DEPARTMENT OF COMMERCE

COURSE CURRICULUM & MARKING SCHEME

M.Com.

Semester - III

SESSION : 2021-22

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)

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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 2020-2021

The syllabus with the paper combination is as under

SEMESTER-I

PAPER-I : MANAGERIAL ECONOMICS (MCO101)	PAPER-II: STATISTICAL ANALYSIS (MCO102)
PAPER-III: CORPORATE FINANCIAL ACCOUNTING (MCO103)	PAPER-IV:PRINCIPLES AND PRACTICE OF INSURANCE (MCO104)
PAPER-V:BUSINESS ENVIORNMENT (MCO105)	

SEMESTER-II

PAPER-I : MANAGERIAL ECONOMICS (MCO201)	PAPER-II: STATISTICAL ANALYSIS(MCO202)
PAPER-III: CORPORATE FINANCIAL ACCOUNTING (MCO203)	PAPER-IV: PRINCIPLES AND PRACTICE OF INSURANCE(MCO204)
PAPER-V:BUSINESS ENVIORNMENT(MCO205)	

SEMESTER-III

PAPER-I : MANAGEMENT CONCEPT(MCO301)	PAPER-II: ACCOUNTING FOR MANAGERIAL DECISION(MCO302)
PAPER-III:ADVANCED COST ACCOUNTING(MCO303)	PAPER-IV:MARKETING MANAGEMENT(MCO304)
PAPER-V:RESEARCH METHODOLOGY(MCO305)	

SEMESTER-IV

PAPER-I : MANAGEMENT CONCEPT(MCO401)	PAPER-II: ACCOUNTING FOR MANAGERIAL DECISION(MCO402)
PAPER-III:ADVANCED COST ACCOUNTING(MCO403)	PAPER-IV:MARKETING MANAGEMENT(MCO404)
PAPER-V:RESEARCH METHODOLOGY(MCO405)	

*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 2016-17 & 2017-2018.

Name & Signatures	Department Members
Chairperson:Dr.O.P. Gupta	Dr.S.N.Jha
Subject Experts: 1-Dr. S.D.Deshpandey	Dr.H.P.S.Saluja
2-Dr.H.S.Bhatia	Dr.S.R.Thakur
3-Dr. R.D.Diwan	

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)

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Syllabus and Marking Scheme for Third Semester
Session 2020-2021

Paper No.	Title of the Paper	MARKS ALLOTED IN THEORY		MARKS ALLOTED 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	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

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.

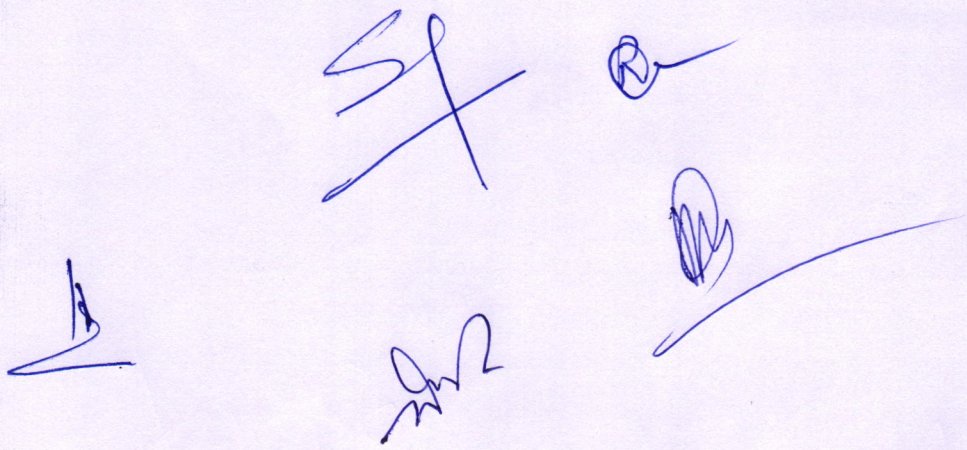
Program Outcomes

- 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 Semester – III 2020-2021

TITLE OF THE PAPER

Paper – I MANAGEMENT CONCEPTS (MCO301)

M.M.-80 (Minimum Pass 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, Mccleand'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).

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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3-Dr. R.D.Diwan	

M.Com Semester – III 2020-2021

TITLE OF THE PAPER

Paper – II ACCOUNTING FOR MANAGERIAL DECISION (MCO302)

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.
- Familiarization with Contemporary issues in management.
- 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 Ration 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 Stantment; Preparation of Fund Flow Statement; Source of Fund and utilization of Fund; Fund from 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; material cost variance; labour rate variance; labour efficiency variance; labour mix variance; labour yield variance, Idle time variance.

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 Semester – III 2020-2021

TITLE OF THE PAPER

Paper – III (ADVANCED COST ACCOUNTING MCO303)

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.
- Skill to evaluate the Segment Business Units.
- 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, Cotrol Over Labour Cost, Job Evalution, Wages Rules for Costing purpose Idle Time, Casual Labour methods of wages system, Price Rate system, Straight price rate system, Taylor`s Deferential price Rate Plan. Overhead – Allocation and Apportionment of overhead. Distribution of Expenses in Interservice Department (a) Step Ledder Method (b) Simulapaneous 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.

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 Semester – III 2020-2021

TITLE OF THE PAPER

Paper – IV MARKETING MANAGEMENT (MCO304)

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

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 Semester – III 2020-2021

TITLE OF THE PAPER

Paper – V RESEARCH METHODOLOGY (MCO305)

M.M.-80 (Minimum Pass 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	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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