

## **M.com 2-year PG (B3 non Practicum)**

### **I and II Semesters**

<b>Sem 1</b>	<b>Paper 1 (5 Credits) (CC-11)</b>	<b>Paper 2 (5 Credits) (CC-12)</b>	<b>Paper 3 (5 Credits) (CC-13)</b>	<b>Paper 4 (5 Credits) (CC-14)</b>	<b>Seminar (Internal 100)/Internship (100 External) (2Credits)</b>
<b>Sem 1</b>	Cost Analysis and Control	Organizational Behaviour	Business Environment	Managerial Economics	
<b>Sem 2</b>	<b>Paper 1 (5 Credits) (CC-21)</b>	<b>Paper 2 (5 Credits) (CC-22)</b>	<b>Paper 3 (5 Credits) (CC-23)</b>	<b>Paper 4 (5 Credits) (CC-24)</b>	<b>VAC/CHM/EESC (2Credits)</b>
<b>Sem 2</b>	Advanced Statistical Analysis	Advances in Management	Research Methodology	Industrial Relations and Labour Laws	<ul style="list-style-type: none"> <li>• Introduction to Intellectual Property Rights</li> <li>• Constitutional, Human, and Moral Values</li> <li>Human Values and Citizenship Behaviour</li> <li>• Basic Computer Literacy and Internet Usage</li> </ul>

<b>Sem</b>	<b>Paper 1 (5 Credits) (CC-31)</b>	<b>Paper 2 (5 Credits) (CC-32)</b>	<b>Paper 3 (5 Credits) (CC-33)</b>	<b>Paper 4 (5 Credits) (CC-34)</b>	<b>Seminar (100 Internal) (2Credits)</b>
<b>Sem 3</b>	Accounting for Managerial Decisions	Security Analysis and Portfolio Management	Financial Institution and Market	Advance Financial Management and Policy	
			Consumer Behaviour	Service Marketing	
			Strategic Management	Human Resource Development	
			D-Advance Accounting	Direct Tax in India	
	<b>Paper 1 (5 Credits) (CC-41)</b>	<b>Paper 2 (5 Credits) (CC-42)</b>	<b>Paper 3 (5 Credits) (CC-42)</b>	<b>Paper 4 (5 Credits) (CC-44)</b>	<b>VAC/CHM/EESC (2Credits)</b>
<b>Sem 4</b>	Institutional Accounting	Corporate Governance,	Financial Planning and	International Financial System	<ul style="list-style-type: none"> <li>• Artificial Intelligence for Business</li> </ul>

		Ethics and Sustainability	Business Analytics		<ul style="list-style-type: none"> <li>• Business Ethics</li> <li>• Business Analytics</li> <li>• Employability and Entrepreneurship Skills Course</li> </ul>
			Rural and Agricultural Marketing	International Marketing	
			Project Planning and Management	Supply Chain Management and Logistics	
			Advanced Corporate Accounting	Tax Planning and Management	

## Option B (Course Work & Research)

Sem	Paper 1 (5 Credits) (CC-31)	Paper 2 (5 Credits) (CC-32)	Paper 3 (5 Credits) (CC-33)	Paper 4 (5 Credits) (CC-34)	Seminar (100 Internal) (2Credits)
Sem 3	Accounting for Managerial Decisions	Security Analysis and Portfolio Management	Financial Institution and Market	Advance Financial Management and Policy	
			Consumer Behaviour	Service Marketing	
			Strategic Management	Human Resource Development	
			D-Advance Accounting	Direct Tax in Indi	
Sem 4	Research Thesis/ Project/ Patent (Internal and External)				

## Option C (Research Work)

<b>Sem 3</b>	<b>Research Thesis/ Project/ Patent (Internal or External) (22 Credits)</b>
<b>Sem 4</b>	<b>Research Thesis/ Project/ Patent (Internal or External) (22 Credits)</b>

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**Theory Paper**

**Part A Introduction**

**Program: Post Graduate Diploma in Commerce (I Sem.)** **Session: 2025-26**

**Subject: Cost Analysis and Control**

1.	Course Code	C&I	
2.	Course Title	Cost Analysis and Control	
3.	Course Type	Core - I	
4.	Pre-requisite (If any)	B.Com.	
5.	Course Learning outcomes (CLO)	<p>On Successful Completion of This Course, the Students will be able :</p> <ol style="list-style-type: none"><li>1. To understand the Concept of Cost, Inventory Control and Overhead Accounting.</li><li>2. To understand the learning about fixed and variable cost and its Impact on Profit as well as decision making.</li><li>3. To undersand about types and preparation of budget.</li><li>4. To undersand the various standards cost of materials, labour and overheads.</li><li>5. To understand the determination cost of product/service.</li></ol>	
6.	Credit Value	5	
7.	Total Marks	Max. Marks 40+60	Mini. Passing marks: 40

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## Part B- Content of the Course

### Total No. of Lectures-

Unit	Topic	No. of Lectures
1.	Concepts and practices system of Cost Accounting in ancient India. History of Cost Accounts in India, Methods of Cost Accounting in India, Various Cost Concept, Techniques of Costing, Installation of Costing System, Methods of Inventory Control, Overheads Accounting.	15
2.	Process Accounting, Joint and By-Product, Equivalent Production and Inter Process Profit, Operating Cost.	15
3.	Marginal Costing: Concepts, Use of Marginal Costing in Indian Industries, Break Even Analysis, Price Strategy: Factors Influencing Product Pricing, Pricing Decision Process, Methods of Determination of Pricing.	15
4.	Standard Costing and Variance analysis, Budgetary Control: Basic Concept, Preparation of Functional Budget.	15
5.	Differential Cost and Control: Concept of Differential Cost, Decision Making and Different Cost, Cost Reduction and Cost Control Process, Cost Audit: Objectives and Advantages.	15

### Keywords/Tags:

Concept of Cost, Overheads, Joint and by- Product, Operating Cost, Marginal Cost, Budget, Standard Costing, Variance Analysis, Differential Cost.

## Part C- Learning Resources

### Text Books, Reference books, Other Resources

### Suggested Readings:

1. Agrawal M.L., Dr. Gupta - Cost Accounting, Sahitya Bhavan Publications, Agra
2. Arora, M.N. : Cost Accounting - Theory, Problems and Solutions, Himalaya Publishing House, New Delhi.
3. Banerjee- Cost Accounting : Theory and Practice, PHI.
4. Jain and Narang - Advanced Cost Accounting, Kalyani Publishers.
5. Jawaharlal - Cost Accounting, McGraw Hill Education.

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6. Mehta B.K. - Cost Accounting, Sanjay, Sahitya Bhavan Publication.
  7. Oswal Maheshwari - Cost Accounting, Ramesh Book depot.
  8. S.N. Maheshwari - Cost Accounting, Shree Mahavir Book depot.
  9. डॉ. अग्रवाल, एम.एल., डॉ. गुप्ता - परिचय लेखांकन, साहित्य भवन पब्लिकेशन आगरा
  10. डॉ. मेहता बी.के. - लागत लेखांकन, साहित्य भवन पब्लिकेशन एण्ड डिस्ट्रीब्यूटर्स, आगरा

#### Suggestive digital platforms/ Web links

1. <https://www.icsi.edu/media/website/CostAndManagementAccounting.pdf>
2. <https://www.slideshare.net/raniusakha/cost-analysis-and-control>
3. <https://mu.ac.in/wp-content/uploads/2022/06/Advanced-Cost-Accounting.pdf>
4. <https://mu.ac.in/wp-content/uploads/2021/03/M.Com-Cost-Management-Accounting.pdf>
5. <https://oms.bdu.ac.in/ec/admin/contents/387P16MC422020051812424179.pdf>
6. <https://hpuniv.ac.in/hpuniv/upload/uploadfiles/files/32.pdf>
7. <https://www.portcity.edu.bd/files/636444804364870777CostManagementAccounting&Con>
8. <https://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/Advanced%20Cost%20Accounting->

#### Part D- Assessment and Evaluation

##### Suggested Continuous Evaluation Methods:

Maximum Marks: 100

Continuous Comprehensive Evaluation (CCE): 40 Marks University Exam (UE): 60 Marks

Internal Assessment: Continuous Comprehensive Evaluation (CCE)	Class Test Assignment/presentation As Per Ordinance 14(2)	40
External Assessment: University Exam Section Time: 3 Hours	Section(A): Short Question (5*4 = 20) Section (B): Long Question (5*8 = 40)	60

Any remarks/Suggestions:

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## Theory Paper

Part A Introduction		
Program: Post Graduate Diploma in Commerce (I Sem.)		Session: 2025-26
Subject: Organizational Behaviour		
1. Course Code	CC12	
2. Course Title	Organizational Behaviour	
3. Course Type	Core - II	
4. Pre-requisite (If any)	B.Com.	
5. Course Learning outcomes (CLO)	<p>On successful completion of this course, students will be able to -</p> <ol style="list-style-type: none"> <li>1. Develop understanding about basics of Organizational Behaviour.</li> <li>2. Depth understanding of action research as a process and an approach.</li> <li>3. Know the concept of organizational behavior and understand the role of managers.</li> <li>4. Applying group dynamics and leadership qualities in an organization.</li> <li>5. Analyzing best management practices around the world.</li> <li>6. Evaluating emerging trends in corporate structure, strategy and culture in India.</li> </ol>	
6. Credit Value	5	
7. Total Marks	Max. Marks 40+60	Mini. Passing marks: 40

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### Part B- Content of the Course

Total No. of Lectures-

Unit	Topic	No. of Lectures
1.	<b>Organization:</b> Concept, nature and need, importance of Organization. Forms of organization in Indian industries principles of organization. Organization Structure and Design Authority and Responsibility Relationships Delegation of Authority and Decentralization Interdepartmental Coordination, Emerging Trends of Corporate Structure in Indian.	15
2.	<b>Organizational Behavior:</b> Organizational Behavior – Concept and significance; Organizational behavior in Indian philosophy, Emergence and ethical perspective, Attitudes, Perception, Learning, Personality.	15
3.	<b>Group Behavior:</b> Groups in organizations, Influence, Group dynamics, Team building – Interpersonal relations, Group decision making techniques, Sources of power – Power centers – Power and Politics. Communication: transactional analysis in communication skills.	15
4.	<b>Organizational Conflict :</b> Dynamics and management, Sources, patterns, levels and types of conflict: Traditional and modern approaches to conflict. Functional and dysfunctional organizational conflicts: Resolution of conflict. Motivation – meaning, importance, factors and principles. motivation meaning, importance, factor and theories of motivation.	15
5.	<b>Organizational Culture and Work Stress:</b> Meaning, Definition and role of organizational culture, cultural dimension, culture on organizational effectiveness, concept of	15

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stress, sources of stress, stress consequences, Remedial measures of work stress	
Keywords/Tags: Organization, Organisational Behavior, Group Behavior, Conflict, Culture, work stress	
Part C- Learning Resources	

#### Text Books, Reference books, Other Resources

1. Blake, Robert & Mouton: Building a Dynamic Corporate through Grid OD, Homewood
2. Burke W. W.: Organization Development Principles & Practice, Sage Publication
3. Edgar F. Huse: Organization Development & Change, Thomas Publication
4. Richard Beckhard: Organization Development Strategies & Models, Tata McGraw Hill
5. S.Ramnarayan & Kuldeep Singh and T. V. Rao: OD – Interventions & Strategies, Response Books, New Delhi
6. S.Ramnarayan and T. V. Rao: OD – Accelerating Learning & Transformation, Sage, New Delhi
7. Thomas H.Patten: Organization Development through Team Building, Thomas Publication
8. Wendell L. French, Cecil H. Bell: Organization Development, Prentice Hall
9. सिंघल आर.के.-संगठनात्मक व्यवहार
10. सोनी, एम. एल - संगठनात्मक व्यवहार, मध्य प्रदेश हिंदी ग्रंथ अकादमी, भोपाल
11. प्रसाद, एल.एम. 2020. प्रबंधन के सिद्धांत और अभ्यास। नई दिल्ली: सुल्तान चंद एंड सो

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Part D- Assessment and Evaluation

Suggested Continuous Evaluation Methods:

Maximum Marks: 100

Continuous Comprehensive Evaluation (CCE): 40 Marks University Exam (UE): 60 Marks

Internal Assessment: Continuous Comprehensive Evaluation (CCE)	Class Test Assignment/presentation As Per Ordinance 14(2)	40
External Assessment: University Exam Section Time: 3 Hours	Section(A): Short Question(5*4 = 20) Section (B): Long Question (5*8 = 40)	60

Any remarks/Suggestions:

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## Theory Paper

Part A Introduction	
Program: Post Graduate Diploma in Commerce (I Sem.)	Session: 2025-26

Subject: Business Environment

1. Course Code	CCL3	
2. Course Title	Business Environment	
3. Course Type	Core – III	
4. Pre-requisite (If any)	B.Com	
5. Course Learning outcomes (CLO)	<p>On successful completion of this course, students will be able -</p> <ol style="list-style-type: none"><li>1. To impart knowledge about business environments in India</li><li>2. To develop understanding of globalization for India.</li><li>3. Understand the economic, social, political and cultural environment of business in India</li><li>4. To develop understanding of foreign direct investment</li><li>5. To develop the understanding foreign trade policy</li></ol>	
6. Credit Value	5	
7. Total Marks	Max. Marks 40+60	Mini. Passing marks: 40

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**Part B- Content of the Course**

Total No. of Lectures-

Unit	Topic	No. of Lectures
1.	<b>Theoretical Framework of Business Environment In India:</b> Concept of business environment on the basis of Indian religion, trends and values, significance and nature of business environment; elements of environment internal and external, changing dimensions of business environment. liberalisation, privatisation and globalisation, impact on indian industries.	15
2.	<b>Economic Environment of Business In India:</b> Significance and elements of economic environment, economic systems and business environment, government policies industrial policy, licensing policy, fiscal policy, monetary policy and EXIM policy.	15
3.	<b>Foreign capital:</b> Foreign direct investments, trends and problems, multinational corporations and collaborations, foreign exchange in India.	15
4.	<b>Socio, Cultural &amp; International Environment of India:</b> Social responsibility of business, characteristics, components, scope, relationship between society and business, targets of socio-cultural business environment, social groups, World Trade Organization (WTO), International Monetary Fund (IMF) world bank and UNCTAD.	15
5.	<b>Technological Environment:</b> Concept, online channels, online services, advantage of online services, e-commerce, indian conditions of e-commerce, electronic banking, franchise business.	15

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Keywords/Tags: Business Environment, LPG, FDI, EXIM, E-Commerce.

Part C- Learning Resources

Text Books, Reference books, Other Resources

Suggestive Reading:

1. Adhikar, M. Economic Environment of Business Sultan Chand & Sons New Delft
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, Visas Publication, New Delhi.
7. Govt. of India: Economic Survey, various issues.
7. Raj Agrawal and Parag Diwan, Business Environment; Excel Books, New Delhi.
8. Ramaswamy, V.S and Nama Kumari: Strategic Planning for Corporate Success, Macmillan, New Delhi.
9. Sengupta, N. K. Government and Business in India, Vikas Publication, New Delhi.
10. जैन, डॉ. जिनेन्द्र कुमार "व्यावसायिक पर्यावरण " मध्यप्रदेश हिन्दी ग्रन्थ अकादमी, भोपाल।
11. आर. एस. सोहाने - व्यावसायिक वातावरण ।
12. उपाध्याय एवं शर्मा - व्यावसायिक वातावरण, रमेश बुक डिपो जयपुर ।
13. गुप्ता, दिनेश एवं पाठक, - व्यावसायिक वातावरण ।

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**Suggestive digital platform/ Web links:**

1. <https://www.sultanchandandsons.com/book/211/business-environment>
2. [https://ebooks.lpudc.in/commerce/mcom/term\\_1/DCOM105\\_DCOM402\\_D MGT105\\_DMGT401\\_BUSINESS\\_ENVIRONMENT.pdf](https://ebooks.lpudc.in/commerce/mcom/term_1/DCOM105_DCOM402_D MGT105_DMGT401_BUSINESS_ENVIRONMENT.pdf)
3. [https://www.phindia.com/Books/BookDetail/9789354437731/business-environment-ahmed-alam?srsId=AfmBOopJLnZrVZSV4mq\\_xPKnOw\\_x0u0IFti46kQknjQV5PmBWcn31\\_p-](https://www.phindia.com/Books/BookDetail/9789354437731/business-environment-ahmed-alam?srsId=AfmBOopJLnZrVZSV4mq_xPKnOw_x0u0IFti46kQknjQV5PmBWcn31_p-)
4. [https://www.pearsoned.co.in/web/category/Higher Ed. and Vocational/Business and Economics/Business Environment.aspx](https://www.pearsoned.co.in/web/category/Higher_Ed._and_Vocational/Business_and_Economics/Business_Environment.aspx)
5. <https://openstax.org/books/introduction-business/pages/1-2-understanding-the-business-environment>

**Part D- Assessment and Evaluation**

**Suggested Continuous Evaluation Methods:**

Maximum Marks: 100

Continuous Comprehensive Evaluation (CCE): 40 Marks University Exam (UE): 60 Marks

<b>Internal Assessment:</b> Continuous Comprehensive Evaluation (CCE)	Class Test Assignment/presentation As Per Ordinance 14(2)	40
<b>External Assessment:</b> University Exam Section Time: 3 Hours	Section(A): Short Question(5*4 = 20) Section (B): Long Question (5*8 = 40)	60

**Any remarks/Suggestions:**

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## Theory Paper

Part A Introduction	
Program: Post Graduate Diploma in Commerce (I Sem.)	Session: 2025-26

### Subject: Managerial Economics

1. Course Code	CC14	
2. Course Title	Managerial Economics	
3. Course Type	Core – IV	
4. Pre-requisite (If any)	B.Com	
5. Course Learning outcomes (CLO)	<p>On successful completion of this course, students will be able -</p> <ol style="list-style-type: none"> <li>1. To knowledge about the nature and importance of Managerial Economics.</li> <li>2. To knowledge about the theories of firm.</li> <li>3. To understand about the concept of demand and production.</li> <li>4. To understand about the theories of distribution.</li> <li>5. To develop the ability to analyze the trade cycle.</li> </ol>	
6. Credit Value	5	
7. Total Marks	Max. Marks 40+60	Mini. Passing marks: 40

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## Part B- Content of the Course

### Total No. of Lectures-

Unit	Topic	No. of Lectures
1.	<b>Introduction Of Managerial Economics:</b> Meaning, nature, scope and importance of Managerial Ancient Indian economy and Economic discipline, managerial concept of Kautilya's Arthyashastra, Role of vedas in modern managerial economics. Theories of firm.	15
2.	<b>Demand Analysis:</b> Meaning of demand, law of demand, elasticity of demand. Theory of the customer choice. Indifference curve approach.	15
3.	<b>Market Analysis:</b> Introduction of market, structure of market, price determination under- perfect competition, monopoly and imperfect competition, studies of product market, financial market, labour market. Production functions: Law of variable proportion, law of returns to scale.	15
4.	<b>Business Cycles:</b> Nature and phases of business cycle, theories of business cycle, Keynesian theory of employment.	15
5.	<b>Profit Distribution:</b> Concept and theories of distribution; Profit management, measurement of profit, concept of risk and uncertainty, principles of profit maximization.	15

**Keywords/Tags:** Managerial Economics, Demand Analysis, Forms of Markets, Profit & Risk, Indifference Curve.

### Part C- Learning Resources

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### Text Books, Reference books, Other Resources

#### Suggestive Reading:

1. Chopra, O.P. Managerial Economics, McGraw Hill, Delhi.
2. Dean, Joel Managerial Economics, Prentice Hall, Delhi.
3. Varian, H.R. International Micro Economics: A Modern Approach.  
East West Press, New Delhi.
4. Varshney, R.L. and Maheshwari, K.L. Managerial Economics, Sultan  
Chand & Sons, New Delhi
5. डॉ. सिन्हा, वी.सी- प्रबंधकीय अर्थशास्त्र, एस.बी.पी.डी आगरा ।
6. डॉ. जैन, एस.सी., प्रबंधकीय अर्थशास्त्र, कैलाश पुस्तक सदन, भोपाल ।

#### Part D- Assessment and Evaluation

#### Suggested Continuous Evaluation Methods:

Maximum Marks: 100

Continuous Comprehensive Evaluation (CCE): 40 Marks University Exam (UE):  
60 Marks

Internal Assessment: Continuous Comprehensive Evaluation (CCE)	Class Test Assignment/presentation As Per Ordinance 14(2)	40
External Assessment: University Exam Section Time: 3 Hours	Section(A): Short Question (5*4 = 20) Section (B): Long Question (5*8 = 40)	60

Any remarks/Suggestions:

*BRJ*