

Syllabus of M.Com.-I(1st Semester)  
CORE PAPER

**MC 101: MANAGEMENT CONCEPTS & ORGANISATIONAL BEHAVIOUR**

Teaching Hours per week: 5  
Time Allowed: 3 Hrs.

Internal Assessment: 30 Marks  
External Assessment: 70 Marks  
Credit 5

**INSTRUCTIONS FOR PAPER SETTER/EXAMINER**

The question paper will consist of three sections. Section A and B (Consist of unit I and II of the syllabus respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus.

**UNIT-I**

Nature and Scope of Management, Evolution of Management thought, Manager & environment. Business Ethics. Decision making: meaning and process, creative elements in decision making, Analytical tools to decision making. Functions of a manager, planning: concept, objective, significance, process and types, reasons for failure in plans; organizing: concept, principles, theories. Organisational Structure: Formal & Informal organizations.

Motivation: Need, Theories of motivation. Leadership: Concept, Theories and Leadership Styles; Communication: Communication process; Barriers to effective communication; Types of organizational communication; Improving communication; Transactional analysis in Communication; Controlling.

**UNIT-II**

(Organisational Behaviour ; Concept, Significance; Relationship between Management & Organisational Behaviour; ) Perception; Learning Personality. (Group Dynamics and Team Development; Group dynamics: Definition and importance) types of groups, group formation, group development, group composition, group performance factors; team development.

Organisation Culture; Concept, Creating & Sustaining Culture, learning culture; Work stress & its management. Organisational Development: Concept, Need for change, Resistance to change, Theory of Planned Change, Organisational Diagnosis, OD intervention.

**Course Outcome:** After the completion of this course students will learn about the managerial functions, importance of human behaviour, concepts related to individual and group behaviour. They will also learn the concept of organizational culture and theory of planned change. This will prepare them to efficiently manage their organisation in future.

**Suggested Readings:**

- Harold Koontz and Heinz Weihrich, Essentials of Management: An International Perspective, McGraw-Hill New Delhi.
- Stephen P. Robbins, David A. Decenzo, Fundamentals of Management, Pearson Education, New Delhi.
- Stephen P. Robbins, Timothy A. Judge, Seema Sanghi, Organisational Behaviour, Pearson Education, New Delhi.
- K. Aswathappa, Organisational Behaviour, Text, Cases and Games, Himalaya Publishing.
- s Fred Luthans, Organizational Behavior, McGraw Hill

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*Seema Rai Dyl*



Syllabus of M.Com.-1 (1st Semester)

CORE PAPER

MC 102: ACCOUNTING FOR MANAGERIAL DECISIONS

Teaching Hours per week: 5

Time Allowed: 3 Hrs.

Internal Assessment: 30 Marks

External Assessment: 70 Marks

Credit 5

INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections. Section A And B (Consist of unit I and II of the syllabus respectively) will have four questions (two theory and two numerical) from respective units and the candidates are required to attempt two questions from section A and B each. All the questions in section A and B shall carry 12 marks each. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus.

UNIT-I

Nature and attributes of Financial Statements, Analysis and interpretation of Financial Statements, Techniques of Analysis; Comparative Statements, Common Size Statements, Trend Analysis, Ratio Analysis,  
Strategic Cost Management (SCM): Concept and Philosophy, Key elements in SCM, Value Chain Analysis, Strategic Positioning and Cost Driver Analysis  
Traditional Cost Management System: Concept, Factors Affecting Cost Management, Cost Assignment. Applications of Marginal Costing and Cost Volume Profit analysis for decision making.

UNIT-II

Fund Flow Statements and preparation of Cash Flow Statement as per AS3 (revised).

Cost Management and Performance Evaluation: Evaluation criteria; Return on Cash Systems;

The Balanced Scorecard; Strategic Based Control: concept, process, implementation of Balanced

Score card, Challenges in implementation of Balanced Score card.

Budgetary Control: Concept, types and Process. Introduction to Performance Budgeting and Zero Base Budgeting. Uniform Costing & Inter-Firm Comparison, Responsibility Accounting.

**Course Outcome:** After completion of this course, students will have knowledge about the analysis and interpretation of financial statements. They will learn about concepts of traditional and strategic cost management system. This will help them in evaluating performance and applying budgeting techniques in business.

**Suggested Readings:**

- MY Khan & PK Jain, Management Accounting, Tata McGraw-Hill, New Delhi.
- Jawaharlal, Management Accounting, Himalaya Publishers, Mumbai.
- Kulshrestha, N.K., Management Accounting, Tata McGraw Hill, New Delhi.
- Ramachandran, and Kakani, How to Analyze Financial Statements, Tata McGraw Hill
- Ravi.M.Kishore, Cost Management, Taxman, Allied Services (p) Ltd.
- Charles T. Horngren, George Foster, Srikant M. Data, Cost Accounting: A Managerial Emphasis, Prentice Hall of India, New Delhi.
- Anthony R.N, Management Accounting Principles, Grawin Publishing.
- John K. Shank, Cases in Cost Management: A Strategic Emphasis, South-Western Publishing, Thomson Learning



Dr. S. K. Singh



## Syllabus of M.Com.-I (1st Semester)

### CORE PAPER

### PAPER MC103: BUSINESS ECONOMICS

Internal Assessment: 30 Marks  
External Assessment: 70 Marks

Teaching Hours per week 3  
Credit 5

### INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections. Section A and B (Consist of unit I and II of the syllabus respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks, Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus.

#### UNIT-1

**Nature and scope of Business Economics:** Objective of firm; Economic theory: Fundamental economic concepts. Incremental principle, opportunity cost principle discounting principle, equi-marginal principle.

**Demand Analysis:** Individual and market demand functions: Law of demand, determinants of demand; Theory of Consumer Choice: Cardinal utility approach, indifference approach, Revealed preference and theory of consumer choice under risk. Demand estimation and Demand forecasting techniques; Elasticity of demand: Price elasticity, income elasticity and cross elasticity.

**Production Theory:** Production with one and two variable inputs: Law of variable proportions, Law of returns to scale, Stages of production.

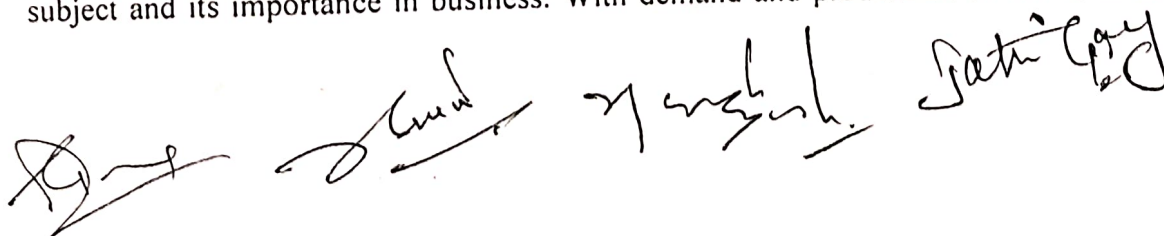
**Short and long run Cost functions:** their nature, shape and inter- relationship;

#### 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. **Price Practices:** Methods of price determination in practice, pricing of multiple products; price discrimination, dumping, Transfer pricing.

**Classical and Keynesian theory of income and employment,** Theory of consumption and investment spending, Multiplier-accelerator interaction: **Business Cycles:** Nature and phases of a business cycle. Theories of business cycle: Cobweb, Samuelson and Hicks Theories. **Inflation:** Definition, characteristics and types inflation in term of demand pull and cost push factors, effects of inflation.

**Course Outcome:** Through this course, the students will get knowledge of economics as a subject and its importance in business. With demand and production theories, decisions can be





## MC 104:RESEARCH METHODOLOGY AND STATISTICAL TECHNIQUES

Teaching Hours per week:5  
Time Allowed: 3 Hrs.

Internal Assessment: 30Marks  
External Assessment: 70 Marks  
Credit 5

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The question paper will consist of three sections. Section A and B (Consist of unit I and II of the syllabus respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus.

### UNIT-I

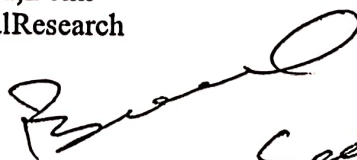
Introduction to Research: Nature, Objectives, Types & Utility, Process of Research. Hypothesis: Meaning, Nature, Importance, Types, Criteria for Construction of Hypothesis, sources of deriving hypothesis. Data Collection Methods: Primary Sources: Observation, Interview, Questionnaire, Schedules, Survey. Secondary Sources: Types and sources of locating secondary data and computer assisted information acquisition. Sampling Methods: Probability and non probability methods; sampling frame, sampling design, sampling error, non sampling errors, size of a sample.

### UNIT-II

Statistical Analysis of Data: Probability distributions: Binomial, Poisson and Normal distributions. Testing Hypothesis: Procedure, Measuring power of test. Tests of Hypothesis: Parametric and nonparametric tests different test of significance type I & II errors. Statistical tests: Chi square, t-test, f-test, z-test & Kendal's co-efficient of concordance (w-test), Kruksal wallis H test, Wald wolfowitz test. Report writing: Mechanics of report writing, preliminary pages, Main body, References. **Course Outcome:** After the completion of this course students can identify various data collection methods for the purpose of research and the statistical tools required for the analysis of data. Thus they will be able to independently conduct business related research.

#### Suggested Readings:

- Cooper, D.R. and Schindler, P.S., Business Research Methods, Tata McGraw Hill, New Delhi.
- Kothari, C.R., Research Methodology, New Age International.
- Zikmund, Millian G., Business Research Methods, Thomson Learning, Bombay.
- Geode, Millian J. & Paul K. Hatt, Methods in Research Methods, Tata McGraw Hills, New Delhi
- Gupta S.P., Statistical Methods, Sultan Chand, Delhi
- Goode, W.J. and Hatt, P.K., Methods in Social Research



## MC 104: RESEARCH METHODOLOGY AND STATISTICAL TECHNIQUES

Teaching Hours per week: 5  
Time Allowed: 3 Hrs.

Internal Assessment: 30 Marks  
External Assessment: 70 Marks  
Credit 5

### INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections. Section A and B (Consist of unit I and II of the syllabus respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus.

### UNIT-I

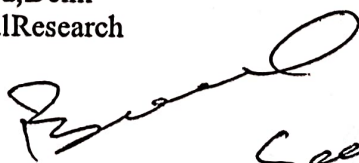
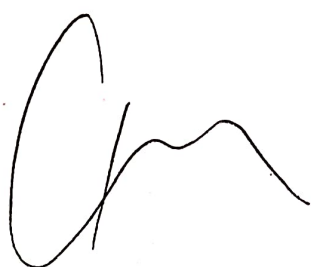
Introduction to Research: Nature, Objectives, Types & Utility, Process of Research. Hypothesis: Meaning, Nature, Importance, Types, Criteria for Construction of Hypothesis, sources of deriving hypothesis. Data Collection Methods: Primary Sources: Observation, Interview, Questionnaire, Schedules, Survey. Secondary Sources: Types and sources of locating secondary data and computer assisted information acquisition. Sampling Methods: Probability and non probability methods; sampling frame, sampling design, sampling errors, non sampling errors, size of a sample.

### UNIT-II

Statistical Analysis of Data: Probability distributions: Binomial, Poisson and Normal distributions. Testing Hypothesis: Procedure, Measuring power of test. Tests of Hypothesis: Parametric and nonparametric tests different test of significance type I & II errors. Statistical tests: Chi square, t-test, f-test, z-test & Kendal's co-efficient of concordance (w-test), Kruksal wallis H, Wald wolfowitz test. Report writing: Mechanics of report writing, preliminary pages, Main body, Appendices. **Course Outcome:** After the completion of this course students can identify various data collection methods for the purpose of research and the statistical tools required for the analysis of data. Thus they will be able to independently conduct business related research.

#### Suggested Readings:

- Cooper, D.R. and Schindler, P.S., Business Research Methods, Tata McGraw Hill, New Delhi.
- Kothari, C.R., Research Methodology, New Age International.
- Zikmund, Millian G., Business Research Methods, Thomson Learning, Bombay.
- Geode, Millian J. & Paul K. Hatt!, Methods in Research Methods, Tata McGraw Hills, New Delhi
- Gupta S.P., Statistical Methods, Sultan Chand, Delhi
- Goode, W.J. and Hatt, P.K., Methods in Social Research





## MC 105: FINANCIAL MANAGEMENT

Teaching Hours per week: 5  
Time Allowed: 3 Hrs.

Internal Assessment: 30 Marks  
External Assessment: 70 marks  
Credit 5

### INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections. Section A and B (Consist of unit I and II of the syllabus respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus.

### UNIT-I

**Financial Management: Meaning, Scope, and Objectives, Finance Functions: Investment, Financing and Dividend decisions; Capital Budgeting: Nature of Investment Decisions, Investment evaluation criteria: Payback period, Accounting rate of return, Net present value, Internal rate of return, Profitability index, Capital Rationing, Capital Budgeting under Risk and Uncertainty.**

**Cost of Capital: Meaning and Significance, Cost of debt, preference capital, equity capital and retained earnings, Weighted average cost of capital; Financial, operating and combined leverage: their measurement and effect on profit.**

### UNIT-II

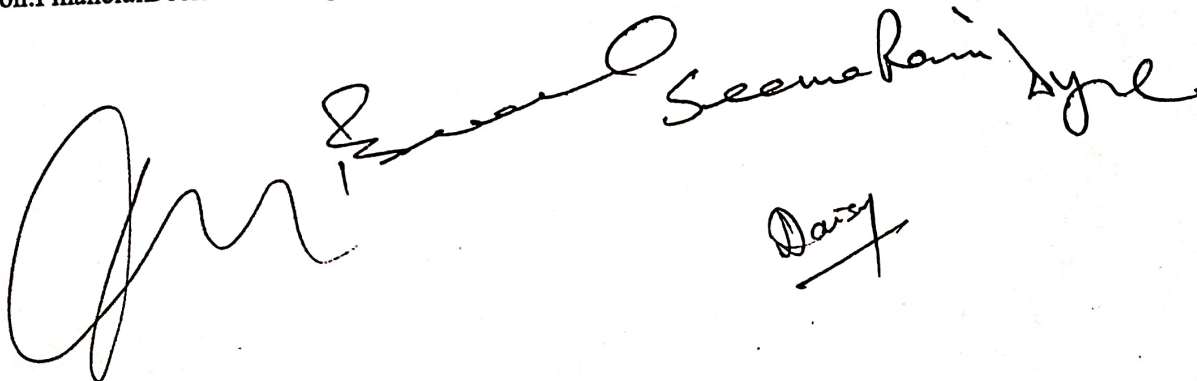
**Capital Structure: Concept and significance, Theories of Capital Structure, Capital Structure in Practice; Dividend Policy: Forms of dividend, stability in dividend policy, Dividend theories, Dividends policy in practice.**

**Working Capital: Meaning, significance and types, Factors affecting working capital requirements, Determining working capital needs, Working capital management, Sources of working capital, Financing of working capital, Management of Cash, Receivables and Inventories; Mergers and Acquisitions: Reasons and Financial considerations.**

**Course Outcome:** The students will be able to understand the concept of financial management and will be capable of taking long term investment decisions. They will have detailed knowledge of various components of working capital management and capital structure. They will be acquainted with dividend policy and various practices in this regard.

### Suggested Readings:

- Chandra, Prasanna, Financial Management, Tata McGraw Hill, Delhi
- Pandey I.M., Financial Management, Vikas Publishing House
- Van Horne J.G. and J.M. Wachowicz Jr., Fundamentals of Financial Management, Prentice Hall, Delhi.
- Van Horne, James G, Financial Management and Policy, Prentice Hall, Delhi
- Khan, M.Y., Jain, P.K., Financial Management, Tata McGraw Hill, New Delhi.
- R.M. Srivastava: Financial Management and Policy, Himalyan Publishing House, Bombay.
- J.J. Hampton: Financial Decision Making Concepts, Problems and Cases, Prentice Hall of India, New Delhi.



Three handwritten signatures are present at the bottom of the page. The largest signature on the left is in dark ink. The signature in the middle is written in a cursive style. The signature on the right is also cursive and appears to be 'Seema Raina'. Below the middle signature, there is a small signature that looks like 'Daisy'.