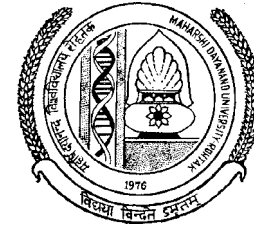


Maharshi Dayanand University Rohtak



Ordinances, Syllabus and Courses of
Reading for

M.Com. I & II Semester

Examination

Session — 2008-2009

Available from:

Asstt. Registrar (Publication)
Maharshi Dayanand University
Rohtak-124 001 (Haryana)

Price :

At the Counter : Rs. 50/-
By Regd. Parcel : Rs. 75/-
By Ordinary Post : Rs. 60/-

ORDINANCE: : MASTER OF COMMERCE

1. The duration of the Course leading to the degree of Master of Commerce shall be two academic years. Each year shall be divided into two semesters. The Examination for the first and the third semesters shall ordinarily be held in the month of December and for the second and the fourth semesters in the month of April/ May or on such dates as may be fixed by the Vice-Chancellor

The supplementary examination for the first and third semester shall be held along with their regular first and third semester examinations in December January and for the second and fourth semester examinations which will be held ordinarily during the month of April/ May.

A supplementary examination shall be held in the month of December/January for candidates who have failed/ or failed to appear in fourth semester examination held in April/ May. Such Candidates may appear again in the remaining paper(s) of semester(s) exam. (s) subject to Clause 12 (iii). The dates fixed under this Clause shall be notified by the Controller of Examination.
2. The Head, Department of Commerce shall forward to the Controller of Examinations at least two weeks before the commencement of the examination in each semester, a list of the students who have satisfied the requirements of rules and are qualified to appear in the examination.
3. The last date of receipt of admission forms and fees shall be fixed by the Vice-Chancellor from time to time.
4. The minimum qualifications for admission to the first semester of the course shall be :-

A person who has passed with at least 45% marks in aggregate, the Bachelor of Commerce (Hons./Pass) or BBA or Bachelor of Arts with Economics (with at least 45% marks in Economics)or B.A. with Commerce, marketing or Insurance as a subject under “Restructured Scheme” as the Case may be of this University or of any other University recognized as equivalent there to by the University along with English as one the subjects is eligible for admission to M. Com Course.

5. Every candidate shall be examined in the subject(s) as laid down in the syllabus prescribed by the Academic Council from time to time.

20% marks in each written paper excluding Viva- Voce, shall be assigned for internal assessment.

The question paper will be set by external/ internal examiner. The list of paper setters will be recommended by the Post-graduate Board of Studies in Commerce.

The Head, Department of Commerce shall forward the internal assessment marks on the basis of class test, written assignment, class performance and attendance in the class etc. to the Registrar/ Controller of examinations at least one week before the commencement of the semester examination.
6. The Head Department of Commerce will preserve the record on the basis of which the internal assessment awards have been prepared for inspection, if needed by the University up to one month from the date of declaration of the semester examination results.
7. The first semester examination shall be open to regular student who :-

- i) has been on the rolls of the department during one semester preceding the first Semester Examinations.
 - ii) has attended not less than 65% of lectures in each semester; and
 - iii) has obtained pass marks (as given in Clause 10 (i) below) in the Internal Assesemnt of the paper for which he is candidate.
8. The seond, third and fourth Semester Examinations shall be open to a regular student who :-
- a) has been on the rolls of the Department during the semester preceding the second, third or fourth semster examinations as the case may be :
 - b) has attended not less 65% of lectures in each semester;
 - c) has obtained pass marks in the Internal assessment of the papers of the relevant semester of which he is candidate vide 10 (i) below; and
 - d) has passed the previous semester examination or is covered under Clause- 12 below.
9. The medium of instructions and Semester examination shall be English/Hindi.
10. The medium percentage of marks to pass the examination in each semester shall be :-
- i) 35% in each written paper and internal assesemnt separately;
 - ii) 35% in Viva-Voce
 - iii) 35% in the total of each semester examination.
11. The amount of examination fee to be paid by a candidate for each semester shall be as decided by the University from time to time.
12. i) A candidate who fails to pass or having been eligible fails to appear in any Semester examination will be allowed to clear the re-appear paper(s) within a period of 4 years as stipulated in Clause-III below.
- ii) Provided that a candidate shall have to secure at least 35% marks seprately as well as jointly with internal assessment in not less than 50% of the written papers prescribed in that semester failing which he shall not be permitted to continue his studies for the next higher semster and shall be required to repeat all paper(s) of the concerned semester as regular student as and when these paper(s) is /are offered. In such a case, the repetition of paper(s) will be allowed only once.
- Explanation.**
- 50% of five papers will be taken as three and that of seven papers as four under this Clause.
- iii) Provided that a candidate must have pased all the four semester examinations within four year of his admission to the 1st semester of M.Com. failing which he will be deemed to be unfit for the M.Com.
13. A candidate whose result is declared late for no fault of his, may attend classes for the next higher semseter provisionally at is own risk and responsibility, subject to his passing the concerned semester Examination. In case a candidate fails to pass the concered semester Examination his/ her attendance/ Internal Assessment in the next higher semester in which he was allowed to attend classes provisionally shall stand cancelled.
14. A candidate who having passed the second semester examination discontinues his studies may be permitted

- to join third semester within two years of his passing the second semester examination.
15. The Internal assessment awards of a candidate who fails in any semester examination shall be carried forward to next examination provided that a candidate who has not obtained pass marks in the Internal-Assessment for any paper(s) will not be allowed to take examination in the said paper(s) in the relevant semester unless he repeats the course in paper(s) concerned and obtains the minimum pass marks in the Internal Assessment.
16. As soon as is possible, after the termination of the examination the Registrar/ Controller of examinations shall publish a list of candidate who have passed the Semester examination.
17. a.) The Viva- Voce examination in each semester shall be conducted jointly by the internal and external examiners.
b) The marks obtained by the candidate for the viva-voce shall be taken into account when he/ she appears in any future examination under re-appear clause.
18. The evaluation of the Internal Assessment work shall be conducted in accordance with the guidelines laid down by the Post-graduate Board of Studies in Commerce. The Head, Department of Commerce shall ensure that these guidelines are followed and proper record is maintained made available to the student also at the appropriate time.
19. Each successful candidate shall receive a copy of the detailed marks card on having passed the Semester Examination.
20. The List of successful candidate after the fourth Semester Examination shall be arranged as under in three divisions on the basis of the aggregate marks obtained in the 1st, 2nd, 3rd, and 4th semester examinations taken together, and the division obtained by the candidate will be stated in his degree:-
- a) Those who obtain 60% or more marks **First Division**
- b) Those who obtain 50% or more marks **Second Division** but less than 60% marks
- c) Those who obtain less than 50% marks **Third Division**
- d) candidates who pass all the four Semester Examinations at the first attempt obtaining 70% or more marks of the total aggregate shall be declared to have passed with distinction.
21. The grace marks will be allowed as per University rules.
22. No withstanding the integrated nature of this course which is spread over more than one academic year and the ordinance in force at the time of a student joins the course shall hold good only for the examinations held during the end of the academic year and nothing in this ordinance shall be deemed to debar the University from amending the ordinance and the amended ordinance, if any shall apply to all students whether old or new.

Examination Programme for the Master's Degree in Commerce (2008-2009)

The entire Programme for the Master's Degree in Commerce is comprised of four semesters parts, which would have two years duration.

The Examination in Part-I and Part-II shall be held once a year ordinarily in the month of April, or on such dates as may be fixed by the Vice-Chancellor. Part-I of the Programme may be referred to as M.Com (Previous) and six compulsory courses shall be offered by the students. In M.Com. (Final) students will be offered two compulsory papers and they may opt. four optional papers out of a list of a list of twenty-five papers (Four Groups) in the areas of Finance, Marketing, International Marketing and Accounting and Taxation respectively.

The Programme of Master's degree in Commerce shall consist of the following papers, each written paper shall be of 100 marks and of 3 hours duration.

M.Com - 1st Semester

Paper No.	Course Code	Course Title	Max. Marks		Time
			Theory In.Ass.		
Paper -I	MC-1.1	Accounting for Managerial Decisions-I	80	20	3hrs.
Paper -II	MC-1.2	Management Concepts	80	20	3hrs.
Paper -III	MC-1.3	Business Environment-I	80	20	3hrs.
Paper -IV	MC-1.4	Managerial Economics-I	80	20	3hrs.
Paper -V	MC-1.5	Statistical Analysis for Business	80	20	3hrs.
Paper -VI	MC-1.6	Computer Applications to Business -I	80	20	3hrs.
		Viva- Voce Examination	60	40(P)*	3hrs.
			50		

M.Com - IInd Semester

Paper No.	Course Code	Course Title	Max. Marks		Time
			Theory In.Ass.		
Paper -I	MC-2.1	Accounting for Managerial Decisions-II	80	20	3hrs.
Paper -II	MC-2.2	Organisational Behaviour	80	20	3hrs.
Paper -III	MC-2.3	Business Environment-II	80	20	3hrs.
Paper -IV	MC-2.4	Managerial Economics-II	80	20	3hrs.
Paper -V	MC-2.5	Quantitative techniques for Managerial Decisions	80	20	3hrs.
Paper -VI	MC-2.6	Computer Applications to Business -II	80	20	3hrs.
		Viva- Voce Examination	60	40(P)*	3hrs.
			50		

(P)* for Practical

M.Com - 1st Semester

Paper-1 MC-1.1 Accounting for Managerial Decisions-I

Max Marks : 80

Time : 3 hours

Note : The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit All questions shall carry 16 marks each.

Course Inputs

Unit-1 Management Accounting - An Introduction :

Definition; place, Financial Accounting vs. Cost Accounting vs. Cost Accounting vs. Management Accounting; Functions, Techniques, Principles; Scope; Utility; Limitations; Essentials for Success. Management Accountant; Position, Role and Responsibility;

Unit-2 Budgetary Control : Managerial Control Process; Benefits; Limitations : Installation of the System; Classification of the Budgets; Preparation of different types of Budgets, Performance and Zero-Base- Budgeting.

Standard Costing and Variance Analysis; Types of Standards, Standard Costing and Estimated Costing; Advantages; Limitations; Setting of standards; Analysis of different types of material, labour and over head variances and Sales variances.

Unit-3 Marginal Costing and Break even analysis : Marginal Cost; Marginal Costing; and Differential Costing, Marginal Costing and Absorption Costing; Contribution Analysis; Cost Volume- Profit Analysis; Different types of Break - even Points and Charts; Advantages and limitations of BE Charts, and Marginal Costing, Applications of BE regarding sales- Mix, Product Lines.

Unit-4 Decisions Involving Alternate Choices : Cost Concepts Associated with Decisions-making; Evaluation Process; Specific Management Decisions- Make or buy ; Expand or buy; Expand or Contract; Change vs. Status Quo; Retain or Replace; Explaining New Markets; Optimum Product

Mix; Adding and Dropping a Product .

Capital Budgetting and Lease Financing : Capital Budgetting-Concepts,nature, need, importance Managerial Uses; Components; Terminology used in Evaluating Capital Expenditures; Appraisal Methods- Pay Back Period; its variants. Accounting rate of return; Discounted Cash Flow Methods - NPV, IRR, Profitability Index - their Conflicts and Resolution ; Capital and Rationing; Risk Analysis and its models.

Suggested Readings :

1. J.K. Aggarwal, R.K. Aggarwal, M.L. Sharma - Accounting for Managerial Decisions -Ramesh Book Depot.
2. R. Kishore - Advance Management Accounting : Taxam allied Services Pvt. Ltd.
3. M.Y. Khan, P.K. Jain - Management Accounting : Dr. Tata McGraw Hill.
4. Morgren, Sundem, Stratton - Introduction to Management Accounting : Pearson Accounting.
5. S.N.Mittal- Accounting & Financial Management- Shree Mahavir Book Depot, Nai Sarak, New Delhi.

M.Com - 1st Semester**Paper-II MC-1.2 Management Concept**

Max Marks : 80

Time : 3 hours

Note : The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit All questions shall carry 16 marks each.

Course Inputs

Unit-1 Schools of Management Thoughts, Scientific process, human behaviour and social system school ; Decisions theory school ; Quantitative and system school; Contingency theory of management; managerial skills, Managerial Functions ; Planning - concepts significance, types Organizing - concept principles, theories, types of organizations, authority responsibility, power, delegation, decentralization, Staffing; Directing; Coordinating; control nature, process and techniques.

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

Unit-3 Leadership : concepts ; Leadership styles; Theories-trait theory, behavioral theory, Fiedler's contingency

theory, Hersey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership.

Unit-4 Interpersonal and Organisational communication : concept of two-way communication process; Barriers to effective communication, types of organisational communication, improving communication, transactional analysis in communication;

References

Griffin, Ricky W; Organisational Behaviour, Houghton Mifflin co. Boston.

Hellreigel, Don John W.Slocum, Jr., and Richards W. Woodman; Organizational Behaviour, south western college Publishing, Ohio.

Hersey, Paul. Kenneth H. Blanchard and Dewey E Johnson : Management of Organisational Behaviour.

Utilising Human Resources, Prentice Hall, New Delhi.

Ivancevich : John and Micheel T. Matheson : Organisational Behaviour and Management, Tata McGraw Hill, New Delhi.

Luthans, Fred ; Organizational Behaviour. McGraw-Hill, New York.

Newstrom, John W. and Keith Davis :Organisational Behaviour : Human Behaviour at Work, Tata McGraw Hill, New Delhi..

Robbins, Stephen P, and Mary Coutler :Management, Prentice Hall, New Delhi.

Robbins, Stephen P:Organizational Behaviour, Prentice Hall, New Delhi.

Strees Richard M. and Stewart black :
Organizational Behaviour, Hrper Collins college
Publishers, New York.

Sukla, Madhukar : Understanding Organisations :
Organisation Theory and Prectice in India, Prentice
Hall, New Delhi.

Paper-III MC-1.3 Business Environment-I

Max Marks :80

Time : 3 hours

Note : The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit All questions shall carry 16 marks each.

Unit-I Theoretical Framework of Business Environment :
Concepts significance and nature of business environment ; Elements of environment-internal and external; Changing dimensions of business environment. Techniques of environmental scanning and monitoring.

Unit-2 Dualism in Indian Society and problem of uneven distribution of income; Emerging rural sector in India; Social responsibilities of Business; Consumerism in India; Consumer Protection Act.

Economic Systems and Business Environment ;
Economic Planning in India -Types of Economic Plan; Prerequisites of successful economic planning ; Latest Five Year Plan;

Unit-3 Economic Reforms in India; Industrial Policy - Policies of Pre and Post liberalization era; Industries (Development and Regulation) Act; Competition Policy and Competition Act;

Unit-4 Public Sector- Objectives, pattern of growth ;

Changing role of public sector; Privatization and Disinvestments of public enterprises; Pricing policies in public enterprises.

Suggested Readings

S.K. Bedi -Business Environment

Fransis Cherunilam - Business Environment - Himalaya Publishing House.

P.K. Ghosh - Business & Government - Sultan Chand & Sons.

Adhikiary, M : Economic environment of Business, Sultan Chand & sons , New Delhi.

Ahluwalia, I.J.Industrial Growth in India, Oxford University Press, Delhi.

Alagh, Yoginder K : Indian Development Planning and policy, Vikas Pub., New Delhi.

Aswathappa, K: Legal environment of Business, Himalaya Publication, Delhi.

Chakravarty, S : Development Planning, Oxford University Press, Delhi.

Ghosh, Biswanath : Economic environment of Business, Vikas Pub, New Delhi.

Govt. of India : economic survey, various issues.

Raj Agrawal and Parag Diwan, Business environment; Excel Books, New Delhi .

Ramaswamy, V.S. and Nama Kumari : Strategic Planning for Corporate success, Macmillan, New Delhi.

Sengupta, N.K. Government and Business in India, Vikas Publication New Delhi.

Paper-IV MC-1.4 Managerial Economics

Max Marks :80

Time : 3 hours

Note : The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit All questions shall carry 16 marks each.

Course Inputs

Unit-I Nature and scope of Managerial Economics : Managerial Economics role and responsibilities : Fundamental economic concepts- incremental principle, opportunity cost principle discounting principle, factor of production.

Unit-2 Law of demand, elasticity of demand, consumer equilibrium- utility and indifference curve approach. Demand estimation and demand forecasting techniques.

Unit-3 Production functions : short run and long run; producer's equilibrium'; cost classification cost curves; short run and long run; economic value analysis; law of variable proportions and law of returns to scale; economies of scale; learning curve.

Unit-4 Price determination and equilibrium of firm and industry under different market conditions ;perfect competition, monopoly, monopolistic competition, oligopoly and monopoly. Managerial theories of firms

Pricing practices, strategies and tactics in modern business world ; Transfer pricing; Pricing under risk

and uncertainty; elements of factor pricing

References

Baumol, William J : Economic Theory and Operations Analysis, Prentice-Hall, London.

Baya : Michael R : Managerial Economics and Business Strategy, McGraw Hill Inc. New York.

Stonier, W and Hauge D : A Text Book of Economics Theory Dean, Joel : Managerial Economics, Prentice Hall, Delhi

Dholkia, R.H.and A.L. Oza : Micro Economics for Management Students, Oxford University Press, New Delhi.

Lipton R.G : An Introduction to Positive Economics.

Gough, J.and S. Hills : Fundamentals of Managerial Economics, McMillan London.

Haynes,W.W., V.L.Mote and S. Paul : Managerial Economics Analysis and Cases, Prentice Hall, India, Delhi.

Petersen, H. Craig and W. Cris Lewis : Managerial Economics, Prentice Hall, New Delhi.

Salvatorre, Dominick : Managerial Economics in a Global Economy, McGraw Hill, New York.

Varian, H.R.: International Microeconomics: A Modern Approach, East West Press New Delhi.

Dahiya, L.N. : Forecasting Techniques in Business and Economics Lakeside Publishers.

Dwivedi D.N. Managerial Economics, Vikas Publishing House, New Delhi.

Adhikary M.Business Economics, Excel Books, New Delhi.

Koutsoyiannis, a : Modern Micro Economics, Macmillan.

Pappas, J.L.and Berigham E.E. Fundamentals of Managerials Economics.

Paper-V MC-1.5 Statisticals Analysis for Business

Max Marks :80

Time : 3 hours

Note : The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit All questions shall carry 16 marks each.

Course Inputs

Unit-1 Correlation and Regression Analysis : bivariate, Partial and Multiple Correlation and Regression (Up to three variables)

Unit-2 Probability and Expected Value

Probability theory : Concepts of probability ; Different approaches to probability; conditional probability; application of addition and multiplication laws; Bayes theorem and inverse probability Mathematical expectation.Probability distributions : Binomial distribution. Poisson distribution Poisson distribution and Normal distribution; Thier application to business.

Unit-3 Statistical Inference - Tests of Hypothesis

Testing of hypothesis : sampling tests - large and small sample tests - 'T' - test.'Z' test

Unit-4 Association of attributes : Criterion of independence; Consistency of data (two and three attributes) , X²- Test : conditions for apply x²- test, Yate's xccorrection, Uses of X² test, Additive property of X²., Missuse of Chi- sqaure test and its limitations.

References

Chou-Ya-Lun : Statistical analysis, Holt Rinchart and

Hooda, R.P Statistics for Business and Economics
Macmillan, New Delhi.

Heinz, Kohler : Statistics for Business and
Economics, Harper Collins.

Hein, L.W. : Quantative Approach to Managerial
Decision Prentice Hall, New Jersey, India. Delhi.

Lawrence B.Morse : Statistics for Business &
Economics Harper Collins.

Levin, Richard I & David, S. Rubin : Statistics for
Management , Prentice Hall, Delhi.

Wasteman Terry J. & Keith Paramor : Quantitative
Methods In Finance, International, Thompson
Business Press.

Ackaff, R.L. and sasieni,M. W., Fundamentals of
Operations Research, John Wiley and Sons ilnc.
New York 1968.

Agee, M.H. Taylor, R.E. and Torgersen, P.E.,
Quantitative Analysis for Management Decisions,
Prentice Hall Inc., Englewood Cliffs, N. J., 1976.

Cooke, W.P.. Quantitative Methods for Management
decisions, Mc Graw Hill Book Co. New York 1985.

Eck R.D., An Introduction to Quantitative Methods
for Business application, Wadsworth Publishing Co.
Inc, California 1979.

Godfrey, A., Quantitative Methods for Managers,
Edward Arnold, London 1977.

Sharma, S.CV., Shenoy, G.V. Srivastava, V.K.
Quantitative techniques for Managerial decision
Making, wiley Eastern Ltd. New Delhi, Bombay,
Calcutta, Madras, 1985.

Paper-VI MC-1.6 Computer Applications to Business-I

Max Marks : 60

Time : 3 hours

Note : The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit All questions shall carry 16 marks each.

Course Inputs

Unit-I Computer Hardware : Computer System as information processing system ; Computer system differences - types of computer systems; hardware options -CPU, input devices output devices, storage devices, communication devices, configuration of hardware devices and thier applications.

Unit-2 Personal computers : 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.

Unit-3 Modern Information Technology : Basic idea of Local Area Networks (LAN) and Wide Area Networks (WAN) ; E-mail; Internet technologies, access devices , concepts of a World Wide Web and Internet browsing; Multimedia.

Unit-4 Introduction to Operating systems : Software

needs, operating systems, application softwares, programming languages; DOS; Windows- window explorer, print manager, control panel, paintbrush, calculator, desktop, my computer, settings, find, run UNIIIX.

Practical Examination Max. Marks : 40

The following areas are to be covered :-

Internet Technology - Applications

DOS, Windows, M.S. Word, Excel, Power Point, Lotus, Basic Commands.

References

Date, C.J.: An Introduction to Database System, Addison Wesley, Massachusetts.

Dienes, Sheila S: Microsoft Office, Professional for Windows 95; Instant Reference; BPB Publication, Delhi.

Mansfield, Ron : The Compact Guide to Microsoft office ; BPB Publication, Delhi.

Norton, Peter : Working with IBM-PC, BPB Publications, Delhi.

O' Brain J.A. : Management Information Systems, Tata McGraw Hill , Delhi.

Ullman, J.O. Principles of Database Systems, Galgotia Publications, New Delhi.

M.Com - IInd Semester

Paper-II MC-2.1 Accounting for Managerial Decisions-II

Max Marks : 80

Time : 3 hours

Note : The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit All questions shall carry 16 marks each.

Course Inputs

Unit-1 Lease Financing - Lease or buy or buy decision; Evaluation of Lease methods.

Financial statements : analysis and interpretation - Forms and nature of financial statements ; Uses and Limitations, types and tools of analysis; Comparative Financial Statements; Common - Size Statements; Trend Percentages

Unit-2 Contemporary issues in Management accounting value chain analysis; Activity Based Accounting; Quality Costing; target and life - Cycle Costing.

Unit-3 Accounting Ratios - Classification ; profitability ratios; Turnover Ratios; Solvency Ratios' Analysis of Capital Structure Ratios as Predictors of insolvency; Significance Limitations and interpretation of Ratio Analysis. Funds Flow Statements - Concept; Uses; Preparation.

Unit-4 Cash Flow Statement - Objectives; sources and Application; Preparation of Statement as per Indian Accounting Standard 3.

Responsibility Accounting -Principles; Definition; Types of Responsibility Centers; Pre-requisites; Utility; problems

Reporting to Management - steps for Effective Reporting; requisities of Ideal Reoprt; types of Reports; Uses.

Suggested Readings

Management Accounting : Dr. Mittal S.N.(shree Mahaveer Book Depot. Delhi)

Management Accounting : Pandey I.M.

Management Accounting : Dr. Maheshwari S.N.

Management Accounting : A Decision Emphasis - De Coster, D.T./ and Scholefr E.L.

Management Accounting Principles : anthony R.N. and Reece J.S.

Management Accounting : Harngren Charles T.

Management Accounting : Batty J.

M.Com - IInd Semester

Paper-II MC-2.2 Organisational Behaviour

Max Marks : 80

Time : 3 hours

Note : The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit All questions shall carry 16 marks each.

Course Inputs

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

Unit-2 Group Dynamics and Team Development ; Group dynamics definition and importance, types of group, group formation, group development, group composition, group performance factors; Principle-centred approach to team development

Unit-3 Organisational Conflict : Dynamics and management : sources, patterns levels and types of conflicts; Traditional and modern approaches to conflict; Functional and dysfunctional organizasational conflicts; Resolution of conflict.

Unit-4 Organisational Development : Concept; Need for change, resistance to change resitance to change;

Theories of planned change; organisational diagnosis; OD intervention.

Suggested Readings

Griffin, Ricky W; Organisational Behaviour, Houghton Mifflin co. Boston.

Hellreigel, Don John W.Slocum, Jr., and Richards W. Woodman; Organizational Behaviour, south western college Publishing, Ohio.

Hersey, Paul. Kenneth H. Blanchard and Dewey E Johnson : Management of Organisational Behaviour. Utilising Human Resources, Prentice Hall, New Delhi.

Ivancevich : John and Micheel T. Matheson : Organisational Behaviour and Management, Tata McGraw Hill, New Delhi.

Luthans, Fred ; Organizational Behaviour. McGraw-Hill, New York.

Newstrom, John W. and Keith Davis :Organisational Behaviour : Human Behaviour at Work, Tata McGraw Hill, New Delhi..

Robbins, Stephen P, and Mary Coutler :Management, Prentice Hall, New Delhi.

Robbins, Stephen P: Organizational Behaviour, Prentice Hall, New Delhi.

Strees Richard M. and Stewart black : Organizational Behaviour, Hrper Collins college Publishers, New York.

Sukla, Madhukar : Understanding Organisations : Organisation Theory and Prectice in India, Prentice Hall, New Delhi.

M.Com - IInd Semester

Paper-II MC-2.3 Business Environment-II

Max Marks : 80

Time : 3 hours

Note : The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit All questions shall carry 16 marks each.

Course Inputs

Unit-1 Fiscal Policy; Montary Policy; Problem of NPA in the Banking sector; SEBI fuctions, objectives; SEBI guidelines for fresh issue of shares, debentures and bonus shares.

Unit-2 Government Business Relationship : Roles of government in business; Economic Implications of Indian Constitution; Preamble, Directive Principles of State Policy, Fundamentals Rights, Centre State relationship; Foreign Investment Policy; FEMA.

Unit-3 Small Scale Industries - Importance, Problems and Policies; Industrial Sickness- problem, magnitude and remedies.

Unit-4 Multinational Corporations and its role; EXIM Policy (Latest) : an overview of International Economic Institutions and their working - WTO, IMF, World Bank.

Suggested Readings

Adhikiary, M : Economic environment of Business, Sultan Chand & sons , New Delhi.

Alagh, Yoginder K : Indian Development Planning and policy, Vikas Pub., New Delhi.

Aswathappa, K: Legal environment of Business, Himalaya Publication, Delhi.

Chakravarty, S : Development Planning, Oxford University Press, Delhi.

Ghosh, Biswanath : Economic environment of Business, Vikas Pub, New Delhi.

Govt. of India : economic survey, various issues.

Raj Agrawal and Parag Diwan, Business environment; Excel Books, New Delhi .

Ramaswamy, V.S. and Nama Kumari : Strategic Planning for Corporate success, Macmillan, New Delhi.

Sengupta, N.K. Government and Business in India, Vikas Publication New Delhi.

M.Com - IInd Semester

Paper-II MC-2.4 Managerial Economics-II

Max Marks : 80

Time : 3 hours

Note : The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit All questions shall carry 16 marks each.

Course Inputs

Unit-1 Macro economics : Meaning, Nature and scope; National income; concept and measurement; circular flow of income; multiplier; accelerator and marginal efficiency of capital; Keynesian income determination model.

Unit-2 Economic growth; Measurement and determinants :Inflation; definition types and strategies to counter inflation; Budgets and budgets and budgetary deficits; deficit financing Public debt operations and its management.

Unit-3 Theories of International trade; Comparative cost advantage :Peter enderment Theory; Balance of payment management, Management of internal and external balance, balance of deficit management; foreign exchange flow.

Unit-4 Business cycles; nature causes and phases; theories of business cycles; monetary, innovation, Cob-Web, samuelon and Hicks; macro economics planning Business opportunities in the current five plans.

Suggested Readings

Baumol, William J : Economic Theory and Operations

Analysis, Prentice-Hall, London.

Baya : Michael R : Managerial Economics and Business Strategy, McGraw Hill Inc. New York.

Stonier, W and Hauge D : A Text Book of Economics Theory Dean, Joel : Managerial Economics, Prentice Hall, Delhi

Dholkia, R.H.and A.L. Oza : Micro Economics for Management Students, Oxford University Press, New Delhi.

Lipton R.G : An Introduction to Positive Economics.

Gough, J.and S. Hills : Fundamentals of Managerial Economics, McMillan London.

Haynes,W.W., V.L.Mote and S. Paul : Managerial Economics Analysis and Cases, Prentice Hall, India, Delhi.

Petersen, H. Craig and W. Cris Lewis : Managerial Economics, Prentice Hall, New Delhi.

Salvatorre, Dominick : Managerial Economics in a Global Economy, McGraw Hill, New York.

Varian, H.R.: International Microeconomics: A Modern Approach, East West Press New Delhi.

Dahiya, L.N. : Forecasting Techniques in Business and Economics Lakeside Publishers.

Dwivedi D.N. Managerial Economics, Vikas Publishing House, New Delhi.

Adhikary M.Business Economics, Excel Books, New Delhi.

Koutsoyiannis, a : Modern Micro Economics, Macmillan.

Pappas, J.L.and Berigham E.E. Fundamentals of Managerials Economics.

M.Com - IInd Semester

Paper-II MC-2.5 Quantitative Techniques for Managerial Decisions

Max Marks : 80

Time : 3 hours

Note : The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit All questions shall carry 16 marks each.

Course Inputs

Unit-1 Quantitative techniques : An introduction to quantitative techniques, classification of quantitative techniques, role/ uses of quantitative techniques in business and industry, their functions, their scope and limitations of quantitative techniques.

Unit-2 Analysis of Variance ;Introduction, assumptions, techniques of Analysis of Variance- one way classification and two classification. F-Test.

Unit-3 Non-Parametric test : sign-test, sign test for paired observations, Wilcoxon signed - rank tests, wald - Wolfowitz test, Kruskal Wallis - Test and the Mann-Whitney - U-Test.

Unit-4 Linear Programming and Network - Analysis. Linear Programming; Uses applications, adata requirements and limitations. Simplex Method.

Net Work Analysis :CPM and PERT ; Significance of PERT to a Manager Network activity, Network

Analysis. Critical path method, Limitations of CpM, limitations of PERT.

Suggested Readings

Chou-Ya-Lun : Statistical analysis, Holt Rinchart and winslon.

Hooda, R.P Statistics for Business and Economics Macmillan, New Delhi.

Heinz, Kohler : Statistics for Business and Economics, Harper Collins.

Hein, L.W. : Quantative Approach to Managerial Decision Prentice Hall, New Jersey, India. Delhi.

Lawrence B.Morse : Statistics for Business & Economics Harper Collins.

Levin, Richard I & David, S. Rubin : Statistics for Management , Prentice Hall, Delhi.

Wasteman Terry J. & Keith Paramor : Quantitative Methods In Finance, International, Thompson Business Press.

Ackaff, R.L. and sasieni, M. W., Fundamentals of Operations Research, John Wiley and Sons ilnc. New York 1968.

Agee, M.H. Taylor, R.E. and Torgersen, P.E., Quantitative Analysis for Management Decisions, Prentice Hall Inc., Englewood Cliffs, N. J., 1976.

Cooke, W.P.. Quantitattive Methods for Management decisions, Mc Graw Hill Book Co. New York 1985.

Eck R.D., An Introduction to Quantitative Methods for Business application, Wadsworth Publishing Co. Inc, California 1979.

Godfrey, A., Quantitattive Methods for Managers, Edward Arnold, London 1977.

Sharma, S.CV., Shenoy, G.V. Srivastava, V.K. Quantitative techniques for Managerial decision Making, wiley Eastern Ltd. New Delhi, Bombay, Calcutta, Madras, 1985.

M.Com - IInd Semester

Paper-II MC-2.6 Computer Applications to Business -II

Max Marks : 80

Time : 3 hours

Note : The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit All questions shall carry 16 marks each.

Course Inputs

Unit-1 Word processing ;Introduction and working with MS-World in MS-Office; Word basic commands; Formatting text and documents; Sorting and tables; Working with graphics; Introduction to mail merge.

Unit-2 Spread Sheets :working with EXCEL- formatting, fucntions, chart features Working with graphics in Excel ; Using worksheets as database in accounting marketing, finance and personnel areas.

Unit-3 Presentation with Power-Point :Power Point basics, craeting presentations the easy way; Working with graphics in Power-Point, show time, sound effects and animation effects.

Introduction to Lotus smart Suite for Data Sheet Analysis :structure of spreadsheet and its applications to accounting, finance and marketing fucntions of business; Creating a dynamics / sensitive worksheet, concept of absolute and relative cell refrence; Using various built in functions mathematical, statistical, logical and finance functions; Goal seeking and back solver tools, using graphics and formation of

worksheet, sharing data with other desktop applications, strategies of creating error-free worksheet.

Unit-4 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 (Softwares), Talley etc.

Introduction to Statistical Packages : Usages of statistical packages for analysis in research Lotus and Excel, SPSS; SYSTAT.

Practical Examination Max. Marks : 40

The following areas are to be covered :-

Internet Technology - Applications

DOS, Windows, M.S. Word, Excel, Power Point, Lotus, Basic Commands.

References

Date, C.J.: An Introduction to Database System, Addison Wesley, Massachusetts.

Dienes, Sheila S: Microsoft Office, Professional for Windows 95; Instant Reference; BPB Publication, Delhi.

Mansfield, Ron : The Compact Guide to Microsoft office ; BPB Publication, Delhi.

Norton, Peter : Working with IBM-PC, BPB Publications, Delhi.

O' Brain J.A. : Management Information Systems, Tata McGraw Hill , Delhi.

Ullman, J.O. Principles of Database Systems, Galgotia Publications, New Delhi.