

वाणिज्य अध्ययनशाला
विक्रम विश्वविद्यालय, उज्जैन
SCHOOL OF STUDIES IN COMMERCE
Road,
VIKRAM UNIVERSITY, UJJAIN

वाग्देवी भवन (प्रथम तल) देवास रोड,
उज्जैन (म.प्र.) पिन - 456 010
Vagdevi Bhawan (First Floor) Dewas
Ujjain (M.P.) Pin - 456 010

जावक 14
प्रति

दिनांक 01/11/2018

कुलसचिव अकादमिक
विक्रम विश्वविद्यालय उज्जैन

विषय:-एम. काम सी. बी. सी. एस. के अनुसार Programme and Courses 2018-20
महोदय,

वाणिज्य अध्ययनशाला द्वारा सत्र 2018-20 से एम. काम (सी.बी.सी.एस.) के
अनुसार Programme and Courses 2018-20 एवं विश्वविद्यालय की विभिन्न
अध्ययनशालाओं के लिए समग्र रूप से Entrepreneur Development Cell द्वारा
संचालित किये जाने वाले प्रस्तावित Courses सलग्न प्रेषित हैं।

कृपया उपयुक्त कार्यवाही करने का कष्ट करें।

01/11/18
सम्मेलन

विभागाध्यक्ष
वाणिज्य अध्ययनशाला
विक्रम विश्वविद्यालय उज्जैन
Head of Department
S. S. in Commerce
Vikram University, Ujjain
M.P. - 456010



School of Studies in Commerce

Vikram University, Ujjain (M.P.)

Revised Course Structure

2018-20

M.Com (for UTD)

Two Year Full Time Programme

Choice Based Credit System (CBCS)

M.Com (CBCS)

2018-20

The School of Studies in Commerce will have choice based credit system(CBCS) in M.Com (for UTD). The student will have to earn 104 actual credits (valid credits) and 16 virtual credits(total 120 credits) in total four semesters(two year duration). The course will comprise of lectures(L), Seminars(S), Group Discussions(GD), Library Assignments(LA), Project Work (PW) and comprehensive viva (CV)

The semester will consist of 16-18 weeks of academic work. One credit is equivalent to one hour (60 minutes) of teaching (lecture) or two hours (120 minutes) of S, GD, LA, PW and comprehensive viva(CV). The credits for the course have been distributed among the courses under Core and skill development, Generic Elective and Discipline Specific Elective categories. The credits associated with the courses will be valid credits, while credits associated with comprehensive viva-voce will be virtual credits.

During the semester a teacher offering the course will do the continuous evaluation of the student at three points of time by conducting three tests of 20 marks each, of these, two must be written tests and third may be written test/Quiz/Seminar/Assignment for theoretical courses. Marks obtained in two best tests out of three will be awarded to the student. In each course, there shall be End semester exam of 60 marks. Each student has to appear in at least two tests and End Semester Examination; otherwise, the student will be awarded Ab grade in that course. Examination and evaluation of the courses will be as per ordinance 14 of the Vikram University.

The details of the course are:

School of Studies in Commerce, Vikram University, Ujjain

M.Com (CBCS) 2018-20

Course & Examination Structure

Semester I

S. No	Course Code	Title of Course	Course Type	Marks			
				Internal Examination Marks	University Examination Marks	Total Marks	Credits
1	MC 101	Advanced Accounting	Core	40	60	100	5
2	MC 102	Cost Analysis and Control	Core	40	60	100	5
3	MC 103	Business Society and Environment	A.E.C.C	40	60	100	5
4	MC 104	Management Concept	Core	40	60	100	5
5	EDC 001	Entrepreneurship Development	S.E.C	30	50	80*	4
6	MC 105	Comprehensive Viva-Voce (Virtual Credits)	Core	-	80	80	4
7	MC 106	Seminars or Group Discussion	Core	40	-	40	2
		Total				600	30

***Division of marks is approximately in 40:60 ratio**

Semester 1

M.C.101 ADVANCED ACCOUNTING

Unit - 1

Final Accounts (Advanced).

Unit - 2

Advanced Problems of Bank Reconciliation Statement, Rectification of Errors, Accounting for Non Profit Organisation.

Unit - 3

Accounting from Incomplete Records, Accounting for Insurance Claim.

Unit - 4

Investment A/c, Voyage A/c, Insolvency A/c.

Unit - 5

Dissolution of partnership firm including sales of Firm and Amalgamation.

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.

M.C.102 COST ANALYSIS AND CONTROL

Unit - 1

Various cost concepts, Cost centre and cost unit, Methods and techniques of Costing. Installation of costing system, Methods of inventory control, Overheads Accounting.

Unit - 2

Process Accounting Joint product and By product, Equivalent Production and Inter Process Profit, Operating Cost.

Unit - 3

Marginal Costing: Concepts, Break Even Analysis, Uniform costing and Inter firm comparison. Use of Managerial Costing in business Decision.

Unit - 4

Budgetary Control: Basic concepts, Preparation of functional budget: Cost Audit, Objectives and Advantages.

Unit - 5

Standard Costing and Variance Analysis.

Suggested Readings:

1. M. K. Jaiswal - Cost Accounting
2. Oswal Maheshwari - Cost Accounting
3. M. Agarwal & M Jain - Cost Accounting
4. Jain & Narang - Cost Accounting
5. S.N. Maheshwari - Cost Accounting
6. M.C. Agarwal- Cost Accounting
7. Jawaharlal- Cost Accounting

M.C.103 BUSINESS SOCIETY AND ENVIRONMENT

Unit - 1

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.

Unit - 2

Economic Environment of Business: Significance and elements of economic environment; Economic systems and business environment; Economic planning in India; Government policies: Industrial policy and licensing policy, fiscal policy, Monetary policy, EXIM policy.

Unit - 3

Political and Legal Environment of Business: Monopoly and Restrictive Trade Practices (MRTP) Act, Foreign Exchange Management Act (FEMA),

Unit - 4

Socio, Cultural & International Environment: Social responsibility of business, Characteristic, Components, Scope, relationship between society and business, Socio-cultural business Environment, Social Groups, World Trade Organisation (WTO), International Monetary Fund (IMF), Foreign Direct Investment in India.

Unit - 5

Technological Environment: Concept, Online Channels, Online Services, Advantage of Online services, E-commerce, Indian conditions of Ecommerce, Electronic Banking, Franchise Business.

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.

M.C.104

Management Concepts

Unit - 1

Introduction: Concept of Management, Scope and Nature of Management, Approaches to Management, Human Relation, Behavioural and System approach.

Unit - 2

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.

Unit - 3

Organizing: Concept, objectives and element of organization, process and principles of organization. Organization Structure and Charts, Span of Management, Delegation of Authority, Centralization and Decentralization.

Unit - 4

Directing: Concept, Nature, Scope, Principles and Techniques of Direction,

Communication: concept, Process, Channel and Media of Communication.

Barriers to effective communication, Building effective communication system.

Unit - 5

Controlling: 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.

Suggested Readings:

- 1 प्रबंध अवधारणा व संगठनत्मक व्यवहार - डॉ. सुधा
2. संगठनत्मक व्यवहार- जैन पी. सी.
3. प्रबंधकीय अवधारणा- शाह एवं तांतेड
4. Understanding Organization - Shukla

ENTREPRENEURSHIP DEVELOPMENT (EDC 001)

Course Objectives:

To prepare the budding entrepreneurs and to provide the students seedbeds of entrepreneurship at the entry level and enhance their entrepreneurial skills.

Course Contents:

Unit I: Introduction

Entrepreneurship - meaning, nature, importance, specific traits of Entrepreneurs, , Role of entrepreneurs in Indian Economy.

Unit II: Analysis of Entrepreneur opportunities

Defining, objectives, identification, process of sensing, accessing the impact of opportunities and threats.

Unit III: Search of Business Idea

Preparing for business plan, legal requirements for establishing of a new unit- procedure for registering business, starting of new venture, product designing / branding, research and development, selection of forms of business organization.

Unit IV: Role of Supportive Organizations

D.I.C and various government policies for the development of entrepreneurship, Government schemes and business assistance; subsidies, Role of Banks.

Unit V: Market Assessment

Meaning of market assessment, components and dimensions of market assessment, Questionnaire preparations, survey of local market, Visit to industrial unit, business houses, service sector etc. Submission of Survey based report on one successful / one unsuccessful entrepreneur.

Suggested Readings:

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|--|---------------------|
| 1 Entrepreneurship Development | Dr.C.B.Gupta |
| 2 Dynamics of Entrepreneurial Development and Management | Vasant Desai |
| 3 Innovation and Entrepreneurship | Peter F.Drucker |
| 4 Entrepreneurship Development | G.A.Kaulgud |
| 5 Entrepreneurship-Need of the Hour | Dr.Vidya Hattangadi |
| 6 Entrepreneurship Development | Dipesh D. Uike |

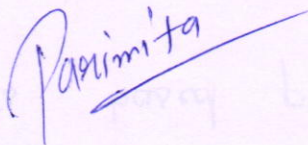
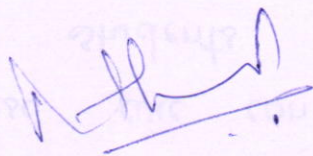
M.Com(CBCS) 2018-20

Course & Examination Structure

Semester II

S. No	Course Code	Title of Course	Course Type	Marks			
				Internal Examination Marks	University Examination Marks	Total Marks	Credits
1	MC 201	Corporate Legal Framework	Core	40	60	100	5
2	MC 202	Functional Management	Core	40	60	100	5
3	MC 203	Organisational Behaviour	A.E.C.C.	40	60	100	5
4	MC 204	Advanced Statistical Analysis	Core	40	60	100	5
5	EDC 002	Communication Skills	S.E.C	30	50	80*	4
6	MC 205	Comprehensive Viva-Voce (Virtual Credits)	Core	-	80	80	4
7	MC 206	Seminars or Group Discussion	Core	40	-	40	2
		Total				600	30

*Division of marks is approximately in 40:60 ratio



Semester 2: M.C.201 CORPORATE LEGAL FRAMEWORK

Unit - 1

The Companies Act 2013 (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.

Unit - 2

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.

Unit - 3

MRTTP Act 1969: Monopolistic trade practices; Restrictive trade practices; Unfair trade practices.

Unit - 4

The Consumer Protection Act, 1986: salient features; Definition of Consumer, Right of consumer; Grievance Redressal Machinery.

Unit - 5

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.

Suggested Readings:

1. Singh, Avtar: Law Relating to Monopolies, Restrictive and Unfair Trade Practices, Eastern Book Co., Lucknow.
2. The Companies Act, 2013
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
7. Jain Narang - Corporate Legal Framework

M.C.202 FUNCTIONAL MANAGEMENT

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.

Unit - 2

Capitalization, Concept and Theories, Over and Under Capitalization, Capital structure, Balanced Capital Structure, Trading on Equity, Leverage: Financial and Operating leverage.

Unit - 3

Concept of Marketing Management, 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.

Unit - 4

Concept of Personal Management, 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.

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.

Suggested Readings:

1. Motihar M. - Functional Management

M.C.203 ORGANIZATIONAL BEHAVIOUR

Unit - 1

Concept of Organization, Types and significance, Organization Goal and its determinants. Organization Behaviour - Concept, Nature and Significance, Organizational Behaviour models.

Unit - 2

Personality: Concept, Theories, Determinants and importance, Perception: Concept, Process and Theories, Learning: Concept, Components, affecting factors and theories.

Unit - 3

Motivation: Meaning, types and important elements, Theories of Motivation, : Concept, factors, significance and Theories.

Unit - 4

Nature of interpersonal Behaviour, Transactional Analysis, Concept of Group, Theories of group formation, Group cohesiveness, Power and Authority.

Unit - 5

Organizational Conflicts: Causes and suggestions. Developing sound Organizational Climate, Management of Change, Concept and Process of Organizational Development.

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

M.C.204 ADVANCED STATISTICAL ANALYSIS

Unit - 1

Theory of Probability - Probability Distributions, Binomial, Poisson and Normal Distribution.

Unit - 2

Theory of Sampling and Test of Signification.

Unit - 3

Analysis of Variance (including one way and two way classification), Chisquare Test.

Unit - 4

Interpolation and Extrapolation. Association of Attributes.

Unit - 5

Regression Analysis, Statistical Decision Theory: Decision under Risk and Uncertainty, Decision Tree Analysis.

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

COMMUNICATION SKILLS (EDC 002)

Course objective:

The objective of this paper is to make students aware of the practical significance of good communication skills and help them in acquiring competence in reporting ,drafting and development of negotiation skills.

Course Contents:

Unit I: Introduction:

Definition, nature, objects, elements and importance of communication, principles and practices, models of communication, types of communication,.

Unit II: Communication Skills and Soft Skills

Interviewing and group discussion, resume preparation , etiquette and manners, self management, body and sign language, presentation skills, feedback & questioning technique: objectiveness in argument (Both one on one and in groups).

Unit III: Concept to Effective Communication

Dimensions and directions of communication, means of communication, 7C's for effective communication.

Unit IV: Listening Skills

Importance of listening skills, good & bad listening , communication channels, types of communication medium- audio, video, digital, barriers of communication.

Unit V: Public Speaking and Reporting

Effective Public Speaking and its principles, interpretation and techniques of report writing, letter writing, negotiation skills.

Suggested Reading:

Business Communication- Royan and V.lesikar, John D. Pettit, JR.Richard D.Irwin, INC

Business communication- K.K. Sinha

Business Etiquettes – David Robinson

Business communication – Dr. Nageshwar Rao and Dr. R.P. Das

Effective business communication- Morphy Richards