

PROGRAMME GUIDE

DISTANCE EDUCATION PROGRAMMES

MASTER OF COMMERCE (MCOM)

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INSTITITUTE OF OPEN AND DISTANCE EDUCATION (IODE) DR. C.V.RAMAN UNIVERSITY

KARGI ROAD, KOTA, BILASPUR, CHATTISGARH

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ABOUT UNIVERSITY

Dr. C.V. Raman University was established on 3 November, 2006, in the district of Bilaspur, Chhattisgarh by the “All India Society for Electronics and Computer Technology” (AISECT), the Sponsoring Body. The University was named after the first Nobel Laureate of the country in the field of science – Dr. C.V. Raman, an Indian physicist efforts influenced in the growth of science in our country. The University's principle goal is to evolve a new cadre of highly skilled technical professionals with deep academic insights and a strong sense of Indian ‘Values and ethics’, commemorating our forefathers who helped shape this nation.

The Sponsoring Body of the University-All India Society for Electronics and Computer Technology (AISECT) is an ISO 9001:2008 certified organization, established in 1985 and is today’s one of The India's most reputed and trusted Education Groups which houses private Universities, Engineering Colleges, Professional Institutions & Education Centres across the country. Till date, AISECT has transformed the lives of over 19 lakh students and has uplifted the lives of millions of people in the community. AISECT has been lauded for its exceptional work and has won awards from the World Bank, NASSCOM, TiE, Government of India, Government of Madhya Pradesh and several others on account of its commitment to high quality education over the last 28 years. AISECT is also a partner institution with Gol, GoMP and GoCG in their Common Service Centre Program and several other projects of state and national concern.

MAIN OBJECTIVES

- Provide quality higher education and make provisions for research
- Create higher levels of intellectual abilities among our students
- Establish state-of-the-art facilities for education, training and examination, including online training
- Carry out teaching, research and offer comprehensive learning for a bright professional career
- Create centers of excellence for R&D to promote an environment of innovation and research
- Provide consultancy to public organizations and the Industry
- Award and maintain the standard of degrees, diplomas, certificates and other academic distinctions in accordance with the norms laid down by UGC,DEB, AICTE, BCI, MCI and other regulatory bodies.

RECOGNITIONS

- The University is recognized under Section 2(f) of the UGC Act.

- Joint Committee Approval of DEB(UGC/AICTE/DEB)
- Other recognitions include AICTE, NCTE, BCI and DEB
- It is the first University in the state of Chhattisgarh to be awarded an ISO: 9001-2008 Certification.
- Membership of the Association of Indian Universities (AIU)
- NACC B+



THE FACULTIES OF STUDIES

The University has wide range of faculties which offers the traditional as well as the new era job oriented courses. The main emphasis is on providing a wide choice of courses at different levels. The following faculties currently are in operation in the University:

- Faculty of Arts
- Faculty of Commerce
- Faculty of Management
- Faculty of Science
- Faculty of Engineering
- Faculty of Information Technology
- Faculty of Education
- Faculty of Law

ABOUT INSTITUTE OF OPEN AND DISTANCE EDUCATION (IODE), CVRU

Education determines the quality of our life to a great measure, especially professional life. However, for many, in some circumstances, the path to education is ridden with many obstacles, including location, geographical inflexibility and lack of time. Fortunately, distance education is changing that scenario by providing an effective alternative platform to learn new skills and acquire a degree, such as distance education MBA, without having to attend traditional classes.

We, a UGC/DEB approved distance university (1 may 2009), offer various undergraduate and post-graduate degrees, along with a number of diplomas, which have benefitted many distance learners.

Our distance learning programmes are the shining light that many have been looking for; they unite conventional teaching approaches, including course materials in the form of books, and modern teaching methodologies, which include online access to the course. Our unique approach has made us the centre of distance education in Chhattisgarh, helping scores of professionals to obtain a degree and fly high in their careers.

With our distance learning programmes, we are bringing people into the fold of skilled workforce, which has changed the life of many.

What makes us a distinguished Chhattisgarh distance education university?

- Reaching various far-flung regions of the state through information technology
- Providing professional education, need- and knowledge-based
- Setting new national standards in distance education

IMPORTANT ACHIEVEMENTS

- AN ISO 9001: 2008 Certified University
- NIRF Ranking Under Top 200 University
- World Education Award
- Largest Network for Learning Support System.
- Declaration of Term end result Time to Time.
- Best in Skill Development Award 2015
- Best University in Open Distance and online Award 2017

ACADEMIC PROGRAMMES OFFERED BY THE UNIVERSITY IN OPEN AND DISTANCE LEARNING MODE

The University offers through the Institute of Open and Distance Education (IODE) both short term and long term programmes leading to Certificates, Diploma and Degrees, which are conventional as well as innovative. Most of these programmes have been developed after an initial survey of the demand for such Programmes in the job market. They are launched with a view to fulfil the learner's need for skill and employability.

- Certification,
- Improvement of skills,
- Acquisition of professional qualifications,
- Continuing education and professional development at work place,
- Self-enrichment,
- Diversification and updation of knowledge, and
- Empowerment.

PROMINENT FEATURES OF THE OPEN AND DISTANCE EDUCATION AT CVRU

The open and distance education at the Dr. C. V. Raman University has certain unique features such as

- Individual study - flexible in terms of place, pace and duration of study.
- Use of latest information and communication technologies.
- Modular approach to programmes.
- Cost-effective programmes.

- Socially and academically relevant programmes based on students need
- Convergence of open and conventional education systems.
- Take higher-education to the unreached sections of the society through the use of information technology.
- Provide need and knowledge-based professional education.
- Set the national standards for Distance Education.

ABOUT PROGRAMME

a) Programme's Mission & Objectives:

MISSION STATEMENT:

Dr. C.V. Raman University's Institute of Open & Distance Education focuses on providing quality education through distance learning, matching with the parameter of regular programme and producing capable business leaders who are prepared with the necessary management & research skills to make high-quality business decisions in either an entrepreneurial or staff capacity.

The M.Com program at Dr. C.V. Raman University aims to prepare our learner for choosing various verticals of finance, accountancy & marketing. It also provides scope for higher studies like C.A., C.F.A, I.C.W.A. etc as it provides strong foundation for commerce. Learner are always motivated to pursue research programmes, obtaining managerial positions in private & public companies & taking up startups.

Mission –

The main goal of the M.Com programme is to provide general education to enable the learner function as middle-level personnel in commerce and industry.

- Empowering students with all the knowledge and guidance that they need to become worthy management professionals.
- Learning through Doing.
- Imparting value framework that is global yet national.
- Providing for holistic and value based development of students which ultimately enhances their employability.
- Developing social consciousness among students.

Program Objectives:

The specific objectives of the programme are to:

Assist students to develop the capacity for critical thinking.

- To equip students with knowledge, skills and attitudes that will enable them perform effectively as individuals and employees of organisations.

- To assist students to develop an understanding of the concepts, models and theories relevant to the management of people in work organisations.
- To provide opportunities to develop interpersonal, teamwork and change management skills.
- To develop their abilities to understand and appreciate emerging national and international business issues.
- To lay the foundation for further education and professional development in Accounting, Finance, Management, Marketing and related fields.

b) Relevance of the program with University's Mission and Goals :

The Master of Commerce programme offers significant flexibility and diversity for Learners. The programme allows you to study one or more business areas of your interests, including financial and management accounting, commercial law, economics, finance, business information systems, management, marketing, international business and corporate sustainability.

The growing phenomenon of globalization, liberalization and privatization has been immensely influencing then. The Higher Education sector in India is very vast. The role of Higher Education in national development is well established. The objectives of Higher Education can be achieved only through qualitative change in the system. The output of Master of Commerce programme should be multidimensional and with full global competitiveness. But we have to realize that the Commerce graduate have lack of practical knowledge.

Commerce education is business education. Master of Commerce programme is that area of education which develops the required knowledge, skills and attitudes for the handling of Trade, Commerce and Industry. The recent commerce graduate can enhance their education and has emerged in the form of Chartered Accountant, Cost and works accountant, Company secretary and Business administrator. Commerce education is a totally different from other disciplines. Hence, it must charter new routes to service the aspirations of the nation.

To meet the growing needs of the business society, there is greater demand for sound development of commerce education. The relevance of Master of Commerce programme has become more imperative, this means a marked change in the way commerce and management education is perceived in India. Through teaching, research, and service, the College of Commerce is dedicated to developing tomorrow's leaders, managers, and professionals.

c) Nature of prospective target group of learners:

The M.Com Program of the University prepares the learner with the knowledge, skills and strategic perspectives essential to business leadership and a managerial career in the world. The M.Com Program is designed to provide both a portfolio of strong functional skills and the ability to apply, adapt and integrate those skills in different management settings.

That's why, before designing and developing a program, it is analyzed the requirements of the commerce learners. However, there can be some common programs that can be used for all groups within the institution. There are several different groups in an institution including people having low disposable income, rural dwellers, unskilled men etc.

The target group would be essentially unemployed youth who may or may not possess necessary skill to launch a micro-unit but have the necessary desire and aptitude for such venture. Others including unskilled men, women, etc.

d) Appropriateness of programme to be conducted in Open and Distance Learning mode to acquire specific skills and competence:

After the completion of the M.Com course, a student can pursue a career in Banking, Insurance, Investments, Equity Research Analyst, Financial Accounting & Auditing, Auditing & Cost Accounting, Company Secretarial Practice, Foreign Trade Practice & Procedures, Financial Consultancy, etc. In addition, the student can pursue higher studies.

Upon successful completion of this course, a student will be able to:

- Understand the importance of innovation in the creation of sustainable competitive advantage.
- Understand the differences between an entrepreneurial venture and an ongoing business operation.
- Understand the importance and role of marketing in a global environment.
- Understand the implications of current trends in advertising and promotion.
- Understand how a person's inherent characteristics (e.g., personality, self-concept, motivation) influence the consumption process.
- Use analytical skills to understand business problems, identify key issues involved in a problem, and develop alternative solutions.

e) Expected Outcomes of Programme:

- To acquired a general knowledge, principles and mechanisms of commerce.
- To acquired techniques relevant of course taught
- To provide the practical expose and knowledge acquiring skill.
- To crate and develop the presentation skill in seminar/ conference .

f) PROGRAMME DELIVERY MODE

The methodology of instruction in the distance learning mode in the university is different from that of the conventional regular programs. The system adopted for this more learner oriented and the learner is an active participant in the pedagogical process. Most of the instructions are imparted through distance education methodology and face to face mode as per requirement. The programme

delivery methodology used in the distance learning mode follows a multimedia approach for instructions, which comprises:

- **Self Instructional Written Material:** The printed study material (written in self instructional style) for both theory and practical components of the programs is supplied to the learners in batches for every course.
- **Audio-Visual Material Aids:** The learning package contains audio and video CDs which have been produced/adopted by the University for Better Clarification and enhancement for understanding of the course material given to the learners. A video programme is normally of 25-30 minutes duration. The video cassettes are screened at the learner support centre during specific sessions which are duly notified for the benefit of the learners.
- **Counseling Sessions:** Normally counseling sessions are held as per schedule drawn by the IODE DR. C. V. RAMAN UNIVERSITY. These are mostly held outside the regular working hours of the learner support centre.
- **Teleconferences:** Live teleconferencing sessions are conducted via Internet/ satellite through interactive Video Conferencing facility (available at some places) from the University studios, the schedule of which is made available at the learner support centre.
- **Industrial Training/Practical/Project work:** Some programmes have industrial training/practical/ project component also. Practical are held at designated institutions for which schedule is provided by the learner support centre. Attendance at practical is compulsory. For Project Work, comprehensive project guide, in the form of booklet, is provided to the student along with the study material.
- The printed study materials will be dispatched periodically to the enrolled students for each paper of study. These materials will be as guide for the students for effective learning. The assignment for internal assessment shall also be dispatched along with the study material. Online modules are also available for some courses. These are in progress and as and when available, these will be available on the website of the students for registered candidates.
- The counseling sessions will be of 30 days duration for a course in a year. The actual schedule and place of contact program shall be announced and communicated to students in – time.

g)EVALUTION SYSTEM

The system of evaluation in open and distance learning system has a multi-tier system of evaluation.

1. Self-assessment exercise within each unit of study.

2. Continuous evaluation mainly through assignments which are tutor-marked practical assignments and seminar/workshop/extended.
3. The term-end examinations.
4. Project work.

The evaluation of learners depends upon various instructional activities undertaken by them. A learner has to write assignment responses compulsorily before taking term-end examination from time to time to complete an academic programme. A learner has to submit TMA responses to the learner support centre established by IODE Dr. C. V. Raman University. A learner should keep duplicate copies of assignments responses of TMA that may be required to be produced at Student Evaluation Division on demand. Term-end examination will be conducted at various examination centre approved by institute of open and distance education Dr. C. V. Raman university spread all over the Chhattisgarh. The weightage for Term End Examination will be 70% and weightage for Internal Assessment will be 30 % for this programme.

h) TERM-END EXAMINATION AND PAYMENT OF EXAMINATION FEE

The University conducts Term-end Examination in semester system and held in the month of Nov/Dec and May/June every year. Students will be permitted to appear in term-end examination subject to the conditions that:

1. Registration for the courses, in which they appeared is valid,
2. Minimum Time to pursue these courses is elapsed.
3. Submission of required number of assignment in respective courses by the due date.

Students can also submit on-line examination form as per guidelines through website at www.cvrु.ac.in. Examination fee is required to be paid online payment gateway as per the fee table. Please do all correspondence regarding the course admission and other detail at the following address:

The Director
Institute of Open and Distance Education (IODE)
Dr. C. V. Raman University
Kargi Road, Kota, Bilaspur, Chhattisgarh
Phone: 07753253851, 8827920016, 8827920019
Email: cvrussd@gmail.com

LEARNER SUPPORT DESK:

Phone: 07753253872, 07753-253873, 8359050061

Email: cvrussd@gmail.com

CVRU-IODE Programme Guide (2019-20) - FACULTY OF COMMERCE

**SCHEME OF EXAMINATION
MASTER OF COMMERCE
(MCOM)**

Duration : 24 Months (2 Years) Eligibility : Graduate with Commerce

SCHEME OF EXAMINATION

Course Code	Name of the Course	Credit	Total Marks	Theory		Practical/project report		Assignments/project viva voce		
				Max	Min	Max	Min	Max	Min	
FIRST SEMESTER										
1MCOM1	Management Concepts & Organisational Behaviour	4	100	70	25	-	-	30	11	
1MCOM2	Managerial Economics	4	100	70	25	-	-	30	11	
1MCOM3	Business Environment	4	100	70	25	-	-	30	11	
1MCOM4	Cost Analysis & Control	4	100	70	25	-	-	30	11	
Total aggregate required to pass		16	400	280	112	-	-	120	48	
SECOND SEMESTER										
2MCOM1	Functional Management	4	100	70	25	-	-	30	11	
2MCOM2	Advance Accounting	4	100	70	25	-	-	30	11	
2MCOM3	Advanced Statistical Analysis	4	100	70	25	-	-	30	11	
2MCOM4	Corporate Legal Framework	4	100	70	25	-	-	30	11	
Total aggregate required to pass		16	400	280	112	-	-	120	48	
THIRD SEMESTER										
3MCOM1	International Business	4	100	70	25	-	-	30	11	
3MCOM2	Accounting for Managerial Decisions	4	100	70	25	-	-	30	11	
3MCOM3	Tax Planning & management	4	100	70	25	-	-	30	11	
3MCOM4	Entrepreneurship Skill Development	4	100	70	25	-	-	30	11	
Total aggregate required to pass		16	400	280	112	-	-	120	48	
FOURTH SEMESTER										
4MCOM1	Research Methodology	4	100	70	25	-	-	30	11	
4MCOM2 /3 /4	SELECTED	4	100	70	25	-	-	30	11	
	STREAM									
	SUBJECTS									
4MCOM5	Project Report/Dissertation	4	100			70	25	30	11	
Total aggregate required to pass		20	500	280	112	70	28	150	60	

M.COM (PLAIN)										
4MCOM2P	Accounting Theory	4	100	70	25	-	-	30	11	
4MCOM3P	Corporate Accounting	4	100	70	25	-	-	30	11	
4MCOM4P	Company Law & Secretarial Practices	4	100	70	25	-	-	30	11	

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MARKETING										
4MCOM2M	Advertising & Sales Promotion	4	100	70	25	-	-	30	11	
4MCOM3M	Consumer Behaviour	4	100	70	25	-	-	30	11	
4MCOM4M	Rural & Agriculture Marketing	4	100	70	25	-	-	30	11	
FINANCE										
4MCOM2F	Financial Institutions & Services	4	100	70	25	-	-	30	11	
4MCOM3F	Security Analysis & Portfolio Management	4	100	70	25	-	-	30	11	
4MCOM4F	Project Management & Control	4	100	70	25	-	-	30	11	
COMPUTER APPLICATIONS										
4MCOM2C	Database Management System	4	100	70	25	-	-	30	11	
4MCOM3C	System Analysis & Design	4	100	70	25	-	-	30	11	
4MCOM4C	Business Process Re-engineering	4	100	70	25	-	-	30	11	
TAXATION										
4MCOM2T	Direct Tax	4	100	70	25	-	-	30	11	
4MCOM3T	Indirect Tax	4	100	70	25	-	-	30	11	
4MCOM4T	Business Taxation	4	100	70	25	-	-	30	11	
BANKING										
4MCOM2B	Principles & Practice Of Banking	4	100	70	25	-	-	30	11	
4MCOM3B	Treasury & Risk Management	4	100	70	25	-	-	30	11	
4MCOM4B	Funds Management In Banks	4	100	70	25	-	-	30	11	

NOTE : - IN SESSION 2019-20 ONLY M.COM (PLAIN) STREAMS ARE OFFERED IN THE DISTANCE MODE. SPECIALIZATION IN OTHER STREAMS WILL BE OFFERED IN FUTURE ACADEMIC SESSIONS.

Evaluation Scheme

- i. 36% in each theory, practical, project, dissertation & internal assessment and also the total aggregate for passing is 40 %.
- ii. Total project marks is 100 in which 70 marks for project report and 30 marks will be project viva.

DETAILED SYLLABUS AND REFERENCE BOOK



Dr. C.V. RAMAN UNIVERSITY

Institute of Open and Distance Education (IODE)
Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- First Semester

PROGRAMME: M.COM

Theo. Max. M: 70 Min. M: 25

Course Code: 1MCOM1, CREDIT:-4

Assig. Max.M: 30 Min. M: 11

COURSE: - MANAGEMENT CONCEPTS & ORGANISATIONAL BEHAVIOUR

UNIT I

Basic concepts of management: Definition – Need and Scope – Different schools of management thought – Behavioural, Scientific, Systems, and Contingency, Contributions of Taylor, Gantt, Gilbreth, Fayol, Weber, Elton Mayo, Chester Bernard, Maslow, Herzberg, Likert and McGergor,

UNIT II

Functions of Management –Planning – Concept, Nature, Importance, Steps, Limitations, Management by Objectives, Organizing - Concept, Nature, Importance, Principles, Centralization, Decentralization, Organization Structures- Line and Staff Authority, Functional, Matrix, Geographical, New Forms of Organization, Staffing - Concept, Nature,

Steps, Concept of knowledge worker, Directing – Concept, Nature, Importance, Controlling - Concept, Nature, Importance, Process of controlling, Control Techniques, Leadership: Concept, Nature, Importance, Attributes of a leader, developing leaders across the organization, Leadership Grid, Decision making: Concept, Nature, Importance, and Process, Types of decisions, Problems in decision making.

UNIT III

Introduction to Organizational Behaviour: Definition, Importance, Scope, Fundamental Concepts of OB, Different models of OB, Personality & Attitudes: Meaning of personality, attitude - Development of personality – Attributes of personality- Transactional Analysis – Ego states –Johari window - Nature and dimensions of attitude – Developing the right attitude,

UNIT IV

Motivation: Definition, Importance, Motives – Characteristics, Classification of motives - Primary & Secondary motives. Theories of Motivation - Maslow's Theory of need hierarchy - Herzberg's theory, Morale - Definition and relationship with productivity - Morale Indicators, Group Dynamics and Team building: Concept of Group & Team. Theories of Group Formation - Formal and Informal Groups, Importance of Team building,

UNIT V

Conflict Management: Definition. Traditional Vs Modern view of conflict – Types of conflict – Intrapersonal, Interpersonal, Organizational, Constructive and Destructive conflict, Stress management: Definition, Causes, Managing stress, Stress as a motivator, Work life balance, Change management: Concept of change, change as a natural process, Importance & Causes of change, Learning – unlearning, Concept of learning organizations,

REFERENCE BOOK

CVRU-IODE Programme Guide (2019-20) - FACULTY OF COMMERCE

- प्रबंधकीय अवधारणाएं एवं संगठनात्मक व्यवहार, संजय गुप्ता, साहित्य भवन प्रकाशन 2013 संस्करण
- Management Process And Organizational Behavior, P. k agrawal, Vrinda Publication
- Business Organizational & Management Dr. Satish Kumar Saha, SahityaBhawan Publication
- Organization behavior, R K chopra, sun india publication
- Principles and Practices of Management - Shejwalkar and Ghanekar
- Management Concepts & Practices – Hannagan.



Dr. C.V. RAMAN UNIVERSITY

Institute of Open and Distance Education (IODE)

Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- First Semester

PROGRAMME: M.COM

Course Code: 1MCOM2,CREDIT:-4

COURSE: - MANAGERIAL ECONOMICS

Theo. Max. M: 70 Min. M: 25

Assig. Max.M: 30 Min. M: 11

Unit-1 Meaning of Managerial economics : Nature and Scope of Managerial economics, Managerial Economist : Role and Responsibilities, fundamental economic concepts Profit Maximization Theory.

Unit-2 Demand Analysis : Elasticity of Demand, Introduction Explanation Theory of Consumer Choice, Indifference Approach, Revealed Preference Theory.

Unit-3 Production Function : Law of Variable Proportions, Law of Returns to Scale.

Unit-4 Business Cycles : Nature and Phases, Theories of Business Cycles.

Unit-5 Profit Management : Measurement of Profit, Concept of Risk and Uncertainty.

REFERENCE BOOK

- प्रबंधकीय अर्थशास्त्र डॉ. शर्मा. केजरीवाल एवं अग्रवाल साहित्य भवन पब्लिकेशन 2013 संस्करण
- Managerial Economics – M L Jhingan, J.K Stephen, Vrinda Publication
- Managerial Economics- N Kumar & R.Mittal Anmol Publication Pvt Ltd.
- Managerial Economics – Analysis, Problems and Cases, P.L. Mehta, Sultan Chand Sons, New Delhi
- Managerial Economics- D.N. Dwivedi, Vikas Publication New Delhi.
- Managerial Economics – Varshney and Maheshwari, Sultan Chand and Sons, New Delhi
- Managerial Economics – D. Salvatore, McGraw Hill, New Delhi
- Managerial Economics – Pearson and Lewis, Prentice Hall, New Delhi
- Managerial Economics – G.S. Gupta, T M H, New Delhi
- Managerial Economics – Mote, Paul and Gupta, T M H, New Delhi
- Managerial Economics –Joel Dean, Prentice Hall, USA



Dr. C.V. RAMAN UNIVERSITY

Institute of Open and Distance Education (IODE)

Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- First Semester

PROGRAMME: M.COM

Course Code: 1MCOM3,CREDIT:-4

COURSE: - BUSINESS ENVIRONMENT

Theo. Max. M: 70 Min. M: 25

Assig. Max.M: 30 Min. M: 11

Unit-1 Theoretical Framework of Business Environment : Concept, Significance and nature of business environment; Elements of environment -internal and external, Changing dimensions of business environment. Liberalisation, Privatisation and Globalisation.

Unit-2 Economic Environment of Business : significance and elements of 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-3 Political and Legal Environment of Business : Monopoly and Restrictive Trade Practices (MRTP) Act, Foreign Exchange Management Act (FEMA), Consumer Protection Act, Patent Laws.

Unit-4 Socio, Cultural & International Environment : Social responsibility of business, Characteristics, Components, Scope, relationship between society and business, Socio-cultural business Environment, Social Groups, World Trade Organisation (WTO), International Monetary Fund (IMF), Foreign Investment in India

Unit-5 Technological Environment : Concept, Online Channels, Online Services, Advantage of Online services, E-commerce, Indian conditions of E-commerce, Electronic Banking, Franchise Business.

REFERENCE BOOK

- व्यावसायिक पर्यावरण, डॉ. एस.के. सिंह, साहित्य भवन प्रकाशन 2013 संस्करण।
- पर्यावरण डॉ. एन.एस. भंडारी साहित्य भवन प्रकाशन 2013 संस्करण।
- Business Environment –Dr P C Jain& Dr.S.S Verma, sahitya Bhawan Publication
- Business Environment-Vivek Mittal, Excel Book
- Sundaram & Black ,The International Business Environment ,Prentice Hall, New Delhi.



Dr. C.V. RAMAN UNIVERSITY

Institute of Open and Distance Education (IODE)
Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- First Semester

PROGRAMME: M.COM

Course Code: IMCOM4,CREDIT:-4

COURSE: - COST ANALYSIS & CONTROL

Theo. Max. M: 70 Min. M: 25

Assig. Max.M: 30 Min. M: 11

Unit-1 Various cost concepts, Cost centre and cost unit, Methods and techniques of Costing. Installation of costing system, Methods of inventory control, Overheads Accounting.

Unit-2 Process Accounting Joint product and Bye product, Equivalent Production and Inter Process Profit, Operating Cost.

Unit-3 Marginal Costing : Concepts, Break Even Analysis, Uniform costing and Inter firm comparison. Use of Managerial Costing in business Decision.

Unit-4 Budgetary Control : Basic concepts, Preparation of functional budget: Cost Audit : Objectives and Advantages.

Unit-5 Standard Costing and Variance Analysis.

REFERENCE BOOK

- Cost Accounting, Prof. Agrawal & Dr. Gupta, Sahitya Bhawan Publication 2013 Edition.
- S.P. Jain and KL. Narang , “Cost Accounting”, Kalyani Publishers, New Delhi.Edn.2005
- R.S.N. Pillai and V. Bagavathi , “Cost Accounting”,S. Chand and Company Ltd., New Delhi.Edn.2004
- S.P.Iyyangar, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi. 2005.
- V.KSaxena & C.D.Vashist, “Cost Accounting”, Sultan Chand, New Delhi 2005.
- M.N.Arora, “Cost Accounting”, Sultan Chand, NewDelhi 2005.
- Cost Accounting - S.P. Jain & K.L Narang
- Cost Accounting - S.P.Iyenkar
- Cost Accounting - Pillai & Bhavathi
- Cost Accounting - S.N.Maheswari

SECOND SEMESTER



Dr. C.V. RAMAN UNIVERSITY

Institute of Open and Distance Education (IODE)
Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- Second Semester

PROGRAMME: M.COM

Course Code: 2MCOM1,CREDIT:-4

COURSE: -FUNCTIONAL MANAGEMENT

Theo. Max. M: 70 Min. M: 25

Assig. Max.M: 30 Min. M: 11

Unit - I

Financial Management : Concept, Nature and Objectives, Functions of Financial Manager, Financial Planning - Nature, Need and influencing factors, Characteristics of a sound financial plan.

Unit - II

Capitalization : Concept and Theories, Over and Under Capitalization, Capital structure, Balanced Capital Structure, Trading on Equity, Leverage: Financial and Operating leverage.

Unit –III

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.

Unit –IV

Personnel Management : Concept, Functions, Scope and Importance, Signification of Man-Power Planning, Sources of Recruitment, Characteristics of a Good Recruitment Policy, Concept of Selection, Selection procedure, Importance of employee Training, Methods of Training.

Unit –V

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.

REFERENCE BOOK

- Financial Management, M Y Khan & P K Jain,Tata Mcgraw Hill
- Marketing Management, Sherlekar,Himalaya Publication
- Personnel And Humanresource Management,P. Subba Rao,Himalaya Publication
- Production And Operation Management, R V Bedi & N V Bedi,Vrinda Publication



Dr. C.V. RAMAN UNIVERSITY

Institute of Open and Distance Education (IODE)
Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- Second Semester

PROGRAMME: M.COM
Course Code: 2MCOM2,CREDIT:-4
COURSE: -ADVANCED ACCOUNTING

Theo. Max. M: 70 Min. M: 25
Assig. Max.M: 30 Min. M: 11

Unit-I

Advanced problems of Final Accounts

Unit-II

Advanced Problems of Bank Reconciliation Statement, Rectification of Errors, Accounting for Non Profit Organisation.

Unit-III

Accounting from Incomplete Records, Accounting for Insurance Claim.

Unit-IV

Investment A/c, Voyage A/c, Insolvency A/c.

Unit-V

Dissolution of partnership firm including sales of Firm and Amalgamation.

REFERENCE BOOK

- उच्चतर लागत लेखांकन, प्रो. एम.एल. अग्रवाल एव के.एल. गुप्ता , साहित्य भवन प्रकाशन 2013 संस्करण
- उच्चतर लेखांकन, डॉ एस.एम. शुक्ला साहित्य भवन प्रकाशन 2013 संस्करण
- Advanced Accounting,Dr. S C Jain,Kailash Pustak Sadan
- Advanced Accounting,Jain And Narang
- T.S. Grewal : Advanced Accounting
- M.C Shukla : Advanced Accounting
- T.S.Reddy & A.Murthy : Financial Accounting



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Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- Second Semester

PROGRAMME: M.COM

Course Code: 2MCOM3,CREDIT:-4

COURSE: -ADVANCED STATISTICAL ANALYSIS

Theo. Max. M: 70 Min. M: 25

Assig. Max.M: 30 Min. M: 11

Unit - I

Theory of Probability - Probability Distributions, Binomial, Poisson and Normal Distribution

Unit - II

Theory of Sampling and Test of Significance

Unit - III

Analysis of Variance (including one way and two way classification), Chi-square Test.

Unit – IV

Interpolation and Extrapolation. Association of Attributes.

Unit – V

Regression Analysis, Statistical Decision Theory:- Decision under Risk and Uncertainty, Decision Tree Analysis.

REFERENCE BOOK

- उच्चतर सांख्यिकी विश्लेषण , डॉ एस.एम. शुक्ला एवं डॉ. सहाय साहित्य भवन प्रकाशन 2013 संस्करण
- Advanced Statistical Analysis, Dr.Shukla & Sahay , Sahitya Bhawan Publication 2013.



Dr. C.V. RAMAN UNIVERSITY

Institute of Open and Distance Education (IODE)
Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- Second Semester

PROGRAMME: M.COM

Course Code: 2MCOM4,CREDIT:-4

COURSE: -CORPORATE LEGAL FRAMEWORK

Theo. Max. M: 70 Min. M: 25

Assig. Max.M: 30 Min. M: 11

Unit - I

The Companies Act, 1956 (Relevant Provisions) : Definition, types of companies, Memorandum of association, Articles of association, Prospectus, Share capital and Membership, Meetings and Resolutions, Company Management, Managerial Remuneration, Winding up and dissolution of companies.

Unit - II

The Negotiable Instruments Act, 1881: Definition, Types of Negotiable Instruments, Negotiation Holder and holder in due course, Payment in due course; Endorsement and Crossing of cheque; Presentation of negotiable instruments.

Unit - III

MRTP Act 1969 : Monopolistic trade practices; Restrictive trade practices; Unfair trade practices.

Unit – IV

The consumer protection Act, 1986 : salient features; Definition of Consumer, Right of consumer; Grievance Redressal Machinery.

Unit - V

Regulatory Environment for International Business : FEMA, WTO: Regulatory framework of WTO, basic principles and its character, 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.

REFERENCE BOOK

- Business Regulatory Framework, Dr O P Gupta SBPD Publishing House
- Business Regulatory Framework,Dr. G K Varshney, Sahitya Bhawan Publication
- Corporate Legal Framework, Dr. G.K. Varshney, Sahatya Bhawan Publication 2013 Edition.

THIRD SEMESTER



Dr. C.V. RAMAN UNIVERSITY

Institute of Open and Distance Education (IODE)
Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- Third Semester

PROGRAMME: M.COM
Course Code: 3MCOM1,CREDIT:-4
COURSE: -INTERNATIONAL BUSINESS

Theo. Max. M: 70 Min. M: 25
Assig. Max.M: 30 Min. M: 11

Unit - I

International Marketing : Meaning, Scope, Nature and Significance. International Marketing Environment - Internal and External Environment, International Market, Orientation, Identification and Selection of foreign market, Functions and qualities of an Export Manager.

Unit -II

Export Organization : Meaning, affecting factors and types, Overseas Product Development: It's concept and methods, pricing and its factors, Methods, of Pricing, Price quotation.

Unit -III

Direct Trading and Indirect Trading : Meaning and Methods, Methods of Payment in international Marketing.

Unit – IV

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.

Unit -V

Export and Import Procedure : Documentation in foreign trade, Bilateral and Multilateral Trade Agreements, Its meaning, objective, types and significance, SAARC, Role of WTO in Foreign Trade.

REFERENCE BOOK

- International Business –Ashwathapa, Tata Mcgraw Hill Publication
- Sundaram, Anant K and Steward J. Black, The International Business Environment: Text and Cases (New Delhi: Prentice Hall of India)
- Daniels, J.D.and H. LEE Radesbaugh, International Business-Environment and Operations (New Delhi; Pearson Education).
- Hill, Charles W.L., International Business-competency in the Global Marketplace (New Delhi: Tata McGraw Hill).
- Sundaram, Anant K and Steward J. Black, The International Business Environment: Text and Cases (New Delhi: Prentice Hall of India).
- Sharan, V., Internationa Business: Concept, Environment and Strategy (new Delhi; Pearson Education).



Dr. C.V. RAMAN UNIVERSITY

Institute of Open and Distance Education (IODE)
Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- Third Semester

PROGRAMME: M.COM

Theo. Max. M: 70 Min. M: 25

Course Code: 3MCOM2,CREDIT:-4

Assig. Max.M: 30 Min. M: 11

COURSE: -ACCOUNTING FOR MANAGERIAL DECISIONS

Unit-I

Management Accounting : Its meaning, nature and importance. Difference of Management accounting with Cost Accounting and Financial accounting.

Unit-II

Nature and Limitations of Financial Statements: Needs and objectives of financial Analysis.

Unit-III

Fund Flow analysis and Cash Flow analysis (Application of A.S.-3).

Unit-IV

Capital Budgeting : Nature and Characteristics of Long Terms Investment Decision, Methods of Ranking Investment Proposals.

Unit-V

Management Reporting System : Types of Reports, Responsibility Accounting.

REFERENCE BOOK

- izca/kdh; fu.kZ;ksa gsrq ys[kkadu] MkW- ,l-ih-xqIrk] lkfgR; Hkou izdk'ku 2013 laLdj.k
- management accounting,dr s p gupta,sahitya bhawan publication
- accounting and finance for manager ,nitin balwani,excel book
- accounting for manager ,n p srinivasan & m sakthivel murugan, s chand publication
- J.M. Gowda, Management Accounting, Himalaya Publishing House
- Anthony R. N. and Reece J.S. Accounting Principles, Homewood, Lllinois , Richard D. Irwin.
- Bhattacharya S.K. and Dearden J. Accounting for Management : Text and Cases. New Delhi, Vikas.
- Heitger, L E and Matulich, Serge. Financial Accounting . New York , McGraw Hill.
- Hingorani, N L. and Ramanathan , A.R. Management Accounting , New Delhi , Sultan Chand.
- Vij. Madhu Financial and Management Accounting . New Delhi , Anmol Publications.
- Koplán & Atkinson, Advance management Accounting, 2004, Pearson India.



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Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- Third Semester

PROGRAMME: M.COM
Course Code: 3MCOM3,CREDIT:-4
COURSE: -TAX PLANNING AND MANAGEMENT

Theo. Max. M: 70 Min. M: 25
Assig. Max.M: 30 Min. M: 11

Unit-I

Concept of Tax Planning : Meaning, Scope, Importance, Objectives of Tax Planning.

Unit-II

Areas of Tax Planning : Ownership Aspect, Activity Aspects & Locational Aspects, Nature of the Business & Tax Planning.

Unit-III

Tax Planning and Setting up New Business : Deductions Available to New Industrial Undertakings, Amalgamation, Merger and Tax Planning. Special Tax Provisions - Tax Provisions Relating to Free Trade Zones, Infrastructure Sector & Backward Areas.

Unit-IV

Tax Planning and Financial Decisions : Capital Structure Decision Dividend, Inter Corporate Dividend, Bonus Shares.

Unit-V

Tax Assessment : Introduction, Difference between Tax Planning and Tax Management, Areas of Tax Management, Return of Income and Assessment, Penalties and Prosecutions, Appeals and Revisions

REFERENCE BOOK

- Direct Taxes Law & Practice – Dr. H.C.Mehrotara & Dr. S.P.Goyal Sahitya Bhawan Publication Agra.
- Corporate Tax Planning & Management- Dr. H.C.Mehorta And Dr. S.P. Goyal.
- Direct Taxes & Practice – Dr. V.K.Singhania Taxman’s Publications.



Dr. C.V. RAMAN UNIVERSITY

Institute of Open and Distance Education (IODE)
Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- Third Semester

PROGRAMME: M.COM

Course Code: 3MCOM4,CREDIT:-4

COURSE: -ENTREPRENEURSHIP SKILL DEVELOPMENT

Theo. Max. M: 70 Min. M: 25

Assig. Max.M: 30 Min. M: 11

Unit-I

Entrepreneur: Definition, emergence of Entrepreneurial class; Theories of Entrepreneurship, Socio-economic Environment and Entrepreneur.

Unit-II

Promotion of a venture: Opportunity analysis, External Environmental forces, economic, Social, Technological and Competitive factors, Establishment of a new unit.

Unit-III

Entrepreneurial Behaviour: Innovation and Entrepreneurship, Entrepreneurial Behaviour, Social Responsibility.

Unit-IV

Entrepreneurial Development Programme: Entrepreneurial Development Programme relevance and achievements, role of Government in organising such programmes.

Unit-V

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.

REFERENCE BOOK

- Fundamental of Entrepreneurship, Dr. Praveen Agrawal & Dr. Avinash Agrawal, Sahitya Bhavan Publication
 - Fundamental Of Entrepreneurship, Dr. G K Varshney, Sahitya Bhawan Publication



Dr. C.V. RAMAN UNIVERSITY

Institute of Open and Distance Education (IODE)

Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- Fourth Semester

PROGRAMME: M.COM

Course Code: 4MCOM1,CREDIT:-4

COURSE: -RESEARCH METHODOLOGY

Theo. Max. M: 70 Min. M: 25

Assig. Max.M: 30 Min. M: 11

UNIT I

Nature of Research: Importance and uses, Difference between Pure and Applied Research, Identification of Research Problem, Research Design.

UNIT II

Hypothesis, Concepts and Variables, Typologies, Hypotheses Formulation and testing, Sampling Method.

UNIT III

Tools and Techniques of Data Collection, Observation: Characteristics of observation, Kinds of observation, merits and Demerits, Questionnaire, Scheduled and Interviews, Sampling and Survey technique.

UNIT IV

Nature of study: Case study, technique, Role and importance of case studies, Pilot studies and pannel studies.

UNIT V

Theory Formation in Social Sciences, Survey Analysis, Types, Merits, Demertis, Report writing, Purpose and contents of a Report.

REFERENCE BOOK

- C.R.Kothari: Research Methodology, Himalaya Publications
- P K Manoharan, Research Methodology, APH Publishing
- Dr. P K Nayak & Dr. Pushkar Dubey, Research Methdology
- Cooper And Schindler: Business Research Methods, TMH
- Gupta S. P. And Gupta, M. P., Business Statistics, Sultan Chand And Sons, New Delhi, 1997.
- Sancheti S. C. And Kapoor, V. K, Statistics - Theory Methods And Applications, Sultan Chand And Sons, New Delhi.
- Zeikmukund, Business Research Methods, Drden Press.
- Rajendranargundkar : Marketing Research



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Institute of Open and Distance Education (IODE)

CVRU-IODE Programme Guide (2019-20) - FACULTY OF COMMERCE

Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- Fourth Semester

PROGRAMME: M.COM

Course Code: 4MCOM2M,CREDIT:-4

COURSE: -ADVERTISING AND SALES promotion

Theo. Max. M: 70 Min. M: 25

Assig. Max.M: 30 Min. M: 11

Unit-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.

Unit –II

Pre-launch Advertising Decision : Determination of target audience, Advertising media and their choice. Advertising measures, Layout of advertisement and advertising appeal, Advertising copy.

Unit –III

Promotional Management : Advertising department, Role of advertising agencies and their selection, Advertising budget, Evaluation of Advertising effectiveness.

Unit –IV

Personal Selling : Meaning and Importance of personal selling,-Difference between personal selling, Advertising and sales promotion. Methods and procedure of personal selling.

Unit –V

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.

REFERENCE BOOK

- A K Mishra, Advertisement and Sales Promotion, Himalaya Publication
- S A Chunawala, Advertising and Sales Management
- Benlch, : advertising & sales promotion, TMH
- David Ogilvy: Ogilvy on Advertising, Pan Books.
- Manendra Mohan: Advertising Management - Concept & Cases, Tata McGraw Hill.
- S H HKazmi & S K Batra: Advertising & Sales Promotion, Excel Book.
- Oguinn, Advertising & Brand promotion, Vikas



Dr. C.V. RAMAN UNIVERSITY

Institute of Open and Distance Education (IODE)

Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- Fourth Semester

PROGRAMME: M.COM

Course Code: 4MCOM3M,CREDIT:-4

COURSE: -CONSUMER BEHAVIOUR

Theo. Max. M: 70 Min. M: 25

Assig. Max.M: 30 Min. M: 11

Unit -I

Introduction : Meaning and Significance of consumer behaviour, Determinants of consumer behaviour, Consumer behaviour Vs. buyers behaviour, Consumer buying process and consumer movement in India.

Unit -II

Organisational Buying Behaviour and Consumer Research : Characteristics and Process of organizational buying behaviour Determinants of organizational buying behaviour. History of consumer research and Consumer research process.

Unit -III

Consumer Needs and Motivations : Meaning of motivation, Needs and Goals, Dynamic nature of consumer motivation, Types and systems of consumer needs, measurement of motives and Development of motivational research.

Unit -IV

Personality & Consumer Behaviour : Concept of personality, theories of personality, Personality and understanding, consumer diversity, Self and selfimages

Unit -V

Social Class and Consumer Behaviour : Meaning of social class, Measurement of social class, Lifestyle profiles of the social class, Social-class mobility, Affluent and Non-affluent consumer, Selected consumers behaviour, applications of social class.

REFERENCE BOOK

- Consumer Behavior in Indian Perspective – Sujua R. Nair,Himalaya Publishing House
- M.R. Solomon, “Consumer Behavior”, Pearson Education
- Schiffman&Kanuk, “Consumer Behavior”,Pearson Education
- Laudon&Bitta: Consumer Behaviour Tata McGraw Hill



Dr. C.V. RAMAN UNIVERSITY

Institute of Open and Distance Education (IODE)

Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- Fourth Semester

PROGRAMME: M.COM

Course Code: 4MCOM4M,CREDIT:-4

COURSE: -RURAL & AGRICULTURAL MARKETING

Theo. Max. M: 70 Min. M: 25

Assig. Max.M: 30 Min. M: 11

Unit – I

Rural Marketing: Position of Indian rural marketing and Approach to rural markets of India, Rural consumer and demand dimensions and Market segmentations, Channels of distribution and physical distribution Product management, Marketing communication and sales force tasks.

Unit – II

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

Market Management and Channel Strategy : Modern marketing management and agricultural products, Structured organized marketscommodity 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

Rural Market in India : 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 and regulated markets in India.

Unit –V

Marketing of Farm Products : Packaging - Packing and Packaging, Packing material. Transportation Advantages, Means of transport and Transportation cost. Grading and Standardization - Meaning, Type, Criteria, Labeling and specification, storage, Warehousing, Processing and Selling.

REFERENCE BOOK

- Rural marketing, OS shrivastava,quality publication



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Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- Fourth Semester

PROGRAMME: M.COM
Course Code: 4MCOM2P,CREDIT:-4
COURSE: -ACCOUNTING THEORY

Theo. Max. M: 70 Min. M: 25
Assig. Max.M: 30 Min. M: 11

Unit –I

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

Accounting Concepts, Postulates, and Principles: G.A.A.P., Accounting Policies. Revenue Recognition, Study of AS-9, Concept of Expenses, Gain and losses.

Unit –III

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

Conceptual study of Accounting for Changing prices, Segment Reporting, Social Accounting.

Unit –V

Interim Reporting, Conceptual Human Resource Accounting, Value Added Reporting. Environmental Accounting and reporting.

REFERENCE BOOK

- Financial Accounting, Dr S M Shukla,Sahitya Bhawan Publication
- Essential of Financial Accounting,Asish K Bhattacharya, PHI Learning Private Limited



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Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- Fourth Semester

PROGRAMME: M.COM
Course Code: 4MCOM3P,CREDIT:-4
COURSE: -CORPORATE ACCOUNTING

Theo. Max. M: 70 Min. M: 25
Assig. Max.M: 30 Min. M: 11

Unit -I

Issue and Forfeiture of shares. Accounting for Redemption of Preference Share and Debenture, Buy back of Equity Share, Bonus Shares.

Unit -II

Company Final Accounts AS-4, AS-5, Disposal of Profit.

Unit -III

Mergers of Companies AS-14

Unit -IV

Internal Reconstruction of a Company, Liquidation of a company.

Unit -V

Valuation of Goodwill and Shares.

REFERENCE BOOK

- fuxeh; ys[kkadu] MkW- ,l- ,e- 'kqDy ,oa MkW - ,l- ih- xqIrk] lkfgR; Hkou izdk'ku 2013 laLdj.k
- S M Shukla, Corporate Accounting, Sahitya Bhawan Publication
- Mahesh agrawal,corporate accounting, ram Prasad & sans publication
- Gupta R.L. & Radhaswamy M. ,"Corporate Accounts ", Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
- Dr. M.A. Arulanandam, Dr. K.S. Raman, "Advanced Accountancy, Part-I", Himalaya Publications, New Delhi.2003.
- Gupta R.L. & Radhaswamy M.,"Corporate Accounts ", Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
- Shukla M.C., Grewal T.S. & Gupta S.L., "Advanced Accountancy", S. Chand & Co., New Delhi.
- Reddy & Murthy, "Financial Accounting", Margham Publicatuions, Chennai, 2004



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SEMESTER- Fourth Semester

PROGRAMME: M.COM

Course Code: 4MCOM4P,CREDIT:-4

COURSE: -COMPANY LAW & SECRETARIAL PRACTICES

Theo. Max. M: 70 Min. M: 25

Assig. Max.M: 30 Min. M: 11

Unit – I

Introduction – Definition of Company – Characteristics – Advantages – Lifting of the corporate veil – kinds of Company – The Company Secretaries Act, 1980 (overview).

Unit – II

Secretary : Meaning, definitions, functions, duties, responsibilities, powers, appointment, procedure; qualifications and disqualifications; position and removal of secretary.

Unit – III

Promotion of Company and Secretary: Duties of Secretary regarding formation of M/A and A/A and their alterations. Duties of secretary regarding issue of share certificate, share warrant and share stock, calls-in-arrear, forfeiture and re-issue of shares, transfer and transmission of shares.

Unit – IV

Company Meeting & Secretary: Duties of Secretary regarding meetings, requisites of a valid meeting, secretarial duties regarding meetings of shareholders, meetings of Board of directors.

Unit – V

Company Secretary and motion and Resolution, voting and proxy.

REFERENCE BOOK

- Company Law & Secretarial Practice - R.C.Agrawal Dr.N.Kothari (Sahitya Bhawan Publication)
- Company Law & Secretarial Practice -Shukla Sm Mahajan P(Sahitya Bhawan Publication)
- Company Secretarial Practice – N.D.Kapoor
- Text Book of Company Secretarial Practice – P.K.Ghosh
- Company Law & Secretarial Practice – Dr. M.R.Sreenivasan.
- Company Law Secretarial Practice Manual by – K.R. Chandratre.

COUNSELING AND STUDY STRUCTURE

Sl. No.	Code	Title of the Course	Credit	Total Hours of Study	Counseling and Study Structure (hours)				project
					Face to Face Counseling	Self study	Practical	Assignments	
FIRST SEMESTER									
1	1MCOM1	Management Concept & Organistional Behaviour	4	120	16	68	-	36	
2	1MCOM2	Managerial Economics	4	120	16	68	-	36	
3	1MCOM3	Business Environment	4	120	16	68	-	36	
4	1MCOM4	Cost Analysis & Control	4	120	16	68	-	36	
5	2MCOM1	Functional Management	4	120	16	68	-	36	
6	2MCOM2	Advanced Accounting	4	120	16	68	-	36	
7	2MCOM3	Advanced Statistical Analysis	4	120	16	68	-	36	
8	2MCOM4	Corporate Legal Framework	4	120	16	68	-	36	
9	3MCOM1	International Business	4	120	16	68	-	36	
10	3MCOM2	Accounting for Managerial Decisions	4	120	16	68	-	36	
11	3MCOM3	Tax Planning & management	4	120	16	68	-	36	
12	3MCOM4	Entrepreneurship Skill Development	4	120	16	68	-	36	
13	4MCOM1	Research Methodology	4	120	16	68	-	36	
14	4MCOM2	SELECTED STREAM SUBJECTS	4	120	16	68	-	36	
15	4MCOM3	SELECTED STREAM SUBJECTS	4	120	16	68	-	36	
16	4MCOM4	SELECTED STREAM SUBJECTS	4	120	16	68	-	36	
17	4MCOM5	Project Report/Dissertation	4	120	-	-	-	-	120

STUDY MODULE AND BOOK INFORMATION

Course Code	Name of the Course	Module to be used
FIRST SEMESTER		
1MCOM1	Management Concepts & Organisational Behaviour	CVRU Module
1MCOM2	Managerial Economics	CVRU Module
1MCOM3	Business Environment	CVRU Module
1MCOM4	Cost Analysis & Control	CVRU Module
SECOND SEMESTER		
2MCOM1	Functional Management	CVRU Module
2MCOM2	Advance Accounting	CVRU Module
2MCOM3	Advanced Statistical Analysis	CVRU Module
2MCOM4	Corporate Legal Framework	CVRU Module
THIRD SEMESTER		
3MCOM1	International Business	CVRU Module
3MCOM2	Accounting for Managerial Decisions	CVRU Module
3MCOM3	Tax Planning & management	CVRU Module
3MCOM4	Entrepreneurship Skill Development	CVRU Module
FOURTH SEMESTER		
4MCOM1	Research Methodology	CVRU Module
4MCOM2 /3 /4	SELECTED STREAM SUBJECTS	CVRU Module

DATE SCHEDULE AND INSTRUCTIONS FOR SUBMITTING ASSIGNMENTS

DUE DATE OF SUBMISSION OF ALL ASSIGNMENTS AT THE CVRU IODE/STUDY CENTRE		
Year	Assignment No.	Due Date
Semester - I	1MCOM1 1MCOM2 1MCOM3 1MCOM4	April 30 (for January Session) October 31 (for July Session)
Semester - II	2MCOM1 2MCOM2 2MCOM3 2MCOM4	October 31 (for January Session) April 30 (for July Session)
Semester - III	3MCOM1 3MCOM2 3MCOM3 3MCOM4	April 30 (for January Session) October 31 (for July Session)
Semester - IV	4MCOM1 4MCOM2 4MCOM3 4MCOM4 4MCOM5	October 31 (for January Session) April 30 (for July Session)

INSTRUCTIONS TO STUDENTS FOR FORMATTING THE ASSIGNMENTS

सत्रीय कार्य हेतु छात्रों के लिये निर्देश

1. This booklet contains the assignments for the entire (All Semester) programme. Each course has one assignment. All assignments should be completed and submitted at IODE CVRU/ study centre before the due date.

इस पुस्तिका में पूरे पाठ्यक्रम के लिये (सभी सेमेस्टर) के सत्रीय कार्य दिये गये हैं। प्रत्येक पाठ्यक्रम के लिये एक सत्रीय कार्य दिया गया है जिसे पूर्ण करने के पश्चात निर्धारित तिथि तक डॉ. सी. वी. आर.यु के दूरस्थ शिक्षा संस्थान / अध्ययन केन्द्र को भेजना आवश्यक है।

2. Please note that you will not be allowed to appear for the Term End Examinations for the course, until the assignments are submitted before the due date.

कृपया ध्यान रहे जब तक सत्रीय कार्य निर्धारित तिथि तक जमा नहीं होंगे, आप सत्रांत परीक्षा में नहीं बैठ सकेंगे।

3. The assignments constitute the continuous component of the evaluation process and have 30% weightage in the final grading. You need to score minimum marks as per Examinations Scheme of Particular Programme in assignment in each course in order to clear the continuous evaluation component.

सत्रीय कार्य सतत् मूल्यांकन का महत्वपूर्ण अंग है एवं अन्तिम ग्रेडिंग में 30 प्रतिशत अंक निर्धारित हैं। सतत् मूल्यांकन में उत्तीर्ण करने हेतु प्रत्येक सत्रीय कार्य में संबंधित कार्यक्रम के परीक्षा योजना के अनुसार न्यूनतम अंक प्राप्त करना अनिवार्य है।

4. The assignment should be hand written on a A-4 size paper with proper cover which contains all the required information as given on the next page. You can use the photocopy of the cover for each assignment.

सत्रीय कार्य ए-4 साइज पेपर पर हस्तलिखित होना चाहिए तथा उस पर अगले पृष्ठ पर दिये गये कवर के अनुसार सभी जानकारी लिखी होनी चाहिए। (आप चाहें तो कवर की फोटोप्रति प्रत्येक सत्रीय कार्य पर लगाकर प्रयुक्त कर सकते हैं)

5. Leave at least 4cm margin on the left, top and bottom of your answer sheets for the evaluator's comments.

प्रत्येक पृष्ठ पर बायें, ऊपर एवं नीचे कम से कम 4 सें.मी. जगह छोड़ें जो मूल्यांकनकर्ता अपनी टिप्पणी के लिये प्रयोग करेगा।

6. Your answers should be brief, precise and in your own words. Please do not copy the answers from the study material.

सत्रीय कार्य के प्रश्नों के उत्तर संक्षेप, स्पष्ट एवं स्वयं के शब्दों में होना चाहिए। उत्तर स्टडी मटेरियल की कॉपी नहीं होना चाहिये।

7. Please do not copy the assignment from other student.

कृपया सत्रीय कार्य दूसरे छात्र से कॉपी न करें।

8. While solving the questions, clearly indicate the question number along with the part being solved. Recheck your work before submitting it.

प्रश्नों के उत्तर लिखते समय, प्रश्न संख्या अथवा उसके भाग का स्पष्ट उल्लेख करें। सत्रीय कार्य जमा करते समय एक बार पुनः जांच कर लें।

9. You may retain a copy of your assignment response to avoid any unforeseen situation.

सत्रीय कार्य की एक प्रतिलिपि अपने पास रखें ताकि किसी अनहोनी घटना से बचा जा सके।

10. You can resolve the difficulties you may face while studying the course material by sending an e-mail to Programme coordinator IODE CVRU/ study centre coordinator. However, the coordinator will not provide solutions to the assignment questions, since they constitute an evaluation component.

पाठ्यक्रम सामग्री के अध्ययन के समय यदि कोई कठिनाई होती है ता उसके निराकरण हेतु कार्यक्रम समन्वयक दूरस्थ शिक्षा संस्थान डॉ. सी. वी. रामन् विश्वविद्यालय / अध्ययन केन्द्र के समन्वयक से ई-मेल द्वारा संपर्क किया जा सकता है। परंतु समन्वयक सत्रीय कार्य के प्रश्नों के उत्तर नहीं देंगे क्योंकि ये मूल्यांकन पद्धति के अंग हैं।

Note: Assignments of the course are also available for download at the CVRU Website <http://www.cvrु.ac.in> . You can download the assignments as per your course, follow the instructions given and submit it before due dates at the IODE CVRU/study centre.

GUIDELINE FOR PREPARATION OF PROJECT REPORT



INSTITUTE OF OPEN AND DISTANCE EDUCATION
DR. C.V. RAMAN UNIVERSITY
KARGI ROAD, KOTA, DISTT. - BILASPUR
CHHATTISGARH

PROJECT REPORT FORMAT
IODE PROGRAMME (M.COM)

The Project Report consists of three main parts (i) The Preliminaries (ii) The Text (iii) Annexure. It is to be arranged in the following sequence.

THE PRELIMINARIES:

- ❖ Title Page (Outer Cover) as per the format given in Annexure III, (should be printed in White Colour on a Navy Blue background).
- ❖ Title Page (Inner Cover) as per the format given in Annexure IV
- ❖ Declaration by the candidate (Annexure – V)
- ❖ Certificate of Supervisor/s (Annexure – VI)
- ❖ Acknowledgements (Annexure – VII)
- ❖ Table of Contents (Annexure – VIII)
- ❖ Abstract/Preface
- ❖ List of Tables (If applicable)
- ❖ List of Figures (If applicable)
- ❖ List of abbreviations (Optional)
- ❖ Chapter –I tocontinue according to the table of contents.

THE TEXT OF THE PROJECT REPORT

The text the Project Report is usually divided in to chapter's with subheadings, within the chapters to indicate the orderly progression of topics and their relation to each other

Chapter-I Introduction: - The Project Report should normally begin with a general introduction presenting an overview of the purpose and significance of the study. The introduction should show why the topic selected is worth investigating. This will normally be done with reference to existing research, identifying areas that have not been explored, need to be explored. The final section of the introduction should provide a brief overview of each of the main chapters that the reader will encounter.

Chapter-II Review of Related Literature: - The purpose of the literature review is to summarize, evaluate and compare the main developments and current database in the field which are specifically relevant to the subject of research embodied in the Project Report .

Chapter-III Research Methology: - The supervisor and the student may decide how this part of the Project Report should be structured. Although this section varies depending up on method and analysis technique chosen, the chapter describes and justifies the methods chosen for the study and why this method was the most appropriate.

Chapter-IV Observations & Analysis:- Observations , Analysis and Interpretation should be done as per data collected from sample.

Chapter-V Results Conclusions and Suggestions: The results are actual statement of observations, including statistics, tables and graphs. Do not present the same data as graph as well as table. Use one of the appropriate style of presentation. The purpose of this

chapter is not just to reiterate the findings but discuss the observation in relation to the theoretical body of knowledge on the topic.

Bibliography Citation in Text: Citation in the text usually consists of the name of the author(s) and the year of the publication. The page no is added when utilizing a direct quotation. It should be arranged Alphabetically .

Example (i):Thomas.V (2007) identified....

Example (ii): Gould and Brown (1991, p. 14) used the

Example (iii) : Rhoades et. al (2008) define the

References: All publications listed in the Project Report should be presented in a list of references, following the sample.

Citation from Project Report :

- Kundur., D. (1999),Multiresolution Digital Watermarking: Algorithms and Implications for Multimedia Signals. Ph.D Project Report , University of Toronto.

Citation from Journal:

- Clifford, G. D. and Tarassenko.,s L. (2001),One-pass Training of Optimal Architecture Auto-associativeNeural Network for Detecting Ectopic Beats. Electron Letters. 37(18): 1126–1127.
- Rhoades, B.E. (1997), A Comparison of various definitions of Contractive mappings, Trans.Amer.Math.Soc.,Vol. 5, no.3, 257-290.

Citation from BOOK:

- Thompson, D. ed., (1995),The Concise Oxford Dictionary of Current English. Oxford, UK: Oxford University Press, 9th ed. ISBN No.: 0987654.
- Lindsay, D. (1999),A Guide to Scientific Writing, Melbourne, Chapter 2, Australia: Addison Wesley Longman Australia, 2nd ed. ISBN No.: 12345678.

Citation from Website:

Anonymous, unZign, “Tool for Evaluating a Variety of Watermarks”, <http://altern.org/watermark/>, (Browsing date: 23rd September 1997)

Publication of the University of Geneva (on digital watermarking): <http://cuiwww.unige.ch/~vision/Publications/watermarking_publications.html> (Browsing Date: 4thJanuary 2006)

Citation from patent:

Gustafsson J. K. (1976), “Analog-digital converter for a resistance bridge”, Patent U. S. 3960010, June 1,.

References must be given alphabetically in References section and in text as

Clifford. G. D. and Tarassenko. L. (2001) suggested that.....

Appendices:

- Questionnaire /Formula /Diagnosis/Any other Supporting Documents

GUIDELINES FOR WRITING :-

1. Font size For English

Title Page 18-24
Headings / subheadings 12-16

Font size For Hindi

18-24
16-20

Text	12	14
Footnotes	8-10	10-12
Footnotes be given on the same page where reference is quoted		

2. Type style

Times New Roman for English

Kruti dev 10 for Hindi

3. Margins.

At least 1¼ -1½ inches (3.17-3.81cm) on the left-hand side, ¾ - 1 inch (2 -2.54cm) at the top and bottom of the page, and about ½ - 0.75 inches (1.27 - 1.90cm) at the outer edge. The best position for the page number is at top-center or top right ½ inch (1.27 cm) below the edge. Pages containing figures and illustration should be suitable paginated.

4. The *Project Report* shall be computer typed (**English-** British, Font Style -Times Roman, Size-12 point, **Hindi-** Font Style -Krutidev-10,Size-14) and printed on A4 size paper.
5. The *Project Report* shall be typed on one side only with double space with appropriate margin.
6. Use only standard abbreviations. Avoid abbreviations in the title. The full term for which an abbreviation stands should precede its first use in the text except in case of measurement units. The measurement units if any shall be followed consistently.
7. Maintain uniformity in writing the *Project Report* .
8. All copies of the *Project Report* are to be bound in colored hard cover (according to color code) of the *Project Report* .
9. The final submission of the *Project Report* shall be in 03 hard bound copies and 01 soft copy (MS Word) in a CD along with all the corrections and suggestions as recommended before.

**THE TITLE OF THE PROJECT REPORT IN THE OUTER
COVER
SHALL LOOK EXACTLY LIKE THIS TITLE**

(Font: Times New Roman, Size: 16, Bold, Line Spacing: 1 ½, Centered)

{Here put a gap of 4 lines}

Project Report submitted to

(Font: Times New Roman, Size: 12, Bold, centered)

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<University's logo>

INSTITUTE OF OPEN AND DISTANCE EDUCATION

Dr. C.V. Raman University

Kota, Bilaspur (C.G.)

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For the award of the degree of

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{Here put a gap of one line}

PROGRAMME NAME

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{Here put a gap of two lines}

by

(Font: Times New Roman, Size: 12, Bold, centered)

{Here put a gap of two lines}

<NAME OF THE STUDENT>

(Font: Times New Roman, Size: 14, Bold, centered)

Registration No.: <>

(Font: Times New Roman, Size: 12, Bold, centered)

<Year>

(Font: Times New Roman, Size: 12, Bold, centered)

© <Year><Name of the student>.All rights reserved.

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**THE TITLE OF THE PROJECT REPORT IN THE INNER
COVER SHALL
LOOK EXACTLY LIKE THIS TITLE**

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Project Report submitted to

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INSTITUTE OF OPEN AND DISTANCE EDUCATION

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For the award of the degree

of

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PROGRAMME NAME

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by

(Font: Times New Roman, Size: 12, Bold, centered)

{Here put a gap of two lines}

<NAME OF THE STUDENT>

(Font: Times New Roman, Size: 14, Bold, centered)

Under the Guidance of

(Font: Times New Roman, Size: 12, Bold, centered)

<NAME OF THE SUPERVISOR/S>

(Font: Times New Roman, Size: 14, Bold, centered)

<Year>

(Font: Times New Roman, Size: 12, Bold, centered)

©<Year><Name of the student>.All rights reserved.

(Font: Times New Roman, Size: 10, Bold, Centered)

DECLARATION

I the undersigned solemnly declare that the Project Report entitled “**title of the work**” is based on my own work carried out during the course of my study under the supervision of < name of supervisor >.

I assert that the statements made and conclusions drawn are an outcome of my research work. I further certify that

- i. The work contained in the Project Report is original and has been done by me under the general supervision of my supervisor (s).
- ii. The work has not been submitted to any other Institute for any other Degree/Diploma/Certificate in this University or any other University of India or abroad.
- iii. I have followed the guideline provided by the University in writing the Project Report.
- iv. I have conformed to the norms and guidelines given in the concerned Ordinance of the University.
- v. Whenever I have used materials (data, theoretical analysis, and text) from other sources, I have given due credit to them by citing them in the text of the Project Report and giving their details in the references.
- vi. Whenever I have quoted written materials from other sources, I have put them under quotation marks and given due credit to the sources by citing them and giving required details in the references.

(Name & Signature of the Student)

Registration No.

ANNEXURE-VI

CERTIFICATE

This is to certify that the work incorporated in the Project Report entitled “ title of the Project Report ” is a record of own work carried out by <Name of Student > under my supervision for the award of degree of **Programme Name** of Institute of Open and Distance Education Dr. C.V. Raman University, Bilaspur (C.G.)-India.

To the best of my knowledge and belief the Project Report :

- i. Embodies the work of the candidate himself/herself,
- ii. Has duly been completed.
- iii. Is up to the desired standard both in respect of contents and language for being referred to the examiners.

Supervisor-

(Name and signature of the Supervisor
With designation and Name of Organization)

(Signature of Academic Coordinator)

(Seal of IODE)

ANNEXURE-VII

ACKNOWLEDGEMENT

Acknowledgements should be brief and should not exceed one page. Acknowledgements should be duly signed by the candidate. Gratitude may be expressed to only those who really contributed to the work directly or indirectly. Name of student should appear at the bottom of the page.

SAMPLE ACKNOWLEDGEMENT

It is a matter of immense pleasure to express the overwhelming sense of gratitude, devotion, incontestable regards to my esteemed & learned guides <.....> who have striven to perfect my project report.

.....
.....
.....

Finally, I express my indebtedness to all who have directly or indirectly contributed to the successful completion of my project work.

< Name of Student >

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List of Figures : <i>(If applicable)</i>	III
List of Abbreviations/Symbols <i>(If applicable)</i>	IV
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Chapter-II	Review of Related Literature
Chapter-III	Research Methodology
Chapter-IV	Observation And Analysis
Chapter-V	Result, Conclusions and Suggestions
	
Bibliography	As per style given in reference section of text of the project report.
Appendixes	Questionnaire/Formula/Diagnosis/Any Supporting Documents	other

