

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

RAIPUR, CHHATTISGARH



SYLLABUS

M.Com. III-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

| <u>S.No</u> | <u>Title of the paper</u> | <u>Paper No.</u> | <u>Credits</u> | <u>Theory</u> | | <u>Internal Assessment (Average of two)</u> | | <u>Seminar (one)</u> | | <u>Total</u> |
|-------------|-----------------------------|------------------|----------------|-------------------|-------------------|---|--------------|----------------------|--------------|--------------|
| | | | | <u>Max. Marks</u> | <u>Min. Marks</u> | <u>Max.M</u> | <u>Min.M</u> | <u>Max.M</u> | <u>Min.M</u> | |
| | | | | | | | | | | |
| | | | | | | | | Total | | 500 |
| | M.Com.-III Semester | | | | | | | | | |
| 01. | Management Concept | I | 4 | 80 | 16 | 10 | 2 | 10 | 2 | 100 |
| 02. | Organisational Behaviour | II | 4 | 80 | 16 | 10 | 2 | 10 | 2 | 100 |
| 03. | Advance Cost Accounting | III | 4 | 80 | 16 | 10 | 2 | 10 | 2 | 100 |
| 04. | Income Tax Law and Accounts | IV | 4 | 80 | 16 | 10 | 2 | 10 | 2 | 100 |
| 05. | Tax Planning and Management | 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।

2/11
CONTROLLER
Examination Cell
Govt. D.B. Girls P.G. College
RAIPUR (C.G.)

M.Com.

BOARD OF STUDIES
(2018-19)

| S.NO | NAME | INSTITUTION | IN THE CAPACITY OF | SIGNATURE |
|------|--------------------------------------|---|---------------------------------------|-----------|
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| 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. III- Semester (Compulsory) Paper - I MANAGEMENT CONCEPT

Max.M. 80

Min.M. 16

OBJECTIVE -

The Objective of this course is to help student understand and conceptual framework of management and organizational behaviour.

COURSE INPUTS

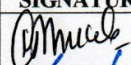
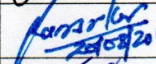
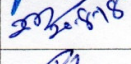
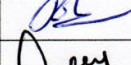
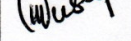
Unit – I Schools of Management Thought : Scientific, process, human behaviour and social system school; Decision theory school; Quantitative and system school; Contingency theory of management; Functions of a manager. **Staffing; Directions** - nature, process, and techniques.

Unit – II Managerial Functions : Planning - concept, significance, types; Organizing - concept, principles of authority, theories, types of organizations, authority, responsibility, power, delegation, decentralization; **Coordinating; Control** - nature, process, and techniques.

Unit – III 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, VictorVroom’s expectancy theory, Stacy Adams equity theory.

Unit –IV Group Dynamics and Team Development : Group dynamics -Definition and importance, types of groups, group formation, group development, group composition, group performance factors; Principle- centred approach to team development.

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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. III- Semester
(Compulsory) Paper - II

ORGANIZATIONAL BEHAVIOUR

Max.M. 80

Min.M. 16

OBJECTIVE -

The Objective of this course is to help student understand and conceptual framework of management and organizational behaviour.

COURSES INPUT

Unit – I Organizational Behaviour : concept and significance ; Relationship between management and organizational behaviour; Emergence and ethical perspective; Attitudes; Perception; Learning; Personality; Transactional analysis.

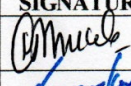
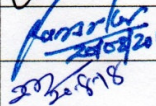
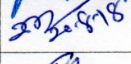

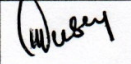
Unit – II Leadership : Concept; Leadership styles; Theories - trait theory, behavioural theory, Fielder's contingency theory; Harsey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership.

Organizational Conflict :Dynamics and management; Sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict; Functional and dysfunctional organizational conflicts; Resolution of conflict.

Unit –III Interpersonal and Organizational Communication: Concept of two-way communication; Communication process; Barriers to effective communication;
Types of organizational communication ; Improving communication; Transactional analysis in communication.

Unit – IV Organizational Development : Concept; Need for change, resistance to change; Theories of planned change; Organizational diagnosis; Organizational Development intervention.

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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. III- Semester
(Compulsory) Paper - III

ADVANCED COST ACCOUNTING

Max.M. 80

Min.M. 16

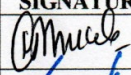
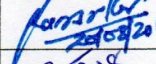
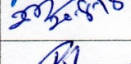
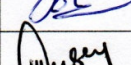
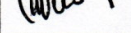
OBJECTIVE -

This course exposes the students to the basic concepts and the tools used in cost accounting.

COURSE INPUTS

- Unit – I** Introduction – Cost Analysis, concepts and classification, Materials control– Techniques of Materials control.
Labour cost – Computation and control, Overheads – Accounting and Control.
- Unit – II** Job, Batch, Contract Costing and operating costing.
- Unit – III** Process Costing, Joint products & By – products costing. Uniform costing and Estimate costing.
- Unit – IV** Budgetary control – Importance of budgets in accounting. Nature of budgetary control, Organization for budgetary control preparation of fixed and variable budgets. Cash Budget, Production and sales Budget.

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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. III- Semester

(Compulsory) Paper - IV

INCOME TAX LAW AND ACCOUNTS

Max.M. 80

Min.M. 16

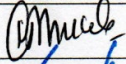
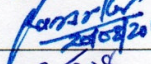

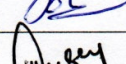
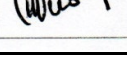
OBJECTIVE –

The objective of this course is to help student understand and conceptual framework of Income tax.

COURSE INPUTS

- Unit – I** **Law relating to Income tax** :Brief study of the main provisions of the Indian Income Tax Act. Important definitions. Income exempted from tax, Residence and Tax liability.
- Unit – II** **Calculation of taxable income under the head** : Salary and House property.
- Unit – III** **Depreciation and Development allowance, Calculation of taxable Income under the head** : Business and Profession, capital gains, income from other sources.
- Unit – IV** Set off and carry forward of losses, Deduction from gross total Income Calculation of taxable Income and tax of an individual, and Hindu undivided Families.
Appeals & Revisions Reference of High Court and Supreme court, offences & penalties, Income tax authorities.

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Department of Commerce
Under Commerce Board of Studies
M.Com. III- Semester
(Compulsory) Paper - V

TAX PLANNING AND MANAGEMENT

Max.M. 80

Min.M. 16

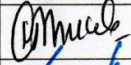
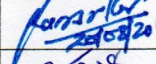
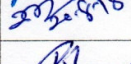
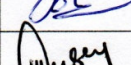
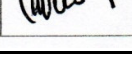
OBJECTIVE –

This course aims at making students conversant with the concept of corporate tax planning and Indian tax laws, as also their implications for corporate management.

COURSE INPUTS

- Unit – I** Calculation of taxable Income and tax of Firm and Companies.
- Unit – II** Return of Income, Provisional Regular, Expert and emergency assessment, Re-opening of assessment.
- Unit – III** Concept of tax Planning ; Tax avoidance and tax evasions ; Tax planning with reference of location, nature and form of organization of new business.
Tax planning to capital structure, decision dividend policy ; Inter corporate dividends and bonus shares.
- Unit – IV** Preparation of income tax returns, Computation of Income tax, Tax deduction at source; Advance payment of tax.

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