Atal Bihari Vajpayee Vishwavidyalaya, Bilaspur (C.G.)

Scheme and Syllabus

of

M.Com

Program Code: MCOMP129

Annual system for affiliated college
(As per LOCF and credit system)

w.e.f. 2023-2024

(As approved by AC and EC meetings held on 16.08.2023 and 18.04.2023 respectively)

Join our WhatsApp Channel for FREE Question Papers, Syllabus & Exam Updates
More papers: cguniversities.com | Tap here to join
JOIN NOW >

Scheme of M.Com Private
Program Code: MComP129

Year	Course Code	Subject Name	Credit			Total Credit	Marks	
			L	T	P		Max	Min
First	MCOMP101	Management Concepts and Organisational Behaviour	3	1	-	4	100	36
	MCOMP102	Managerial Economics	3	1	-	4	100	36
	MCOMP103	Statistical Analysis	3	1	-	4	100	36
	MCOMP104	Corporate Financial Accounting	3	1	-	4	100	36
	MCOMP105	Financial Management	3	1	-	4	100	36
	Subtotal		15	5	-	20		

Note: *Students have to opt for one group in the second year.*

Join our WhatsApp Channel for FREE Question Papers, Syllabus & Exam Updates
More papers: cguniversities.com | Tap here to join
JOIN NOW >

Part A: Introduction		
Program: M.COM	Class: **Year I**	w.e.f.AcademicSession:**2023-24**
Course Code	**MCOMP101**	
Course Title	**MANAGEMENT CONCEPTS AND ORGANIZATIONAL BEHAVIOR**	
Course Type	**THEORY**	
Course Learning. Outcomes(CLO)	At the end of this course, the student will be able to : • Explain the Importance and Role of Management in Organizations. • Evaluate the different aspects related to Decision Making and Controlling Process • Describe the different theories related to Individual behavior in the Organization. • Analyze Group Behavioral Influence in the Organization. • Evaluate the process and climate effects on organizational behavior	
Credit Value	4	
Total Marks	**Max- 100**	**Min- 36**

Part B: Content of the Course

Total Lectures:40/ Total hours:40

Unit-I

Schools of Management thought: Scientific, process, human behavior and social system school; Decision Theory School, Quantitative and system school; Contingency theory of management Function of a manager.

Managerial Functions: Planning-concept, significance, types; Organizing- concept, Principles, theories, types of organizations, authority, and responsibility. power delegation, decentralization, Staffing: directing: coordinating; Control- nature, process, and techniques,

Unit-II

Organizational Behaviour: Organisational behavior- concept and significance, Relationship between management and organizational behavior; Emergence and ethical perspective; Attitudes; perception; Learning: personality; Transactional analysis.

Unit-III

Motivation: Process of motivation; theories of motivation- need hierarchy theory, X and theory Y, two factor Theory, Alderfer,s ERG theory, Mc Cleland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity Theory.

Group Dynamics and Team Development: Group dynamics-definition and importance, types of groups, group formation, group development group composition, group performance factor, Principal centred approach to team development.

Unit-IV

Leadership: Concept: Leadership styles Theories- trait theory, beanchared Theory, Fielder,s contingency theory, Harsey and Blanchared,s situational theory, Managerial grid; Likerts four systems of leadership.

Organisational Conflict Dynamics and management: Sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict, Functional and dysfunctional and dysfunctional organisational conflicts, solution of Conflict.

Unit-V

Join our WhatsApp Channel for FREE Question Papers, Syllabus & Exam Updates
More papers: cguniversities.com | Tap here to join
JOIN NOW >

Interpersonal and Organisational communication: Concept of two-way communication, communication. **Organisational Development**: Concept. Need for change, resistance to change; Theories of planned change, Organisational diagnosis, OD intervention.
Part C-Learning Resources
Text Books/ Reference Books : • Stephen P. Robbins, Organizational Behavior, Pearson Education, 15/e, 2013 • Subbarao, P, Management and Organizational Behavior, Himalaya Pushing House, 2010 • Murugesan, Principles of Management, Laxmi Publications, 1/e, 2017 • S.S.Khanka, Organisational Behaviour, S.Chand, 4/e, 2006 • Keith Davis, Human Behaviour at |Work, Tata McGraw Hill, 2009

S.N.	Name	Post	Signature
1.	Dr. Sudhir Sharma	Chairman	
2.	Prof. Rajkumar Acharya	Subject Expert	
3.	Dr. K.K. Agrawal	Subject Expert	
4.	Shri Tikaram Kashyap	Member	
5.	Shri K.S. Pusham	Member	
6.	Shri JeevanPrabhakar	Member	
7.	Dr. PoojaPanday	Member	
8.	Dr. Sharad Kumar Dewangan	Member	

Join our WhatsApp Channel for FREE Question Papers, Syllabus & Exam Updates
More papers: cguniversities.com | Tap here to join
JOIN NOW >

Part A: Introduction		
Program: M.COM	Class: **Year I**	w.e.f.AcademicSession:**2023-24**
Course Code	**MCOMP102**	
Course Title	**MANAGERIAL ECONOMICS**	
Course Type	**THEORY**	
Course Learning. Outcomes(CLO)	At the end of this course, the student will be able to : • Apply the knowledge of the mechanics of supply and demand to explain working of markets • Describe how changes in demand and supply affect markets • Understand the choices made by a rational consumer • Explain relationships between production and costs • Understand the role of Managerial Economics in Decision Making	
Credit Value	4	
Total Marks	**Max- 100**	**Min- 36**

Part B: Content of the Course

Total Lectures:40/ Total hours:40

Unit-I

Natural and Scope of Managerial Economics: objective of a firm.; Economic Theory and Managerial theory, Managerial economists role and responsibilities, Fundamental economic concepts in cemented principle, opportunity cost principle, discounting principle, equal-marginal principle.

Unit-II

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.

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 techniques

Unit-III

Production Theory: Production function-production with one and two variable inputs, Stages of production, Economies of scale, estimation of production function, Cost theory and estimation, Economic value analysis, Short and long So run cost functions-their nature, shape and inter relationship, Law of variable proportions, Law of returns to scale.

Unit-IV

Price Determination under Different Market Competition Structure: Characteristics of different market Structures, Price determination and forms equilibrium in short- run and long-run under perfect competition, monopolistic competition, and oligopoly add monopoly

Pricing practices: Methods of price determination in practice; Pricing of multiple products; Price discrimination, International price discrimination and dumping, Transfer pricing

Unit-V

Business Cycles: Nature and phases of a 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 cast push factors; Effects of inflation.

Part C-Learning Resources

Text Books/ Reference Books :

- Dominick Salvatore (2009). Principles of Microeconomics (5th Edition). Oxford University

Join our WhatsApp Channel for FREE Question Papers, Syllabus & Exam Updates
More papers: cguniversities.com | Tap here to join
JOIN NOW >

Press
- Pindyck, Rubinfeld and Mehta (2009). Micro Economics (7th Edition). Pearson.
- Lipsey and Chrystal (2008). Economics. (11th Edition). Oxford University Press Define key characteristics and consequences of different forms of markets
- Dr. H L Ahuja (2013). Business Economics (11th Edition), S Chand Higher Academics
- Dr. S K Singh (2016) Business Economics (Third & Revised Edition), SahityaBhawan Publications

S.N.	Name	Post	Signature
1.	Dr. Sudhir Sharma	Chairman	
2.	Prof. Rajkumar Acharya	Subject Expert	
3.	Dr. K.K. Agrawal	Subject Expert	
4.	Shri Tikaram Kashyap	Member	
5.	Shri K.S. Pusham	Member	
6.	Shri JeevanPrabhakar	Member	
7.	Dr. PoojaPanday	Member	
8.	Dr. Sharad Kumar Dewangan	Member	

Join our WhatsApp Channel for FREE Question Papers, Syllabus & Exam Updates
More papers: cguniversities.com | Tap here to join
JOIN NOW >

Part A: Introduction		
Program: M.COM	Class: **Year I**	w.e.f.AcademicSession:**2023-24**
Course Code	**MCOMP103**	
Course Title	**STATISTICAL ANALYSIS**	
Course Type	**THEORY**	
Course Learning. Outcomes(CLO)	At the end of this course, the student will be able to : • Utilize regression analysis to construct a predictive mode • Design and analysis experiments using a variety of techniques • Use various test statistics to access the significance of a model • Slove applied problems in differential and integral probability • Utilize inferential Statistics	
Credit Value	4	
Total Marks	**Max- 100**	**Min- 36**

Part B: Content of the Course

Total Lectures:40/ Total hours:40

Unit-I

Univariate Analysis: An overview of central tendency, dispersion, and skewness.

Probability Theory: Probability-classical, relative and subjective probability, Addition and multiplication probability models, conditional probability and Baye'stheorm

Probability Distributions: Binomial, Poisson and Normal distributions; Their characteristics and applications. **Statistical Decision Theory:** Decision environment: Expected profit under uncertainty and assigning probabilities; Utility theory.

Unit-II

Sampling and Data collection: Sampling and sampling probability and non-probability methods; sampling and non-sampling errors; Law of Large Number and Central Limit theorem, Sampling Distributions and their characteristics.

Data Sources: Primary and secondary: Primary data collection techniques schedule, questionnaire, and interview

Unit-III

Interpolation & Extrapolation

Association of attributes (Only two attributes)

Correlation and Regression Analysis- Two variable case

Unit-IV

Index Numbers: Meaning and types, Weighted aggregative indices Laspeyre's and Paasch's indices, Lasspeyre's and Passsch's indices compared; indices of weighted average of (price-quantity) relatives; Tests of adequacy; special, problems, sifting the base. Splicing overlapping index series; uses and problems.

Unit-V

Statistical Quality Control: Causes of Variations inequality characteristics; quality control charts, purpose and logic, construction control chart, computing the control limits (X and R Charts); Process under control and out of control, Warning limits, Control charts for attributes, fraction defectives and number of defects, Acceptance sampling.

Part C-Learning Resources

Text Books/ Reference Books :

- Alan Bryman (2018): Social Research Methods, London: OUP
- Research Methodology: Methods and Techniques- By C R Kothari
- Business Statistics By- JK Sharma

Join our WhatsApp Channel for FREE Question Papers, Syllabus & Exam Updates
More papers: cguniversities.com | Tap here to join
JOIN NOW >

S.N.	Name	Post	Signature
1.	Dr. Sudhir Sharma	Chairman	
2.	Prof. Rajkumar Acharya	Subject Expert	
3.	Dr. K.K. Agrawal	Subject Expert	
4.	Shri Tikaram Kashyap	Member	
5.	Shri K.S. Pusham	Member	
6.	Shri JeevanPrabhakar	Member	
7.	Dr. PoojaPanday	Member	
8.	Dr. Sharad Kumar Dewangan	Member	

Join our WhatsApp Channel for FREE Question Papers, Syllabus & Exam Updates
More papers: cguniversities.com | Tap here to join
JOIN NOW >

Part A: Introduction		
Program: M.COM	Class: **Year I**	w.e.f.AcademicSession:**2023-24**
Course Code	**MCOMP104**	
Course Title	**CORPORATE FINANCIAL ACCOUNTING**	
Course Type	**THEORY**	
Course Learning. Outcomes(CLO)	At the end of this course, the student will be able to : • Acquire the basic concept of accounting terms • Exemplify preparing and analyzing the financial statements • Learn various techniques for preparing the financial statements • Learn to account for amalgamation and reconstruction of a company • To calculate the valuation of Goodwill and shares	
Credit Value	4	
Total Marks	**Max- 100**	**Min- 36**

Part B: Content of the Course

Total Lectures:40/ Total hours:40

Unit-I: . Accounting for issue and redemption of shares and debentures.
Unit-II: Final accounts and financial statements of companies, Valuation of goodwill and shares.
Unit-III: Accounting issues relative to amalgamation, absorption, and reconstruction companies
Unit-IV: Accounting for holding and subsidiary companies.
Unit-V: Accounting relating to the liquidation of companies, Royalty accounts, Voyage accounts and investment accounts

Part C-Learning Resources

Text Books/ Reference Books :

- J.R Monga, Fundametal of Corporate Accounting, Mayur paper Bacjk , New Delhi
- M.C Shukla, T.S. Grewal and S.C Gupta, Advanced Accounts, Vol-II. Chand & Co. New Delhi
- S,N.Maheshwari Corporate Accounting , VikasPublicating House , New Delhi
- V. K Goel and RuchiGoyal, Corporate Accounting PHI Learning
- Jain, S.P and K.L Narang Corporate Accounting, Kalyani Publisher, New Delhi

S.N.	Name	Post	Signature
1.	Dr. Sudhir Sharma	Chairman	
2.	Prof. Rajkumar Acharya	Subject Expert	
3.	Dr. K.K. Agrawal	Subject Expert	

Join our WhatsApp Channel for FREE Question Papers, Syllabus & Exam Updates
More papers: cguniversities.com | Tap here to join
JOIN NOW >

4.	Shri Tikaram Kashyap	Member	
5.	Shri K.S. Pusham	Member	
6.	Shri JeevanPrabhakar	Member	
7.	Dr. PoojaPanday	Member	
8.	Dr. Sharad Kumar Dewangan	Member	

Join our WhatsApp Channel for FREE Question Papers, Syllabus & Exam Updates
More papers: cguniversities.com | Tap here to join
JOIN NOW >

Part A: Introduction		
Program: M.COM	Class: **Year I**	w.e.f.AcademicSession:**2023-24**
Course Code	**MCOMP105**	
Course Title	**FINANCIAL MANAGEMENT**	
Course Type	**THEORY**	
Course Learning. Outcomes(CLO)	At the end of this course, the student will be able to : • Understand the conceptual framework of financial management, • Familiarize the students with the principles and practice of financial management • Familiarise the students with the capital structure and capital budgeting decisions. • Make students understand various issues involved in financial management • Understand the concept of cost of capital.	
Credit Value	4	
Total Marks	**Max- 100**	**Min- 36**

Part B: Content of the Course

Total Lectures:40/ Total hours:40

Unit-I

Financial Management: Meaning, nature and scope of finance, Financial goal- profit Vs, wealth maximisation, Finance functions investment, financing dividend decisions

Capital Budgeting: Nature of investment decisions, investment evaluation criteria net present value, internal rate return, profitability index payback period, accounting rate of return. NPV and IRR comparison, Capital rationing,, Risk analysis in capital budgeting.

Unit-II

Cost of Capital: Meaning and significance of cost of capital, Calculation of costof debt, preference capital equity capital and retained earnings; combined cost of capital (weighted); Cost of equity and CAPM.

Unit-III

Operating and Financial leverage: Measurement of leverages, Effects of operating and financial leverage of profit. Analysing alternate financial plans; combined financial and operating leverage.

Unit-IV

Capital structure : Theories Traditional and M.M, hypotheses with-out taxes and with taxes; Detraining capital structure in practice.

Dividend policies: Issues undivided end decisions, Walter's model, Gardon's model, M-Hypothesis, dividend and uncertainty, relevance of dividend, Dividend Polity in practice, corporate Dividend behaviour

Unit-V

Management of Working Capital: Meaning, significance and types of working capital; Calculating operating cycle period and estimation of working capital requirements, financing of working capital and norms of bank finance; Sources of working capital, Factoring services; Various Committee reports on bank finance; Dimensions of working capital management

Management of cash, receivables and inventory.

Part C-Learning Resources

Text Books/ Reference Books :

- Brigham, Financial Management Theory and practice
- Home. Wachowiez in Fundamentals of Financial Management

Join our WhatsApp Channel for FREE Question Papers, Syllabus & Exam Updates
More papers: cguniversities.com | Tap here to join
JOIN NOW >

- Westorn And Brigham Management Finance
- Van-Homc Financial Management and Policy

S.N.	Name	Post	Signature
1.	Dr. Sudhir Sharma	Chairman	
2.	Prof. Rajkumar Acharya	Subject Expert	
3.	Dr. K.K. Agrawal	Subject Expert	
4.	Shri Tikaram Kashyap	Member	
5.	Shri K.S. Pusham	Member	
6.	Shri JeevanPrabhakar	Member	
7.	Dr. PoojaPanday	Member	
8.	Dr. Sharad Kumar Dewangan	Member	

Join our WhatsApp Channel for FREE Question Papers, Syllabus & Exam Updates
More papers: cguniversities.com | Tap here to join
JOIN NOW >