

26 April 2017  
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*For Further Details Please Contact :*  
**NEHRU GRAM BHARTI VISHWAVIDYALAYA**

**City Office :** 3rd Floor, P Square Mail (Near Bus Station),  
M.G. Marg, Civil Lines, Allahabad - 211001  
Tel.: (0532) 6456477

**Redg. Office :** 104 F/3, Malviya Road, George Town  
Allahabad-211002, Tel.: (0532) 6453999, 6456488

**Administrative Office :** G.T. Road Hanumanganj  
Tel.: 7897609333

**E-mail :** Info.ngbu@gmail.com

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**NEHRU GRAM BHARTI VISHWAVIDYALAYA**  
Kotwa-Jamunipur-dubawal  
**ALLAHABAD**

PG

**SYLLABUS**

M.Com

**DEPARTMENT OF COMMERCE**

## **COURSES RUN BY NGBU**

### **Main Campus : Jamunipur**

**B.A. :** Hindi, English, Sanskrit, Urdu, Anc. History, Home Science, Economics, Geography, Psychology, Defence Studies, Political Science, Philosophy, Sociology, Education, BPE

**M.A. :** Hindi, English Sanskrit, Urdu, Anc. History Pol. Science, Economics, Sociology, Education, Home Science, Geography, Psychology, Philosophy, Defence Studies, Rural Development.

**B.Sc. :** Biology, Maths, Bioinformatics

**M.Sc. :** Maths, Physics, Chemistry, Botany, Zoology

**Teacher Education :** B.Ed., M.Ed. & B.T.C.

**Special Course :** Jyotish, Karmkand and Vastushestra

**Hanumanganj Campus :** Tel. No. 7897609333

**Commerce :** B.Com., M.Com.

**B.Tech**

**Computer Application :** B.C.A., M.C.A., P.G.D.C.A.

**Law :** LL.B., LL.M. 05 Year Intergrated course leading to te degree of BA, LL.B. (on the an avil)

**Civil Lines Campus :**

**Management :** BBA, MBA

**Journalism :** BJMC, MJMC, PGDJMC

**Library Science :** B.Lib. I.Sc., M.Lib. I.Sc.

**New Innovative Courses :**

- Short Term Computer Certificate & Diploma Courses

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- Personality Development Programme
- MBA (3 Years Part Time) Evening Classes
- PGDCA (Evening Classes)
- ADCHN - Advanced Diploma in Computer Hardware & Network
- Air Hostess Training Programme
- Online project programme
- Basic Acupuncture Course (By Canadian Academy)

**George Twon :**

**Music :** B.Muse, M.Muse, Diploma course in Tourism/Buddhism & Archaeology

**Jhuthi Tall. Campus :**

Ph.d. Research Wing

**Social Work :** BSW, MSW

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**This Syllabus will be applicable from the Session 2014-15  
M.COM. SEMESTER SYSTEM**

Paper No.	Subject	Marks			Credit
		Theory	Sessional	Total	
1.	Accounting for Managerial Decision	80	20	100	5
2.	Managerial Economics	80	20	100	4
3.	Principles of Management	80	20	100	4
4.	Organizational Behaviour	80	20	100	4
				400	17

**Semester-II**

1.	40% Advanced Corporate Accounting	80	20	100	5
2.	Marketing Management	80	20	100	4
3.	Human Resource Management	80	20	100	4
4.	Business Environment	80	20	100	4
5.	Viva-Voce			100	2
				500	19

**M.Com. (Final Year) Semester-III**

1.	Statistical Analysis	80	20	100	5
2.	Financial Management	80	20	100	4
3.	Fundamentals of Entrepreneurship	80	20	100	4
4.	Optional Paper (Any One) (a) International Trade & Tariff Policy (b) Security Analysis/Portfolio Management (3) Public Finance	80	20	100	3
				400	16

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**Semester - IV**

1.	Advanced Cost Accounting	80	20	100	5
2.	Direct Taxes	80	20	100	4
3.	Research Methodology	80	20	100	4
4.	Optional Paper (Any One) (a) Banking Law and Practices (b) Insurance Sales and Risk Management (c) E-Commerce	80	20	100	3
5.	Viva-Voce			100	2
				500	18
			<b>TOTAL</b>	1800	70

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**PATTERN OF EXAMINATION QUESTION PAPER OF  
M.COM. (FOR ALL SEMESTER )**

[TIME : 3 hrs.]

[Max. Marks : 80]

**Note :** Answer the questions in all. Attempt one question from each unit. All questions carry equal marks.

नोट : कुल पाँच प्रश्नों के उत्तर दीजिए। प्रत्येक इकाई से एक प्रश्न करना है। प्रत्येक प्रश्नों के अंक समान हैं।

**यूनिट-प्रथम**

1. ....

2. ....

**यूनिट-द्वितीय**

3. ....

4. ....

**यूनिट-तृतीय**

5. ....

6. ....

**यूनिट-चतुर्थ**

7. ....

8. ....

**यूनिट-पंचम**

9. ....

10. ....

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**M.Com. (Previous Year) Semester -I  
(1) Accounting for Managerial Decisions**

**Unit-I**

**1. Development of Accounting Thoughts**

Management Accounting-concepts and conventions. Difference between financial accounting and management accounting.

**2. Management Accounting and Managerial Decision**

Management Accounting and Managerial Decision, Management accountant's position, role and responsibilities.

**Unit-II**

**3. Accounting Plan and Responsibility Centers**

Meaning and significance of responsibility accounting, profit center and investment center. Problems in transfer pricing objectives and determinants of responsibility centers.

**4. Standard Costing and Variance Analysis**

Standard costing as control technique, setting of standard and their revision, Variance analysis-meaning and importance, kinds of variances and their uses, material, labour and overhead variances.

**Unit-III**

**5. Analysing Financial Statements**

Horizontal, Vertical and Ratio Analysis.

**6. Funds flow and cash flow Analysis**

Funds flow and cash flow, concepts, preparation and uses.

**Unit-IV**

**7. Budgetary Control**

Budget and budgetary control, concept, objective, functional budget, cash budget, flexible budget

**Unit-V**

**8. Marginal Costing**

Marginal cost; Break even analysis, Marginal costing as decision technique, marginal costing vis-a-vis absorption costing technique

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**Suggested Books :**

1. Arora M.N. : Cost Accounting - Principle and Practice, Vikas Publishing House, New Delhi.
2. Jain S.P. & Narang K.L. : Cost Accounting, Kalyani Publisher, New Delhi.
3. S.P. Gupta : Accounting for Managerial Decision (Hindi & English), Sahitya Bhawan Publication, Agra
4. R.S.N. Pillai - Management Accounting, S. Chand Publication, New Delhi.
5. Khan & Jain - Management Accounting, S.chand Publication, New Delhi
6. डॉ० के०एल०गुप्ता - प्रबन्धकीय लेखाविधि, साहित्य भवन पब्लिकेशन, आगरा।
7. डॉ० जगदीश प्रकाश - प्रबन्धकीय लेखांकन, प्रयाग पुस्तक भवन, इलाहाबाद।
8. के०एन० मिश्रा एवं ए०के० गुप्ता - प्रबन्धकीय लेखांकन, जवाहर पब्लिकेशन्स, आगरा-३१

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**(2) MANAGERIAL ECONOMICS**

**UNIT-I**

1. **Nature and Scope of Managerial Economics**  
Definition, Objectives, Importance and Scope of Managerial Economics.
2. Role of Managerial Economist's and responsibilities.

**UNIT-II**

3. **Demand Analysis and Demand Forecasting**  
Objectives, Importance, Methods and Types
4. **Study of Consumer's Behaviour**  
Traditional and Modern Approach, Models of Consumer Behaviour.

**UNIT-III**

5. **Elasticity of Demand**  
Meaning and importance, price elasticity, Income elasticity and cross elasticity, Application elasticity in managerial decisions.
6. **Production and Cost Functions**  
Laws of Return-Traditional and Modern Approach, Linear Programming. Cost Functions and Cost Behaviour and short and long terms.

**UNIT-IV**

7. **Price Determination**  
Price determination and firm's equilibrium in short run and long run under perfect competition, Monopolistic competition, oligopoly and monopoly, Pricing Policies of the firm and pricing practices.

**UNIT-V**

8. **Business Cycle**  
Nature and phases of a business cycle, Impact of Business Cycle on Trade and Commerce, Theories of business cycles psychological, profit, monetary innovation, cobweb, Samuelsson and hick's theories.

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**Suggested Books :**

1. Baumol, William-J. : Economics Theory and Operations Analysis, Prentice Hall, London.
2. Chopra O.P. : Managerial Economics, Teata McGraw Hill, Delhi.
3. Varshney R.L. and Maheshwari K.L. : Managerial Economics; Sultan Chand and Sons, New Delhi.
4. Dwivedi D.N. : Managerial Economics, Vikas Publishing House, New Delhi.
5. Dr. K.M. Pandey : An Introduction to Economics Analysis.
6. H.K. Singh-Arthashastra and Lok Vitra, Prayag Pustak Bhawan, Allahabad.
7. Sharma & Kejriwal : Prabandhakla Arthshastra.
8. डॉ० एच०के० सिंह - अर्थशास्त्र एवं लोकवित्त, प्रयाग पुस्तक भवन, इलाहाबाद।
9. प्रो० वी०सी० सिन्हा - अर्थशास्त्र एवं राजस्व, प्रयाग पुस्तक भवन, इलाहाबाद।
10. डॉ० भार्मा, केजरीवाल एवं अग्रवाल-प्रबन्धकीय अर्थशास्त्र, साहित्य भवन पब्लिकेशन्स, आगरा।
11. एम०एल०सेठ-अर्थशास्त्र के सिद्धान्त, लक्ष्मी नारायण अग्रवाल,
12. के०पी० जैन-अर्थशास्त्र के सिद्धान्त, साहित्य भवन पब्लिकेशन्स, आगरा।
13. जी०के० गुप्ता - प्रबन्धकीय अर्थशास्त्र, जवाहर पब्लिकेशन्स।

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**(3) PRINCIPLES OF MANAGEMENT**

**UNIT-I**

**1. Introduction and Functions of Management**

Meaning and Concept of Management, Features and Scope of Management, Importance and Limitations.

**UNIT-II**

**2. Planning :**

Meaning and Characteristics of Planning, Types and Principles of Effective Planning, Importance and Limitations.

**3. Decision Making**

Meaning, Features and Importance of Decision making, Process of Decision Making, Techniques of Decision - Making.

**UNIT-III**

**4. Organization**

Meaning, Characteristics and Types of Organization, Scope and Essential Steps of Organization, Importance and objectives of Organisation.

**5. Nature of Directing**

Meaning, Importance ,Principles and Techniques of Directing.

**UNIT-IV**

**6. Motivation**

Meaning, Definitions and Characteristics of Motivation, Importance of motivation, factors affecting motivation.

**7. Leadership**

Meaning and Nature of Leadership, Functions and Significance of Leadership, Qualities of a Leader, Styles of Leadership.

**UNIT-V**

**8. Controlling**

Meaning and definitions of controlling, Features, Scopes and Importance of Controlling. Limitations of control, Steps of Control Process, Methods and Techniques of Managerial Control.

**9. Co-ordination**

Meaning, Objectives and Types of Co-ordination, Principles of Co-ordination.

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**Suggested Books :**

1. Jagdish Prakash : Vyavsayik Sangathan Avam Prabandh, Prayag Pustak Bhawan, Allahabad
2. J.K. Jain : Principles and Functions of Management (Hindi & English), Pratik Publishers, Allahabad.
3. Dr. O.P. Gupta : Principles of Business Management.
4. डॉ० एच० के० सिंह एवं मीरा सिंह : प्रबन्ध के सिद्धान्त, प्रयाग पुस्तक भवन, इलाहाबाद।
5. सी०वी० गुप्ता : आधुनिक व्यावसायिक संगठन एवं प्रबन्ध, मयूर पेपरबैक्स, नोएडा।
6. जे०के०जैन : प्रबन्ध चिन्तन का इतिहास, आर०वी०एस०ए०, जयपुर।
7. डॉ० आर०सी०गुप्ता : व्यवसाय प्रबन्ध के सिद्धान्त, साहित्य भवन पब्लिकेशन्स, आगरा।

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**(4) ORGANIZATIONAL BEHAVIOUR**

**UNIT-I**

**1. Organization Behaviour**

Concept and significance, relationship between management and organizational behaviour.

**2. Personality**

Attitudes, Perception, Learning, Transactional Analysis.

**UNIT-II**

**3. School of Management Thought**

Scientific Management School, Management Process School, Bureaucratic Theory School, Behavioural School, Quantitative and Modern School.

**4. Organizing**

Concept, Principles, Theories, Authority, Responsibility, Delegation of Authority, Centralization, Decentralisation.

**UNIT-III**

**5. Motivation**

Process of motivation, Theories of motivation and need hierarchy theory, theory X and Y. two factor theory, Victor Vroom's expectancy theory.

**6. Group Dynamics**

Definition, Importance, classifying of groups, Groups formation, Stages of group development.

**UNIT-IV**

**7. Organizational Communication**

Communication process, Barriers to effective communication, Types of organisational communication, Improving communication.

**8. Organizational conflicts**

Organizational conflicts, Types of Conflicts, organizational methods of resolving conflicts.

**UNIT-V**

**9. Organizational Development and Change**

Definitions, Characteristics and Objectives of Organizational Development, Structural Interventions, Organisational change, Cause of Organizational change, Need for change, Nature of change, Resistance to Change, Overcoming Resistance to change.

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**Suggested Books :**

1. Luthane Fred : Organizational Behaviour ; McGraw Hill, New York.
2. Robbins, Stphen P. : Organizational Behaviour, Prentice Hall, New Delhi.
3. Subha Rao P. Organizational Behaviour, Himalaya Publishing House Pvt. Ltd. (New Delhi).
4. Karthik K.K. : Organizational Behaviour, Himalaya Publishing House, New Delhi.
5. Mehta, Chauhan : Organizational Behaviour, PBD Nagpur.
6. जे०के०सुधा : प्रबन्ध अवधारणाएं एवं संगठनात्मक व्यवहार, पीवीडी नागपुर।
7. डॉ० षाह एवं तातेड - प्रबन्ध (अवधारणा एवं संगठनात्मक व्यवहार), साहित्य भवन पब्लिकेशन्स, आगरा।

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**SEMESTER-II**

**Advanced Corporate Accounting**

**UNIT-I**

**1. Underwriting**

Meaning, Types of underwriting, payment of commission to underwriters, Brokerages and fees of managers to the issue, Firm underwriting, SEBI guidelines for underwriting, Accounts of underwriters, Practical problems.

**UNIT- II**

**2. Amalgamation of companies**

Amalgamation in Nature of Merger and Amalgamation in the nature of purchase. Purchase consideration, Pooling of Interest methods and purchase method, entries relating to realization expenses, accounting entries, practical problems.

**3. Reconstruction of Companies**

External Reconstruction and Internal reconstruction accounting entries, practical problems.

**UNIT- III**

**4. Accounting of Banking companies**

Accounting requirement of banking companies, Outline of the accounting procedure, Slip system, Final Accounts in Form 'A' and Form 'B'-A detailed study, Practical Problems.

**UNIT- IV**

**5. Accounts of Insurance Companies**

Accounting Requirement of Insurance companies, Valuations and profit calculation of a life insurance company, Revenue Account, P & L A/c, P & L appropriation account of Fire and Marine insurance companies, Balance Sheet (Form 'A') A detailed study, Practical Problems.

**6. Valuation of shares, valuation of goodwill.**

**UNIT- V**

**7. Double Accounting System : Railway & Water**

Preparation of Final Accounts, Revenue, Net Revenue, General Balance Sheet.

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## 8. Computerised Accounting

Role of Computer in Accounting, Accounting Softwares, accounting applications using data base management system.

### Suggested Books :

1. Prof. Jagdish Prakash : Corporate Accounting, Prayag Pustak Bhawan, Allahabad.
2. Gupta R.L. Radhyswamy M : Company Accounting , Sultan Chand and Sons, New Delhi.
3. Maheshwari S.N. : Corporate Accounting, Vikas Publishing House, New Delhi.
4. Shukla M.C., Grewal T.S. and Gupta S.C. : Advance Accounts; S. Chand & Co., New Delhi.
5. M.P. Gupta & B.M. Agrawal : Company Accounts (Hindi & English).
6. S.M. Shukla : Company Accounts (Hindi & English), Sahitya Bhawan Publication, Agra.
7. Bharal Corporate Accounting (Hindi & English), PBD, Nagpur.
8. Dr. P.C. Gupta : Corporate Accounting (Hindi & English), Jawahar Publication, Agra.

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## 2. MARKETING MANAGEMENT

### UNIT-I

#### 1. Introduction

Concept, Nature, scope and importance of marketing, marketing concept and its evolution.

#### 2. Marketing Environment

Macro and Micro components and their impact on marketing decision; consumer vs. organizational buyer.

### UNIT-II

#### 3. Product Decisions

Concept of a product; classification of product, major production decision.

#### 4. Product Line and Product Mix

Production line and product mix, Branding, Packaging and labeling, Product life-cycle strategic implication, New Product Development and consumer adoption process.

### UNIT-III

#### 5. Pricing Decision

Factors affecting Price determination, Pricing policies and strategies.

#### 6. Marketing Research

Meaning and scope of marketing research, Market Vs. Marketing research process, Limitation of Marketing Research.

### UNIT-IV

#### 7. Distribution Channels and Physical Distribution Decisions

Nature, Functions and types of distribution channels, retailing and whole selling.

### UNIT-V

#### 8. Advertisement & Sales Promotion

Communication process, Promotion mix, Sales promotion, Tools and techniques, publicity and public relations, determining advertising budget, Advertisement designing and its testing, Effectiveness of Advertisement.

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**Suggested Books :**

1. Kotler Phillip and Gary Armstrong L. : Princiles of Marketing, Prentice Hall of India, New Dehi.
2. Fulner R.M.: The New Marketing, McMillian, New Delhi.
3. Bushkirk, richard H : Principles of Marketing.
4. R.S.N. Pillai ? Modern Marketing, S. Chand Publications, New Delhi.
5. Kottlar, Killer ? Marketing Management.
6. एस०सी०जैन-विपणन के सिद्धान्त, साहित्य भवन पब्लिकेशन्स, आगरा।
7. भदावा - विपणन प्रबन्ध, पी०वी०डी०, नागपुर।
8. जी०एस०सुधा - विपणन प्रबन्ध, आर०वी०एस०ए० पब्लिशर्स, जयपुर।
9. ए०के०मालवीय - विपणन प्रबन्ध, प्रयाग पुस्तक भवन, इलाहाबाद।
10. जिनेन्द्र कुमार जैन एवं नरेशचन्द्र त्रिपाठी - विपणन प्रबन्ध, मध्य प्रदेश हिन्दी ग्रन्थ अकादमी, भोपाल।

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**3. HUMAN RESOURCES MANAGEMENT**

**UNIT-I**

**1. Introduction**

Evolution of Human Resource Management, Concept, Importance and functions of HRM, HRM Vs. Human Resources Development.

**2. Human Resource Planning**

Concept, Objectives, Process and Significance of HRM, Manpower Planning.

**UNIT- II**

**3. Recruitment and Selection**

Concept, Objectives, Methods of Recruitment and Selection Role of Employment Exchange and Private Agencies.

**4. Training and Development**

Concept, Objectives, Methods of Training and Development Training and Development in India.

**UNIT- III**

**5. Industrial Disputes**

Concept, Causes of Industrial Disputes, Prevention and settlement of Industrial Disputes, Strike and Lockout.

**6. Management of Industrial Relations**

Concept, Reasons for poor Industrial Relations, Importance of Discipline, Role of Management in maintaining discipline, Industrial Relation situation in India.

**UNIT- IV**

**7. Exit Policy**

Meaning of Exit Policy, Arguments for exit policy, Arguments against exit policy, Challenges of employees Exit, Voluntary Retirement Scheme.

**UNIT- V**

**8. Human Resource Audit and Research**

Objectives, Need, Areas of Human Resource Audit, Audit Report, Characteristics, Objectives and Process of Human Resource Research.

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**Suggested Books :**

1. C.B. Memoria : Personal Management & Industrial Relations.
2. C.S. Vekant Raman : Human Resource Management.
3. Subha Rao P. : Human Resource Management, Himalaya Publishing House, New Delhi.
4. G.S. Sudha ? Human Resource Management, PBD-Nagpur.
5. जे०के०जैन - क्रियात्मक प्रबन्ध, प्रतीक प्रकाशन, इलाहाबाद।
6. प्रो० एम० मोतीहार - क्रियात्मक प्रबन्ध, प्रयाग पुस्तक भवन, इलाहाबाद।
7. जी०डी० भार्मा, के०के० भार्मा एवं जी०सी० खुराना-मानव संसाधन प्रबन्ध, रमेश बुक डिपो, जयपुर।
8. चतुर्भुज मामोरिया - सेविवर्गीय प्रबन्ध एवं औद्योगिक सम्बन्ध, साहित्य भवन, पब्लिकेशन्स, आगरा।
9. डॉ० ए०के० मालवीय-मानव संसाधन प्रबन्ध, प्रयाग पुस्तक भवन, इलाहाबाद।

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**4. BUSINESS ENVIRONMENT**

**UNIT-I**

**1. Indian Business Environment**

Concept, Components and Importance of Business Environment.

**2. Economic Environment :**

Characteristics, Merits and Demerits of Capitalism, Socialism Features, Merits and Demerits of socialism, Mixed Economy.

**UNIT- II**

**3. Overview Economic Trends**

Income, Saving and Investment, Trade and Balance of Payments.

**4. Problems of Growth**

Unemployment, Poverty, Regional Imbalances, Inflation, Industrial sickness.

**UNIT- III**

**5. Role of Government**

Monetary and Fiscal Policy, Industrial Policy, Industrial Licensing, Liberalisation, Privatization and Globalisation, MNCs.

**UNIT- IV**

**6. Export - Import Policy**

Meaning and New Policies, Regulation of Foreign Investment.

**7. The Current Five Year Plan**

Major Policies, Resource Allocation.

**UNIT- V**

**8. International Economics Institutions**

WTO, World Bank, IMF

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**Suggested Books :**

1. Sundaram & Black : The International Business Environment; Prentice Hall, New York.
2. Agrawal A.N. Indian Economy : Vikas Publishing House, Delhi.
3. Khan Faroop A : Business and Society : S. Chand, Delhi.
4. Dutt Ruddar : Economic Reforms in India ? A Critique, S.Chand, New Delhi.
5. Dr. Jain & Verma ? Business Environment, Sahitya Bhawan Publications-Agra
6. डॉ० वी० सी० सिन्हा - व्यावसायिक पर्यावरण, साहित्य भवन पब्लिकेशन्स, आगरा।
7. जे०एस० माथुर-व्यावसायिक पर्यावरण, प्रयाग पुस्तक भवन, इलाहाबाद।
8. डॉ० जगदीश प्रकाश - राज्य एवं व्यवसाय, प्रयाग पुस्तक, भवन, इलाहाबाद।
9. रोजी जोशी एवं संगम कपूर - व्यावसायिक वातावरण, कल्याणी पब्लिशर्स, नई दिल्ली।
9. डॉ० ए०के०मालवीय-व्यावसायिक पर्यावरण, प्रयाग पुस्तक भवन, इलाहाबाद।

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**M.COM. (FINAL YEAR) SEMESTER-III  
STATISTICAL ANALYSIS**

**UNIT-I**

1. **Correlation Analysis : Concepts and Methods of Correlation**  
Karl Pearsons and Spearmans coefficient of correlation, Coefficient of Concurrent deviation, Practical Problems.
2. **Regression Analysis**  
Meaning and Definition of Regression, Utility of Regression Analysis, Types of Regression, Difference between Correlation and Regression, Practical Problems.

**UNIT- II**

3. **Probability Analysis**  
Addition, Multiplication and conditional laws of probability.
4. **Probability Theoretical Frequency Distribution**  
Concept of random variable normal, binomial and Poisson distribution, Practical Problems.

**UNIT- III**

5. **Statistical Inference**  
Concept and methods of sampling, sampling distribution of a statistics and its standard error.

**UNIT- IV**

6. **Hypothesis Testing**  
Large sample test for proportion of attributes, means and standard deviations. Small Sample Test, T-test and F-test, Non-parametric tests, Chi-square test and goodness of fit.

**UNIT- V**

7. **Indian Statistical Organization**  
CSO and N.S.S.O.
8. **National Income**  
Concept and Methods of Computing of National Income.

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### Suggested Books :

1. Dr. Mohan Singhal : Elements of Statistics, Lakshmi Narain Agrawal, Agra.
2. Oswal : Business Statistics, PBD, Nagpur.
3. B. Saha : Business Statistics, Kitab Mahal Agencies, Allahabad.
4. B.P. Gupta ? Statistical Methods, S. Chand & Company Ltd., New Delhi.
5. N.P. Agarwal ? Quantitative Techniques ? PBD, Nagpur.
6. वी०एन० अस्थाना- सांख्यिकी के सिद्धान्त (हिन्दी एवं अंग्रेजी) एस० चांद पब्लिकेशन्स, नई दिल्ली।
7. डॉ० पुक्ला एवं सहाय - सांख्यिकी विश्लेषण (हिन्दी एवं अंग्रेजी), साहित्य भवन पब्लिकेशन्स, आगरा।
8. वी०एन० गुप्ता-सांख्यिकी, साहित्य भवन पब्लिकेशन्स, आगरा।
9. एस०पी०सिंह - सांख्यिकी, सिद्धान्त एवं व्यवहार - सुल्तान चन्द एण्ड कम्पनी लिमिटेड, इलाहाबाद।
10. डी०एन० एलहंस-सांख्यिकी के मूल आधार - (हिन्दी एवं अंग्रेजी), किताब महल एजेन्सीज, इलाहाबाद।
11. डॉ० के०एल० गुप्ता - व्यवसायिक सांख्यिकी - नवयुग साहित्य भवन, लोहामण्डी, आगरा।
12. डॉ० आर०पी० वा० रैय - सांख्यिकी विश्लेषण, जवाहर पब्लिकेशन्स, आगरा।

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## 2. FINANCIAL MANAGEMENT

### UNIT-I

1. **Financial Management** : Financial goals, profit vs. wealth maximization, financial functions and financing.
2. **Financial Planning** : Financial Planning, capital structure theories and determinant.

### UNIT-II

3. **Capital Budgeting** : Nature of Investment Decisions, Investment Evaluation Criteria Pay Back Period, Accounting Rate of Return, Net Present Value Profitability Index ; Internal Rate of Return

### UNIT-III

4. **Cost of Capital** : Significance of cost of capital, computation cost of debt, preference shares, equity capital and retained earnings, combine (weighted) cost of capital.
5. **Operating and Financial Leverage** : Measurement, Effect on Profit, Combined Financial and Operating Leverage.

### UNIT-IV

6. **Dividend Policies** : Issues in dividend decision, Walter is models, Gordon's mode M.M. Hypothesis, Forms of dividend and stability in dividend determinants.

### UNIT-V

7. **Management of Working Capital** : Nature of working capital, Significance of Working Capital, Operating Cycle and Factors Determining of Working Capital Requirements, Management of Working Capital Cash, Receivable and Inventories.

### Suggested Books :

1. Chandra Prasanna : Financial Management, Tata McGraw Hill, Delhi.
2. Hampton John : Financial Decision Making, Prentice Hall, Delhi.
3. Pandey I.M. : Financial Management, Vikash Publishing House, Delhi.
4. Khan M. Jain P.K. : Financial Management, Tata Mc Graw Hill, New Delhi.
5. डॉ० एस०पी० गुप्ता - वित्तीय प्रबन्ध (हिन्दी एवं अंग्रेजी), साहित्य भवन पब्लिकेशन्स, आगरा।
6. एच०के०सिंह - वित्तीय प्रबन्ध, प्रयाग पुस्तक भवन, इलाहाबाद।
7. एस०सी० कुच्छल-वित्तीय प्रबन्ध (हिन्दी एवं अंग्रेजी)

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**M.COM. FINAL YEAR  
FUNDAMENTALS OF ENTREPRENEURSHIP**

**UNIT-I**

1. Concept, Meaning and Feature of Entrepreneurship, Different Models of Entrepreneurship Development
2. Meaning, Characteristics, Pre-requisites and types of Entrepreneur, Role and functions of entrepreneur problems of Entrepreneurship

**UNIT- II**

3. Entrepreneurial skills, Leadership, Risk taking, Decision making and planning ability of a entrepreneur.

**UNIT- III**

4. Promotion of Venture, External Environment and Entrepreneurship, Legal formalities to establish new Business units.
5. Regulatory System of Industries in India.

**UNIT- IV**

6. Sources of Raising funds, Venture Capital.
7. Entrepreneurship Development Programme, Entrepreneurship Development Critical Evaluation of the Government.

**UNIT- V**

8. Innovation and Contribution of Entrepreneur in economic growth.
9. Employment and Entrepreneurship.

**Suggested Books :**

1. डॉ० प्रवीण कुमार अग्रवाल एण्ड अरुण कुमार मिश्र, उद्यमिता के मूल आदि, साहित्य भवन पब्लिकेशन्स, आगरा।
2. Dr. Ramendu Rai : Entrepreneurship (Hindi & English), Prayag Pustak Bhawan, Allahabad.
3. Dr. B.C. Tondon : Entrepreneurship (Hindi & English), Chung Publication, Allahabad.

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**4. (OPTIONAL PAPERS) (Anyone)  
4(A) INTERNATIONAL TRADE AND TARIFF POLICY**

**UNIT- I**

1. **Introduction**  
Meaning, Importance, Advantages and disadvantage of international trade.
2. **Theories**  
Theories of International Trade, Absolute and comparative advantage theories, classical theory, Ricardian theory. Haberler Theory, Heckscher - Ohlin Theory.

**UNIT- II**

3. **Balance of payments and adjustment mechanism**  
Balance of Payment and Balance of Trade, Factors of Adverse Balance of Payment and balance of Trade, Suggestion for improvement.

**UNIT- III**

4. **Commercial Policy Instruments**  
Tariffs, quota, anti-dumping, Exchange control technique and other non-tariff measures.
5. **Instruments of Export Promotion**  
Export assistance and promotion measures, EPCG Scheme, Import facilities, duty drawback duty exemption scheme, tax concessions, marketing assistance, Role of state trading houses, 100% Export Oriented Units. Export House and Trading Houses. EPZs and SEZs.

**UNIT- IV**

6. **Export-Import Policy of India**  
Export promotion Measures, Export Promotion Policy and steps taken by Govt. and Import substitution.

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7. **Export financing methods and terms of payments**  
Methods of payment, negotiations of export bills, documentary credit and collections, pre and spot shipment export, credit, Bank guarantees, foreign exchange regulations.

**UNIT-V**

8. **Exchange Control**  
Objective, Methods and Exchange Control in India.

**Suggested Books :**

1. A.A. Siddiqui : International Trade & Tariff Policy (Hindi & English), Prayag Pustak Bhawan, Allahabad.
2. Sudama Singh and Vaishya : International Economic.
3. J.N. Bhagwati and T.N. Srivastava : Foreign Trade Regimes and Economics Development.
4. वी०सी०सिन्हा - अन्तर्राष्ट्रीय अर्थशास्त्र, प्रयाग पुस्तक भवन, इलाहाबाद।
5. बरला, अग्रवाल - अन्तर्राष्ट्रीय अर्थशास्त्र, लक्ष्मी नारायण अग्रवाल, आगरा।

**4. (B) SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**UNIT-I**

1. **Concept of Investment and Importance of Investment**  
Factors affecting investment, Forms of investment, Objective of investment, Nature of Investment Decision, Concept of Security, Types of Securities, Government Securities, Corporate Securities.

**UNIT-II**

2. **Investment Outlets**  
Bonds, Debentures, Preference Shares, Equity Shares.
3. **Fundamental Analysis**  
Economic Analysis, Industrial Analysis and Company Analysis Technical Analysis.

**UNIT-III**

4. **Risk and Return**  
Definition of Risk, Systematic and Unsystematic Risk, Minimizing Risk, Risk Measurement Return, Return Maximisation.
5. **BETA Analysis**  
Meaning Significance and Methods, Over the country exchange of India (OTCEI).

**UNIT-IV**

6. **Portfolio Analysis**  
Markowitz's Portfolio Model, Investment Environment in India.

**UNIT-V**

7. **Fundamental Security Analysis**  
Concept, Significance and Methods.
8. **Stock Exchanges**  
Working of NSC in India, Stock Exchange Dematerialisation in India.

**Suggested Books :**

1. Avadhani V.A. : Investment and Securities Market in India  
Himalaya Publishing House, Bombay.
2. Khan M.Y. : Indian Financial System ? Theory & Practice:  
Vikash Publishing House, New Delhi.
3. Joel Bersis : Risk Management in Banking, Johan Wiley.
4. Bhattacharya K.M. ? Risk Management in Indian Banks,  
Himalaya Publishing House, New Delhi.
5. गार्डन-अग्रवाल-भारतीय वित्तीय बाजार एवं सेवाएं, हिमालया पब्लिशिंग  
हाउस, नई दिल्ली।
6. डॉ० वी०पी० अग्रवाल - पोर्टफोलियो प्रबन्ध एवं प्रतिभूति विश्लेषण, साहित्य  
भवन पब्लिकेशन्स, आगरा।

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**4. (C) PUBLIC FINANCE**

**UNIT- I**

**1. Introduction**

Definition, Scope and Importance of Public Finance, difference between public and private finance, principle of maximum social advantage.

**UNIT- II**

**2. Public Expenditure**

Causes for Increase in public expenditure, principles of public expenditure, effects of expenditure.

**UNIT- III**

**3. Public Revenue**

Sources of Public Revenue, kinds of taxes, Principles of taxation, taxable capacity, Incidence and shifting of taxes, effects taxes.

**4. Public of Debt**

Nature and scope of public debt, classification of public redemption of public debt, Public Debt in India.

**UNIT- IV**

**5. Financial Administration**

Budgetary System in India, Budget Preparation and Presentation.

**6. Deficit Finance**

Meaning and Causes of Deficit financing, Methods of deficit financing in India.

**UNIT- V**

**7. Public Finance in India**

Indian Tax System, Problems of Union State and Local Taxation, Non-Tax Revenues in India.

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**Suggested Books :**

1. Dr. J.C. Varshney, Public Finance, Sahitya Bhawan Publication & Distributors, Agra.
2. Dr. R.C. Agarwal, Public Finance, Laxmi Narain Agarwal, Agra.
3. एच०एल० भारतीया - लोक वित्त, विकास पब्लिशिंग हाउस प्रा० लि० नई दिल्ली।
4. जे०पी० मिश्रा-लोक वित्त, मिश्रा ट्रेडिंग कारपोरेशन, वाराणसी।
5. टी०एन०हजेला - राजस्व के सिद्धान्त, कोणार्क पब्लिशर्स प्रा० लि०, नई दिल्ली।
6. डॉ० एच०के०सिंह-राजस्व, प्रयाग पुस्तक भवन, इलाहाबाद।

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**SEMESTER - IV**

**1. ADVANCED COST - ACCOUNTING**

**UNIT-I**

**1. Introduction**

Meaning, Definition and Need for Cost Accounting, Principles of Cost Accounting, Installation of a Costing System and Difficulties in Installing a costing system.

**UNIT-II**

**2. Materials Controls and Valuation**

Meaning, Objects, Need, Functions and scope of materials control, Valuation of Materials and Practical Problems.

**3. Machine Hour Rate**

Meaning and Methods for calculating machine hour rate, Advantage and Disadvantages of Machine Hour Rate, Practical Problems.

**UNIT-III**

**4. Production or Manufacturing Account**

Meaning & Difference between cost sheet & Production Account, Specimen of Production Account, Practical Problems-

**5. Equivalent Production**

Valuation of work in Progress, Procedure for Accounting for Equivalent Production, Adjustment of Treatment of Normal Loss, Abnormal Loss and Abnormal Effectiveness in the computation of equivalent Production, Practical Problems.

**UNIT-IV**

**6. Cost-Audit**

Meaning, Objects & Planning of Cost- Audit, Difference between Financial and cost Audit, Advantage and Disadvantage of Cost Audit, Report of Cost- Auditor.

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#### UNIT-V

##### 7. Integrated Accounts

Characteristics & Principles of Integrated Accounts, Advantage & Procedure of Integrated Accounts.

##### 8. Non-Integrated Accounts

Meaning, Characteristics of Non-Integrated Accounts, Objectives of Cost Control Accounts, Principles of Control Accounts in Cost Ledger, Journal Entries.

##### Suggested Books :

1. Arora M.N. Cost Accounting, Principles & Practice, Vikas, New Delhi.
2. Jain S.P. and Narang, K.L. - Cost Accounting; Kalyani Publications, New Delhi.
3. Maheshwari B.N.- Advances Problems and Solution in Cost Accounting; Sultan Chand, New Delhi.
4. M.C. Shukla & M.P. Gupta -Cost Accounting Text & Problems.
5. R.S.N. Pillai-Cost Accounting. 'S.Chand Publication, New Delhi.
6. D.K.Kulshreshta-Cost Accounting, Lakshmi Narain Agrawal, Agra.
7. एम०एल० अग्रवाल एवं के०एल०गुप्ता-लागत लेखांकन (हिन्दी एवं अंग्रेजी), साहित्य भवन पब्लिकेशन्स, आगरा।
8. जगदीश प्रकाश - लागत लेखांकन (हिन्दी एवं अंग्रेजी), प्रयाग पुस्तक भवन, इलाहाबाद।
9. बी०के० अग्रवाल - लागत लेखांकन
10. दोसवाल - लागत लेखांकन (हिन्दी एवं अंग्रेजी), पिंपलापुरे बुक डिस्ट्रीब्यूटर्स, नागपुर।

## 2. DIRECT TAXES

#### UNIT-I

##### 1. Introduction

Assessee, Types of Assessee, Assessment Year, Previous Year, Gross Total Income, Total Income Tax Evasion and Tax Avoidance.

#### UNIT- II

##### 2. Computation of Income from Salary

##### 3. Income from House Property

#### UNIT- III

##### 4. Profit and gains of Business or Profession

##### 5. Capital gains, Income from other sources

#### UNIT- IV

##### 6. Deduction from gross total income

##### 7. Assessment of Individual, Appeals and Penalties

#### UNIT- V

##### 8. Procedure of Assessment, Advance Payment of Tax

##### 9. Set off and carry forward of losses, Clubbing of Income and Aggregation of Income and Aggregation of Income.

**Suggested Books :**

1. Singhnia V.K. - Students' Guide to Income Tax; Delhi.
2. Prasad Bhagwati-Income Tax Law & Practice; Witey Publication, New Delhi.
3. Mehrotra H.C. Income Tax Law & Accounts (Hindi & English); Sahitya Bhawan Publications, Agra.
4. Dinkar Pagare-Income Tax Law & Practices : Sultan Chand & Sons, New Delhi.
5. B.K. Agrawl - Income Tax (Hindi & English)
6. K.C. Jain - Income Tax
7. एम०पी० गुप्ता यू०एन० पु०क्ला - आयकर विधान एवं लेखे।
8. महेश चन्द्र एवं गोयल - आयकर।
9. वी०पी० गौर एवं के०सी० जैन - आयकर विधान एवं अभ्यास।

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**3. RESEARCH METHODOLOGY**

**UNIT-I**

**1. Concept of Research**

Meaning and objectives of Reseach , Process of Research, Types of Research, Steps of Research, Qualities of a good research.

**2. Research Problem**

Meaning, Identification of Research Problems, Criteria of Selecting Good Research Problem.

**UNIT- II**

**3. Hypothesis**

Concept, Sources and Type of Hypothesis, Formulation of Hypothesis, Qualities of a workable Hypothesis, Usefulness of Hypothesis in Business Research.

**UNIT- III**

**4. Research Design**

Steps in Preparing a Research Design, Exploratory or Formulative Design, Descriptive and Diagnostic Design Experimental Research Design, Application of Research Design for Business.

**5. Sampling**

Characteristics of good sample, Principles of sampling, Sampling Process, Probability and Non-Probability sampling.

**UNIT- IV**

**6. Data Sources**

Techniques of Data Collection, Process of Data Collection and schedule of construction and Questionnaire, Interview Techniques in Businiess Research.

**7. Measurement**

Concept and levels of Measurement Tests of sound Measurmnt, Test of validity and Reliability.

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#### **UNIT-V**

##### **8. Analysis and Interpretation**

Meaning and Importance of Analysis and Interpretation, Prerequisites of Interpretation, Errors in Interpretation.

##### **Suggested Books :**

1. Nair Business & Agrawal, Research Methodology, Pragati Prakashan, Meerut.
2. Tondon, B.C., Research Methodology in Social Science.
3. Sadhu and Singh-Research Methodology in Social Science.
4. Ramendu Rai-Research Methodology, Prayag Pustak Bhawan, Allahabad.
5. P.C. Tripathi-Research Methodology in Social Sciences, Sultan Chand & Sons, New Delhi.
6. Gudey and Hey - Research Methodology.

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#### **4- Optional Paper (Anyone)**

- (a) Banking Law and Practices

##### **Unit-I**

##### **Indian Banking System**

- (i) Banking System in India
- (ii) Banking Regulation Act 1949
- (iii) Reserve Bank of India Act, 1934
- (iv) Credit Control Policy of RBI

##### **Unit-I**

##### **Rural Social and Development**

- (i) Financing of Priority Sector  
Guarantee Schemes and Guidelines
- (ii) Financing of Agriculture

##### **Unit-III**

##### **Deposits and Ancillary Services**

- (i) Customer accounts with the Bankers
- (ii) Special Type of Bank Customer
- (iii) Negotiable Instruments and Endorsements
- (iv) Cheques - Crossing, Payments and Collections
- (v) Bills of Exchange and Promissory Note

##### **Unit-IV**

##### **Lending**

- (i) The Liquid Assets
- (ii) Investment in Security
- (iii) Loans and Advances
- (iv) Letter of Credit

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### Unit-V

#### Ancillary Services of Bankers

- (i) Remittance of Funds
- (ii) Credit Cards and Debit Cards
- (iii) Exports Finance

#### Suggested Books -

1. Dr. V.C. Sinha : Indian Banking System, SBPD Publishing House Agra.
2. डॉ० वी०सी० सिन्हा, भारतीय बैंकिंग प्रणाली, एस०वी०पी०डी० पब्लिसिंग हाउस, आगरा।

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### 4 (B). INSURANCE SALES AND RISK MANAGEMENT

#### UNIT-I

##### 1. Introduction

Nature of Insurance, Characteristics and Scope of Insurance, Functions of Insurance, Essential Elements Necessary for Insurance, Importance of Insurance, Principles of Co-operation, Principles of Probability, Insurable Interest, Utmost Good Faith Indemnity.

#### UNIT- II

##### 2. Life Insurance

Principles of Life Insurance Contract, Insurance Policies and Annuities, Calculation of Premium, Selection of Risk, Treatment of Sub-Standard Risk.

##### 3. General Insurance

Marine Insurance - Subject matter, Nature of Contract, Important Policy Clauses, Marine Perils and Losses, Fire Insurance Scope, Nature of Contract, Hazards, Important Policy.

#### UNIT- III

##### 4. Developing Field Force

Functions of a Branch Manager, Development Officer, Agents, Specific Qualities of a Good Manager, Development Officer and Agent.

##### 5. Insurance Selling Process

Planned Prospecting, Analysis of Human Needs, Classification of Prospects and Approach, Interview, Canvassing and Arguments, Answer of Objections

#### UNIT- IV

##### 6. Policy-Lapses

Disadvantages of Lapses, Methods of Reducing Lapses, Underwriting of New Business.

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**7. Risk**

Valuation of Risk, Selection of Risk, Conditions of Policies, Maturity Claims, Management of Renewal Procedures.

**UNIT-V**

**8. Servicing of Policy**

Servicing of Policy holders, Nomination and Assignment, Alterations, Loan, Surrenders and Paid-up values, Settlement of Claims.

**Suggested Books :**

1. Mishra M.N. : Insurance Principles and Practice : S.Chand & Co., New Delhi.
2. Insurance Regulatory Development Act, 1999.
3. Life Insurance Corporation Act, 1956.
4. Gupta O.S. : Life Insurance; Frank Brothers, New Delhi.
5. Vinay Akam N. Radhaswamy : Insurance Corporation of India, Raj Book, Jaipur.
6. Mishra ,M.N. : Life Insurance Corporation of India, Raj Books, Jaipur.
7. R. Sharma - Insurance, Lakshmi Narain Agrawal, Agra.
8. Baichandra Srivastava-Elements of Insurance, Sahitya Bhawan Publications, Agra.
9. Naulakha - Fundamental Basis of Insurance, PBD, Nagur.
10. R.K. Vishnoi - Principles of Insurance.
11. एम०एन०मिश्रा-बीमा प्रबन्ध एवं प्रशासनए लोक भारती प्रकाशन, इलाहाबाद।
12. आर०के० सिंह - बीमा के सिद्धान्त एवं बीमा विक्रय विधि, प्रयाग पुस्तक भवन, इलाहाबाद।

**4 (C) E-COMMERCE**

**UNIT - I**

1. Introduction of E-commerce, Origin, Evolution, Nature, Need, Advantages, Features, Essential Requirements, Basic Elements of E-commerce and E-Business.
2. Mobile Commerce, E-Services, Levels of E-commerce, Procedure, SCM, E-commerce Potentials.

**UNIT - II**

3. How to build E-commerce System, Launching online site, Teleshopping Networks Features, Telemarketing, Net Advertising, Benefit, Feature of Banner Advertising.
4. E-commerce limitation Drawbacks, EDT-Definition, Advent, Features, Edi in India, EDI & WAN, Objective & Advantages of EDI, EDI Services.

**UNIT - III**

5. E-Commerce and Internet, Domain names, types, Search engines, E-commerce process & payment solutions, successful, Ecommerce solution, Electronic payment system, Digital certificate, payment methods, Cyber case, Credit cards, Smart cards, Delhi cards etc.

**UNIT - IV**

6. E-Banking, E-delivery channel, ATM, Phone Banking, Net Banking, Core Banking, EFT, E-cheque, MICR.

**UNIT - V**

7. Security of Internet of Internet Banking steps, Advantage and limitation of Internet Banking, E-commerce security need, Precautions, Cryptography, Digital Signature, Process and concepts of Cyber Crime.



**Suggested Books :**

1. Agarwal K.N. and Deeksha Agarwal - E-commerce, Macmillan, New Delhi.
2. डॉ० ए०के० मालवीय एवं डॉ० चन्द्रभूषण दुबे- "व्यवसाय में कम्प्यूटर का अनुप्रयोग, संजीवनी पुस्तक भवन, युनिवर्सिटी रोड, इलाहाबाद।
3. C.S. Rayudes - E-commerce, E-business, Himalaya Publishing House, New Delhi.
4. Parag Diwan and Sunit Sharma-E-commerce, Excel Books, New Dehi.
5. Gupta & Sharma-E-Commerce,PBD, Nagpur