

GOVT. BILASA GIRLS' P.G. (Auto.) COLLEGE

Link Road, Bilaspur (C.G.)

Phone No. : 07752-224249, Website : www.bilasagrillscollege.ac.in



SYLLABUS

M.Com.
Semester - I & II

2021-22



DEPARTMENT OF M.Com.

**"Regulation for Examination (Semester System)
At Post Graduate Level, Under Autonomous Scheme"
Session : 2021-22**

Bilaspur Universtiy, Bilaspur (C.G.) vide letter No. 277/Bub/Acad/2012dated 12/9/2012 has granted affiliation to the Govt. Girls' P.G. College, Bilaspur (C.G.) Further the University Grants Commission, New Delhi vide letter No. F-22.01.2005 (Desk-AC) December 2005 and Guru Ghasidas University, Bilaspur (C.G.) vide letter No. 81/CDC/Auto/2006 dated 22.05.2006 have extended the autonomous Govt. Girls' P.G. College upto 2011 which has been again extended till the session 2016-17 vide letter No. UGC F-22-1/2011 AC January 2012 and now UGC conferred Autonomy upto 2023. The University has authorized Govt. Girls' P.G. College, Bilaspur (C.G.) to frame syllabus and conduct examination in the following faculties the subjects at the Post Graduate level.

FACULTY

SUBJECT

I. Arts

- | | |
|-------------------|---------------------------|
| 1. M.A. Economics | 2. M.A. English |
| 3. M.A. Geography | 4. M.A. Hindi |
| 5. M.A. History | 6. M.A. Political Science |
| 7. M.A. Sociology | 8. M.A. Urdu. |
| | 9. M.A. Psychology |

II. Science Faculty

1. M.Sc. Botany
2. M.Sc. Chemistry
3. M.Sc. Food & Nutrition
4. M.Sc. Human Deveiopment
5. M.Sc. Mathematics
6. M.Sc. Physics
7. M.Sc. Zoology
8. P.G. Diploma in Computer Science.

III. Commerce

1. M.Com.

IV. BJLib. I.Sc.

1. As per the decision taken by the Co-ordination Committee in its Eleventh meeting, and in compliance of the order issued by the Directorate of Higher Education, vide letter No. 341/187/CHE/Co-ord/06 dated 27.04.2006 Govt. Girls' P.G. College Bilaspur (C.G.) is semester system of examination from the session 2007 at post Graduate Level.
2. The course, of siudy at the post Graduate Level (Master of Science, Master of Arts and Master of Commerce) is extended over four semesters in two academic Sessions. Examination of the first & Second semesters will be held in the first academic session and the third and fourth semesters in the second academic session.
3. Practical Examination of the science Faculty / Subjects will be held with the theory examination in each semester, where as Viva-Voce Examination of Arts and Commerce Faculty will be held with the theory examination of second and fourth semester.

ADMISSION:

4. The admission in the Post Graduate Classes shall be strictly on merit basis in accordance to the admission rules of Govt. of Chhattisgarh State.
5. A graduate from any recognized University of Chhattisgarh State is eligible for admission in the Post Graduate Classes. A graduate from any recognized University outside of the Chhattisgarh state will also be eligible for admission in the Post Graduate Classes provided, she fulfills all other conditions of eligibility.

SYLLABUS:

6. Each course shall be framed and approved by the Board of studies of that subject and Academic Council of the college.
7. There shall be four or five theory papers in each subjects in each semester Practical examination of the subjects shall be conducted as per the syllabus framed and approved by the Board of Studies of that subject.
8. A student who has 60% or more aggregate marks in three semester can opt Dissertation as an Optional Paper in the forth semester if there is such a provision in the course of that subject.
9. In the theory papers of semester examination, there shall be 80 marks for external examination and 20 marks for internal examination. Each theory paper of the semester examination shall be of 80 marks in which there shall be ten questions in total out of which a candidate will have to attempt five questions Maximum marks of the practical decided by the board of studies of the subject.

EXAMINATION PATTERN :-

10. There shall be main examination at the end of the each semester First and Third semester examination shall be held as for a possible in the month of November and second & fourth semester examination shall be held as for as possible in the month of April.
11. To be successful in the exam a student has to score at least 20% marks in each Internal & External theory papers with an aggregate of 36% marks. Also to be successful in each practical paper a student has to score 36 marks. Best marks of the two internal text examination will be incorporated in the marks of semester examination. The head of the department shall submit the detailed mark list to the controller of Examination after the completion of all tests and seminars.
12. A student declared fail in one or two papers in the semester examination can appear in the second attempt examination in the same paper which will be held after two months of the main semester examination but if a student declared failed in more than two papers of semester examination will have to appear in all the four or five papers in the second attempt examination.
13. If a student is absent in all the papers of the main semester examination then she will be ineligible to appear in the second attempt examination, but if a student appears in some papers and fail to appear in the remaining papers of the main semester examination then she will have to submit an application giving reason to . the principal / Controller with sufficient

proofs. On the basis of proofs a High level committee will decide upon the matter. High level committee will have power to allow the student to appear in the second attempt examination.

14. A student who fails in a semester examination shall be eligible to take admission in the course of study of next semester but she shall not be eligible to appear in the next semester examination unless has passed all the remaining papers of the previous semester in the second attempt examination.
15. The admission of the student who fails in the second attempt examination of a semester, the admission to the next semester will automatically be cancelled and she will have to appear in all the papers of the semester examination in the next academic session as an Ex-student but marks of the internal examination will carry forward.
16. It is a must for the students to appear in the Internal test on the scheduled dates which will be declared by examination cell failing to which she shall be declared fail. If due to some unavoidable circumstances and sufficient reason the students fails to appear in the test on scheduled dates they have to appear before the High level Committee comprising of the Principal, Controller of Exam and Head of the Department of the particular subject with sufficient proof. The high level committee will decide the matter based on the proofs submitted by the students.
17. If a student leaves the college after taking admission in a course of study of semester without appearing in Internal & External examination and if she would like to take admission in any forthcoming academic session in the same semester she shall be given admission in the same session as a regular student but her status will be of Ex-student,
18. For Diploma courses there shall be annual examination pattern in which only external examination and practical examination will be held. There shall be no internal examination and seminars for these courses. Syllabus of these courses shall be framed by the board of studies, of the particular subject.
19. For B.Lib. I.Sc. course there shall be Annual Examination pattern and Internal tests & seminars will be organized.

Marks Scheme/Pattern of Question-

According to decision taken by the academic council of the college the pattern and marks scheme of question paper for P.G. as follows –

Type of Question	Q. to be set From each unit/Content	Q. to be solved	Marks Assigned	Total Marks
Objective / In few words	10	06	02	12
Short Answer Type Questions	07	04	05	20
Long/Essay type of question	07	04	12	48
			TOTAL	80

DIVISION AWARD

20. If a student is absent in all the papers of the main semester examination then she will be ineligible to appear in the second attempt examination, but if a student appears in some papers and fail to appear in the remaining papers of the main semester examination then she will have to submit an application giving reason to . the principal / Controller with sufficient proofs. On the basis of proofs a High level committee will decide upon the matter. High level committee will have power to allow the student to appear in the second attempt examination.
21. The division shall be awarded at the end of the Fourth Semester on the basis of taking together the aggregate of marks obtained by the students in all the four semester examination. The division shall be awarded on the following basis –
 1. I Division - 60% & above
 2. II Division - 48% & above but less than 60%
 3. III Division - 36% & above but less than 48%
22. A candidate who fails by one mark in a paer or in aggregate, shall be given grace mark but this one mark shall no where be added. Such candidate shall be declared pass with grace.
23. A candidate who lacks one mark to attain division shall be given one grace marks.
24. The names of first five candidates who have obtained first division at the end of the forth Semester will be declared in the order of merit.

REVALUATION :-

25. A candidate can apply for revaluation of answer books in not more than two theory papers: She has to pay prescribed fee for each paper within 15 days after the publication of the result of the semester examination. The provision of revaluation is only for the main exam and there is provision of revaluation for the second attempt examination.
26. The change in the marks will depend upon the rules of revaluation issued by the Bilaspur University, Bilaspur from time to time.
27. The points, which are not covered in the regulation mentioned above shall be governed by the existing rules, regulation and ordinance of Bilaspur University, Bilaspur (C.G.)

Department of Commerce

PROGRAMME OUTCOMES

NAME OF THE PROGRAM: MASTER OF COMMERCE (M.COM)

1. The students should possess the knowledge, skills and attitudes during the end of the M. Com degree course. By virtue of the training and curriculum, they can become Accounts, Managers, Cost accountants, Auditors, Teachers, Stock agents, Government jobs etc.
2. This program could provide well trained professionals for the Industries, Banking, Insurance Companies, Financing companies, Logistics, distribution channel management, Application of Information technology in Business, Alternative investment management technique etc., to meet the well trained Man Power requirements. The graduates will get hands on experience in various aspects acquiring skills for Marketing Manager, Sales Manager, Bank manager, Cost Accountant, Academicians, Project management, Research Analysts, and overall Administration abilities of the company.

COURSE OUTCOMES

M.COM SEMESTER I

PAPER I MANAGERIAL ECONOMICS

1. This course develops managerial prospective to economic fundamental as aid to decision making under given environmental constraints.
2. The students acquire the knowledge of Demand forecasting in sales management, Price fixing, market competitors, and management business economically.

PAPER II MANAGEMENT THOUGHT

1. To help student under the conceptual framework of management and organizational behavior.
2. To provide basic knowledge & understanding about business management concept, theories and schools of management.

PAPER III ACCOUNTING FOR MANAGERIAL DECISIONS

1. To acquaint students with the accounting concept, tools and technique for managerial decision.
2. The student should learn to explain the nature, source and purpose of management information.

PAPER IV CORPORATE FINANCIAL ACCOUNTING

1. To expose students to advance accounting issues and practices such as maintenance of company accounts, valuation of goodwill and shares and handling accounting adjustment.
2. To enable the students to be aware on the Corporate Accounting in conformity with the provision of the Companies Act. Objectives: After the successful completion of the course the student should have a thorough knowledge on the accounting practice prevailing in the Corporate.

PAPER V CORPORATE LEGAL FRAME WORK

1. Identify the essential elements of the legal system including the main sources of law.
2. The student should learn to distinguish between alternative forms of business organizations.
3. The student should know manage the companies in crisis by learning legal implications.

4. To provide knowledge of relevant provisions of various laws influencing business operation.

M.COM SEMESTER II

PAPER I BUSINESS ECONOMICS

1. To apply economic reasoning to problems of business.
2. After studying the subject, the students will be able to understand and explain the concepts of economics and their managerial perspective.
3. Understand the economic dimensions and perspectives applicable to business.

PAPER II ORGANIZATIONAL BEHAVIOR

1. To inculcate knowledge on Personality, Perception, Motivation, Job satisfaction, morale, Group dynamics, Leadership traits, Counseling and guidance, etc.

PAPER III FINANCIAL ANALYSIS

1. To help acquaint students with the accounting concepts, tools, techniques for managerial decision.

PAPER IV ADVANCE ACCOUNTING

1. To impart the knowledge of various accounting concepts
2. To instill the knowledge about accounting procedures, methods and techniques.
3. To expose students to advanced accounting issues and practices such as maintenance of company accounts, valuation of goodwill and shares and handling accounting adjustments.

LAB WORK AND VIVA VOCE

To give students practical knowledge of filling various banking forms and opening of Demat a/c, online banking transactions and related aspects.

Govt. Bilasa Girls P.G.. (Auto.) College, Link Road Bilaspur (C.G.)

MASTER OF COMMERCE(M.COM.)
SYLLABUS & SCHEME OF EXAMINATION
SEMESTER I & II

PAPER AND SUBJECT	SEMESTER END EXAM		INTERNAL ASSESMENT & SEMINAR		TOTAL	
	MAX. MARKS	MIN. PASSING MARKS	MAX. MARKS	MIN. PASSING MARKS	MAX. MARKS	MIN. PASSING MARKS
SEMESTER – I						
I. MANAGERIAL ECONOMICS	80	29	20	7	100	36
II. MANAGEMENT THOUGHT	80	29	20	7	100	36
III. ACCOUNTING FOR MANAGERIAL DECISION	80	29	20	7	100	36
IV. CORPORATE FINANCIAL ACCOUNTING	80	29	20	7	100	36
V. CORPORATE LEGAL FRAMEWORK	80	29	20	7	100	36
SEMESTER – II						
I. BUSINESS ECONOMICS	80	29	20	7	100	36
II. ORGANISATIONAL BEHAVIOUR AND PRACTISE	80	29	20	7	100	36
III. FINANCIAL ANALYSIS	80	29	20	7	100	36
IV. ADVANCED ACCOUNTING	80	29	20	7	100	36
V. LAB WORK AND VIVA-VOCE	100	36	-	-	100	36

M.Com. Semester I

Paper First- Managerial Economics

MM-80

Objective

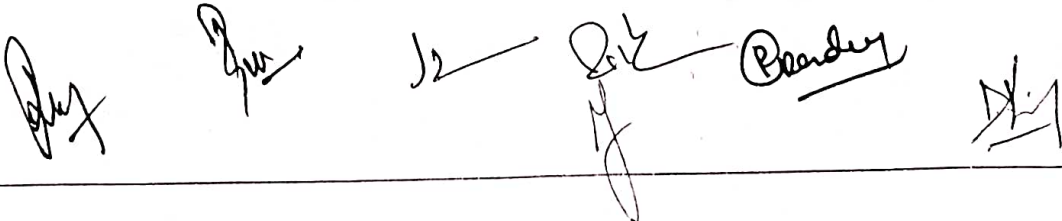
This Course develops managerial perspective to economic fundamentals as aids to decision making under given environmental constraints.

Course Input

- 1. Nature and Scope of Managerial Economics-** Objectives of a firm; Economics theory and managerial theory; Managerial economist's role and responsibilities; Fundamental economics concepts- incremental principal, opportunity cost principle, discounting principle, equi-marginal principle.
- 2. Demand Analysis-** Individual and market demand functions; Law of demand, determinates of demand; Elasticity of demand- its meaning and importance; Price elasticity, income elasticity and cross elasticity; Using elasticity in managerial decisions.
- 3. Theory of Consumer Choice-** Cardinal Utility approach, indifference approach, revealed preference and theory of consumer choice under risk; Demand forecasting techniques.
- 4. Production Theory-** Production function- Production with one and two variable Input; Stages of production, Economics of scale, Estimation of production function, Cost theory and estimation, Economics value analysis short and long run cost functions their nature, shape and inter-relationship, Law of variable proportions, law of returns to scale.

References

1. शर्मा एवं केजरीवाल : प्रबंधकीय अर्थशास्त्र साहित्य भवन आगरा
2. जोगलेकर एवं बागची : प्रबंधकीय अर्थशास्त्र रामनारायण एण्ड संस इलाहाबाद
3. वी.सी. सिन्हा : प्रबंधकीय अर्थशास्त्र साहित्य भवन आगरा
4. सिंह एवं शर्मा चौधरी : प्रबंधकीय अर्थशास्त्र रमेश बुक डिपो जयपुर।
5. Varshny R. L. & Maheshwari K. L : Managerial Economics, Sultan Chand and Sons New Delhi
6. Dwivedi D. N. : Managerial Economics, Vikash Publishing. House New Delhi



M.Com. Semester I

Paper Second - Management Thoughts

MM-80

Objective

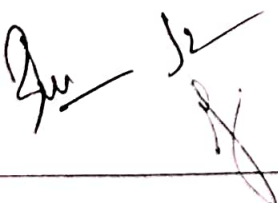
The objective of this course is to help students understand the conceptual framework of management and organisational behaviour.

Course Input

- 1. Schools of Management Thought-** Scientific, process, human behaviour and social system school, Decision theory school, Quantitative and system school, contingency theory of management, Function of a manager.
- 2. Managerial Functions-** Planning- Concept, Significance, types; Organising- Concept, principles, theories, types of organisations, authority, responsibility, power, delegation, decentralization, Staffing, Directing, Coordinating; Control- nature, process and techniques.
- 3. Organisational Conflict -** Dynamics and management; Sources, patterns, levels and types of conflict; Traditional and modern approaches to conflict, Functional and dysfunctional organisational conflicts; Resolution of conflict.
- 4. Interpersonal and Organisational Communication-** Concept of two-way communication; Communication process; Barriers to effective communication, Types of organisational communication. Improving communication, Transactional analysis in communication.
- 5. Organisational Development-** Concept; Need for change, resistance to change theories of planned change, Organisational diagnosis; OD intervention.

References

1. जी. एस. सुधा : प्रबंध अवधारणाएँ एवं संगठनात्मक व्यवहार
रमेश बुक डिपो जयपुर
2. शाह तातेड़ : प्रबंध अवधारणाएँ एवं संगठनात्मक व्यवहार
साहित्य भवन पब्लिकेशन एण्ड डिस्ट्रीब्यूटर्स आगरा
3. नौलखा एवं माथुर: प्रबंध के तत्व
4. आर. बी. सक्सेना : व्यवसाय प्रशासन
5. एस. सी. सक्सेना: व्यवसाय प्रशासन
साहित्य भवन पब्लिकेशन आगरा
- 6 G.S. Sudha : Management concepts and organizational behavior
RBD Publications, Jaipur









M.Com. Semester I

Paper Third- Accounting for Managerial Decisions MM-80

Objective

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

Course Input

1. Introduction to Accounting- Management accounting as a area of accounting; Objectives, nature, and scope of financial accounting, cost accounting, and management accounting; Management accounting and managerial decisions; Management accountant's positions, role and responsibilities.

2. Accounting Plan, and Responsibility Centers- Meaning and significance of responsibility accounting; Responsibility centers-cost center, profit center and investment center; Problems in transfer pricing; Objectives and determinants of responsibility centers.

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 Cash Budget.

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.

References

1. जे. के. अग्रवाल, एवं अग्रवाल : प्रबंधकीय निर्णयों का लेखांकन
रमेश बुक डिपो जयपुर
2. एस. सी. गुप्ता : प्रबंधकीय निर्णयों हेतु लेखांकन
साहित्य भवन पब्लिकेशन आगरा
3. M. E. Thukaram Rao : Management Accounting
New Age International Publishers,
New Delhi
4. Ravi M. Kishor : Management Accounting and
Financial Analysis Taxmans's
Publication Pvt. Ltd. Delhi.

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M.Com. Semester I

Paper Fourth- Corporate Financial Accounting MM-80

Objective

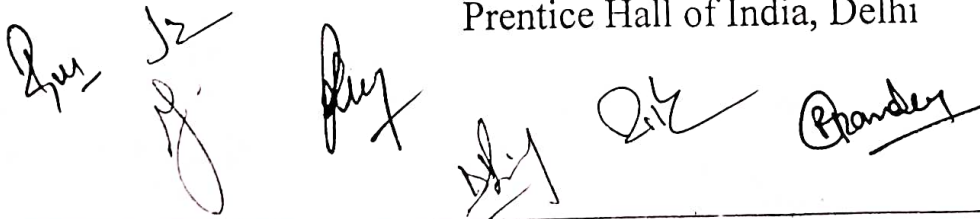
The objective of this course is to expose students to advanced accounting issues and practices such as maintenance of Company Accounts, valuation of goodwill and shares and handling accounting adjustment.

Course Input

1. Accounting for issue and redemption of shares and debentures.
2. Final accounts and financial statements of Companies.
3. Valuation of goodwill and shares.
4. Accounts relating to liquidation of Companies.
5. Accounts of General Insurance Company.

References

1. Beams, F. A. : Advanced Accounting Prentice Hall of India, Delhi
2. Dearden, J. & K. Bhattacharya : Accounting for Management Vikas Publishing House, New Delhi
3. Engler, C., L. A. Bernstein and : Advanced Accounting K.R. Lambers Irwin, Chicago.
4. Fischer, P.M., W.J. Taylor and : Advanced Accounting J. A. Leer South-Western, Ohio.
5. Gupta, R.L. : Advanced Financial Accounting S. Chand & Company, New Delhi
6. Keiso D.E. and J. J. Weygandt: Intermediate Accounting John Wiley and Sons, NY
7. Maheshwari, S. N. : Advanced Accountancy-Vol. II Vikas Publishing House, New Delhi
8. Monga, J.R. : Advanced Financial Accounting Mayoor Paperbacks, Noida
9. Narayanaswamy, R. : Financial Accounting : A Managerial- Perspective, Prentice Hall of India, Delhi



M.Com. Semester I

Paper Fifth - Corporate Legal Framework

MM-80

Objective

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

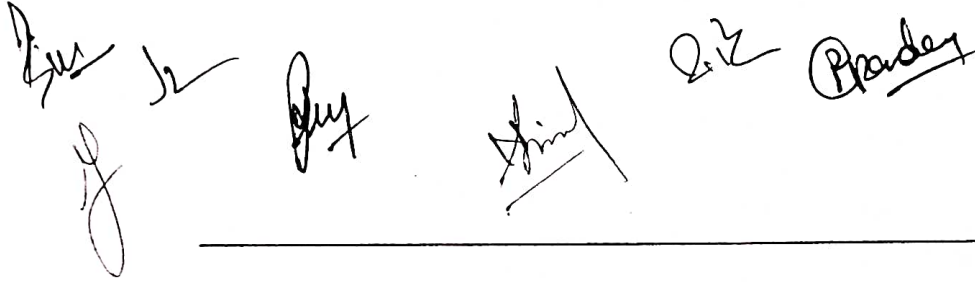
Course Input

1. **The Companies Act, 2013 (Relevant Provisions)-** Definition, types of companies; Memorandum of association; Articles of association; Prospectus; Share capital and membership, Meeting and resolutions; Company management Managerial remuneration; Winding up and dissolution of companies.
2. **The Negotiable Instruments; Act, 1881-** Definition, types of negotiable instruments; Negotiation; Holder and holder in due course; Payment in due course; Endorsement and crossing of cheque; Presentation of negotiable instruments.
3. **Legal Environment for Security Markets- SEBI, Act, 1992-** Organisation and objectives of SEBI; Powers under Securities Contract Regulation Act 1956 transferred to SEBI; Role of SEBI in controlling the security markets.
4. **Restrictive and Unfair Trade Practices, Consumer Protection Act, MRTP Act 1969** monopolistic trade practices; Restrictive trade practices; Unfair trade practices. The Consumer Protection Act, 1986- salient features; Definition of consumer, rights of consumer; Grievance redressal machinery.
5. **Regulatory Environment for International Business-** FEMA Act 1999, WTO- Regulatory framework of WTO, basic principles and its charter; WTO-provisions relating to preferential treatment to developing countries; Regional groupings, Technical standards, anti-dumping duties and other NTBs; Custom valuation and dispute settlement; TRIP and TRIMs.

References

1. Amarchand D. : Government and Business, Tata McGraw Hill, New Delhi
2. Avadhanni V. A. : SEBI Guidelines and Listing of companies Himalaya Publishing House, Delhi
3. Indian Contract Act, 1872
4. Rmaiya, A. : Guide to Companies Act Wadhwa Co. 1996
5. SEBI Act 1992 : Nabhi Publicaton Delhi

6. Securities (Contract and Regulation) Act. 1956
7. Taxman's Company Act, 1998, New Delhi
8. Taxman's Masters Guide to Companies Act, 1998
9. Taxman's Mercantile Law 1997
10. The Companies Act, 2013
11. The Negotiable Instruments Act, 1881
12. Gupta O.P. : Business Regulatory Framework Sahitya Bhawan Agra.
13. अग्रवाल एवं अग्रवाल : व्यवसायिक नियामक ढाँचा
साहित्य भवन पब्लिकेशन एवं
डिस्ट्रीब्यूटर्स आगरा।



M.Com. Semester II

Paper First- Business Economics

MM-80

Objective

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

Course Input

- 1. Price Determination under Different Market Condition-** 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.
- 2. Pricing Practices-** Methods of price determination in price; Pricing of multiple products; price discrimination, International price; discrimination and dumping; Transfer pricing.
- 3. Business Cycles-** Nature and phases of a business cycle; Theories of business cycles psychological, profit, monetary, innovation, cobweb, Samuelsson and Hicks theories.
- 4. Inflation-** Definition, characteristics and types, inflation in terms of demand-pull and cost push factors, Effects of inflation.

References

1. शर्मा एवं केजरीवाल : प्रबंधकीय अर्थशास्त्र
साहित्य भवन आगरा
2. जोगलेकर एवं बागची : प्रबंधकीय अर्थशास्त्र
रामनारायण एण्ड संस इलाहाबाद
3. सिन्हा एवं सिन्हा : अर्थशास्त्र के सिद्धांत
4. O.P. Chopra : Managerial Economics,
Tata McGraw Hill Delhi.
5. Varshny R. L. & Maheshwari : Managerial Economics, S Chand and Sons New Delhi
6. वी.सी. सिन्हा : प्रबंधकीय अर्थशास्त्र साहित्य भवन आगरा
7. सिंह एवं शर्मा चौधरी : प्रबंधकीय अर्थशास्त्र रमेश बुक डिपो जयपुर।

M.Com. Semester II

Paper Second- Organisational Behaviour and Practices MM-80

Objective

This objective of this course is to help students understand the conceptual framework of management and organisational behaviour.

Course Input

1. Organisational Behaviour- Organisational behaviour concept and significance; Relationship between management and organisational behaviour; Emergence and ethical perspective, Attitudes; Perception, Learning, Personality, Transactional analysis.

2. Motivation- Process of motivation, Theories of motivation- need hierarchy theory, X theory Y, two factor theory, Alderfer's ERG theory, McClelland's Learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory.

3. Group Dynamics and Team Development- Group dynamics definition and importance, types of groups, group formation, group development, group composition, group performance factors, Principle-centered approach to team development.

4. Leadership- Concept leadership styles, theories trait theory, behavioral theory, fielder's contingency theory, Hersey and Blanchard's situational theory Managerial grid, Likert's four systems of leadership.

References

1. Griffin, Ricky W.: Organisational Behaviour, Houghton Mifflin Co Boston.
2. Hersey, Paul, Kenneth H. : Organisational Behaviour, Utilising-
Blanchard and Dewey E. Johnson Human Resources,
Prentice Hall, New Delhi
3. Ivancevich; John and Micheol : Organisational Behaviour & Management
T. Matheson; Business Publication Inc. Texas. 5.
Knoetz, Harold, Cyril O'donnell, : Essentials of Management
and Heinz Weihrich Tata McGraw Hill (Int. Ed.) New Delhi
4. Luthans, Fred : Organisational Behaviour, Tata McGraw Hill
New Delhi

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M.Com. Semester II

Paper Third- Financial Analysis

MM-80

Objective

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

Course Input

1. **Marginal Costing-** Concept of Marginal cost; Marginal costing and absorption costing; Marginal costing versus Direct costing; Cost-volume profit analysis.
2. **Break even analysis-** Break-even analysis, assumption and practical applications of break-even analysis; Decisions regarding sales-mix, make or buy decisions and discontinuation of a product line etc.
3. **Analysis Financial Statements** - Horizontal, Vertical and ratio analysis; Cash flow analysis.
4. **Contemporary Issues in Management Accounting-** Value chain analysis; Activity based costing; Quality costing; Target and life cycle costing.
5. **Reporting to Management-** Objectives of reporting, reporting need at different managerial levels; Types of reports, modes of reporting, reporting at different levels of management.

References

1. जे. के. अग्रवाल, एवं अग्रवाल : प्रबंधकीय निर्णयों का लेखांकन
रमेश बुक डिपो जयपुर
2. एस. सी. गुप्ता : प्रबंधकीय निर्णयों हेतु लेखांकन
साहित्य भवन पब्लिकेशन आगरा
3. M. E. Thukaram Rao : Management Accounting
New Age International Publishers,
New Delhi
4. Ravi M. Kishor : Management Accounting and
Financial Analysis Taxmans's
Publication Pvt. Ltd. Delhi.
5. S.N.Maheshwari : Financial Management, S.Chand & Co. New Delhi.
6. M.D.Agarwal : Vittiya Prabandh, RBD Pub.Jaipur
7. R.S.Kulshreshtha : Vittiya Prabandh, SBPD Pub.Agra



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5. Newstrom, Jonh, W. and :
Keith Davis

Organisational Behaviour, Human-
Behavior at Work
Tata McGraw Hill (Int. Ed.)
New Delhi

6. Robbins Stephen P. and
Mary Coulter

: Management
Prentice Hall, New Delhi

7. Robbins Stephen P. and
Mary Coulter

: Organisational Behaviour,
Prentice Hall, New Delhi

8. Street Richard M. and
Stewart Black

: Organisational Behaviour,
Harper Collins Coll.
Publishers New York

9. जी. एस. सुधा

: प्रबंध अवधारणाएँ एवं संगठनात्मक व्यवहार
रमेश बुक डिपो जयपुर

10. शाह तातेड़ :

प्रबंध अवधारणाएँ एवं संगठनात्मक व्यवहार
साहित्य भवन पब्लिकेशन एण्ड डिस्ट्रीब्यूटर्स आगरा

11. नौलखा एवं माथुर :

प्रबंध के तत्व

12. आर. बी. सक्सेना :

व्यवसाय प्रशासन

13. एस. सी. सक्सेना :

व्यवसाय प्रशासन

साहित्य भवन पब्लिकेशन आगरा

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M.Com. Semester II

Paper Fourth - Advanced Accounting MM-80

Objective

The objective of this course is to expose students to advanced accounting issues and practices such as maintenance of Company Accounts, valuation of Goodwill and Shares and handling accounting adjustment.

Course Input

1. Accounting issues relating to amalgamation, absorption and reconstruction of companies.
2. Accounting for holding and subsidiary companies.
3. Royalties account Voyage accounts and Investment accounts.
4. Human resource accounting, Responsibility accounting.
5. Accounting Standard (Theory)

References

1. Shukla, S.M : Corporate Financial Accounting, Sahitya Bhawan , Agra
2. Dearden, J. & K. Bhattacharya : Accounting for Management
Vikas Publishing House, New Delhi
3. Engler, C., L. A. Bernstein and:
K.R. Lambers : Advanced Accounting
Irwin, Chicago.
4. Fischer, P.M., W.J. Taylor and :
J. A. Leer : Advanced Accounting
South-Western, Ohio.
5. Gupta, R.L. : Advanced Financial Accounting
S. Chand & Company, New Delhi
6. Keiso D.E. and J. J. Weygandt: Intermediate Accounting
John Wiley and Sons, NY
7. Maheshwari, S. N. : Advanced Accountancy-Vol. II
Vikas Publishing House,
New Delhi
8. Monga, J.R. : Advanced Financial Accounting
Mayoor Paperbacks, Noida
9. Narayanaswamy, R. : Financial Accounting : A
Managerial- Perspective, Prentice Hall
of India, Delh
10. Singh, S.K.. : Corporate Financial Accounting, SBPDAgra

Department of Commerce

PROGRAMME OUTCOMES

NAME OF THE PROGRAMME: MASTER OF COMMERCE (M.COM)

1. The students should possess the knowledge, skills and attitudes during the end of the M. Com degree course. By virtue of the training and curriculum, they can become Accounts, Managers, Cost accountants, Auditors, Teachers, Stock agents, Government jobs etc.
2. This program could provide well trained professionals for the Industries, Banking, Insurance Companies, Financing companies, Logistics, distribution channel management, Application of Information technology in Business, Alternative investment management technique etc., to meet the well trained Man Power requirements. The graduates will get hands on experience in various aspects acquiring skills for Marketing Manager, Sales Manager, Bank manager, Cost Accountant, Academicians, Project management, Research Analysts, and overall Administration abilities of the company.

COURSE OUTCOMES

M.COM SEMESTER III

PAPER I FINANCIAL INSTITUTION

1. This course aims at providing students with an understanding of the structure organization and working financial market and institution in India.
2. After the successful completion of the course the student will be able to know the functions of banks and the other financial institutions.

PAPER II PROJECT PLANNING AND ANALYSIS

1. To enable students, learn the process and issues relating to preparation, appraisal, review and monitoring of project.

PAPER III INVESTMENT & SECURITY

1. The students will be enabled with knowledge of portfolio management, Portfolio analysis, Provident, LIC, The Post Office schemes etc.
2. To help students understand various issues in security analysis and portfolio management.

PAPER IV STATISTICAL ANALYSIS

1. The objective of this course is to make the students learn the application of statistical tools, techniques for decision making.
2. To familiarizes the concept of statistics

PAPER V COMPUTER APPLICATION IN BUSINESS

1. Students will demonstrate that they can present the results of their observations and research in a way that is objective, technically accurate, and legally acceptable.
2. Students will use effective technology appropriately, such as PowerPoint, slides, posters, handouts, and transparencies in oral presentations.

M.COM SEMESTER IV

PAPER I FINANCIAL SYSTEM & MARKET

1. On successful completion of this course the students should have the practical knowledge and he tactics in the marketing.
2. This course aims at providing students with an understanding of the structure organization and working financial market and institution in India.

PAPER II PROJECT CONTROL & APPRAISAL

1. To enable students, learn the process and issues relating to preparation, appraisal, review and monitoring of projects.

PAPER III ADVANCED STATISTICAL METHOD

1. To understand the basic concepts of Probability and Statistics
2. To apply the analytical techniques in business transactions that would help in making effective business decisions.
3. The student should summarize data, and to make data-driven decisions.

PAPER IV RESEARCH METHODOLOGY

1. On successful completion of this course the student is enabled with the Knowledge in Business analysis, Research methods.
2. Enable the student to understand the Research methods and sampling techniques, Analysis and interpretation of data, Application of research.

SURVEY REPORT AND VIVA VOCE

Students are exposed in the field to do research and submit a survey report.

Govt. Bilasa Girls P.G.. (Auto.) College, Link Road Bilaspur (C.G.)

**MASTER OF COMMERCE(M.COM.)
SYLLABUS & SCHEME OF EXAMINATION
SEMESTER III & IV**

PAPER AND SUBJECT	SEMESTER END EXAM		INTERNAL ASSESMENT & SEMINAR		TOTAL	
	MAX. MARKS	MIN. PASSING MARKS	MAX. MARKS	MIN. PASSING MARKS	MAX. MARKS	MIN. PASSING MARKS
SEMESTER – III						
I. FINANCIAL INSTITUTIONS	80	29	20	7	100	36
II. PROJECT PLANNING AND ANALYSIS	80	29	20	7	100	36
III. INVESTMENT AND SECURITY MANAGEMENT	80	29	20	7	100	36
IV. STATISTICAL ANALYSIS	80	29	20	7	100	36
V. COMPUTER APPLICATION IN BUSINESS (THEORY)	40	14	10	4	100	36
VIVA-VOCE	50	18				
SEMESTER – IV						
I. FINANCIAL SYSTEM AND MARKETS	80	29	20	7	100	36
II. PROJECT CONTROL AND APPRAISAL	80	29	20	7	100	36
III. SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	80	29	20	7	100	36
IV. ADVANCED STATISTICAL METHODS	80	29	20	7	100	36
V. RESEARCH METHODOLOGY IN COMMERCE	40	14	10	4	100	36
VIVA-VOCE ON SURVEY REPORT	50	18				

M.Com. Semester III

Paper First- Financial Institutions

MM-80

Objective

This Course aims at providing students with an understanding of the structure organization and working financial markets and institutions in India.

Course Input

1. **Insurance sector** - Objectives, role, investment Practices of LIC and GIC : Insurance Regulatory and Development Authority- role and functions.
2. **Unit Trust of India** - Objectives, functions and various schemes of UTI : Role of UTI in Industrial Finance.
3. **Non- Banking Financial Institutions** - Concept and role of non-banking financial institutions: Sources of Finance: Functions of non-banking financial institutions: Investment policies of non-banking financial institutions in India.
4. **Mutual Funds** - Concept, performance appraisal and regulation of mutual funds (with: special reference to SEBI guidelines) ; Designing and marketing of mutual funds schemes : Latest Mutual fund schemes in India- an overview.
5. **Merchant Banking** - Concept, functions and growth: Government policy on merchant banking services; SEBI guidelines ; Future of Merchant Banking in India.
6. **Foreign Investment** - Types, trends and implications; Regulatory framework for foreign investment in India.

References

1. Avdhani, V.A : Investment and Securities Markets in India, Himalayan Publications, Delhi.
2. Bhole, L. M. : Financial Markets and Institutions, Tata McGraw Hill.
3. वी.के. मिश्रा : वित्तीय संस्थायें रमेश बुक डिपो जयपुर
4. Giddy, I. H. : Global Financial Markets, A.I.T.B.S., Delhi.
5. Khan, M. Y. : Financial System, Tata McGraw Hill Delhi.
6. Varshney P. N. : Indian Financial System, Sultan Chand & Sons, New Delhi.
7. Srivastava R. M. : Management of Indian Financial Institution, Himalaya Publishing House, Mumbai.
8. कुलश्रेष्ठ : वित्तीय प्रबंधन साहित्य भवन आगरा
वित्तीय बाजार विश्लेषण
साहित्य भवन आगरा

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M.Com. Semester III

Paper Second- Project Planning and Analysis MM-80

Objective

The objective of this course is to enable students learn the process and issues relating to preparation, appraisal, review and monitoring of projects.

Course Input

1. **Identification of Investment Opportunities-** Project ideas, Screening of ideas, Environment scanning and opportunity analysis, Government regulatory framework.
2. **Market and Demand Analysis-** Information required for market and demand analysis, Sources of information- primary and secondary, Demand forecasting.
3. **Technical Analysis-** Materials and inputs ; Production technology ; Product mix; Plant location and layout ; Selection of plant and equipment.
4. **Cost of Project and Means of Financing-** Major cost components ; Means of Financing ; Planning capital structure ; Various financing schemes of financial institutions.

References

1. Chandra : Projects Planning analysis financing implementation & review

Tata McGraw Hill Publication, New Delhi.

2. Sharma, A.K. : Projects Planning analysis & Management
Anmol Pub. New Delhi.

3. Potts, D. : Project Planning & Analysis for Development.
Lynne Rienner Publishers.

4. अग्रवाल और मिश्रा, परियोजना नियोजन एवं बाहरी नियंत्रण, रमेश बुक,
डिपो जयपुर

M.Com. Semester III

Paper Third - Investment and Security MM-80

Objective

The objective of this course is to help students understand various issues in security analysis & portfolio management.

Course Input

1. **Investments-** Nature and scope of investment analysis, elements of investment ; Avenues of investment, approaches to investment analysis ; Concept of return and risk ; Security returns and risk analysis, measurement of return and risk.
2. **Financial Assets-** Types and their characteristics, sources of financial information.
3. **Security Markets-** Primary and secondary market ; Primary market- role, functions and methods of selling securities in primary market ; Allotment procedure ; New financial instruments.
4. **Public Issue-** SEBI guidelines on public issue, size of issue, pricing of issue, promoters' contribution, appointment of merchant bankers, underwriters broker, registrar and managers, bankers and allotment of shares.
Secondary Market- Role, importance, type of brokers, trading mechanism, listing of securities in stock exchanges, screen based trading ; Depository role and need of Depositories Act, 1996.

References

1. Vandana Dangi Investment Management, V.K.Global Pvt.Ltd. Delhi
2. आर. के. अग्रवाल : विनियोग प्रबंध
दिव्या प्रकाशन ग्वालियर
3. अग्रवाल, अग्रवाल एवं कोठारी : वित्तीय प्रबंधन
रमेश बुक डिपो नागपुर
4. डॉ. पी. के. अग्रवाल एवं उपेन्द्र कुमार : वित्तीय बाजार परिचालन,
साहित्य भवन पब्लिशर्स एण्ड डिस्ट्री, आगरा
5. Chandaratre K. R. : Capital Issue, SEBI Listing,
Bharat Publishing House New Delhi.
6. Gupta L. C. : Stock Exchange Trading in India
Society for Capital Market Research
and Development Delhi.
7. V.A. Avdhani : Investment and Securities Markets in India
Himalaya Publication, New Delhi.
8. Bhole L. M. : Financial Markets and Institutions
Tata McGraw Hill Delhi

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M.Com. Semester III

Paper Fourth - Statistical Analysis

MM-80

Objective

The objective of this course is to make the students learn the application of Statistical tools techniques for decision making.

Course Input

1. **Univariate Analysis**- overview central tendency dispersion, skewness.
2. **Probability Theory**- Probability- Classical, relative and subjective probability ; Addition and Multiplication probability models ; Conditional probability and Bayes theorem.
3. Interpolation and Extrapolation, Association of Attributes
4. **Statistical Decision Theory**- Decision environment; Expected profit under uncertainty and assigning probabilities ; Utility theory.
5. **Sampling and Data Collection**- Sampling and sampling (probability and non-probability) methods; Sampling and non-sampling errors ; Law Large number and Central limit ; Theorem ; Sampling distributions and their characteristics.
6. **Data Sources**- Primary and Secondary ; Primary data collection techniques- Schedule, Questionnaire and Interview.

References

- | | | |
|--------------------|---|--------------------------------|
| 1. Wallish Roberts | : | Statistics A New Approach |
| 2. S.P.Singh | : | Statistics, S. Chand New Delhi |
| 2. डी. एन. एलहंस | : | सांख्यिकी के सिद्धांत |
| 3. जोशी एवं चंद्र | : | सांख्यिकी |
| 4. शुक्ल एवं सहाय | : | सांख्यिकी के सिद्धांत |
| 5. वी. सी. सिन्हा | : | सांख्यिकी के तत्व |
| 6. आर. एल. कटारिया | : | सांख्यिकी सिद्धांत एवं व्यवहार |
| 7. कक्कड़ बोहरा | : | प्राथमिक सांख्यिकी |











M.Com. Semester III

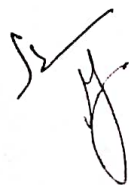
Paper Fifth - Computer Application in Business MM-40

Objective

The objective of this course is to provide an understanding of computers, computer operating system and application of relevant software in Managerial decision making.

Course Input

1. **Computer Hardware-** Computer system as information processing system ; Computer system differences- types of computer systems, hardware options- CPU, devices, output devices, storage devices. communication devices, configuration of hardware devices and their applications.
2. **Personal Computer-** PC and its main components, hardware configuration. CPU and clock speed, RAM and secondary storage devices, other peripherals used with PC ; Factors influencing PC performance; PC as a virtual office.
3. **Modern Information Technology-** Basic idea of Local Area Networks (LAN) and Wide Area Networks (WAN) ; Email ; Internet technologies, access devices, concept of a World Wide Web and Internet Browsing ; Multimedia.
4. **Introduction of Operating Systems-** Software needs, operating systems, application software, programming languages ; DOS ; Windows- Windows explorer, print manager, control panel, paint brush, calculator, desktop, my computer, settings, find, run; UNIX.
5. **Word Processing-** Introduction and working with Ms-Word in Ms-Office ; Word basic commands, Formatting text and documents ; Sorting table Working with graph (cs; Introduction to mail-merge.)
6. **Spread Sheets-** Working with EXCEL- formatting, functions, chart features, Working with graphs in Excel ; Using worksheets as database in accounting and animation effects.






7. **Introduction to Accounting Packages-** Preparation of vouchers, invoice and salary statements ; Maintenance of inventory records ; Maintenance of accounting books and final accounts ; Financial reports generation. Practical Knowledge on Wings Accounting and Wings. Trade (Software), Tally, Fox pro, Basic, Concept.

8. **Introduction to Statistical packages-** Usage of Statistical packages for analysis in research- Excel.

References

1. Date, C. J. : An Introduction to Database Systems Addison Wesley.
2. Mansfield, Ron : The Compact Guide to Microsoft Office BPS Publication Delhi.
3. O'Brian, J.A. : Management Information Systems Tata McGraw Hill, New Delhi.
4. Ullman, J. O. : Principal of Database Systems, Galgotia Publications, New Delhi
5. Parmeshwaran, R. Computer Applications in Business. S.Chand New Delhi.
6. शर्मा, उपाध्याय, : व्यवसाय में कम्प्यूटर का अनुप्रयोग
अग्रवाल रमेश बुक डिपा जयपुर ।

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M.Com. Semester IV

Paper First- Financial System and Markets MM-80

Objective

This course aims at providing students with an understanding of the structure organization, and working of financial markets and institutions in India.

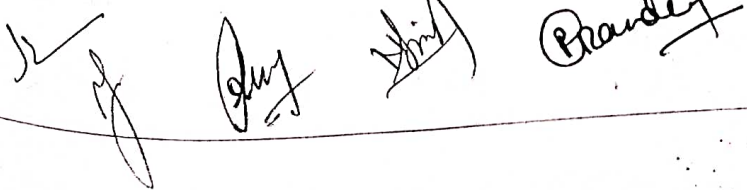
Course Input

1. **Introduction-** Nature and role of financial system- Financial system and financial markets; Financial system an economic development; Indian financial system- an overview.
2. **Financial Markets-** Money and capital markets ; Money market- meaning constituents, functions of money market ; Money market instruments.—money treasury bills, certificates of deposits, commercial bills, trade bills etc. Recent trends in Indian money market ; Capital market- primary and secondary markets ; Depository system ; Government securities market role of SEBI- an overview ; Recent developments.
3. **Reserve Bank of India-** Organisation, management and functions; Credit creation and credit, control; monetary policy.
4. **Commercial Banks –** Meaning functions, management and investment policies of commercial banks; Present structure; e-banking and e-trading ; Recent development in commercial banking.
5. **Development Banks-** Concept, objective and functions of development banks; Operational and promotional activities of Government banks; IFCI, ICICI, IDBI, IRBI, SIDBI, State development banks, state financial corporations.
6. **Interest Rate Structure-** Determinants of Interest Rate Structure; Differential interest rate recent changes in interest rate structure.

References

1. L. M. Bhole : Financial Markets & Institution
Tata McGraw Hill New Delhi.
2. P. N. Varshvey : Indian Financial System
Sultan Chand & Sons New Delhi.
3. सिंह एवं मिश्र : भारतीय बैंकिंग प्रणाली, साहित्य भवन आगरा
4. कुलश्रेष्ठ : वित्तीय प्रबंधन साहित्य भवन आगरा
5. वी.के. मिश्रा : वित्तीय संस्थाएं रमेश बुक डिपो।

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M.Com. Semester IV

Paper Second- Project Appraisals and Control MM-80

Objective

This objective of this course is to enable students learn the process and issues relating to preparation, appraisal, review, and monitoring of projects.

Course Input

1. **Profitability, Financial Projections and Tax considerations** - Break even analysis ; Projected balance sheet, profit and loss account and cash flows statement ; Provisions and considerations for computing taxable income.
2. **Appraisal Criteria and Appraisal Process**- Methods of appraisal under certainty and uncertainty ; Investment appraisal in produce ; Process followed by financial institutions ; Project appraisal techniques.
3. **Social Cost Benefit Analysis**- Rationale for social cost benefit analysis ; Methodology of SCBA; L&M approach and UNIDO approach ; Measurement of the impact of distribution; SCBA in India.
4. **Network Techniques** for Project Implementation, Monitoring and control PERT and CPM techniques; Critical path, event slacks and activity floats;Preparation of Project Report; Project implementation practice in India.

References

1. Bryce , M. C. : Industrial Development,
Tata McGraw Hill (Int. Ed.) New Delhi.
2. Chandra, Prasanna : Project Preparation, Appraisal and implementation.
Tata McGraw Hill (Int. Ed.) New Delhi.
3. I.D.B.I : Manual Industrial Project Analysis in
Developing Countries.
4. जी. एस. सुधा : व्या. उद्यमिता
रमेश बुक डिपो जयपुर
5. बी. एल. पोरवाल : प्रबंध के सिद्धांत एवं व्यवहार
एस. एल. सुथार
रमेश बुक डिपो जयपुर
6. एस. एन. माहेश्वरी : लागत लेखांकन
महावीर प्रकाशन दिल्ली
7. एम. डी. अग्रवाल : वित्तीय प्रबंध
रमेश बुक डिपो जयपुर
8. एच. सी. मेहरोत्रा : आयकर विधान एवं लेखे
साहित्य भवन पब्लिकेशन आगरा

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M.Com. Semester IV

Paper Third- Security Analysis and Portfolio Management MM-80

Objective

The objective of this course is to help students understand various issues in security analysis & portfolio management.

Course Input

1. **Valuation of Securities-** Bonds, Debentures, Shares and equity shares.
2. **Fundamental Analysis-** Economics analysis, Industry analysis and Company analysis.
3. **Technical Analysis-** Trends, Indicators, indices and moving averages applied in technical analysis.
4. **Efficient Market Hypothesis-** Weak, semi- strong and strong market and its testing techniques.
5. **Portfolio Analysis-** Estimating rate of return and standard deviation of portfolio. Effect of combining the securities; Markowitz Risk-return optimisation; Single Index Model or Market Model; Portfolio total risk; portfolio market risk and unique risk ; Simple Sharpe's optimization solution.
6. **Capital Market Theory-** Capital market line, security market line, risk free lending and borrowings; Factor models; Arbitrage pricing theory, two factor and multi factor models; Principal arbitrage, arbitrage portfolios.

References

1. H. R. Machiraju : The working of stock exchanges in India
New Age International (p) Ltd. New Delhi.
2. Robert A. Strong : Portfolio, Construction Management and
Protection Taxman Publication Pvt. Ltd. New Delhi
3. Amling : Fundamentals of Investment Analysis,
Prentice Hall International Edition
4. V. A. Avadhani : Security Analysis and Portfolio Management
Himalaya Publishing House Bombay
5. Ravi M. Kishor : Management Account and Financial
Analysis. Taxman Publication Pvt. Ltd. New Delhi.
6. आर.के. अग्रवाल : विनियोग प्रबंध।
7. वी.पी. अग्रवाल : वित्तीय बाजारो की कार्य प्रणाली।
8. डॉ.पी.के. अग्रवाल एवं उपेन्द्र कुमार : वित्तीय बाजार परिचाल,
साहित्य भवन पब्लिशर्स एण्ड डिस्ट्रिब्यूटर्स, आगरा।

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M.Com. Semester IV

Paper Fourth - Advanced Statistical Methods MM-80

Objective


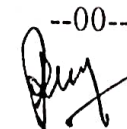


The objective of this course is to make the students learn the application of Statistical tools techniques for decision making.

Course Input

1. **Correlation and Regression Analysis-** Two variables case.
2. **Index Number-** Meaning and types; Weighted aggregative indices- Laspeyre's and Passchs indices; Laspeyre's and Passch's indices compared; Indices of weighted average of (price-quantity) relatives; Tests of adequacy; Special problems-shifting the base; splicing over tapping index series, Uses and problems.
3. **Statistical Estimation and Testing-** Point and interval estimation of population mean, proportion, and variate Statistical testing hypotheses and errors; Sample size; Large and small sampling tests- tests, T tests and F tests.
4. **Non Parametric Tests-** Chi-square tests; Sign tests; Wilcoxon Signed-Rank tests; Wald-Woffowitz test; Kruskal-Wallis test.
5. **Statistical Quality Control-** Causes of variations in quality characteristics; Quality control charts-Purpose and logic, Constructing a control chart-computing the control limit (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.

References -

- | | | |
|--------------------|---|-------------------------------------|
| 1. Wallish Roberts | : | Statistics A New Approach |
| 2. Gupta, S.P. | : | Statistical Methods, S.Chand & Sons |
| 3. डी. एन. एलहंस | : | सांख्यिकी के सिद्धांत |
| 4. जोशी एवं चंद्र | : | सांख्यिकी |
| 5. शुक्ल एवं सहाय | : | सांख्यिकी के सिद्धांत |
| 6. वी. सी. सिन्हा | : | सांख्यिकी के तत्व |
| 7. आर. एल. कटारिया | : | सांख्यिकी सिद्धांत एवं व्यवहार |
| 8. कक्कड़ बोहरा | : | प्राथमिक सांख्यिकी |



Paper Fifth - RESEARCH METHODOLOGY IN COMMERCE

OBJECTIVE

This course is meant to acquaint the students with the Research & Methodology of Research in the field of Commerce & Management.

COURSE INPUT

TOTAL MARKS-40+05+05=50

UNIT-I

Introduction: Meaning & Definition, Characteristics, Objectives, Motivating factors, Subject matter of research, Methods of research, new techniques in research methodology, scientific Research, types of commerce research, limitation.

UNIT-II

Research method in Commerce: Introduction and Need of Research in commerce Use of the Library in Research, Research design, Measurement, Hypothesis, Indexing, Research process, planning, & problems.

UNIT-III

Data Collection: Meaning, types & sources, methods of collection of data, Questionnaires, & schedule, Interpretation, & Analysis of data, Testing of hypothesis.

UNIT-IV

Use of computer in research: Introduction, Role of computer in research, Classification, Tabulation & Interpretation through Computer, Use and Importance of Internet in research.

UNIT-V

Reporting: Introduction, Preparation of Report, Use of Graphics & Chart In Preparation of Report, Footnotes and Bibliography, Reference and Citation.

