

शहीद नंदकुमार पटेल विश्वविद्यालय, गढ़ उमरिया, ओडिशा रोड, रायगढ़

सेमेस्टर पाठ्यक्रम
M.Com.

SCHEME OF EXAMINATION & DISTRIBUTION OF MARKS

SEMESTER - I

Paper No.	Title of the Paper (s)	Internal Assessment	Term End Exam	Total Marks
1.	प्रबंधकीय अर्थशास्त्र Managerial Economics	20	80	100
2.	उच्चतर (उच्चतर) लेखांकन Advanced Accounting	20	80	100
3.	प्रबंधकीय लेखांकन Management Accounting	20	80	100
4.	सांख्यिकीय विश्लेषण Statistical Analysis	20	80	100
5.	निर्णयित विधि संरचना Corporate Legal Framework	20	80	100
			TOTAL	500

SEMESTER - II

Paper No.	Title of the Paper (s)	Internal Assessment	Term End Exam	Total Marks
1.	व्यावसायिक अर्थशास्त्र Business Economics	20	80	100
2.	विशिष्ट कृतलेखांकन Specialised Accounting	20	80	100
3.	प्रबंधकीय निर्णयों के लिए लेखांकन Accounting for Managerial Decision	20	80	100
4.	उच्चतर सांख्यिकी Advance Statistics	20	80	100
5.	व्यावसायिक सनियम Business Law	20	80	100
			TOTAL	500

SEMESTER - III

Paper No.	Title of the Paper (s)	Internal Assessment	Term End Exam	Total Marks
1.	प्रबंध की अवधारणा Management Concept	20	80	100
2.	संगठनात्मक व्यवहार Organisational Behaviour	20	80	100
3.	उच्चतर लागत लेखांकन Advance Cost Accounting	20	80	100
4.	आयकरविधान एवं लेख Income Tax Law and Accounts	20	80	100
5.	कर नियोजन एवं प्रबंध Tax Planning and Management	20	80	100
			TOTAL	500

शहीद नंदकुमार पटेल विश्वविद्यालय, गढ़ उमरिया, ओड़िशा रोड, रायगढ़

सेमेस्टर पाठ्यक्रम
M.Com.

M.Com. - Semester IV

Special attention to the students. Students are required to select 'any one' Specialization out of Three suggested below.

Choice Based - Specialization

- (A) Marketing
(B) Management
(C) Banking and Insurance

Optional Group- (A) Marketing

Paper No.	प्रश्न पत्र का नाम	Internal Assessment	Term End Exam	Total Marks
1.	विपणन के सिद्धांत Principal of Marketing	20	80	100
2.	विज्ञापन एवं विक्रय Advertising & Sales Management	20	80	100
3.	विपणन अनुसंधान Marketing Research	20	80	100
4.	अंतर्राष्ट्रीय विपणन International Marketing	20	80	100

Optional Group- (B) Management

Paper No.	प्रश्न पत्र का नाम	Internal Assessment	Term End Exam	Total Marks
1.	वित्तीय प्रबंध Financial Management	20	80	100
2.	कार्मिक प्रबंध Personel Management	20	80	100
3.	उत्पादन प्रबंध Production Management	20	80	100
4.	बाह्यवर्तनी प्रबंध Strategic Management	20	80	100

Optional Group- (C) Banking and Insurance

Paper No.	प्रश्न पत्र का नाम	Internal Assessment	Term End Exam	Total Marks
1.	बैंकिंग व्यवहार Banking Practices	20	80	100
2.	भारत के बैंकिंग संस्थाएँ Banking Institution in India	20	80	100
3.	जीवन बीमा Life Insurance	20	80	100
4.	सामान्य बीमा	20	80	100

शहीद नंदकुमार पटेल विश्वविद्यालय, गढ़ उमरिया, ओड़िशा रोड, रायगढ़
सेमेस्टर पाठ्यक्रम
M.Com.

General Insurance

SCHEME OF EXAMINATION & DISTRIBUTION OF MARKS

महत्वपूर्ण नोट:-

1. एम.कॉम प्रथम, द्वितीय तथा तृतीय सेमेस्टर में सभी प्रश्न-पत्र अनिवार्य होंगे। उक्त परीक्षा में वैकल्पिक प्रश्न-पत्र चयन की व्यवस्था नहीं होगी।
2. एम.कॉम चतुर्थ सेमेस्टर में विशिष्टीकरण समूह (A),(B) या (C) में से किसी भी एक वैकल्पिक समूह का चयन कर उरा समूह के साथी वार प्रश्न-पत्र अनिवार्य रूप से लेने होंगे।
3. एम.कॉम. चतुर्थ सेमेस्टर में उपरोक्त विशिष्टीकरण समूह के अतिरिक्त 50 अंक की मौखिक परीक्षा तथा 50 अंक का परियोजना प्रतिवेदन (अधिकतम 50 पृष्ठों का) तैयार करना अनिवार्य होगा। यह प्रतिवेदन वाणिज्य या प्रबंध विषय से संबंधित होगा।
4. सभी प्रश्न-पत्रों में लिखित परीक्षा 80 अंकों की तथा 20 अंकों की आंतरिक मूल्यांकन परीक्षा होगी।
5. आंतरिक परीक्षा एवं बाह्य परीक्षा में प्रश्न पत्रवार न्यूनतम उत्तीर्णांक 36 प्रतिशत होगा। जो विश्वविद्यालयीन अध्यादेश के प्रावधानों के अनुसार होगा।

शहीद नंदकुमार पटेल विश्वविद्यालय, गढ़ उमरिया, ओड़िशा रोड, रायगढ़

सेमेस्टर पाठ्यक्रम

M.Com.

SEMESTER I
PAPER-1
MANAGERIAL ECONOMICS

M.M. 80+20

OBJECTIVE:

This course develops managerial perspective to economics fundamental as aids to decision making under given environment constraints.

Course inputs:

- Unit-1** Nature and Scope of Managerial Economics: Objective of a firm, Managerial Economist's role and responsibilities.
- Unit-2** Utility theory, Opportunity cost principle, Discounting principle, Equi-marginal principle.
- Unit-3** Demand Analysis: Individual and Market demand functions Law of demand; determinants of demand; Elasticity of demand- its meaning and importance. Price elasticity; Income elasticity and Cross elasticity using elasticity in managerial decisions.
- Unit-4** Theory of consumer Choice: Cardinal utility approach, indifference approach, revealed preference and theory of consumer choice under risk; Demand forecasting technique.
- Unit-5** Production Theory: Production function-production with one and two variable inputs. Stages of production; Economics of Scale; Estimation of production function.

शहीद नंदकुमार पटेल विश्वविद्यालय, गढ़ उमरिया, ओड़िशा रोड, रायगढ़

सेमेस्टर पाठ्यक्रम
M.Com.

Semester I
Paper- II
Advance Accounting

M.M. 80+20

OBJECTIVE:

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

Course Inputs:

- Unit-1** Accounting for issue, Forfeited and redemption of share and debentures.
- Unit-2** Final Accounts and financial statements of companies.
- Unit-3** Accounting issues relative of amalgamation and reconstruction of companies.
- Unit-4** Valuation of Share and Goodwill.
- Unit-5** Accounts relating to Liquidation of Companies.

शहीद नंदकुमार पटेल विश्वविद्यालय, गढ़ उमरिया, ओडिशा रोड, रायगढ़

सेमेस्टर पाठ्यक्रम

M.Com.

Semester I

Paper- III

Management Accounting

M.M. 80+20

OBJECTIVE:

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

Course Inputs:

- Unit-1** Introduction of Accounting: Management Accounting as a area accounting; Objectives, nature and scope of management accounting techniques of management accounting, difference between financial accounting, cost accounting and management accounting,, Management accounting and Managerial accountant's position. Role and responsibilities.
- Unit-2** Accounting Plan and Responsibility Centres: Meaning and significance of responsibility accounting; Responsibility centres-cost centre, profit centre and investment centre, problems in transfer pricing. Objective and determinants of responsibility centres.
- Unit-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.
- Unit-4** Standard Costing and Variance Analysis: Standard costing as a control technique; setting of standards and their revision; Variance and analysis-meaning and importance; Kind of Variances and their uses-material, labour and overhead variances; Disposal; of variances; Relevance of variance analysis to budgeting and standard costing.
- Unit-5** Marginal Costing: Concept of marginal cost; Marginal costing and absorption, costing, Cost-volume-profit analysis.

शहीद नंदकुमार पटेल विश्वविद्यालय, गढ़ उमरिया, ओड़िशा रोड, रायगढ़

सेमेस्टर पाठ्यक्रम
M.Com.

Semester I
Paper- IV
Statistical Analysis

M.M. 80+20

OBJECTIVE:

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

Course Inputs:

- Unit-1** Statistics- Definition, characteristics. Scope and Nature, Functions. Limitations. Distrust and misuse importance & Statistical Investigations. Classification & Tabulation.
- Unit-2** Data Sources: Primary and Secondary, Primary data collection techniques, Schedule Questionnaire and interviews & Sources of secondary data.
- Unit-3** Dispersion, Co-efficient of variance and Skewness, correlation-Karl-Pearson's and Spearman's ranking method and Regression analysis. Two variables case.
- Unit-4** Probability Theory: Probability Classical, relative and subjective probability. Addition and Multiplication probability models- conditional probability and Baye's Theorem.
- Unit-5** Graphical and diagrammatic presentation of Data.

शहीद नंदकुमार पटेल विश्वविद्यालय, गढ़ उमरिया, ओड़िशा रोड, रायगढ़

सेमेस्टर पाठ्यक्रम

M.Com.

Semester I

Paper- V

Corporate Legal Framework

M.M. 80+20

OBJECTIVE:

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

Course Inputs:

- Unit-1** The Companies Act, 1956 (Relevant Provisions): Definition, type of companies Memorandum of association; Prospectus: Share capital and membership.
- Unit-2** Meeting and resolutions Company management; Managerial remuneration; Winding up and dissolution of companies.
- Unit-3** The Negotiable Instrument Act. 1881- Definition, type of negotiable instrument; Negotiation: Holder and holder in due course: payment in due course.
- Unit-4** Endorsement and crossing of cheque; Presentation of negotiable instruments.
- Unit-5** Legal Environment for Security Markets; SEBI Act. 1992- organisation and objectives of SEBI.

शहीद नंदकुमार पटेल विश्वविद्यालय, गढ़ उमरिया, ओड़िशा रोड, रायगढ़

सेमेस्टर पाठ्यक्रम

M.Com.

Semester II

Paper- I

Business Economics

M.M. 80+20

OBJECTIVE:

This course develop managerial, perspective to economic fundamental as aids to decision making under given environment constrictions.

Course Inputs:

- Unit-1** Central problem of an economy. Law of variable proportions. Cost and Revenue Analysis.
- Unit-2** Price Determination under Different Market Conditions: Characteristic of different market structures; Price determination an firm's equilibrium in Short-run and Long-run under perfect competition, monopolistic competition, monopoly.
- Unit-3** Pricing Practices: Methods of price determination in practice, pricing of multiple products; price discrimination: International price discrimination and dumping; Transfer pricing.
- Unit-4** Business Cycles; Nature and phases of Business Cycle; Theories of business Cycles, monetary, Innovation, Cobwed, Samuelson and Hicks theories.
- Unit-5** Inflation: Definition, characteristics and types; Inflation in terms of demand-pull and Cost-push factors; Effect of Inflation.

शहीद नंदकुमार पटेल विश्वविद्यालय, गढ़ उमरिया, ओड़िशा रोड, रायगढ़

सेमेस्टर पाठ्यक्रम

M.Com.

Semester II

Paper- II

Specialised Accounting

M.M. 80+20

OBJECTIVE:

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

Course Inputs:

Unit-1 Accounts of General Insurance Companies.

Unit-2 Accounts of Banking Companies.

Unit-3 Accounts of Public Utility concerns: Double Account system.

Unit-4 Royalty accounts.

Unit-5 Investment accounts.

शहीद नंदकुमार पटेल विश्वविद्यालय, गढ़ उमरिया, ओड़िशा रोड, रायगढ़

सेमेस्टर पाठ्यक्रम
M.Com.

Semester II
Paper- III
Accounting for Managerial Decisions

M.M. 80+20

OBJECTIVE:

The objective of this course is to acquaint student with the accounting concept. Tools and techniques for managerial decisions.

Course Inputs:

- Unit-1** Break-even-analysis; Assumptions and practical applications of break-even-analysis; Decisions regarding sales-mix, make or buy decisions and discontinuation of product line etc.
- Unit-2** Analysing financial statements Method objects and ratio analysis.
- Unit-3** Cash flow analysis and Found flow analysis
- Unit-4** Contemporary issues in Management Accounting: Value chain analysis; Activity bases costing Quality costing, Target and life cycle costing.
- Unit-5** Reporting to management: Objectives of reporting, reporting needs at different managerial levels: Types of report, "modes of reporting: reporting at different levels of management.

शहीद नंदकुमार पटेल विश्वविद्यालय, गढ़ उमरिया, ओडिशा रोड, रायगढ़

सेमेस्टर पाठ्यक्रम
M.Com.

Semester II
Paper- IV
ADVANCE STATISTICS

M.M. 80+20

OBJECTIVE:

The objective of this course is to help student learn the application of statistical tool and techniques for design making.

- Unit-1:** Statistical Decision Theory: Decision environment, Expected profit under uncertainty and assigning probabilities and utility theory.
- Unit-2 :** Sampling method, Chi-Square test and goodness of fit, Test of Hypothesis.
- Unit-3 :** Association of Attributes: (Two Attributes) consistency of data, measurement of Association of Attributes- Percentage method, Co-efficient of Association.
- Unit-4 :** Statistical Quality Control: causes of variations in quality characteristics. Quality control charts-purpose and logic, Process under control and out of control, warning limits, control charts for attributes-fraction, defectives and number of defects. Acceptance sampling.
- Unit-5 :** Interpolation and Extrapolation- Parabolic , Binomial, Newton and Langrange method.

शहीद नंदकुमार पटेल विश्वविद्यालय, गढ़ उमरिया, ओड़िशा रोड, रायगढ़

सेमेस्टर पाठ्यक्रम
M.Com.

Semester II
Paper- V
Business Laws

M.M. 80+20

OBJECTIVE:

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

Course Inputs:

- Unit-1** SEBI Act 1992: Organisation and objectives of SEBI. Function and Role of SEBI Rights and Power of SEBI.
- Unit-2** MRTP Act 1969: Monopolistic Trade practice, Meaning, essentials, Restrictive Trade Practices Meaning, Unfair trade practice, MRTP commission offences and penalties.
- Unit-3** Consumer Protection Act 1986: Needs of Act, Rights of consumers, objectives of Act.. Grievance redressed Machinery. District Forum. State Commission National Commission.
- Unit-4** FEMA Act 1999: Objectives; Regulation and Management of FEMA. Penalties Appeal.
- Unit-5** W.H.O. : Brief History of WHO, Objectives and Functions, organization, W.H.O. and India, Regional groupings, anti-dumping duties and other NIBs, Doha declaration, Dispute settlement, TRIP, TRIMPS an GATS .

शहीद नंदकुमार पटेल विश्वविद्यालय, गढ़ उमरिया, ओडिशा रोड, रायगढ़

सेमेस्टर पाठ्यक्रम

M.Com.

Semester III
Paper- I
Management Concept

M.M.: 80+20

- Unit-1 :** School of Management Thought- Scientific, process, human behaviour and social system school; decision theory school; Quantitative and system school; Contingency theory of management; Functions of manager.
- Unit-2 :** Managerial Functions- Planning- concept, significance, types; Organizing- concept, principles of authority, theories, types of organizations, authority, responsibility, power, delegation, decentralization.
- Unit-3 :** Staffing; Directing; Coordinating; Control- nature process and techniques.
- Unit-4 :** Motivation: process of motivation; Theories of motivation-need hierarchy theory X and Y, two factors theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory.
- Unit-5 :** Group Dynamics and Team Development- Group, dynamic- Definition and importance, types of groups, group formation, group development, group composition, group performance factors: Principle-centered approach to team development.

शहीद नंदकुमार पटेल विश्वविद्यालय, गढ़ उमरिया, ओड़िशा रोड, रायगढ़

सेमेस्टर पाठ्यक्रम

M.Com.

Semester III
Paper- II
Organizational Behaviour

M.M.: 80+20

OBJECTIVE -

The objective of this course is to help student understand and conceptual framework of management and organizational behaviour.

- Unit-I** **Organizational Behaviour:** Concept and significance; Relationship between management and organization behaviour; Emergence and ethical perspective; Attitude; Perception; Learning; Personality; Transactional analysis.
- Unit-II** **Leadership:** Concept; Leadership styles; Theories-trait theory, behavioural theory, Fielder's contingency theory; Harsey and Blacchanrd's situational theory.; Managerial grid; Likert's four system of leadership.
- Unit-III** **Organization Conflict:** Dynamics and management; Sources, patterns; Levels and types of conflict; Traditional and modern approaches to conflict' Functional and dysfunctional organizational conflict; Resolution of conflict.
- Unit-IV** **Interpersonal and Organizational communication:** Concept of two-way communication; Communication process; Barriers to effective Communication.
Types of Organizational communication; Improving communication; Transactional analysis in communication.
- Unit-V** **Organizational Development:** Concept; Need for change, resistance to change; Theories of planned change; Organizational diagnosis; Organizational Development intervention.

शहीद नंदकुमार पटेल विश्वविद्यालय, गढ़ उमरिया, ओड़िशा रोड, रायगढ़

सेमेस्टर पाठ्यक्रम

M.Com.

Semester III
Paper- III
Advanced Cost Accounting

M.M.: 80+20

OBJECTIVE -

This course exposes the students to the basic concept and the tools used in cost accounting.

- Unit-I** Introduction- Cost Analysis, concept and classification, Materials control- Techniques of Materials Control.
- Unit-II** Labour Cost- Computation and control, Overheads- Accounting and Control. Unit Costing
- Unit-III** Contract Costing and Operating Costing.
- Unit-IV** Process Costing, Joint products & By-Products costing.
- Unit-V** Budgetary Control, Importance of budgets in accounting. Nature of budgetary control. Organization for budgetary control preparation of fixed and variable budgets. Cash Budgets, Production and Sales Budgets.

शहीद नंदकुमार पटेल विश्वविद्यालय, गढ़ उमरिया, ओड़िशा रोड, रायगढ़

सेमेस्टर पाठ्यक्रम

M.Com.

Semester III
Paper- IV
Income Tax and Accounts

M.M.: 80+20

OBJECTIVE -

The objective of this course is to help students understand and conceptual framework of Income tax.

- Unit-I** Law relating to Income tax: Brief study of the main provisions of the Indian Income Tax Act. Important definition. Income exempted from tax. Residence and Tax liability.
- Unit-II** Calculation of taxable income under the head: Salary and House property.
- Unit-III** Depreciation and development allowance, Calculation of taxable Income under the head: Business and Profession, capital gains.
- Unit-IV** Set off and Carry forward of losses. Deduction from gross total Income Calculation of taxable Income and tax of an individual, and Hindu undivided Families. Income from other sources.
- Unit-V** Appeals & Revisions Reference of High Court and Supreme Court, offences & Penalties, Income tax authorities.

शहीद नंदकुमार पटेल विश्वविद्यालय, गढ़ उमरिया, ओड़िशा रोड, रायगढ़

सेमेस्टर पाठ्यक्रम

M.Com.

Semester III

Paper- V

Tax Planning and Management

M.M.: 80+20

OBJECTIVE -

This course aims at making students conversant with the concept of corporate tax planning and Indian tax laws. As also their implications for corporate management.

- Unit-I** Calculation of taxable income and tax of Firm and Companies.
- Unit-II** Return of Income, Provisional, Regular, Expert and emergency assessment. Re-opening of assessment.
- Unit-III** Concept of tax Planning; Tax avoidance and evasions ? Tax planning with reference of location, nature and form of organization of new business.
- Unit-IV** Tax planning and capital structure, decision dividend policy; Inter corporate dividends and bonus shares.
- Unit-V** Preparation of income tax return; computation of income tax, Tax deduction at source; Advance payment of tax.

शहीद नंदकुमार पटेल विश्वविद्यालय, गढ़ उमरिया, ओडिशा रोड, रायगढ़

सेमेस्टर पाठ्यक्रम

M.Com.

Semester IV
Choice (A) - Marketing
Paper-I
Principal of Marketing

M.M.: 80+20

OBJECTIVE -

The objective of this course is to facilitate understanding of the framework of marketing and its applications in decision making under various environment constraints.

- Unit-I** **Introduction-** Meaning, nature Scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Strategic marketing planning- an overview.
- Unit-II** **Market Analysis and Selection-** Marketing environment- macro and micro components and their impact of marketing decision; Market segmentation and positioning; Buyer behaviour; Consumer versus organizational buyers; Consumer; consumer decision; making process.
- Unit-III** **Product Decision-** Concept of a product; Classification of products; Major Product decisions; Product line and product mix; Branding; Packaging and labelling; Product lifecycle- strategic implication; New product development and consumer adoption process.
- Unit-IV** **Pricing Decisions-** Factors affecting price determination; Pricing policies and strategies; Discounts and rebates.
- Unit-V** **Distribution Channels and physical Distribution Decisions-** Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling. Physical Distribution Management.

शहीद नंदकुमार पटेल विश्वविद्यालय, गढ़ उमरिया, ओडिशा रोड, रायगढ़

सेमेस्टर पाठ्यक्रम

M.Com.

Semester IV

Choice (A) - Marketing

Paper- II

Advertising & Sales Management

M.M.: 80+20

- Unit-I** **Introduction-** Concept., Scope, Objectives and Functions of Advertising; Role of Advertising in marketing mix and the advertising process. Legal ethical and social aspect of advertising.
- Unit-II** **Pre-launch Advertising Decision-** Determination of target audience, Advertising media and their choice, Advertising messages, Layout of advertisement and Advertising Appeal, Advertising Copy.
- Unit-III** **Promotional Management-** Advertising Department. Role of Advertising Agencies and their Selection, Advertising Budget, Evaluation of Advertising Effectiveness.
- Unit-IV** **Personal Selling-** Meaning and Importance of Personal Selling- Difference between Personal Selling, Advertising and Sales Promotion. Methods and Procedure of Personal Selling.
- Unit-V** **Sales Management:** Concept of Sales Management. Objectives and Function of Sales Managements. Sales Organization. Management of Sales force and Sales force objectives. Sales force Recruitment:- Selection. Training, Compensation and Evaluation.

शहीद नंदकुमार पटेल विश्वविद्यालय, गढ़ उमरिया, ओड़िशा रोड, रायगढ़

सेमेस्टर पाठ्यक्रम

M.Com.

Semester IV

Choice (A) - Marketing

Paper- III

Marketing Research

M.M.: 80+20

- Unit-I** Marketing Research: An Introduction; Marketing Research and Information System.
- Unit-II** Marketing Research Methodology, Research Design.
- Unit-III** Organization of Marketing Research, Specialised areas of application of marketing research.
- Unit-IV** Specialise Technique of Marketing Research, Motivation Research.
- Unit-V** Advertising Research: Planning and procedure. New Product Research.

शहीद नंदकुमार पटेल विश्वविद्यालय, गढ़ उमरिया, ओड़िशा रोड, रायगढ़

सेमेस्टर पाठ्यक्रम

M.Com.

Semester IV

Choice (A) - Marketing

Paper- IV

International Marketing

M.M.: 80+20

- Unit-I** International Marketing; Scope, benefits and difficulties of International Marketing; International marketing and Domestic Marketing, reasons for entering International marketing. International marketing environment; Identifying and selecting foreign market.
- Unit-II** Foreign market entry mode: Product designing, standardization Vs. Adaptation; Branding, packaging and Labeling.
- Unit-III** Quality issues and after sales service; International pricing; International price quotation; payment terms and methods of payment.
- Unit-IV** Promotion of products and services abroad: International channels of distribution; Selection and appointment of foreign sales agent. Logistic decision.
- Unit-V** Export policy and practices in India, Trends in India's foreign trade, steps in starting export business: Export finance, documentation and procedure.

शहीद नंदकुमार पटेल विश्वविद्यालय, गढ़ उमरिया, ओड़िशा रोड, रायगढ़

सेमेस्टर पाठ्यक्रम

M.Com.

Semester IV
Choice (B) - Management
Paper- I
Financial Management

M.M.: 80+20

OBJECTIVE -

The objective of this course is to help students to understand the conceptual framework of financial management, and its application under various environmental constraints.

COURSE INPUTS

- Unit-I** Financial Management: Meaning nature and scope of finance; Finance function- investment, financing and dividend decisions. Capital Budgeting; Nature of investment decisions; Investment evaluation criteria-net present value, Internal rate of return, profitability index, payback period, accounting rate of return; NPV and IRR comparison; Capital rationing, Risk analysis in capital budgeting.
- Unit-II** Cost of Capital: Meaning and significance of cost of capital: Calculation of cost of debt. Preference capital, equity capital and retained earnings; Combined cost of capital (weighted); Cost of equity and CAPM.
- Unit-III** Operating and Financial Leverage: Measurement of leverages: Effects of operation and financial leverage on profit; Analysing alternate financial plans; Combined financial and operation leverage. Capital structure Theories: Traditional and M.M. hypotheses- without taxes and with taxes, Determining capital structure in practice.
- Unit-IV** Dividend Policies: Issues in dividend decisions. Walter's model, Gordon's model. M-M hypothesis, dividend and uncertainty, relevance of dividend: Dividend policy in practice: Forms of dividends; stability in dividend policy; Corporate dividend behaviour.
- Unit-V** Management of Working Capital: Meaning, significance and types of working capital; Calculating operating cycle period and estimation of working capital requirement: Financing of working capital and norms of bank finance; Dimension of working capital management. Management of cash, and inventory.

शहीद नंदकुमार पटेल विश्वविद्यालय, गढ़ उमरिया, ओड़िशा रोड, रायगढ़

सेमेस्टर पाठ्यक्रम

M.Com.

Semester IV

Choice (B) - Management

Paper- II

Personnel Management

M.M.: 80+20

- Unit-I** Concept, Definition, Importance & Objectives of personnel Management, Historical Development of Personnel Management, Nature, scope planning, philosophy and Principles of personnel Management and its relation with behaviour sciences.
- Unit-II** Personnel policies, programmes & procedures. Personnel Department; Personnel Functions. Position of Personnel Department & Organization of Personnel Management.
- Unit-III** Man power planning Recruitment and Selection. Training & Development of Employees & Executives. Promotion, Demotion, Transfers, Absenteeism & Turnover.
- Unit-IV** Performance Appraisal and Merit Routing. Discipline. Job evaluation wage & Salary Administration, plans of Remuneration & Financial Rewards/Incentive payments.
- Unit-V** Employees Fringe Benefits & Services-Safety, Health & Security programme and welfare Motivation and Moral.

शहीद नंदकुमार पटेल विश्वविद्यालय, गढ़ उमरिया, ओड़िशा रोड, रायगढ़

सेमेस्टर पाठ्यक्रम
M.Com.

Semester IV
Choice (B) - Management
Paper- III
Production Management

M.M.: 80+20

- Unit-I** Fundamentals of production management, Nature, Scope, Function: Problems. Production and Productivity organizing for production. Types of Manufacturing systems.
- Unit-II** Production planning: Objective, Factors affecting Production Planning, Planning future activities forecasting, Qualitative & Quantitative forecasting methods. Long-range forecasts, project planning method (P.E.R.T. and C.P.M.) process planning System. Techniques of process planning: Assembly charts. Process charts mark or buy analysis.
- Unit-III** Process design, Factors affecting design Relation with types of manufacturing plan location and layout; Factory affecting location. Types of plans layout; evolution of alternative layout.
- Unit-IV** Work measurement and work standards uses of work measurement data; procedure for work measurement: Direct work measurement. Time study, activity sampling. Indirect work measurement: Synthetic timing: Predetermined motion time system. Analytical estimation. Methods analysis: Areas of application. Approaches to methods design. Tools for methods analysis, work simplification programme.
- Unit-V** Production Control: Control functions: Routing Loading, Scheduling, and Dispatching, Follow up. Quality control & inspection: place of quality control in modern enterprises. Organisation of quality control. Statistical quality control. Inspection location for inspection. Inspection procedure and records, Inspection devices.

शहीद नंदकुमार पटेल विश्वविद्यालय, गढ़ उमरिया, ओडिशा रोड, रायगढ़

सेमेस्टर पाठ्यक्रम

M.Com.

Semester IV

Choice (B) - Management

Paper- IV

Strategic Marketing

M.M.: 80+20

Unit-I

Concept of Strategy: Defining strategy, levels at which strategy operates; Approaches to strategic decision making; Mission and purpose, objective and goals; Strategic business unit (SBU); function level strategies.

संरचनात्मक
समस्याओं
के
समाधान
के
लिए
संरचनात्मक
समस्याओं
के
समाधान
के
लिए

Environmental analysis and Diagnosis: Concept of environment and its components; Environment scanning and appraisal; Organisational appraisal; Strategic advantage analysis and diagnosis; SWOT analysis.

Unit-II

Strategy Formulation and Choice of Alternatives: Strategies-modernisation, Diversification, integration, Mergers, take-over and joint strategies; Turnaround, Disinvestment and liquidation strategies; Process of strategic choice industry competitor and SWOT analysis; Factors affecting strategic choice; Generic competitive strategies-cost leadership, differentiation focus, Value chain analysis, benchmarking, service blue printing.

संरचनात्मक
समस्याओं
के
समाधान
के
लिए
संरचनात्मक
समस्याओं
के
समाधान
के
लिए

Unit-III

Functional Strategies: Marketing, production/operations and R& D plans and policies.

Functional Strategies: Personnel and financial plans and policies.

Unit-IV

Strategy Implementation: Inter-relationship between formulation and implementation; Issues in strategy implementation; Resource allocation.

Strategy and Structure: Structural considerations, structures for strategies; Organisational design and change.

Unit-V

Strategy Evaluation: Overview of strategic evolution; Strategic control; Techniques of strategic evaluation and control.

Global Issues in Strategic Management.

शहीद नंदकुमार पटेल विश्वविद्यालय, गढ़ उमरिया, ओड़िशा रोड, रायगढ़

सेमेस्टर पाठ्यक्रम

M.Com.

Semester IV
Choice (C) - Banking and Insurance
Paper- I
Banking Practices

M.M.: 80+20

OBJECTIVE -

This course enables the students to know the working of the Indian banking system and fundamentals of insurance.

- Unit-I** Bank: Concept, Functions and Services, prohibited Business. Nature of Banking, Qualities of Banker, Bank and Customer Relationship, Concept of Customer, general Relationship, Bankers, Rights and obligations. Termination of Relationship.
- Unit-II** Accounts of Customers: Various Customer's Accounts. Opening an account, Nomination facility, Special Type of Customers Minors. Pardanashin woman, Lunatics, Intoxicated Persons, Joint Hindu Family, Limited Companies and Non Trading Concern.
- Unit-III** Employment of Bank Funds. Importance of Liquidity, Cash Reserve, Money at call and short notice, Investments, statutory provisions regarding liquid Assets. Principles of lending, Types of loan, Interest Tax Act.
- Unit-IV** Purchase/Discounting of Bills, legal Position, Bill Market scheme, Lodgement of bills, Vaghu Working Group Report, Letters of Credit, Concept and types, Crossing and endorsements of cheque.
- Unit-V** Securities for Advances: General Principal, Advances against Goods, Stock exchange Securities, Real Estate, Life Policies. Fixed Deposits. Gold, Silver, Bond and Debenture. Lien and mortgage, Type of mortgage Hypothecation, pledge.

शहीद नंदकुमार पटेल विश्वविद्यालय, गढ़ उमरिया, ओड़िशा रोड, रायगढ़

सेमेस्टर पाठ्यक्रम

M.Com.

Semester IV

Choice (C) - Banking and Insurance

Paper- II

Banking Institution in India

M.M.: 80+20

- Unit-I** Indian Banking System: Indigenous Banking, Money Lenders, Nationalization of commercial Bank and their Effects, Classification of Banking Institutions. Commercial Banks, Regional Rural Banks,, Cooperative Banks.
- Unit-II** Development Banking in India: IFCI, ICIC, SIDBI, Credit Guarantee Instituting; Export Credit Guarantee corporation of India, Deposit Insurance an Credits Goren
- Unit-III** R.B.I. : Organization, function, Central Banking functions, Promotional functions, Control of credit by RBI, NBFC and RBI, Commercial Banks and RBI, Power of RBI.
- Unit-IV** Banking Regulation Act 1949 : Important features, Forms of Business of a Bank, Regulation for Capital, Control over Management, Restrictions on loans and advances winding up of a Banking Company, Amalgamation of Banks.
- Unit-V** Emerging trends in Banking Sector: Narasimham Committee Report, Committee on Banking Sector Reforms, Bridge Loan and Privatization of Banks and its impact.

शहीद नंदकुमार पटेल विश्वविद्यालय, गढ़ उमरिया, ओड़िशा रोड, रायगढ़

सेमेस्टर पाठ्यक्रम

M.Com.

Semester IV

Choice (C) - Banking and Insurance

Paper- III

Life Insurance

M.M.: 80+20

- Unit-I** Life insurance: introduction , History of life insurance, Utility, Object, Characteristics and importance of life insurance, procedure of getting life insurance, non – medical insurance, Insurance of sub – standard lives, insurance of female lives and Minors:
- Unit-II** Life insurance policy: Conditions and kinds of Life insurance policies, some important plans of life insurance.
- Unit-III** Premium and Annuity: Elements of premium; methods of premium computation, Natural premium plan, level premium plan, Gross and net premium, Loading mortality table – meaning, characteristics and importance in life insurance ; Kinds of mortality table. Annuity: meaning, objects, advantages and kinds of annuity, annuity Vs Life insurance.
- Unit-IV** Life Insurance agent and his working, settlements of Life insurance claims. Guidelines and procedures, Organisation and management of life insurance corporation of India, working and progress
- Unit-V** Privatization of Life insurance in India, Insurance Regulatory & Development Authority Act, 1999, - powers and functions of authority

शहीद नंदकुमार पटेल विश्वविद्यालय, गढ़ उमरिया, ओडिशा रोड, रायगढ़

सेमेस्टर पाठ्यक्रम

M.Com.

Semester IV

Choice (C) - Banking and Insurance

Paper- IV

General Insurance

M.M.: 80+20

- Unit-I** **Introduction : Origin and Development of Insurance :** Advantages, Importance and Functions of Insurance, Fundamental principles of Insurance – insurable interest, utmost good faith, other principles – indemnity, subrogation, contribution, mitigating of loss warranties, Proximate cause etc.
- Unit-II** **Classification and Re-insurance:** General Principles, various methods fore-insurance, under insurance, Over-insurance, double insurance Classification and organisation of Insurance.
- Unit-III** **Marine Insurance:** Introduction, Evolution & Development of marine insurance. Necessary elements of marine insurance contract Peril & Scope of marine insurance. Procedure of Taking out Marine Insurance Policy; kinds of Marine insurance Policies, Computation of Marine Insurance Premiums and Returns; Marine Losses – Total loss, Actual and Constructive, Partial Loss – particular average loss and general average loss, Settlements of Claims and Recoveries, Salvage and Particular Charges.
- Unit-IV** **Fire insurance :** Physical and moral hazards, functions of fire insurance, history of fire insurance ; principles of fire insurance, meaning of fire, characteristics of fire insurance, contract rights of insurer under a fire insurance contract, procedure of fire insurance policy, fire policy conditions, settlement of claims.
- Unit-V** **Miscellaneous Insurance :** Personal accident Insurance, Motor, employer's liability fidelity guarantee, burglary, live stock, crop. And workmen's compensation insurance, Cattle Export Risks; Engineering ; Aircraft insurance.