

**M.COM (SEMESTER SYSTEM) (SESSION 2021-2022)**  
**M.COM-1<sup>ST</sup> SEMESTER**

**MC-101: MANAGERIAL ECONOMICS**

**TIME:3 HOURS**

**MAX MARKS: 100**

**Pattern of Question Paper**-There will be eight questions of equal marks (Specified in the syllabus), two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

**Prescribed Book:-**

| September   | October  | November   |
|---|--|--|
| <b>SECTION-A</b> Managerial Economics: Meaning, Nature, Scope and Concepts, Marginal Analysis, Law of Demand: Meaning, Determinants, Exceptions, Kinds of Demand, Change in Demand and Importance. Elasticity of Demand: Meaning, Types and Degrees of Elasticity of Demand, Methods of Measuring Price Elasticity of Demand, Factors Determining Elasticity of Demand, Importance. | <b>SECTION-B</b> Marginal Analysis, Indifference Curve Analysis, Consumer Equilibrium. Production Function: Meaning, Types: Short Run and Long Run Production Function, Economies and Diseconomies of Scale.<br><b>SECTION-C</b> Theory of Costs: Types of Costs, Traditional Theory: Long Run & Short Run, Modern Theory: Long Run & Short Run.<br>Managerial Theories: Profit maximization and Sales Maximization. Market Structure: Meaning, Assumptions and Equilibrium of Perfect Competition | <b>SECTION-C</b> Monopoly, Monopolistic Competition. Oligopoly: Sweezy Model.<br><b>SECTION-D</b> National Income: Conceptual Framework, Measures of National Income, Methods of Measurement, Limitations of National Income. Consumption Function: Meaning, and Nature, Determinants and Measures to Raise Propensity to Consume. Keynes Psychological Law of Consumption – Meaning, Properties and Implications. Inflation: Meaning, Types, Theories, Causes, Effects and Control. Unemployment trade off, WPI, CPI. |

**Name- Managerial Economics**

**Authors- T.R. Jain**

**Publisher-VK Publisher**

**MC – 102: STATISTICAL ANALYSIS FOR BUSINESS**

**Time: 3 Hours**

**Max. Marks: 100**

**Theory: 60 Practical: 40**

**Instructions**

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section

| SEPTEMBER   | OCTOBER  | NOVEMBER   |
|---|--|--|
| Probability Theory: Probability–classical, relative, and subjective probability;<br>Addition and multiplication                   | Sampling and non–sampling errors. Commercial (Syndicated) and Non–commercial sources | ANOVA( one–way and two–way)  |
| Probability Distributions: Binomial, Poisson and normal distributions; Their characteristics and probability models, applications | Hypotheses testing; Null and alternative hypothesis, type I and type II error        | Correlation: Simple, partial and multiple correlation coefficients |
| Sampling and Data Collection: Sampling and sampling (probability and non probability) methods                                     | Questionnaire design   | Chi–square test  |
| Primary data collection techniques; Survey and Observation methods  | Large and small sampling tests–Z tests, T tests, and F tests                         |  |
| Secondary data sources  |  |  |

**Practical Through SPSS:**

The students will be trained in the following techniques of data analysis using latest version of SPSS software. At the end of the semester, external examiner will be appointed by the University to conduct the practical by examining the students in the lab and award marks.

Topics: Z tests, T tests, and F tests, ANOVA (one–way and two–way), Chi–square test, correlation.

**PAPER: 103**

**SUBJECT: MANAGEMENT PRINCIPLES AND ORGANISATION BEHAVIOUR**

**TIME: 3 HOURS**

**MAX MARKS: 100**

**Pattern of Question Paper-**There will be eight questions of equal marks (Specified in the syllabus), two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section.

| SEPTEMBER  | OCTOBER  | NOVEMBER   |
|--|--|--|
| <ul style="list-style-type: none"><li>• Management -nature importance, functions of managers</li><li>• Planning</li><li>• Organisation-nature,importance,types of organization</li><li>• Motivation concept and theories of motivation</li><li>• Leadership concept and various theories of leadership</li></ul> | <ul style="list-style-type: none"><li>• Organisational behaviour challenges and opportunities for organisational behaviour</li><li>• Personality</li><li>• Attitudes</li><li>• Emotions -sources of emotions</li><li>• Emotional intelligence concept and dimensions</li></ul> | <ul style="list-style-type: none"><li>• Perception - nature and significance factors influencing</li><li>• Perceptual process perceptual distortion and improving perception</li></ul> |

**PAPER: MC 104**  
**SUBJECT: BUSINESS ENVIRONMENT**

**MAX MARKS:100**

**TIME: 3 HOURS**

**Pattern of Question Paper-**

There will be eight questions of equal marks (Specified in the syllabus), two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

| SEPTEMBER   | OCTOBER   | NOVEMBER  |
|---|---|---|
| <ul style="list-style-type: none"><li>● Salient features of Economic Systems: Basic Features of Indian Economy, Government Business Relationship.</li><li>● Business Environment: Meaning, Types:</li><li>● Aspects of Economic Reforms: and it's Implications for India.</li><li>● NITI Aayog:</li><li>● Economic Planning in India: 10<sup>th</sup> plan and 11<sup>th</sup> plan</li></ul> | <ul style="list-style-type: none"><li>● Deficit Financing and its implications for the Indian Economy; Analysis of current year Annual Budget.</li><li>● Disinvestment of Public Enterprises:</li><li>● Evaluation of various regulatory policies of Government: Industrial Policy, Fiscal and Monetary policy changes in India, Salient Features of FEMA.</li><li>● Consumer Rights and Consumerism: Consumer Protection Act, 1986 with latest amendments.</li></ul> | <ul style="list-style-type: none"><li>● Foreign Trade: concepts</li><li>● Foreign trade policy 2004–09 and 2009–14; Exim Policy during the post reforms in India</li><li>● Demonetization: concept &amp; its impact on the Indian economy</li></ul> |

Book Rosy joshi and sangam Kapoor, Kalyani Publishers

**MC-105: MANAGEMENT ACCOUNTING & CONTROL SYSTEM**

**Time: 3 Hrs.**

**Max. Marks: 100**

Special Instructions: Eight questions of equal marks i.e. 20 marks each (specified in the syllabus) are to be set in the paper, two in each of four sections (A-D). Questions may be subdivided into parts. Students are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section.

**Unitization of Syllabus:**

| <b>September</b>   | <b>October</b>  | <b>November</b>  |
|--|---|--|
| <ul style="list-style-type: none"> <li>➤ <b>Introduction to Accounting:</b> <ul style="list-style-type: none"> <li>• Accounting as a management information system</li> <li>• Users of Accounting Information</li> <li>• Generally accepted accounting principles and concepts</li> <li>• Understanding the annual reports of companies</li> </ul> </li> <li>➤ <b>Analyzing Financial Statements:</b> <ul style="list-style-type: none"> <li>• Horizontal Analysis</li> <li>• Vertical Analysis</li> <li>• Ratio Analysis</li> </ul> </li> <li>➤ <b>Management Accounting &amp; Managerial Decisions</b></li> <li>➤ <b>Management Control System</b></li> <li>➤ <b>Marginal Costing &amp; Break Even Analysis</b></li> </ul> | <ul style="list-style-type: none"> <li>➤ <b>Standard Costing and Variance Analysis</b></li> <li>➤ <b>Management Control Process:</b> <ul style="list-style-type: none"> <li>• Budgeting Process</li> <li>• Preparation of Fixed and Flexible Budgets</li> <li>• Zero Based Budgeting</li> <li>• Activity Based Budgeting</li> <li>• Performance Budgeting</li> <li>• Participative Budgeting</li> </ul> </li> <li>➤ <b>Management Control Process</b></li> <li>➤ <b>Management Control Structure:</b> <ul style="list-style-type: none"> <li>• Various Forms of Responsibility centers</li> <li>• Responsibility Accounting</li> <li>• Intra-company transfer pricing</li> </ul> </li> <li>➤ <b>Managerial Behaviour and Control Process</b></li> </ul> | <ul style="list-style-type: none"> <li>➤ <b>Contemporary Issues in Management Accounting:</b> <ul style="list-style-type: none"> <li>• Value Chain Analysis</li> <li>• Activity Based Costing</li> <li>• Quality Costing</li> <li>• Target Costing</li> </ul> </li> <li>➤ <b>Segment Performance Evaluation:</b> <ul style="list-style-type: none"> <li>• Traditional measures of Evaluation</li> <li>• Economic Value Added</li> <li>• Balanced Score Card</li> </ul> </li> <li>➤ <b>Reporting to Management</b></li> </ul> |

**Text Book: Management Accounting & Control System By:  
(Kalyani Publications)**

**M.COM -3<sup>RD</sup> SEMESTER**

**MC-352: RETAIL MANAGEMENT**

**Time: 3 Hrs.**

**Max. Marks: 100**

**Special Instructions:** Eight questions of equal marks i.e. 20 marks each (specified in the syllabus) are to be set in the paper, two in each of four sections (A-D). Questions may be subdivided into parts. Students are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section.

**Unitization of Syllabus:**

| September  | October   | November   |
|--|---|--|
| <p><b>Section- A:</b></p> <ul style="list-style-type: none"><li>➤ <b>Introduction to Retailing:</b><ul style="list-style-type: none"><li>● Meaning of Retailing</li><li>● Nature of Retailing</li><li>● Importance of Retailing</li></ul></li><li>➤ <b>Retailing in India</b><ul style="list-style-type: none"><li>● Evolution of Retail in India</li><li>● Drivers of Retail Change</li><li>● Challenges to retail development in India</li></ul></li><li>➤ <b>Types of Retailers</b></li></ul> <p><b>Section-B:</b></p> <ul style="list-style-type: none"><li>➤ <b>Understanding the Retail Consumer</b></li></ul> | <p><b>Section –B:</b></p> <ul style="list-style-type: none"><li>➤ <b>Retail Store Design and Visual Merchandising</b></li></ul> <p><b>Section-C:</b></p> <ul style="list-style-type: none"><li>➤ <b>Basics of Retail Merchandising:</b><ul style="list-style-type: none"><li>● Meaning and factors affecting the buying function</li><li>● The Merchandiser: Roles and Responsibilities</li><li>● The Buyer: Roles &amp; Responsibilities</li><li>● Functions of Buying for different types of organizations</li></ul></li><li>➤ <b>Process of Merchandise Planning</b></li></ul> <p><b>Section-D:</b></p> <ul style="list-style-type: none"><li>➤ <b>Methods of Merchandise Procurement</b><ul style="list-style-type: none"><li>● Merchandise Sourcing</li><li>● Age of Global sourcing</li><li>● Retail Pricing</li><li>● Concept of Retail Price</li><li>● Elements of Retail Price</li><li>● Determining the price</li><li>● Retail Pricing Strategies</li></ul></li></ul> | <p><b>Section-B:</b></p> <ul style="list-style-type: none"><li>➤ <b>Retail Locations</b></li></ul> <p><b>Section-D:</b></p> <ul style="list-style-type: none"><li>➤ <b>Category Management</b></li></ul> |

**Reference Books:** 1. Retail Management by Pradhan, Swapna (TataMcGrawHill, 3rd Edition)  
2. Managing Retailing by P.K Sinha and D.P. Unipal (Oxford Publications)

**MC-301: BANKING & INSURANCE SERVICES**

**Time: 3 Hrs.**

**Max. Marks: 100**

**Special Instructions:** Eight questions of equal marks i.e. 20 marks each (specified in the syllabus) are to be set in the paper, two in each of four sections (A-D). Questions may be subdivided into parts. Students are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section.

| September  | October  | November  |
|--|--|---|
| <p><b>Section- A:</b></p> <ul style="list-style-type: none"> <li>➤ <b>Introduction of Banking</b> <ul style="list-style-type: none"> <li>• Brief history and present structure of commercial banking in India</li> <li>• Management of commercial bank in India</li> <li>• Assets and liabilities management</li> </ul> </li> <li>➤ <b>Liberalization of Banking sectors in India</b></li> <li>➤ <b>Regulation of banking sector in India</b> <ul style="list-style-type: none"> <li>• Role of RBI ,CRR,SLR,CRAR and Prudential norms</li> </ul> </li> </ul> <p><b>Section –B:</b></p> <ul style="list-style-type: none"> <li>➤ <b>Risk management</b></li> <li>➤ <b>BASEL norms</b></li> <li>➤ <b>Innovations in banking:</b> <ul style="list-style-type: none"> <li>• Internet banking</li> <li>• Phone banking</li> <li>• Mobile banking</li> <li>• Retail banking</li> <li>• Social banking</li> <li>• Priority sector lending</li> <li>• Service area approach</li> </ul> </li> </ul> | <p><b>Section- C:</b></p> <ul style="list-style-type: none"> <li>➤ <b>Introduction of Insurance</b> <ul style="list-style-type: none"> <li>• Purpose, need &amp; role of Insurance,</li> <li>• Insurance industry in India</li> </ul> </li> <li>➤ <b>Insurance Act, 1938</b></li> <li>➤ <b>LIC Act,1956</b></li> <li>➤ <b>IRDA ACT,1999</b></li> </ul> <p><b>Section - D:</b></p> <ul style="list-style-type: none"> <li>➤ <b>Financial planning and taxation</b> <ul style="list-style-type: none"> <li>• saving and investment policies of insurance companies in India</li> <li>• Tax benefit under insurance policies</li> </ul> </li> </ul> | <p><b>Section-D:</b></p> <ul style="list-style-type: none"> <li>➤ <b>Insurance pricing</b> <ul style="list-style-type: none"> <li>• computation of premium</li> <li>• Rider premium ,</li> <li>• Bonuses</li> <li>• Surrender value and paid up value</li> </ul> </li> <li>➤ <b>Insurance documents</b> <ul style="list-style-type: none"> <li>• Concept of reinsurance</li> <li>• Bancassurance</li> </ul> </li> </ul> |

**Reference Books:** 1. Banking theory law and practice by Sundaram and Varshney (Sultan Chand and sons Publisher)  
 2. Managing Indian banks: Challenging ahead by Vasant C. Joshi and Vinay Joshi (Sage publications)

**MC-311: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**Time: 3 Hrs.**

**Max. Marks: 100**

**Special Instructions:** Eight questions of equal marks i.e. 20 marks each (specified in the syllabus) are to be set in the paper, two in each of four sections (A-D). Questions may be subdivided into parts. Students are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section.

| <b>September</b>   | <b>October</b>   | <b>November</b>   |
|--|--|---|
| <p><b>Section-A:</b></p> <ul style="list-style-type: none"> <li>➤ <b>Nature and Scope of Investment analysis</b></li> <li>● Elements of Investment.</li> <li>● Concept of Risk and Return.</li> <li>➤ <b>Financial Assets</b></li> <li>➤ <b>Capital Market</b></li> <li>➤ <b>Evaluation of Securities</b></li> <li>● Bonds</li> <li>● Debentures</li> <li>● Preference Shares and Equity Shares.</li> </ul> <p><b>Section-B:</b></p> <ul style="list-style-type: none"> <li>➤ <b>Fundamental Analysis:</b></li> <li>➤ <b>Technical Analysis</b></li> </ul> | <p><b>Section-C:</b></p> <ul style="list-style-type: none"> <li>➤ <b>Efficient Market Theory:</b></li> <li>● Random Walk Theory</li> <li>● Empirical tests.</li> <li>● Fundamental analysis:</li> <li>➤ <b>Portfolio Management</b></li> <li>➤ <b>Portfolio Analysing:</b></li> <li>● Estimating rate of return</li> <li>● Standard deviation of portfolio returns.</li> </ul> | <p><b>Section-D:</b></p> <ul style="list-style-type: none"> <li>➤ <b>Single Index model</b></li> <li>● Multifactor models.</li> <li>➤ <b>Derivatives:</b></li> <li>➤ <b>Portfolio Performance Evaluation:</b></li> <li>● Measure of return Risk adjusted measures of performance evaluation</li> <li>● Market timing evaluation criteria and procedures.</li> </ul> |

**Reference Books:** 1. Fischer & Jordan: Security Analysis & Portfolio Management  
 2. Robert Haugen: Modern Investment Theory



**MC-312: CONTEMPORARY ACCOUNTING**

**Time: 3 Hrs.**

**Max. Marks: 100**

**Instructions**

Eight questions of equal marks i.e. 20 marks each (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

| SEPTEMBER  | OCTOBER   | NOVEMBER  |
|--|---|---|
| <b>R</b>   | <b>R</b>  |   |
| <p><b>Section-A:</b></p> <ul style="list-style-type: none"> <li>➤ <b>Emergence of contemporary issues in accounting</b></li> <li>➤ <b>Human Resource Accounting:</b> <ul style="list-style-type: none"> <li>• Human Resource Cost Accounting</li> <li>• Human Resource Valuation Accounting</li> <li>• . Use of Human Resource Accounting in Managerial Decisions.</li> <li>• Human Resource Accounting in India.</li> </ul> </li> </ul> <p><b>Section-B:</b></p> <ul style="list-style-type: none"> <li>➤ <b>Price Level Accounting</b></li> <li>➤ <b>Corporate Social Reporting</b></li> </ul> | <p><b>Section-B:</b></p> <ul style="list-style-type: none"> <li>➤ <b>Corporate Reporting:</b> <ul style="list-style-type: none"> <li>• Concept of Disclosure in relation to Published Accounts</li> <li>• Issues in Corporate Disclosure</li> <li>• Corporate Disclosure Environment</li> <li>• Conceptual framework of corporate reporting</li> </ul> </li> </ul> <p><b>Section-C:</b></p> <ul style="list-style-type: none"> <li>➤ <b>Recent Trends in the Presentation of Published Accounts</b></li> <li>➤ <b>Reporting by Diversified Companies</b></li> <li>➤ <b>Value Added Reporting:</b> <ul style="list-style-type: none"> <li>• Preparation and Disclosure of Value Added Statements</li> <li>• Economic Value Added</li> <li>• EVA Disclosure in India</li> </ul> </li> </ul> | <p><b>Section- D:</b></p> <ul style="list-style-type: none"> <li>➤ <b>Corporate Reporting through Web</b></li> <li>➤ <b>Accounting Standards in India:</b> <ul style="list-style-type: none"> <li>• Significance and formulation of Accounting Standards.</li> <li>• Accounting Standards relating to Interim Reporting.</li> <li>• Accounting for Leases, Earning Per Share</li> <li>• Accounting for Intangibles</li> </ul> </li> </ul> |

**Reference Books:** 1.Accounting theory by L.S Porwal (Tata McGraw Hill)

2. Corporate financial reporting by Jawahar Lal (Taxman Publisher)

**MC-351: CONSUMER BEHAVIOR**

**Time: 3 Hrs.**

**Max. Marks: 100**

**Instructions:**

Eight questions of equal marks i.e. 20 marks each (specified in the syllabus) are to be set in the paper, two in each of four sections (A-D). Questions may be subdivided into parts. Students are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section.

| September  | October  | November   |
|--|--|--|
| <p><b>Section-A:</b></p> <ul style="list-style-type: none"> <li>➤ <b>Introduction to Consumer Behavior:</b> <ul style="list-style-type: none"> <li>• Nature, Scope and Importance.</li> </ul> </li> <li>➤ <b>Consumer Motivation:</b></li> <li>➤ <b>Personality and Consumer Behavior</b></li> </ul> <p><b>Section-B:</b></p> <ul style="list-style-type: none"> <li>➤ <b>Consumer Perception:</b> <ul style="list-style-type: none"> <li>• Elements &amp; Dynamics of perception</li> <li>• Perceptual process</li> <li>• Perception and marketing strategy</li> <li>• Perceived risk.</li> </ul> </li> </ul> | <p><b>Section-B:</b></p> <ul style="list-style-type: none"> <li>➤ <b>Consumer Learning:</b> <ul style="list-style-type: none"> <li>• Elements of consumer learning</li> <li>• Behavioral theories and Cognitive theories of learning</li> </ul> </li> <li>➤ <b>Consumer Attitude Formation</b></li> </ul> <p><b>Section-C:</b></p> <ul style="list-style-type: none"> <li>➤ <b>Social Class</b></li> </ul> | <p><b>Section-C</b></p> <ul style="list-style-type: none"> <li>➤ <b>Reference Group and Family Influences:</b> <ul style="list-style-type: none"> <li>• Power of reference groups</li> <li>• Types of consumer related reference groups</li> <li>• Celebrity and other reference group appeals</li> <li>• Family decision making and consumption related roles; Family life cycle.</li> </ul> </li> </ul> <p><b>Section-D:</b></p> <ul style="list-style-type: none"> <li>➤ <b>Diffusion of Innovation</b></li> <li>➤ <b>Consumer Decision Making</b></li> </ul> |

**Reference Books:** 1. Consumer Behaviour by Solomon, R. Michael (Pearson Education)

2. Consumer Behaviour by Loundon, L. David and Della Bitta (Tata McGraw Hill)