DEPARTMENT OF COMMERCE

COURSE CURRICULUM & MARKING SCHEME

M.Com.

Semester - IV

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 FOURTH 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 – IV 2020-2021

TITLE OF THE PAPER

Paper – I ORGANIZATION BEHAVIOUR (MCO401)

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 : 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.

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	

16/12/20

M.Com Semester – IV 2020-2021

TITLE OF THE PAPER

Paper – II ACCOUNTING FOR MANAGERIAL DECISION (MCO402)

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: 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	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

16/12/20

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M.Com Semester – IV 2020-2021

TITLE OF THE PAPER

Paper – III ADVANCED COST ACCOUNTING (MCO403)

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

Unit 2 : Marginal Cost analysis for Decision Making: Marginal cost , differential coasting, 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.

Unit 3 : 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.

Unit 4 : 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.

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 – IV 2020-2021

TITLE OF THE PAPER

Paper – IV MARKETING MANAGEMENT (MCO404)

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: Distribution channel's 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	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 – IV 2020-2021

TITLE OF THE PAPER

Paper – V RESEARCH METHODOLOGY (MCO405)

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: 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.

A brief Creative Research report writing in Commerce and Management-Thurst Area. Finance, HRD, Personnel, Banking.

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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