



SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL
INDEX

SEMESTER WISE

	Page No.
M.COM FIRST SEMESTER	01-13
M.COM SECOND SEMESTER	14-24
M.COM THIRD SEMESTER	25-35
M.COM FOURTH SEMESTER	36-76

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

M.Com. semester wise Syllabus

I Semester	Compulsory Or Optional	Specialisation Subject Group	Question Paper No.	Title of the Question Paper	Marks Alloted for Two CCE Marks	Marks Alloted for Semester Ending Main Exam	Total Marks Alloted for Paper
I Semester	Compulsory	A-101	I	Management Concepts	15	35	50
		A-102	II	Business Environment	15	35	50
		A-103	III	Advanced Accounting	15	35	50
		A-104	IV	Cost Analysis and Control	15	35	50
		A-105	V	Employment Oriented Project Work	15	35	50

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Total Marks / दृश्य वाद				250
-------------------------	--	--	--	-----

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Class / d{kk

% M. COM./ ,e- dkWe

Semester / lsesLVj

% I

Title of Subject

%MCOM101&Management concepts

fo"k; dk 'kh"kZd

% izca/k dh vo/kkj.kk,a

Particulars / fooj.k

Unit-1	<p>Introduction: Concept of Management, Scope and Nature of Management, Approaches to Management, Human Relation, Behavioural and System approach.</p> <p>ifjp; & izcU/k dh vo/kkj.kk] {ks= ,oa izcU/k dh izd`fr] izcU/k dk n`f"Vdks.k] ekuoh; lEcU/k] O;kogkfjd ,oa iz.kkyh n`f"Vdks.k A</p>
Unit-2	<p>Planning: Concept of Planning, Objectives and components of Planning, Nature and Process of Planning, determination of Objectives. Management by objectives, Management by Exception, Concepts, Nature and Process of decision-making. Theories of decision-making.</p> <p>fu;kstu & fu;kstu dh vo/kkj.kk] fu;kstu ds mn~ns'; ,oa ?kVd] fu;kstu dha iz— fr ,oa izfØ;k mls';ks dk fu/kkZj.k] mls';ksa fufgr izca/k] viokn fufgr izca/k] fu.kZ;u dh vo/kkj.kk izd`fr ,oa izfØ;k] fu.kZ;u ds fl}karA</p>
Unit-3	<p>Organization : Concept, objectives and element of organization, process and principles of organization. Organization Structure and Charts, Span of Management, Delegation of Authority, Centralization and Decentralization.</p> <p>laxBu % laxBu dh vo/kkj.kk] mls'; ,oa rRo] laxBu ds izfØ;k ,oa fl}kar] laxBu lajpuk ,oa pkVZ] izca/k dk foLrkj vf/kdkjks dk HkkjkiZ.k dsUnzh;dj.k ,oa fodsUnzh;dj.kaA</p>
Unit-4	<p>Direction : Concept, Nature, Scope, Principles and Techniques of Direction.</p> <p>Communication : concept, Process. Channel and Media of Communication. Barriers to effective communication, Building effective communication system.</p> <p>funsZ'ku % funsZ'ku dh vo/kkj.kk] izd`fr] {ks=} funsZ'ku ds fl}kar ,oa rduhdA lEizs"k.k ¼laoknokgu½ % vo/kkj.kk] izfØ;kA lEizs"k.k ¼laoknokgu½ ds ek;/e ,oa psuy] izHkkoh lEizs"k.k dh ck/kk;sa] izHkkoh lEizs"k.k i}fr dk fuekZ.ka</p>
Unit-5	<p>Control : Concept, objectives, nature and process of control. levels and areas of control. Various control techniques. Z-Theory of Management. Management Education in India: Objectives, Present position and difficulties</p>

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

fu;a=.k % fu;a=.k dh vo/kkj.kk] m̀s';] izd`fr ,oa izfØ;kA fu;a=.k ds Lrj ,oa {ks=
] fu;a=.k dh fofHkUu rduhd] izca/k dk tSM & fl)karA Hkkjr es izca/k f'k{kk %
m̀s'; orZeku fLFkfr ,oa dfBukb;kaA

Suggested Readings:

1. Understanding Organization - Shukla
2. . MkW- lq/kk-th & izca/k vo/kkj.kk o laxBukRed O;ogkj
3. tSu ih-lh- & laxBukRed O;ogkj
4. 'kkg o rkarsM + & izca/kdh; vo/kkj.kk

dsUnzh; v/;;u e.My & v/;{k % MkW- vkj- ,l- lksgkus] tcyiqj

InL;x.k&

- 1- izks- vkj- ds- tSu] lruk
- 2- MkW- ,u- lh- usek] ujflagiqj
- 3- MkW- ih- ds tSu] Hkksiky
- 4- MkW- lh- ds- cwV~Vu] Hkksiky
- 5- MkW- ,e- ds oS|] Xokfy;j
- 6- MkW- eqds'k tSu] tcyiqj
- 7- MkW- ukxs'oj vxzoky] lruk

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Class / d{k{k

% M. COM./ ,e- dkWe

Semester / lsesLVj

% I

Title of Subject

%MCOM102&BusinessEnvironment

fo"k; dk 'kh"kZd

% O;kolkf;d lk;kZoj.k

Particulars / foj.k

Unit-1	<p>Theoretical Framework of Business Environment : Concept, Significance and nature of business environment; Elements of environment -internal and external, Changing dimensions of business environment. Liberalisation, Privatisation and Globalisation.</p> <p>O;olkf;d i;kZoj.k dh IS)kafrd lajpuk % O;kolkf;d i;kZoj.k] vo/kkj.kk] egRo ,oa izd`frA i;kZoj.k ds rRo & vkUrfjd ,oa ckg;] O;oLkk; i;kZoj.k ds ifjorZu'khy vk;keA mnkjhdj.k] futhdj.k ,oa oS'ohdj.kA</p>
Unit-2	<p>Economic Environment of Business : significance and elements of economic Environment, economic systems and business environment, Economic planning in India, Government policies - Industrial policy, licensing policy, fiscal policy, Monetary policy and EXIM policy.</p> <p>O;oklk; dk vkfFkZd i;kZoj.k % vkfFkZd i;kZoj.k dk egRo ,oa rRo] vkfFkZd iz.kkfy;ka ,oa O;olk; i;kZoj.k] Hkkjr esa vkfFkZd fu;kstuA ljdkjh uhfr;ka & vkS ksfxd uhfr] vuqKki= uhfr] iz'kqYd uhfr] ekSfnzd uhfr ,oa vk;kr&fu;kZr ¼,fDte½ uhfr</p>
Unit-3	<p>Political and Legal Environment of Business : Monopoly and Restrictive Trade Practices (MRTP) Act, Foreign Exchange Management Act (FEMA), Consumer Protection Act, Patent Laws.</p> <p>O;olk; dk jktuSfrd ,o aoS/kkfud i;kZoj.k % ,dkf/kdkj ,oa izfrca/kkRed O;kikj O;ogkj vf/kfu;e ¼,e-vkj-Vh-ih½ fons'kh fofue; izca/k vf/kfu;e ¼Qsek½] miHkksDrk laj{k.k vf/kfu;e] isVsaV dkuwuA</p>

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Unit-4	<p>Socio, Cultural & International Environment : Social responsibility of business, Characteristics, Components, Scope, relationship between society and business, Socio-cultural business Environment, Social Groups, World Trade Organisation (WTO), International Monetary Fund (IMF), Foreign Investment in India</p> <p>Lkkeftd] lkaL`frd ,oa vUrkZ"V^ah; i;kZoj.k % O;olk; dk lkekftd nkf;Ro lekt ,oa O;olk; ds y{k.k] rRo] {ks= ,oa nksuks esa lEcU/kA lkekftd&lkaL—frd O;kolkf;d i;kZoj.k & lkekftd lewg] fo'o O;kikj laxBu ¼MOyw-Vh-vks½] vUrkZ"V^ah; ekSfnzd dks"k ¼vkbZ-,e-,Q½ Hkkjr esa fons'kh fofue;A</p>
Unit-5	<p>Technological Environment : Concept, Online Channels, Online Services, Advantage of Online services, E-commerce, Indian conditions of E-commerce, Electronic Banking, Franchise Business.</p> <p>rduhdh i;kZoj.k & vo/kkj.kk] vkWu ykbZu pSuYl vkWu ykbZu lsok;s] vkWu ykbZu lsokvksa ds ykHkA bysDV^akfud dkWelZ] Hkkjrh; n'kkvksa esa bysDV^akfud dkWelZ] bysDV^akfud cSafdax]Qzsapkbph O;olk;A</p>

Suggested Readings :

1. Adhikary, M: Economic Environment of Business, Sultan Chand & Sons, New Delhi
2. Ahluwalia, I.J.: Industrial Growth in India, Oxford University Press Delhi.
3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publication, New Delhi.
4. Aswathappa, K: Legal Environment of Business, Himalaya Publication, Delhi.
5. Chakravarty, S.: Development Planning. Oxford University Press, Delhi.
6. Ghosh, Biswanath : Economic Environment of Business, Vikas Publication, New Delhi.
7. Govt. of India: Economic Survey, various issues.
8. Raj Agrawal and Parag Diwan, Business Environment; Excel Books, New Delhi.
9. Ramaswamy, V.S. and Nama Kumari : Strategic Planning for Corporate Success, Macmilan, New Delhi.
10. Sengupta, N.K. Government and Business in India, Vikas Publication, New Delhi.
11. tSu] MkW- ftusUnz dqekj ^^ **O;kolkf;d i;kZoj.k ^^ e;/izns'k fgUnh xzUFk**

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

vdkneh]Hkksiky

12. vkj,-l- lksgkus] O;kolkf;d okrkoj.k

13. mik/;k; 'kekZ ,oa gy & O;kolkf;d okrkoj.k

14. xq|rk] fnus'k ,oa ikBd] vHk; & O;kolkf;d okrkoj.k

dsUnzh; v/;;u e.My & v/;{k % MkW- vkj- ,l- lksgkus] tcyiqj

InL;x.k&

1- izks- vkj- ds- tSu] Iruk

5- MkW- ,e- ds oS]] Xokfy;j

2- MkW- ,u- lh- usek] ujflagiqj

6- MkW- eqds'k tSu] tcyiqj

3- MkW- ih- ds tSu] Hkksiky

7- MkW- ukxs'oj vxzoky] Iruk

4- MkW- lh- ds- cwV~Vu] Hkksiky

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Class / d{kk % M. COM./ ,e- dkWe
 Semester / lsesLVj % I
 Title of Subject %MCOM103&Advanced Accounting
 fo"k; dk 'kh"kZd % mPprj ys[kkadu

Particulars / fooj.k

Unit-1	Advanced problems of Final Accounts vafre ys[ks ds mPprj iz'u
Unit-2	Advanced Problems of Bank Reconciliation Statement, Rectification of Errors, Accounting for Non Profit Organisation. cSad lek/kku fooj.k ds mUur iz'u] =qfV;ksa dk lq/kkj] xSj ykHk laxBuksa dk ys[kkadu
Unit-3	Accounting from Incomplete Records, Accounting for Insurance Claim. viw.kZ vfHkys[kksa ls ys[kkadu] chek noksa dk ys[kkadu
Unit-4	Investment A/c, Voyage A/c, Insolvency A/c. fofu;ksx ys[ksa] tgkth ys[ks] fnokfy;k ys[ksa
Unit-5	Dissolution of partnership firm including sales of Firm and Amalgamation. lk>snkjh QeZ dk fo?kVu] QeZ ds foØ; ,oa ,dhdj.k lfgr

Suggested Readings :

1. Gupta R.L., Radhaswamy M: Company Accounts; Sultan Chand and Sons, New Delhi.
2. Maheshwari S.N: Corporate Accounting; Vikas Publishing House, New Delhi.
3. Monga J.R, Ahuja, Girish, and Sehgal Ashok : Financial Accounting: Mayur Paper Backs, Noida.
4. Shukla M.C., Grewal T .S. and Gupta S.C.: Advanced Accounts: S. Chand & Co. New Delhi,
5. Moore C.L. and Jacdicke R.K.: Managerial Accounting; South Western Publishing Co., Cincinnati, Ohio.
6. Modi, Oswal & S.K. Khatik; Corporate Accounting in Hindi & English (both) College Book House, Jaipur.
7. Jain, Pareek & Khandelwal: Company A/c, Ramesh Book Depot, Jaipur
8. Jain & Narang: Financial A/c, Kalyani Pub. Delhi.
9. MkW- jes'k eaxy& mUur ys[kkadu Advanced accounting
10. R.L. Gupta : Advanced Accounting
11. A.K. Sehgal: Advanced Accounting
12. Shukla Grewal: Advanced accounting
13. Agarwal M, : Advanced accounting

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

dsUnzh; v/;;u e.My & v/;{k % Mkw- vkj- ,l- lksgkus] tcyiqj

lnL;x.k&

1- izks- vkj- ds- tSu] Iruk

5- Mkw- ,e- ds oS]] Xokfy;j

2- Mkw- ,u- lh- usek] ujflagiqj

6- Mkw- eqds'k tSu] tcyiqj

3- Mkw- ih- ds tSu] Hkksiky

7- Mkw- ukxs'oj vxzoky] Iruk

4- Mkw- lh- ds- cwV~Vu] Hkksiky

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Class / d{kk	% M. COM./ ,e- dkWe
Semester / lsesLVj	% I
Title of Subject	%MCOM104&CostAnalysisand Control
fo"k; dk 'kh"kZd	% ykxr fo'ys"k.k ,oa fu;a=.k
Paper No. / iz'ui= Øekad	% IV

Particulars / fooj.k

Unit-1	<p>Various cost concepts, Cost centre and cost unit, Methods and techniques of Costing. Installation of costing system, Methods of inventory control, Overheads Accounting.</p> <p>fofHkUu ykxr vo/kkj.kk,a] ykxr dsUnz ,oa bdkbZ ykxr] ykxr dh i)fr;ka ,oa rduhd] ykxr i)fr dh LFkkiuk] lkexzh fu;a=.k dh fof/k;ka] mifjO;; ys[kkaduA</p>
Unit-2	<p>Process Accounting Joint product and Bye product, Equivalent Production and Inter Process Profit, Operating Cost.</p> <p>izfØ;k ys[kkadu] la;qDr mRikn ,oa miksRikn] leksRiknu ,oa vUr% izfØ;k ykHk] ifjpkYu ykxrA</p>
Unit-3	<p>Marginal Costing : Concepts, Break Even Analysis, Uniform costing and Inter firm comparison. Use of Managerial Costing in business Decision.</p> <p>lhekUr ykxr % vo/kkj.kk] lefoPNsn fo'ys"k.k] ,dh—r ykxr] ,oa vUr% QeZ rqyuk] O;kolkf;d fu.kZ;u esa izca/kdh; ykxr dk iz;ksx</p>
Unit-4	<p>Budgetary Control : Basic concepts, Preparation of functional budget: Cost Audit : Objectives and Advantages.</p> <p>ctVjh fu;a=.k % ewy vo/kkj.kk;sa] fØ;kaRekd ctV dh rS;kjh] ykxr vads{k.k % mls'; ,oa ykHkA</p>
Unit-5	<p>Standard Costing and Variance Analysis.</p> <p>ekud ykxr ,oa fopj.k fo'ys"k.k</p>

Suggest Readings :

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

1. Mkw- jes'k eaxy ,oa fla?kbZ & ykxr ys[kkadu
2. Oswal Maheshwari - Cost Accounting
3. M. Agarwal & M Jain - Cost Accounting
4. Jain & Narang - Cost Accounting
5. S.N. Mahehwari - Cost Accounting
6. M.C. Agarwal- Cost Accounting
7. Jawaharlal- Cost Accounting

dsUnzh; v/;;u e.My & v/;{k % Mkw- vkj- ,l- lksgkus] tcyiqj

lnL;x.k&

- | | |
|--|-------------------------------------|
| 1- izks- vkj- ds- tSu] Iruk | 5- Mkw- ,e- ds oS] Xokfy;j |
| 2- Mkw- ,u- lh- usek] ujflagiqj | 6- Mkw- eqds'k tSu] tcyiqj |
| 3- Mkw- ih- ds tSu] Hkksiky | 7- Mkw- ukxs'oj vxzoky] Iruk |
| 4- Mkw- lh- ds- cwV~Vu] Hkksiky | |

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Class / d{kk : **M.Com. / ,e-dkWe-**

Semester / lsesLVj

: **I**

Paper no.& Title/iz'u i= Ø- ,oa 'kh" kZd

: **MCOM 105 – III – Employment
Oriented Project Work
jkstxkj ewyd ifj;kstuk dk;Z**

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

MCOM 201

Class / d{kk : M.Com. / ,e-dkWe-

Semester / lsesLVj : II

Title/ 'kh"kZd : - Corporate Legal Framework/ fuxe;h; fof/kd lajpuk

:Particular / fooj.k

Unit - 1 bdkbZ&1	<p>The Companies Act, 1956 (Relevant Provisions) : Definition, types of companies, Memorandum of association, Articles of association, Prospectus, Share capital and Membership, Meetings and Resolutions, Company Management, Managerial Remuneration, Winding up and dissolution of companies.</p> <p>Hkkjrh; dEiuh vf/kfu;e ¼1956½ ¼IEcfU/kr izko/kku½ % ifjHkk"kk] dEifu;ksa ds izdkj] ik"kZn lhek fu;e] ik"kZn vUrZfu;e] izfooj.k] va'k iwath ,oa lnL;rk] lHkk,a ,oa izLrko] dEiuh izca/k] izca/kdh; ikfjJfed] dEifu;ksa dk ifjlekiu ,oa fo?kVuA</p>
Unit - 2 bdkbZ & 2	<p>The Negotiable Instruments Act, 1881: Definition, Types of Negotiable Instruments, Negotiation Holder and holder in due course, Payment in due course; Endorsement and Crossing of cheque; Presentation of negotiable instruments.</p> <p>ijkØkE; foy[s k v/khf;e] 1881 & ifjHkk"kk] ijkØkE; foy[s [kksa ds izdkj] ijkØkE; /kkjd vkSj ;Fkkfof/k/kkj] ;Fkkfof/k Hkqxrku % psd dk js[kkadu ,oa i"bkadu] ijkØkE; foy[s [kksa dk izzLrqrhdj.kA</p>
Unit - 3 bdkbZ & 3	<p>MRTPA Act 1969 : Monopolistic trade practices; Restrictive trade practices; Unfair trade practices.</p> <p>,dkf/kdkj izfrca/kkRed O;kikj O;ogkj v/khf;e 1969 % ,dkf/kdkjRed O;kikj O;ogkj] izfrca/kkRed O;kikj O;ogkj] vuqfpr O;kikj O;ogkjA</p>
Unit - 4 bdkbZ & 4	<p>The consumer protection Act, 1986 : salient features; Definition of Consumer, Right of consumer; Grievance Redressal Machinery.</p> <p>miHkksDrk laj{k.k vf/kfu;e] 1986 % fof'k"V y{k.k] miHkksDrk dh ifjHkk"kk] miHkksDrk ds vf/kdkj] f'kdk;r fuokj.k ra= ¼e'khujh½A</p>
Unit - 5 bdkbZ & 5	<p>Regulatory Environment for International Business : FEMA, WTO: Regulatory framework of WTO, basic principles and its character, WTO provisions relating to preferential treatment to developing countries; regional groupings, technical standard, anti-dumping duties and other Non Tariff Barriers. Custom valuation and dispute settlement, TRIP and TRIMS.</p> <p>varjZ"Vªh; O;kikj ds fy, i;kZoj.k fu;ked % fons'kh fofu;e izca/k vf/kfu;e ¼Qsek½] fo'o O;kikj laxBu ¼W.T.O½ % fo'o O;kikj laxBu dh fu;ked lajpuk] vk/kkjHkwr fl)kar vkSj blds y{k.k] fo'o O;kikj laxBu es fodkl'khy ns'kksa ds fy, vf/kekU;rk laca/kh O;ogkj ds izko/kku] {ks=h; lewghdj.k] rduhdh izeki] HkaMkj.k izfrjks/kh izHkkj vkSj vU; xSj iz'kqYd laca/kh vojks/kA lhek 'kqYd ewY;kadu vkSj fooknksa dk fuiVku] ckSf) d laink laca/kh O;kikj vf/kdkj] ¼TRIPS½ fofu;ksx laca/kh O;kikj O;ogkj (TRIMS) A</p>

Suggested Readings :

1. Singh, Avtar: Law Relating to Monopolies, Restrictive and Unfair Trade Practices, Eastern Book Co., Lucknow.
2. The Companies Act, 1956
3. The Negotiable Instruments Act, 1881
4. SEBI Act, 1992, Nabhi Publication, Delhi.
5. Amarchand D, Government and Business, Tata McGraw Hill, New Delhi
6. Securities (Contract and Regulation) Act 1956
7. Jain Narang - Corporate Legal Framework
8. Rastogi U.S. and Shukla - Corporate Legal Framework

dsUnzh; v/;;u e.My & v/;{k % MkW- vkj- ,l- lksgkus] tcyiqj

lnL;x.k&

- | | |
|--|--------------------------------------|
| 1- izks- vkj- ds- tSu] Iruk | 5- MkW- ,e- ds oS]] Xokfy;j |
| 2- MkW- ,u- lh- usek] ujflagiqj | 6- MkW- eqds'k tSu] tcyiqj |
| 3- MkW- ih- ds tSu] Hkksiky | 7- MkW- ukxs'oj vxzoky] Iruk |
| 4- MkW- lh- ds- cwV~Vu] Hkksiky | |

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

MCOM-202

Class / d{kk : M.Com. / ,e-dkWe-

Semester / lsesLVj

II

Paper no.& Title/iz'u i= Ø- ,oa 'kh"kZd

**Organizational Behaviour laxBukRed
O;ogkj**

Particular / fooj.k

Unit - 1	<p>Organization : Concept, Types and significance, Organization Goal and its determinants. Organization Behaviour : Concept, Nature and Significance, Organizational Behaviour models.</p> <p>laxBu % vo/kkj.kk] izdkj o egRo] laxBukRed y{k; ,oa mlDs fu/kkZjdA laxBukRed O;ogkj % vo/kkj.kk] izd`fr vkSj egRo] laxBukRed O;ogkj vfHkdYiA</p>
Unit - 2	<p>Personality : Concept, Theories, Determinants and importance, Perception : Concept, Process and Theories, Learning : Concept, Components, affecting factors and theories.</p> <p>O;fDrRo % vo/kkj.kk fofHkUu fl)kar] fu/kkZjd ,oa egRoA n`f"Vdks.k % vo/kkj.kk izfØ;k ,oa fofHkUu fl)karA lh[kuk % vo/kkj.kk] rRo] izHkkfor djus okys ?kBd vkSj fl)karA</p>
Unit - 3	<p>Motivation : Meaning, types and important elements, Theories of Motivation, Attitudes and Values : Concept, factors, significance and Theories</p> <p>vfHkizsj.k % vFkZ] izdkj] vkSj egRoiw.kZ rRo] vfHkizsj.k ds fofHkUu fl)kar A ewY; ,oa O;ogkj % vo/kkj.kk] ?kVd] egRo vkSj fofHkUu fl)karA</p>
Unit - 4	<p>Interpersonal Behaviour : Nature, Transactional Analysis, Concept of Group, Theories of group formation, Group cohesiveness, Power and Authority.</p> <p>varZoS;fDrd O;ogkj % izd`fr] varZfØ;kaRed fo'ys"k.k] lewg dh vo/kkj.kk] lewg fuekZ.k ds fl)kar] leku lewg 'kfDr vkSj vf/kdkjA</p>

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Unit - 5	Organizational Conflicts : Causes and suggestions. Developing sound Organizational Climate, Management of Change, Concept and Process of Organizational Development. laxBukRed fojks/k % dkj.k vkSj lq>ko] LoLFk laxBukRed okrkoj.k dk fodkl] ifjorZu dk izca/k] laxBukRed fodkl dh vo/kkj.kk vkSj izfØ;kA
-----------------	--

Suggested Readings :

1. L.M. Prasad - Organizational Behavior
2. C.V. Gupta - Organizational Behavior
3. G.S. Sudha - Organizational Behavior
4. P.C. Jain - Organizational Behavior
5. Sareen Sandeep - Organizational Behavior
6. Icfai - Organizational Behavior

dsUnzh; v/;;u e.My & v/;{k % MkW- vkj- ,l- lksgkus] tcyiqj

lnL;x.k&

1- izks- vkj- ds- tSu] Iruk

5- MkW- ,e- ds oS]] Xokfy;j

2- MkW- ,u- lh- usek] ujflagiqj

6- MkW- eqds'k tSu] tcyiqj

3- MkW- ih- ds tSu] Hkksiky

7- MkW- ukxs'oj vxzoky] Iruk

4- MkW- lh- ds- cwV~Vu] Hkksiky

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

MCOM-203

Class / d{k{k : M.Com. / ,e-dkWe-

Semester / lsesLVj : II

Title/a 'kh"kZd % Advanced Statistical Analysis mPprj lkaf[;dh;
fo'ys"k.k

Particular / fooj.k

Unit - 1	Theory of Probability - Probability Distributions, Binomial, Poisson and Normal Distribution izkf;drk ds fl)kar & izkf;drk forj.k] f}in] ik;lu ,oa lkekU; forj.kA
Unit - 2	Theory of Sampling and Test of Significance U;kn'kZ ds fl)kar vkSj lkFkZdrk dh tkapA
Unit - 3	Analysis of Variance (including one way and two way classification), Chi-square Test. fopj.k fo'ys.k ¼,dkaxh vkSj f}ekaxhZ oxhZdj.k ds lkFk½] dkbZ oxZ ijh{k.kA
Unit - 4	Interpolation and Extrapolation. Association of Attributes. vUrjx.ku ,oe~ ckg~;x.ku] xq.k lEcU/k A
Unit - 5	Regression Analysis, Statistical Decision Theory:- Decision under Risk and Uncertainty, Decision Tree Analysis. izrhexu fo'ys.k lkaf[;dh; fu.kZ; fl)kar & tksf[ke vkSj vfuf'prrk dh lFkfr esa fu.kZ;] fu.kZ; o`{k fo'ys"k.kA

Suggested Readings :

1. Shukla & Sahai - Advanced Statistical Analysis
2. Gupta C.B - Advanced Statistical Analysis
3. Gupta B.N. - Advanced Statistical Analysis
4. Elhance D.N - Advanced Statistical Analysis
5. Pathak & Shashtri - Advanced Statistical Analysis
6. Singh U.N - Advanced Statistical Analysis
7. Nagar K.N - Advanced Statistical Analysis

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

dsUnzh; v/;;u e.My & v/;{k % Mkw- vkj- ,l- lksgkus] tcyiqj

InL;x.k&

1- izks- vkj- ds- tSu] Iruk

5- Mkw- ,e- ds oS]] Xokfy;j

2- Mkw- ,u- lh- usek] ujflagiqj

6- Mkw- eqds'k tSu] tcyiqj

3- Mkw- ih- ds tSu] Hkksiky

7- Mkw- ukxs'oj vxzoky] Iruk

4- Mkw- lh- ds- cwV~Vu] Hkksiky

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

MCOM-204

Class / d{kk : M.Com. / ,e-dkWe-

Semester / lsesLVj : II

Title/ 'kh"kd : Functional Management dk;kZRed izca/k

Particular / fooj.k

Unit – 1	Financial Management : Concept, Nature and Objectives, Functions of Financial Manager, Financial Planning - Nature, Need and influencing factors, Characteristics of a sound financial plan. foRrh; izca/k % vo/kkj.kk] izd`fr ,oa mls';] foRrh; izca/kd ds dk;Z] foRrh; fu;kstu & izd`fr vko';drk vkSj izHkkfor djus okys ?kVd] LoLFk foRrh; ;kstuk ds y{k.kA
Unit - 2	Capitalization : Concept and Theories, Over and Under Capitalization, Capital structure, Balanced Capital Structure, Trading on Equity, Leverage: Financial and Operating leverage. iwathdj.k % vo/kkj.kk ,oa fofo/k fl)kar] vfr vkSj vYi iwathdj.k] iwath lajpuk] larqfyr iwath lajpuk] lerk ij O;kikj] narhdj.k ¼yhojst½ % foRrh; ,oa ifjpkYu laca/kh narhdj.k ¼yhojst½A
Unit - 3	Marketing Management : Concept Nature and Scope of marketing, Functions of marketing management, Marketing mix. Advertising Management: Meaning Objectives, functions and scope, Media of advertising, Selecting an advertising media Essential of a good advertising copy, Meaning of Sales Promotion, Importance, limitations and Methods of sales promotion. foi.ku izca/k % foi.ku dh vo/kkj.kk] izd`fr vkSj {ks=} foi.ku izca/k ds dk;Z] foi.ku feJ.k foKkiu izca/k & mls';] dk;Z vkSj {ks=} foi.ku ds ek;/e] ,d foKkiu ek;/e dk pquko] vPNh foKkiu izfr dh vko';drk,i] foØ; izoZru dk vFKZ] egRo] lhek,a vkSj foØ; izorZu dh fof/k;kaA
Unit - 4	Personnel Management : Concept, Functions, Scope and Importance, Signification of Man-Power Planning, Sources of Recruitment, Characteristics of a Good Recruitment Policy, Concept of Selection, Selection procedure, Importance of employee Training, Methods of Training. dkfeZd izca/k dh vo/kkj.kk % vo/kkj.kk] dk;Z] {ks= vkSj egRo] ekuo 'kfDr fu;kstu dk egRo] HkrhZ ds L=ksr] vPNh HkrhZ uhfr ds y{k.kA p;u dh vo/kkj.kk] p;u izfof/k] deZpkjh izf'k{k.k dk egRo] izf'k{k.k dh fof/k;kaA
Unit - 5	Production Management : Concept, Importance, Scope and functions. Types of production systems, Concept of production planning, objectives, elements and steps. Procedure of production control, Process of New Product Development, Concept of Product Diversification, Standardization, Simplification and Specialization. mRiknu izca/k % vo/kkj.kk] egRo {ks=} vkSj dk;Z] mRiknu iz.kkyh ds izdkjA mRiknu fu;kstu dh vo/kkj.kk] mls'; rRo vkSj pj.k] mRiknu fu;a=.k izfof/k] uo mRikn fodkl izfØ;k] mRikn fofo/khdj.k] izekihdj.k] ljhhdj.k vkSj fof'k"Vhdj.k dh vo/kkj.kkA

Suggested Readings :

1. Motihar M. - Functional Management

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

2. tSu] ftusUnz dqekj & foi.ku izca/k e-iz- fgUnh xzUFk vdkneh] Hkksiky
3. tSu] ts-ds- & dk;kZRed izca/k] izrhd izdk'ku bykgkckn

dsUnzh; v/;;u e.My & v/;{k % MkW- vkj- ,l- lksgkus] tcyiqj

InL;x.k&

- | | |
|---------------------------------|------------------------------|
| 1- izks- vkj- ds- tSu] Iruk | 5- MkW- ,e- ds oS]] Xokfy;j |
| 2- MkW- ,u- lh- usek] ujflagiqj | 6- MkW- eqds'k tSu] tcyiqj |
| 3- MkW- ih- ds tSu] Hkksiky | 7- MkW- ukxs'oj vxzoky] Iruk |
| 4- MkW- lh- ds- cwV~Vu] Hkksiky | |

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Class / d{kk

: M.Com. / ,e-dkWe-

Semester / lsesLVj

: **II**

Paper no.& Title/iz'u i= Ø- ,oa 'kh" kZd

V - 205
Employment Oriented Project Workd
ifj;kstuk jkstxkj ewyd ifj;kstuk dk;Z

mPPk f'k{kk foHkkx }kjk fn;s x;s funsZ'kkuqlkj ifj;kstuk dk;Z fo | kFkZ;ksa dks iw.kZ djuk gSA

Students have to complete their project work as per instructions given by the Dept. of Higher Education.

dsUnzh; v/;;u e.My & v/;{k % MkW- vkj- ,l- lksgkus] tcyiqj

InL;x.k&

1- izks- vkj- ds- tSu] Iruk

5- MkW- ,e- ds oS]] Xokfy;j

2- MkW- ,u- lh- usek] ujflagiqj

6- MkW- eqds'k tSu] tcyiqj

3- MkW- ih- ds tSu] Hkksiky

7- MkW- ukxs'oj vxzoky] Iruk

4- MkW- lh- ds- cwV~Vu] Hkksiky

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Class / d{kk % M. COM./ ,e- dkWe
 Semester / lsesLVj % III
 Title of Subject %MCOM301&Managerial Economics
 fo"k; dk 'kh"kZd % izca/kdh; vFkZ'kkL=

Unit-1	Meaning of Managerial economics : Nature and Scope of Managerial economics, Managerial Economist : Role and Responsibilities, fundamental economic concepts Profit Maximization Theory.
bdkbZ &1	izca/kdh; vFkZ'kkL= dk vk'k; % izca/kdh; vFkZ'kk= dh izd`fr] {ks=} izcU/kdh; vFkZ'kkL=h] Hkwfedk ,oa mRrjnkf;Ro] vk/kkjHkwr vkfFkZd vo/kkj.kkA ykHk vf/kdrehdj.k fl)kar
Unit-2	Demand Analysis : Elasticity of Demand, Introduction Explanation Theory of Consumer Choice, Indifference Approach, Revealed Preference Theory.
bdkbZ &2	ekax fo'ys"k.k % ekWx dh yksp&ifjp;kRed foospuA xzkgd ilUnxh dk fl)kar] mnklhurk fo'ys"k.k] vf/keku izdVhdj.k fl)karA
Unit-3	Production Function : Law of Variable Proportions, Law of Returns to Scale.
bdkbZ &3	mRiknu Qyu % ifjorZu'khy vuqikr fu;e] iSekus ds izfrQy dk fu;e fu.kZ;A
Unit-4	Business Cycles : Nature and Phases, Theories of Business Cycles.
bdkbZ &4	O;kikj pØ % izd`fr ,oa pj.k] O;olk; pØ ds fl)karA
Unit-5	Profit Management : Measurement of Profit, Concept of Risk and Uncertainty.
bdkbZ &5	ykHk izca/k % ykHk dk ekiu] tksf[ke ,oa vfuf'prrk dh vo/kkj.kkA

Suggested Readings :

1. Chopra, O.P. Managerial Economics, Tata McGraw Hill, Delhi.
2. Dean, Joel: Managerial Economics, Prentice Hall, Delhi.
3. Varian, H.R. International Micro Economics: A Modern Approach, East West Press, New

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Delhi.

4. Varshney, RL and Maheshwari, KL Managerial Economics; Sultan Chand and Sons New Delhi.
5. Dwivedi D.N.: Managerial Economics, Vikas Publishing House, New Delhi.
6. Sinha V.C - Managerial Economics
7. Shareen Kerpal - Managerial Economics
8. Varshney R.C.- Managerial Economics
9. Shrivastava O.S. Managerial Economics Quality Publishing Company, Bhopal
10. flag izks- vkj-,u-] 'kekZ MkW- ds-,u-] pkS/kjh lh-,e-] izca/kdh; vFkZ'kkL= & jes'k cqdfMiks] t;iqj
11. MkW- 'kekZ ,oa MkW- ds- dstjhoky] izcU/kdh; vFkZ'kkL=] lkfgR; Hkou iCyhds'ku] vkxjk
12. tSu ftusUnz dqekj & O;kolkf;d vFkZ'kkL= e-iz- fgUnh xzUFk vdkneh] Hkksiky

dsUnzh; v/;;u e.My & v/;{k % MkW- vkj- ,l- lksgkus] tcyiqj

lnL;x.k&

1- izks- vkj- ds- tSu] Iruk

5- MkW- ,e- ds oS]] Xokfy;j

2- MkW- ,u- lh- usek] ujflagiqj

6- MkW- eqds'k tSu] tcyiqj

3- MkW- ih- ds tSu] Hkksiky

7- MkW- ukxs'oj vxzoky] Iruk

4- MkW- lh- ds- cwV~Vu] Hkksiky

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Class / d{kk

% M. COM.

Semester / lsesLVj

% III

Title of Subject Group / fo"k; lewg dk 'kh"kd

%MCOM302TaxPlanningand Management
dj fu;kstu ,oa izca/k

Unit-1	Concept of Tax Planning : Meaning, Scope, Importance, Objectives of Tax Planning.
bdkbZ &1	dj fu;kstu dh vo/kkj.kk % vFkZ] {ks=} egRo] dj fu;kstu ds mn~ns';] ,oa m̀s'; A
Unit-2	Areas of Tax Planning : Ownership Aspect, Activity Aspects & Locational Aspects, Nature of the Business & Tax Planning.
bdkbZ &2	dj fu;kstu ds {ks= % LokfeRo igyw] fØ;k'khyrk igyw LFkkuh;dj.k igyw] O;olk; dh izd`fr ,oa dj fu;kstuA
Unit-3	Tax Planning and Setting up New Business : Deductions Available to New Industrial Undertakings, Amalgamation, Merger and Tax Planning. Special Tax Provisions - Tax Provisions Relating to Free Trade Zones, Infrastructure Sector & Backward Areas.
bdkbZ &3	u;s O;olk; dh LFkkiuk ,oa dj fu;kstu % ubZ vkS kSfxd bdkbZ;ksa dks izklr NwVs] ,dhdj.k] lfoy;u ,oa dj fu;kstu fo'ks"k dj izko/kku eqDr O;kikj {ks= lajpukRed {ks= ,oa fiNM+s {ks= lECU/kh dj izko/kku A
Unit-4	Tax Planning and Financial Decisions : Capital Structure Decision Dividend, Inter Corporate Dividend, Bonus Shares.
bdkbZ &4	dj fu;kstu ,oa foRrh; fu.kZ;u % iw]th lajpuk fu.kZ;] ykHkka'k] vUrZdEiuh ykHkka'k] cksul va'k
Unit-5	Tax Assessment : Introduction, Difference between Tax Planning and Tax Management, Areas of Tax Management, Return of Income and Assessment, Penalties and Prosecutions, Appeals and Revisions
bdkbZ &5	dj fu/kkZj.k % ifjp;] dj fu;kstu ,oa dj izcU/k es vUrj] dj izcU/k ds {ks=} vk; dk fooj.k ,oa dj fu/kkZj.k] vFkZn.M ,oa vfHk;ksx] vihy ,oa iqufoZpkjA

Suggested Readings :

1. Ahuja, G.K. and Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax; Bharat Law House, New Delhi.
2. Lakhotia, R.N.; Corporate Tax Planning; Vision Publication, Delhi.

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

3. Singhania, V.K. Direct Taxes: Law and Practice; Taxman's Publication, Delhi.
4. Sainghania, Vinod K; Direct Tax Planning and Management; Taxman's Publication, Delhi.- Tax Planning and Management
5. Mehrotra S.- Tax Planning and Management
6. Lakhotia - Tax Planning and Management
7. Saklecha Shripal - Tax Planning and Management
8. Goyal R.S. - Tax Planning and Management

dsUnzh; v/;;u e.My & v/;{k % MkW- vkj- ,l- lksgkus] tcyiqj

lnL;x.k&

- | | |
|--|--------------------------------------|
| 1- izks- vkj- ds- tSu] Iruk | 5- MkW- ,e- ds oS]] Xokfy;j |
| 2- MkW- ,u- lh- usek] ujflagiqj | 6- MkW- eqds'k tSu] tcyiqj |
| 3- MkW- ih- ds tSu] Hkksiky | 7- MkW- ukxs'oj vxzoky] Iruk |
| 4- MkW- lh- ds- cwV~Vu] Hkksiky | |

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Class / d{kk

% M. COM./ ,e- dkWe

Semester / lsesLVj

% III

Title of Subject Group

%MCOM303&Entrepreneurship Skill Development

fo"k; lewg dk 'kh"kZd

% m |ferk dks'ky fodkl

Unit-1	Entrepreneur: Definition, emergence of Entrepreneurial class; Theories of Entrepreneurship, Socio-economic Environment and Entrepreneur.
bdkbZ& 1	m eh & ifjHkk"kk] m e oxZ dk mnHko] m ferk ds fl)kar] lkekftd & vkfFkZd ifjos'k ,oa m eh A
Unit-2	Promotion of a venture: Opportunity analysis, External Environmental forces, economic, Social, Technological and Competitive factors, Establishment of a new unit.
bdkbZ& 2	Lkkglh ¼m eh½ ds fy;s izorZu % volj fo'ys"k.k] ckg; i;kZoj.kh; 'kfDr;ka] vkfFkZd] lkekftd] rdudh ,oa izfr;ksfx;kRed dkjd] ,d ubZ bdkbZ dh LFkkiukA
Unit-3	Entrepreneurial Behaviour: Innovation and Entrepreneurship, Entrepreneurial Behaviour, Social Responsibility.
bdkbZ& 3	m eh O;ogkj % uokpkj ,oa m ferk] m eh O;ogkj] lkekftd mRrnkf;RoA
Unit-4	Entrepreneurial Development Programme: Entrepreneurial Development Programme relevance and achievements, role of Government in organising such programmes.
bdkbZ& 4	m ferk fodkl dk;ZØe % m ferk fodkl dk;ZØe dh izklafxdrk ,oa miyfC/k;ka]] bu dk;ZØeksa ds vk;kstu es ljdkj dh Hkwfedk A
Unit-5	Entrepreneurship and Industrial Development: Planning and growth of industrial activities through industrial Policy of the Government, Role of Industrial Estates, Role of Central and State level Promotional Services.
bdkbZ& 5	fØ;kvks dk fu;kstu ,oa fodkl] vkS ksfxd ifj{ks=ksaa dh Hkwfedk dsUnz ,oa jkT; Lrjh; izksRlkgu lsok;saA

Suggested Readings :

1. Kenneth R Van Voorthis: Entrepreneurship and small business management.
2. Hass School hammer & Arthur Kuri: Entrepreneurship and small

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

3. Sharma RA. : Entrepreneurial Change in Indian Industries.
4. Dhar P.N. and Lydall H.F. The role of small enterprises in Indian Economic Development.
5. Shukla M.B - Entrepreneurship Development
6. tSu] MkW0 ftusUnz dqekj] m|ferk&fodkl] e-iz- fgUnh xzUFk vdkneh] Hkksiky
7. MkW- jes'k eaxy] m|ferk&fodkl

dsUnzh; v/;;u e.My & v/;{k % MkW- vkj- ,l- lksgkus] tcyiqj

lnL;x.k&

- | | |
|--|-------------------------------------|
| 1- izks- vkj- ds- tSu] Iruk | 5- MkW- ,e- ds oS]] Xokfy;j |
| 2- MkW- ,u- lh- usek] ujflagiqj | 6- MkW- eqds'k tSu] tcyiqj |
| 3- MkW- ih- ds tSu] Hkksiky | 7- MkW- ukxs'oj vxzoky] Iruk |
| 4- MkW- lh- ds- cwV~Vu] Hkksiky | |

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Class / d{kk % M. COM./ ,e- dkWe
 Semester / lsesLVj % III
 Title of Subject Group % 304&Accounting for Managerial Decisions
 fo"k; lewg dk 'kh"kZd % izcU/kdh; fu.kZ;u ds fy,
 ys[kkadu

Particulars/ fooj.k

Unit-1	Management Accounting : Its meaning, nature and importance. Difference of Management accounting with Cost Accounting and Financial accounting.
bdkbZ & 1	izca/kdh; ys[kkadu % vFkZ] iz—fr ,oa egRo] izcU/kdh; ys[kkadu] ykxr ys[kkadu ,oa foRrh; ys[kkadu esa vUrj A
Unit-2	Nature and Limitations of Financial Statements: Needs and objectives of financial Analysis.
bdkbZ & 2	foRrh; fooj.kksa dh iz—fr ,oa lhek,as % foRrh; fo'ys"k.k dh vko';drk ,oa mls';A
Unit-3	Fund Flow analysis and Cash Flow analysis (Application of A.S.-3).
bdkbZ & 3	dks"k izokg fo'ys"k.k ,oa jksd izokg fo'ys"k.k ¼A.S.-3 dk iz;ksx½A
Unit-4	Capital Budgeting : Nature and Characteristics of Long Terms Investment Decision, Methods of Ranking Investment Proposals.
bdkbZ & 4	iwjth ctVu % nh?kZdkyhu fuos'k fu.kZ;ksa dh izd`fr ,oa fo'ks"krk,a] fuos'k izLrkoksa dh Js.kh;u dh fof/kA
Unit-5	Management Reporting System : Types of Reports, Responsibility Accounting.
bdkbZ & 5	izcU/k izfrosnu i)fr % izfrosnu ds izdkj mRrjnkf;Ro ys[kkaduA

Suggested Readings :

1. M.R. Agarwal – Accounting for Managers
2. Agarwal & Agarwal – Accounting for Managers
3. Agarwal, Jain & Jain – Management Accounting
4. vxzoky ,oa tSu & izca/kdh; ys[kkadu
5. xqIrk ,l-ih- & izcU/kdh; ys[kkadu

dsUnzh; v/;;u e.My & v/;{k % MkW- vkj- ,l- lksgkus] tcyiqj

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

InL;x.k&

1- izks- vkj- ds- tSu] Iruk

5- Mkw- ,e- ds oS]] Xokfy;j

2- Mkw- ,u- lh- usek] ujflagiqj

6- Mkw- eqds'k tSu] tcyiqj

3- Mkw- ih- ds tSu] Hkksiky

7- Mkw- ukxs'oj vxzoky] Iruk

4- Mkw- lh- ds- cwV~Vu] Hkksiky

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Class / d{k{k

: M.Com. / ,e-dkWe-

Semester / lsesLVj

: **III**

Paper no.& Title/iz'u i= Ø- ,oa 'kh"kd

**MCOM305 - On Job Training
dk;Z LFky ij izf'k{k.k**

mPPk f'k{k foHkkx }kjk fn;s x;s funsZ'kkuqlkj dk;Z LFky ij izf'k{k.k

fo|kfFkZ;ksa dks iw.kZ djuk gSA

Students have to complete their On Job Training as per instructions given by the Dept. of Higher Education.

dsUnzh; v/;;u e.My & v/;{k % MkW- vkj- ,l- lksgkus] tcyiqj

InL;x.k&

1- izks- vkj- ds- tSu] Iruk

5- MkW- ,e- ds oS]] Xokfy;j

2- MkW- ,u- lh- usek] ujflagiqj

6- MkW- eqds'k tSu] tcyiqj

3- MkW- ih- ds tSu] Hkksiky

7- MkW- ukxs'oj vxzoky] Iruk

4- MkW- lh- ds- cwV~Vu] Hkksiky

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Class / d{kk	%	M.Com. / ,e-dkWe-
Semester / lsesLVj	%	IV
Title of Subject Group / fo"k; lewg dk 'kh"kZd	%	MARKETING
Paper No. & Title / iz'ui= Ø- ,oa 'kh"kZd	%	I - 401 – Advertising and Sales Management foKkiu ,oa foØ;
Compulsory / vfuok;Z ;k Optional / oSdfYid	%	Optional/ oSdfYid

Particulars/fooj.k

Unit - 1	<p>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.</p> <p>ifjp; % foKkiu dh vo/kkj.kk] {ks=} mn~ns'; ,oa dk;Z] foKkiu esa foi.ku feJ.k ,oa foKkiu izfØ;k dh Hkwfedk] foKkiu ds uSfrd] fof/kd ,oa lkekftd igywA</p>
Unit - 2	<p>Pre-launch Advertising Decision : Determination of target audience, Advertising media and their choice. Advertising measures, Layout of advertisement and advertising appeal, Advertising copy.</p> <p>foKkiu fu.kZ;u iwoZ izn'kZu % yf{kr Jksrk] xzkgdks dk fu/kkZj.k] foKkiu ek;/e ¼ehfM;k½ ,oa mudk p;u] foKkiu mik; foKkiu vihy ,oa foKkiu foU;kl] foKkiu izfr</p>
Unit - 3	<p>Promotional Management : Advertising department, Role of advertising agencies and their selection, Advertising budget, Evaluation of Advertising effectiveness.</p> <p>izorZuh; izca/k % foKkiu foHkkx] foKkiu ,tsUlh dk ;ksxnku ,oa mldk p;u] foKkiu ctV] foKkiu dh izHkko'khyrk dk ewY;kaduA</p>
Unit - 4	<p>Personal Selling : Meaning and Importance of personal selling,-Difference between personal selling, Advertising and sales promotion. Methods and</p>

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

	<p>procedure of personal selling.</p> <p>oS;fDrd foØ; % oS;fDrd foØ; dk vFkZ ,oa egRo] oS;fDrd foØ;] foKkiu ,oa foØ; izorZu esa vUrj] oS;fDrd foØ; dh fof/k;ka vkSj izfØ;kA</p>
Unit - 5	<p>Sales Management : Concept of sales management, Objectives and Functions of sales managements. Sales organization, Management of sales force and Sales force objectives, Sales force recruitment, selection, training, compensation and evaluation.</p> <p>foØ; izcU/k % foØ; izcU/k dh vo/kkj.k mn~ns'; ,oa dk;Z] foØ; laxBu] foØ; 'kfD;ksa dk izca/k ,oa foØ; 'kfDr ds mn~ns';] foØ; 'kfDr;ksa dh HkrhZ] p;u] izf'k{k.k} {kfriwfrZ ,oa ewY;kaduA</p>

Suggested Readings:

1. Philip Kotler – Marketing Management
2. Sontaka – Marketing Management
3. P.C. Tripathi – Marketing Management
4. Bhadad & Porwal – Marketing Management
5. tSu ftusUnz dqekj & foi.ku ds fl)kUr e-iz- fgUnh xzUFk vdkneh] Hkksiky

dsUnzh; v/;;u e.My & v/;{k % MkW- vkj- ,l- lksgkus] tcyiqj

InL;x.k&

1- izks- vkj- ds- tSu] Iruk

5- MkW- ,e- ds oS[] Xokfy;j

2- MkW- ,u- lh- usek] ujflagiqj

6- MkW- eqds'k tSu] tcyiqj

3- MkW- ih- ds tSu] Hkksiky

7- MkW- ukxs'oj vxzoky] Iruk

4- MkW- lh- ds- cwV~Vu] Hkksiky

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Class / d{kk	%	M.Com. / ,e-dkWe-
Semester / lsesLVj	%	IV
Title of Subject Group / fo"k; lewg dk 'kh"kZd	%	MARKETING
Paper No. & Title / iz'ui= Ø- ,oa 'kh"kZd	%	II -402 – Consumer Behaviour miHkksDrk O:ogki
Compulsory / vfuok;Z ;k Optional / oSdfYid	%	Optional/ oSdfYid

Particulars/fooj.k

Unit - 1	<p>Introduction : Meaning and Significance of consumer behaviour, Determinants of consumer behaviour, Consumer behaviour Vs. buyers behaviour, Consumer buying process and consumer movement in India.</p> <p>ifjp; % miHkksDrk O:ogkj dk vFkZ ,oa egRo] miHkksDrk O:ogkj ds fu/kkZjd rRo] miHkksDrk O:ogkj cuke Øsrk O:ogkj] miHkksDrk dh Ø; i)fr ,oa Hkkjr esa miHkksDrk vkUnksyuA</p>
Unit - 2	<p>Organisational Buying Behaviour and Consumer Research : Characteristics and Process of organizational buying behaviour Determinants of organizational buying behaviour. History of consumer research and Consumer research process.</p> <p>Øsrk dk laxBukRed O:ogkj ,oa miHkksDrk vuqlU/kku % fo'ks"krk,a ,oa laxBukRed Ø; O:ogkj dh izfØ;k] lxBkUred O:ogkj ds fu/kkZjd rRo] miHkksDrk vuqlU/kku dk bfrgkl ,oa miHkksDrk vuqla/kku dh izfØ;kA</p>
Unit - 3	<p>Consumer Needs and Motivations : Meaning of motivation, Needs and Goals, Dynamic nature of consumer motivation, Types and systems of consumer needs, measurement of motives and Development of motivational research.</p> <p>miHksDrk dh vko';drk ,oa vfHkizsj.k % vfHkizsj.kk dk vFkZ] vko';drk ,oa y{;} miHkksDrk vfHkizsj.k dh xfr'khyrk ,oa LoHkkoA miHkksDrk dh vko';drkvksa ds izdkj ,oa i)fr;ka] vfHkizsj.kkvksa ds mik; ,oa vfHkizsj.k vuqla/kku dk fodkIA</p>

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Unit - 4	<p>Personality & Consumer Behaviour : Concept of personality, theories of personality, Personality and understanding, consumer diversity, Self and self-images</p> <p>miHkksDrk O;fDrRo ,oa O;ogkj % O;fDrRo dh vo/kkj.kk] O;fDrRo ds fl)kUr] O;fDrRo vkSj le>] miHkksDrk fofu/krk] Lo;a vkSj Lo;a dk izfrfcEcA</p>
Unit - 5	<p>Social Class and Consumer Behaviour : Meaning of social class, Measurement of social class, Lifestyle profiles of the social class, Social-class mobility, Affluent and Non-affluent consumer, Selected consumers behaviour, applications of social class.</p> <p>Lkkeftd oxZ ,oa miHkksDrk O;ogkj % lkekftd oxZ dk vFkZ] lkekftd oxZ ekiu] lkekftd oxksZ dh thou 'kkSyh dk Lo:i] lkekftd oxZ dh xfr'khyrk] le`) ,oa xSj le`) miHkksDrk] miHkksDrkvksa ds pqus gq;s oxZ esa O;kogkfjd vuqiz;ksx</p>

Suggested Readings:

1. Philip Kotler – Marketing Management
2. Jain, Jinendrakumar - Marketing Management

dsUnzh; v/;;u e.My & v/;{k % MkW- vkj- ,l- lksgkus] tcyiqj

InL;x.k&

- | | |
|---------------------------------|------------------------------|
| 1- izks- vkj- ds- tSu] lruk | 5- MkW- ,e- ds oS]] Xokfy;j |
| 2- MkW- ,u- lh- usek] ujflagiqj | 6- MkW- eqds'k tSu] tcyiqj |
| 3- MkW- ih- ds tSu] Hkksiky | 7- MkW- ukxs'oj vxzoky] lruk |
| 4- MkW- lh- ds- cwV~Vu] Hkksiky | |

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Class / d{kk	%	M.Com. / ,e-dkWe-
Semester / lsesLVj	%	IV
Title of Subject Group / fo"k; lewg dk 'kh"kZd		MARKETING
Paper No. & Title / iz'ui= Ø- ,oa 'kh"kZd %		III - 403 – Rural & Agricultural Marketing xzkeh.k ,oa —f"k
Compulsory / vfuok;Z ;k Optional / oSdfYid		Optional/ oSdfYid

Particulars/fooj.k

Unit - 1	<p>Rural Marketing: Position of Indian rural marketing and Approach to rural markets of India, Rural consumer and demand dimensions and Market segmentations, Channels of distribution and physical distribution Product management, Marketing communication and sales force tasks.</p> <p>xzkeh.k foi.ku ¼cktkj½% Hkkjrh; xzkeh.k foi.ku dh fLFkfr ,oa Hkkjr ds xzkeh.k cktkjksa ds izfr n`f"Vdks.k] xzkeh.k miHkksDrk vkSj ekax ds vk;ke ,oa cktkj foHkfDrdj.k] forj.k okfgdk,i vkSj HkkSfrd forj.k mRikn izca/k] foi.ku lapkj vkSj foØ; 'kfDr ?kVdA</p>
Unit - 2	<p>Agricultural Marketing: Concept, Nature, Scope and Subject matter, Classification of agricultural products and their difference with manufactured goods. Agriculture market: Meaning, Components, Dimensions and Classification. Market structure: Dynamics of market structure, Components of market, structure and Market forces.</p> <p>—f"k foi.ku & vo/kkj.kk] iz—fr] {ks= vkSj fo"k; lkexzh] —f"k mU;knks dk oxhZdj.k vkSj mudk fufeZr eky ls vUrj] —f"k cktkj&vFkZ ?kVd vk;ke vkSj oxhZdj.kA</p> <p>cktkj lajpuk & cktkj lajpuk dh fØ;k'khyrk cktkj ds ?kVd] cktkj lajpuk dh 'kfDr;kWA</p>
Unit - 3	<p>Market Management and Channel Strategy : Modern marketing management and agricultural products, Structured organized markets-commodity exchange and produce exchange, Cash market, Forward dealing, Exchange market, Speculative market, Channels of distribution for consumer goods, Agricultural consumer goods and Agricultural raw materials.</p> <p>Ckktkj izca/k ,oa okfgdk O;wg jpuk % vk/kqfud foi.ku izca/k vkSj —f"k mRikn] lajpukRed laxfBr cktkj oLrqfofue; vkSj mRikn fofue; udn cktkj vxzsf"kr O;ogkj fofue; cktkj] IV~Vk cktkj miHkksDrk eky ds fy, forj.k ofgdk, —"kdh;</p>

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

	miHkksDrk eky —f"kdh; dPpk eky
--	--------------------------------

Unit - 4	<p>Rural Market in India : Regulated market, Genesis of regulated market in India, Limitations in present marketing regulation, Advantages and Limitations of regulated market, Organization of regulated market, Future of regulated and regulated markets in India.</p> <p>Hkkjr esa xzkeh.k cktkj % Ckktkjksa dk fu;eu & fu;fer cktkj Hkkjr esa fu;fer cktkjks dh lajpuk] orZeku foi.ku fu;eu lhek,a] fu;fer cktkj ds ykHk vkSj lhek,a fu;afer cktkjks dk laxBu Hkkjr esa fu;fer cktkjksa dk Hkfo";</p>
Unit - 5	<p>Marketing of Farm Products : Packaging - Packing and Packaging, Packing material. Transportation Advantages, Means of transport and Transportation cost. Grading and Standardization - Meaning, Type, Criteria, Labeling and specification, storage, Warehousing, Processing and Selling.</p> <p>—f"k mRiknks dk foi.ku % laos"Bu&laos"Bu vkSj iSfdax] Isos"Bu] lkekzh] — f"k mRikn foi.ku ;krk;kr ykHk] ;krk;kr ds ek;/e vkSj ;krk;kr ykxrA Js.kh;kj@xzsfMax ,oa izekihdj.k & vFkZ] izdkj] dlkSVh] yscfyx ,oa fof'k"Vhdj.k] laxzg.k izfØ;.k vkSj fcØ;A</p>

SUGGESTED READINGS:

1. Marketing Management – Sontaka
2. Marketing Management – R.L. Vashney
3. Marketing Management – Bhadada & Porwal
4. Marketing Management – Jain J.K.

dsUnzh; v/;;u e.My & v/;{k % MkW- vkj- ,l- lksgkus] tcyiqj

lnL;x.k&

1- izks- vkj- ds- tSu] lruk

5- MkW- ,e- ds oS[] Xokfy;j

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

2- Mkw- ,u- lh- usek] ujflagiqj

6- Mkw- eqds'k tSu] tcyiqj

3- Mkw- ih- ds tSu] Hkksiky

7- Mkw- ukxs'oj vxzoky] Iruk

4- Mkw- lh- ds- cwV~Vu] Hkksiky

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Class / d{kk % M.Com. / ,e-dkWe-

Semester / lsesLVj %

IV

Title of Subject Group / fo"k; lewg dk 'kh"kZd %

MARKETING

Paper No. & Title / iz'ui= Ø- ,oa 'kh"kZd %

**IV -404 - International Marketing
vUrjkZ"Vªh; foi.ku**

Compulsory / vfuok;Z ;k Optional / oSdfYid %

Optional/ oSdfYid

Particulars/fooj.k

Unit - 1	<p>International Marketing : Meaning, Scope, Nature and Significance. International Marketing Environment - Internal and External Environment, International Market, Orientation, Identification and Selection of foreign market, Functions and qualities of an Export Manager.</p> <p>varjkZ"Vªh; foi.ku % vFkZ {ks=} iz—fr] egRo varjk"Vªh; cktkj okrkoy.k & vkarfjd ,oa ckg; okrkoy.kA varjk"Vªh; cktkj] fons'kh cktkj ds p;u vkSj ifjp;] vfHkeq[khdj.kA ,d fu;kZr izca/kd ds xq.k vkSj dk;ZA</p>
Unit - 2	<p>Export Organization : Meaning, affecting factors and types, Overseas Product Development: It's concept and methods, pricing and its factors, Methods, of Pricing, Price quotation.</p> <p>fu;kZr laxBu % vFkZ] izHkkfor djus okys ?kVd vkSj izdkj] leqznikjh; mRikn fodkl % bldh vo/kkj.kk ,oa fof/k;kjA ewY; fu/kkZj.k vkSj blds ?kVdA eqY; fu/kkZj.k dh fof/k;ka] ewY; fufonkA</p>
Unit - 3	<p>Direct Trading and Indirect Trading : Meaning and Methods, Methods of Payment in international Marketing.</p> <p>izR;{k O;kikj vkSj vizR;{k O;kikj % vFkZ vkSj fof/k;ka] varjkZ"Vªh; cktkj esa Hkqxrku dh ifr;kaA</p>

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Unit - 4	<p>Export Credit : Meaning, Nature, Influencing factors and significance, Methods of Export Credit, Export Credit and Finance in India. Risk in Export Trade, Role of the Export Credit Guarantee Corporation of India Limited, The Export-Import Bank of India.</p> <p>fu;kZr lk[k % vFkZ iz—fr egRo vkSj izHkkfor] djus okys ?kVd fu;kZr lk[k dh fof/k;kaA Hkkjr esa fu;kZr lk[k vkSj foRrA fu;kZr O;kikj esa tksf[keA fu;kZr lk[k xkjUVh dkjiksjs’ku dh Hkwfedk Hkkjr dk vk;kr fu;kZr cSadA</p>
Unit - 5	<p>Export and Import Procedure : Documentation in foreign trade, Bilateral and Multilateral Trade Agreements, Its meaning, objective, types and significance, SAARC, Role of WTO in Foreign Trade.</p> <p>fu;kZr vk;kr izfof/k % fons’kh O;kikj esa izi=hdj.k] fji{kh; ,oa cgqi{kh; O;kikj le>ksrs & vFkZ] mn~ns’;] izdkj] vkSj egRoA lkmFk ,f’k;k ,lksf’k,’ku vkWQ jhtuy dksvkiksjs’ku ¼lkdZ½] fons’kh O;kikj esa fo’o O;kikj laxBu dh HkwfedkA</p>

SUGGESTED READINGS:

1. International Marketing – V.S. Rathore

dsUnzh; v/;;u e.My & v/;{k % MkW- vkj- ,l- lksgkus] tcyiqj

lnL;x.k&

1- izks- vkj- ds- tSu] lruk

5- MkW- ,e- ds oS]] Xokfy;j

2- MkW- ,u- lh- usek] ujflagiqj

6- MkW- eqds’k tSu] tcyiqj

3- MkW- ih- ds tSu] Hkksiky

7- MkW- ukxs’oj vxzoky] lruk

4- MkW- lh- ds- cwV~Vu] Hkksiky

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Class / d{kk	: M.Com. / ,e-dkWe-	
Semester / lsesLVj	: <table border="1"><tr><td>IV</td></tr></table>	IV
IV		
Title of Subject Group / fo"k; lewg dk 'kh"kZd	<table border="1"><tr><td>MARKETING</td></tr></table>	MARKETING
MARKETING		
Paper no.& Title/iz'u i= Ø- ,oa 'kh"kZd	<table border="1"><tr><td>V –405 - Employment Oriented Project Workd ifj;kstuk jkstxkj ewyd ifj;kstuk</td></tr></table>	V –405 - Employment Oriented Project Workd ifj;kstuk jkstxkj ewyd ifj;kstuk
V –405 - Employment Oriented Project Workd ifj;kstuk jkstxkj ewyd ifj;kstuk		
Compulsory / vfuok;Z ;k Optional / oSdfYid	<table border="1"><tr><td>Optional / oSdfYid</td></tr></table>	Optional / oSdfYid
Optional / oSdfYid		

mPPk f'k{kk foHkkx }kjk fn;s x;s funsZ'kkuqlkj ifj;kstuk dk;Z fo |kFkZ;ksa dks iw.kZ djuk gSA

Students have to complete their project work as per instructions given by the Department of Higher Education.

dsUnzh; v/;;u e.My & v/;{k % MkW- vkj- ,l- lksgkus] tcyiqj

InL;x.k&

- 1- izks- vkj- ds- tSu] Iruk
- 2- MkW- ,u- lh- usek] ujflagiqj
- 3- MkW- ih- ds tSu] Hkksiky
- 4- MkW- lh- ds- cwV~Vu] Hkksiky
- 5- MkW- ,e- ds oS]] Xokfy;j
- 6- MkW- eqds'k tSu] tcyiqj
- 7- MkW- ukxs'oj vxzoky] Iruk

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Class / d{kk % M.Com. / ,e-dkWe-

Semester / lsesLVj %

IV

Title of Subject Group / fo"k; lewg dk 'kh"kZd %

FINANCE

Paper No. & Title / iz'ui= Ø- ,oa 'kh"kZd %

I - 501 – Security Analysis Portfolio Management
izfrHkwfr fo'ys"k.k ,oa

Compulsory / vfuok;Z ;k Optional / oSdfYid %

Optional / oSdfYid

Unit - 1	<p>Investment: Concept, objectives and types, Investment and speculation, Factors of Sound Investment. Financial Markets: Meaning and Types, Investment opportunities available in India.</p> <p>fofu;ksx% vo/kkj.kk] mn~ns'; ,ao izdkj] fofu;ksx ,oa IV~Vk lqn`<+ fofu;ksx ;kstuk ds ?kVd] foRrh; cktkj% vFkZ ,oa izdkj] Hkkjr esa miyC/k fofu;ksx voljA</p>
Unit - 2	<p>Concept of Return and Risk: Sources and Types of Risk, Measurement of Risk, Concept of Portfolio Management, Portfolio selection, Markowitz, Model, Capital Assets Pricing Model.</p> <p>izR;k; ,oa tksf[ke dh vo/kkj.kk % tksf[ke ds L=ksr ,oa izdkj tksf[ke dh eki] iksVZQksfy;ks izca/k dh vo/kkj.kk] iksVZQksfy;ks p;u] eksdksZfcV~t izk:i] iwjth] lEifRr] dher izk:iA</p>
Unit - 3	<p>Fundamental Analysis: Economic Analysis, Industry Analysis and Company Analysis, Technical Analysis: Dow Theory, Elliott wave Theory, Charting, Efficient Market Hypothesis</p> <p>vk/kkjHkwfr fo'ys"k.k% vkfFkZd fo'ys"k.k] m ksx fo'ys"k.k ,oa dEiuh fo'ys"k.k] rduhdh fo'ys"k.k] MkÅ fl)kar] bfy;j osofl)kar] pkfVZx] dq'ky cktkj ifjdYiukA</p>

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Unit - 4	<p>Stock Exchange in India: B.S.E., N.S.E., O.T.C., Interconnected Stock, Exchange In India, Stock Indices and their computation, SEBI: Their Power and Functions.</p> <p>Hkkjr esa izfrHkwfr cktkj % ch-,l-bZ-] ,u-,l-bZ] vks-Vh-lh-] Hkkjr esa izfrHkwfr cktkj dk varZlaca/k] izfrHkwfr funsZ'kkad ,oa mldh x.kuk] lsch% mldh 'kfDr;kW ,oa dk;ZA</p>
Unit - 5	<p>Emerging Trends in India Capital Market: Depositories and Script less Trading, Book Building, Stock Lending Scheme, Rolling Settlement, Green Shoe Option, Responsibilities and code of conduct for portfolio manager.</p> <p>Hkkjrh; iwWth cktkj dh mHkjr izo`fRr;kW] % laxzkgd ,oa dkxt jfgr foi.ku] cqd fcfYMax] LdU/k _.kkUo;u ;kstuk] jksfyax lsVyesUV] xzhu 'kw fodYi] iksVZQksfy;ks izca/kd ds mRrjnkf;Ro ,oa lkekU; vkpj.k fu;eA</p>

Suggested Readings:

1. Investment Management - R.P. Rastogi
2. Security Analysis and Portfolio Management - P. Pandian
3. Security Analysis and Portfolio Management - S. Guruswami
4. Security Analysis and Portfolio Management - Jordon / Fischer

dsUnzh; v/;;u e.My & v/;{k % MkW- vkj- ,l- lksgkus] tcyiqj

lnL;x.k&

- | | |
|--|-------------------------------------|
| 1- izks- vkj- ds- tSu] lruk | 5- MkW- ,e- ds oS] Xokfy;j |
| 2- MkW- ,u- lh- usek] ujflagiqj | 6- MkW- eqds'k tSu] tcyiqj |
| 3- MkW- ih- ds tSu] Hkksiky | 7- MkW- ukxs'oj vxzoky] lruk |
| 4- MkW- lh- ds- cwV~Vu] Hkksiky | |

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Class / d{kk	%	M.Com. / ,e-dkWe-
Semester / lsesLVj	%	IV
Title of Subject Group / fo"k; lewg dk 'kh"kZd	%	FINANCE
Paper No. & Title / iz'ui= Ø- ,oa 'kh"kZd	%	II - 502 - Strategic Financial Management O;wg jpukRed foRrh; izca/k
		Optional/ oSdfYid
Compulsory / vfuok;Z ;k	%	Optional / oSdfYid

Particulars/fooj.k

Unit - 1	Leverage Analysis : Concept of Time Value of Money, Financial and Operating Leverage. mRrksyu fo'ys" k.k % Ekqzsk ds le; ewY; dh vo/kkj.kk] foRrh; ,oa ifjpkYu mRrksydA
Unit - 2	Earning Before Interest & Tax (EBIT) : EPS Analysis, Financial Break-Even level, Indifference level of EBIT, Value of the Firm: Net Income and Net operating Income Approach, Traditional Approach, MM Hypothesis. C;kt ,oa dj ds iwoZ vk; % izfr va'k vk;] fo'ys" k.k] foRrh; lefoPNsn Lrj] C;kt ,oa dj ds iwoZ vk; dk mnklhurk Lrj] QeZ dk ewY;] 'kq) vk; ,oa 'kq) ifjpkYu vk; n`f"Vdks.k] ijEijkxr n`f"Vdks.k] ,e- ,e- ifjYiukA
Unit - 3	Value of Equity and Preference Share, Valuation of debentures. Lkerk va'kks ,oa iwokZf/kdkj va'kks dk ewY;] _ .k i=ksa dk ewY;kaduA
Unit - 4	Dividend Decision : Relevance and Irrelevance of Dividend Policy, Dividend Policy and Retained Earning, Stability of Dividends, Legal Constraints, Bonus Share. ykHkka'k fu.kZ; % ykHkka'k uhfr dh izklafxdrk] ykHkka'k uhfr ,oa izfr/kkfjr vk;] ykHkka'k fu/kkZjd] dkuwuh izko/kku] cksul va'ka
Unit - 5	Working Capital Analysis: Concept, Needs and Affecting factors, Methods

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

	<p>of Financing of working capital, Working Capital Monitoring and control. Estimation of working capital dk;Z'khy iwjth fo'ys" k.k % vo/kkj.kk] vko';drk ,oa izHkkfor djus okys ?kVd] dk;Z'khy iwjth ds foRrh;u dh fof/k;ka] dk;Z'khy iwjth dk lk;Zos{k.k ,oa fu;a=.k] dk;Z'khy iwjth dk vuqekuA</p>
--	--

Suggested Readings:

1. Strategic Financial Management - G.P. Lakhotia
2. Strategic Financial Management (Hindi) - N.P. Agarwal

dsUnzh; v/;;u e.My & v/;{k % Mkw- vkj- ,l- lksgkus] tcyiqj

lnL;x.k&

- 1- izks- vkj- ds- tSu] Iruk
- 2- Mkw- ,u- lh- usek] ujflagiqj
- 3- Mkw- ih- ds tSu] Hkksiky
- 4- Mkw- lh- ds- cwV~Vu] Hkksiky
- 5- Mkw- ,e- ds oS]] Xokfy;j
- 6- Mkw- eqds'k tSu] tcyiqj
- 7- Mkw- ukxs'oj vxzoky] Iruk

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Class / d{k	%	M.Com. / ,e-dkWe-
Semester / lsesLVj	%	IV
Title of Subject Group / fo"k; lewg dk 'kh"kZd	%	FINANCE
Paper No. & Title / iz'ui= Ø- ,oa 'kh"kZd	%	III - 503 – Project Planning and Management ifj;kstuk fu;kstu ,oa izca/k
Compulsory / vfuok;Z ;k Optional / oSdfYid	%	Optional/ oSdfYid

Particulars/fooj.k

Unit - 1	<p>Project : Meaning, Characteristics and steps, Project Life Cycle, Causes of Project Failure. Role and qualities of a project Manager Classification of project, Project Identification, Sources of project ideas, Considerations for initial selection of projects.</p> <p>ifj;kstuk % vFkZ] fo'ks"krk, ,oa pj.k] ifj;kstuk thou pØ ifj;kstuk vlQyrk ds dkj.k] ifj;kstuk izca/k ds xq.k ,oa mldh Hkwfedk] ifj;kstuk dk oxhZdj.k ifj;kstuk igpku] ifj;kstuk fopkj ds L=ksr] ifj;kstuk ds izkjfEHkd p;u ds fopkj.kh; ?kVdA</p>
Unit - 2	<p>Project Formulation : Pre-feasibility study, Project Feasibility Analysis: Market Analysis, Technical Analysis, Financial Analysis, Economic Analysis.</p> <p>ifj;kstuk izk:iu & iwoZ O;ogkfjrk v/;;u ifj;kstuk O;ogkfjrk fo'ys"k.k] ctkj fo'ys"k.k rdudh fo'ys".k] foRrh; fo'ys".k vkfFkZd fo'ys"k.kA</p>
Unit - 3	<p>Project Finance : Direct Financial Assistance, Bridge Loans, Specific assistance scheme of Financial Institutions. Project Organization structure, Selection of project manager. Authority and Responsibilities of a project manager.</p> <p>lkfj;kstuk foRr% izR;{k fofRr; lgk;rk] fczt yksu foRrh; laLFkkuks dh fof'kf"V lgk;rk ;kstuk, ifj;kstuk laxBu lajpuk] ifj;kstuk] izcU/kd dk p;uA ifj;kstuk izcU/kd ds vf/kdkj ,oa nkf;RoA</p>

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Unit - 4	<p>Project Implementation : Pre-requisites for successful implementation. Project Management Systems; characteristics, Necessity, Project Management Information System.</p> <p>ifj;kstuk fØ;kUo;u % ifj;kstuk ds IQyrkiwoZd fØ;kUo;u dh iwoZ vko';drk;sa] ifj;kstuk izcU/k O;oLFkk] fo'ks"krk,a] vko';drk] ifj;kstuk izcU/k lwpuuk iz.kkyhA</p>
Unit - 5	<p>Project Audit : Ex-post project evaluation, Human aspect of project management, Environment Appraisal of Projects (a brief review).</p> <p>ifj;kstuk vads{k.k % lk'pkrorhZ ifj;kstuk ewY;kadu] ifj;kstuk izcU/k ds ekuoh; igyw] ifj;kstuk dk lk;kZoj.kh; ewY;kadu ¼,d laf{klr iqujkoyksdu½A</p>

SUGGESTED READINGS:

1. N.P. Agarwal - Project Planning & Management
2. Prasanna Chand - Project Planning & Management
3. Chowdhri S.C - Project Planning & Management
4. Singh Narendra - Project Planning & Management
5. vxzoky flag o feJk & ifj;kstuk fu;kstu] jes'k cq d fMiks t;iqj

dsUnzh; v/;;u e.My & v/;{k % MkW- vkj- ,l- lksgkus] tcyiqj

lnL;x.k&

- | | |
|--|-------------------------------------|
| 1- izks- vkj- ds- tSu] Iruk | 5- MkW- ,e- ds oS]] Xokfy;j |
| 2- MkW- ,u- lh- usek] ujflagiqj | 6- MkW- eqds'k tSu] tcyiqj |
| 3- MkW- ih- ds tSu] Hkksiky | 7- MkW- ukxs'oj vxzoky] Iruk |
| 4- MkW- lh- ds- cwV~Vu] Hkksiky | |

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Class / d{kk	%	M.Com. / ,e-dkWe-
Semester / lsesLVj	%	IV
Title of Subject Group / fo"kk; lewg dk 'kh"kZd		FINANCE
Paper No. & Title / iz'ui= Ø- ,oa 'kh"kZd	%	IV - 504 – Indian Financial System Hkkjrh; foRrh; iz.kkyh
Compulsory / vfuok;Z ;k Optional / oSdfYid		Optional/ oSdfYid

Unit - 1	<p>Introduction to Financial System : Components, functions, Nature and Role, Relationship between financial system and Economic growth.</p> <p>foRrh; O;oLFkk dk ifjp; % ?kVd] dk;Z iz—fr ,oa Hkwfedk] foRrh; O;oLFkk ,oa vkfFkZd fodkl ds e/; lEcU/kA</p>
Unit - 2	<p>Money Market in India : Meaning, functions, Development of Money Market in India, Money Market Instruments. Capital Market: Meaning, functions and reforms</p> <p>Hkkjrh; eqnzcktkj % vFkZ] dk;]Z Hkkjrh; eqnzcktkj dk fodkl] eqnzcktkj ds midj.k] iw]th ctkj & vFkZ] dk;Z ,oa Hkkjrh; iw]th ctkj esa lq/kkj</p>
Unit - 3	<p>Depositories and Custodians : Depository System NSDL, CSDL, Stock Holding Corporation of India. Derivatives Market, Concept, Benefits and Need. Types of Financial derivatives, Forward and future contracts, Options, Futures, Types and Benefits.</p> <p>Lkaxzkgd ,oa vfej{k.k % laxzg.k iz.kyh NSDL, CSDL LVksd gksfYMax dkiksZjs'ku vkWQ bafM;k MsjhosfVo ctkj vo/kkj.kk] ykHk ,oa vko';drk foRrh; MsjhosfVo ds izdkj vxzsf"kr ,oa Hkfo"; vuqcU/k] fodYi] Hkfo"; izdkj ,oa ykHkA</p>

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Unit - 4	<p>Credit Rating : Concept and significance, Credit Rating Agencies in India, Factoring and Forfeiting.</p> <p>Lkkjo pj.k % vo/kkj.k ,oa egRo] Hkkjr dh lk[k ekiu laLFkk,] QSDV^afjx ,oa gj.kA</p>
Unit - 5	<p>Mutual Funds : Introduction, History, Types, Organization, Regulation over Mutual Funds, Financial, Objectives of Financial system reforms</p> <p>E;wpqvy QUM % ifjp;] bfrgkl] izdkj] laxBu] E;wpqvy QUM fu;eu O;oLFkk] foRrh; iz.kkyh esa lq/kkj ds mn~ns’;</p>

SUGGESTED READINGS :

1. Indian Financial System - B. Pathak
2. Indian Financial System - Khan & Jain

5- MkW- oh-,l- JhokLro

dsUnzh; v/;;u e.My & v/;{k % MkW- vkj- ,l- lksgkus] tcyiqj

InL;x.k&

- | | |
|---------------------------------|------------------------------|
| 1- izks- vkj- ds- tSu] Iruk | 5- MkW- ,e- ds oS[] Xokfy;j |
| 2- MkW- ,u- lh- usek] ujflagiqj | 6- MkW- eqds’k tSu] tcyiqj |
| 3- MkW- ih- ds tSu] Hkksiky | 7- MkW- ukxs’oj vxzoky] Iruk |
| 4- MkW- lh- ds- cwV~Vu] Hkksiky | |

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Class / d{kk	: M.Com. / ,e-dkWe-	
Semester / lsesLVj	: <table border="1"><tr><td>IV</td></tr></table>	IV
IV		
Title of Subject Group / fo"k; lewg dk 'kh"kZd	<table border="1"><tr><td>FINANCE</td></tr></table>	FINANCE
FINANCE		
Paper no.& Title/iz'u i= Ø- ,oa 'kh"kZd	<table border="1"><tr><td>V - 505 - Employment Oriented Project Workd ifj;kstuk jkstxkj ewyd ifj;kstuk .. -</td></tr></table>	V - 505 - Employment Oriented Project Workd ifj;kstuk jkstxkj ewyd ifj;kstuk .. -
V - 505 - Employment Oriented Project Workd ifj;kstuk jkstxkj ewyd ifj;kstuk .. -		
Compulsory / vfuok;Z ;k Optional / oSdfYid	<table border="1"><tr><td>Optional / oSdfYid</td></tr></table>	Optional / oSdfYid
Optional / oSdfYid		

mPPk f'k{kk foHkkx }kjk fn;s x;s funsZ'kkuqlkj ifj;kstuk dk;Z fo|kFkhZ;ksa dks iw.kZ djuk gSA

Students have to complete their project work as per instructions given by the Dept. of Higher Education.

dsUnzh; v/;;u e.My & v/;{k % MkW- vkj- ,l- lksgkus] tcyiqj

InL;x.k&

- 1- izks- vkj- ds- tSu] Iruk
- 2- MkW- ,u- lh- usek] ujflagiqj
- 3- MkW- ih- ds tSu] Hkksiky
- 4- MkW- lh- ds- cwV~Vu] Hkksiky
- 5- MkW- ,e- ds oS]] Xokfy;j
- 6- MkW- eqds'k tSu] tcyiqj
- 7- MkW- ukxs'oj vxzoky] Iruk

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Class / d{kk	%	M.Com. / ,e-dkWe-
Semester / lsesLVj	%	IV
Title of Subject Group / fo"k; lewg dk 'kh"kZd	%	ACCOUNTING
Paper No. & Title / iz'ui= Ø- ,oa 'kh"kZd	%	I - 601 - Corporate Accounting fuxeh; ys[kkadu
Compulsory / vfuok;Z ;k Optional / oSdfYid	%	Optional/ oSdfYid

Particulars/fooj.k

Unit - 1	Issue and Forfeiture of shares. Accounting for Redemption of Preference Share and Debenture, Buy back of Equity Share, Bonus Shares. va'kks dk fuxZeu ,oa gj.kA iwoZf/kdkjh va'kks ,oa _ .ki=ks ds 'kks/ku gsrq ys[kkadu] lerk va'kks dk iquØZ;) cksul va'kA
Unit - 2	Company Final Accounts AS-4, AS-5, Disposal of Profit. dEiuh vafre ys[ks & ,-,l&4] ,-,l-&5 ykHkks dk cVokjA
Unit - 3	Mergers of Companies AS-14 dEiuh lafofy;u ,-,l&14
Unit - 4	Internal Reconstruction of a Company, Liquidation of a company. dEiuh dk vkUrfjd iqufuZekZ.k] dEiuh dk volk;uA
Unit - 5	Valuation of Goodwill and Shares. va'kks ,oa [;kfr dk ewY;kaduA

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Suggested Readings:

1. Modern Accountancy - Mukharjee, Haif
2. Advance Accountancy Vol-2 - A.K. Sehgal
3. Advance Accountancy Vol-2 - R.L. Gupta
4. Advance Accountancy Vol-2 - Shukla & Grewal
5. jes'k eaxy & fuxeh; ys[kkadu
6. vxzoky ,oa tSu & fuxeh; ys[kkadu

dsUnzh; v/;;u e.My & v/;{k % MkW- vkj- ,l- lksgkus] tcyiqj

lnL;x.k&

1- izks- vkj- ds- tSu] Iruk

5- MkW- ,e- ds oS[] Xokfy;j

2- MkW- ,u- lh- usek] ujflagiqj

6- MkW- eqds'k tSu] tcyiqj

3- MkW- ih- ds tSu] Hkksiky

7- MkW- ukxs'oj vxzoky] Iruk

4- MkW- lh- ds- cwV~Vu] Hkksiky

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Class / d{kk	%	M.Com. / ,e-dkWe-
Semester / lsesLVj	%	IV
Title of Subject Group / fo"k; lewg dk 'kh"kZd	%	ACCOUNTING
Paper No. & Title / iz'ui= Ø- ,oa 'kh"kZd	%	II - 602 - Cost Administration and Control ykxr iz'kklu ,oa fu;a=.k
Compulsory / vfuok;Z ;k Optional / oSdfYid	%	Optional/ oSdfYid

Particulars/fooj.k

Unit - 1	<p>Application of Marginal Costing, Key factor analysis, Profit planning, optimum product mix, Make or Buy decision, Price fixation, Discontinuance of product, Diversification of product line, Acceptance of new order, close down decision.</p> <p>lhekUr ykxr dk mi;ksx] lhekdkjh ?kVd fo'ys"k.kA ykHk fu;kstu] vuqdwyre mRikn feJ.k fuekZ.k vFkok Ø; fu.kZ; dher fu/kkZj.k] mRikn ifjR;kx] mRiknu js[kk esa ifjorZu u;s vkns'k dh Loh—fr cUn djus lECU/kh fu.kZ;A</p>
Unit - 2	<p>Budgeting Process : Budget Manual, Zero Base Budget, Planning, Programming, Budgeting system, Performance Budgeting, Disposal of variance in standard costing, Transfer Pricing: Meaning, necessity and methods.</p> <p>ctV izfØ;k % ctV iqfLrdk 'kwU; vk/kkj ctV] fu;kstu ,oa ctV i)fr dk;ZØe] fu"iknu ctV] ekud ykxr esa fopj.kks dk fuLrkj.k] LFkkukUrj.k dher % vFkZ] vko';drk ,oa i)frA</p>
Unit - 3	<p>Pricing Strategy : Factors influencing, product pricing, Pricing decision process, Pricing Methods: Cost plus pricing, Standard cost pricing, Marginal cost pricing, Pricing for target rate of return : Added value, Method of Pricing, Differential cost pricing, Going rate pricing, Opportunity cost pricing, Administered Pricing, Export pricing, Skimming and penetration pricing policy, Price discrimination target pricing, Non financial factors of pricing.</p> <p>dher O;wg jpuk % mRikn dher dks izHkkfor djus okys ?kVd] dher fu/kkZj.k izfØ;k] dher fof/k;ka % eqY; ykxr dher] ekud ykxr dher] lhekUr ykxr dher] yf{kr izR;k;nk dher] of/kZr ewY; dher dh fof/k;ka] foos/kkRed ykxr dher] pkyw nj dher] volj ykxr dher] iz'kklfud dher] fu;kZr dher] eykbZnkj ,oa xgjhishB ewY; uhfr] foos/kRed dh er] y{; dher] dher ds xSj foRrh; ?kVdA</p>
Unit - 4	Cost reduction and cost control, cost control process, Cost Reduction Process, Planning for

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

	<p>cost Reduction Techniques for cost control and reduction, Value Analysis, Inventory control Techniques.</p> <p>Ykxr deh ,oa ykxr fu;U=.k ykxr fu;U=.k izfØ;k] ykxr deh izfØ;k] ykxr deh gsrq fu;kstu ykxr fu;U=.k ,oa deh dh rduhds] ewY; fo'ys" k.k lkexzh fu;U=.k rduhd]</p>
Unit - 5	<p>Total Quality Management (TQM) in costing, Material Requirement Planning, Manufacturing Resource Planning, Product Life Cycle Costing, Feedback control system, Activity Based costing, Target costing, Enterprises Resource Planning, Synergy Benchmarking, Bussiness Process Outsourcing (BPO)</p> <p>ykxr esa dqy xq.koRrk izcU/ku] lkexzh vko';drk fu;kstu] mRiknu lalk/ku fu;kstu] mRikn thou pØ ykxr] izfrieg"V fu;U=.k i)fr] fØ;k vk/kkfjr ykxr] y{;ykxr] laLFkk lalk/ku fu;kstu] O;kolkf;d mRikn izfØ;k vkmV lksflZx dk Lo:i fp=.kA</p>

Suggested Readings:

1. Cost Accounting - Jawahar Lal
2. Cost Accounting - M.N. Arora
3. Cost Accounting - Ravi M. Kishore
4. Cost Accounting - M.L. Agarwal
5. Cost Accounting - R.N. Khandelwal
6. Cost Accounting - M.L. Oswal
7. Cost Accounting - Mahesh Agarwal
8. Cost Accounting - B.L.M. Nigam

dsUnzh; v/;;u e.My & v/;{k % MkW- vkj- ,l- lksgkus] tcyiqj

lnL;x.k&

- | | |
|--|-------------------------------------|
| 1- izks- vkj- ds- tSu] lruk | 5- MkW- ,e- ds oS]] Xokfy;j |
| 2- MkW- ,u- lh- usek] ujflagiqj | 6- MkW- eqds'k tSu] tcyiqj |
| 3- MkW- ih- ds tSu] Hkksiky | 7- MkW- ukxs'oj vxzoky] lruk |
| 4- MkW- lh- ds- cwV~Vu] Hkksiky | |

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Class / d{kk	%	M.Com. / ,e-dkWe-
Semester / lsesLVj	%	IV
Title of Subject Group / fo"k; lewg dk 'kh"kZd	%	ACCOUNTING
Paper No. & Title / iz'ui= Ø- ,oa 'kh"kZd	%	III -603 – Accounting Theory / ys[kkadu fl)kar
Compulsory / vfuok;Z ;k Optional / oSdfYid	%	Optional / oSdfYid

Particulars/fooj.k

Unit - 1	<p>Principles of Accounting: as information system, as a language factors influencing accounting environment. Accounting and economic development. Concept of Accounting Theory. Role and classification of Accounting Theory. Approaches of Accounting Theory.</p> <p>ys[kkadu ds fl)kar & lwpuk i)fr ds :i esa] ys[kkadu okrkj.k dks izHkkfor djus okys Hkk"kk ?kVd]ds :i es] ys[kkadu ,oa vkfFkZd fodkl] ys[kkadu fl)kar dh vo/kkj.kk] ys[kkadu fl)kar dh Hkwfedk ,oa oxhZdj.k] ys[kkadu fl)kar ds n`f"Vdks.k]</p>
Unit - 2	<p>Accounting Concepts, Postulates, and Principles: G.A.A.P., Accounting Policies. Revenue Recognition, Study of AS-9, Concept of Expenses, Gain and losses.</p> <p>ys[kkadu dh vo/kkj.kk,sa] ekU;rk,a rFkk fl)kar% lkekU; Loh—fr ys[kkadu fl)kar] ys[kkda ufr;ka vkxe ekU;rk] AS-9 dk v/;;u] O;;] ykHk ,oa gkfu dh vo/kkj.kkA</p>
Unit - 3	<p>Revenue Measurement and its relevance: various concept of Income: Accounting concept, Economic concept and capital maintenance concept,</p>

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

	<p>Operating and Non-operating activities, Concept of comprehensive Income, Prior period items and extraordinary items.</p> <p>vkxeu ekiu ,oa mldh izklafxdrk % vk; dh fofo/k vo/kkj.kk & ys[kkadu vo/kkj.kk] vfFkZd vo/kkj.kk ,oa iw th v{kq.rk vo/kkj.k} ifjpkYu ,oa xSj ifjpkYu fØ;k;sa] vk; dh O;kid vo/kkj.kk] iwokZof/k ensa ,oa vlk/kkj.k ensaA</p>
Unit - 4	<p>Conceptual study of Accounting for Changing prices, Segment Reporting, Social Accounting.</p> <p>ewY; ifjorZu ds fy, ys[kkadu dk vo/kkj.kkRed v/;;u] [k.M izfrosnu] lkekftd ys[kkaduA</p>
Unit - 5	<p>Interim Reporting, Conceptual Human Resource Accounting, Value Added Reporting. Environmental Accounting and reporting.</p> <p>varfje izfrosnu] ekuo lalk/ku ys[kkadu dh vo/kkj.kk] ewY; of/kZr izfrosnu] lk;kZoj.kh; ys[kkadu ,oa izfrosnu A</p>

Suggested Readings:

1. Accounting Theory - Jawahar Lal
2. Accounting Theory - J.C. Maheshwari
3. Accounting Theory - L.S. Porwal
4. Accounting Theory - R. Mangal

dsUnzh; v/;;u e.My & v/;;k % MkW- vkj- ,l- lksgkus] tcyiqj

InL;x.k&

1- izks- vkj- ds- tSu] Iruk

5- MkW- ,e- ds oS|] Xokfy;j

2- MkW- ,u- lh- usek] ujflagiqj

6- MkW- eqds'k tSu] tcyiqj

3- MkW- ih- ds tSu] Hkksiky

7- MkW- ukxs'oj vxzoky]

Iruk

4- MkW- lh- ds- cwV~Vu] Hkksiky

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Class / d{kk % M.Com. / ,e-dkWe-

Semester / lsesLVj %

IV

Title of Subject Group / fo"k; lewg dk 'kh"kZd %

ACCOUNTING

Paper No. & Title / iz'ui= Ø- ,oa 'kh"kZd %

IV - 604 - Institutional Accounting/
laLFkkr ys[kkadu

Compulsory / vfuok;Z ;k Optional / oSdfYid

Optional / oSdfYid

Particulars/fooj.k

Unit - 1	Accounting for holding company. Lkw=/kkjh dliuh gsrq ys[kkaduA
Unit - 2	Accounting for Bank and Insurance Company (including Life Insurance). cSad ,oa chek dEiuh ¼thou chek lfgr½ gsrq ys[kkaduA
Unit - 3	Double Accounts System. nksjgk [kkrk iz.kkyhA
Unit - 4	Accounting for Co-operative societies, Hotel Accounting. lgdkjh lfefr gsrq ys[kkadu] gksVy ys[kkaduA
Unit - 5	Government Accounting. 'kkldh; ys[kkaduA

Suggested Readings:

1. Advance Modern Accountancy - Mukharjee & Hanif
2. Advance Accountancy Vol-2 - AK. Sehgal
3. Advance Accountancy Vol-2 - R.L. Gupta
4. Advance Accountancy - Shukla & Grewal

dsUnzh; v/;;u e.My & v/;{k % MkW- vkj- ,l- lksgkus] tcyiqj

lnL;x.k&

- | | |
|---------------------------------|------------------------------|
| 1- izks- vkj- ds- tSu] Iruk | 5- MkW- ,e- ds oS]] Xokfy;j |
| 2- MkW- ,u- lh- usek] ujflagiqj | 6- MkW- eqds'k tSu] tcyiqj |
| 3- MkW- ih- ds tSu] Hkksiky | 7- MkW- ukxs'oj vxzoky] Iruk |
| 4- MkW- lh- ds- cwV~Vu] Hkksiky | |

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Class / d{kk	: M.Com. / ,e-dkWe-	
Semester / lsesLVj	: <table border="1"><tr><td>IV</td></tr></table>	IV
IV		
Title of Subject Group / fo"k; lewg dk 'kh"kZd	<table border="1"><tr><td>ACCOUNTING</td></tr></table>	ACCOUNTING
ACCOUNTING		
Paper no.& Title/iz'u i= Ø- ,oa 'kh"kZd	<table border="1"><tr><td>V – 605 - Employment oriented Project Work jkstxkj ewyd ifj;kstuk dk;Z</td></tr></table>	V – 605 - Employment oriented Project Work jkstxkj ewyd ifj;kstuk dk;Z
V – 605 - Employment oriented Project Work jkstxkj ewyd ifj;kstuk dk;Z		
Compulsory / vfuok;Z ;k Optional / oSdfYid	<table border="1"><tr><td>Optional / oSdfYid</td></tr></table>	Optional / oSdfYid
Optional / oSdfYid		

mPPk f'k{kk foHkkx }kjk fn;s x;s funsZ'kkuqlkj ifj;kstuk dk;Z fo |kFkhZ;ksa dks iw.kZ djuk gSA

Students have to complete their project work as per instructions given by the Dept. of Higher Education.

dsUnzh; v/;;u e.My & v/;{k % MkW- vkj- ,l- lksgkus] tcyiqj

InL;x.k&

- | | |
|---------------------------------|-------------------------------|
| 1- izks- vkj- ds- tSu] Iruk | 5- MkW- ,e- ds oS] Xokfy;j |
| 2- MkW- ,u- lh- usek] ujflagiqj | 6- MkW- eqds'k tSu] tcyiqj |
| 3- MkW- ih- ds tSu] Hkksiky | 7- MkW- ukxs'oj vxzoky] Iruk |
| 4- MkW- lh- ds- cwV~Vu] Hkksiky | |

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Class / d{kk	%	M.Com. / ,e-dkWe-
Semester / lsesLVj	%	IV
TAXATION		
Title of Subject Group / fo"kk; lewg dk 'kh"kkZd	%	I - – 701 Direct Tax in India
Paper No. & Title / iz'ui= Ø- ,oa 'kh"kkZd	%	Hkkjr esa izR;{k dj
Compulsory / vfuoK;Z ;k Optional / oSdfYid	%	Optional/ oSdfYid

Particulars/fooj.k

Unit - 1	Basic concepts and Definitions, Residential status and tax incidence. Exempted Income, Deemed Income, Clubbing of Income, Deductions under Section-80. vk/kkjHkwr vo/kkj.kk, ,oa ifjHkk"kk,a] fuokl LFkku ,oa dj nkf;Ro] djeqDr vk;] ekuh gqbZ vk;] vk; dk feyku] /kkjk 80 dh dVksSfr;kWA
Unit - 2	Computation of Tax Liabilities of Individual . Taxation on Agriculture Income. O;fDr ds dj nkf;Ro dh x.kuk] —f"kk vk; ij djkjksi.k
Unit - 3	Assessment of Tax and Return of Income Tax, Types of Assessment. Dj fu/kkZj.k ,oa vk; dj dh foaj.kh] dj fu/kkZj.k ds izdkj
Unit - 4	Advance payment of tax, Tad Deduction at Source, Penalties and Prosecution, Refund of excess payment. dj dk vfxze Hkqxrku] mnxe LFkku ij dj dh dVksRh] vFkZn.M ,oa vfHk;ksxA vf/kd Hkqxrku dh okfilhA
Unit - 5	Income Tax Authorities, Appeal and Revisions, Settlement of cases. vk;dj inkf/kdkjh] vihy ,oa iqufoZpkj izdj.kksa dk fuiVkjKA

Suggested Readings:

1. Income Tax - Gupta & Ahuja
2. Income Tax - V.K. Singhania
3. Income Tax - R.K. Jain
4. Income Tax - S.C. Jain

dsUnzh; v/;;u e.My & v/;{k % MkW- vkj- ,l- lksgkus] tcyiqj

lnL;x.k&

- | | |
|---------------------------------|------------------------------|
| 1- izks- vkj- ds- tSu] lruk | 5- MkW- ,e- ds oS]] Xokfy;j |
| 2- MkW- ,u- lh- usek] ujflagiqj | 6- MkW- eqds'k tSu] tcyiqj |
| 3- MkW- ih- ds tSu] Hkksiky | 7- MkW- ukxs'oj vxzoky] lruk |
| 4- MkW- lh- ds- cwV~Vu] Hkksiky | |

Class / d{kk	%	M.Com. / ,e-dkWe-
		IV

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Semester / lsesLVj %

Title of Subject Group / fo"k; lewg dk 'kh"kZd %

TAXATION

Paper No. & Title / iz'ui= Ø- ,oa 'kh"kZd %

**II- 702 - Business Taxation/
O;kolkf;d dj/kku**

Compulsory / vfuok;Z ;k Optional / oSdfYid %

Optional/ oSdfYid

Particulars/fooj.k

Unit - 1	Computation of Income from Business and Profession, Assessment of Hindu Undivided Family (H.U.F.) including tax liabilities. O;olk; ,oa is'ks ls vk; dh x.kuk] fgUnq vfoHkkftr ifjokj dk djfu/kkZj.k dj nkf;Ro lfgr]
Unit - 2	Assessment of firm and Association of Person. Computation of Tax Liabilities. QeZ ,oa O;fDr;ksa ds lewg dk djfu/kkZj.k] dj nkf;Ro dh x.kuk]
Unit - 3	Assessment of Companies, including tax computation dj dh x.kuk lfgr dEifu;ks dk dj fu/kkZj.k
Unit - 4	Assessment of Co-operative society, Charitable and other Trust including tax calculation Lkgdkjh lfefr;ksa dk dj fu/kkZj.k] iq.;kFkZ ,oa vU; izU;klks dk dj fu/kkZj.k dj dh x.kuk lfgr
Unit - 5	Double Taxation Relief, Assessment of Non-Residents nksjgs djkjksi.k dh NwV] vfuokfl;ks dk dj fu/kkZj.k

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Suggested Readings:

1. Income Tax - Gupta & Ahuja
2. Income Tax - V.K. Singhania
3. Income Tax - R.K. Jain
4. Income Tax - S.C. Jain

dsUnzh; v/;;u e.My & v/;{k % MkW- vkj- ,l- lksgkus] tcyiqj

lnL;x.k&

1- izks- vkj- ds- tSu] lruk

5- MkW- ,e- ds oS[] Xokfy;j

2- MkW- ,u- lh- usek] ujflagiqj

6- MkW- eqds'k tSu] tcyiqj

3- MkW- ih- ds tSu] Hkksiky

7- MkW- ukxs'oj vxzoky] lruk

4- MkW- lh- ds- cwV~Vu] Hkksiky

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Class / d{kk	: M.Com. / ,e-dkWe-
Semester / lsesLVj	: IV
Title of Subject Group / fo"k; lewg dk 'kh"kZd	TAXATION
Paper no.& Title/iz'u i= Ø- ,oa 'kh"kZd	: III 703 - Indirect Tax/ vizR;{k dj
Compulsory / vfuok;Z ;k Optional / oSdfYid	Optional / oSdfYid

Particular / fooj.k

Unit - 1 bdkbZ &1	<p>Concepts of Indirect Taxes, Basic conditions of Excise liability, Concept of goods, Excisable goods, Manufacture, Manufacturer. Principles of Classification.</p> <p>vizR;{k dj dh vo/kkj.kk] mRikn 'kqYd dh vk/kkjHkwr 'krsZ] eky dh vo/kkj.kk] mRikn 'kqYd ;ksX; eky] mRiknu] mRiknd] oxhZdj.k dk fl)karA</p>
Unit - 2 bdkbZ &2	<p>Valuation of Excisable goods, Definition of assessable value, Inclusion and exclusion from assessable value, Concept of CENVAT (CENTral Value Added Tax).</p> <p>mRikn 'kqYd ;ksX; eky] dj ;ksX; ewY; dh ifjHkk"kk] dj ;ksX; ewY; esa 'kkfey ensa ,oa NwVsA lsuosV</p> <p>¼ CENVAT ½ dh vo/kkj.kk ¼dsUnzh; ewY; of/kZr dj½ A</p>
Unit - 3 bdkbZ &3	<p>Administrative set-up of central excise, registration of factory, declaration of goods manufactured, Storage, Accounting and clearance of goods from factory.</p> <p>dsUnzh; mRikn 'kqYd dk iz'kkldh; <kWap] dkj]kkus dk iath;u] mRikn eky dh ?kks"k.kk] HkaMkj.k] dkj]kkus ds eky dk ys]kkadu ,oa fuLrkj.kA</p>

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Unit - 4	Nature of customs duty, Types of customs duties, valuation for customs, duty, inclusion and exclusion, valuation under customs act, Procedures for import and export under Custom Duty.
bdkbZ &4	lhek 'kqYd dh izd`fr] lhek 'kqYd dk izdkj] ewY;kadu] 'kkfey ensa ,oa NqVs] lhek 'kqYd ds vUrxZr ewY;kadu] lhek 'kqYd ds vUrxZr vk;kr ,oa fu;kZr dh dk;Zfof/kA
Unit - 5	Export incentives, Duty drawback, Powers of customs officers, penalties, confiscation of goods.
bdkbZ &5	fu;kZr izksRIkgu] lhek 'kqYd dh dfe;kij] lhek 'kqYd vf/kdkfj;ksa dh 'kfDr;kij] 'kkfLrA

Suggested Readings:

1. Indirect Tax - V.S. Datey
2. Indirect Tax - Sakhlecha

dsUnzh; v/;;u e.My & v/;{k % MkW- vkj- ,l- lksgkus] tcyiqj

lnL;x.k&

1- izks- vkj- ds- tSu] lruk

5- MkW- ,e- ds oS[] Xokfy;j

2- MkW- ,u- lh- usek] ujflagiqj

6- MkW- eqds`k tSu] tcyiqj

3- MkW- ih- ds tSu] Hkksiky

7- MkW- ukxs`oj vxzoky] lruk

4- MkW- lh- ds- cwV~Vu] Hkksiky

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Class / d{kk	%	M.Com. / ,e-dkWe-
Semester / lsesLVj	%	IV
Title of Subject Group / fo"k; lewg dk 'kh"kZd	%	TAXATION
Paper No. & Title / iz'ui= Ø- ,oa 'kh"kZd	%	IV 704 -Sales & Service Tax@ foØ; ,oa lsokdj
Compulsory / vfuok;Z ;k Optional / oSdfYid	%	Optional/ oSdfYid

Particulars/fooj.k

Unit - 1	<p>Central Sales Tax : Background, basic Definitions, Interstate sale, Persons liable to pay CST, calculation of Sales, Turnover and CST, Examples and restrictions on CST, Registration under CST.</p> <p>dsUnzh; foØ; dj % i"B Hkwfe] ewyHkwr ifjHkk"kk,a vUrjkZT;h; fcØh] dsUnzh; fcØh dj ds Hkqxrku gsrq mRrjnk;h O;fDr] foØ; dj dh x.uk] dsUnzh; foØ; dj vkoZr] dsUnzh; foØ; dj ij izfrca/k] dsUnzh; foØ; dj ds v/khu iath;uA</p>
Unit - 2	<p>Madhya Pradash (M.P.) Value Added Tax (VAT) : Introduction, Tax free goods, Registration of Dealers. Computation of Taxable Turnover, Assessment, Procedure and other provisions related with VAT.</p> <p>e/; izns'k ewY; of/kZr dj % ifjp;] djeqDr eky] fcØsrk dk iath;u] dj ;ksX; vkorZ dh x.kuk] dj fu/kkZj.k izfØ;k ,oa oSV lECU/kh vU; izko/kkuA</p>
Unit - 3	<p>Payment and Recovery of VAT : Payment and Recovery of VAT Input Tax Rebate, Authorities, Power and Duties, appeal and revision.</p> <p>osV dk Hkqxrku ,oa olwyh % osV dk Hkqxrku ,oa olwyh vkxr dj NwVsa] ewY; of/kZr dj vf/kdkjh & vf/kdkj ,oa drZO; vihy ,oa iqufoZpkjA</p>

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Unit - 4	<p>Wealth Tax : Basic concept, definitions, Incidence of tax, Exempted wealth, deemed wealth, Valuation of assets. Computation of Net wealth and wealth tax, Assessment procedures, Penalties and prosecution, Appeal and revision.</p> <p>/ku dj % vk/kkjHkwr vo/kkj.kk,a] ifjHkk"kk,a] djikr] djeqDr /ku] ekuk x;k /ku] lEifRr;ksa dk ewY;kadu] 'kq) /ku ,oa /ku dj dh x.kuk] dj fu/kkZj.k izfØ;k] vFkZn.M ,oa ltk,] vihy ,oa iqufoZpkjA</p>
Unit - 5	<p>Service Tax : Concept, Objectives, Features, Scope of Service Tax, Application and Computation of Service Tax, other provision related with Service Tax.</p> <p>Lksokdj % vo/kkj.kk] mn~ns';] y{k.k] dj;ksX; lsokvksa dk {ks=} lsokdj dh x.kuk ,oa vuqiz;ksx] lsokdj ls lEcfU/kr vU; izko/kkuA</p>

Suggested Readings:

1. VAT - Sakhlecha
2. Wealth Tax - H.C. Mehrotra
3. Service Tax - Holani Ravi

dsUnzh; v/;;u e.My & v/;{k % MkW- vkj- ,l- lksgkus] tcyiqj

lnL;x.k&

1- izks- vkj- ds- tSu] lruk

5- MkW- ,e- ds oS|] Xokfy;j

2- MkW- ,u- lh- usek] ujflagiqj

6- MkW- eqds'k tSu] tcyiqj

3- MkW- ih- ds tSu] Hkksiky

7- MkW- ukxs'oj vxzoky] lruk

4- MkW- lh- ds- cwV~Vu] Hkksiky

SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

Class / d{kk	: M.Com. / ,e-dkWe-	
Semester / lsesLVj	: <table border="1"><tr><td>IV</td></tr></table>	IV
IV		
Title of Subject Group / fo"k; lewg dk 'kh"kZd	<table border="1"><tr><td>TAXATION</td></tr></table>	TAXATION
TAXATION		
Paper no.& Title/iz'u i= Ø- ,oa 'kh"kZd	<table border="1"><tr><td>V – 705 - Employment Oriented Project Work jkstxkj ewyd ifj;kstuk dk;Z</td></tr></table>	V – 705 - Employment Oriented Project Work jkstxkj ewyd ifj;kstuk dk;Z
V – 705 - Employment Oriented Project Work jkstxkj ewyd ifj;kstuk dk;Z		
Compulsory / vfuok;Z ;k Optional / oSdfYid	<table border="1"><tr><td>Optional / oSdfYid</td></tr></table>	Optional / oSdfYid
Optional / oSdfYid		

mPPk f'k{kk foHkkx }kjk fn;s x;s funsZ'kkuqlkj ifj;kstuk dk;Z fo |kFkZ;ks dks iw.kZ djuk gSA

Students have to complete their project work as per instructions given by the Department of Higher Education.

dsUnzh; v/;;u e.My & v/;{k % MkW- vkj- ,l- lksgkus] tcyiqj

InL;x.k&

- | | |
|---------------------------------|-------------------------------|
| 1- izks- vkj- ds- tSu] Iruk | 5- MkW- ,e- ds oS] Xokfy;j |
| 2- MkW- ,u- lh- usek] ujflagiqj | 6- MkW- eqds'k tSu] tcyiqj |
| 3- MkW- ih- ds tSu] Hkksiky | 7- MkW- ukxs'oj vxzoky] Iruk |
| 4- MkW- lh- ds- cwV~Vu] Hkksiky | |