To
Sri Sanjiv Kumar
OSD (Universities)
Raj Bhawan, Patna.

Date: 13/06/2018

Sub: Implementation of Choice Base Credit System (CBCS) in the year 2018-20

Sir

With reference to your letter No. BSU(regulation) -20/2018-1510/GS(l), dt. 05.06.2018, a meeting of the panel of experts in Commerce was held on 13.06.2018 at 10:30 am, to finalise the CBCS base curriculum of Master of Commerce (M.Com) degree and suggested some improvement in the syllabus in the light of Regulations. We hereby enclose the improved syllabus.

With regards !!!!

Yours sincerely,

Prof.(Dr.) B B L Das
Head, Dept. of Commerce
LNMU, Darbhanga

Prof (Dr) Jyoti Shekhar
Head, Dept. of Commerce
Patna University

Prof.(Dr) Md Faizanuddin
Dept. of Commerce, Patna

LNMU, Darbhanga

Patna University

VKS University, Ara
### Description of Papers for M.Com. Degree in the Faculty of Commerce under CBCS for Session: 2018-2020

<table>
<thead>
<tr>
<th>Semester</th>
<th>Course/ Paper Code</th>
<th>Nature of Course/ Paper</th>
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<th>Marks of ESE</th>
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## CURRICULUM UNDER CBCS FOR POST GRADUATE COMMERCE (M. COM.)

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**BASKET OF AEC COURSE** (Select any one)

- Computers & IT skill
- Web Designing
- Financial Risk Management/
- Solid Waste Management/
- Mushroom Culture
- Bio-fertilizer production/
- Environmental Law
- Tourism & hospitality Management
- Life Skill & skill Development
- Yoga studies etc

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## SEMESTER - IV

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** Basket of GE Courses**

- Music
- Dramatics
- Fine Arts
- Graphic Design
- Inclusive Policies
- Human rights
- Any courses run by the department

Page 2 of 13
FIRST SEMESTER

(COMCC-1) MANAGEMENT CONCEPT


Unit - III  The Management Function : Planning, Organizing, Staffing, Directing, Leading, Coordinating, Communicating and Control – An Introductory idea.

Unit - IV  The Functional Areas of Management : Production, Finance, HRD and Marketing Function – A Brief Overview.

Unit - V  Management Information System : Concept, Functional Information System and Their Role in Decision Making.

BOOKS RECOMMENDED:
5. Sharma & Surana- Prabandh, Sangathan Evam Vyavhar, Ramesh Book Depot, Jaipur

(COMCC-2) STATISTICAL ANALYSIS

Unit - I  Business Forecasting – Types of Business Forecasting Techniques, Forecasting Methods.

Unit II  Correlation and Regression Analysis : Meaning, Importance, Types of Correlation, Karl Pearson's Coefficient of Correlation, Spearman's Rank Correlation Regression Analysis – Concept, Importance, Difference between Correlation and Regression, Linear Simple Regression equations.

Unit - III  Probability Theory : Concept of Probability, Probability Theory – Addition theory, Multiplication Theory and Baye’s Law; Simple Cases related to these theories.

Unit - IV  Probability Distribution : Concept, Normal Distribution, Binomial Distribution, and Poisson Distribution – Simple Cases.

Unit - V  Chi-Square Test : Test of Independence and Test of Goodness of Fit.

BOOKS RECOMMENDED:
5. S.P. Singh Statistics Theory And Practice, S. Chand, New Delhi.
(COMCC-3) MANAGERIAL ECONOMICS

Unit – I Introduction: Nature and Scope of Managerial Economics, Role and Responsibilities of Managerial Economist.

Unit – II Demand Analysis: Individual and Market Demand Functions. Law of Demand, Determinants of Demand, Elasticity of Demand Meaning and Importance—Use of Elasticity in Managerial Decisions.

Unit – III Pricing Theory: Price Determination Under Different Market Conditions—Price Determination and Firms Equilibrium In Short Run And Long Run Under Perfect Competition and Monopoly.


Unit – V Profit: Nature And Measurement of Profit

BOOKS RECOMMENDED:
2. Dean, Joel Managerial Economics-N Prentice Hall Delhi.
3. Petersen, H& Others Managerial Economics- Prentice Hall, Delhi.

(COMCC-4) BUSINESS FINANCE

Unit – I Introduction: Definition, nature and Scope of Business Finance; Finance Function in Business; Traditional and Modern Views of Finance; Objectives of Financial Management—Profit Maximization Vs. Wealth maximization

Unit – II Planning for Funds: Financial Plan—Meaning and Basic Considerations; Factors Affecting Fixed Capital and Working Capital Requirements;

Unit – III Capitalization: Concept, Cost and Earnings Theories of Capitalization, Over – capitalization and Under Capitalization – their Causes, Effects and Remedies,

Unit – IV Pattern of Capital Requirements: Long - Term and Medium – Term Financing – Purpose, Sources and Instruments; Short Term Financing – Purpose, Sources and Instruments.

Unit – V Raising of Funds: Sources and Forms of External Financing with Special Reference to India; Underwriting of Capital Issues – Trends and Broad Features of underwriting in India.

BOOKS RECOMMENDED:
SECOND SEMESTER

(COMCC-5) HUMAN RESOURCE MANAGEMENT

Unit - I Introduction: Concept of Human and Humanity, Concept and Dimensions of Human Resource Management, Objectives and Significance.

Unit - II Selection, Training and Development: Man Power Planning, Sources of Recruitment, Selection Procedure, Training Methods, Development of H.R.

Unit - III Employee Relations: Concept and Importance of Departmental Relationship, Trade Union and Collective Bargaining, Social Responsibility of Trade Unions.

Unit - IV Human Resource Appraisal: Concept and Significance, Criteria of Performance Appraisal.

Unit - V Human Resource Accounting and Auditing: Concept and Methods.

BOOKS RECOMMENDED:

6. Monappa, A Q Saiyadain M - Personnel Mgt, TMH.

(COMCC-6) MARKETING MANAGEMENT


Unit - II Marketing Environment: Micro and Macro Environment: the components and their role in making the marketing decisions.

Unit - III Marketing Information System: Concept, Sub-systems, Management of Inputs, Importance of MIS.


Unit - V Marketing Mix: The Concept, The Sub-mixes of Marketing Mix:
- Promotion - Concept, Components Advertising, Publicity, Sales Promotion, Personnel Selling, Cause related and Sponsorship Marketing, Word of mouth Promotion.
- Pricing - Policy, Objectives, Strategies.
- Place - Levels of Distribution and Physical Distribution.

BOOKS RECOMMENDED:

5. Srinivasan, R. - Case Study In Marketing, Prentice Hall New Delhi.
(COMCC-7) FINANCIAL MANAGEMENT

Unit-I Financial Management: Concept, Objectives and Significance.

Unit-II Cost of Capital and Capital Budgeting: Meaning and Significance of Cost of Capital; Computation of Cost of Debt; Preference Capital, Equity Capital and Retained Earnings; Combined (Weighted) Cost of Capital, Meaning and Significance of Capital Budgeting, Methods of Evaluating Investment Opportunities - Payback Period, Net Present Value, Internal Rate of Return.

Unit-III Capital Structure: Traditional Approach of Capital Structure; MM Hypothesis; Factors Affecting Capital Structure; Leverage - Operating Leverage, Financial Leverage, Combined Leverage, Measurement of Leverage.

Unit-IV Management of Income: Retained Earnings - A Source of Internal Financing, Concept and Types of Dividend; Determinants of Dividend Policy; Dividend Policy - Walter's Model and MM Hypothesis.

Unit-V Management of Working Capital: Meaning, Significance and Types of Working Capital; Sources of Working Capital, Determinants of Working Capital.

BOOKS RECOMMENDED:

(COMCC-8) CORPORATE LEGAL FRAMEWORK

Unit – I The Indian Companies Act, 2013: Nature and Types of Companies, Memorandum and Articles of Association and Prospectus.

Unit – II Share Capital: Share and Share Capital, Membership and Transfer of Shares.

Unit – III Meetings and Management: Kinds of Meeting, Annual General Meeting and Board Meetings, Role and Responsibilities of Directors and Managing Director of a Company.

Unit – IV Accounts and Audit: Annual Accounts, Statutory Audit, Special Audit and Cost Audit, Corporate Social Responsibility.

Unit – V Other Legislations: Introductory ideas of SEBI, FEMA, IRDA and Consumer Protection Act.

BOOKS RECOMMENDED:
4. The Companies Act, 1956 (Bare Act)

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(COMCC-9) MANAGEMENT ACCOUNTING

Unit – I  **Introduction to Accounting:** Management Accounting As An Area of Accounting Objectives, Nature And Scope of Management Accounting, Cost Accounting And Management Accounting. Difference between Management Accounting and Financial Accounting and Cost Accounting

Unit – II  **Budgeting:** Definition of Budget, Essential of Budgeting, Types of Budget Flexible Budget, Functional Budget, Sales Budget, Production Budget.

Unit – III  **Standard Costing and Variance Analysis:** Standard Costing as a Control Technique, Variance Analysis Meaning and Importance, Kinds of Variance and Their Uses, Material and Labour variance.

Unit – IV  **Break Even Analysis :** Concept of Cost Volume, Profit Analysis, Break Even Point, Margin of Safety and Break Even Chart

Unit – V  **Management Reporting :** Financial Information System-Need and Importance, Essentials of Good Reporting System

**BOOKS RECOMMENDED :**
1. S. N. Maheswari - Accounting for Management, Sultan Chand, New Delhi
2. Kuppapally – Accounting for Managers, PHI, New Delhi
3. Arora, M.N. – Accounting for Management, Himalaya Publishing House, Mumbai
4. H. Chakravarty & S. Chakravarty – Management Accounting, Oxford University Press, New Delhi
5. Sahgal and Sahgal – Accounting for Management, Taxmann, New Delhi
THIRD SEMESTER

(COMCC-10) ENTREPRENEURSHIP DEVELOPMENT IN INDIA

Unit – I Entrepreneur : The Concept, Characteristics, Entrepreneurial Traits, Types of Entrepreneurs, Role of Entrepreneurs in Economic Growth.


Unit – III Motivation and Behaviour : Entrepreneurial Behaviour and Motivation, Entrepreneurial Success in Rural Areas, De-motivating Factors of entrepreneurial Development

Unit – IV Ideas and Inputs : Sources of ideas, Ideas Processing, Input Requirements, Financing Criteria, Technical Assistance, Marketing Assistance, Stickiness and Remedial Assistance, Preparation of Feasibility Reports.

Unit – V Women Entrepreneurs : Segments of Women Entrepreneurs, Profile of a Women Entrepreneurs of India, Thrust areas in the Development of Women Entrepreneurs in India.

BOOKS RECOMMENDED :
1. Gupta and Srinivasan – Entrepreneurship Development in India, Sultan Chand, New Delhi
3. Lall and Sahai - Entrepreneurship, Excel Books, New Delhi
4. Khanka - Entrepreneurship Development, S. Chand, New Delhi

(COMCC-11) RESEARCH METHODOLOGY

Unit – I Introduction
Concept and Types of Research, Steps in Research Process, Formulation of Research Problem, Hypothesis Development, Research Design

Unit – II : Collection and Presentation of Data
Types of Data – Primary and Secondary: Scaling of Parametric and non-Parametric Quality, Collection, Classification, Tabulation and Pictorial Presentation; Questionnaire and Schedule, Case Study Method and Field Study

Unit – III : Sampling Methods and Techniques
Meaning and Methods of Sampling, Probability and non-probability methods, Random and Non-random techniques, Stratification

Unit – IV : Hypothesis Testing
Hypothesis Testing, Tests of Significance – t Test, F Test, \( \chi^2 \) Test and ANOVA

Unit – V : Report Writing

BOOKS RECOMMENDED :
1. OR Krishnaswami & M. Ranganatham – Methodology of Research in Social Science, HPH, Mumbai
2. J K Sachdeva - Business Research Methodology, HPH, Mumbai
(COMCC-12) ADVANCED ACCOUNTANCY

Unit – I Investment Accounting: Concept of Investment, Types of Investment, trading in Securities, Investment Ledger, Accounting for Investments
Unit – II Voyage Accounting: Introduction, Meaning of Voyage Accounting, Expenses and Income Related to Voyage, Preparation of Voyage Account
Unit – III Social Accounting: Social Responsibilities of Business, Meaning of Social Accounting, Approaches to Social Accounting, Measurement of Social Cost Benefit
Unit – IV Accounting for Price Level Changes (Inflation Accounting): Introduction, Limitations of Historical Accounting, Meaning of Accounting for Changing prices; Approaches to Price level Accounting (or Inflation Accounting); Current Purchasing Power Accounting (CPPA), Current Cost Accounting (CCA).

BOOKS RECOMMENDED:
1. Shukla and Grewal – Advanced Accounts, S Chand, New Delhi
2. Jain and Narang – Advanced Accountancy, Kalyani Publication, Jalandhar
3. Shukla and Gupta – Advanced Accounting, SBP, Agra

(COMCC-13) CORPORATE DIRECT TAX

Unit – I Direct Taxation – Concept and objectives of Income tax scheme, Corporate Tax, Meaning and Objectives, Types of Companies Assessi
Unit – II Computation of Total Income of a Company- Income from House Properties, Income From Business and Profession, Capital Gains, Income from Other Sources
Unit – III Computation of Corporate Tax- Rebate on Income Tax for Companies, Set off and carry forward of losses, Computation tax liabilities on Total Income of Company
Unit – V Tax payment – Tax Deduction at Source, and Tax collection at source

BOOKS RECOMMENDED:
1. V. K. Singhaniya – Direct Tax - Law and Practice, Taxmann, New Delhi
2. H.C. Melhotra – Income Tax., Sahitya Bhawan, Agra
3. H. C. Melhotra – Wealth Tax., Sahitya Bhawan, Agra
(COMCC-14) SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

5. **Portfolio Analysis and Revision** - Markowitz theory, sharp Index Model, Optimum Portfolio, Portfolio Revision

**BOOKS RECOMMENDED**


1. (The list of cases and specific references including recent articles will be announced in the class at the time of launching of the course.)
FOURTH SEMESTER

SPECIALIZATION / EC: ACCOUNTING AND FINANCE

(COMECE-1) CORPORATE TAX PLANNING AND MANAGEMENT


Unit - IV  Tax Planning with reference to forms of Business Organisation - Tax Planning with Reference to Sole Proprietary Business, HUF, Partnership Firm and Joint Stock Company – a comparative study

Unit - V  Tax Planning for Employee's Remuneration – Mode of Remuneration Payment for Tax Planning.

BOOKS RECOMMENDED:

2. Singhaniya V. K. - Direct Taxes, Taxman Publication.

(COMECE-2) ADVANCED COST ACCOUNTING

Unit-I  Introduction : Meaning, Definition and Need for Cost Accounting; Classification of Cost; Installation of a Costing System.

Unit-II  Services costing : Cost collection, transport costing, fixed, running and maintenance charges, Log sheet – The Related Numerical problems.


Unit-IV  Differential Costing: Meaning and Uses; Difference between Marginal Costing and Differential Costing; The Related Numerical problems.

Unit-V  Recent Developments in Cost Accounting : A Brief Idea of Activity Based Costing, Cost Control, Cost Reduction and Cost Audit.

BOOKS RECOMMENDED:

1. Saxena and Vashistha - Cost Accounting, Sultan Chand, New Delhi
2. Horngren, Sundaram and Datar - Advanced Management Accounting, PHI, New Delhi
3. Kishore, Ravi M. - Cost Accounting, Taxmann, New Delhi
4. Bhar, B. K.- Cost Accounting, Academic Publishers, Kolkata
5. Maheshwari - Cost and Management Accounting, Sultan Chand, New Delhi
6. Khan and Jain - Cost Accounting, TMH, New Delhi
SPECIALIZATION / EC: MARKETING

(COMECE-1) SERVICES MARKETING

Unit - I  The Fundamentals : Services – the concept, Salient Features, Marketing Concept in Services, Services Marketing and the services sector, Role of Services Sector in the National economy of India, Impact of Technology on Services Marketing, Marketing Mix for Services.

Unit - II  Some Important Aspect in Services Marketing : Demand Supply Management, Service Product Development, Service Encounter, Service Consumer Behaviour, Service Quality, Service Recovery, Marketing Services of Profit and Non-Profit Organizations.

Unit - III  Application in Selected Profit Making Organizations : Bank, Insurance, Tourism, Hotel.

Unit - IV  Application in Selected Non-Profit Organizations : Education, Health, Politics and Religion.

Unit - V  Emerging Challenges : Trends in Indian Economy, Aspects of Globalization, Strategic Areas,

BOOKS RECOMMENDED :
1. Lovelock - Services Marketing, prentice Hall, New Delhi
3. S. M. Jha – Services Marketing, HPH, Mumbai

(COMECE-2) RETAIL MANAGEMENT

Unit - I  Introduction to Retail management : Concept of Retail and Retailing, Types of Retailers, Retailing in India, Retail Outlets – the Formats, Retail Organization, Design and Structure, Rural Retailing.

Unit - II  Planning and Merchandising Management : Sales Forecasting for Retailing, Determining the Planning Process, Merchandising Management the Concept, Merchandising Plan.

Unit - III  Finance and Location : Strategic Profit Model, Activity Based Costing, Factors Influencing Retailers Choice of Location, Retail Location Strategies.

Unit - IV  HRM in Retail : Importance of HRM in Retailing, Competitive Advantages of Effective HRM, Developing Employees Skills, Motivational Factors

Unit - V  Retail Marketing : Retail marketing the concept, Retail Market Strategy, Ethics in Retail Marketing Emerging Trends in Indian retail Market, FDI in Retail.

BOOKS RECOMMENDED :
3. Suja R. Nair – Retail Management, HPH, Mumbai
4. Vedamini – Retail Management, Jaico Publishing House
SPECIALIZATION / EC: HUMAN RESOURCE MANAGEMENT

(COMECE-1) INDUSTRIAL RELATIONS IN INDIA

Unit-I Industrial Relation in India and Emerging Challenges: Industrial Relations; The Concept - Evolution of Industrial Relations; Emerging Trends in Industrial Relations in an Era of Globalization.

Unit-II Trade Unionism and Collective Bargaining: Trade Unions, Growth and Development of Unions; Functions of Unions; Trade Unions Act, 1926 and Recent Amendments; Collective Bargaining, Concept, Collective Bargaining Process.

Unit-III Grievance Redressal and Discipline Mechanisms: Discipline Mechanisms-Judicial Approach to Discipline; Misconduct; Disciplinary Proceedings; Domestic Enquiries; Charge-sheets; Conduct of Enquiry and Award of Punishments; Grievance and Redressal-Approaches and Nature of Grievances; Causes; Redressal Mechanisms.

Unit-IV Industrial Conflict and Regulations of Industrial Disputes: Industrial Conflict-Nature of Conflicts; Strikes; Lockouts; Arbitration; Conciliation; Adjudication; Settlement of Disputes,

Unit-V Workers Participation: Workers Participation-Evolution and Nature of Participation; Forms of Participation; Impact of Participation; Prerequisites for Success-full Participation; Limitations of Participation;

BOOKS RECOMMENDED:
2. Mamkootam, K. – Trade Unions, Myth and Reality, New Delhi, Oxford University, Press,

(COMECE-2) LABOUR WELFARE AND SOCIAL SECURITY

Unit-I Labour Welfare: Concept, Objectives and Scope of Labour Welfare; Types of Labour Welfare-Statutory and Non-Statutory; Agencies of Labour Welfare Work.


Unit-IV Social Security: Concept, Need and Significance of Social Security; Types of Social Security; Social Assistance and Social Insurance.


BOOKS RECOMMENDED:
1. Shankaran, Punekar and Deodhar - Trade Union, Industrial Relation and Labour Welfare, HPH, Mumbai
3. Arun Monappa – Industrial Relation, TMH

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