

Part B

Syllabus prescribed for 1st Year Post Graduate Programme

Programme : Master of Commerce

Semester II

Code of the Course/Subject	Title of the Course/Subject	Total Number of Periods
MCOM – 21	Accounting for Managerial Decision	60

Course Outcomes :

- 1) Ratio analysis compares line item data from a company's financial statements to reveal regarding profitability individually operated ... and solvency.
- 2) A cash flow analysis determines a company's working capital the amount of money available to run business operation and complete transaction. That is Calculate as current assets and current liabilities
- 3) The outcome of Anovit in the statistics This ratio shows the difference between the with in group variance and which ultimately produces a figure which allows a conclusion that the hypothesis is supported or rejected.
- 4) BEO tells you how many units of a product must be sold to cover the fixed and variable cost of production The BEP is considered to measure of the margin of
- 5) Budgetary control is the process of preparation of budgets for various activities and company the budget figures for arriving at deviation of any which to be elemental in future. Thus budget is a means and budgetary control is the end result.

Unit	Content	No. of Periods
I	1) Introduction to Management Accounting :- Management Accounting as a area of Accounting, Objective, Nature and Scope of Financial Accounting. Cost Accounting and Management Accounting. Management Accounting and Managerial Decision, Management Accountant's Position, Role and responsibility. 2) Analysis and interpretation of Financial Statement Ratio Analysis & Comparison Definition, objects, important necessity, limitation, classification and interpretation of ratio. Computation of various ratio, Capital gearing.	12
II	Cash flow statement Definition object and utility of cash flow statement Preparation of Cash flow statement as per AS-3	12
III	1) Standard Costing : Standard Costing as control technique, method of Cost Control objects of standard costing method, Relationship between Standard Costing and Budgetary control, setting of standard and their revision. Advantage and limitation of standard costing method. 2) Analysis of Variance: Meaning importance, kind of variance and their uses material, labour and over head variance, disposal of variance, Relevance of variance, analysis to budgeting and standard costing.	12
IV	Marginal Costing and Break even analysis :- Concept of Marginal Costing and absorption Costing, marginal Costing various direct costing, cost volume profit analysis. Break even analysis, Assumption and practical application of Break even analysis, decision regarding sales mix, make or buy decision and discontinuation of a product line etc.	12
V	Budget :- 1) Budgeting :- Definition of Budget, essential of budgeting, Type of Budget, Functional, Master, etc. Fixed and flexible budget, problems on cash budget and flexible budget. 2) Reporting to Management Definition, objectives of reporting. Reporting need at different managerial level, Types of Reports, Modes of Reporting, reporting at different level of Management.	12

BOOKS RECOMMENDED:

- 1 Management Accounting : By Anthony, Robert (Publisher ó Tarapore-wala, Mumbai)
- 2 Introduction to Management Accounting : By Homgran, C.T. Gary, L. Dundem & William O. Stration (Publisher ó Prentice Hall, Delhi)
- 3 Cost Accounting : A Managerial emphasis : By Homgran, Charles T., George Foster & Shikant M. Dallar, (Publisher ó Prentice Hall, Delhi)
- 4 Management Accounting : By Pandey I.M. (Publisher Vani Publication , Delhi)
- 5 Principles of Management Accounting By Man Mohan, S.N. Goyal
- 6 Management Accounting By Hingorani
- 7 Fundamentals of Management Accounting : By R.K. Ghosh & G.S. Gupta
- 8 Outline of Management Accounting : By R.L. Gupta

Code of the Course/Subject	Title of the Course/Subject	Total Number of Periods
MCOM – 21	Accounting for Managerial Decision Ability Enhancement Course	15

Course Material for AEC:-

Visit to nearest Jinning Pressing, Dal Mill, Oil Mill, Unit. Prepare cost sheet and ascertain per unit cost of output and prepare visit report.

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Code of the Course/Subject	Title of the Course/Subject	Total Number of Periods
MCOM – 22	Strategic Management	75

Course outcome

1. Demonstrate decision making ability and dynamism.
2. Will understand major theories, background work, concept and research output in the field of strategies management.
3. Demonstrate a proper meaning of the tools and technique used by executives in executing strategies and will appreciate its integrative and interdisciplinary nature.
4. Demonstrate practical situation for diagnosing and solving organizational issues.
5. Relate theories and device application of it.

Unit	Content	No. of Periods
I	CONCEPT OF STRATEGY 1.1 Definition of strategy, objective and goals 1.2 Approaches to strategic decision-making. 1.3 Mission and purpose 1.4 Functional levels strategies.	15
II	ENVIRONMENTAL ANALYSIS AND DIAGNOSIS. 2.1 Concepts of environment and components of environment 2.2 Environment scanning and appraisal 2.3 Organizational appraisals 2.4 Strategic advantage analysis and diagnosis. 2.5 SWOT analysis.	15
III	STRATEGY FORMULATION AND CHOICE. 3.1 Modernization and diversification. 3.2 Integration, merger, and take over. 3.3 Disinvestments and Liquidation. 3.4 Factor affecting strategic choice.	15
IV	FUNCTIONAL STRATEGIES 4.1 Marketing policies. 4.2 Production policies. 4.3 Personal policies. 4.4 Financial policies.	15
V	IMPLEMENTATION OF EVALUATION OF STRATEGIES 5.1 Issues in strategy implementation. 5.2 Interrelationship between strategy formulation and implementation. 5.3 Strategic control- Techniques of strategic evaluation of Control	15

BOOKS RECOMMENDED

- 1) Business Organisation Management ó Mr. Mahesh Choudhari
 - 2) Business Organisation & Management ó Kaul V.
 - 3) Business Organisation & Management ó Tulsain P. and Pandey V.
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Code of the Course/Subject	Title of the Course/Subject	Total Number of Periods
MCOM – 23	Management Concept & Organisational Behaviour	75

Course Outcomes :

- Student Understand decision making process both at individual level and in group.
- Student Understand Power, Politics, and Accomplishing organizational goals.
- Students demonstrate ability to manage conflicts.
- Students will determine Leadership style according to the situation.

Unit	Content	No. of Periods
I	EVOLUTION OF SCHOOL OF MANAGEMENT THOUGHT 1.1 Scientific, process, human behavior & social system school. 1.2 Contribution of Tayler, Fayol, Elton Mayo. 1.3 Management by objective. 1.4 Contingency theory of management. 1.5 Functions of a manager.	15

II	MANAGERIAL FUNCTION. 2.1 Planning - concept, significance and types 2.2 Organizing - concept, principle, types and importance 2.3 Staffing ó definition, concept, function and nature 2.4 Directing and co-coordinating 2.5 Control- nature, process and techniques	15
III	INDIVIDUAL BEHAVIOUR 3.1 Attitudes - meaning and formation 3.2 Perception-concept, process. 3.3 Learning - meaning and theories. 3.4 Personality - meaning and traits 3.5 Transactional analysis - concept, types of transactions 3.6 Motivation - meaning and Maslow and Herzberg theories.	15
IV	GROUP BEHAVIOUR 4.1 Group dynamics - meaning and importance. 4.2 Types of groups and group formation 4.3 Leadership Style- Meaning and Concept. 4.4 Principle centered approach to team development	15
V	ORGANIZATIONAL BEHAVIOUR 5.1 Organizational communication - process, types and barriers 5.2 Organizational conflict -meaning, sources and types. 5.3 Resolution of conflict - measures. 5.4 Organizational change - concept, need, and resistance to Change 5.5 Organizational diagnosis - concept and technique.	15

BOOKS RECOMMENDED

1. Organizational Behavior by S.S.Khanka.S.Chand & Company.
2. Organizational Behavior, by Newsroom and Davis. Tata McGraw Hill.

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Part B Syllabus prescribed for 1st Year Post Graduate Programme

Programme : Master of Commerce

Semester II

Code of the Course/Subject	Title of the Course/Subject	Total Number of Periods
MCOM – 24	Computer Application in Business (Skill Enhancement Course)	45

Course outcomes:

- 1) Word processing allows students to interpret and process to understand higher standard of word processing. Students can perform the practical parts and remove mistakes on word documents.
- 2) Students should be able to demonstrate and understanding of accounting theory. Apply accounting procedure by using computer accounting software. Perform accounting reports and records.
- 3) Enable students to gain expert knowledge, principles and procedure of computerize accounting and taxation. Critical thinking and problem solving skills in analyzing financial information and taxation.
- 4) Student should know basic data types in spreadsheets. Is able to determine database and convert them. Know basic functions to calculate mathematical, statistical and logical operations. Have skills of data visualizing depending on data and task types.
- 5) Understand how to start MS óExcel and SPSS. Enter basic data into SPSS and Carry out statistical analysis that can test hypothesis. Develop various required graphs.

Unit	Content	No. of Periods
I	Word Processing:(08 Periods) Working with MS Word 2013/ Higher: Working with MS-Word Basic Commands, Formatting-text and Documents, Sorting and Tables, Working with Graphics, Mail-merge. Insert: Endnotes, Footnotes, Page Numbers, Index, Equations, Symbols, Smart Arts, Shapes, Word Arts, Signature Line, Date& Time, Hyperlink, Bookmark, Picture, Clip Arts & Charts. Create: Table of Contents, Citation & Bibliography, Protect Document.	09
II	Computerized Accounting: (07 Periods) Accounts info: Groups, Ledgers, Budgets, Scenarios, Currencies, Voucher Types. Payroll Info: Pay Heads, Employees Groups, Employee's salaries Details, Units (Works), Attendance, Production Types, Voucher Types. Inventory Info: Stock Groups, Stock Categories, Stock Items, Unit of Measures, Godown, Price List, Reorder Level, and Voucher Types.	09
III	Computerized Accounting & Taxation: (07 Periods) Transactions: Accounting, Payroll and Inventory Vouchers. Tally Volt & Security Control: Restoring Data and SecurityControl. Statutory Info: TDS, Nature of Payments and Dedicatee Types. StatutoryReports: GST, TDS.TCS.Display: Trial Balance,Day Book, Account Books, Statement of Accounts, Inventory Books, Statement of Inventory, Cash/Fund Flow, List of Accounts, Exceptional Report, Purchase Order, Sales Order, Invoice.	09
IV	Spread Sheet: (07 Periods)	09

	Working with MS Excel 2013/Higher Formatting, Chart Features, Graphics, Using Worksheets as Database in Accounting, Marketing, Finance and personnel Areas. Creating a Dynamic Worksheet, Absolute and Relative Cell Reference. Functions: Mathematical: ABS, CELLING EVEN, GCD, INT, LCM, LN, LOG LOG10, ODD, POWER, ROUND, SQRT, SUM and SUMIF. Statistical: AVERAGE, CORREL, COUNT, FREQUENCY, GEOMEAN, HARMEAN, MAX, MEDIAN, MIN, MODE, PEARSON, PERCENTILE, RANK, SKEW, STDEV and STDEVP. Logical: AND, FALSE, IF, NOT, OR and TRUE.	
V	Analysis and Decision Making Tools: (07 Periods) Analysis in MS Excel 2013/Higher: ANOVA, Correlation, Covariance, Descriptive statistics, Exponential Smoothing, F-Test, Fourier Analysis, Histogram, Moving Average Random Number Generation, Rank and Percentile, Regression, Sampling, t-Test, Z-Test, What-if Analysis, Goal seek, Pivot Table, & Charts. Introduction to SPSS 20 or Higher: Features, Uses and Application. Descriptive Statistics: Frequencies, Descriptive, Explore, Crosstab, Ratio. Regression: Automatic Linear Modeling.	09

BOOKS RECOMMENDED :

1. Date C.J.: An Introduction to Database Systems, Addison Wesley, Massachusetts.
2. Dienes, Sheila S: Microsoft office, Professional for Windows 95; Instant Reference, BPPublication, Delhi.
3. Norton, Peter: Working with IBM-PC, BPB Publication, Delhi.
4. O'Brian, J.A.: Management information systems, Tata McGraw Hill, New Delhi.
5. Ullman, J.O.: Principles of Database Systems, Galgotia Publications, New Delhi.
6. Moseley / Boodey: BPB- MS- Office 2013
7. Courter: BPB MS-Office 2013
8. E Balagurusamy: Programming in TURBO C, Tata McGraw Hill Publishing.
9. Byron Crotried: Programming with C, Tata McGraw Hill Publishing.
10. Mans field Ron :The Compact Guide to Microsoft Office, BPB Publication, Delhi.
11. Programming in ANSI "C" - E. Balagurusamy, Yashwant Kanetkar Information Technology & its applications in Business-By P.Mohan, Himalaya Publishing House, Mumbai.
12. Tally . ERP 9 : Ashok K. Nadhani, BPB Publications,
13. Tally CCL, Shraddha Singh, Navneet Mehra , V & S Publishers,

Code of the Course/Subject	Title of the Course/Subject	Total Number of Periods
MCOM 6 24	Computer Application in Business (Practical) Skill Enhancement Course	30

Course outcomes:

Upon completion of the practical course student will be able to-

1. Describe what micro soft word 2013 and how it is useful in both personal and professional life.
2. Create a new document, work with a document, format text insert and work with clip arts and pictures, use the mail merge, print a documents and create high quality document designs and layouts.
3. Enter the accounting transactions in computerized format and gate the financial results.
4. Acquire the skill of financial decision making and interpret the financial statements as well as evaluation of stock of the end.
5. Apply the micro soft office Excel program and modify a worksheet. Work with cell references.
6. Learn to use functions and formulas. Create and edit tables, charts and graphs. Import and export data .

List of Practical's:

1. M S Word-2013: (08 Periods)

Word Basic Commands, Formatting-text and Documents, Sorting and Tables, Working with Graphics, Mail-merge.
 Endnotes, Footnotes, Page Numbers, Index, Equations, Symbols, Smart Arts, Shapes, Word Arts, Signature Line, Date& Time, Hyperlink, Bookmark, Picture, Clip Arts & Charts.
 Table of Contents, Citation & Bibliography, Protect Document.

2. Tally ERP- 9.0 : (08 Periods)

Accounts info: Groups, Ledgers, Budgets, Scenarios, Currencies, Voucher Types.

Payroll Info: Pay Heads, Employees Groups, Employee's salaries Details, Units (Works), Attendance, Production Types, Voucher Types.

Inventory Info: Stock Groups, Stock Categories, Stock Items, Unit of Measures, Godown, Price List, Reorder Level, and Voucher Types.

Statutory Reports: GST, TDS.TCS. Display: Trial Balance, Day Book, Account Books, Statement of Accounts, Inventory Books, Statement of Inventory, Cash/Fund Flow, List of Accounts, Exceptional Report, Purchase Order, Sales Order, Invoice.

3. M S Excel- 2013: (08 Periods)

Formatting, Chart Features, Graphics, Using Worksheets as Database in Accounting, Marketing, Finance and personnel Areas. Creating a Dynamic Worksheet, Absolute and Relative Cell Reference.

Division of Marks for Practical's

Record Preparation	10 Marks
Practical Performance	10 Marks
Viva-Voce	10 Marks
Description	10 Marks
Practical Total	40 Marks