Atal Bihari Vajpayee Vishwavidyalaya, Bilaspur (C.G.)



Scheme and Syllabus Of

M.Com (Final) (3rd and 4th sem.)

Program Code: MCOMR 103

Semester system for affiliated college (As per LOCF and credit system)

W.E.F- 2024-2025

(As approved AC and EC meeting held on 16.08.2023 and 18.04.2023 respectively)





अटलिकारीवाजापेथीविश्वविद्यालय, बिलासपुर (छ.ग.)
के कॉनीपुलिसथाना के सामने बिलासपुर –रतनपुरमार्ग, कोनी विलासपुर (छ.ग.) 495009
Website: www.bilaspuruniversity.ac.in

Scheme of M.Com under Semester System

Program Code: MCOMR103

Semester	Course	Clark Sund Minus	4	Cred	it	Total	Marks			
ochicster	Code	Subject Name	LITP		P	Credit	ESE	IA	To:	al Min
	COMR301	Specialized Accounting		1	1	4	80	20	100	36
	COMR302	Consumer Behavior		1	-	4	80	20	100	36
	COMR303	Advanced Cost Accounting		1		4	80	20	1\d0	36
Third	COMR304	Income Tax Law and Accounts	3	1		. 4	80	20 ·	100	36
	COMR305	Business Environment	3	1	-`	4	80	20	100	36
,		Subtotal ,	15	5	7	20	-		500	
	COMR401	Project Report and Viva Voice	4	-	- ,	4	80	20	100	36
		Elective –I (Marketing)	· 			·····	· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · · ·	r
	COMR402A	Principles of Marketing		1	_	4	80	20	100	36
Fourth	COMR402B	Advertising & Sales Management		1	**	4	80	20	100	36
	COMR402C	Marketing Research		1	-	4	80	20	100	36
	COMR402D	International Marketing		1		4	80	20	100	36
و بر هند در	<u>ngan di mangang mangang menanggan di kelalah di kelalah di kelalah di kelalah di kelalah di kelalah di kelalah</u>	Elective-II: (Management)	.15151.534.75	a comp . No technical	. 		The state of the s		State of the State	مساوم پر استانی مساوم پر این استانی
	COMR403A	Financial Management	3	1	-	4	80	20	100	36
	COMR403B	Personnel Management		1.	-	4	80	20	100	36
	COMR403C	Production Management	3	1	-	4	80	20	100	36
	COMR403D	Strategic Management		1	-	4	80	20	100	36
		Elective-III: (Banking & Insur	ance)	·	.1	 		,		· .
	COMR404A	Banking Practice	3	1	-	4	80	20	100	36
	COMR404B	Banking Institution in India		1	m	4	80	20	100	36
	COMR404C	Life Insurance	3	1	-	4	80	20	100	36
	COMR404D	General Insurance	3	1	-	4	80	20	100	36
		Subtotal	16	4	Cat.	20			500	-
		Total	60	20	~	80	-	<u> </u>	2000	<u></u>

Note: Students have to opt one group of in 4th Semester.

Abbreviations used:

ESE: End Semester Exam IA: Internal Assessment



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	A: Introduction	Composition III	¥7 TT	6 2025 202 -			
	{: :	Semester: III	Year: II	w.e.f.:2024-2025			
1.	Course Code		COM	IR 301			
2.	Course Title		Paper- Special	sed Accounting			
3.	Course Type		THE	ORY			
4.	Pre-requisite(if an	ıy)					
-5.	5. Course Learning. At the end of this course, the students will be able to:			vill be able to:			
-	Outcomes (CLO)	 compan Analyze compan Explore Compress 	ies. the financial statement ies. the double account systement thend the accounting tree	ciples and practices of general insurances and accounting procedures of banking em used by public utility concerns. atment of royalty transactions. It is for investment accounts.			
6.	Credit Value			•			
7.	Total Marks	Internal Mar External Mar		Min Passing Marks:36			

Unit	Topics	Total Hours
I	Accounts of General Insurance Companies.	12
II	Accounts of Banking Companies:	12
Ш	Accounts of Public Utility concerns: Double Account system.	12
IV	Royalty accounts.	12
V	Investments Accounts	12

Part C - Learning Resource

Text Books, Reference Books, E-Resources

Text Books, Reference Books:

- 1. Bussiness Law T.M. Josef Himalaya Publishing House, New Delhi
- 2. Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, New Delhi
- 3. Kumar, Alok. Corporate Accounting. Kitab Mahal
- 4. Monga, J. R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi
- 5. Advanced Accountancy, K.S. Raman, M.A. Arulanandam Himalaya Publishing House, New Delhi
- 6. Advanced Accounts, M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand Publishing, New Delhi
- 7. Advanced Accountancy, S.N. Maheshwari, Vikas Publishing Pvt. Ltd. Noida UP
- 8. एडवांस्ड एकाउटिंग,डॉ. एस एम शुक्ला एवंसहायसाहित्य भवनपब्लिकेशन्सआगरा, उत्तरप्रदेश







अटल बिहारी वाजपेयी विश्वविद्यालय, बिलासपुर (छ.ग.) कोनी पुलिस थाना के सामने, बिलासपुर—रतनपुरमार्ग, कोनी, बिलासपुर (छ.ग.) 495009 Website:www.bilaspuruniversity.ac.in

- 9. विशिष्टिकृतलेखांकन,डॉकरीम, खनूजा, मेहता, एसबीपीडीपब्लिकेशन्सआगरा, उत्तरप्रदेश 10. विशिष्टिकृतलेखांकन, डॉएस के सिंह, एसबीपीडीपब्लिकेशन्सआगरा, उत्तरप्रदेश
- E-Resources:
- 1. https://e pg inflibnet.ac.in

S.N.	Name	Post	Signature
1.	Dr. Sudhir Sharma	Chairman	
2.	Prof. Rajkumar Acharya	Subject Expert	
3.	Dr. K.K. Agrawal	Subject Expert	
4.	Shri Tikaram Kashyap	Member	
5.	Shri K.S. Pusham	Member	
6.	Shri Jeevan Prabhakar	Member	
7.	Dr. Pooja Panday	Member	Redy
8.	Dr. Sharad Kumar Dewangan	Member	



अटल बिहारी वाजपेयी विश्वविद्यालय, बिलासपुर (छ.ग.) कोनी पुलिस थाना के सामने, बिलासपुर-रतनपुरमार्ग, कोनी, बिलासपुर (छ.ग.) 495009 Website :www.bilaspuruniversity.ac.in

Part	A: Introduction						
Prog	gram:M.Com	Semester: III	Year: II	w.e.f.:2024-2025			
1.	Course Code		COMR 302				
2.	Course Title		Paper-II Consu	mer Behaviour			
3.	Course Type		THE	ORY			
4.	Pre-requisite(if an	y)					
5.	Course Learning.	At the end of t	his course, the students w	rill be able to:			
 Outcomes (CLO) Understand the concept and importance of studying consumer belaits applications. Analyze various models of consumer behavior, including Howard Nicosia, and Engel-Kollat-Blackwell models. Explore consumer motivation and personality, including the hieraneeds and personality development. Comprehend consumer perception, learning, and attitude formation including key theories and models. Evaluate the influence of socio-cultural factors on consumer. 			behavior, including Howard Sheth, odels. sonality, including the hierarchy of arning, and attitude formation,				
6.	Credit Value		<u> </u>	The state of the s			
7.	Total Marks	Internal Ma External Ma		Min Passing Marks:36			

Part B:	Content of the Course	T-4-1TT
UIII	Topics Consent and Need for Study of Consents Releasing Application of Consents and Need for Study of Consents Releasing Application of Consents and Need for Study of Consents Releasing Application of Consents and Need for Study of Consents Releasing Application of Consents and Need for Study of Consents Releasing Application (Consents Releasing Application Application Application Application Application (Consents Releasing Application Application Application Application Application Application (Consents Releasing Application Application Application Application Application Application (Consents Releasing Application Application Application Application Application Application (Consents Application Application Application Application Application Application Application (Consents Application	Total Hours
I ,	Concept and Need for Study of Consumer Behaviour. Application of Consumer Behaviour; Factors Affecting Consumer Behavior; Individual Consumer – Features of Individual Consumers; Consumer Decision-making Process; Organizational Consumer—Concept, Characteristics and Types of Organizational Consumer; Organizational Consumer Decision -making Process; Consumer Research.	12
П	Economic, Learning, Psychoanalytical and Sociological Models; Howard Sheth Model; Nicosia Model; Engel-Kollat-Blackwell Model; Sheth Model of Industrial Buying.	12
Ш	Consumer Motivation and Personality: Motivation—Concept of Motivation, Needs and Goals; Dynamic Nature of Motivation; Hierarchy of Needs; A Trio of Needs; Major Aspects of Motivation Research; Personality—Concept and Characteristics; Stages in the Development of Personality; Self and Self-image.	12
IV	Consumer Perception, Learning and Attitude: Concept and Elements of Perception; Factors Influencing Perception; Dynamics of Perception; Consumer Imagery; Concept, Process and Theories of Learning; Concept and Characteristics of Attitude; Factors Involved in Attitude Formation; Models of Attitude; Cognitive Dissonance and Attribution Theories.	12
V	Consumer in Scio-Cultural Settings: Reference Groups; Family Influences and Life Cycle; Social Class and its Measurement; Cultural Influence on Consumer Behaviour; Subcultures and Consumer Behaviour;	12



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Diffusion Process; Adoption Process.

Part C - Learning Resource

Text Books, Reference Books, E-Resources

Text Books, Reference Books:

- 1. Bussiness Law T.M. Josef Himalaya Publishing House, New Delhi
- 2. Aggarwal V. K. (2018) Consumer Protection: Law and Practice, Bharat Law House, Delhi
- 3. Kapoor Sheetal, (2019) Consumer Affairs and Customer Care, 2nd Edition, Galgotia Publishing Company
- 4. Rajya Laxmi Rao, (2012) Consumer is King, 3rd Ed. Universal Law Publishing Company
- 5. Sharma, Deepa, (2011) Consumer Protection and Grievance-Redress in India (LAP LAMBERT, Germany)
- 6. Choudhary, R. N. (2005) Consumer Protection: Law and Practice. 5th Ed. BharatLaw House, Delhi.
- 7. उपभोक्ताव्यवहार, एसएनदुहन, एनकेसाहनी, मीनूगुप्ता, गरिमा, कृल्याणीपब्लिशिंग, नईदिल्ली

E-Resources:

1. https://e pg inflibnet.ac.in

S.N.	Name	Post	Signature
1.	Dr. Sudhir Sharma	Chairman	
2.	Prof. Rajkumar Acharya	Subject Expert	
3.	Dr. K.K. Agrawal	Subject Expert	
4.	Shri Tikaram Kashyap	Member	
5.	Shri K.S. Pusham	Member	
6.	Shri Jeevan Prabhakar	Member	
7.	Dr. Pooja Panday	Member	Gody
8.	Dr. Sharad Kumar Dewangan	Member	



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Part	A: Introduction		· · · · · · · · · · · · · · · · · · ·			
Prog	gram:M.Com Se	mester: III	Year: II	w.e.f.:2024-2025		
1.	Course Code		COMI	R 303		
2.	Course Title		Paper-III Advanced Cost Accounting			
3.	Course Type		THEC	DRY		
4.	Pre-requisite(if any)					
5.	Course Learning. At the end of this course, the students will be able to:					
	Outcomes (CLO)	ComputeExploreAnalyze	e and control labor costs unit costing, contract cost process costing and cost the importance of budge	s and techniques of materials control. and manage overhead accounting. ting, and operating costing methods. ing for joint products and by-products. etary control and prepare various types		
6.	Credit Value					
7.	Total Marks	Internal Mar External Mar		Min Passing Marks:36		

Unit	Topics	Total Hours
Ι	Introduction Cost Analysis, concept and classification, Materials control- Techniques of Materials Control.	12
II	Labour Cost- Computation and control, Overheads- Accounting and Control. Unit Costing	12
Ш	Contract Costing and Operating Costing.	12
IV	Process Costing, Joint products & By-Products costing.	12
V	Budgetary Control, Importance of budgets in accounting. Nature of budgetary control. Organization for budgetary control preparation of fixed and variable budgets. Cash Budgets, Production and Sales Budgets.	12

Part C - Learning Resource

Text Books, Reference Books, E-Resources

Text Books, Reference Books:

- 1. Arora, M.N. Cost Accounting-principles and practice. Vikas Publishing House, New Delhi.
- 2. Jhamb, H. V. Fundamentals of Cost Accounting. An Books Pvt Ltd, New Delhi
- 3. Lal, Jawahar., and Srivastava, Seema. Cost Accounting. McGraw Hill Publishing Co., New Delhi.





कोनी पुलिस थाना के सामने, बिलासपुर-रतनपुरमार्ग, कोनी, बिलासपुर (छ.ग.) 495009 Website :www.bilaspuruniversity.ac.in

- 4. Singh, Surender. Fundamentals of Cost Accounting. Kitab Mahal, Allahabad/New Delhi.
- 5. Drury, Colin. Management and Cost Accounting. Thomson Learning.
- 6. Horngren, Charles T., George Foster and Srikant M. Dattar. *Cost Accounting: A Managerial Emphasis*. Prentice Hall of India Ltd., New Delhi.
- 7. Jain, S.P., and Narang, K.L. Cost Accounting: Principles and Methods. Kalyani Publishers, Jalandhar.
- 8. उच्चतरलागतलेखांकन,प्रो एमएलअग्रवाल एवंडॉकेंएलगुप्ता,साहित्य भवनपब्लिकेशन्सआगरा, उत्तरप्रदेश
- 9. उच्चतरलागतलेखांकन,डॉबी के मेहता, एसबीपीडीपब्लिशिंगहाऊसआगरा, उत्तरप्रदेश
- 10. उच्चतरलागतलेखांकन,डाँआरएन खण्डेलवाल एसबीपीडीपब्लिकेशन्सआगरा, उत्तरप्रदेश

E-Resources:

1. https://e pg.inflibnet.ac.in

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3.	Dr. K.K. Agrawal	Subject Expert	
4.	Shri Tikaram Kashyap	Member	
5.	Shri K.S. Pusham	Member	
6.	Shri Jeevan Prabhakar	Member	
7.	Dr. Pooja Panday	Member	Plags
8.	Dr. Sharad Kumar Dewangan	Member	



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Part	A: Introduction			
Prog	gram:M.Com	Semester: III	Year: II	w.e.f.:2024-2025
1.	Course Code		COI	MR 304
2.	Course Title		Paper-IV Income	Tax and Accounts.
3.	Course Type		TH	EORY
4.	Pre-requisite(if	any)		
5.	Course Learning	At the end of t	his course, the students	will be able to:
	Outcomes (CLO)	Income Calcular Proper Explor Busine Compr gross to Evalua	e Tax Act. ate taxable income under ty. e depreciation, developr ass and Profession, and Core chend set-off and carry otal income.	s and important definitions of the Indian rethe heads of Salary and House ment allowance, and taxable income for Capital Gains. forward of losses, and deductions from s, revisions, and the roles of income
6.	Credit Value			
7.	Total Marks	Internal Ma External Ma		Min Passing Marks:36

Part B: Unit	Content of the Course Topics	Total Hours
I	Law relating to Income tax Brief study of the main provisions of the Indian Income Tax Act. Important definition. Income exempted fromtax. Residence and Tax liability.	12
П	Calculation of taxable income under the head: Salary and Houseproperty.	12
III	Depreciation and development allowance, Calculation of taxableIncome under the head: Business and Profession, capital gains.	. 12
IV	Set off and Carry forward of losses. Deduction from gross total IncomeCalculation of taxable Income and tax of an individual, and Hindu divided Families. Income from other sources.	12
V	Appeals & Revisions Reference of High Court and Supreme Court, offences & Penalties, Income tax authorities.	12

Part C - Learning Resource		
	Text Books, Reference Books, E-Resources	
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Text Books, Reference Books:

- 1. Ahuja, Girish and Gupta Ravi. Systematic Approach to Income Tax. Bharat Law House, Delhi.
- 2. Singhania, Vinod K. and Singhania Monica. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
- 3. George A Steiner and John F Steiner, Business, Government and Society, McGraw Hill International
- 4. Agrwal, Jain & Jain, Income Tax, RBD Publishing House, Jaipur, Rajsthan
- 5. आयकरनियोजन एवंप्रबंध, डॉ एचसीमेहरोत्रा एवंगोयलसाहित्य भवनपब्लिकेशन्सआंगरा, उत्तरप्रदेश
- 6. आयकरविधान एवंलेखे,डॉ मुखर्जी, जैन एवंत्यागी, एसबीपीडीपब्लिशिंगहाऊसआगरा, उत्तरप्रदेश
- 7. आयकरविधान एवंलेखे,सीए गुप्ता एवंजैन, एसबीपीडीपब्लिकेशन्सआगरा, उत्तरप्रदेश

E-Resources:

1. https://e pg inflibnet.ac.in

S.N.	Name	Post	Signature
1.	Dr. Sudhir Sharma	Chairman	
2.	Prof. Rajkumar Acharya	Subject Expert	
3.	Dr. K.K. Agrawal	Subject Expert	
4.	Shri Tikaram Kashyap	Member	
5.	Shri K.S. Pusham	Member	
6.	Shri Jeevan Prabhakar	Member	
7.	Dr. Pooja Panday	Member	Bland
8.	Dr. Sharad Kumar Dewangan	Member	



अटल बिहारी वाजपेयी विश्वविद्यालय, बिलासपुर (छ.गः) कोनी पुलिस थाना के सामने, बिलासपुर-रतनपुरमार्ग, कोनी, बिलासपुर (छ.गः) 495009

Website: www.bilaspuruniversity.ac.in

	A: Introduct	·	ester: III	Year: II	w.e.	f.:2024-202 5	
1.	Course Cod			COMR 305			
2.	Course Titl	le		Paper- V Business Environment			
3.	Course Typ	e			EORY		
4.	Pre-requisi	te(if any)	Tanan saran ana amin'ny sarana ara-daharana	and the second of the second o	and a smarth construction of the second second		
5.	Course Lea		At the end of the	his course, the students	will be able to:		
	Outcomes (CLO)	Unders	tand the concept and sc	ope of the business en	vironment.	
	•			e economic policies and		_	
				e political institutions a			
				e technological trends a			
				ehend social responsi	bility and environn	nental aspects of	
			busines	S			
6.	Credit Valu						
7.	Total Mark	CS.	Internal Mai		Min Passing Marks	:36	
		2 2 2 2	External Ma	rks: 80			
	t B: Content	of the Co	urse	Pho. 4			
Uı	nit Di		Topics CP CP			Total Hours	
I			ent: Concept, Nature and scope of Business Environment, nvironment, and Business Environment in the Indian			12	
1	context.		arvironinent, an	d Dusiness Environ	ment in the inglan	12	
			nent: Types of	economic policies, eco	nomic liberalization		
I		fiscal and monetary policies and budget; WTO, and international economy Industrial policy— Trade Policy—Economic Development and role of					
		government-Privatization & Public Systems Management. Various Summits:					
	ASEAN	I, BRICS, G	20, G7, APEC, G	OPEC, NATO			
				tical institutions – Legis			
Π				tical institutions and bu		12	
11	framew			y laws, Labor legisla	ations: Consumer	12	
Protection Act, 1986.							
		ironment, Impact of Technology, Technology and Society;			10		
1,	IV Trends in Technology Manag			, issues & Chailenges.		12	
	Social	Environmen	nt: Rusiness or	nd Society, Social re	snonsibility of		
7	l 4			and dimensions. Natura			
`	<i>(</i>	-	, - - ,	Environmental hazaro	1	12	
		l intervention		,			

Part C - Learning Resource

Text Books, Reference Books, E-Resources

Text Books, Reference Books:

- 1. Cherunilam, Fransis, Business Environment, Himalya Publishing House, Mumbai
- 2. Ashwathappa, K.: Essentials of Business Environment, Himalaya Publishing House, Mumbai
- Ashwathappa, K.: Essentials of Business Environment, Himalaya Publishing House, Mumbai



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- 4. व्यावसायिकपर्यावरण, डॉजेपीमिश्रा, साहित्य भवनपब्लिकेशन्सआगरा, उत्तरप्रदेश
- 5. व्यावसायिकपर्यावरण, डॉवीसीसिन्हा, एसबीपीडीपब्लिशिंगहाऊसआगरा, उत्तरप्रदेश
- 6. व्यावसायिकपर्यावरण, डॉविनय ऋषिश्वर,एसबीपीडीपब्लिकेशन्सआगरा, उत्तरप्रदेश

E-Resources:

1. https://e pg inflibnet.ac.in

S.N.	Name	Post	Signature
1.	Dr. Sudhir Sharma	Chairman	
2.	Prof. Rajkumar Acharya	Subject Expert	
3.	Dr. K.K. Agrawal	Subject Expert	
4.	Shri Tikaram Kashyap	Member	
5.	Shri K.S. Pusham	Member	
6.	Shri Jeevan Prabhakar	Member	
7.	Dr. Pooja Panday	Member	Gody
8.	Dr. Sharad Kumar Dewangan	Member	



अटल बिहारी वाजपेयी विश्वविद्यालय, बिलासपुर (छ.ग.) कोनी पुलिस थाना के सामने, बिलासपुर-रतनपुरमार्ग, कोनी, बिलासपुर (छ.ग.) 495009 Website:www.bilaspuruniversity.ac.in

Part	t A: Introduction						
Prog	gram:M.Com	Semester: IV	Year: II	w.e.f.:202對-202写			
1.	Course Code		COMR402 (A)				
2.	Course Title		Paper-I Principles of Marketing				
3.	Course Type		THE	ORY			
4.	Pre-requisite(if an	y)					
5. -	Course Learning.	At the end of th	is course, the students w	ill be able to:			
	Outcomes (CLO)	Understa	and the scope and import	tance of marketing.			
		Analyze	Analyze market environment and segmentation.				
		 Evaluate 	Evaluate product decisions and lifecycle.				
		Compre	Comprehend pricing strategies and factors.				
	<u> </u>	Explore	 Explore distribution channels and management. 				
6.	Credit Value						
7.	Total Marks	Internal Mar	ks: 20	Min Passing Marks:36			
		External Mar	ks: 80				

Unit	Topics	Total Hours		
<u> </u>	Introduction- Meaning, nature Scope and importance of marketing, Marketing	',		
Ι	concept and it evolution; Marketing mix, Strategic marketing planning- an overview	12		
	Market Analysis and Selection Marketing environment- macro and micro			
Π	components and their impact of marketing decision, Market segmentation and	10		
11	positioning: Buyer behavior; Consumer versus organizational buyers,	12		
	Consumer; consumer decision, making process,			
	Product Decision- Concept of a product: Classification of products. Major			
ΠI	Product decisions; Product line and product mix, Branding, Packaging and	10		
111	labeling, Product lifecycle- strategic implication, New product development	12		
	and consumer adoption process.			
IV	Pricing Decisions- Factors affecting price determination; Pricing policies and	12		
1 4	strategies; Discounts and rebates.			
	Distribution Channels and physical Distribution Decisions- Nature, functions,			
V	and types of distribution channels; Distribution channel intermediaries, Channel	12		
	management decisions, Retailing and wholesaling. Physical Distribution	14		
	Management.			





कोनी पुलिस थाना के सामने, बिलासपुर-रतनपुरमार्ग, कोनी, बिलासपुर (छ.ग.) 495009 Website: www.bilaspuruniversity.ac.in

Part C - Learning Resource

Text Books, Reference Books, E-Resources

Text Books, Reference Books:

- 1. Kapoor, Neeru. Principles of Marketing. PHI
- 2. Kotler, P., Armstrong, G. and Agnihotri, P. (2018). Principles of Marketing (17th Edition), Pearson Education. Indian edition.
- 3. Mahajan, J.P. and Mahajan Anupama. Principles of Marketing. Vikas Publications.
- 4. Sharma, K., & Swati Aggarwal. (2018). Principles of Marketing. Taxmann's.
- 5. Grewal, D. & Levy, M. (2017). Marketing (5th ed.). McGraw Hill Education.
- 6. Saxena R Marketing Management, Tata McGraw Hill.
- 7. विपणन के सिद्धांत, डॉ एससीजैन,साहित्य भवनपब्लिकेशन्सआगरा, उत्तरप्रदेश
- 8. विपणन के सिद्धांत, डॉ एफ सी शर्मा, एसबीपीडीपब्लिकेशन्सआगरा, उत्तरप्रदेश
- 9. विपणन के सिद्धांत, आरएसनौलखा, आरबीडीपब्लिशिंगहाउसजयपुर, राजस्थान
- 10. विपणन के सिद्धांत, डॉअग्रवाल एवंकोठारी, एसबीपीडीपब्लिकेशन्सआगरा, उत्तरप्रदेश

E-Resources:

1. https://e pg inflibnet.ac.in



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अटल बिहारी वाजपेयी विश्वविद्यालय, बिलासपुर (छ.ग.) कोनी पुलिस थाना के सामने, बिलासपुर—रतनपुरमार्ग, कोनी, बिलासपुर (छ.ग.) 495009 Website www.bilaspuruniversity.ac.in

S.N.	Name	Post	Signature
1	Dr. Sudhir Sharma	Chairman	and the second of the second o
2.	Prof. Rajkumar Acharya	Subject Expert	·
3.	Dr. K.K. Agrawal	Subject Expert	·
4.	Shri Tikaram Kashyap	Member	
5.	Shri K.S. Pusham	Member	
6.	Shri Jeevan Prabhakar	Member	
7.	Dr. Pooja Panday	Member	Red
8.	Dr. Sharad Kumar Dewangan	Member	





कोनी पुलिस थाना के सामने, बिलासपुर--रतनपुरमार्ग, कोनी, बिलासपुर (छ.ग.) 495009 Website :www.bilaspuruniversity.ac.in

Part	A: Introduction			·		
Prog	gram:M.Com Se	mester: IV	Year: II	w,e.f.:202	29-202 5	
1	Course Code		A COMR 402 (B)			
2.	Course Title		Paper-II Advertisii	ng & Sales Management		
3.	Course Type		TI	IEORY		
4.	Pre-requisite(if any)	· .				
5.	Course Learning.	• At the	end of this course, the	students will be able:	ar tan at an armyana	
	Outcomes (CLO)	• Unders	 Understand the concept, scope, and objectives of advertising. 			
		_	 Analyze pre-launch advertising decisions including target audience and media choice. 			
		T .	 Evaluate promotional management, including advertising agencies and budget. 			
			 Comprehend personal selling and its importance compared to advertising. 			
	"		 Explore sales management, including sales force recruitment and evaluation. 			
6.	Credit Value		#			
7.	Total Marks	Internal Ma External Ma		Min Passing Marks:36		

Part B: Content of the Course					
Unit	Topics	Total Hours			
I	Introduction Concept, Scope, Objectives and Functions of Advertising, Role of Advertising in marketing mix and the advertising process. Legal ethical and social aspect of advertising.	12			
II	Pre-launch Advertising Decision- Determination of target audience, Advertising media and their choice, Advertising messages, Layout of advertisement and Advertising Appeal, Advertising Copy.	12			
III	Promotional Management-Advertising Department. Role of Advertising Agencies and their Selection, Advertising Budget, Evaluation of Advertising Effectiveness.	12			
IV	Personal Selling Meaning and Importance of Personal Selling- Difference between Personal Selling, Advertising and Sales Promotion Methods and Procedure of Personal Selling	12			
V	Sales Management Concept of Sales Management. Objectives and Function of Sales Managements. Sales Organization. Management of Sales force and Sales force objectives. Sales force Recruitment:- Selection. Training, Compensation and Evaluation.	12			

P	art	C	-	Lear	ning	Reso	urce

Text Books, Reference Books, E-Resources

Text Books, Reference Books:

- 1. Still, Cundiff and Govani, Sales Management, Pearson Education
- 2. Sahu, P.K. and Raut, K.C., Salesmanship and Sales Management, Vikas Publishing House, New Delhi.
- 3. Panda and Sahadev, Sales and Distribution Management, Oxford Publication



कोनी पुलिस थाना के सामने, बिलासपुर—रतनपुरमार्ग, कोनी, बिलासपुर (छ.ग.) 495009 Website :www.bilaspuruniversity.ac.in

- 4. Still, Cundiff and Govani, Sales Management, Pearson Education
- 5. Kirkpatrick, C.A.: Salesmanship, D.B. Taraparevala Sons and Co., Bombay
- 6. Advertising and Sales Management, Pankhuri Bhagat, SBPD Publishing House, Agra
- 7. निगमीय नियमन रूपरेखा, डॉ. जी.के. वार्ष्णेय एवंसहाय, साहित्य भवनपब्लिकेशन्सआगरा, उत्तरप्रदेश
- 8. विज्ञापन एवंविक्रय प्रबंध, आरएलनौलखा,आरबीडीपब्लिशिंगहाउसजयपुर, राजस्थान
- 9. विज्ञापन एवंविक्रय प्रबंध,संजय गृप्ता, एसबीपीडीपब्लिकेशन्सआगरा, उत्तरप्रदेश

E-Resources:

1. https://e pg inflibnet.ac.in

S.N.	Name	Post	Signature
1.	Dr. Sudhir Sharma	Chairman	
2.	Prof. Rajkumar Acharya	Subject Expert	
3.	Dr. K.K. Agrawal	Subject Expert	·
4.	Shri Tikaram Kashyap	Member	
5.	Shri K.S. Pusham	Member	
6.	Shri Jeevan Prabhakar	Member	
7.	Dr. Pooja Panday	Member	Gody
8.	Dr. Sharad Kumar Dewangan	Member	



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Part	Part A: Introduction							
Prog	ram:M.Com Se	mester: IV	Year: II	w.e.f.:2024-2025				
1.	Course Code		COM	R 402 (C)				
2.	Course Title		Paper-III Ma	rketing Research				
3.	Course Type		TH	EORY				
4.	Pre-requisite(if any)							
5. Course Learning. Outcomes (CLO)		 Underst Analyze media. Evaluat Compression 	e pre-launch advertising e promotional manage shend personal selling e sales management,	will be able to: teting research and information systems. g decisions including target audience and ment, advertising agencies, and budget. and its methods compared to advertising. including sales force recruitment and				
6. Credit Value				·				
7.	Total Marks	Internal Mar External Mar		Min Passing Marks:36				

	Content of the Course	Total Hours
Unit	Topics	Total Hours
I	Marketing Research: An Introduction; Marketing Research and Information System.	12
П	Pre-launch Advertising Decision- Determination of target audience, Advertising media and their choice, Advertising messages, Layout of advertisement and Advertising Appeal, Advertising Copy.	12
III	Promotional Management-Advertising Department. Role of Advertising Agencies and their Selection, Advertising Budget, Evaluation of Advertising Effectiveness.	12
IV	Personal Selling Meaning and Importance of Personal Selling- Difference between Personal Selling, Advertising and Sales Promotion Methods and Procedure of Personal Selling	12
V	Sales Management Concept of Sales Management. Objectives and Function of Sales Managements. Sales Organization. Management of Sales force and Sales force objectives. Sales force Recruitment: - Selection. Training, Compensation and Evaluation.	12

Part C - Learning Resource

Text Books, Reference Books, E-Resources

Text Books, Reference Books:

- 1. Malhotra, N. K. and Dash, S.; Marketing Research; PHI, New Delhi
- 2. Marketing Research, Alvin C Burns & Ronald F Bush, Pearson India Education Service Pvt. Ltd. Noida UP





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- 3. Marketing Research, Naval Bajpai, Pearson India Education Service Pvt. Ltd. Noida UP
- 4. Marketing Research and Consumer Behaviour, S Sumathi & P Saravanavel, Vikas Publishing Pvt. Ltd. Noida UP
- 5. विपणनअनुसंधान, आरसीअग्रवाल, एसबीपीडीपब्लिशिंगहाउसआगरा, उत्तरप्रदेश
- 6. विपणन शोध प्रबंध, पीसीजैन, आरबीडीपब्लिशिगहाउसजयपुर, राजस्थान
- 7. विपणनअनुसंधान, एफसी शर्मा, एसबीपीडीपब्लिकेशन्सआगरा, उत्तरप्रदेश
- 8. विपणनअनुसंधान, शशि के गुप्ता एवंपरनीतरांगी, कल्याणीपब्लिशिंग, नईदिल्ली
- E-Resources:
- 9. https://e pg inflibnet.ac.in

S.N.	Name	Post	Signature
1.	Dr. Sudhir Sharma	Chairman	
2.	Prof. Rajkumar Acharya	Subject Expert	
3.	Dr. K.K. Agrawal	Subject Expert	·
4.	Shri Tikaram Kashyap	Member	
5.	Shri K.S. Pusham	Member	
6.	Shri Jeevan Prabhakar	Member	
7.	Dr. Pooja Panday	Member	Qued
8.	Dr. Sharad Kumar Dewangan	Member	



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Part	A: Introduction		Year: J	W.e.f.:2024-2025
	ram:M.Com	Semester: IV	Y ear.	OMR402 (D)
1.	Course Code		Daner IV In	ternational Marketing
2.	Course Title		rapei-iv in	THEORY
3.	Course Type			
4.	Pre-requisite(i	fany)	1 of this course t	the students will be able to:
5.	Course Learnin Outcomes (CLC	O) • Under marke • Analy • Explor proce • Evalute packa • Com	estand the scope, eting. The differences be one the international ess. The differences be one the international ess.	benefits, and challenges of international etween international and domestic marketing. marketing environment and market selection entry modes, product adaptation, branding, and al pricing, promotion, distribution channels,
6.	Credit Value	<u> </u>		Min Passing Marks:36
7.	Total Marks	Internal M External M	Iarks: 20 Marks: 80	Min I approx 2

art B:	Content of the Course Topics	Total Hours
Unit	Topics International Marketing; Scope, benefits and difficulties of International Marketing, International marketing and Domestic Marketing, reasons for entering International marketing. International marketing environment,	12
T	entering International marketing. International Identifying and selecting foreign market. Identifying and selecting foreign market. Foreign market entry mode: Product designing, standardization Vs. Adaptation; Branding, packaging and Labeling.	12
III	Quality issues and after sales service; International pricing: International price quotation; payment terms and methods of payment.	12
IV	Promotion of products and services abroad: International channels of distribution; Selection and appointment of foreign sales agent. Logistic	12
V	decision. Export policy and practices in India, Trends in India's foreign trade, steps in starting export business: Export finance, documentation and procedure.	12

Part C - Learning Resource Text Books, Reference Books, E-Resources	
Text Books, Reference Books: 1. Cherunilam, Francis, "International Marketing", Himalaya Publishing House, Mumb 2. Rathore, Rathore & Jani, "International Marketing", Himalaya Publishing House, Mu	ai umbai





कोनी पुलिस थाना के सामने, बिलासपुर-रतनपुरमार्ग, कोनी, बिलासपुर (छ.ग.) 495009 Website: www.bilaspuruniversity.ac.in

Varshney, R. L. and Bhattacharya, B. (2001). International Marketing: An Indian Perspectives, Sultan Chand, New Delhi

4. Srinivasan, R, International Marketing, PHI, New Delhi

5. International Marketing and Export Management, Gerald Albaum & Edwin Duerr, Pearson India Education Service Pvt. Ltd. Noida UP

6. अंतर्राष्ट्रीय विपणन, मनोजअरोरा, कल्याणीपब्लिशिंग, नईदिल्ली

7. अंतर्राष्ट्रीय विपणन, डॉआईएमसहाय, एसबीपीडीपब्लिशिंगहाऊसआगरा, उत्तरप्रदेश

- 8. अंतर्राष्ट्रीय विपणन, वीएसराठौड़, आरकेकोठारी एवंजैन,आरबीडीपब्लिशिंगहाउसजयपुर, राजस्थान
- 9. अंतर्राष्ट्रीय विपणन, डॉसतीशकुमारसाहा, एसबीपीडीपब्लिकेशन्सआगरा, उत्तरप्रदेश

E-Resources:

1. https://e pg inflibnet.ac.in

Iembers Board of Studies-					
S.N.	Name	Post	Signature		
1.	Dr. Sudhir Sharma	Chairman			
2.	Prof. Rajkumar Acharya	Subject Expert			
3.	Dr. K.K. Agrawal	Subject Expert			
4.	Shri Tikaram Kashyap	Member	. **		
5.	Shri K.S. Pusham	Member			
6.	Shri Jeevan Prabhakar	Member			
7.	Dr. Pooja Panday	Member	Redy		
8.	Dr. Sharad Kumar Dewangan	Member			





अटल बिहारी वाजपेयी विश्वविद्यालय, बिलासपुर (छ.ग.) कोनी पुलिस थाना के सामने, बिलासपुर—रतनपुरमार्ग, कोनी, बिलासपुर (छ.ग.) 495009 Website: www.bilaspuruniversity.ac.in

Prog	gram:M.Com	Semester: IV	Year: II	w.e.f.:2024-2025
1.	Course Code		COM	MR403 (A)
2.	Course Title		Paper-I Fina	ncial Management
3.	Course Type		<u>T</u>]	HEORY
4.	Pre-requisite(if any	y)		
5.	Course Learning. Outcomes (CLO)	 Understeinvestm Analyze Compreequity, Evaluat Explore 	nent, financing, and divergence capital budgeting techend the cost of capital and weighted average of capital structure theo	inctions of financial management, including vidend decisions. hniques and their evaluation criteria. al and its components, including cost of debt
6.	Credit Value	, r'	*	
7.	Total Marks	Internal Ma External Ma		Min Passing Marks:36

Part B:	Content of the Course	
Unit	Topics	Total Hours
I	Financial Management: Meaning nature and scope of finance; Finance function investment, financing and dividend decisions. Capital Budgeting: Nature of investment decisions, Investment evaluation criteria-net present value. Internal rate of return, profitability index, payback period, accounting rate of return; NPV and IRR comparison; Capital rationing, Risk analysis in capital budgeting.	12
II	Cost of Capital Meaning and significance of cost of capital: Calculation of cost of debt. Preference capital, equity capital and retained earnings, Combined cost of capital (weighted). Cost of equity and CAPM.	12
, III	Operating and Financial Leverage Measurement of leverages: Effects of operation and financial leverage on profit; Analyzing alternate financial plans; Combined financial and operation leverage Capital structure Theories Traditional an MM. hypotheses- without taxes and with taxes, Determining capital structure in practice.	12
IV	Dividend Policies Issues in dividend decisions. Walter's model, Gordon's model. M-M hypothesis, dividend and uncertainty, relevance of dividend: Dividend policy in practice. Forms of dividends, stability in dividend policy, Corporate dividend behaviour.	12
	Management of Working Capital: Meaning, significance and types of working	12



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V	capital; Calculating operating cycle period and estimation of working capital	
	requirement: Financing of working capital and norms of bank finance;	
	Dimension of working capital management. Management of cash, and	
	inventory	

Part C - Learning Resource

Text Books, Reference Books, E-Resources

Text Books, Reference Books:

- 1. Chandra Prasanna: Financial management; Tata McGraw Hills, New Delhi
- 2. Pandey, I.M: Financial management, Vikash Publishing House, New Delhi
- 3. Maheshwari S.N: Principles of financial Management, S. Chand & Sons, New Delhi
- 4. Khan M.Y and Jain PK; Financial Management: Tata McGraw Hills, New Delhi
- 5. Sharma and Gupta: Financial Management, Kalyani Publishing House, New Delhi
- 6. Reddy Sudarshan: Financial Management-Principles and Practices, HPH, New Delhi
- 7. R.M.Srivastava: Financial Management and Policy, HPH, New Delhi
- 8. उच्चवित्तीय प्रबंध, डॉ एसपीगुप्ता,साहित्य भवनपब्लिकेशन्सआगरा, उत्तरप्रदेश
- 9. वित्तीय प्रबंध, डॉआरएसकूलश्रेष्ठ,एसबीपीडीपब्लिशिंगहाऊसआगरा, उत्तरप्रदेश
- 10. वित्तीय प्रबंध, एमडीअग्रवाल एवं एनपीअग्रवाल,आरबीडीपब्लिशिंगहाउसजयपुर, राजस्थान
- 11. वित्तीय प्रबंध, डॉ शर्मा एवंमित्तल, एसबीपीडीपब्लिकेशन्सआगरा, उत्तरप्रदेश

E-Resources:

12. https://e pg inflibnet.ac.in

S.N.	Name	Post	Signature
1.	Dr. Sudhir Sharma	Chairman	
2.	Prof. Rajkumar Acharya	Subject Expert	
3.	Dr. K.K. Agrawal	Subject Expert	
4.	Shri Tikaram Kashyap	Member	
5.	Shri K.S. Pusham	Member	
6.	Shri Jeevan Prabhakar	Member	
7.	Dr. Pooja Panday	Member	Red
8.	Dr. Sharad Kumar Dewangan	Member	



अटल बिहारी वाजपेयी विश्वविद्यालय, बिलासपुर (छ.ग.) कोनी पुलिस थाना के सामने, बिलासपुर-रतनपुरमार्ग, कोनी, बिलासपुर (छ.ग.) 495009 Website: www.bilaspuruniversity.ac.in

Part	A: Introduction			0.0005.000
Prog	ram:M.Com S	Semester: IV	Year: II	w.e.f.:2024-2025
1.	Course Code		COMR4	
2.	Course Title		Paper-II Personn	
3.	Course Type	and the contract of the contra	THE)RY
4.	Pre-requisite(if any	y)		
5.	Course Learning. Outcomes (CLO)	UnderstaAnalyzeComprelEvaluate	personnel policies, progra nend manpower planning, training, development, pe	tance of personnel management.
6.	Credit Value		·	
7.	Total Marks	Internal Mar External Mar	120.7 2 0	Min Passing Marks:36

Part B: 0	Content of the Course	<u> </u>
Unit	Topics	Total Hours
I	Concept, Definition, Importance & Objectives of personnel Management, Historical Development of Personnel Management, Nature, scope planning, philosophy and Principles of personnel Management and its relation with behaviour sciences.	12
П	Personnel policies, programmes & procedures. Personnel Department, Personnel Functions. Position of Personnel Department& Organization of Personnel Management.	12
III	Man power planning Recruitment and Selection. Training & Development of Employees & Executives. Promotion, Demotion, Transfers, Absenteeism & Turnover	12
IV	Performance Appraisal and Ment Routing. Discipline. Job evaluation wage & Salary Administration, plans of Remuneration & Financial Rewards/Incentive payments.	12
V	Employees Fringe Benefits & Services-Safety, Health & Security programme and welfare Motivation and Moral.	12



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Part C - Learning Resource

Text Books, Reference Books, E-Resources

Text Books, Reference Books:

- 1. Personnel Management, Dr. CB Mamoria, Dr. VSP Rao, Himalaya Publishing House, New Delhi
- 2. सेविवर्गप्रबंध एवंऔद्योगिकसंबंध, डॉचतुर्भुजमामोरिया, डॉकामेश्वरपंडित, एवंप्रीतिरैना,साहित्य भवनपब्लिकेशन्सआगरा, उत्तरप्रदेश
- 3. संविवर्गीय प्रबंध, शर्मा, शर्मा, सुराणा, आरबीडीपब्लिशिंगहाउसजयपुर, राजस्थान

E-Resources:

1. https://e/pg inflibnet.ac.in

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S.N.	Name	Post	Signature
1.	Dr/Sudhir Sharma	Chairman	
2.	Prof. Rajkumar Acharya	Subject Expert	
3.	Dr. K.K. Agrawal	Subject Expert	
4.	Shri Tikaram Kashyap	Member	
5	Shri K.S. Pusham	Member	
6.	Shri Jeevan Prabhakar	Member	,
7.	Dr. Pooja Panday	Member	Prody
8.	Dr. Sharad Kumar Dewangan	Member	





अटल बिहारी वाजपेयी विश्वविद्यालय, बिलासपुर (छ.ग.) कोनी पुलिस थाना के सामने, बिलासपुर-रतनपुरमार्ग, कोनी, बिलासपुर (छ.ग.) 495009 Website: www.bilaspuruniversity.ac.in

Part	A: Introduction			
Prog	gram:M.Com	Semester: IV	Year: II	w.e.f.:2024-2025
1.	Course Code		COM	R 403 (C)
2.	Course Title		Paper-III Produ	ction Management
3.	Course Type		TH	EORY
4.	Pre-requisite(if	any)	to to	
5.	Course Learning		nis course, the students	will be able to:
	Outcomes (CLO)	• Underst		nature, scope, and functions of production
		systems	hend production plann	ing, factors affecting it, and forecasting
		Evaluat decision		nt planning, and factors affecting design
			work measurement tecl control methods.	nniques, production control functions, and
6.	Credit Value			
7.	Total Marks	Internal Mar	rks: 20	Min Passing Marks:36
		External Ma	rks: 80	

Unit	Topics	Total Hours
Ι	Fundamentals of production management, Nature, Scope, Function: Problems. Production and Productivity organizing for production. Types of Manufacturing systems	12
II	Production planning Objective. Factors affecting Production Planning. Planning future activities forecasting. Qualitative & Quantitative forecasting methods. Long-range forecasts, project planning method (P.ER.T. and C.P.M.) process planning System. Techniques of process planning: Assembly charts: Process charts mark or buy analysis.	12
Ш	Process design, Factors affecting design Relation with types of manufacturing plan location and layout, Factors affecting location. Types of plans layout, evolution of alternative layout.	12
IV	Work measurement and work standards uses of work measurement data; procedure for work measurement. Direct work measurement. Time study, activity sampling. Indirect work measurement: Synthetic timing Pre determined motion time system. Analytical estimation. Methods analysis: Ares of application Approaches to methods design. Tools for methods analysis, work simplification programme.	12
V	Production Control Control functions: Routing Loading, Scheduling, and Dispatching. Follow up. Quality control & inspection: place of quality control in modern enterprises. Organisation of quality control. Statistical quality control. Inspection location for inspection. Inspection procedure and records, Inspection devices.	12



कोनी पुलिस थाना के सामनें, बिलासपुर-रतनपुरमार्ग, कोनी, बिलासपुर (छ.ग.) 495009 Website :www.bilaspuruniversity.ac.in

Part C - Learning Resource

Text Books, Reference Books, E-Resources

Text Books, Reference Books:

- 1. Production and Operation Management, K Awathappa, K Shridhara Bhat, Himalaya Publishing House, New Delhi
- Production and Operation Management, Alan Muhlemann, Keith Lockyer & JS Oakland, Pearson India Education Service Pvt. Ltd. Noida UP
- 3. Operation Management and Control, Boswajit Banerjee, S. Chand Publishing, New Delhi
- 4. Production Management, Dr Bhatia &Fauzdar, SBPD Publishing House, Agra UP
- 5. उत्पादनप्रबंध, एसबीपीडीपब्लिशिंगहाउसआगरा, उत्तरप्रदेश
- 6. उत्पादनप्रबंध,नीतिगृप्ता एवंअनुजगृप्ता,आरबीडीपब्लिशिंगहाउसजयपुर, राजस्थान
- 7. व्यवसायिकसन्नियम, डॉ सिंह एवंतिवारी, एसबीपीडीपब्लिकेशन्सआगरा, उत्तरप्रदेश

E-Resources:

1. https://e pg inflibnet.ac.in

S.N.	Name	Post	Signature
1.	Dr. Sudhir Sharma	Chairman	
2.	Prof. Rajkumar Acharya	Subject Expert	
3.	Dr. K.K. Agrawal	Subject Expert	
4.	Shri Tikaram Kashyap	Member	
5.	Shri K.S. Pusham	Member	
6.	Shri Jeevan Prabhakar	Member	
7.	Dr. Pooja Panday	Member	Opender
8.	Dr. Sharad Kumar Dewangan	Member	



अटल बिहारी वाजपेयी विश्वविद्यालय, बिलासपुर (छ.ग.) कोनी पुलिस थाना के सामने, बिलासपुर—रतनपुरमार्ग, कोनी, बिलासपुर (छ.ग.) 495009 Website :www.bilaspuruniversity.ac.in

Part	A: Introduction		·	
Prog	gram:M.Com Sei	mester: IV	Year: II	w.e.f.:2024-2025
1.	Course Code		COM	R 403 (D)
2.	Course Title	·	Paper-IV Stra	ategic Marketing
-3.	Course Type	and the second will be treditioned the second second	TH	EORY
4.	Pre-requisite(if any)			
5.	Course Learning. Outcomes (CLO) Credit Value	 Underst decision Analyze advanta Comprese Evaluate personn 	n-making approaches. e environmental anage. chend strategy formulate functional strateginel, and finance. e strategy implementate	levels of strategy, including strategicallysis, SWOT analysis, and strategication, choice, and competitive strategies. ies in marketing, production, R&D, tion, resource allocation, and structural
6. 7.	Total Marks	Internal Mar	·ks: 20	Min Passing Marks:36
′•		External Mai		

	Content of the Course	/E / 1 IX
Unit	Topics	Total Hours
I	Concept of Strategy Defining strategy, levels at which strategy operates: Approaches to strategic decision making: Mission and purpose objective and goals, Strategic business unit (SBU); function level strategies. Environmental analysis and Diagnosis: Concept of environment and its components Environment scanning and appraisal, Organizational appraisal Strategic advantage analysis and diagnosis, SWOT analysis.	12
II	Strategy Formulation and Choice of Alternatives: Strategies- modernization. Diversification, integration, Merger, take-over and joint strategies Turnaround. Disinvestment and liquidation strategies, Process of strategic choice-industry competitor and SWOT analysis; factory affecting strategic choice, Generic competitive strategies-cost leadership, differentiation fobs: Value chain analysis, benchmarking, service blue printing.	12
III	Functional Strategies: Marketing, production/operations and R& D plans and policies Functional Strategies: Personnel and financial plans and policies.	12
IV	Strategy Implementation inter-relationship between formulation and implementation, Issues in strategy implementation, Resource allocation. Strategy and Structure Structural considerations, strictures for strategies, Organisational design and change.	12
V	Strategy Evaluation Overview of strategic evolution; Strategic control; Techniques of strategic evaluation and control Global Issues in Strategic Management.	12



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Part C - Learning Resource

Text Books, Reference Books, E-Resources

Text Books, Reference Books:

- 1. Grant, Robert M., Contemporary Strategy Analysis, 5th ed., 2005 Blackwell Publishers, Massa chussets, U.S.A.
- 2. David, Fred R.; Strategic Management, Prentice-Hall
- 3. Sharma, R. A. Strategic Management in Indian Companies. Deep & Deep Publications, New Delhi
- 4. Strategic Management : A Dynamic Perspective, Mason A Carpenter, Gerard Sanders & Prashant Salwan, Pearson India Education Service Pvt. Ltd. Noida UP
- 5. व्यूहरचनात्मकप्रबंध, डॉ एके चौधरी,साहित्य भवनपब्लिकेशन्सआगरा, उत्तरप्रदेश
- 6. व्यूहरचनाप्रबंध, एसबीपीडीपब्लिशिंगहाउसआगरा, उत्तरप्रदेश
- 7. व्यूहरचनात्मकप्रबंध, पीसीजैन,आरबीडीपब्लिशिंगहाउसजयपुर, राजस्थान

E-Resources:

1. https://e pg inflibnet.ac.in

S.N.	Name	Post	Signature
1.	Dr. Sudhir Sharma	Chairman	
2.	Prof. Rajkumar Acharya	Subject Expert	
3.	Dr. K.K. Agrawal	Subject Expert	
4.	Shri Tikaram Kashyap	Member	
5.	Shri K.S. Pusham	Member	
6.	Shri Jeevan Prabhakar	Member	
7.	Dr. Pooja Panday	Member	Parder
8.	Dr. Sharad Kumar Dewangan	Member	



अटल बिहारी वाजधेयी विश्वविद्यालय, बिलासपुर (छ.ग.) कोनी पुलिस थाना के सामने, बिलासपुर-रतनपुरमार्ग, कोनी, बिलासपुर (छ.ग.) 495009 Website :www.bilaspuruniversity.ac.in

Part	A: Introduction			
Prog	ram:M.Com	Semester: IV	Year: II	w.e.f.:2024-2025
1.	Course Code		COMI	R 404 (A)
2.	Course Title		Paper-I Ban	king Practices
3.	Course Type	TO THE USE OF THE PROPERTY OF THE PROPERTY OF		EORY
4.	Pre-requisite(i	fany)		
5.	Course Learnin		this course, the students	will be able:
	Outcomes (CLC	prohil	bited businesses. Ize the nature of banking relationships. In the precial types of customers the employment of iples of lending.	bank funds, liquidity management, and sing, letter of credit, and securities for
6.	Credit Value			
7.	Total Marks	Internal M External M		Min Passing Marks:36

Unit	Topics	Total Hours
I	Bank: Concept, Functions and Services, prohibited Business. Nature of Banking, Qualities of Banker, Bank and Customer Relationship, Concept of Customer, general Relationship, Bankers, Rights and obligations. Termination of Relationship.	12
II	Accounts of Customers: Various Customers Accounts. Opening an account, Nomination facility, Special Type of Customers Minors. Pardanashin woman, Lunatics, Intoxicated Persons, Joint Hindu Family, Limited Companies and Non Trading Concern.	12
Ш	Employment of Bank Funds. Importance of Liquidity, Cash Reserve, Money at call and short notice, Investments, statutory provisions regarding liquid Assets. Principles of lending. Types of loan, Interest Tax Act.	12
IV	Purchase/Discounting of Bills, legal Position, Bill Market scheme, Lodgments of bills, Vaghul Working Group Report, Letters of Credit, Concept and types, Crossing and endorsements of cheque.	12
V	Securities for Advances: General Principal, Advances against Goods, Stock exchange Securities, Real Estate, Life Policies. Fixed Deposits. Gold, Silver,	12





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Bond and Debenture.	Lien	and	mortgage,	Type	of	mortgage	Hypothecation,
pledge.				÷			

Part C - Learning Resource

Text Books, Reference Books, E-Resources

Text Books, Reference Books:

- 1. Sethi & Bhatia; Elements of Banking and Insurance; PHI Learning Private Limited, New Delhi
- 2. Shekhar, K.C.; Banking Theory & Practice, Vaani Publishing House, New Delhi
- 3. Gopal & Gopal; Principles and Practices of Banking and Insurance, Himalaya Publishing House, Mumbai
- 4. Banking Theory, Law and Practice, Prof. E Gordon & K Natarajan, Himalaya Publishing House, Mumbai
- 5. भारतमेंबैकिंगविधि एवंव्यवहार, प्रो. वीपीअग्रवाल,साहित्य भवनपब्लिकेशन्सआगरा, उत्तरप्रदेश
- 6. बैंकिंगव्यवहार, डॉ. वीसीसिन्हा, एसबीपीडीपब्लिशिंगहाउसआगरा, उत्तरप्रदेश
- 7. बैंकिंगव्यवहार, डॉ. सतीशकुमारसाहा, एसबीपीडीपब्लिकेशन्सआगरा, उत्तरप्रदेश

E-Resources:

1. https://e pg inflibnet.ac.in

S.N.	Name	Post	Signature
1.	Dr. Sudhir Sharma	Chairman	
2.	Prof. Rajkumar Acharya	Subject Expert	
3.	Dr. K.K. Agrawal	Subject Expert	
4.	Shri Tikaram Kashyap	Member	
5.	Shri K.S. Pusham	Member	
6.	Shri Jeevan Prabhakar	Member	
7.	Dr. Pooja Panday	Member	Queder
8.	Dr. Sharad Kumar Dewangan	Member	



अटल बिहारी वाजपेयी विश्वविद्यालय, बिलासपुर (छ.ग.) कोनी पुलिस थाना के सामने, बिलासपुर-रतनपुरमार्ग, कोनी, बिलासपुर (छ.ग.) 495009 Website: www.bilaspuruniversity.ac.in

Part	A: Introduction				
Prog	gram:M.Com Ser	nester: IV	Year: II	w.e.f.:2024-2025	
1.	Course Code		COM	(R 404 (B)	
2.	Course Title	-	Paper-II Banking	g Institution in India	21
3,	Course Type		TH	EORY	
4.	Pre-requisite(if any)	tina iliza el como tra la colonia de como el c	en la compresión de la securión de la constante		e ratie.
5.	Course Learning.	At the end of t	his course, the students	will be able to:	
	Outcomes (CLO)	banking Analyz regiona Compr guarant Evalua (RBI).	g system. e the classification of b l rural, and cooperative l ehend the roles of dev tee institutions. te the functions and regu	relopment banking institutions and or datory powers of the Reserve Bank of the banking sector, including comm	ercial credi India
6.	Credit Value				
7.	Total Marks	Internal Ma External Ma		Min Passing Marks:36	

Part B: Content of the Course				
Unit	Topics	Total Hours		
I	Indian Banking System: Indigenous Banking, Money Landers, Nationalization of commercial Bank and their Effects. Classification of Banking Institutions. Commercial Banks. Regional Rural Banks, Cooperative Banks	12		
II	Development Banking in India: IFCI, ICIC, SIDBI, Credit Guarantee Instituting: Export Credit Guarantee corporation of India, Deposit Insurance an Credits Goren.	12		
III	R.B.I. Organization, function, Central Banking functions, Promotional functions, Control of credit by RBI, NBFC, and RBI, Commercial Banksand RBI, Power of RBI.	12		
IV	Banking Regulation Act 1949: Important features, Forms of Business of a Bank, Regulation for Capital, Control over Management, Restrictions on loans and advances winding up of a Banking Company, Amalgamation of Banks.	12		
V	Emerging trends in Banking Sector Narasimham Committee Report, Committee on Banking Sector Reforms, Bridge Loan and Privatization of Banks and its impact.	12		

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कोनी पुलिस थाना के सामने, बिलासपुर-रतनपुरमार्ग, कोनी, बिलासपुर (छ.ग.) 495009 Website :www.bilaspuruniversity.ac.in

Part C - Learning Resource

Text Books, Reference Books, E-Resources

Text Books, Reference Books:

- 1. Bank and Institutional Management, Dr. Vasant Desai, Himalaya Publishing House, New Delhi
- 2. Indian Banking, S Natarajan & RParameswaran, S Chand Publishing, New Delhi
- 3. Indian Financial System, Sapana Nibsaiya, Vikas Publishing House, Noida UP
- 4. भारतमेंबैंकिंगसंस्थाएं, डॉ. वीसीसिन्हा, एसबीपीडीपब्लिशिंगहाउसपब्लिकेशन्सआगरा, उत्तरप्रदेश
- 5. भारतमेंबैंकिंगसंस्थाएं, डॉ. सतीशकुमारसाहा, एसबीपीडीपब्लिकेशन्सआगरा, उत्तरप्रदेश
- 6. विनीय संस्थाएं एवंबाजार, शशि के गुप्ता, निशिअग्रवाल एवंरजनीशजैन, कल्याणीपब्लिकेशंसदिल्ली

E-Resources:

1. https://e pg inflibnet.ac.in

S.N.	Name	Post	Signature
1.	Dr. Sudhir Sharma	Chairman	
2.	Prof. Rajkumar Acharya	Subject Expert	
3.	Dr. K.K. Agrawal	Subject Expert	
4.	Shri Tikaram Kashyap	Member	
5.	Shri K.S. Pusham	Member	
6.	Shri Jeevan Prabhakar	Member	
7.	Dr. Pooja Panday	Member	Redu
8.	Dr. Sharad Kumar Dewangan	Member	



कोनी पुलिस थाना के सामने, बिलासपुर-रतनपुरमार्ग, कोनी, बिलासपुर (छ.ग.) 495009 Website :www.bilaspuruniversity.ac.in

Part A: Introduction				
Program:M.Com Semo		mester: IV	Year: II	w.e.f.:2024-2025
1. Course Code			COMI	R 404 (C)
2.	Course Title		Paper-III L	ife Insurance
3.	Course Type		THI	EORY
4. Pre-requisite(if any)				
5.	 Course Learning. At the end of this course, the students will be able to: Understand the history, importance, and characteristics insurance. Comprehend the procedure for obtaining life insurance p including non-medical insurance. Analyze different types of life insurance policies and their conditions. Evaluate premium and annuity concepts, including comp 		portance, and characteristics of life for obtaining life insurance policies, se. nsurance policies and their conditions.	
6.	Credit Value	- ·		ance agents, claims settlement, and the
7.	Total Marks	Internal Mar External Mar		Min Passing Marks:36

Part B: Content of the Course				
Unit	Topics	Total Hours		
I	Life insurance: introduction, History of life insurance, Utility, Object, Characteristics and importance of life insurance, procedure of getting life insurance, non-medical insurance, Insurance of sub-standard lives, insurance of female lives and Minors.	12		
II	Life insurance policy: Conditions and kinds of Life insurance policies, some important plans of life insurance.	12		
III	Premium and Annuity: Elements of premium; methods of premium computation, Natural premium plan, level premium plan, Gross and net premium, Loading mortality table meaning, characteristics and importance in life insurance, Kinds of mortality table. Annuity. Meaning, objects, advantages and kinds of annuity, annuity Vs Life insurance,	12		
IV	Life Insurance agent and his working, settlements of Life insurance claims. Guidelines and procedures, Organisation and management of life insurance corporation of India, working and progress.	12		
V	Privatization of Life insurance in India, Insurance Regulatory & Development Authority Act, 1999, - powers and functions of authority	12		

Part C - Learning Resource

Text Books, Reference Books, E-Resources

Text Books, Reference Books:

- 1. Tripathy & Pal; Insurance: Theory and Practice; PHI Learning Private Limited, New Delhi
- 2. Gopal & Gopal; Principles and Practices of Banking and Insurance, Himalaya Publishing House, Mumbai
- 3. Principalesof Life Insurance, Dr. Shrikrishna Laxman Karve, Himalaya Publishing House, Mumbai
- 4. बीमा कें तत्व, बालचन्द्रश्रीवास्तव,साहित्य भवनपब्लिकेशन्सआगरा, उत्तरप्रदेश



अटल बिहारी वाजपेयी विश्वविद्यालय, बिलासपुर (छ.ग.) कोनी पुलिस थाना के सामने, बिलासपुर-रतनपुरमार्ग, कोनी, बिलासपुर (छ.ग.) 495009 Website :www.bilaspuruniversity.ac.in

- 5. जीवन बीमा, डॉआरकेविश्नोई, एसबीपीडीपब्लिशिंगहाउसआगरा, उत्तरप्रदेश
- 6. जीवन बीमा, डॉसतीशकुमारसाहा, एसबीपीडीपब्लिकेशन्सआगरा, उत्तरप्रदेश

E-Resources:

1. https://e pg inflibnet.ac.in

S.N.	Name	Post	Signature
1.	Dr. Sudhir Sharma	Chairman	,
2.	Prof. Rajkumar Acharya	Subject Expert	
3.	Dr. K.K. Agrawal	Subject Expert	
4.	Shri Tikaram Kashyap	Member	
5.	Shri K.S. Pusham	Member	
6.	Shri Jeevan Prabhakar	Member	
7.	Dr. Pooja Panday	Member	Quest
8.	Dr. Sharad Kumar Dewangan	Member	



अटल बिहारी वाजपेयी विश्वविद्यालय, बिलासपुर (छ.ग.) कोनी पुलिस थाना के सामने, बिलासपुर—रतनपुरमार्ग, कोनी, बिलासपुर (छ.ग.) 495009 Website: www.bilaspuruniversity.ac.in

Part	A: Introduction			
Program:M.Com Sem		nester: IV	Year: II	w.e.f.:2024-2025
1.	Course Code		COMI	R404 (D)
2.	Course Title		Paper-IV Ger	ieral Insurance
3.	Course Type			EORY
4.	Pre-requisite(if any)			,
5.	Course Learning. Outcomes (CLO)	 At the end of this course, the students will be able to: Understand the origin, importance, and fundamental principles of insurance. Comprehend the classification and organization of insurance, including reinsurance. Analyze marine insurance, its elements, policies, premiums, and claim settlements. Evaluate fire insurance, including hazards, principles, policy conditions, and claim settlements. Explore miscellaneous insurance types such as personal accident, motor, liability, and engineering insurance. 		
6.	Credit Value			
7.	Total Marks	Internal Ma External Ma		Min Passing Marks:36

D4 D-	Contact of the Course	
Part B: Unit	Content of the Course Topics	Total Hours
I	Introduction: Origin and Development of Insurance: Advantages Importance and Functions of Insurance, Fundamental principles of Insurance - insurable, interest, almost good faith, other principles indemnity, subrogation, contribution, mitigating of loss warranties, Proximate cause etc.	12
II	Classification and Re-insurance: General Principles, various methods fire-insurance, under insurance, Over-insurance, double insurance Classification and organisation of Insurance.	12
Ш	Marine Insurance: Introduction, Evolution & Development of marine insurance. Necessary elements of marine insurance contract Peril & Scope of marine insurance. Procedure of Taking out Marine Insurance Policy, kinds of Marine insurance Policies, Computation of Marine Insurance Premiums and Returns, Marine Losses Total loss, Actual and Constructive, Partial Loss-particular average loss and general average loss, Settlements of Claims and Recoveries, Salvage and Particular Charges.	12
IV	Fire insurance Physical and moral hazards, functions of fire insurance, history of fire insurance; principles of fire insurance, meaning of fire, characteristics of fire insurance, contract rights of insurer under a fire insurance contract, procedure of fire insurance policy, fire policy conditions, settlement of claims.	12
V	Miscellaneous Insurance Personal accident Insurance, Motor, employer's liability fidelity guarantee, burglary, live stock, crop. And workmen's compensation insurance, Cattle Export Risks, Engineering, Aircraft insurance.	12





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Part C - Learning Resource

Text Books, Reference Books, E-Resources

Text Books, Reference Books:

- 1. Dorfman; Introduction to Risk Management and Insurance; PHI Learning Private Limited, New Delhi
- 2. Principle and Practice of Non Life Insurance, PK Gupta, Himalaya Publishing House, Mumbai
- 3. Insurance Principles and Practice, MN Mishra & SB Mishra, S Chand Publication, Noida UP
- 4. Principles of Insurance, Dr. Shakti Prathaban& Dr. NP Dwivedi, Himalaya Publishing House, Mumbai
- 5. General Insurance, SBPD Publishing House, Agra UP
- 6. सामान्य बीमा एसबीपीडीपब्लिशिंगहाउसआगरा, उत्तरप्रदेश

E-Resources:

1. https://e pg inflibnet.ac.in

S.N.	Name	Post	Signature
1.	Dr. Sudhir Sharma	Chairman	
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6.	Shri Jeevan Prabhakar	Member	
7.	Dr. Pooja Panday	Member	Rody
8.	Dr. Sharad Kumar Dewangan	Member	