

M. Com (Previous)

Paper – I

MANAGEMENT CONCEPTS

1. Meaning, Concept, nature and functions of management.
2. Evolution of different schools of management thought of leading thinkers, such as Taylor, Fayol and Mayo. Management as a profession.
3. Planning, meaning, concept and significance.
4. Organisation – Theories of Organisation.
5. Structure – Basic structure, Departmentation, Span of Management.
6. Delegation – concept and significance.
7. Direction – Co-ordination and control, Elements of directing – Co-ordination as essence of management.
8. Communication – process and importance.

Books Recommended

1. Lallan Prasad & S. S. Gulshan: Management Principles & Practice; S. Chand, New Delhi.
2. J. L. Masic: Essentials of Management, Prentice Hall, Delhi.
3. Koontz, Harold & Others: Essentials of Management; Tata McGraw-Hill, New Delhi.
4. Robbins, Stephen P. & Others: Management; Prentice Hall, New Delhi.
5. Sharma & Surana: Prabandh, Sangathan Evam Vyapar; Ramesh Book Depot, Jaipur.

Paper II

ORGANISATIONAL BEHAVIOUR

1. Organisation: Concept, features, types, forms of organization. Approaches to organization, theories of organization – Classical, Neo-classical and Modern theories of organization.
2. Organisational Behaviour: Concept, features, historical background – the Hawthorne studies – relationship of organisational behaviour to other fields. The Behavioural approaches of Management, Models of organizational behaviour. The Autocratic, Custodial and support model.

3. **Personality:** Introduction, determinants of personality, development, Measurement of Personality, Personal theories, big five personality models Myers – Briggs, type indicator (MBTI).
4. **Organisational Conflict:** Introduction, meaning and sources of conflict, types and levels of conflict, conflict resolution, techniques and styles.
5. **Organisational Change:** Meaning, types, approaches of organisational change, resistance to change, reasons and methods of overcoming resistance.
6. **Small group to change and group Dynamics:** What Constitutes Group? Types – sizes. The Concept of overplay – formal and Informal groups – group dynamics – its functions.

Books Recommended

1. Griffin, Rickey W.: Organisational Behaviour; Houghton Mifflin Co., Boston.
2. V.S.P. Rao: Organisational Behaviour; Vikas Publication, New Delhi.
3. Hersey, Paul & Others: Management of Organizational Behaviour; Prentice Hall, New Delhi.
4. Luthans, Fred: Organisational Behaviour; McGraw-Hill, New York.
5. Robbins, Stephen P.: Organisational Behaviour; Prentice Hall, New Delhi.

Paper – III

MANAGERIAL ECONOMICS

1. Nature and scope of Managerial Economics. Role and responsibilities of managerial economists.
2. Individual and Market demand functions, Law of demand, determinants of demand, elasticity of demand: meaning and importance – use of elasticity in managerial decisions.
3. Price determination under different market conditions – Price determination and firm equilibrium in short-run and long-run under perfect competition, monopolistic competition, oligopoly and monopoly.
4. Pricing Practices: Methods of price-determination in practice. Price discrimination. Pricing of multiple products, international price discrimination and dumping, transfer pricing.
5. Profit: Nature and measurement of profit – policies on profit maximization.

Books Recommended

1. Chopra, O. P.: Managerial Economics; Tata McGraw-Hill, Delhi.

2. Dean, Joel: Managerial Economics; Prentice Hall, Delhi.
3. Petersen, H. & Others: Managerial Economics; Prentice Hall, Delhi.
4. Varshney & Maheshwari: Managerial Economics; Sultan Chand & Sons, New Delhi.
5. Dwivedi, D. N.: Managerial Economics; Vikas Pub. House, New Delhi.

Paper – IV

CORPORATE FINANCIAL ACCOUNTING

1. Accounting Standard in India and Statement on Standard Accounting Practices.
2. Final Accounts and Financial Statement of Companies.
3. Valuation of Goodwill and Shares.
4. Accounting Issues Related to Amalgamation, Absorption and Reconstruction of Companies.
5. Accounting for Holding and Subsidiary Companies.
6. Accounts Relating to Liquidation of Companies.
7. Accounting for Inflation.
8. Human Resource Accounting.

Books Recommended

1. Gupta, R. L.: Advanced Financial Accounting; Sultan Chand & Sons, New Delhi.
2. Dearden, J. & S. K. Bhattacharya: Accounting for Management; Vikas Publishing House, New Delhi.
3. Maheshwari, S. N.: Advanced Accountancy; Vikas Pub. House, New Delhi.
4. Narayana Swami, R.: Financial Accounting; Prentice Hall, New Delhi.
5. Shukla & Grewal: Advanced Accountancy; S. Chand & Co., New Delhi.

Paper – V

ACCOUNTING FOR MANAGERIAL DECISIONS

1. Introduction to Accounting: Management accounting as an area in accounting, objectives, nature and scope of financial accounting, cost accounting and management accounting.
2. Budgeting: Definition of budget, Essentials of budgeting, Types of budget – functional, master, etc; fixed and flexible budget excluding capital budget, Budgetary Control, zero base budgeting.

3. Standard Costing and Variance Analysis: Standard Costing in Control technique, setting of standards and their revision, Variance analysis: meaning and importance, kinds of variances and their uses, material & labour.
4. Marginal costing and Break-Even Analysis – Concept of marginal cost: marginal costing and absorption costing; Cost-Volume-profit analysis. Break-even analysis: assumptions and practical applications of break-even analysis.
5. Analysing Financial Statements: Horizontal, Vertical and ratio analysis, cash flow and fund flow analysis.
6. Management Reporting: Financial information system, Principles of Reporting, Characteristics of the management report.

Books Recommended

1. S. N. Maheshwari: Cost and Management Accounting.
2. Jain & Narang: Cost and Management Accounting.
3. H. Chakrovarty & S. Chakravarty: Management Accounting.
4. Anthony, Robert: Management Accounting; Taraporewala, Mumbai.
5. I. M. Pandey: Management Accounting; Vani Publications, Delhi.

Paper – VI

MARKETING MANAGEMENT

1. Introduction: Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix, Strategic marketing planning, an overview.
2. Market Analysis and Selection: Marketing environment – macro and micro components and their impact on marketing decisions, Market segmentation and positioning; Buyer behaviour, consumer versus organisational buyers; Consumer decision-making process.
3. Product Decisions: Concept of product, classification of products; Major product decisions; Product line and product mix; Branding; packaging and labeling; Product life-cycle Strategic implications. New Product development and Consumer adoption process.
4. Pricing Decisions: Factors affecting price determination, Pricing policies and strategies; Discounts and rebates.
5. Distribution Channels and Physical Distribution Decisions: Nature, functions and types of distribution channels. Distribution channel intermediaries, Channel management decisions; Retailing and Wholesaling.

6. Promotion Decisions: Communication process, promotion mix advertising, personal selling, Sales promotion, publicity and public relations; Determining advertising budget, copy designing and its testing, media selection, Advertising effectiveness. Sales promotion tools and techniques.
7. Marketing Research: Meaning and scope of market research.

Books Recommended

1. Kotlar, Philip & Gary Armstrong: Principles of Marketing; Prentice Hall, N. Delhi.
2. Ramaswamy, V. S. & Others: Marketing Management; Macmillan, India, New Delhi.
3. Stanton, William J. & Others: Fundamentals of Marketing; McGraw-Hill, New York.
4. Still Richard R. & Others: Sales Management Decisions; Prentice Hall, New Delhi.
5. Srinivasan, R.: Case Studies in Marketing; Prentice Hall, New Delhi.

Paper – VII

FINANCIAL MANAGEMENT

1. Financial Management: Meaning, nature and scope of finance. Financial goal; Profit Vs. Wealth maximization; Finance functions; objectives of financial management; Role of financial management; organisation of finance function.
2. Capital Budgeting.
3. Financial Requirements: over-capitalisation and under-capitalisation, Financial Planning in inflation; Limitation of Financial Planning.
4. Cost of Capital: Meaning and significance of cost of capital, calculation of cost of debt, preference capital and equity capital.
5. Leverage: Meaning of leverage; Types of leverage: operating leverage, financial leverage, capital gearing.
6. Management of Working Capital: Nature of working capital, significance, operating cycle and factors determining working capital requirement.
7. Capital Structure: Determining capital structure, factors affecting capital structure. Dividend policies, factors affecting dividend decisions, dividend policy in practice, forms of dividend, payments – stability in dividend policy. Corporate dividend behaviour.

Books Recommended

1. Bhattacharya, H.: Working Capital Management; Prentice Hall, New Delhi.
2. Pandey, I. M.: Financial Management; Vikas Publishing, Delhi.
3. Khan, M. Y. & Others: Financial Management; Tata McGraw-Hill, New Delhi.
4. Chandra, Prasanna: Financial Management; Tata McGraw-Hill, New Delhi.
5. Hampton, John: Financial Decision; Prentice Hall, New Delhi.

Paper – VIII

(A) STATISTICAL ANALYSIS

Full Marks: 50; Time: 1 ½ Hours

1. Definition, importance scope and limitations of Statistics.
2. Measure of dispersion and skewness – range, inter-quartile range and its co-efficient, Mean deviation, standard deviation, co-efficient of variation, first measure of skewness, Calculation of moments.
3. Correlation – product moment correlation, co-efficient and rank correlation.
4. Regression – simple linear regression.
5. Index number – definition, characteristics and problems in construction of index number.
6. Elementary theory of probability (only basic idea).
7. Business forecasting, main theories, its utility and limitations.

Books Recommended

1. Hooda, R. P.: Statistics for Business & Economics; Macmillan, New Delhi.
2. Gupta, S. P.: Statistical Method; Sultan Chand, New Delhi.
3. Asthana, B. N.: Elements of Statistics; Chaitanya Publ. Home, Allahabad.
4. Elhance, D. N.: Fundamentals of Statistics; Kitab Mahal, Allahabad.
5. Singh, S. P.: Statistical Theory & Practices; S. Chand, New Delhi.

(B) GROUP DISCUSSION

Full Marks: 50

Time: No time limit