

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

RAIPUR, CHHATTISGARH



SYLLABUS

M.Com. II-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 Assesment (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>	
	M.Com.-II Semester									
01.	Business Economics	I	4	80	16	10	2	10	2	100
02.	Specialized Accounting	II	4	80	16	10	2	10	2	100
03.	Accounting for Managerial decision	III	4	80	16	10	2	10	2	100
04.	Advanced Statistics	IV	4	80	16	10	2	10	2	100
05.	Business Laws	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
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. II- Semester (Compulsory) PAPER – I BUSINESS ECONOMICS

Max.M. 80

Min.M. 16

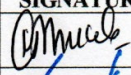
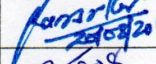
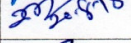

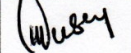
OBJECTIVE -

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

COURSES INPUTS

- UNIT-I** **Cost Theory and Estimation**, economic value analysis, Short and long run cost Functions- their nature, shape and inter-relationship; Law of variable proportions;- Law of returns to scale.
- UNIT-II** **Price Determination under Different Market Conditions**: Characteristics of different market structures; Price determination and firm's equilibrium in short-run and long-run under perfect competition, monopolistic competition, oligopoly and monopoly,
- UNIT-III** **Pricing Practices**: Methods of price determination in practice, pricing of multiple products; price discrimination; International price discrimination and dumping; Transfer pricing.
- UNIT-IV** **Business Cycles**: Nature and phases of la business .cycle; Theories of business cycles psychological, profit, monetary, innovation, cobweb, Samuelson and Hicks theories.
Inflation: Definition, Characteristics and types; Inflation in terms of demand- pull and cost-push factors; Effects of inflation.

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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. II- Semester
(Compulsory) PAPER - II
SPECIALISED ACCOUNTING

Max.M. 80

Min.M. 16

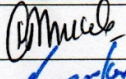
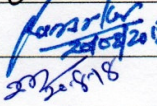


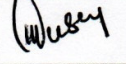
OBJECTIVE.

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

COURSES INPUTS

- UNIT-1 Accounts of General Insurance Companies.
- UNIT-2 Accounts of Banking Companies.
- UNIT-3 Accounts of Public Utility concerns: Double Accounts System.
- UNIT-4 Royalty accounts. Investment accounts.

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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. II- Semester
(Compulsory) PAPER- III

ACCOUNTING FOR MANAGERIAL DECISIONS

Max.M. 80

Min.M. 16

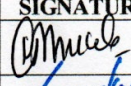
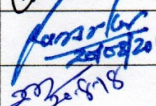
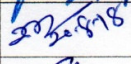

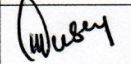
OBJECTIVE

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

COURSE INPUTS

- UNIT1 Break-even-analysis; Assumptions and practical applications of break- even-analysis; Decisions regarding sales-mix, make or buy decisions and discontinuation of a product line etc.
- UNIT-2 Analyzing financial Statements: Method, objects and ratio analysis. Cash flow analysis and Fund flow analysis.
- UNIT-3 Contemporary Issues in Management Accounting: Value chain analysis; Activity bases costing, Quality costing, Target and life cycle costing.
- UNIT-4 Reporting to Management : Objectives of reporting, reporting needs at different managerial levels; Types of ,reports,“ modes of reporting; reporting at different levels of management.

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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. II- Semester (Compulsory) Paper – IV ADVANCED STATISTICS

Max.M. 80

Min.M. 16

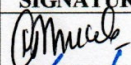
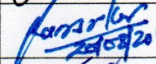
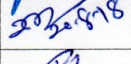
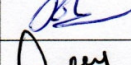
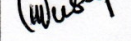
OBJECTIVE

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

COURSE INPUTS

- UNIT-1 Statistical Decision Theory: Decision environment, Expected profit under uncertainty and assigning probabilities and utility theory. Interpolation and Extrapolation - Parabolic Binomial, Newton and long rages method.
- UNIT-2 Statistical Estimations and Test theory : Point and interval estimation of population mean, proportion and variance Statistical Testing - Hypothesis and Errors, Sample size – Large and Small Sampling test Z tests, T Tests & F Tests.
- UNIT-3 Association of Attributes : Two Attributes, consistency of data, measurement of Association of Attributes - Percentage method, Co-efficient of Association, Comparison of Actual and (you le method) Expected frequency's & illusory Association.
- UNIT-4 Statistical Quality Control: Causes of Variations in quality characteristics, Quality Control charts-purpose and logic, Process under control and out of control, warning limits, control charts for attributes-fraction defectives and number of defects, Acceptance sampling.

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

Max.M. 80

Min.M. 16

OBJECTIVE

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

COURSE INPUTS

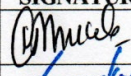
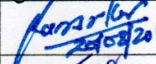


UNIT-I SEBI Act-1992: Organization and objectives of SEBI, Functions and Role of SEB Rights and Power of SEBI. FEMA Act 1999: Objectives; Regulation and Management of FEMA, Penalties Appeal.

UNIT-II Competition Act 2002: Introduction, features, objects; Prohibition of certain agreements, Abuse of Dominant position and Regulation of combinations; Competition commission of India- duties, powers and functions, Competition Appellate Tribunal.

UNIT-III Consumer Protection Act 1986: Needs of Act, Rights of consumers, Objectives of Act. Grievance redressal Machinery, District Forum, State Commission, National Commission.

UNIT-IV W.T.O.: Brief History of WTO, Objectives and Functions, Organisation, W.T.O. and India, Regional groupings, anti-dumping duties and other NTBs, Doha declaration, Dispute settlement system, TRIP, TRIMS and GATS.

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