



SARDAR PATEL UNIVERSITY, BALAGHAT
M.Com First Semester

PAPER: I – MANAGEMENT CONCEPT (MCO-101)

UNIT I

INTRODUCTION: Concept of management, scope and nature of management approaches of management, human relation, behavioural and system approach

UNIT II

PLANNING: Concept of Planning, objectives and components of planning, nature and process of planning, determination of objectives, management by objectives (MBO), Management by exception, concept, nature and process of decision-making, theories of decision-making.

UNIT III

Organizing: Concept, objectives and elements of organization, process and principles of organization, organization structure and charts, span of management, delegation of authority, centralization and decentralization..

UNIT IV

Directing: Concept, nature, scope, principles and techniques of direction, communication-concept, process, channels and media of communication, barriers to effective communication, building effective communication system

UNIT V

Controlling: Concept, objectives, nature and process of control, levels and areas of control, various control techniques. Z-theory of management, management education in india- objectives, present position and difficulties.

Reference Books:

1. Shukla & Madhukar - Understanding Organizations - Organization Theory & Practice in India New Delhi.
2. Robbins, Stephan P. Organizational Behavior, Prentice Hall New Delhi.
3. John & Keith Davis : Organizational Behavior, Human at Work Tata Mc graw Hill New Delhi.



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PAPER: II – Business Environment (MCO-102)

UNIT I

Theoretical Framework of Business Environment: Concept Significance, elements of business environment- internal and external, changing dimensions of business environment, Liberalization, privatization and globalization

UNIT II

Economic Environment of Business: Significance and elements of economic environment, economic systems and business environment, economic planning in india, government policies- industrial policy and licensing policy, fiscal policy, EXIM policy.

UNIT III

Political and Legal Environment of Business: Monopoly and restrictive trade practices(MRTP) Act, Foreign Exchange management act (FEMA), Consumer Protection act, Patent Laws.

UNIT IV

Socio, cultural and International Environment: Social Responsibility of business, characteristics, components, scope, relationship between society and business, socio-cultural business environment, social group, world trade organization (WTO), International monetary fund (IMF), foreign investment in India

UNIT V

Technological Environment: Concept, Online Channel, Online Services, Advantage of Online Services, E-Commerce, Indian Conditions of Ecommerce, Electronic Banking Franchise Business.

Reference Books:

1. Adhikary, M. - Economic Environment Of Business, Sultan Chand & Sons New Delhi.
2. Aswathappa K.- Legal Environment of Business, Himalaya Publications Delhi.
3. Ghosh, Vishwanath - Economic Environment of Business, Vikas Publication New Delhi.
4. Raj. Agrawal & Parag Diwan - Business Environment, Excel Books, New Delhi.



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PAPER: III – Advance Accounting (MCO-103)

UNIT I

Final Accounts (Advanced).

UNIT II

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

UNIT III

Accounting form Incomplete Records, Accounting for Insurance Claim.

UNIT IV

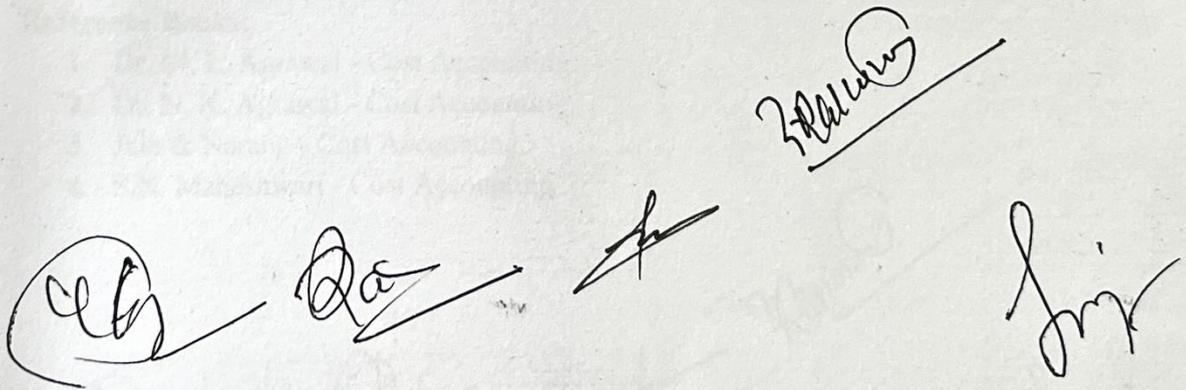
Investment A/c, Voyage A/c, Insolvency A/c.

UNIT V

Dissolution of Partnership firm Including sales of firm and Amalgamation.

Reference Books:

1. Dr. S. M. Shukl - Advance Accounting, Sahitya Bhawan Publication Agra.
2. Dr. S.P. Gupta - Advance Accounting, Sahitya Bhawan Publication Agra.
3. Lakhotia R.N. - Advance Accounting, Vision Publication Delhi.





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PAPER: IV – Cost Analysis and Control (MCO-104)

UNIT I

Various cost concepts, Cost centre and cost unit, Methods and techniques of Costing. Installation of costing system, Methods of inventory control, overheads.

UNIT II

Process Accounting: Joint product and by product, Equivalent production and inter process profit, Operating Cost.

UNIT III

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

UNIT IV

Budgetary Control: Basic concepts, Preparation of functional budget: Cost Audit, Objective and Advantages.

UNIT V

Standard Costing and Variance Analysis.

Reference Books:

1. Dr. M. L. Agrawal - Cost Accounting.
2. Dr. N. K. Agrawal - Cost Accounting.
3. Jain & Narang - Cost Accounting.
4. S.N. Maheshwari - Cost Accounting.

