

DEPARTMENT OF COMMERCE

COURSE CURRICULUM & MARKING SCHEME

M.Com.

Semester – III, IV

Session : 2025-26



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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M.COM III SEMESTER

(Based on Choice Based Credit System)
SESSION: 2025-2026



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FACULTY OF COMMERCE & MANAGEMENT

By the members of Board of Studies for the Session 2025-2026

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 2025-2026

**Syllabus and Marking Scheme for Third Semester
Session 2025-2026**

Paper No.	Title of the Paper	MARKS ALLOTTED IN THEORY		MARKS ALLOTTED IN INTERNAL ASSESSMENT		CREDITS
		MAX.	MIN.	MAX.	MIN.	
I	MANAGEMENT CONCEPTS	80	16	20	04	05
II	ACCOUNTING FOR MANAGERIAL DECISIONS	80	16	20	04	05
III	ADVANCED COST ACCOUNTING	80	16	20	04	05
IV	MARKETING MANAGEMENT	80	16	20	04	05
V	RESEARCH METHODOLOGY	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

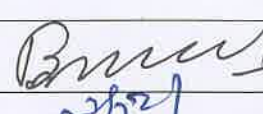
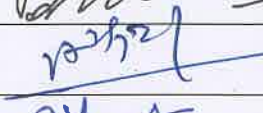
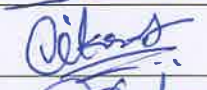

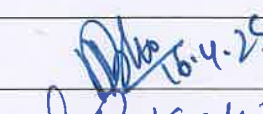
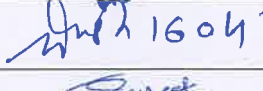

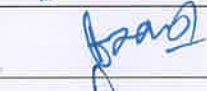


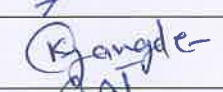
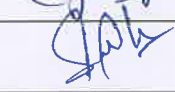
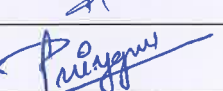
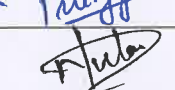
Note1- 20 Marks=01 Credits in Theory Papers and 25 Marks=01Credit in Practical/Project Work

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	Unit-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 2025-2026

S.NO	EXTERNAL EXPERTS	SIGNATURE
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2.	Dr.S.D.Deshpandey,G.S.College of Commerce,Jabalpur	
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5.	CA.Vikrant Raghuwanshi	
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8	Mr. Somnath Dansena	
9	Miss Priya Agrawal	
10	Miss Nutan Deshmukh	

M.Com Semester – III 2025-2026

TITLE OF THE PAPER

MANAGEMENT CONCEPTS Paper – I

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

Course Objectives

- To enable the students analyze the implementation of different functions of management.
- To develop an understanding regarding the role of leaders in decision making process in an organization.
- To help students get an insight into the behavior of individuals and groups in an organization.
- To apprise the students regarding the impact of important developments on organization behavior.
- To assess the role of emotional intelligence in an organization.

Course Outcomes

- Ability to execute managerial tasks of planning, organizing and controlling.
- Understanding of different styles of leadership and its impact on decision making process.
- In-depth understanding of emotional labour and different types of emotions.
- Ability to analyze challenges and opportunities in the field of organization behavior.

Unit 1 :Schools of Management Thought : Scientific process, Human behavior and social system schools Decision theory school, Quantities and system Schools, Contingency theory of management, Function of a manager.

Unit 2 :Managerial Function : Planning-concepts Significance, types, Organizing concepts, Theories, Types of organizations, Authority, Responsibility, Power, Delegation, Decentralizations, Staffing, Directing, coordinating, Control-Nature process and techniques. Decision making-concept of process, bounded rationality, corporate planning, environment analysis and diagnosis, strategy formulation.

Unit 3 :Motivation : process of motivation, Theories of motivation- Need hierarchy theory, theory X and theory Y. two factor theory, Alderfer's ERG theory, McClelland's Learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory.

Unit 4 :Leadership : Concept, Leadership styles; Theories-trait theory, behavioral theory, Fielder's contingency theory; Harsey and Blanchard's situational theory , Managerial grid; Likert's four systems of leadership. Management by objective (MBO)

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Type of question	Unit -I	Unit-II	Unit-III	Unit-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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10	Miss Nutan Deshmukh	

M.Com Semester – III 2025-2026

TITLE OF THE PAPER

ACCOUNTING FOR MANAGERIAL DECISION Paper – II

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

Course Objectives

- To introduce a separate branch of accounting i.e. Management Accounting and its relevance in a business organization.
- To enable the students to understand Managerial behavior, Control structure and Control Process under different circumstances.
- To understand the applicability of certain contemporary techniques of management i.e. Target Costing, Value Chain Analysis, Activity Based Costing etc.
- To familiarize the students about the various measures of segment performance evaluation like Balance Scorecard, Economic Value Added.
- To enable the students to understand objectives of managerial reporting and reporting requirements at different levels of management.

Course Outcomes

- Familiarization with the Management Control Systems.
- Ability to understand Managerial Behaviour and Control Structure prevalent under varied business environment.
- Skill to evaluate the Segment Business Units.
- Clarity about the reporting requirements of management.

Unit 1 :Nature and scope of management Accountancy : Difference between management accountancy and financial, Difference between management accountancy and cost accountancy; Convention of management accounting; Management accountant's, status and function, Financial statement, profit and loss accounts and balance sheet.

Unit 2 :Ratio Analysis : Objects. Importance and limitation of Ratio Analysis; classification of Ratio-profitability ratio, activity ratio, payable turnover ratio, debtor turnover ratio, solvency ratio, return on capital employed ratio.

Unit 3 :Fund Flow statement : Meaning, importance of Fund Flow Statement; Preparation of Fund Flow Statement; Source of Fund and utilization of Fund; Fund from business operations. Changes in working capital .**Cash Flow statement :** Preparation of Cash Flow statement; Cash from operation; importance of Cash Flow statement; Sources of Cash and application of cash.

Unit 4 :Variance Analysis : Material and Labour; material cost variance; material price variance; material usage variance; material yield variance; labour cost variance; labour rate variance; labour efficiency variance; labour mix variance; labour yield variance, Idle time variance.

Devesh
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Bhuvan

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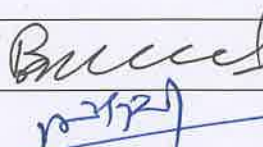
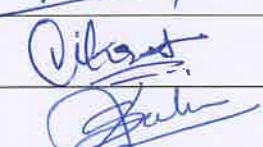
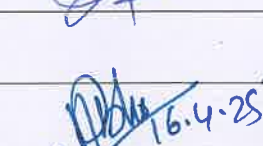
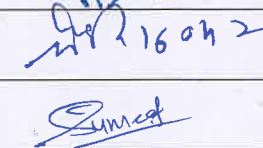
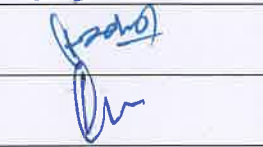
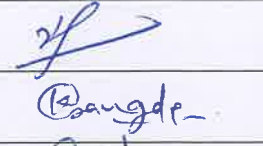
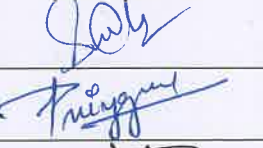
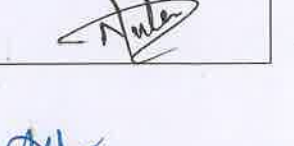


Shubh

Sunil

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Type of question	Unit -I	Unit-II	Unit-III	Unit-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 Semester – III 2025-2026

TITLE OF THE PAPER

ADVANCED COST ACCOUNTING

Paper – III

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

Course Objectives

- To introduce a separate branch of accounting i.e. cost Accounting and its relevance in a business organization.
- To enable the students to understand Managerial behavior, Control structure and Control Process under different circumstances.
- To understand the applicability of certain contemporary techniques of management i.e. Target Costing, Value Chain Analysis, Activity Based Costing etc.
- To familiarize the students about the various measures of segment performance evaluation like Balance Scorecard, Economic Value Order.
- To enable the students to understand objectives of managerial reporting and reporting requirements at different levels of management.

Course Outcomes

- Familiarization with the cost Management Control Systems.
- Ability to understand Managerial Behavior and Control Structure prevalent under varied business environment.
- Familiarization with Contemporary issues in cost management.
- Clarity about the reporting requirements of cost management.

Unit 1: Introduction, Meaning of Cost Accountancy, Objection against Cost Accounting, Limitation of Cost Accounting, types of Costing, Objects and Advantages of Cost Accounting, Material Costs, Bin Card, Control of Issues of Material – LIFO methods, FIFO methods, Average price method, HIFO method, Market Price method, Standard price method. ABC Analysis, Minimum level, Maximum level, Reorder level, Average level, EOQ.

Unit 2: Labour Cost computation and control, Labour cost, Control Over Labour Cost, Job Evaluation, Wages Rules for Costing purpose Idle Time, Casual Labour methods of wages system, Price Rate system, Straight price rate system, Taylor's Differential price Rate Plan. Overhead –Allocation and Apportionment of overhead. Distribution of Expenses in Inter service Department (a) Step Ledger Method (b) Simultaneous Equation Method. Machine Hour Rate. Reconciliation of Cost Profit to Financial Profit. Causes of Difference between Cost profit and Financial profit.

Unit 3: Output Costing, preparation of tender price production Account: Contract Account: Incomplete Contract, Profit on incomplete Contract, Work in Progress Account, Balance Sheet Preparation. Loss on Complete and incomplete Contract, Cost plus Contract.**Process Account:** Normal Wastage, Abnormal Wastage, Abnormal Effectiveness, Joint and By Product inter Process Transfer.

Unit 4: Marginal Cost: Income under Marginal's Costing and Absorption method. Profit Volume Ratio: Profit planning, Decision making- by Marginal Cost method, Selection of Suitable Product Mix, Effect of change in price, diversification of product. Uniform Costing And Estimate Costing: Uniform Costing and inter-firm comparison, Meaning characteristics and scope of Uniform Costing, Objects advantages of Uniform Costing, Inter-firm comparison.

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M.Com Semester – III 2025-2026

TITLE OF THE PAPER

MARKETING MANAGEMENT Paper – IV

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

Course Objectives

- To develop understanding about holistic nature of Marketing.
- To enable the students understand the techniques to scan Marketing Environment.
- To make students understand the different buying behavior of consumers.
- To familiarize the students about the techniques of Market segmentation, Product Pricing, Promotion, Packaging and distribution.
- To familiarize with the importance of social responsiveness in marketing decisions.

Course Outcomes

- Familiarization with Marketing Concepts and Philosophies.
- Ability to understand the changing Marketing Environment.
- Knowledge of different consumer and business buying behaviors.
- Familiarization with product related decisions.

Unit 1: Introduction: Concept, Nature, Scope and Importance of Marketing: Marketing concept and its evolution, marketing mix, Strategy marketing Planning- an overview.

Unit 2: Market Analysis and Selection: Marketing Environment – macro and micro components and their impact on marketing decision: Market Segmentation and Positioning; Buyer behavior; - consumer versus organizational buyers; Consumer decision- making process.

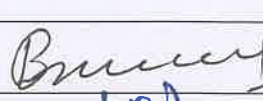

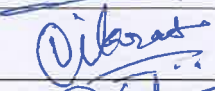


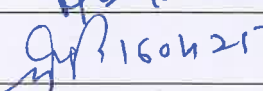

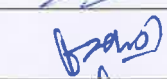
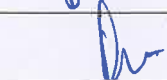
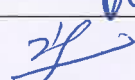


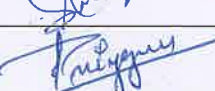
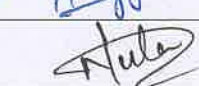
Unit 3: Product Decisions: Concept of Product: Classification of Product; Major Product Decision. Product line and Product mix Branding: Packaging and labeling. Product life cycle strategic implications. New Product development and consumer adoption process.

Unit 4: Pricing Decisions: Factor affecting Price Determination, Pricing Policies and strategies, Discount and rebates. **Issues and Developments in Marketing:** Social ethical and legal aspects of marketing, marketing of services, International Marketing. Green Marketing, Cyber Marketing, Relationship Marketing and other Development in Marketing.

Question Paper Format and Distribution of Marks for PG Semester Examination

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TITLE OF THE PAPER

RESEARCH METHODOLOGY Paper – V

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

Course Objectives

- To introduce the concept of Research and Research Methodology.
- To enable the students to understand the Quantitative and Qualitative Methods for conducting research.
- To make students understand about Tabular and Graphical Description of Data.
- To enable the students to use SPSS for solving the research data.
- To enable the students to understand the Structure and Components of Research Report.
- To enable the students to write the research report using hypothetical data.

Course Outcomes

- Familiarization with Research and research problems.
- Understanding of the Quantitative and Qualitative Methods of research.
- Ability to represent data in tabular as well as graphical manner.
- Skill to write Research paper.

Unit-1: Research Methodology An Introduction- Meaning of research, objective, nature, scope and significance of research, research process, criteria of good research, research approaches, types of research, stages in the development of research (steps of research), methods of research, Scientific Method of research- Meaning and definition of Scientific research, Characteristics of scientific method, basic (elements) or steps in scientific method, limitation of scientific method..

Unit 2:Marketing Research- Meaning, definition objective and importance of marketing research, nature and scope of marketing research, types of marketing research, advantages of marketing research, process and organization of marketing research. Marketing Research Applications- Product research, advertizing research, Sales and market research, International marketing research, marketing research in India.

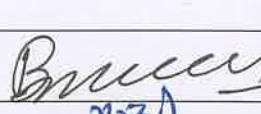
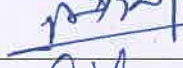
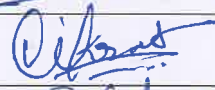
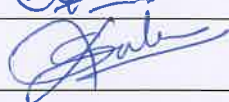
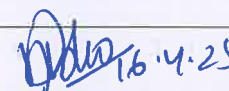
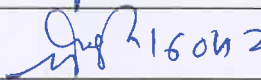

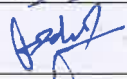
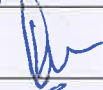




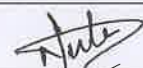
Unit 3:Hypothesis their Nature and Role in Commerce Research- Meaning, definition of Hypothesis, characteristics of hypothesis, formation of hypothesis, function of hypothesis, dimensions of hypothesis, Sources of hypothesis, development of hypothesis, importance of hypothesis in commerce, types of hypothesis, testing of hypothesis, essential elements of a good hypothesis, difficulties in formation of hypothesis. **Deduction and Induction Methods-** Meaning and definition of deduction method, merits and demerits of deduction method, meaning and definition of induction method, merits and demerits of induction method, distinguish between deduction and induction method.

Unit 4: Research Design- Meaning and Definition of Research Design, Characteristics of research design, subject matter of research design, steps of research design, and objectives of research design, types of research design, Exploratory research design, descriptive research design, experimental research design. **Research Problem Selection and Identification-** Meaning and definition of problem, sources of problem, characteristics of problem-of research Identification and interpretation of problem, the situation analysis and determination of field. How to select a problem area, 7(seven)-Guiding Principles in the choice of a topic.

Question Paper Format and Distribution of Marks for PG Semester Examination

Type of question	Unit -I	Unit-II	Unit-III	Unit-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 2025-2026

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10	Miss Nutan Deshmukh	

DEPARTMENT OF COMMERCE
COURSE CURRICULUM & MARKING SCHEME
M.COM IV SEMESTER

(Based on Choice Based Credit System)
SESSION: 2025-2026



ESTD: 1958

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

(Former Name – Govt. Arts & Science College,Durg)

NAAAC Accredited Grade A+ ,Collegewith CPE – Phase III(UGC), STAR COLLEGE (DBT)

Phone: 0788-2212030

Websites – 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 2025-2026

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 2025-2026



**Syllabus and Marking Scheme for FOURTH Semester
Session 2025-2026**

Paper No.	Title of the Paper	MARKS ALLOTTED IN THEORY		MARKS ALLOTTED IN INTERNAL ASSESSMENT		CREDITS
		MAX.	MIN.	MAX.	MIN.	
I	MANAGEMENT CONCEPTS	80	16	20	04	05
II	ACCOUNTING FOR MANAGERIAL DECISIONS	80	16	20	04	05
III	ADVANCED COST ACCOUNTING	80	16	20	04	05
IV	MARKETING MANAGEMENT	80	16	20	04	05
V	RESEARCH METHODOLOGY	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	Unit-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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BOS ACADEMIC YEAR 2025-2026

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3.	Dr.R.P. Agrawal, Kalyan PG College, Bhilai	Bruce
4.	Mr.Anil Ballewar	12/12/21
5.	CA.Vikrant Raghuvanshi	Vikrant
6.	HOD, Dept. of Computer Science	Shah
	DEPARTMENTAL MEMBERS	
1	Dr. S.N.Jha, (Head of department)	Dr. S.N.Jha 16.4.25
2	Dr. H.P.Singh Saluja	Dr. H.P.Singh Saluja 16.4.25
3	Dr. Sumeet Agrawal	Sumeet
4	Dr. Pradeep Jangde	Pradeep
5	Dr. Lalee Sharma	Lalee
6	Dr. Govind Gupta	Govind
7	Dr. Kundan Jangde	Kundan Jangde
8	Mr. Somnath Dansena	Somnath
9	Miss Priya Agrawal	Priya
10	Miss Nutan Deshmukh	Nutan

M.Com Semester – IV 2025-2026

TITLE OF THE PAPER

ORGANIZATIONAL BEHAVIOUR Paper – I

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

Course Objectives

- To enable the students analyze the implementation of different functions of management.
- To develop an understanding regarding the role of leaders in decision making process in an organization.
- To help students get an insight into the behavior of individuals and groups in an organization.
- To apprise the students regarding the impact of important developments on organization behavior.
- To assess the role of emotional intelligence in an organization.

Course Outcomes

- Ability to execute managerial tasks of planning, organizing and controlling.
- Understanding of different styles of leadership and its impact on decision making process.
- In-depth understanding of emotional labour and different types of emotions.
- Ability to analyze challenges and opportunities in the field of organization behavior.

Unit 1: Organizational Behaviour : Organizational Behaviour concept and significant, relationship between management and organization behavior, emergence and ethical perspective ;attitudes perception; learning personality, transactional analysis.

Unit:2: Organization Conflict: Dynamic and management; source, patterns, Levels and types of conflict traditional and modern approaches to conflict, Functional and dysfunctional organization conflict; Resolution of conflict.

Unit: 3:Organization Development: Concept , Need for change , resistance to change , theories of planned change; Organization diagnosis OD intervention. Groups Dynamics and Team Development : Group Dynamics- definition and importance, types of groups, Group formation, group Development, Group composition, Group performance factors; Principal-centered approach to team development.

Unit 4: International and Organization Communication: Concept of two way communication, Communication process, barrier to effective communication; Types of organizational communicational, improving communication, Transactional analysis in communication.

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Question Paper Format and Distribution of Marks for PG Semester Examination

Type of question	Unit -I	Unit-II	Unit-III	Unit-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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7	Dr. Kundan Jangde	
8	Mr. Somnath Dansena	
9	Miss Priya Agrawal	
10	Miss Nutan Deshmukh	

M.Com Semester – IV 2025-2026**TITLE OF THE PAPER****ACCOUNTING FOR MANAGERIAL DECISION Paper – II****M.M.-80 (Minimum Passing Marks-16)****Course Objectives**

- To introduce a separate branch of accounting i.e. Management Accounting and its relevance in a business organization.
- To enable the students to understand Managerial behavior, Control structure and Control Process under different circumstances.
- To understand the applicability of certain contemporary techniques of management i.e. Target Costing, Value Chain Analysis, Activity Based Costing etc.
- To familiarize the students about the various measures of segment performance evaluation like Balance Scorecard, Economic Value Added.
- To enable the students to understand objectives of managerial reporting and reporting requirements at different levels of management.

Course Outcomes

- Familiarization with the Management Control Systems.
- Ability to understand Managerial Behaviour and Control Structure prevalent under varied business environment.
- Familiarization with Contemporary issues in management.
- Clarity about the reporting requirements of management.

Unit1: Decision making: Close the department or product, close the new department or new department or new product; Close the business, for short term; estimating the production and seasonal business, Shut Down factory, optimum product mix, uses of machine in place of labour, makes or buy decision. Marginal Cost : P/V Ratio, Combined P/V Ratio , contribution, breakeven, margin or safety.

Unit:2 Deferential Costing :Uses of deferential costing in managerial decision uses of machine in place of manual work ; profitability of further processing ; return of additional investment .

Unit 3:Budgetary Control: Difference between budget and forecasting ; Types of budget – Fixed budget flexible budget, flexible budget; Sales budget; Production budget; Production budget; Cash budget Material purchase Budget, overhead budget, Difference between budgetary control and standard costing.

Unit 4 :Capital Budgeting : Long term investment decision, payback period; post payback period, net present value ; Rate of Returns ; average rate of return ; Capital Rationing.
Responsibility Accounting: Meaning of responsibility accounting; its characteristics ; importance and limitation; investment centre; profit centre ; controllability, responsibility centre.

Question Paper Format and Distribution of Marks for PG Semester Examination

Type of question	Unit -I	Unit-II	Unit-III	Unit-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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6	Dr. Govind Gupta	Govind
7	Dr. Kundan Jangde	Kundan
8	Mr. Somnath Dansena	Somnath
9	Miss Priya Agrawal	Priya
10	Miss Nutan Deshmukh	Nutan

M.Com Semester – IV 2025-2026

TITLE OF THE PAPER

ADVANCED COST ACCOUNTING Paper – III

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

Course Objectives

- To introduce a separate branch of accounting i.e. cost Accounting and its relevance in a business organization.
- To enable the students to understand Managerial behavior, Control structure and Control Process under different circumstances.
- To understand the applicability of certain contemporary techniques of management i.e. Target Costing, Value Chain Analysis, Activity Based Costing etc.
- To familiarize the students about the various measures of segment performance evaluation like Balance Scorecard, Economic Value Order.
- To enable the students to understand objectives of managerial reporting and reporting requirements at different levels of management.

Course Outcomes

- Familiarization with the cost Management Control Systems.
- Ability to understand Managerial Behavior and Control Structure prevalent under varied business environment.
- Familiarization with Contemporary issues in cost management.
- Clarity about the reporting requirements of cost management

Unit1: Operating Costing : Meaning of Service Costing; Standing charges; operating charges; repair and maintenance; operating cost sheet; difference between absolute and commercial tones km. Transport costing : electricity costing and hotel costing.

Unit2: Marginal Cost analysis for Decision Making: Marginal cost , differential costing, sunk cost; opportunity cost; product Discontinue product and uses its capacity in remaining product, sunk cost; Capturing foreign market. **Standard Costing** : Material and Labour; material cost variance; material price variance; material usage variance ; material mix variance; material yield variance; labour rate variance; labour efficiency variance; labour yield variance, labour mix variance:labour yield variance labour cost variance.

Unit3 :Budgetary Control: Objectives of Budgetary control and accounting of budgetary control ; Types of budget, Fixed budget; flexible; sales budget; sales budget ; material purchase budget; production budget, cash budget, flexible budget, sales budget; material purchase budget; Production budget, cash budget, overhead budget.

Unit4 :Cost Control and cost Reduction: Meaning of cost control; element of cost control, cost control techniques; cost reduction technique, cost reduction programme; advantage of cost reduction; information system and reporting; report to production department, sales department, report to finance division, report on cost, Reporting to management, Importance of reporting.

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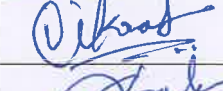



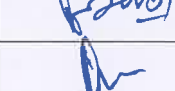
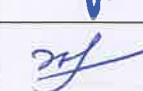
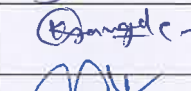
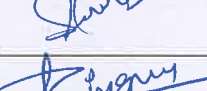

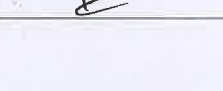

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Question Paper Format and Distribution of Marks for PG Semester Examination

Type of question	Unit -I	Unit-II	Unit-III	Unit-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 Semester – IV 2025-2026**TITLE OF THE PAPER****MARKETING MANAGEMENT Paper – IV****M.M.-80 (Minimum Passing Marks-16)****Course Objectives**

- To develop understanding about holistic nature of Marketing.
- To enable the students understand the techniques to scan Marketing Environment.
- To make students understand the different buying behavior of consumers.
- To familiarize the students about the techniques of Market segmentation, Product Pricing, Promotion, Packaging and distribution.
- To familiarize with the importance of social responsiveness in marketing decisions.

Course Outcomes

- Familiarization with Marketing Concepts and Philosophies.
- Ability to understand the changing Marketing Environment.
- Knowledge of different consumer and business buying behaviors.
- Familiarization with product related decisions.

Unit 1: Distribution channels and physical distribution Decisions: Nature, Functions and type of distribution channels : Distribution channel intermediaries : channel management decision relating and wholesaling.

Unit 2: Promotion Decision: Communication process; Promotion mix advertising, personal selling, sales Promotion, publicity and public relations;

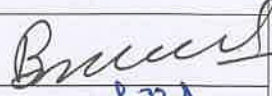






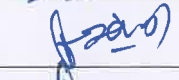


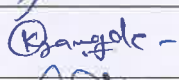

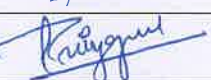
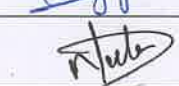
Unit 3: Determining Advertising: Determining Advertising budget copy, designing and its testing media selection; Advertising effectiveness; sales promotion, tools and techniques.

Unit 4: Marketing Research: Meaning and scope of marketing research; marketing research process. Marketing Organization and control, Organization and controlling, marketing operations

Question Paper Format and Distribution of Marks for PG Semester Examination

Type of question	Unit -I	Unit-II	Unit-III	Unit-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 Semester – IV 2025-2026**TITLE OF THE PAPER****RESEARCH METHODOLOGY****Paper – V****M.M.-80 (Minimum Passing Marks-16)****Course Objectives**

- To introduce the concept of Research and Research Methodology.
- To enable the students to understand the Quantitative and Qualitative Methods for conducting research.
- To make students understand about Tabular and Graphical Description of Data.
- To enable the students to use SPSS for solving the research data.
- To enable the students to understand the Structure and Components of Research Report.
- To enable the students to write the research report using hypothetical data.

Course Outcomes

- Familiarization with Research and research problems.
- Understanding of the Quantitative and Qualitative Methods of research.
- Ability to represent data in tabular as well as graphical manner.
- Skill to write Research paper.

Unit 1: Planning and Organizing the Research Report-Collection of data-Meaning and definition of data, Importance of data collection, types of data sources ,features, importance and limitation of data, techniques of data collection-Questionnaire, Interview Schedule.

Unit 2 :Sampling-Meaning, definition of sampling, characteristics of sampling, essential concepts of sampling, planning of sampling, characteristics of a good sampling, types of sampling, merits and demerits of sampling, problem of sampling and their solutions.

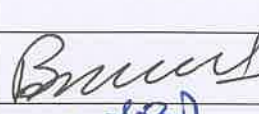
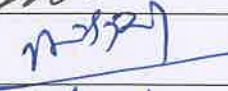





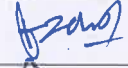


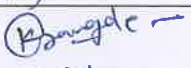

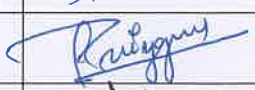
Unit 3: Scaling Techniques- Meaning and need of scaling, some general problem of scaling & characteristics of a good scaling, measurement in social sciences, function of measurement processing the data-Editing, Coding, Tabulation. **Analysis, Interpretation, Presentation-**Meaning, definition of analysis, procedure of analysis, basic of analysis, variables of analysis, major types of analysis, Interpretation and Presentation of data-Meaning, technique of interpretation and presentation, precaution of interpretation and presentation.

Unit 4 :Research Report Writing-Meaning and definition, different steps in writing report, layout of the research report, types of report, general principles of preparation of report, structure of report, language and style of report, publication of report, precaution for writing research reports.

Question Paper Format and Distribution of Marks for PG Semester Examination

Type of question	Unit -I	Unit-II	Unit-III	Unit-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 2025-2026

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 Ballewar	
5.	CA. Vikrant Raghuwanshi	
6.	HOD, Dept. of Computer Science	
	DEPARTMENTAL MEMBERS	
1	Dr. S.N.Jha, (Head of department)	
2	Dr. H.P.Singh Saluja	
3	Dr. Sumeet Agrawal	
4	Dr. Pradeep Jangde	
5	Dr. Lalee Sharma	
6	Dr. Govind Gupta	
7	Dr. Kundan Jangde	
8	Mr. Somnath Dansena	
9	Miss Priya Agrawal	
10	Miss Nutan Deshmukh	