



UNIVERSITY DEPARTMENT OF COMMERCE & MANAGEMENT

(B. R. AMBEDKAR BIHAR UNIVERSITY, MUZAFFARPUR)

Ref No _____

Date _____

A meeting of the syllabus committee for modification in the syllabus of M.Com 1st and 2nd semester (I, B.C.S.) was held on 22/03/2019 at 11 a.m. under the chairmanship of Prof. Premnand, H.O.D. P.G. Dept. of Commerce and Management, B.R.A Bihar University, Muzaffarpur.

The following members were present:-

- | | |
|--------------------------|-----------------|
| 1. Prof. Premnand | Chairman |
| 2. Prof. S. Alay Mujtaba | Dean, Member |
| 3. Prof. Shilpi Singh | Member |
| 4. Prof. R.K. Srivastava | Member |
| 5. Prof. Ajit Kr. Singh | External Expert |
| 6. Prof. I.C. Verma | External Expert |

Prof. Premnand
Prof. S. Alay Mujtaba
Prof. Shilpi Singh
Prof. R.K. Srivastava
Prof. Ajit Kr. Singh
Prof. I.C. Verma
 22/3/19
 24/4/19

The following resolutions were passed:-

- In the 1st Semester, Paper Statistical Analysis units -III & IVth were replaced as under
 - Unit - III Probability Theory - Concept of Probability, Probability Theory - Addition theory, Multiplication Theory and Bay's Law; Simple Cases related to these theories.
 - Unit - IV Probability Distributions - Concept, Normal Distribution, Binomial Distribution, and Poisson Distribution - Simple Cases.
 - Unit - III Moments, Missing, Objectives, Calculation of Moments about Arithmetic Mean, Calculation of Moment about Arbitrary Origin, Calculation of Central Moments by Arbitrary Origin, Conversion of Central Moments into Moments about Arbitrary Origin.
 - Unit - IV Association of Attributes - Methods of determining Association, Meaning, Classification, Notions, Determination of Unknown Class Frequencies from 2nd order 1. Form of Association of Attributes.
- in the 4th Semester, unit -V was replaced by Goods and Services Tax Act-2017. The content includes Overviews of GST, Implementation of GST, Liability of the tax payers, GST Network and GST Council.
- Papers of other Subjects were remain unchanged.

Affected
 B.R.A. B.O. Muzaffarpur
 22/3/19

Prof. Premnand
 22.3.19

Prof. S. Alay Mujtaba
 22.03.2019

Prof. Shilpi Singh
 22-03-2019
 B.R.A. B.O. Muzaffarpur

**Description of Papers for M.Com. Degree in the Faculty of Commerce under CBCS for
Session : 2018-2020**

| Semester | Course/ Paper Code | Nature of Course/ Paper | Marks | Marks of CIA | Marks of ESE | Passing Criterion | Qualifying Criterion |
|--------------|-----------------------|---|-------|----------------------------------|----------------------------------|--------------------------|----------------------------|
| SEMESTER I | COMCC-1 | Management Concept | 100 | 30 | 70 | 40% in CIA 40% in ESE | Marks decide class/CGPA |
| | COMCC-2 | Statistical Analysis | 100 | 30 | 70 | 40% in CIA 40% in ESE | Marks decide class/CGPA |
| | COMCC-3 | Managerial Economics | 100 | 30 | 70 | 40% in CIA 40% in ESE | Marks decide class/CGPA |
| | COMCC-4 | Business Finance | 100 | 30 | 70 | 40% in CIA 40% in ESE | Marks decide class/CGPA |
| | ABCC-1 | Ability Enhancing Compulsory Elective | 100 | 50 | 50 | 40% in CIA 40% in ESE | Qualifying |
| SEMESTER II | COMCC-5 | Human Resource Management | 100 | 30 | 70 | 40% in CIA 40% in ESE | Marks decide class/CGPA |
| | COMCC-6 | Marketing Management | 100 | 30 | 70 | 40% in CIA 40% in ESE | Marks decide class/CGPA |
| | COMCC-7 | Financial Management | 100 | 30 | 70 | 40% in CIA 40% in ESE | Marks decide class/CGPA |
| | COMCC-8 | Corporate Legal Framework | 100 | 30 | 70 | 40% in CIA 40% in ESE | Marks decide class/CGPA |
| | COMCC-9 | Management Accounting | 100 | 30 | 70 | 40% in CIA 40% in ESE | Marks decide class/CGPA |
| | ABCC-1 | Ability Enhancing Elective paper * | 100 | 50 | 50 | 40% in CIA 40% in ESE | Qualifying |
| SEMESTER III | COMCC-10 | Entrepreneurship Development in India | 100 | 30 | 70 | 40% in CIA 40% in ESE | Marks decide class/CGPA |
| | COMCC-11 | Research Methodology | 100 | 30 | 70 | 40% in CIA 40% in ESE | Marks decide class/CGPA |
| | COMCC-12 | Corporate Direct Tax | 100 | 30 | 70 | 40% in CIA 40% in ESE | Marks decide class/CGPA |
| | COMCC-13 | Advance Accountancy | 100 | 30 | 70 | 40% in CIA 40% in ESE | Marks decide class/CGPA |
| | COMCC-14 | Security, Analysis and Portfolio Management | 100 | 30 | 70 | 40% in CIA 40% in ESE | Marks decide class/CGPA |
| | ABCC-2 | Ability Enhancing Compulsory Course | 100 | 50 | 50 | 40% in CIA 40% in ESE | Qualifying |
| SEMESTER IV | COMCC-1 | Corporate Tax Planning and Management | 100 | Will be decided by the BCS | Will be decided by the BCS | 40% in CIA 40% in ESE | Marks decide class/CGPA |
| | COMCC-2 | Advance Cost Accounting | 100 | Will be decided by the BCS | Will be decided by the BCS | 40% in CIA 40% in ESE | Marks decide class/CGPA |
| | DSE-1 or GE-1 | Discipline Specific Elective Generic Elective - may be unrelated to subject / across the faculty | 100 | 30 | 70 | 40% in CIA 40% in ESE | Qualifying |

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CURRICULUM UNDER CBCS FOR POST GRADUATE COMMERCE (M. COM.)

SEMESTER - I

| Paper Code | Subject | Marks | Theory (%) | Practical (%) | Project (%) | Passing Marks (Minimum) | Remarks |
|------------|---|------------|------------|---------------|---------------------------|-------------------------|---------|
| COMCC-1 | Management Concept | 100 | 70+30 | 3 | 40% IN CIA AND 40% IN ESE | 50 | |
| COMCC-2 | Statistical Analysis | 100 | 70+30 | 3 | DO | 50 | |
| COMCC-3 | Managerial Economics | 100 | 70+30 | 3 | DO | 50 | |
| COMCC-4 | Business Finance | 100 | 70+30 | 3 | DO | 50 | |
| AEC-1 | Environmental Sustainability and Swachh Bharat Abhiyan Activities | 100 | 30+70 | 3+2 | Do | 50 | |
| | Total | 500 | | 21 | | 250 | |

SEMESTER - II

| Paper Code | Subject | Marks | Theory (%) | Practical (%) | Project (%) | Passing Marks (Minimum) | Remarks |
|------------|---------------------------|------------|------------|---------------|---------------------------|-------------------------|---------|
| COMCC-5 | Human Resource Management | 100 | 70+30 | 3 | 40% IN CIA AND 40% IN ESE | 50 | |
| COMCC-6 | Marketing Management | 100 | 70+30 | 3 | DO | 50 | |
| COMCC-7 | Financial Management | 100 | 70+30 | 3 | DO | 50 | |
| COMCC-8 | Corporate Legal Framework | 100 | 70+30 | 3 | DO | 50 | |
| COMCC-9 | Management Accounting | 100 | 70+30 | 3 | Do | 50 | |
| AEC-1 | * | 100 | 30+70 | 3 | Do | 50 | |
| | Total | 500 | | 20 | | 250 | |

SEMESTER - III

| Paper Code | Subject | Marks | Theory (%) | Practical (%) | Project (%) | Passing Marks (Minimum) | Remarks |
|------------|--|------------|------------|---------------|---------------------------|-------------------------|---------|
| COMCC-10 | Entrepreneurship Development in India | 100 | 70+30 | 3 | 40% IN CIA AND 40% IN ESE | 50 | |
| COMCC-11 | Research Methodology | 100 | 70+30 | 3 | DO | 50 | |
| COMCC-12 | Corporate Direct Tax | 100 | 70+30 | 3 | DO | 50 | |
| COMCC-13 | Advanced Accountancy | 100 | 70+30 | 3 | DO | 50 | |
| COMCC-14 | Security Analysis and Portfolio Management | 100 | 70+30 | 3 | Do | 50 | |
| AEC-2 | Human Values - Gender Sensitization | 100 | 30+70 | 3+2 | Do | 50 | |
| | Total | 600 | | 28 | | 300 | |

• BASKET OF AEC COURSE (Select any one)

- | | |
|--|--|
| <ul style="list-style-type: none"> • Computers & IT skill • Web Designing • Financial Risk Management • Solid Waste Management • Museum Culture • Bio-fertile producer | <ul style="list-style-type: none"> • Environmental Law • Tourism & Hospitality Management • Life Skill & skill Development • Yoga studies etc. |
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Sl. No. 17/17/19

S. S. Rao
12/06/2018

12/06/18

13/6

SEMESTER - IV

| Course Code | Course Name | Credits | Theory | Practical | Exam | Grading | Practical Grading | Practical Marks | Grand Total |
|---|---|------------|--------|-----------|------|---------|-------------------|-----------------|-------------|
| Specialization: Accounting and Finance | | | | | | | | | |
| COMEC-1 | Corporate Tax Planning and Management | 100 | 70+30 | 5 | Do | | 50 | | |
| COMEC-2 | Advance Cost Accounting | 100 | 70+30 | 5 | Do | | 50 | | |
| DSE-1 or GE-1 | DSE-1 Le. CC-3 of Other Discipline and GE-1 from the basket of GE Course ** | 100 | 50+50 | 5 | Do | | 50 | | |
| | Total | 300 | | 15 | | | 150 | | |

| | | | | | | | | | |
|--|---|------------|-------|-----------|----|--|------------|--|--|
| Specialization: Human Resource Management | | | | | | | | | |
| COMEC-1 | Services Marketing | 100 | 70+30 | 5 | Do | | 50 | | |
| COMEC-2 | Retail Management | 100 | 70+30 | 5 | Do | | 50 | | |
| DSE-1 or GE-1 | DSE-1 Le. CC-3 of Other Discipline and GE-1 from the basket of GE Course ** | 100 | 50+50 | 5 | Do | | 50 | | |
| | Total | 300 | | 15 | | | 150 | | |

| | | | | | | | | | |
|--|---|------------|-------|-----------|----|--|------------|--|--|
| Specialization: Human Resource Management | | | | | | | | | |
| COMEC-1 | Industrial Relations in India | 100 | 70+30 | 5 | Do | | 50 | | |
| COMEC-2 | Labour Welfare and Social Security | 100 | 70+30 | 5 | Do | | 50 | | |
| DSE-1 or GE-1 | DSE-1 Le. CC-3 of Other Discipline and GE-1 from the basket of GE Course ** | 100 | 50+50 | 5 | Do | | 50 | | |
| | Total | 300 | | 15 | | | 150 | | |

**** Basket of GE Courses**

- Music
 - Dramatics
 - Film Art
 - Graphic Design
 - Indian or Foreign
 - Human Rights
- Any courses run by the department

S. S. S. S.
13/06/2018

M. S. S. S.
13/06/18

S. S. S. S.
13/06/18

FIRST SEMESTER

(COMCC-I) MANAGEMENT CONCEPT

- Unit - I** The Basics : Concept, Nature, Scope, Significance, Levels, Delegation, Departmentalisation, Management by Objectives.
- Unit - II** The Management Thought : Taylor, Fayol, Mayo, Conceptual Framework with Critical Evaluation.
- Unit - III** The Management Function : Planning, Organizing, Staffing, Directing, Leading, Coordinating, Communicating and Control - An Introductory Idea.
- Unit - IV** The Functional Areas of Management : Production, Finance, HRD and Marketing Function, - A Brief Overview.
- Unit - V** Management Information System : Concept, Functional Information Systems and Their Role in Decision Making.

BOOKS RECOMMENDED :

1. Lillian F. L. & S.S. Gullick : Management Principles & Practices, S. Chand, New Delhi.
2. L.L. Mair: Essentials of Management, Prentice Hall Delhi.
3. Elton, Harold & Other: Essentials of Management Theory, McGraw Hill, New Delhi.
4. Robbins, Stephen P. & Others: Management-Practical Skill, New Delhi.
5. Sharma & Varma: Prasthiti, Bangalore Book Depot, Bangalore Book House, Mysore.

(COMCC-II) STATISTICAL ANALYSIS

- Unit - I** Business Forecasting - Types of Business Forecasting Techniques, Forecasting Methods.
- Unit II** Correlation and Regression Analysis - Meaning, Importance, Types of Correlation, Karl Pearson's Coefficient of Correlation, Spearman's Rank Correlation Regression Analysis - Concepts, Importance, Difference between Correlation and Regression, Linear Simple
- Unit - III** Moment : Meaning, Moments, Calculation of Moment about Arithmetic Mean, Calculation of Moment about Arbitrary Origin, Calculation of Central Moment by Arbitrary Origin. Conversion of Central Moment into Moment about Arbitrary Origin.
- Unit - IV** Association of Attributes : Methods of determining Association, Meaning, Classification, Notions, Determination of Chi-square Test, Formulae from 2nd order 1. Form of Association of Attributes
- Unit - V** Chi-Square Test: Test of Independence and Test of Goodness of Fit.

BOOKS RECOMMENDED :

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| 1. | Hoody, S.P. | Statistics For Business And Economics, Macmillan, New Delhi. |
| 2. | Cooper, S.P. | Statistical Method, Saitan Chand, New Delhi. |
| 3. | SP, S.N. | Elements of Statistics, Chaitanya Pub. House, Allahabad. |
| 4. | Silvan, D.N. | Fundamentals of Statistics Kitab Mahal, Allahabad. |
| 5. | S.P. Singh | Statistics Theory And Practice, S. Chand, New Delhi. |
| 6. | Chopra B.N. | Statistics, Sahitya Bhawan, Agra. |

(COMCC-3) MANAGERIAL ECONOMICS

- Unit - I Introduction : Nature and Scope of Managerial Economics, Role and Responsibilities of Managerial Economist.
- * Unit - II Demand Analysis : Individual and Market Demand Functions, Law of Demand, Determinants of Demand, Elasticity of Demand Meaning and Importance-Use of Elasticity in Managerial Decisions.
- * Unit - III Pricing Theory : Price Determination Under Different Market Conditions- Price Determination and Firms Equilibrium in Short Run And Long Run Under Perfect Competition and Monopoly.
- Unit - IV Pricing Policies & Practices : Objectives of Pricing Policies, Pricing Methods and Policies.
- Unit - V Profit : Nature And Measurement of Profit

BOOKS RECOMMENDED :

1. Chapsa, G.P. Managerial Economics - Tata Mc Graw Hill, Delhi.
2. Dean, Joel Managerial Economics - Prentice Hall, Delhi.
3. Parsons, H.B. Others Managerial Economics - Prentice Hall, Delhi.
4. Varian, H. Microeconomic Managerial Economics - Sultan Chand & Sons, New Delhi.
5. Devodi, D.N. Managerial Economics, Vikas Pab. House, New Delhi.

(COMCC-4) BUSINESS FINANCE

- Unit - I Introduction : Definition, nature and Scope of Business Finance; Finance Function in Business; Traditional and Modern Views of Finance; Objectives of Financial Management - Profit Maximization Vs. Wealth Maximization
- Unit - II Planning for Funds : Financial Plan - Meaning and Basic Considerations; Factors Affecting Fixed Capital and Working Capital Requirements;
- * Unit - III Capitalization : Concept, Cost and Earnings Theories of Capitalization, Over - capitalization and Under Capitalization - their Causes, Effects and Remedies.
- Unit - IV Patterns of Capital Requirements : Long - Term and Medium - Term Financing - Purpose, Sources and Instruments; Short Term Financing - Purpose, Sources and Instruments.
- Unit - V Raising of Funds : Sources and Forms of External Financing with Special Reference to India; Underwriting of Capital Issues - Trends and Broad Features of underwriting in India.

BOOKS RECOMMENDED :

1. Pandey, L.M. - Financial Management, Vikas Publishing, Delhi.
2. Kohn, M. Y. & Oiler - Financial Management, Tata McGraw, New Delhi.
3. Chandra, Pratima - Financial Management, Tata Mc Graw, New Delhi.
4. Harapoon, John - Financial Decision, Prentice Hall, New Delhi.
5. Kishore, Ravi M. - Financial Management, Taxman, New Delhi.