



बिलासपुर विश्वविद्यालय, बिलासपुर (छत्तीसगढ़)

पाठ्यक्रम सत्र 2017-18

एम.कॉम.(पूर्व)

M.COM-Previous SCHEM OF EXAMINATION

paper	Max. marks	Min pass marks	Remarks
All Compulsory	100	36	
Mc- 1.1 Management Concepts and Organisation Behaviour	100	36	
MC- 1.2 Managerial Economics	100	36	
MC- 1.3 Statistical Analysis	100	36	
MC- 1.4 Corporate Financial Accounting	100	36	
MC- 1.5 Financial Management	100	36	
Total marks, written papers	500	180	36% of
Grand Total			written papers Total Mark $500 \times 36/100$ $=180$

Note-Written papers marks and internal as pr related ordinance.



COMPULSORY

PAPER- I

MANAGEMENT CONCEPTS AND ORGANIZATIONAL BEHAVIOR

Objective

The objective of this course is to help students understand the conceptual framework of management and organisational behaviour.

Course inputs

1. **Schools of Management thought:** Scientific, process, human behaviour and social system school; Decision Theory School; Quantitative and system school; Contingency theory of management Function of a manager.
2. **Managerial Functions:** Planning-concept, significance, types; Organizing-concept, Principles, theories, types of organizations, authority, responsibility, power delegation, decentralization, Staffing; directing: coordinating; Control-nature, process, and techniques,
3. **Organizational Behaviour:** Organisational behaviour- concept and significance; Relationship between management and organisational behaviour; Emergence and ethical perspective; Attitudes; perception; Learning: personality; Transactional analysis.
4. **Motivation:** Process of motivation; theories of motivation- need hierarchy theory, X and theory Y, two factor Theory, Alderfer,s ERG theory, Mc Clelland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity Theory.
5. **Group Dynamics and Team Development:** Group dynamics-definition and importance, types of groups, group formation, group development group composition, group performance factor, Principal centred approach to team development.
6. **Leadership:** Concept; Leadership styles: Theories- trait theory, beanchared Theory, Fielder,s contingency theory, Harsey and Blanchared,s situational theory, Managerial grid; Likerts four systems of leadership.
7. **Organisational Conflict:** Dynamics and management: Sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict, Functional and dysfunctional and dysfunctional organisational conflicts, solution of Conflict.
8. **Interpersonal and Organisational communication:** Concept of two-way communication, communication.
9. **Organisational Development:** Concept, Need for change, resistance to change; Theories of planned change; Organisational diagnosis, OD intervention.



**COMPULSORY
PAPER-II
MANAGERIAL ECONOMICS**

Objective-

This Course develops perspective to economic fundamentals as aids to decision making given environmental constraints.

Course Input-

1. **Natural and Scope of Managerial Economics:** objective of a firm; Economic Theory and Managerial theory, Managerial economists role and responsibilities, Fundamental economic concepts in cemented principle, opportunity cost principle, discounting principle, equal-marginal principle.
2. **Demand Analysis:** Individual and Market demand; functions; Law of demand, determinants of demand, Elasticity, of demand its meaning and importance, price elasticity, income elasticity and cross elasticity, Using elasticity in managerial decisions.
3. **Theory of consumer choice:** Cardinal utility approach, indifference approach, revealed preference and theory of consumer choice under risk, Demand estimation for major consumer durable and non durable products, Demand forecasting techniques.
4. **Production Theory:** Production function-production with one and two variable inputs, Stages of production, Economies of scale; estimation of production function, Cost theory and estimation, Economic value analysis, Short and long run cost functions-their nature, shape and inter relationship, Law of variable proportions, Law of returns to scale.
5. **Price Determination under Different Market Conisations:** Characteristics of different market Structures, Price determination and forms equilibrium in short-run and long-run under perfect competition, monopolistic competition, and oligopoly add monopoly.
6. **Pricing practices:** Methods of price determination in practice; Pricing of multiple products; Price discrimination, International price discrimination and dumping, Transfer pricing.
7. **Business Cycles:** Nature and phases of a business cycle: Theories of business cycles-psychological, profit monetary, innovation, cobweb, Samuelson and Hicks theories.
8. **Inflation:** Definition, Characteristics and types, Inflation in terms of demand-pull and cost push factors; Effects of inflation.



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COMPULSORY PAPER- III STATISTICAL ANALYSIS

Objective:

The Objective of this course is to make the students learn the application of statistical tools and techniques for decision making.

Course Inputs:

1. Univariate Analysis: An overview of central tendency, dispersion, and skewness.
2. Probability Theory: Probability-classical, relative and subjective probability; Addition and multiplication probability models; conditional probability and Baye's theorem.
3. Probability Distributions: Binomial, Poisson and Normal distributions; Their characteristics and applications.
4. Statistical Decision Theory: Decision environment; Expected profit under uncertainty and assigning probabilities; Utility theory.
5. Sampling and Data collection: Sampling and sampling probability and non-probability methods; sampling and non-sampling errors; Law of Large Number and Central Limit theorem; Sampling Distributions and their characteristics.
6. Data Sources: Primary and secondary; Primary data collection techniques schedule, questionnaire, and interview.
7. Interpolation & Extrapolation
8. Association of attributes (Only two attributes)
9. Correlation and Regression Analysis- Two variable case
10. Index Numbers: Meaning and types; Weighted aggregative indices Laspeyre's and Paasch's indices, Lasspeyre's and Passsch's indices compared; indices of weighted average of (price-quantity) relatives; Tests of adequacy; special, problems, sifting the base, Splicing overlapping index series; uses and problems.
11. Statistical Quality Control : Causes of Variations inequality characteristics; quality control charts, purpose and logic; construction control chart, computing the control limits (X and R Charts); Process under control and out of control, Warning limits; Control charts for attributes, fraction defectives and number of defects; Acceptance sampling.



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COMPULSORY PAPER- IV STATISTICAL ANALYSIS

Objective

The Objective of this course is to expose students to advanced accounting issues and practices such as main tenancies of company accounts, valuation of good will and shares, and handling accounting adjustments.

Course Inputs

1. Accounting for issue and redemption of shares and debentures.
2. Final accounts and financial statements of companies
3. Valuation of goodwill and shares.
4. Accounting issues relative to amalgamation, absorption, and reconstruction companies
5. Accounting for holding and subsidiary companies.
6. Accounting relating to liquidation of companies
7. Royalty accounts, Voyage accounts and investment accounts.



**COMPULSORY
PAPER- V
FINANCIAL MANAGEMENT**

Objective:

The Objective of this course is to help students to under the conceptual framework of Financial Management and its applications under various environment constraints.

Course Inputs

1. Financial Management: Meaning, nature and scope of finance, Financial goal-profit Vs, wealth maximisation, Finance functions investment, financing dividend decisions.
2. Capital Budgeting: Nature of investment decisions, investment evaluation criteria net present value, internal rate return, profitability index payback period, accounting rate of return, NPV and IRR comparison; Capital rationing,; Risk analysis in capital budgeting.
3. Cast of Capital: Manning and significance of cast of capital, Calculation of cast of debt, preference capital equity capital and retained earnings; combined cost of capital (weighted); Cost of equity and CAPM.
4. Operating and Financial leverage: Measurement of leverages, Effects of operating and financial leverage of profit, Analysing alternate financial plans; combined financial and operating leverage.
5. Capital structure Theories: Traditional and M.M, hypotheses with-out taxes and with taxes; Detraining capital structure in practice.
6. Dividend policies: Issues individedend decisions, Walter's model, Gardon's model, M-Hypothesis, dividend and uncertainty, relevance of dividend, Dividend Polity in practice, corporate Dividend behaviour.
7. Management of Working Capital: Meaning, significance and types of working capital; Calculating operating cycle period and estimation of working capital requirements; financing of working capital and norms of bank finance; Sources of working capital; Factoring services; Various Committee reports on bank finance; Dimensions of working capital management.
8. Management of cash, receivables and inventory.