

GOVT. D.B. GIRLS P.G. (AUTONOMOUS) COLLEGE

RAIPUR, CHHATTISGARH



SYLLABUS

M.Com. I -Semester

Examination: 2018-19

*****Faculty Of Commerce*****

GOVT.D.B.GIRLS P.G. (AUTONOMOUS) COLLEGE , RAIPUR (C.G.)

Faculty of Commerce

M.Com.

2018-19

S.No	Title of the paper	Paper No.	Credits	Theory		Internal Assessment (Average of two)		Seminar (one)		Total
				Max. Marks	Min. Marks	Max.M	Min.M	Max.M	Min.M	
M.Com.-I Semester										
01.	Managerial Economics	I	4	80	16	10	2	10	2	100
02.	Advanced Accounting	II	4	80	16	10	2	10	2	100
03.	Management Accounting	III	4	80	16	10	2	10	2	100
04.	Statistical Analysis	IV	4	80	16	10	2	10	2	100
05.	Corporate Legal Framework	V	4	80	16	10	2	10	2	100
								Total		500

GOVT.D.B.GIRLS P.G. (AUTONOMOUS) COLLEGE , RAIPUR (C.G.)
Faculty of Commerce
M.COM 2018-19

शासकीय दू.ब.महिला स्नातकोत्तर (स्वशासी) महाविद्यालय, रायपुर (छ.ग.)
स्वशासी परीक्षा प्रकोष्ठ

स्नातकोत्तर सेमेस्टर परीक्षा के लिए प्रश्नपत्र का प्रारूप एवं अंक विभाजन

सत्र 2018-19 से स्वशासी स्नातकोत्तर परीक्षाओं के लिए प्रश्नपत्र के प्रारूप में संशोधन किया गया है। संशोधित प्रारूप प्रथम एवं द्वितीय सेमेस्टर के सभी प्रश्नपत्रों के लिए लागू होगा। नए प्रारूप के मुख्य बिन्दु निम्नानुसार हैं-

- I. प्रश्नपत्र पूर्ववत् 80 अंकों का होगा।
- II. प्रत्येक प्रश्नपत्र में इकाईवार प्रश्न पूछे जाएँ
- III. प्रत्येक इकाई से निम्नानुसार प्रश्न होने चाहिए।

खण्ड अ अति लघुउत्तरी प्रश्न (एक या दो वाक्यों में उत्तर) अथवा वैकल्पिक प्रश्न - 04 अंक
 खण्ड ब लघु उत्तरी प्रश्न (200 से 250 शब्दों में उत्तर) - 06 अंक
 खण्ड स दीर्घ उत्तरी प्रश्न (400 से 450 शब्दों में उत्तर) - 10 अंक

	इकाई-I	इकाई-II	इकाई-III	इकाई-IV	योग
अतिलघुउत्तरी अथवा वैकल्पिक (2 प्रश्न) (अधिकतम 2 वाक्य में)	2X2=4 अंक	2X2=4 अंक	2X2=4 अंक	2X2=4 अंक	16
लघुउत्तरी (1 प्रश्न) 200-250 शब्द	1X6=6 अंक	1X6=6 अंक	1X6=6 अंक	1X6=6 अंक	24
दीर्घ उत्तरी (1 प्रश्न) 400-450 शब्द	1X10=10 अंक	1X10=10 अंक	1X10=10 अंक	1X10=10 अंक	40
	कुल अंक				80

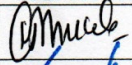
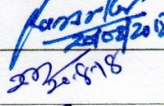
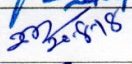

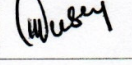
नोट-

1. खण्ड अ के सभी प्रश्न अनिवार्य होंगे।
2. खण्ड ब तथा खण्ड स के प्रत्येक इकाई के 2 प्रश्न होंगे जिनमें से एक को हल करना अनिवार्य है।
3. उपरोक्तानुसार प्रत्येक इकाई से 2 अनिवार्य अति लघुउत्तरी प्रश्न अथवा वैकल्पिक प्रश्न (2+2=4 अंक) खण्ड ब से लघुउत्तरी प्रश्न (6 अंक) खण्ड स से दीर्घ उत्तरी प्रश्न (10 अंक) के पूछे जाएंगे। इस तरह प्रत्येक इकाई से 20 अंक तथा पाठ्यक्रम की चार इकाईयों से कुल 80 अंक के प्रश्न होंगे।
4. अंग्रेजी साहित्य के कुछ प्रश्नपत्रों में साहित्यिक पाठ (Literary texts) सम्मिलित हैं। इन प्रश्नपत्रों में लघुउत्तरी प्रश्न के रूप में 04 अंकों का एक व्याख्यापरक प्रश्न (annotation) प्रत्येक इकाई से पूछा जाएगा। जिन प्रश्नपत्रों में साहित्यिक रचनाओं का पाठ शामिल नहीं है, उनके लिये प्रश्नपत्र प्रारूप तथा अंक विभाजन यथावत रहेगा।
5. आंतरिक मूल्यांकन परीक्षा यथावत निम्नानुसार होगी।
 - i. प्रत्येक प्रश्न में आंतरिक जाँच परीक्षा - 10 अंक
 - ii. प्रत्येक प्रश्न पत्र का सेमीनार - 10 अंक
 - iii. किसी एक प्रश्न पत्र में आंतरिक जाँच परीक्षा + सेमीनार तथा शेष प्रश्नपत्रों में आंतरिक जाँच परीक्षा+ सत्रीय कार्य के लिये परीक्षार्थी के प्राप्तांकों के औसत की गणना कर उसे मान्य किया जाएगा।


 CONTROLLER
 Examinations Cell
 Govt. D.B. Girls PG College
 Raipur (C.G.)

M.Com.

BOARD OF STUDIES
(2018-19)

S.NO	NAME	INSTITUTION	IN THE CAPACITY OF	SIGNATURE
1.	Dr. Gyanendra Shukla H.O.D	Govt. D.B.Girls PG (Autonomous) College,Raipur (C.G.)	Chairman	
2.	Dr. O.P Chandrakar Principal	Govt. P.G College, Kurud, Dhamtari(Chhattisgarh)	Subject Expert (V.C Nominee)	
3.	Dr.Sudhir Kumar Sharma Professor	Govt.P.G.Arts and Commerce College Bilaspur.(C.G)	Subject Expert (Principal Nominee)	
4.	Mrs. Ritu Marwah Asstt. Professor	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Member of the Department	
5.	Ms. Neha Dubey	Govt. D.B.Girls PG (Autonomous) College,Raipur (C.G.)	Ex- Student	

Govt.D.B. Girls P.G. Autonomous College, Raipur (C.G.)

Department of Commerce
Under Commerce Board of Studies
M.Com. (I- Semester)
(Compulsory) Paper-I
MANAGERIAL ECONOMICS

Max.M. 80

Min.M. 16

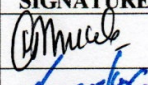
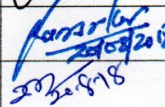
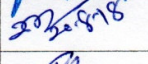
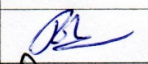
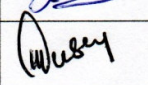
OBJECTIVE:

This course develops managerial, perspective to economic fundamentals as aids to decision making under given environmental constraints.

COURSE INPUTS:

- UNIT-1 Nature and Scope of Managerial, Economics: Objective of a firm; Economics theory and managerial theory; Managerial economist's role and responsibilities.
Fundamental economic concepts-incremental principle, opportunity cost principle, discounting principle. equi-marginal principle.
- UNIT-2 Demand Analysis: Individual and Market demand functions Law of demand; determinants of demand; Elasticity of demand-its meaning and importance, Price elasticity; income elasticity and cross elasticity; Using elasticity in managerial decisions.
- UNIT-3 Theory of consumer Choice: Cardinal utility approach, indifference approach, revealed preference and theory of consumer choice under risk; Demand estimation for major consumer durable and non-durable products; Demand forecasting technique.
- UNIT-4 Production Theory: Production function-production with one and two variable inputs, Stages of production; Economics of scale; Estimation of production function.

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Govt.D.B. Girls P.G. Autonomous College, Raipur (C.G.)

Department of Commerce
Under Commerce Board of Studies

M.Com. (I- Semester)
(Compulsory) Paper-II

ADVANCED ACCOUNTING

Max.M. 80

Min.M. 16

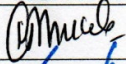

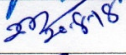

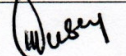
OBJECTIVE:

The objective of this course is to expose students to accounting issues and practices such as maintenance of company accounts and handling' accounting adjustments.

COURSE INPTS:

- UNIT-1 Accounting for issue, Forfeited and redemption of shares.
- UNIT-2 Accounting for issue and redemption of debentures. Final accounts and financial statements of companies.
- UNIT-3 Accounting issues relative to amalgamation and reconstruction of companies.
- UNIT-4 Accounting for holding and subsidiary companies. Accounts relating to Liquidation of Companies.

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3.	Dr.Sudhir Kumar Sharma Professor	Govt.P.G.Arts and Commerce College Bilaspur.(C.G)	Subject Expert (Principal Nominee)	 22/08/18
4.	Mrs. Ritu Marwah Asstt. Professor	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Member of the Department	
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Govt.D.B. Girls P.G. Autonomous College, Raipur (C.G.)

Department of Commerce Under Commerce Board of Studies M.Com. (I- Semester) (Compulsory) PAPER -III MANAGEMENT ACCOUNTING

Max.M. 80

Min.M. 16

OBJECTIVE :

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

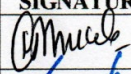
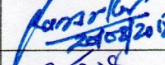
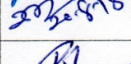
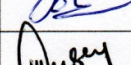
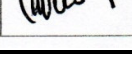
COURSE INPUTS -

- UNIT 1 Introduction of Accounting: Management accounting as a area accounting; Objectives, nature and scope of management accounting, techniques of management accounting, difference between financial accounting, cost accounting and management accounting, Management accounting and managerial decisions; Management accountant's position, role and responsibilities.
- UNIT-2 Accounting Plan and Responsibility Centres: Meaning and significance of responsibility accounting; Responsibility centres-cost centre, profit centre and investment centre, Problems in transfer pricing, Objectives and determinates of responsibility centres.
- UNIT-3 Budgeting: Definition of Budget; Essentials of budgeting; Types of budgets functional, master etc. Fixed and flexible budget, Budgetary control, Zero-base budgeting; Performance budgeting. Marginal Costing: Concept of marginal cost; Marginal costing and absorption, costing, Marginal costing versus direct, costing; Cost-volume-profit analysis.
- UNIT-4 Standard Costing and Variance Analysis; Standard costing as a control technique; Setting of standards and their revision; Variance analysis-meaning and importance; Kinds of variances and their uses-material, labour and overhead variances; Disposal: of variances; Relevance of variance analysis to budgeting and standard costing.

BOARD OF STUDIES

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(2018-19)

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Govt.D.B. Girls P.G. Autonomous College, Raipur (C.G.)

Department of Commerce
Under Commerce Board of Studies

M.Com. (I- Semester)

(Compulsory) Paper - IV

STATISTICAL ANALYSIS

Max.M. 80

Min.M. 16

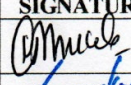
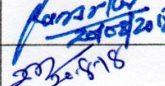
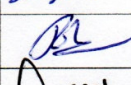
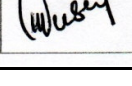

OBJECTIVE

The Objective of this course is to help student learn the application of statistical tools and Techniques for decision making.

COURSES INPUTS

- UNIT-1 Statistics - Definitions, Characteristics, Scope and Nature, Functions, limitations, Distrust and misuse importance & Statistical Investigations., Classification & Tabulation, Dispersion, Co-efficient of variance and skewness,
- UNIT-2 Data Sources: Primary and Secondary, Primary data collection techniques, Schedule, Questionnaire and interview & Sources' of Secondary data.
correlation - Karl-Pearsons and spearman's ranking method and Regression analysis, two variables case.
- UNIT-3 Probability Theory: Probability classical, relative and subjective probability, Addition and multiplication probability models - Conditional probability and Baye's Theorem.
- UNIT-4 Probability Distributions - Binomial, Poisson and Normal Distributions, Their characteristic sand applications.

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Department of Commerce
Under Commerce Board of Studies

M.Com. I- Semester

(Compulsory) Paper - V

CORPORATE LEGAL FRAMEWORK

Max.M. 80

Min.M. 16

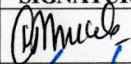
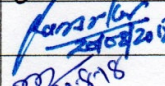
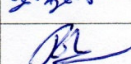
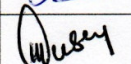
OBJECTIVE

The Objective of this course is provide knowledge of relevant provisions of various laws influencing business operations.

COURSES INPUTS

- UNIT-1 The Companies Act, 1956 (Relevant Provisions) : Definition, types of companies Memorandum of association; Articles of association; Prospectus;
- UNIT-2 Share capital and membership. Meetings and resolutions - Company management; Managerial remuneration; Winding up and dissolution of companies.
- UNIT-3 The Negotiable Instruments Act, 1881 - Definition, types of negotiable instruments; Negotiation; Holder and holder in due course; payment in due course;
- UNIT-4 Endorsement and crossing of cheque; Presentation of negotiable instruments.
Legal Environment for Security Markets: SEBI Act 1992-organisation and objectives of SEBI.

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