC YEAR 2023-24

S.NO	EXTERNAL EXPERTS	SIGNATURE
1	Dr.B.L. Goyal,Ex Principal, Bilaspur	
2.	Dr.S.D.Deshpandey,G.S.College of Commerce,Jabalpur	
3.	Dr.R.P. Agrawal. Kalyan PG.College, Bhilai	
4.	Mr.Anil Balewar	
5.	CA.Vikrant Raghuwanshi	
6.	Prof.Dilip Kumar Sahu,(dept of computer science)	
	DEPARTMENTAL MEMBERS	
1	Dr.H.P.Singh Saluja, (Head of department)	
2	Dr.S.N.Jha	
3	Dr.Pradeep Jangde	
4	Dr.Lalee Sharma	
5	Dr. Govind Gupta	
6	Harsha Sirmour	
7	Divya Sahu	
8	Mahima Jobanputra	
9	Nishit Sahu	
10	Somnath Dansena	

11

M.Com Second Semester 2023-2024
TITLE OF THE PAPER
BUSINESS ENVIORNMENT   Paper – V

M.M.-80 (Minimum Pass Marks 16)

Course Objectives
- To give an insight into meaning of business environment and its components.
- To familiarize with Economic System & its types.
- To enable the students to analyze Positive and Negative impact of Liberalization, Privatization and Globalization in Indian economy.
- To make the students aware about provisions of FEMA, The Consumer Protection Act 1986, The Environment Protection Act 1986 and various regulatory policies of Indian Government.
- To describe implication of deficit financing disinvestments of Public enterprises and demonetization etc. in Indian Economy.

Course Outcomes :
- Skill to identify and differentiate various Micro and Macro factors affecting functioning of Business.
- Ability to analyze Indian Economy in light of changing government regulatory policies.
- Understanding of the targets and priorities of five years plans.
- Ability to file complaint against unfair trade practices under Consumer Protection Act.

Unit 1 : Meaning and elements of socio-cultural environment, social institution and system, social values and attitudes, social group Dualism in Indian society and problems of uneven income distribution. Technological environment in India

Unit 2 : Business Ethics and morality : Meaning, Characteristics and principal of Business Ethics, Importance of Business Eithics, Scope of Business Eithics, Morality- Meaning Characteristics Difference between business eithics and morality.

Unit 3 : Multinational corporation, Foreign collaborations and Indian business, non resident investment in india. Foreign Trade Policy & Foreign Trade and economic development. , Patent Law
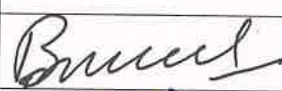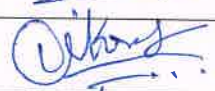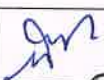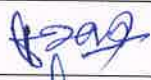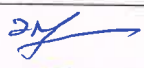
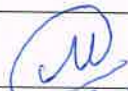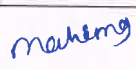**Unit 4 :** International Economic Institute – WTO, World Bank, I.M.F. Organisation, Objectives and Importance to India, Impact of Indian Rupees devaluation. Policy on research and development; SAARC, OPEC, ASEAN – organization and objectives.

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