



CHRISTIAN EMINENT COLLEGE, INDORE

(Academy of Management, Professional Education & Research)

An Autonomous Institution Established in 1996

NAAC (UGC) Accredited WITH GRADE "A"

F-Sector, H.I.G., Ravi Shankar Shukla Nagar Main Road, Indore (M.P.) – 452011

2022-23

Scheme of Examination



CBCS System

Scheme of Examination

&

Syllabus

For

Master of Commerce

(M.Com.)

Part I & II – Semester I, II, III & IV

SESSION 2022-23

CHRISTIAN EMINENT COLLEGE, INDORE

ACADEMY OF MANAGEMENT, PROFESSIONAL EDUCATION & RESEARCH

An Autonomous Institution Established in 1996

AFFILIATED TO DEVI AHILYA VISHWAVIDYALAYA, INDORE

F-SECTOR, R.S.S. NAGAR, H.I.G. MAIN ROAD, INDORE



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Scheme of Examination

M.Com. Part I – Semester I

COURSE	CREDITS	TOTAL HOURS	LECTURE HOURS PER WEEK	MIN. GRADE POINT OUT OF 10
CORE COURSE				
MCOM- T101 MANAGEMENT CONCEPTS	04	64	04	04
MCOM - T102 BUSINESS ENVIRONMENT	04	64	04	04
MCOM - T103 ADVANCED ACCOUNTING	04	64	04	04
MCOM - T104 COST ANALYSIS & CONTROL	04	64	04	04
SKILL ENHANCEMENT / GENERIC COURSE - ANY ONE (SEC / GC)				
MCOM – 105 SKEG (ANY ONE)	SKILL ENHANCEMENT / GENERIC COURSE - ANY ONE (SEC/GC)			
SKEG-T103 COMMUNICATIVE ENGLISH	03	48	03	04
SKEG-T108 HEALTH EDUCATION				
SKEG-T119 PERSONALITY DEVELOPMENT				
OR				
SKEG-T/P114 INTRODUCTION TO ICT I	02+01	32+16	02+02	04
VALUE ADDITION COURSE				
VAAC-P101 BASIC COMPUTER & ACCOUNTING SOFTWARE	03	48	06	04
TOTAL	22	352	25/26	

Course	Max. Marks				Min. Marks		
	External Theory Examination	Internal Theory Examination	Practical Examination	TOTAL MARKS	External Theory Exam.	Internal Theory Exam.	Practical Marks
MCOM- T101 MANAGEMENT CONCEPTS	70	30	-	100	28	12	-
MCOM - T102 BUSINESS ENVIRONMENT	70	30	-	100	28	12	-
MCOM - T103 ADVANCED ACCOUNTING	70	30	-	100	28	12	-
MCOM - T104 COST ANALYSIS & CONTROL	70	30	-	100	28	12	-
MCOM – T 105 SKEG (ANY ONE) SKILL ENHANCEMENT COURSE	70	30	-	100	28	12	-
VAAC-P101 VALUE ADDITION COURSE	-	-	100	100	-	-	40
TOTAL MARKS	350	150	100	600	-	-	-
SKEG-T/P114 SKILL ENHANCEMENT COURSE	50	30	20	100	20	12	08
TOTAL MARKS	330	150	120	600	-	-	-
GRAND TOTAL	600				270		



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Scheme of Examination

M.Com. Part I – Semester II

COURSE	CREDITS	TOTAL HOURS	LECTURE HOURS PER WEEK	MIN. GRADE POINT OUT OF 10
CORE COURSE				
MCOM- T201 CORPORATE LEGAL FRAME WORK	04	64	04	04
MCOM- T202 ORGANISATIONAL BEHAVIOUR	04	64	04	04
MCOM- T203 ADVANCED STATISTICAL ANALYSIS	04	64	04	04
MCOM- T204 FUNCTIONAL MANAGEMENT	04	64	04	04
SKILL ENHANCEMENT / GENERIC COURSE - ANY ONE (SEC / GC)				
MCOM – 205 SKEG (ANY ONE)	SKILL ENHANCEMENT / GENERIC COURSE - ANY ONE (SEC/GC)			
SKEG-T103 COMMUNICATIVE ENGLISH	03	48	03	04
SKEG-T108 HEALTH EDUCATION				
SKEG-T119 PERSONALITY DEVELOPMENT				
SKEG-T/P115 INTRODUCTION TO ICT II	02+01	32+16	02+02	04
VALUE ADDITION COURSE				
VAAC-P102 COMMUNICATION LAB	03	48	06	04
TOTAL	22	352	25/26	

Course	Max. Marks				Min. Marks		
	External Theory Examination	Internal Theory Examination	Practical Examination	TOTAL MARKS	External Theory Exam.	Internal Theory Exam.	Practical Marks
MCOM- T201 CORPORATE LEGAL FRAME WORK	70	30	-	100	28	12	-
MCOM- T202 ORGANISATIONAL BEHAVIOUR	70	30	-	100	28	12	-
MCOM- T203 ADVANCED STATISTICAL ANALYSIS	70	30	-	100	28	12	-
MCOM- T204 FUNCTIONAL MANAGEMENT	70	30	-	100	28	12	-
MCOM – T205 SKEG (ANY ONE) SKILL ENHANCEMENT COURSE	70	30	-	100	28	12	-
VAAC-P102 VALUE ADDITION COURSE	-	-	100	100	-	-	40
TOTAL MARKS	350	150	100	600	-	-	-
SKEG-T/P115 SKILL ENHANCEMENT COURSE	50	30	20	100	20	12	08
TOTAL MARKS	330	150	120	600	-	-	-
GRAND TOTAL	600				270		



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Scheme of Examination

M.Com. Part II – Semester III

COURSE	CREDITS	TOTAL HOURS	LECTURE HOURS PER WEEK	MIN. GRADE POINT OUT OF 10
CORE COURSE				
MCOM- T301 MANAGERIAL ECONOMICS	04	64	04	04
MCOM – T302 TAX PLANNING AND MANAGEMENT	04	64	04	04
MCOM – T303 ENTREPRENEURSHIP SKILL DEVELOPMENT	04	64	04	04
MCOM – T304 ACCOUNTING FOR MANAGERIAL DECISION	04	64	04	04
SKILL ENHANCEMENT / GENERIC COURSE - ANY ONE (SEC / GC)				
MCOM – 305 SKEG (ANY ONE)	SKILL ENHANCEMENT / GENERIC COURSE - ANY ONE (SEC/GC)			
SKEG-T108 HEALTH EDUCATION	03	48	03	04
SKEG-T116 MANAGERIAL SKILLS				
SKEG-T130 RESEARCH METHODOLOGY I				
SKEG-T132 STRESS MANAGEMENT				
VALUE ADDITION COURSE				
VAAC-P103 PUBLIC SPEAKING	03	48	06	04
TOTAL	22	352	25	

Course	Max. Marks				Min. Marks		
	External Theory Examination	Internal Theory Examination	Practical Examination	TOTAL MARKS	External Theory Exam.	Internal Theory Exam.	Practical Marks
MCOM- T301 MANAGERIAL ECONOMICS	70	30	-	100	28	12	-
MCOM – T302 TAX PLANNING AND MANAGEMENT	70	30	-	100	28	12	-
MCOM – T303 ENTREPRENEURSHIP SKILL DEVELOPMENT	70	30	-	100	28	12	-
MCOM – 304 ACCOUNTING FOR MANAGERIAL DECISION	70	30	-	100	28	12	-
MCOM – T305 SKEG (ANY ONE) SKILL ENHANCEMENT COURSE	70	30	-	100	28	12	-
VAAC-P103 VALUE ADDITION COURSE	-	-	100	100	-	-	40
TOTAL MARKS	350	150	100	600	-	-	-
GRAND TOTAL	600				270		



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Scheme of Examination

Scheme of Examination - M.Com. Part II – Semester IV

COURSE	CREDITS	TOTAL HOURS	LECTURE HOURS PER WEEK	MIN. GRADE POINT OUT OF 10
CORE COURSE (ANY ONE GROUP FROM A, B, C OR D)				
MCOM- T401 PAPER I	04	64	04	04
MCOM- T402 PAPER II	04	64	04	04
MCOM- T403 PAPER III	04	64	04	04
MCOM- T404 PAPER IV	04	64	04	04
SKILL ENHANCEMENT / GENERIC COURSE - ANY ONE (SEC / GC)				
MCOM – 405 SKEG (ANY ONE)	SKILL ENHANCEMENT / GENERIC COURSE - ANY ONE (SEC/GC)			
SKEG-T108 HEALTH EDUCATION	03	48	03	04
SKEG-T116 MANAGERIAL SKILLS				
SKEG-T131 RESEARCH METHODOLOGY II				
SKEG-T132 STRESS MANAGEMENT				
PROJECT / INTERNSHIP				
MCOM – P 405 PROJECT / INTERNSHIP	02	32	-	04
TOTAL	21	336	19	

Course	Max. Marks				Min. Marks		
	External Theory Examination	Internal Theory Examination	Practical Examination	TOTAL MARKS	External Theory Exam.	Internal Theory Exam.	Practical Marks
MCOM- T401 PAPER I	70	30	-	100	28	12	-
MCOM- T402 PAPER II	70	30	-	100	28	12	-
MCOM- T403 PAPER III	70	30	-	100	28	12	-
MCOM- T404 PAPER IV	70	30	-	100	28	12	-
MCOM – T405 SKEG (ANY ONE) SKILL ENHANCEMENT COURSE	70	30	-	100	28	12	-
MCOM – P 405 PROJECT / INTERNSHIP	-	-	100	100	-	-	40
TOTAL MARKS	350	150	100	600	-	-	-
GRAND TOTAL	600				270		



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Scheme of Examination

Under CBCS System

Part I & II – Semester I, II, III & IV

- Under CBCS System every PG Course and B.Ed. has been distributed in two parts namely – Core and Elective. The subjects related to course are Core and are compulsory. In each semester the students have to opt one Elective Course from prescribed electives.
 - The minimum credits for each course are 20 and maximum may be 24. The credits are finalized with the requirements of respective course.
 - The total minimum credits for completing the Post Graduate course and B.Ed are 80.
 - For each course there will be 70% marks for External Examinations and 30% for Internal Examinations (CCE). The students have to clear both External and Internal Examinations separately.
 - The pass marks in individual paper will be **40%** and in aggregate **45%**.
 - The subject wise marks obtained by the student will be converted into prescribed 10 Point Grade Scale. The prescribed Grade Scale and related information are available in Examination Rules and for details follow or refer prescribed CBCS Guidelines.
 - The students who are **awarded ATKT in two subjects** will be eligible to appear in the examination of next semester. However the student **will not be allowed** to appear in the next semester examination with more than **four ATKT at a time**.
 - In case of more than two ATKT in a particular semester will be considered as fail in that semester and the student has to reappear in that particular semester examination.
 - ATKT students have to follow the old syllabus but repeaters have to take the examination with the new syllabus.
 - A student will have to compulsorily clear a program within **Three Academic Years** including the academic year of the admission, failing which he /she will not be allowed to continue the course. If a student doesn't clear all the semesters of the course in the above three years completely, then all his/ her previous result will be treated as null and void.
 - Only those students who clear the program in one attempt and without gap will be eligible for position in the **Merit List**.
 - A student who fails in aggregate is permitted to appear in **any one or two** papers of his/her choice to make up for the shortfall in the aggregate. Such a student can also appear in all the papers of that semester as an ex-student, provided the student applies for the same in the beginning of the semester.
 - The students who are declared fail in aggregate will be eligible to appear in external theory examination of the corresponding papers only.
 - Any point regarding the examination in the above scheme, which is not covered, will be applicable as per the examination scheme of respective course declared by the University or M.P. Government, whichever may be applicable, and the final decision in this regard will be taken by the Principal on the recommendation of Examination Committee.
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Syllabus

M.Com. Part I – Semester I

MCOM - T101 – CORE COURSE I – MANAGEMENT CONCEPTS

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per Week: 04 Hours

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I	12 Lectures
Introduction: Meaning & Definition , Scope and Nature of Management, Approaches to Management, Human Relation, Behavioral and System approach. Importance of Management. Process & Levels of management.	
Unit-II	14 Lectures
Planning: Concept of Planning, Objectives and components of Planning, Nature and Process of Planning, Determination of Objectives. Management by objectives and Management by Exception- Meaning, Concepts, Nature and Process of decision-making. Theories of decision-making.	
Unit-III	14 Lectures
Organization: Meaning & Concept- Characteristics, Importance, objectives and elements of organization, Process and Principles of organization. Organization Structure and Charts, Span of Management, Delegation of Authority, Centralization and Decentralization.	
Unit-IV	12 Lectures
Direction: Concept, Nature, Scope, Importance, Principles and Techniques of Direction. Communication: Concept, Process. Channel and Media of Communication. SWOC , Barriers to effective communication, Building effective communication system.	
Unit-V	12 Lectures
Leadership: Concept, styles of leadership and it's significance Control: Concept, objectives, nature and process of control. Levels and areas of control. Various control techniques. X, Y and Z - Theory of Management. Management Education in India: Objectives, Present position and difficulties.	

BOOKS:

1. Dr. R.L. Nolakha – Principles of Management. Ramesh Book Depot
 2. T N Chhabra- Principle and Practice of Management, Dhanpat Rai & Co.
 3. Shukla , Understanding Organization
 4. डॉ. सुधा.जी – प्रबंध अवधारणा व संगठनात्मक व्यवहार
 5. जैन पी.सी. – संगठनात्मक व्यवहार
 6. शाह व तांतेड. – प्रबंधकीय अवधारणा
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Syllabus

M.Com. Part I – Semester I

MCOM - T102 – CORE COURSE II – BUSINESS ENVIRONMENT

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per Week: 04 Hours

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I	16 Lectures
Theoretical Framework of Business Environment: Meaning and definition of business. Concept, Significance and nature of business environment; Elements of environment -internal and external, Changing dimensions of business environment. Liberalization, Privatization and Globalization.	
Unit-II	12 Lectures
Economic Environment of Business: Significance and elements of Economic Environment, Factors affecting Economic Environment , economic systems and business environment, Economic planning in India, Government Policies - Industrial policy, Licensing policy, Fiscal policy, Monetary policy and EXIM policy.	
Unit-III	12 Lectures
Political and Legal Environment of Business: Monopoly and Restrictive Trade Practices (MRTP) Act, : Objectives , Concept and Provisions, Foreign Exchange Management Act (FEMA), Consumer Protection Act(1986)., Intellectual Property Act, Competition Act 2002.	
Unit-IV	12 Lectures
Socio, Cultural & International Environment: Social responsibility of business- Characteristic, Components, Scope, relationship between society and business. Socio-cultural business Environment, Social Groups, World Trade Organization (WTO), International Monetary Fund (IMF), Foreign investment in India. Foreign Direct Investments in various Sector(FDI)	
Unit-V	12 Lectures
Technological Environment: Concept, Online Channels, Online Services, Advantage of Online services, E-commerce, Indian conditions of E-Commerce and M –Commerce (Mobile Commerce) Electronic Banking, Franchise Business. Safety Measure in E-Commerce and Banking.	

BOOKS:

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, Macmillan, New Delhi
10. Sengupta N.K., Government and Business in India, Vikas Publication, New Delhi
11. Mathur, Dayal & Shrivastav, Business Environment, Ramesh Book Depot
12. जैन डॉ. जिनेन्द्र कुमार, "व्यावसायिक पर्यावरण"ए 'मध्यप्रदेश हिन्दी ग्रन्थ अकादमी, भोपाल
13. आर. एस. सोहाने, व्यावसायिक वातावरण
14. उपाध्याय शर्मा एवं हल – व्यावसायिक वातावरण
15. गुप्ता दिनेश एवं पाठक अभय, व्यावसायिक वातावरण



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2022-23

Syllabus

M.Com. Part I – Semester I

MCOM - T103 – CORE COURSE III – ADVANCED ACCOUNTING

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per Week: 04 Hours

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I	12 Lectures
Accounting Concepts Conventions and Principles, Introduction of Investment Accounting Advanced problems of Bank Reconciliation Statements,	
Unit-II	12 Lectures
Accounting for Higher Purchase System & Installment Payment System, Accounting for Incomplete Record (Statement of Affairs method).	
Unit-III	16 Lectures
Rectification of Errors, Advance Problems of Final Accounts, Accounts for Non Profit organizations.	
Unit-IV	12 Lectures
Dissolution of Partnership Firm (Including sales and Amalgamation of Firm).Royalty Accounts	
Unit-V	12 Lectures
Indian Accounting Standard - Depreciation Accounting (AS-6).	

BOOKS:

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. New Delhi
9. R.L. Gupta, Advanced Accounting
10. A.K. Sehgal, Advanced Accounting
11. Shukla Grewal, Advanced Accounting
12. Agarwal M., Advanced Accounting
13. डॉ. रमेश मंगल– उन्नत लेखांकन



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Syllabus

M.Com. Part I – Semester I

MCOM - T104 – CORE COURSE IV – COST ANALYSIS & CONTROL

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per Week: 04 Hours

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

<u>Unit-I</u>	<u>12 Lectures</u>
Cost concept , Elements & Nature, characteristics of Cost Accounting, Functions of Cost Accounting, Cost centre and cost unit, Methods and techniques of Costing. Installation of costing system, Methods of inventory control. overheads accounting.	
<u>Unit-II</u>	<u>14 Lectures</u>
Process Accounting: Meaning, Characteristics, Wastage and its treatment, Joint product and By product. Operating Cost- Transport Business.	
<u>Unit-III</u>	<u>16 Lectures</u>
Marginal Costing: Concepts, Break Even Analysis, Uniform costing and Inter firm comparison. Use of Managerial Costing in business Decision: Make or buy decision, Pricing Decisions, Exploring a new market, shut down decisions, change of product Mix.	
<u>Unit-IV</u>	<u>12 Lectures</u>
Budgetary Control: Basic Concepts, Objectives of Budgetary Control, Preparation of functional budget & Financial Budget: Cash budget, Flexible budget. Cost Audit: Objectives and Advantages.	
<u>Unit-V</u>	<u>10 Lectures</u>
Standard Costing and Variance Analysis - Material and Labour and Overhead Variances.	

BOOKS:

1. Oswal Maheshwari , Cost Accounting
2. M. Agarwal & M Jain, Cost Accounting
3. Jain & Narang, Cost Accounting
4. S.N. Mahehwari, Cost Accounting
5. M.C. Agarwal, Cost Accounting
6. Jawaharlal, Cost Accounting
7. डॉ. रमेश मंगल एवं सिंघई, लागत लेखांकन यूनिवर्सल पब्लिकेशन, आगरा



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Syllabus

M.Com. Part I – Semester I

MCOM - 105 (SKEG) – SKILL ENHANCEMENT / GENERIC COURSE - ANY ONE (SEC / GC) –

SKEG-T/P114 – INTRODUCTION TO ICT I

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

PART A : THEORY

MAX. MARKS: 50 + 30

MIN. PASS MARKS: 20 + 12

No. of Lectures per week : 02 Hours

Total Lectures: 32

PART B : PRACTICALS

MAX. MARKS: 20

MIN. PASS MARKS: 08

No. of Laboratory per week: 02 Hours

Total Lectures: 32

SKEG-T119 – PERSONALITY DEVELOPMENT

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per week : 03 Hours

Total Lectures: 48

SKEG- T-103 – COMMUNICATIVE ENGLISH

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per week: 03 Hours

Total Lectures: 48

SKEG-T108 – HEALTH EDUCATION

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per week : 03 Hours

Total Lectures: 48

VAAC–P101- VALUE ADDITION COURSE

BASIC COMPUTER AND ACCOUNTING SOFTWARE

MAX. MARKS: 100

MIN. PASS MARKS: 40

No. of Lectures per week : 06 Hours

Total Lectures: 96

The objective of this course is to create IT Skills in accounting so that students can work as accountant in business organizations. The content are, practical manual accounting, any financial accounting software. The software to be installed in computer Lab and Software to be taught in computer Labs only. There shall be following assignments to be submitted by students.

1. MS Excel: Features and Formula.
2. Comprehensive problem covering all type of financial transactions. Developing Primary books, trail balance final accounts manually on any financial accounting software.
3. Generating Summarized and detailed reports through any financial accounting software.
4. Rectification of errors of all types through manually, any financial accounting software.
5. Adjustments in final accounts

The above work is to be submitted as Report. This Report will carry 50 marks. A Test on the work shall be of 30 Marks and Viva-vice of 20 Marks.



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Syllabus

M.Com. Part I – Semester II

MCOM – T201 – CORE COURSE I – CORPORATE LEGAL FRAME WORK

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per Week: 04 Hours

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I	14 Lectures
The Companies Act, 2013 (Relevant Provisions) : Definition, Types of Companies, Memorandum of Association, Articles of Association, Prospectus, Share Capital, Company Management, Managerial Remuneration. Winding up and Dissolution of Companies.	
Unit-II	14 Lectures
The Negotiable Instruments Act, 1881: Introduction, Definition, Nature and Types of Negotiable Instruments, Negotiation Holder and Holder in due course, Payment in due course; Endorsement and Crossing of Cheque; Presentation of negotiable instruments. Discharge of negotiable instruments, Dishonor of instruments.	
Unit-III	12 Lectures
MRTP Act 1969: Introduction and Amendments of MRTP Act. Salient Features of MRTP Act. Monopolistic trade practices; Restrictive trade practices; Unfair trade practices. Intellectual property laws-Patent act, Trademarks and Copyright act, Industrial design act.	
Unit-IV	12 Lectures
The Consumer Protection Act, 1986: Introduction, Comparison of Consumer courts with civil courts. Salient features, Definition of Consumer, Right of consumer; Grievance Redressal Machinery. Introduction and Provisions of Consumer Protection (Amended) Act 2019.	
Unit-V	12 Lectures
Regulatory Environment for International Business: FEMA, WTO, Regulatory Framework of WTO, Basic Principles and its Characteristics, 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.	

BOOKS:

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
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Syllabus

M.Com. Part I – Semester II

MCOM – T202 – CORE COURSE II – ORGANISATIONAL BEHAVIOUR

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per Week : 04 Hours

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I	16 Lectures
Organization: Concept, Types and significance, Organization Goal and its determinants. Organization Behaviour: Concept, Nature and Significance, Organizational Behaviour models. Challenges in Organization Behaviour- Organizational Theories and Behaviour Hawthorne Studies: Nature of human behavior, factors causing individual differences.	
Unit-II	12 Lectures
Personality: Concept, Theories: Trait and Psychoanalytic. Determinants and importance. Perception: Concept, Process and Theories. Learning: Concept, Components, factors affecting learning and theories: Classical, operant and social learning.	
Unit-III	14 Lectures
Motivation: Meaning, types and important elements, Theories of Motivation: Need Hierarchy, Maslow's Need Hierarchy, Two factor theories. Attitudes and Values: Concept, factors, significance and Theories Emotional intelligence: - Meaning and Concept, Components, role.	
Unit-IV	12 Lectures
Interpersonal Behaviour: Nature, Transactional Analysis, Factors affecting Interpersonal Behavior Group: Concept, Theories of group formation: - Homan's Theory and Balance Theory, Group Cohesiveness. Power and Authority: Concept, Importance of Power, Limitations of Authority, Difference between Power and Authority.	
Unit-V	10 Lectures
Organizational Conflicts: Causes and suggestions, Conflict Resolution. Group Dynamic: Formal and informal group. Developing sound Organizational Climate, Management of Change- Concept and Process of Organizational Development.	

BOOKS:

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
7. संगठनात्मक व्यवहार



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M.Com. Part I – Semester II

MCOM – T203 – CORE COURSE III – ADVANCED STATISTICAL ANALYSIS

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per Week : 04 Hours

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I	13 Lectures
Theory of Probability – Addition, Multiplication Rule, Permutation and Combination, Probability Distributions, Binomial, Poisson and Normal Distribution.	
Unit-II	15 Lectures
Theory of Sampling and Test of Signification. Law of Statistical regularity, law of inertia of large number.	
Unit-III	12 Lectures
Analysis of Variance (including one way and two way classification), Chi-square Test.	
Unit-IV	14 Lectures
Interpolation and Extrapolation. Association of Attributes. Newton's forwarding difference method, binomial expansion method, Lagrange's method.	
Unit-V	10 Lectures
Regression Analysis, Statistical Decision Theory: - Decision under Risk and Uncertainty, Decision Tree Analysis.	

BOOKS:

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
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M.Com. Part I – Semester II

MCOM – T204 – CORE COURSE IV – FUNCTIONAL MANAGEMENT

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per Week: 04 Hours

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I	12 Lectures
Financial Management: Meaning, Concept, Nature and Objectives, Functions of Financial Manager, Investment, Financing and Dividend Decisions, capital Budgeting- Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return, Financial Planning - Nature, Need and influencing factors, Characteristics of a sound financial plan. Brief study of working capital Management.	
Unit-II	12 Lectures
Capitalization: Concept and Theories, Over and Under Capitalization, Capital structure, Balanced Capital Structure- Concept and Significance. Theories of Capital Structure. Trading on Equity, Leverage: Meaning, Nature, and importance of Leverage. Types of Leverage, Financial and Operating Leverage. Combined Leverage.	
Unit-III	14 Lectures
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. Importance of Tele marketing.	
Unit-IV	12 Lectures
Personnel Management: Concept, Functions, Scope and Importance, Signification of Man-Power Planning, Meaning and Sources of Recruitment, Characteristics of a Good Recruitment Policy, Concept of Selection- Meaning, Selection procedure, Importance of employee Training, Methods of Training.	
Unit-V	14 Lectures
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. Product Life Cycle.	

BOOKS:

1. Motihar M., Functional Management
 2. जैन जिनेन्द्र कुमार – विपणन प्रबंध म.प्र. हिन्दी ग्रन्थ अकादमी, भोपाल
 3. जैन जे.के. – कार्यात्मक प्रबंध, प्रतीक प्रकाशन इलाहाबाद
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Syllabus

M.Com. Part I – Semester II

MCOM - 205 (SKEG) – SKILL ENHANCEMENT / GENERIC COURSE - ANY ONE (SEC / GC) –

SKEG-T/P115 – INTRODUCTION TO ICT II

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

PART A : THEORY

MAX. MARKS: 50 + 30

MIN. PASS MARKS: 20 + 12

No. of Lectures per week : 02 Hours

Total Lectures: 32

PART B : PRACTICALS

MAX. MARKS: 20

MIN. PASS MARKS: 08

No. of Laboratory per week: 02 Hours

Total Lectures: 32

SKEG-T119 – PERSONALITY DEVELOPMENT

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per week : 03 Hours

Total Lectures: 48

SKEG- T-103 – COMMUNICATIVE ENGLISH

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per week: 03 Hours

Total Lectures: 48

SKEG-T108 – HEALTH EDUCATION

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per week : 03 Hours

Total Lectures: 48



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M.Com. Part I – Semester II

VAAC-P102- VALUE ADDITION COURSE

COMMUNICATION LAB

MAX. MARKS: 100

No. of Lectures per week: 06 Hours

MIN. PASS MARKS: 40

Total Lectures: 96

The objective of this course is to develop communication skills so that students can communicate effectively in business organizations.

Communication Skills

1. Listening skills
2. Presentation skills
3. Telephonic Skills
4. Writing skills
5. Interview Skills
6. Pronunciation Skills- Word Accent, Intonation, Voice Modulation, Phonetic Symbols

Software to be used apart from training in Class Room.

1. English Standard: Complete language learning system BPB Multimedia
2. Improve your spoken English : TBC Education Series
3. British and American English : Accent trainers program: TBC education series
4. Mastering English Build success in higher level English by V3 interactive Pvt Limited
5. Oxford Talking Dictionary BPB multimedia
6. Elegant English Listening : The language series by Pebbles

The above work is to be submitted in the form of a Report. This Presentation will be of 50 marks. Report will be 30 Marks and Viva-vice of 20 Marks.

BOOKS:

1. Essentials of Business Communication by Rajendra Pal and J. S. Korlahalli
 2. Business Communication Strategy and Skill, Prentice Hall New Jersey.
 3. Business Communication, ICMR Publication.
 4. Business Communication by Asha Kaul.
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Syllabus

M.Com. Part II – Semester III

MCOM – T301 – CORE COURSE I – MANAGERIAL ECONOMICS

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per Week: 04 Hours

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I	12 Lectures
Meaning of Managerial Economics, Nature and Scope of Managerial Economics, Managerial Economist - Role and Responsibilities, Fundamental Economic Concepts, Incremental principle, Opportunity Cost Principles, Discounting Principle, Equi-Marginal Principle, Profit Maximization Theory.	
Unit-II	16 Lectures
Demand Analysis, its meaning and importance, Elasticity of Demand, its meaning and importance, Price Elasticity, Income Elasticity, Cross Elasticity. Theory of Consumer Choice, Indifference Approach, Revealed Preference Theory.	
Unit-III	14 Lectures
Production Function, Meaning and Characteristics, long run and short run price function, Law of Variable Proportions, Law of Returns to Scale. Market structure- price and output decision under different market structures, price discrimination, non price competition, price determination under perfect and monopolistic market	
Unit-IV	12 Lectures
Business Cycles: Meaning Concept Nature and Importance of Business Cycle. Phases, Theories of Business Cycles.	
Unit-V	10 Lectures
Profit Management: Measurement of Profit, Concept of Risk and Uncertainty, Profit Planning and Forecasting.	

BOOKS:

1. Managerial Economics, Varshney, R.L. and Maheshwari, K.L., Sultan Chand and Sons New Delhi
 2. Managerial Economics, Dwivedi, D.N., Vikas Publishing House, New Delhi
 3. Managerial Economics, Shrivastava O.S., Quality Publishing Company, Bhopal
 4. Managerial Economics, Chopra O.P., Tata McGraw Hills, Delhi
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Syllabus

M.Com. Part II – Semester III

MCOM – T302 – CORE COURSE II – TAX PLANNING AND MANAGEMENT

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per Week: 04 Hours

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I	10 Lectures
Concept Of Tax Planning: Meaning, Features, Scope, Importance, and Objectives of tax planning. Tax Avoidance, Tax Evasion and Tax planning. Types of Tax Planning, Methods and Problems of Tax Planning.	
Unit-II	16 Lectures
Areas of Tax Planning: Ownership Aspects, Activity Aspects & Location Aspects, Nature of the Business, Heads of income and tax planning.	
Unit-III	14 Lectures
Tax Planning and Setting up a New Business: Deductions Available to New Industrial Undertakings, Amalgamation, Mergers and Tax planning, Special Tax Provisions: Tax provisions Relating to Free Trade Zones. Infrastructure sector and backward Area. Tax incentives for Exporters.	
Unit-IV	14 Lectures
Tax Planning and Financial Decisions: Capital Structure Decisions, Dividend, Inter Corporate Dividend, Bonus Shares, purchase of Assets out of own funds or out of borrowed funds.	
Unit-V	10 Lectures
Tax Management: Introduction, difference between tax planning and tax management, functions of tax management. Area of tax management, Preparation of return. Return of income and assessment, Tax Deduction at source. Penalties and Prosecution, Appeals and Revision	

BOOKS:

1. Systematic Approach to Income Tax and Central Sales Tax, Ahuja, G.K and Ravi Gupta, Bharat Law House, New Delhi.
 2. Corporate Tax Planning, Lakhotiya, R.N., Vision Publication, New Delhi.
 3. Direct Taxes, Laws and Practices, Singhaniya, V.K, Taxman's Publication. New Delhi.
 4. Direct Tax Planning and Management; Singhaniya, Vinod K, Taxman's Publication, New Delhi.
 5. Tax Planning and Management, Mehrotra S.
 6. Tax Planning and Management, Lakotiya
 7. Tax Planning and Management, Saklecha Sri Pal
 8. Tax Planning and Management, Goyal R.S
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M.Com. Part II – Semester III

MCOM – T303 – CORE COURSE III – ENTREPRENEURSHIP SKILL DEVELOPMENT

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per Week: 04 Hours

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I	14 Lectures
The Entrepreneur: Definition, Emergence of Entrepreneurial Class; Theories of Entrepreneurship, Socio-Economic Environment and Entrepreneur. Characteristics of Entrepreneur Leadership, Risk Taking, Decisions Making and Business Planning. Project report meaning definition and importance. Format of Project Report.	
Unit-II	16 Lectures
Promotion of a Venture; Opportunity Analysis, External Environmental Forces- Economic, Social, Technological, Competitive Factors, Legal Requirements for Establishment of a new Unit and Raising Funds. Self Employment Schemes: Prime Minister Employment Generation Programme, Mukhya Mantri Yuva Udyami Swarojgar Yojna, Mukhya Mantri Swarojgar Yojna, Mukhya Mantri Aarthik Kalyan Yojna. Mudra Loan: Meaning, Importance and Eligibility of loan.	
Unit-III	10 Lectures
Entrepreneurial Behavior: Innovation and Entrepreneurship, Entrepreneurial Behavior, Social Responsibility.	
Unit-IV	12 Lectures
Entrepreneurship Development Programme: Entrepreneurial Development Programme relevance and achievement, Role of Government in Organizing such Programmes. Critical Evaluation. Role of regulatory Institutions Role of development organizations, self employment oriented schemes, Various growth Schemes.	
Unit-V	12 Lectures
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, Role of Development Banks.	

BOOKS:

1. Entrepreneurship and Small Business Management, Kenneth R Van Voorthis
 2. Entrepreneurship and Small, Hass School Hammer & Arthur Kuri
 3. Entrepreneurship Change in Indian Industries, Sharma R A
 4. Uddmita Vikas, Jain Dr. Jinendra Kumar, M.P. Hindi Granth Academy, Bhopal
 5. Entrepreneurship Development, Sukla M.B.
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M.Com. Part II – Semester III

MCOM – T304 – CORE COURSE IV – ACCOUNTING FOR MANAGERIAL DECISION

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per Week: 04 Hours

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I	10 Lectures
Management Accounting - Its Meaning, Nature and Importance. Limitation, Tools & Techniques. Difference of Management Accounting with Cost Accounting and Financial Accounting. Role and Functions of Management Accountant.	
Unit-II	14 Lectures
Nature and Limitation of Financial Statement - Statement of Profit and Loss and Balance Sheet (Revised as per Companies Act, 2013). Needs and Objectives of Financial Analysis - Comparative and Common Size Statements of Profit & Loss and Balance Sheet. Ratio Analysis: Profitability, Activity and Financial Ratios.	
Unit-III	18 Lectures
Cash flow statement. Cash Flow Analysis. Application of AS.3. Break Even Analysis.	
Unit-IV	14 Lectures
Capital Budgeting -Nature and Characteristics of Long Terms Investments Decision, Factors affecting investment Decision. Factoring, Investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return, profitability index and NPV, Methods of Ranking Investment Proposals.	
Unit-V	08 Lectures
Management Reporting System: Responsibility Accounting; Management Report, Types of Report. Quality of good report. Concept of Management Audit.	

BOOKS:

1. Accounting for Managers, M.R Agrawal.
 2. Accounting for Managers, Agrawal and Agrawal.
 3. Management Accounting, Agrawal and Jain.
 4. Management Accounting, Gupta S.C.
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M.Com. Part II – Semester III

MCOM - 305 (SKEG) – SKILL ENHANCEMENT / GENERIC COURSE - ANY ONE (SEC / GC) –

SKEG-T130 – RESEARCH METHODOLOGY I

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per week : 03 Hours

Total Lectures: 48

SKEG-T116 – MANAGERIAL SKILLS

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per week : 03 Hours

Total Lectures: 48

SKEG- T-132 – STRESS MANAGEMENT

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per week: 03 Hours

Total Lectures: 48

SKEG-T108 – HEALTH EDUCATION

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per week : 03 Hours

Total Lectures: 48

VAAC –P103- VALUE ADDITION COURSE PUBLIC SPEAKING

MAX. MARKS: 100

MIN. PASS MARKS: 40

No. of Lectures per week: 06 Hours

Total Lectures: 96

1. Public Speaking – Introduction, Importance, Need & History.
2. Seven principles of Public Speaking.
3. How to become a better Public Speaker.
4. Public Speaking Techniques.
5. Ethics & Public Speaking.
6. Types of Speeches (Informative, Demonstrative, Persuasive, Special Occasion etc).
7. Managing anxiety & fear while speaking.
8. Confidence Building – Improvement of posture, voice, diction etc.
9. Speech Preparation – Researching the topic, Presentation aids, Rough draft and Final draft.
10. Group Discussion – Features, Nature & Scope.
11. Difference in Public Speaking & Group Discussion.
12. Desirable Attitudes & Group Discussion.

The above work is to be submitted in a form of Report. This Report will carry 30 marks. A presentation will be of 50 marks and Viva Voce of 20 marks.

BOOKS:

1. Essentials of Business Communication by Rajendra Pal and J. S. Korlahalli
2. Business Communication Strategy and Skill, Prentice Hall New Jersey.
3. Business Communication, ICMR Publication.
4. Business Communication by Asha Kaul.



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Syllabus

M.Com. Part II – Semester IV

GROUP- TAXATION

MCOM – T401A – CORE COURSE I – DIRECT TAX IN INDIA

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per Week : 04 Hours

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I	12 Lectures
Basic concepts and Definitions, Residential status and tax incidence. Exempted Income, Deemed Income, Clubbing of Income, Set-off & Carry forward of losses, Deductions from gross total income while computing total income.	
Unit-II	14 Lectures
Computation of Tax Liabilities of Individual (Advance Practical Problems). Taxation on Agriculture Income.	
Unit-III	14 Lectures
Assessment of Tax and Return of Income Tax, Types of Assessment. Practical approach of Filing Return. Deduction and collection of Tax.	
Unit-IV	12 Lectures
Advance payment of tax, Tax Deduction at Source, Penalties and Prosecution, Refund of excess payment. Filing of Form- 15(G & H)	
Unit-V	12 Lectures
Income Tax Authorities- Powers & Duties, Appeal and Revisions, Settlement of cases.	

BOOKS:

1. Income Tax, Gupta & Ahuja
 2. Income Tax, V.K. Singhania
 3. Income Tax, R.K. Jain
 4. Income Tax, S.C. Jain
 5. Income Tax, Saklecha
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M.Com. Part II – Semester IV

GROUP- TAXATION

MCOM – T402A – CORE COURSE II – BUSINESS TAXATION

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per Week: 04 Hours

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I	14 Lectures
Computation of Income from Business and Profession, Assessment of Hindu Undivided Family (H.U.F.) including tax liabilities (Advance Practical Problems). Provisions Rules and practical problems.	
Unit-II	14 Lectures
Assessment of firm and Association of Person. Computation of Tax Liabilities.	
Unit-III	12 Lectures
Assessment of Companies, including tax computation	
Unit-IV	12 Lectures
Assessment of Co-operative society. Charitable and other Trust including tax calculation	
Unit-V	12 Lectures
Double Taxation Relief, Assessment of Non-Residents	

BOOKS:

1. Income Tax, Gupta & Ahuja
 2. Income Tax, V.K. Singhanian
 3. Income Tax, R.K. Jain
 4. Income Tax, S.C. Jain
 5. Income Tax, Saklecha
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M.Com. Part II – Semester IV

GROUP- TAXATION

MCOM – T403A – CORE COURSE III – INDIRECT TAXES

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per Week: 04 Hours

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I	10 Lectures
CGST/SGST: Important Terms and Definitions under Central and Service Tax Act, 2017 Meaning and features of goods and Service Tax (GST) Background, Necessity and implementation of GST. Favorable impacts and difficulties of GST. Important terms and definitions - Business, place of business, Composite supply, Goods, Input goods and Input service, Input tax. Exempt supply, Gross Turnover, Capital goods, Tax invoice, Electronic cash ledger, Electronic Credit Ledger, Inward Supply, Outward Supply, Person, Supplier, Job work, Reverse Charge, Recipient and other definitions under Sec. 2. Classification of Goods and Service Tax.	
Unit-II	10 Lectures
Meaning and scope of Supply/Tax Liability on composite and mixed supplies. Levy and Collection of Tax. Registration under GST. Persons Liable / not liable for registration. Compulsory registration; process for registration, Issue of Registration Number (GSTIN). Amendment and Cancellation of Registration.	
Unit-III	15 Lectures
List of exempt goods under GST. Time and place of supply of goods and services Determination of value of Taxable supply. Preparation of Tax invoice rules, proforma and practical problems	
Unit-IV	15 Lectures
Composition Levy - Persons eligible to opt composition, intimation for composition option. Conditions and restriction for composition. Rate tax of the composition levy and rules regarding Return Practical Problems relating to composition levy.	
Unit-V	14 Lectures
Rules, Provisions and procedure for Input Tax Credit. Provisions regarding Job-Work' Classification of taxable goods and Services at the basis of tax rates (Practical Problems).	

BOOKS:

1. Indirect Tax, V.S. Datey
 2. Indirect Tax, Sakhlecha
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M.Com. Part II – Semester IV

GROUP- TAXATION

MCOM – T404A – CORE COURSE IV – SALES & SERVICES TAX

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per Week : 04 Hours

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I	12 Lectures
Central Sales Tax : Background, basic Definitions, Interstate sale- Provisions & its Rates, Persons liable to pay CST, calculation of Sales, Turnover and CST, Examples and restrictions on CST, Registration under CST.	
Unit-II	14 Lectures
Madhya Pradesh (M.P.) Value Added Tax (VAT) : Introduction, Important definitions & terms, Tax free goods, Registration of Dealers. Computation of Taxable Turnover, Assessment Procedure and other provisions related with VAT.	
Unit-III	14 Lectures
Payment and Recovery of VAT: Payment and Recovery of VAT, Input Tax Rebate, Authorities, Power and Duties, Penalties & prosecution, appeal and revision. Incidence of VAT and Collection.	
Unit-IV	12 Lectures
Wealth Tax: Basic concept, definitions, Residential Status, Incidence of tax, Exempted wealth, deemed wealth, Valuation of assets. Computation of Net wealth and wealth tax of Individual & Non- Resident, Assessment procedures, Penalties and prosecution, Appeal and revision.	
Unit-V	12 Lectures
Service Tax: Concept, Objectives, Features, Scope of Service Tax, Registration procedure for service tax, Valuation of taxable services, Application and Computation of Service Tax, other provision related with Service Tax.	

BOOKS:

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

M.Com. Part II – Semester IV

GROUP- MARKETING MANAGEMENT

MCOM – T401B – CORE COURSE I – ADVERTISEMENT AND SALES MANAGEMENT

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per Week: 04 Hours

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I	12 Lectures
Introduction, Concept, Scope, Objectives and Functions of Advertising. Role of Advertising in Marketing Mix and the Advertising Process. Concept of product mix and product line Legal, Ethical and Social Aspect of Advertising, Difference between Marketing and Sales. Advertising Media-Their Relative Merits and Limitations; Characteristics of An. Effective Advertisement. Sales Promotion: Methods of sales Promotion.	
Unit-II	14 Lectures
Pre- Launch Advertising Decision: Determination of Target Audience, Advertising Media and their Choice. Advertising Measures, Setting Advertising Objectives and Budget, Layout of Advertisement and Advertising Appeal, Advertising Copy. Factors affecting advertising expenditure in a company.	
Unit-III	14 Lectures
Promotional Management: Types & New Techniques of Promotion, E-Promotion. Advertising Department, Role of Advertising Agencies and their Selection, Advertising Budget, Evaluation of Advertising Effectiveness.	
Unit-IV	10 Lectures
Personal Selling: Meaning and Importance of Personal Selling, Difference between Personal Selling, Advertising and Sales Promotion, Methods and Procedure of Personal Selling. Difference between selling and Marketing. Concept of online selling its impact on traditional selling.	
Unit-V	14 Lectures
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.	

BOOKS:

1. Marketing Management, Philip Kotler
2. Marketing Management, Sontaka
3. Marketing Management, P. C. Tripathi
4. Marketing Management, Bhadad & Porwal
5. Vipdan Ke siddhant, Jain Jinendra Kumar. M.P. Hindi Granth Academy, Bhopal



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M.Com. Part II – Semester IV

GROUP- MARKETING MANAGEMENT

MCOM – T402B – CORE COURSE II – CONSUMER BEHAVIOUR

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per week: 04 Hours

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I	12 Lectures
Introduction: Meaning and Significance of Consumer Behavior, Determinants of Consumer Behavior, Consumer Behavior v/s Buyers Behavior, Consumer Buying Process and consumer Movements in India. Factors affecting consumer buying behavior.	
Unit-II	14 Lectures
Organizational Buying Behavior and Consumer Research: Characteristics and Process of Organizational Buying Behavior, Determinants of Organizational Buying Behavior. History of Consumer Research and Consumer Research Process.	
Unit-III	14 Lectures
Consumer Need and Motivations: Meaning of Motivation, Needs and Goals, Important Elements of Motivation. Dynamic Nature of Consumer Motivation, Types and Systems of Consumer Needs, Measurement of Motives and Development of Motivational research. Theories of Motivation-(Maslow's need hierarchy theory and X Y theory of motivation.)	
Unit-IV	12 Lectures
Personality & Consumer Behavior: Concept of Personality, Determinants and Importance of Personality, Theories of Personality, Personality and Understanding Consumer Diversity, Self and self-Images.	
Unit-V	12 Lectures
Social Class and Consumer Behavior: Meaning of Social Class, Measurement of Social Class, Lifestyle Profiles of the Social Class, Social Class Mobility, Affluent and Non-Affluent Consumer, Selected Consumer Behavior Applications in Social Class.	

BOOKS:

1. Marketing Management, Philip Kotler
 2. Marketing Management, Sontaka
 3. Marketing Management, P. C. Tripathi
 4. Marketing Management, Bhadad & Porwal
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M.Com. Part II – Semester IV

GROUP- MARKETING MANAGEMENT

MCOM – T403B – CORE COURSE III – RURAL & AGRICULTURAL MARKETING

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per Week: 04 Hours

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I	12 Lectures
Rural Marketing: Image of Indian Rural Marketing and Approach to Rural Markets of India, Factors affecting Rural Marketing, Rural Consumer and Demand dimensions and Market Segmentations, Channels of Distribution and Physical Distribution, Product Management Product Mix. Marketing Communication and Sales Force Tasks.	
Unit-II	14 Lectures
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.	
Unit-III	14 Lectures
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.	
Unit-IV	12 Lectures
Rural Market in India: Regulation of Markets: 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 Markets in India.	
Unit-V	12 Lectures
Marketing of Farm products: Packing and Packaging, Meaning and Difference. Packing material. Transportation Advantages, Means of Transport and Transportation Cost. Grading and Standardization- Meaning, Type, Criteria Labeling and Specification, Storage and Warehousing. Functions of Warehouse Manager.	

BOOKS:

1. Marketing Management, Sontaka
 2. Marketing Management, R.L Vashney
 3. Marketing Management, Bhadada & Porwal
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M.Com. Part II – Semester IV

GROUP- MARKETING MANAGEMENT

MCOM – T404B – CORE COURSE IV – INTERNATIONAL MARKETING

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per Week: 04 Hours

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I	12 Lectures
International Marketing: Meaning, Definition, Nature Scope and Significance of International Market. Domestic v/s International Marketing. International Marketing Environment : Internal and External, International Market. Orientation, Identification and Selection of Foreign Market, Functions and Qualities of an Export Manager. Decisions relating Entry in the foreign Market.	
Unit-II	12 Lectures
Export Organization: Meaning, types and affecting factor, Overseas product Development; Its concept and methods of pricing and its factors, Price quotation. Factors influencing the International price. Role of Special Economic Zone (SEZ) in Economic Development of India. Various GOVT subsidies for sez.	
Unit-III	14 Lectures
Direct Trading and Indirect Trading: Meaning, methods and Difference, Methods of Payment in international Marketing. Difference between Direct Trading and Indirect Trading.	
Unit-IV	14 Lectures
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. ECGC policy of Government of India.	
Unit-V	12 Lectures
Export and Import Procedure, Documentation in foreign trade, Bilateral and Multilateral trade Agreements and Its meaning, objective, types and significance, SAARC, WTO – Objectives and Functions, Role of WTO in Foreign Trade. Foreign.	

BOOKS:

1. International Marketing, V.S. Rathore
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M.Com. Part II – Semester IV

GROUP- FINANCIAL ANALYSIS & CONTROL

MCOM – T401C – CORE COURSE I – SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per Week: 04 Hours

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I	12 Lectures
Investment: Concept, Objectives and Types, Investment and Speculation, Investment Planning and Alternatives. Features of Investment Planning. Factors of Sound Investment Plan. Investment Opportunities available in India. Financial Markets: Meaning and Types of Financial Market.	
Unit-II	12 Lectures
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.	
Unit-III	14 Lectures
Fundamental Analysis: Economic Analysis, Industry Analysis and Company Analysis, Technical Analysis: difference between fundamental analysis and Technical analysis, DOW Theory, Elliott Wave Theory, Charting, Efficient Market Hypothesis.	
Unit-IV	12 Lectures
Stock Exchange in India: B.S.E., N.S.E., O.T.C E.I, Interconnection of Stock Exchange in India, Stock Indices and their Computation. SEBI: Its Power and Functions. Role of NSDL AND CDSL.	
Unit-V	14 Lectures
Emerging Trends in Indian 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, Role of Portfolio Managers. Capital Market reforms. Performance of Indian Capital Market.	

BOOKS:

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
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M.Com. Part II – Semester IV

GROUP- FINANCIAL ANALYSIS & CONTROL

MCOM – T402C – CORE COURSE II – STRATEGIC FINANCIAL MANAGEMENT

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per week: 04 Hours

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I	12 Lectures
Introduction to strategic financial management. Concept of Time Value of Money. Leverage Analysis: Financial and Operating Leverage, Combine Leverage, Degree of Leverage, Decision Tree.	
Unit-II	14 Lectures
EBIT- EPS Analysis, Financial Break Even Level, Indifference Level of EBIT, Value of the Firm, Net Income and Net Operating Income Approach, Traditional Approach, M-M Hypothesis.	
Unit-III	14 Lectures
Valuation of Equity, Preference Shares and Debentures, Valuation of Goodwill.	
Unit-IV	12 Lectures
Dividend Decision: Relevance of Sound Dividend Policy, Dividend Policy and Retained Earnings, Factors affecting dividend decisions, Stability of Dividends Legal Constraints, Bonus Shares. Theories of Dividend Decisions.	
Unit-V	12 Lectures
Working Capital; Concept, Needs and Affecting Factors, Methods of Financing Working Capital, Working Capital Monitoring and Control. Estimation of Working Capital. Optimum working capital.	

BOOKS:

1. Strategic Financial Management, G. P. Lakhotia
 2. Strategic Financial Management (Hindi) N. P. Agrawal
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M.Com. Part II – Semester IV

GROUP- FINANCIAL ANALYSIS & CONTROL

MCOM – T403C – CORE COURSE III – PROJECT PLANNING AND MANAGEMENT

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per Week: 04 Hours

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I	12 Lectures
Project: Meaning, Characteristics and Steps, Project Life Cycle, Causes of Project Failure. Classification of Project. Project Identification, Role & Qualities of a Project Manager, Sources of Project Ideas, Considerations for Initial Selection of Projects. Factors affected to selection of business.	
Unit-II	12 Lectures
Project Formulation: Pre-feasibility Study. Project Feasibility Analysis: Market Analysis, Technical Analysis, Financial Analysis, and Economic Analysis.	
Unit-III	14 Lectures
Project Finance: Direct Financial Assistance, Bridge Loans, Specific Assistance Scheme of Financial Institutions. Project Organization Structure, Right and Responsibilities of a Project Manager.	
Unit-IV	14 Lectures
Project Implementation: Pre-requisites for Successful Implementation. Project Management Systems: Characteristics, Necessity, Project Management Information System.	
Unit-V	12 Lectures
Project Audit: - Meaning, Ex-post Project Evaluation, Human Aspect of Project Management, Environment Appraisal of Projects (a brief review). Project Audit committee.	

BOOKS:

1. Project Planning & Management, N. P. Agarwal
2. Project Planning & Management, Prasanna Chand
3. Project Planning & Management, Choudhary S.C.
4. Project Planning, Agarwal Singh & Mishra, Ramesh Book Depot
5. Project Planning & Management, Singh Narendra
6. परियोजना नियोजन- अग्रवाल सिंह व मित्रा, रमेश बुक डिपो, जयपुर



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M.Com. Part II – Semester IV

GROUP-C: FINANCIAL ANALYSIS & CONTROL

MCOM – T404C – CORE COURSE IV – INDIAN FINANCIAL SYSTEM

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per Week: 04 Hours

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I	12 Lectures
Introduction of Financial System: Meaning, Components, Functions, Nature and Role, Relationship between Financial System and Economic Growth. Various Financial Instruments.	
Unit-II	12 Lectures
Money Market in India: Meaning, Functions, Development of Money Market in India, Organization of Money Market in India. Money Market Instruments. Capital Market: Meaning and Functions, History of Indian Capital Market, Reforms in Indian Capital Market.	
Unit-III	14 Lectures
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. Brief Introduction of Commodity Market.	
Unit-IV	14 Lectures
Credit rating: Concept, Features and Significance, Credit Rating Agencies in India, Factoring and Forfeiting. Major Issues of Credit Rating.	
Unit-V	12 Lectures
Mutual Funds: Introduction, History, Types, Organization, Regulation over Mutual Funds, Managing Mutual Fund in India. Objectives of Financial Sector Reform, Present Position of Financial Sector Reforms in India.	

BOOKS:

1. Indian Financial System, B. Phatak
 2. Indian Financial System, Khan & Jain,
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M.Com. Part II – Semester IV

GROUP- ACCOUNTING

MCOM – T401D – CORE COURSE I – CORPORATE ACCOUNTING

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per Week: 04 Hours

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I	14 Lectures
Issue and Forfeiture of Shares. Accounting for Redemption of Preference Share and Debenture, Buy back of Equity Share, Bonus Shares. Allotment of Preference share, Employee stock option plan, sweat shares.	
Unit-II	12 Lectures
Financial Statement of company, study of annual Report of Company. AS-4, AS-5, Disposal of Profit. Managerial Remuneration.	
Unit-III Meaning, Concepts, Nature & Types of Goodwill & Shares, Valuation of Goodwill and Shares. Accounts of public utility companies.	14 Lectures
Unit-IV	12 Lectures
Internal & External Reconstruction of a Company, Liquidation of a Company.	
Unit-V	12 Lectures
Amalgamation-Mergers of Companies AS-14.	

BOOKS:

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. निगमीय लेखांकन, रमेश मंगल
6. निगमीय लेखांकन, अग्रवाल एवं जैन



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M.Com. Part II – Semester IV

GROUP- ACCOUNTING

MCOM – T402D – CORE COURSE II – COST ADMINISTRATION & CONTROL

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per week: 04 Hours

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I	14 Lectures
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 Shut Down Decision.	
Unit-II	14 Lectures
Budgeting Process: Meaning and Concept of Budget. Budget Manual, Zero Base Budget, Planning, Programming, Budgeting System, Performance Budgeting, Disposal of Variance in Standard Costing, Transfer Pricing: Meaning, Necessity and Methods.	
Unit-III	12 Lectures
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.	
Unit-IV	12 Lectures
Cost Reduction and Cost Control, Cost Control Process, Cost Reduction Process, Planning for cost Reduction Techniques for Cost Control and Reduction, Value Analysis, Inventory Control Techniques. Installation of costing system, Methods of inventory control. Overheads accounting.	
Unit-V	12 Lectures
Total Quality Management (TQM) in Costing, Material Requirement Planning, Bin Card System, Store Keeping Record, Methods of store keeping (LIFO, FIFO) Manufacturing Resource Planning, Product Life Cycle Costing, Feedback Control System, Activity Based Costing, Target Costing, Enterprises Resource Planning, Synergy Benchmarking, Business Process Outsourcing (BPO)	

BOOKS:

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



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M.Com. Part II – Semester IV

GROUP- ACCOUNTING

MCOM – T403D – CORE COURSE III – ACCOUNTING THEORY

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per Week: 04 Hours

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I	12 Lectures
History of Accounting, 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.	
Unit-II	12 Lectures
Accounting Concepts, Postulates, and Principles: G.A.A.P., Accounting Policies. Revenue Recognition, Study of AS-9, Concept of Expenses, Gain and losses. Overview of Accounting Standards.	
Unit-III	16 Lectures
Revenue Measurement and its relevance: various concept of Income: Accounting concept, Economic concept and capital maintenance concept, Operating and Non-operating activities, Concept of comprehensive Income, Prior period items and extraordinary items.	
Unit-IV	12 Lectures
Conceptual Study of Accounting for Changing prices, Segment Reporting.	
Unit-V	12 Lectures
Meaning & Types of Reports- Interim Reporting, Conceptual Human Resource Accounting, Value Added Reporting. Environmental Accounting and Reporting. Qualities of Good Report.	

BOOKS:

1. Accounting Theory, Jawahar Lal
 2. Accounting Theory, J.C. Maheshwari
 3. Accounting Theory, L.S.Porwal
 4. Accounting Theory, R.Mangal
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M.Com. Part II – Semester IV

GROUP- ACCOUNTING

MCOM – T404D – CORE COURSE IV – INSTITUTIONAL ACCOUNTING

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per Week: 04 Hours

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I	<u>15 Lectures</u>
Accounting for holding company	
Unit-II	<u>15 Lectures</u>
Accounting for Bank and Insurance Company (including Life Insurance).	
Unit-III	<u>10 Lectures</u>
Double Accounts System. Accounting for Non-Profit Organizations.	
Unit-IV	<u>12 Lectures</u>
Accounting for Co-operative societies, Hotel Accounting.	
Unit-V	<u>12 Lectures</u>
Government Accounting. Accounts of Public Utility Co. (Electricity co.)	

BOOKS:

1. Advance Modern Accountancy, Mukharjee & Hanif
 2. Advance Accountancy Vol-2, A. K. Sehgal
 3. Advance Accountancy Vol-2, R.L. Gupta
 4. Advance Accountancy, Shukla & Grewal
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M.Com. Part II – Semester IV

MCOM - 405 (SKEG) – SKILL ENHANCEMENT / GENERIC COURSE - ANY ONE (SEC / GC) –

SKEG-T131 – RESEARCH METHODOLOGY II

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per week : 03 Hours

Total Lectures: 48

SKEG-T116 – MANAGERIAL SKILLS

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per week : 03 Hours

Total Lectures: 48

SKEG- T-132 – STRESS MANAGEMENT

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per week: 03 Hours

Total Lectures: 48

SKEG-T108 – HEALTH EDUCATION

MAX. MARKS: 70 + 30

MIN. PASS MARKS: 28 + 12

No. of Lectures per week : 03 Hours

Total Lectures: 48

MCOM – P405 – PROJECT / INTERNSHIP

MAX. MARKS: 100

MIN. PASS MARKS: 40

Total Credits: 32

The Students of Each Group have to prepare a Project/Internship Report under the guidance of respective faculty.