

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
Shivaji Nagar, Bhopal**

As Recommended by the Board of Studies

Session/ सत्र	2017-18
Class/ कक्षा	B.Com. / बी.कॉम
Year/ वर्ष	First/ प्रथम
Subject/ विषय	Accounting/ लेखांकन
Title of the paper/ प्रश्नपत्र का शीर्षक	Financial Accounting/ वित्तीय लेखांकन
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – I
Maximum marks 40	अधिकतम अंक 40

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Concept of Double Entry System, Accounting Concepts and Conventions Preparation of Journal, Sub division of Journal, Preparation of Ledger and Trial Balance. Final Accounts with Adjustments.
	(हिन्दी)	द्वि-प्रविष्टि प्रणाली की अवधारणा, लेखांकन की अवधारणाएं एवं परम्पराएं जर्नल तैयार करना, जर्नल का उपविभाजन, खाताबही एवं तलपट का निर्माण, अंतिम खाते समायोजन सहित।
Unit II	(English)	Introduction to Indian Accounting Standards. Detail study of accounting standard - 6 and 10, Branch Accounts, Departmental Account.
	(हिन्दी)	भारतीय लेखा मानकों का परिचय, लेखा मानक 6 एवं 10 का विस्तृत अध्ययन, शाखा लेखे, विभागीय लेखे।
Unit III	(English)	Royalty Accounts, Accounting of Non Profit Making Organization.
	(हिन्दी)	अधिकार शुल्क खाते, गैर लाभकारी संस्थाओं के खाते।
Unit IV	(English)	Joint Venture Accounts, Consignment and Investment Accounts
	(हिन्दी)	संयुक्त उपक्रम खाते, प्रेषण खाते एवं विनियोग खाते।
Unit V	(English)	Partnership Accounts- Dissolution with Insolvency of partner, Amalgamation of Partnership Firms, Conversion of Partnership Firm into Joint Stock Company.
	(हिन्दी)	साझेदारी खाते, साझेदार के दिवालिया से संबंधित विघटन, साझेदारी फार्मों का एकीकरण, साझेदारी फर्म का संयुक्त स्कन्ध प्रमण्डल में परिवर्तन।

Recommended Books

Gupta R. L. and Radhaswamy, M	Sultan Chand & Sons, New Delhi.
Shukla M. C. Grewal T. S and Gupta S.C.	S. Chand & Sons. New Delhi.
Shukla S. M.	Sahitya Bhawan Publication Agra.
Murti Guru Prasad	Himalya Publishing House Mumbai.
Jain and Narang	Kalyani Publisher New Delhi
S. N. Maheswari	Vikas Publishing House New Delhi
Sharma and Gupta	RBD Publishing House, Jaipur
Khatik S. K. Jat jitendra, Saxena K.	Extol Publication, Bhopal
Gangwar Sharda	Himalya Publishing House, Agra.

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Year/ वर्ष	First/ प्रथम
Subject/ विषय	Accounting/ लेखांकन
Title of the paper/ प्रश्नपत्र का शीर्षक	Business mathematics/ व्यावसायिक गणित
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – II
Maximum marks 40	अधिकतम अंक 40

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Ratio- Gaining and Sacrificing Ratio, Proportion, Percentage, Commission, Discount and Brokerage .
	(हिन्दी)	अनुपात:- प्राप्ति व त्याग अनुपात, समानुपात, प्रतिशत, कमीशन, बट्टा एवं दलाली।
Unit II	(English)	Simultaneous Equations - Meaning, Characteristic Types and Calculations, Preparation of Invoice.
	(हिन्दी)	युगपद् समीकरण-अर्थ, विशेषताएँ प्रकार एवं गणनायें, बीजक का निर्माण।
Unit III	(English)	Elementary Matrices- Definition and Calculations, Types of Matrices.
	(हिन्दी)	प्रारम्भिक आव्यूह – परिभाषा एवं गणनायें आव्यूह के प्रकार।
Unit IV	(English)	Logarithms and Antilogarithms- Principles and Calculations, Simple and Compound Interest.
	(हिन्दी)	लघुगणक एवं प्रतिलघुगणक – सिद्धांत एवं गणनाएं। साधारण एवं चक्रवृद्धि ब्याज।
Unit V	(English)	Averages – Simple, Weighted and Statistical Averages Arithmetic mean, Harmonic mean, Geometric mean. Profit and Loss.
	(हिन्दी)	औसत – सामान्य, भारित एवं सांख्यिकीय औसत – अंकगणितीय माध्य, हरात्मक माध्य और ज्यामितीय माध्य, लाभ एवं हानि।

Recommended Books

Allen R. G. D.	MacMillan New Delhi
Soni R. S.	Pitamber Publishing House, New Delhi
Kapoor V. K.	Sultan Chand & Sons, New Delhi
Holden	Macmillan India, New Delhi
Dr. V. K. Shukla	Madhya Pradesh Hindi Granth Academy, Bhopal (Both Hindi & English)
J.P. singh	Himalya Publising House, Mumbai.
N.K. Nag	Kalyani Publisher, New Delhi.

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Year/ वर्ष	First/ प्रथम
Subject/ विषय	Management Group/ प्रबंध समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	Business Law/ व्यावसायिक सन्नियम
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – I
Maximum marks 40	अधिकतम अंक 40

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Indian Contract Act 1872- Definitions, Nature of Contract, Offer & Acceptance, Capacity of Parties to Contract, Free Consent and Consideration, Expressly declared void agreement, Performance of contracts.
	(हिन्दी)	भारतीय अनुबंध अधिनियम, 1872— परिभाषाएं, अनुबंध की प्रकृति, प्रस्ताव एवं स्वीकृति, पक्षकारों में अनुबंध करने की क्षमता, स्वतंत्र सहमति एवं प्रतिफल, स्पष्ट रूप से व्यर्थ घोषित ठहराव, अनुबंधों का निष्पादन।
Unit II	(English)	Breach of Contract, Remedies for breach of Contract, Indemnity and Guarantee Contracts. Special Contracts- Bailment, Pledge and Agency.
	(हिन्दी)	अनुबंध भंग, अनुबंध भंग के उपचार, हानिरक्षा एवं प्रतिभूति अनुबंध। विशेष अनुबंध – निक्षेप, गिरवी एवं एजेन्सी।
Unit III	(English)	Negotiable Instrument Act, 1881- Definition, Features, Promissory note, Bill of Exchange and Cheques, Holder and Holder in Due Course. Crossing of Cheque, Types of Crossing, Dishonor and Discharge of Negotiable Instruments.
	(हिन्दी)	ध्वनिमय साध्य विलेख अधिनियम 1881— परिभाषाएं, विशेषताएं, प्रतिज्ञा पत्र, विनिमय विपत्र, तथा धनादेश। धारक एवं यथाविधि धारक, चेक का रेखांकन, रेखांकन के प्रकार, विनियम विपत्र का अनादरण एवं निष्पादन।
Unit IV	(English)	Consumer Protection Act 1986- Main Provisions. Consumer Disputes, Redressal Agencies. MRTP Act.- Meaning, Scope, Importance and Main Provisions.
	(हिन्दी)	उपभोक्ता संरक्षण अधिनियम 1986— प्रमुख प्रावधान, उपभोक्ता विवाद, उपभोक्ता विवाद प्रतितोषण संस्थाएं। एकाधिकार एवं प्रतिबंधात्मक व्यापार व्यवहार अधिनियम – अर्थ, क्षेत्र, महत्व एवं मुख्य प्रावधान।
Unit V	(English)	Foreign Exchange Management Act 2000 (FEMA) - Objective and Main Provisions, Introduction to Intellectual Property Right Act- Copyright, Patent and Trademark.
	(हिन्दी)	विदेशी विनिमय प्रबंध अधिनियम 2000 (फेमा) – उद्देश्य एवं प्रमुख प्रावधान, बौद्धिक संपदा अधिकार अधिनियम का परिचय – कॉपीराइट, पेटेंट एवं ट्रेडमार्क।

Recommended Books

Singh Avtar	Estern Book Company Law.
Kuchal M. C.	Vikas Publishing House, New Delhi.
Bulchandani K.R.	Himalya Publising House, Mumbai. (Both Medium)
नौलैलखा आर.एल.	आरबीडी पब्लिशिंग हाउस, जयपुर
R.N.S. Pillai & V. Bhagvati	S. Chand. & Company New Delhi

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Year/ वर्ष	First/ प्रथम
Subject/ विषय	Management Group/ प्रबंध समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	Business Organization and Communication/ व्यावसायिक संगठन एवं सम्प्रषण
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – II
Maximum marks 40	अधिकतम अंक 40

Particulars/ विवरण

Unit	Syllabus
Unit I	(English) Business Organization: Definition, Concept, Characteristics, Objectives, Significance, Components, Functions. Business ethics, Social responsibilities of Business, Promotions of Business: Meaning, Functions, Stages of Promotion. Forms of Business Organization: Detailed Study of Sole Proprietorship and Partnership.
	(हिन्दी) व्यावसायिक संगठन: परिभाषा, अवधारणा, विशेषताएं, उद्देश्य, औचित्य, घटक, एवं कार्य व्यवसाय में नैतिक मूल्य, व्यावसाय का सामाजिक उत्तरदायित्व। व्यावसाय का प्रवर्तनकी अवस्थाएं। व्यावसाय संगठन के प्रकार: एकांकी स्वामित्व एवं साझेदारी का विस्तृत अध्ययन।
Unit II	(English) Company Organisation: Meaning, Definition, Formation of Private and Public Company, Merits and Demerits, Types of Companies, Cooperative Organisation-Meaning, Significance and its Merits- Demerits. Public Enterprises- Concept, Meaning, Characteristic, Objectives and Significance. Multi National Corporations.(MNC'S) - An Introduction In India.
	(हिन्दी) कम्पनी का संगठन अर्थ, परिभाषा, निजी एवं सार्वजनिक कम्पनी का निर्माण गुण-दोष, कम्पनी के प्रकार। सहकारी संगठन- आवश्यकता, अर्थ विशेषताएं, उद्देश्य एवं महत्व। भारत में बहुराष्ट्रीय निगम-एक परिचय।
Unit III	(English) Communication- Introductions, Definition, Nature, Objects, Importance of Communication to Manager, Elements of Communication, Feedback, Dimension and Directions of Communication, Means of communication - Verbal Communication, SWOT Analysis.
	(हिन्दी) सम्प्रेषण-परिचय, परिभाषा, प्रकृति उद्देश्य, प्रबंधको के लिए सम्प्रेषण का महत्व, सम्प्रेषण के तत्व प्रतिपुष्टि। सम्प्रेषण के आयाम और दिशाएं, सम्प्रेषण के माध्यम-शाब्दिक सम्प्रेषणस्वाक विश्लेषण।
Unit IV	(English) Non-Verbal communication, Body Language, Paralanguage, Sign Language, visual and Audio Communication, Channel of communication, Barriers in Communications. Written Business Communication - Concept, Advantages, Disadvantages, Importance. Need and kinds of business Letters, Essentials of an Effective Business Letter.
	(हिन्दी) अशाब्दिक संप्रेषण, दैहिक भाषा, पार्श्व भाषा, संकेत भाषा, संप्रेषण दृश्य एवं श्रव्य संप्रेषण, संप्रेषण की श्रंखलाएं, संप्रेषण की बाधाएं। लिखित व्यावसायिक संप्रेषण- अवधारणा, लाभ हानियों, महत्व। व्यावसायिक पत्रों की आवश्यकता एवं प्रकार, प्रभावी व्यावसायिक पत्र की विशेषताएं।
Unit V	(English) Modern Forms of Communication- Fax, E-mail, Video conferencing, International Communication for Global Business, Group Communication Network. Preparation of Business survey Report
	(हिन्दी) संप्रेषण के आधुनिक स्वरूप फैक्स, ई-मेल, दृश्य परिचर्चा। भूमण्डलीय व्यावसाय के लिए अन्तर्राष्ट्रीय संप्रेषण, समूह संप्रेषण नेटवर्क, व्यावसायिक सर्वेक्षण प्रतिवेदन तैयार करना।

Recommended Books

Dr. Ramesh Mangal (English)	Business Commutations, Univeral Pub. Agra.
Mehta D & Mehta N. K.	A Hand Book of Communication Skill Practices – Radha ppb. New Delhi
डॉ. विनोद मिश्रा	साहित्य भवन, आगरा
डॉ. सुरेश चन्द्र जैन	व्यावसायिक संगठन
डॉ. अरूण पाठक, डॉ. मेहता	व्यावसायिक संगठन
Jain K.	Himalya Publishing House, Mumbai.
Shashi K. Gupta	Kalyani Pubshing, New Delhi.
Nolkha R.C.	RBD Publishing House, Jaipur

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Class/ कक्षा	B.Com. / बी.कॉम
Year/ वर्ष	First/ प्रथम
Subject/ विषय	Applied Economics Group/ व्यावहारिक अर्थशास्त्र
Title of the paper/ प्रश्नपत्र का शीर्षक	Micro Economics/ व्यष्टि अर्थशास्त्र
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – I
Maximum marks 40	अधिकतम अंक 40

Particulars/ विवरण

Unit	Syllabus
Unit I	(English) Micro Economics- Definition, meaning, inductive and Deductive methods, Importance and Limitations of Micro Economics.
	(हिन्दी) व्यष्टि अर्थशास्त्र— परिभाषा, अर्थ, आगमन एवं निगमन एवं नियमन पद्धतियां, व्यष्टि अर्थशास्त्र का महत्व एवं सीमाएँ।
Unit II	(English) Law of Demand- Meaning and Definition, Characteristics, Types of Demand, Exceptions of Law of Demand.
	(हिन्दी) मांग का नियम अर्थ एवं परिभाषा, लक्षण। मांग के प्रकार और मांग के नियम के अपवाद।
Unit III	(English) Elasticity of Demand- Concept, Definition, Importance, Types and measurement of Elasticity of Demand, production function (with One and Two Variables), Economies- Internal and External.
	(हिन्दी) मांग की लोच— अवधारणा, परिभाषा, महत्व, मांग की लोच के प्रकार एवं माप, उत्पादन फलन (एक एवं दो चरों के साथ) बचतें— आंतरिक एवं बाह्य।
Unit IV	(English) Factors of Production- Land, Labour, Capital, organization and Enterprise. Cost and Revenue Analysis.
	(हिन्दी) उत्पादन के घटक—भूमि, श्रम, पूंजी, संगठन एवं साहस। लागत एवं आगम विश्लेषण।
Unit V	(English) Market Structure- Concept, Definition, Characteristics, Classification, Price determination under Perfect and Imperfect competition. Marginal Productivity Theory of Distribution.
	(हिन्दी) बाजार संरचना— अवधारणा, परिभाषाएं वर्गीकरण, पूर्ण एवं अपूर्ण प्रतियोगिता के अन्तर्गत मूल्य निर्धारण। वितरण का सीमांत उत्पादकता सिद्धांत।

Recommended Books

Modern Micro economics Koustsohjarji	A. Macmillan New Delhi
डॉ. जिनेन्द्र कुमार जैन	म.प्र. हिन्दी ग्रन्थ अकादमी भोपाल।
मिश्रा एवं पुरी	हिमालय पब्लिशिंग हाउस, मुम्बई।
पी. एन. चोपडा	कल्याणी पब्लिशर नई दिल्ली।
बी. एल. ओझा	आरबीडी पब्लिशिंग हाउस, जयपूर।
D. N. Dwivedi	Vikas PublishingHouse New Delhi

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Year/ वर्ष	First/ प्रथम
Subject/ विषय	Applied Economics Group/ व्यावहारिक अर्थशास्त्र
Title of the paper/ प्रश्नपत्र का शीर्षक	Macro Economics/ समष्टि अर्थशास्त्र
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – II
Maximum marks 40	अधिकतम अंक 40

Particulars/ विवरण

Unit	Syllabus
Unit I	(English) Macro Economics- Concept, Nature, Importance, Limitations, Difference between Micro and macro Economics.
	(हिन्दी) समष्टि अर्थशास्त्र – अवधारणा, प्रकृति महत्व, सीमाएं, व्यष्टि एवं समष्टि एवं समष्टि अर्थशास्त्र में अंतर।
Unit II	(English) National Income – Meaning, Definition and Concept, Methods for measuring National Income in India and its Problems.
	(हिन्दी) राष्ट्रीय आय – अर्थ, परिभाषा एवं अवधारणा। भारत में राष्ट्रीय आय की गणना की विधियां एवं इसकी समस्याएं।
Unit III	(English) Theories of Wages, Interest and Employment.
	(हिन्दी) मजदूरी, ब्याज एवं रोजगार के सिद्धांत।
Unit IV	(English) Monetary Theories – Quantity theory of Money, Modern theory of Money, Keynes's theory of Money and Price.
	(हिन्दी) मौद्रिक सिद्धांत – मुद्रा का परिमाण सिद्धांत, मुद्रा का आधुनिक सिद्धांत, कीन्स का मुद्रा एवं कीमतों का सिद्धांत।
Unit V	(English) Recent Industrial Policy, Industrial Growth in Phase II and III Disinvestments, Foreign Direct Investment.
	(हिन्दी) नवीनतम औद्योगिक नीति, द्वितीय एवं तृतीय चरण की औद्योगिक प्रगति। विनिवेश प्रत्यक्ष विदेशी निवेश।

Recommended Books

मिश्रा एवं पुरी	हिमालय पब्लिशिंग हाउस, मुम्बई।
बी. एल. ओझा	आर.बी.डी. पब्लिशिंग हाउस, जयपुर।
पी. एस. चोपडा	कल्याणी पब्लिशर नई दिल्ली।
M. C. Bais	Vikas PublishingHouse New Delhi

**B.Com 2nd year
(IIIrd Semester)**

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
Shivaji Nagar, Bhopal**
As Recommended by the Board of Studies
Session- 2017-18

Class / कक्षा	B.Com 2nd year
Semester / सेमेस्टर	III
Subject / विषय	Accounting Group लेखांकन समूह
Title of the paper / प्रश्नपत्र का शीर्षक	Corporate Accounting निगमीय लेखांकन
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	50
Marks in Main Exam	100
Max. Marks / अधिकतम अंक	150

Syllabus

Unit I	(English)	Issue of Shares, Forfeiture, Reissue of shares and buy back of shares. Redemption of Preference Shares. Issue & Redemption of Debentures.
	(हिन्दी)	अंशों का निर्गमन, हरण, पुनर्निर्गमन एवं अंशों की पुनर्खरीद। पूर्वाधिकार अंशों का शोधन, ऋण पत्रों का निर्गमन एवं शोधन।
Unit II	(English)	Final Accounts of Companies (Including calculation of managerial remuneration). Declaration of dividend, Profit and Loss Appropriation Account and disposal of Profits. Calculation of Pre and Post incorporation Profit/Loss.
	(हिन्दी)	कम्पनियों के अंतिम लेखे (प्रबंधकीय पारिश्रमिक की गणना सहित) लाभश की घोषणा। लाभ-हानि नियाजन गाता एवं लाभों का निपटारा। समामेलन के पूर्व एवं पश्चात् के लाभ-आनि की गणना।
Unit III	(English)	Valuation of Goodwill and Shares, Methods of Valuation. Accounts of Public Utility Companies (Electricity Company).
	(हिन्दी)	ख्याति और अंशों का मूल्यांकन, मूल्यांकन की विधियाँ। सार्वजनिक उपयोगिता कंपनियों के खाते (विद्युत कम्पनी)।
Unit IV	(English)	Meaning of Holding and Subsidiary Company, Preparation of Consolidated Balance Sheet of a holding company with one subsidiary company, Accounting for liquidation of companies.
	(हिन्दी)	सूत्रधारी एवं सहायक कम्पनी का अर्थ। सूत्रधारी कम्पनी का समेकित चिट्ठा तैयार करना (एक सहायक कम्पनी के साथ), कम्पनियों के परिसमापन के लिये लेखांकन।
Unit V	(English)	Accounting for Merger as per AS 14. Internal Reconstruction of a company as per Indian Accounting Standard 14 (Excluding inter company holdings and reconstruction scheme)
	(हिन्दी)	भारतीय लेखांकन मानक 14 के अनुसार कंपनियों का सविलयन एवं कम्पनी का आंतरिक पुनर्निर्माण लेखे (अंतर-कम्पनी धारण और पुनर्निर्माण योजना को छोड़कर)

नोट—इस प्रश्न पत्र में 70 प्रतिशत अंकीय एवं 30 प्रतिशत सैद्धांतिक प्रश्न होंगे।

Note:- In this paper 70% shall be numerical questions and 30% shall be theoretical questions.

Suggested Readings

1.	Mangal Ramesh	Company Accounts, Universal Publication, Agra
2.	Gupta R.L. Radhaswamy M.	Company Accounts, Sultan Chand and Sons, New Delhi.
3.	Maheshwari S.N.	Corporate Accounting Vikas Publishing House, New Delhi.
4.	Modi, Oswal and S.K.Khatik	Corporate Accounting in Hindi and English (both) College Book House, Jaipur
5.	Mehta, Brahmhatt	Corporate Accounting, Devi Ahilya Prakashan, Indore

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Session- 2017-18

Class / कक्षा	B.Com 2nd year
Semester / सेमेस्टर	III
Subject / विषय	Management Group प्रबंध समूह
Title of the paper / प्रश्नपत्र का शीर्षक	Principles of Statistics सांख्यिकी के सिद्धांत
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / वैकल्पिक
Marks in CCE	50
Marks in Main Exam	100
Max. Marks / अधिकतम अंक	150

Syllabus

Unit I	(English)	Meaning, definitions, Significance, Scope and Limitations of Statistics. Statistical investigation. Process of Data Collection, Primary and Secondary Data, Methods of Sampling, Preparation of Questionnaire, Classification and Tabulation of Data, Preparation of Statistical Series and its types.
	(हिन्दी)	सांख्यिकी से आशय, परिभाषा एवं महत्व, क्षेत्र एवं सीमायें, सांख्यिकीय अनुसंधान। समंक संकलन की प्रक्रिया, प्राथमिक एवं द्वितीयक समंक, निदर्शन की रीतियाँ, प्रश्नावली की रचना, समकों का वर्गीकरण एवं सारणीयन, सांख्यिकीय श्रेणियों की रचना एवं प्रकार।
Unit II	(English)	Measurement of Central Tendency-Mean, Median, Quartile, Mode, Geometric Mean and Harmonic Mean
	(हिन्दी)	केन्द्रीय प्रवृत्ति की माप—माध्यम, मध्यका, चतुर्थक, भूयिष्ठक, गुणोत्तर माध्य एवं हरात्मक माध्य।
Unit III	(English)	Dispersion and Skewness. Analysis of Time Series-Meaning, Importance, Components, Decomposition of Time Series, Measurement of Long Term trends, Measurement of Cyclical and Irregular Fluctuations.
	(हिन्दी)	अपकिरण एवं विषमता। काल श्रेणी का विश्लेषण—अर्थ, महत्व, संघटक, काल श्रेणी का विघटन, दीर्घकालीन उपनति के माप, चक्रीय व अनियमित उच्चावचनों के माप।
Unit IV	(English)	Correlation-Meaning, Definitions, Types and Degree of Correlation, Methods of Correlation. Regression Analysis-Meaning, uses, Difference between Correlation and Regression, Linear Regression Equations, Calculation of Coefficient of Regression.
	(हिन्दी)	सह संबंध—आशय, परिभाषा, प्रकार, सहसंबंध का परिणाम, सहसम्बन्ध की विधियाँ। प्रतीपगमन विश्लेषण—आशय, उपयोग, सहसम्बन्ध एवं प्रतीपगमन में अंतर, रेखीय प्रतीप—गमन सीमकरण, प्रतीपगमन गुणांक का परिकलन।
Unit V	(English)	Index Number-Meaning, Characteristics, Importance and Uses, Construction of Index Numbers-Cost of living Index, Fisher's Ideal Index Number. Diagrammatic and Graphic Presentation of Data
	(हिन्दी)	निर्देशांक—अर्थ, विशेषताएँ, महत्व एवं उपयोग—निर्देशांकों की रचना—जीवन निर्वाहन समकों का चित्रमय एवं रेखीय प्रदर्शन।

नोट—इस प्रश्न पत्र में 70 प्रतिशत अंकीय एवं 30 प्रतिशत सैद्धांतिक प्रश्न होंगे।

Note:- In this paper 70% shall be numerical questions and 30% shall be theoretical questions.

Suggested Readings for Principles of Statistics संदर्भ: "सांख्यिकी के सिद्धांत"

1.	Oswal, Shau	Business Statistics, Ramesh Book Deport, Jaipur
2.	Gupta B.N.	Statistics, Sahitya Bawan, Agra (Hindi & English)
3.	Gupta B.N. & Silawat	Statistics, S.B.P.D. Agra
4.	Nagar K.N.	Statistics, Meenakshi Prakashan (Hindi & English)
5.	Elahance D.N.	Statistics
6.	Shukla S.M.	Statistics
7.	Gupta S.P.	Statistics, S. Chand Delhi (Hindi & English)
8.	R.P. Varshaneya	Statistics, Jawahar Prakashan, Agra

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Class / कक्षा	B.Com 2nd year
Semester / सेमेस्टर	III
Subject / विषय	Applied Economics व्यावहारिक अर्थशास्त्र
Title of the paper / प्रश्नपत्र का शीर्षक	Indian Company Act. भारतीय कंपनी अधिनियम
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / वैकल्पिक
Marks in CCE	50
Marks in Main Exam	100
Max. Marks / अधिकतम अंक	150

Syllabus

Unit I	(English)	Company-Defination, Characteristics, Types of Company, Formation of Company: Promotion, Incorporation and Commencement of Business.
	(हिन्दी)	कम्पनी-परिभाषा, विशेषताएँ, कम्पनी के प्रकार। कंपनी का निर्माण- प्रवर्तन, समामेलन एवं व्यवसाय का प्रारंभ।
Unit II	(English)	Detailed study of Memorandum of Association, Articles of Association and Prospectus
	(हिन्दी)	पार्षद सीमा नियम, पार्षद अन्तर्नियम एवं प्रविवरण का विस्तृत अध्ययन।
Unit III	(English)	Shares-Share Capital, Types of Shares, Transfer and Transmission of shares. Shareholders v/s Members of the company. Debentures-Meaning and Types, Borrowing power, Mortgages and Charges.
	(हिन्दी)	अंश-अंशपूँजी, अंशों के प्रकार, अंशों का हस्तान्तरण एवं हस्तांकन। अंशधारी बनाम कम्पनी के सदस्य। ऋणपत्र- आशय एवं प्रकार, ऋण लेने का अधिकार, बंधक एवं प्रभार।
Unit IV	(English)	Directors-Meanaging Directors, Whole time Director, Their qualifications, Appointment, Powers, Duties and Liabilities. Company-Meetings: Types, Quorum, Voting, Resolution and Minutes.
	(हिन्दी)	संचालक-प्रबंध संचालक, पूर्ण कालिक संचालक, इनकी योग्यताएँ, नियुक्ति, अधिकार, कर्तव्य एवं दायित्व। कंपनी की सभाएँ- प्रकार, कार्यवाहक संख्या (गणपूर्ति), मतदान, प्रस्ताव एवं सूक्ष्म।
Unit V	(English)	Majority Powers and Minority rights, Prevention of oppression and mismanagement, Winding-up of companies-Types and Methods.
	(हिन्दी)	बहु संख्यक शक्तियाँ और अल्पसंख्यक के अधिकार, अन्याय एवं कुप्रबंध की रोकथाम, कम्पनियों का समापन-प्रकार एवं विधियाँ।

Suggested Readings:

1.	Shukla S.M.	Company Adhiniyam S/B, Agra
2.	Nowlkha Jain & Tripathi	Company Law, Universal-Agra (Hindi)
3.	Dr. Bajpai & Jain	Company Law, M.P. Hindi Granth Academy, Bhopal
4.	Chawla & Garg	Company Law & S. Vikas Publishing House. Chand, Delhi.
5.	Bagrial A.K.	Company Law, New Delhi.
6.	R.N. Nolakha	Company Law, R.B.D. Jaipur

**PAPERS OF IV
SEMESTER**

चतुर्थ सेमेस्टर के प्रश्न पत्र

**B.Com 2nd year
(IVth Semester)**

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
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As Recommended by the Board of Studies
Session- 2017-18

Class / कक्षा	B.Com 2nd year
Semester / सेमेस्टर	IV
Subject / विषय	Accounts Group लेखा समूह
Title of the paper / प्रश्नपत्र का शीर्षक	Cost Accounting परिव्यय लेखांकन
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	50
Marks in Main Exam	100
Max. Marks / अधिकतम अंक	150

Syllabus

Unit I	(English)	Cost: Meaning, Concept and Classification, Elements of Cost, Nature & Importance, Material costing, Methods of Valuation of Material issue. Concept and material control and its techniques. Labour Costing, Methods of Wages payments.
	(हिन्दी)	लागत: अर्थ, अवधारणा एवं वर्गीकरण। लागत के तत्व, प्रकृति एवं महत्व, सामग्री लागत लेखांकन, सामग्री निर्गमन के मूल्यांकन की विधियाँ, सामग्री नियंत्रण अवधारणा एवं इसकी तकनीकें, श्रम लेखांकन, मजदूरी भुगतान की पद्धतियाँ।
Unit II	(English)	Unit Costing, Preparation of Cost Sheet and Statement of Cost (Including calculation of tender price) Overhead costing, (Including calculation of machine hour rate).
	(हिन्दी)	इकाई लागत लेखांकन, लागत पत्र एवं लागत विवरण का निर्माण (निविदा मूल्य की गणना सहित) उपरिव्यय लेखांकन (मशीन घंटा दर की गणना सहित)
Unit III	(English)	Contract and Job costing, Operating costing.
	(हिन्दी)	ढेका एवं उपकार्य लागत लेखांकन, परिचालन लागत लेखांकन
Unit IV	(English)	Process Costing (Including Inter process profit and Reserve). reconciliation of Cost and Financial Accounts
	(हिन्दी)	प्रक्रिया लेखांकन, (अन्तर प्रक्रिया लाभ, संचय सहित)। लागत लेखों का वित्तीय लेखों से मिलान।
Unit V	(English)	Marginal Costing-Profit-Volume Ratio, Break-Even Point, Margin of Safety, Application of Break-even Analysis. Cost Audit-Meaning, Importance and Techniques of Cost Audit, Cost Audit Programme.
	(हिन्दी)	सीमांत लागत लेखांकन-लाभ-मात्रा अनुपात, समविच्छेद बिन्दु, सुरक्षा सीमा, समविच्छेद विश्लेषण के प्रयोग। लागत अंकेक्षण-आशय, महत्व एवं लागत अंकेक्षण की प्रविधियाँ, लागत अंकेक्षण कार्यक्रम।

नोट-इस प्रश्न पत्र में 70 प्रतिशत अंकीय एवं 30 प्रतिशत सैद्धांतिक प्रश्न होंगे।

Note- In this paper 70% shall be numerical questions and 30% shall be theoretical questions.

Suggested Readings

1.	Arora M.N.	Cost Accounting, Principles and Practice, Vikas New Delhi.
2.	Maheshwari S.N.	Advance Problems and Solutions in cost accounting: Sultan Chand New Delhi.
3.	Agrawal M.L. S.B. Agra	Cost Accounting (In Hindi)
4.	Mehta, Brahmhatt	Cost Accounting Devi Ahilya Prakashan, Indore

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As Recommended by the Board of Studies
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Class / कक्षा	B.Com 2nd year
Semester / सेमेस्टर	IV
Subject / विषय	Management Group प्रबंध समूह
Title of the paper / प्रश्नपत्र का शीर्षक	Principles of Management प्रबंध के सिद्धांत
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	50
Marks in Main Exam	100
Max. Marks / अधिकतम अंक	150

Syllabus

Unit I	(English)	Management-Meaning, Nature and Importance, Functions and Principles of Management, Management Vs/s. Administration. Development of Managerial Thought, Contribution by Taylor and Fayol Management by Exceptions and Management by objectives social responsibility of management.
	(हिन्दी)	प्रबंध-अर्थ, प्रकृति एवं महत्व, प्रबंध के कार्य एवं सिद्धांत, प्रबंध बनाम प्रशासन। प्रबंधकीय विचारधारा का विकास, टेलर एवं फेयोल का योगदान, अपवाद द्वारा प्रबंध, उद्देश्यों द्वारा प्रबंध। प्रबंध का सामाजिक उत्तरदायित्व।
Unit II	(English)	Planning: Concept, Process and Techniques, Decision Making, Concept and Process. Organisation-Concept, Nature, Principles and Significance.
	(हिन्दी)	नियोजन-अवधारणा, प्रक्रिया व तकनीक, निर्णयन-अवधारण, आशय एवं प्रक्रिया, संगठन-अवधारणा, प्रकृति, सिद्धांत एवं महत्व।
Unit III	(English)	Motivation: Concept-Session- 2016-17,, Monetary and Non Monetary Motivation. Leadership- Concept and Leadership styles, Leadership Theories Direction and Control- Process and Methods.
	(हिन्दी)	अभिप्रेरणा-अवधारणा, सिद्धांत, मौद्रिक एवं अमौद्रिक अभिप्रेरणाएँ। नेतृत्व-अवधारणा एवं नेतृत्व शैली, नेतृत्व के सिद्धांत। निर्देशन एवं नियंत्रण-प्रक्रिया एवं विधियाँ।
Unit IV	(English)	Human Resource Management: Meaning, Objectives, Scope and Importance, Functions and Responsibilities of HR Manager, Principles of H.R.M.
	(हिन्दी)	मानव संसाधन प्रबंध-अर्थ, उद्देश्य, क्षेत्र एवं महत्व, मानव संसाधन प्रबंधक के कार्य एवं उत्तरदायित्व। मानव संसाधन प्रबंध के सिद्धांत।
Unit V	(English)	Man Power Planning-Recruitment, Selection and promotion Training and Development-Methods of Training Program, Job Evaluation concept and Techniques.
	(हिन्दी)	मानव बल नियोजन-भर्ती, चयन एवं पदोन्नती प्रशिक्षण एवं विकास-प्रशिक्षण कार्यक्रम की विधियाँ, कार्य निष्पादन, मूल्यांकन-अवधारणा एवं तकनीक।

Suggested Readings

1.	शुक्ला एस एम	प्रबंध के सिद्धांत
2.	आर.सी.अग्रवाल	प्रबंध के सिद्धांत
3.	Durker Peter F.	Management challenges for the 21 st century, Bullerworth Heinemann, Oxford.

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
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As Recommended by the Board of Studies
Session- 2017-18

Class / कक्षा	B.Com 2nd year
Semester / सेमेस्टर	IV
Subject / विषय	Applied Economics Group व्यावहारिक अर्थशास्त्र समूह
Title of the paper / प्रश्नपत्र का शीर्षक	Banking Law & Practice in India भारत में बैंकिंग विधि एवं व्यवहार
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	50
Marks in Main Exam	100
Max. Marks / अधिकतम अंक	150

Syllabus

Unit I	(English)	Principles of Banking: Definition of Bank, Creation of Money, Present Structure of Commercial Banks in India. Principles of Management in Banks: Managerial Functions in Bank, Recruitment, Selection, Training, Promotion and Control of Staff.
	(हिन्दी)	बैंकिंग के सिद्धांत: बैंक की परिभाषा, मुद्राका सृजन, भारत में वाणिज्यिक बैंकों की वर्तमान संरचना। बैंकों में प्रबंध के सिद्धांत: बैंकों में प्रबंधकीय कार्य, भर्ती, चयन, पशिक्षण, पदोन्नति तथा स्टाफ का नियंत्रण।
Unit II	(English)	Indian Banking System-Features, Money Lenders, Nationalization of Commercial Banks and its Effects, Classification of Banking Institutions. Reserve Bank of India-Functions, Control of Credit by RBI, Power of RBI.
	(हिन्दी)	भारतीय अधिकोषण पद्धति- विशेषताएं, साहूकार, वाणिज्यिक बैंकों का राष्ट्रीयकरण एवं इसके प्रभाव, बैंकिंग संस्थाओं का वर्गीकरण। रिजर्व बैंक ऑफ इंडिया-कार्य, रिजर्व बैंक द्वारा साख नियंत्रण, रिजर्व बैंक की शक्तियाँ।
Unit III	(English)	Management of Deposits and Advances, Deposit Mobilization, Classification and Nature of Deposit Accounts, Advances, Lending Practice, Types of Advances. Investment Management: Nature of Bank Investment, Liquidity and Profitability. Cheques, Bills and their Endorsement, Government Securities. Procedure of E-Banking.
	(हिन्दी)	जमा एवं अग्रिमों का प्रबंधन, जमाओं की गतिशीलता, जमा खातों का वर्गीकरण एवं प्रकृति, अग्रिम, उधार व्यवहार, अग्रिम के प्रकार। विनियोग प्रबंध: बैंक विनियोग की प्रकृति, तरलता एवं लाभदायकता। चेक, बिल एवं उनका पृष्ठांकन। शासकीय प्रतिभूतियाँ। ई-बैंकिंग प्रक्रिया।
Unit IV	(English)	Banking Regulation Act. 1949- Important provisions: Restrictions on Advances, Privatization of Banks, Narasimhan Committee Report, Banking Sector Reforms in India.
	(हिन्दी)	बैंकिंग नियमन अधिनियम 1949: महत्वपूर्ण प्रावधान, अग्रिमों पर प्रतिबन्ध। बैंकों का निजीकरण, नरसिंहम् समिति का प्रतिवेदन, भारत में बैंकिंग क्षेत्र के सुधार।

Unit V	(English)	Management of Finance: Bank Accounts, Records, Reports, Statement of Advances, Appraisal of Loan Application, Development Banking In India- IFCI, IDBI, ICICI, Export Credit and Guarantee Corporation of India.
	(हिन्दी)	वित्त का प्रबंध: बैंक लेखें, रिकार्ड, रिपोर्ट्स, अग्रिमों का विवरणपत्र, ऋण आवेदन पत्रों का परीक्षण। भारत में विकास बैंकिंग— भारतीय औद्योगिक वित्त निगम, भारतीय औद्योगिक विकास बैंक, भारतीय साख एवं विनियोग निगम, भारतीय निर्यात साख एवं प्रतिभूति निगम।

Suggested Readings

1.	H.C. Sharma	Banking Law and Practise (Sahitya Bhawan)
2.	Dr. Maliram	Banking Law and Practise
3.	Dr.V.C. Sinha	Banking Law and Practise
4.	Gupta B.P.	Banking in India, R.B.D. Jaipur

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Class	B.Com.	
Semester	V	
Subject	(English)	Accounts Group
	(हिन्दी)	लेखा समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	(English)	Income Tax Law and Practice
	(हिन्दी)	आयकर विधि एवं व्यवहार
Compulsory/ अनिवार्य या Optional/ वैकल्पिक	Compulsory/ अनिवार्य	
Marks in CCE	50	
Marks in Main Exam	100	
Max. marks/ अधिकतम अंक	150	

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	General Introduction of Indian Income Tax Act, 1961, Basic Concepts: Income, Agriculture Income, Casual Income, Previous Year, Assessment Year, Gross Total Income, total Income, Person Assessee, Residential Status and Tax Liability, Exempted Income.
	(हिन्दी)	भारतीय आयकर अधिनियम 1961 का सामान्य परिचय, मूल अवधारणाएँ : आय, कृषि आय, आकस्मिक आय, गत वर्ष, कर निर्धारण वर्ष, सकल कुल आय, कुल आय, व्यक्ति करदाता। निवास स्थान एवं कर दायित्व, कर मुक्त आय।
Unit II	(English)	Income from Salary, Income from house property.
	(हिन्दी)	वेतन से आय, मकान संपत्ति से आय।
Unit III	(English)	Income from Business and Profession, Capital Gains, Income from other sources.
	(हिन्दी)	व्यापार एवं पेशे से आय, पूंजी लाभ, अन्य साधनों से आय।
Unit IV	(English)	Set off and Carry forward of Losses, Deductions from Gross total Income, Clubbing of income, Computation of Total Income and Tax Liability of an individual
	(हिन्दी)	हानियों की पूर्ति एवं उसे आगे ले जाना, सकल कुल आय में से की जाने वाली कटौतियाँ, आय का मिलान, व्यक्ति की कुल आय एवं कर दायित्व की गणना।
Unit V	(English)	Assessment Procedure, Permanent Account Number Tax deducted at Source, Advance Payment of Tax, Income Tax Authorities, Appeal, Revision and Penalties.
	(हिन्दी)	कर निर्धारण की कार्य विधि, स्थायी खाता संख्या, उद्गम स्थान पर कर की कटौती, कर का अग्रिम भुगतान, आयकर पदाधिकारी, अपील, पुनर्विचार व अर्थदण्ड।

नोट – इस प्रश्न पत्र में 70 प्रतिशत अंकीय एवं 30 प्रतिशत सैद्धांतिक प्रश्न होंगे।

Note - In this paper 70% shall be numerical questions and 30 % shall be theoretical questions.

Suggested Reading :-

1	आयकर	श्रीपाल सकलेचा, सतीश प्रिन्टर्स, इन्दौर।
2	आयकर विधान एवं लेखें	डॉ. एच.सी. मेहरोत्रा, साहित्य भवन आगरा।
3	आयकर	डॉ. कमलेश भण्डारी, देवी अहिल्या प्रकाशन इन्दौर
4	Student Guide to Income Tax	Sighania V.K. Taxman Delhi
5	R.K. Gour & Narang	Income Tax Law & Practice, Kalyani Publishers, Mumbai
6	Sharma, Shah, Agrawal, Mangal, Jain & Modi	Income Tax R.B.D., Publishing House, New Delhi (Hindi Medium)

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Class	B.Com.	
Semester	V	
Subject	(English)	Management Group
	(हिन्दी)	प्रबंध समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	(English)	Management Accounting
	(हिन्दी)	प्रबंधकीय लेखांकन
Compulsory/ अनिवार्य या Optional/ वैकल्पिक	Compulsory/ अनिवार्य	
Marks in CCE	50	
Marks in Main Exam	100	
Max. marks/ अधिकतम अंक	150	

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Management Accounting: Meaning, Nature, Scope and functions, Role of management accounting in decision making, Management accounting vs. financial accounting and cost accounting. Tools and techniques of management accounting.
	(हिन्दी)	प्रबंधकीय लेखांकन : अर्थ, प्रकृति, क्षेत्र व कार्य, निर्णयन में प्रबंधकीय लेखांकन की भूमिका, प्रबंधकीय लेखांकन बनाम वित्तीय लेखांकन एवं लागत लेखांकन। प्रबंधकीय लेखांकन की तकनीकें एवं विधियाँ।
Unit II	(English)	Financial Statement: Meaning, Importance and Limitations. Objectives and methods of financial statements analysis, Ratio analysis, Classification of ratios- Profitability ratios, Turnover ratios and Financial ratios, Advantages of ratio analysis, Limitations of accounting ratios.
	(हिन्दी)	वित्तीय विवरण पत्र : अर्थ, महत्व एवं सीमाएँ, वित्तीय विवरण विश्लेषण के उद्देश्य व विधियाँ, अनुपात विश्लेषण, अनुपातों का वर्गीकरण— लाभदायकता अनुपात, आवर्त अनुपात और वित्तीय अनुपात, अनुपात विश्लेषण के लाभ, लेखांकन अनुपातों की सीमाएँ।
Unit III	(English)	Fund flow Statement, Cash Flow Statement (As per Indian Accounting Standard-3)
	(हिन्दी)	निधि प्रवाह विवरण, रोकड़ प्रवाह विवरण (भारतीय लेखा मानक प्रमाप-3 के अनुसार)
Unit IV	(English)	Absorption and Marginal Costing : Marginal and differential costing as a tool for decision making-make or buy, change of product mix, Pricing, Break even analysis, exploring new markets, Shutdown decisions.
	(हिन्दी)	अवशोषण एवं सीमान्त लागत: निर्णयन उपकरण के अंतर्गत सीमांत व विभेद लागत लेखांकन— निर्माण या क्रय, उत्पाद मिश्रण में परिवर्तन, मूल्य निर्धारण, सम-विच्छेद विश्लेषण, नवीन बाजारों की खोज, उत्पादन बंदी निर्णयन।
Unit V	(English)	Budgetary Control, Meaning of budget and budgetary control : Objectives, Merits and limitations. Types of budget : Cash budget and Flexible budget, Concept of Management Audit, Responsibility Accounting. Management Reports, Types of Management reports and quality of good report.
	(हिन्दी)	बजटरी नियंत्रण : बजट का अर्थ व बजटीय नियंत्रण, उद्देश्य, गुण व सीमाएँ। बजट के प्रकार : रोकड़ बजट एवं लोचदार बजट। प्रबंधकीय अंकेक्षण की अवधारणा,

		उत्तरदायित्व लेखांकन, प्रबंधकीय प्रतिवेदन – प्रबंधकीय प्रतिवेदनों के प्रकार एवं अच्छे प्रतिवेदन की विशेषताएँ।
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नोट – इस प्रश्न पत्र में 70 प्रतिशत अंकीय एवं 30 प्रतिशत सैद्धांतिक प्रश्न होंगे।

Note - In this paper 70% shall be numerical questions and 30 % shall be theoretical questions.

Suggested Reading :-

1	एम. एन. अरोरा	प्रबंधकीय लेखांकन, हिमालय पब्लिशिंग हाऊस, मुम्बई
2	अग्रवाल, अग्रवाल एवं गुप्ता	प्रबंधकीय लेखांकन, आर.बी.डी. पब्लिशिंग हाऊस, नई दिल्ली
3	अग्रवाल एवं पाण्डे	प्रबंधकीय लेखांकन, रामप्रसाद एंड संस, भोपाल
4	Jain S.P. Narang K.L.	Management Accounting, Kalyani Publisher New Delhi
5	Shashi Gupta	Management Accounting, Kalyani Publisher New Delhi
6	S.P. Gupta	Management Accounting, Shahitya Bhawan, Agra
7	Trivedi, Sharma and Mehta	Management Accounting, Devi Ahilya V.V. Publication.

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Class	B.Com.	
Semester	V	
Subject	(English)	Applied Economics Group
	(हिन्दी)	व्यावहारिक अर्थशास्त्र समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	(English)	Public Finance
	(हिन्दी)	लोक वित्त
Compulsory/ अनिवार्य या Optional/ वैकल्पिक	Optional/ वैकल्पिक	
Marks in CCE	50	
Marks in Main Exam	100	
Max. marks/ अधिकतम अंक	150	

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Public Finance: Meaning, Nature, Scope and Importance, Difference between private and public finance. Principle of maximum social advantage. Role of State in public finance.
	(हिन्दी)	लोक वित्त : अर्थ, प्रकृति, क्षेत्र एवं महत्व, निजी एवं लोक वित्त में अन्तर। अधिकतम सामाजिक लाभ का सिद्धांत, लोक वित्त में राज्य की भूमिका।
Unit II	(English)	Sources of Revenue : Taxes, Loans, Grants and Aid- Meaning and types, Canons of Taxation, Problem of justice in taxation, incidence of taxation, taxable capacity, Impact of Taxation & Tax evasion characteristics of Indian Tax System, Defects & steps of reform.
	(हिन्दी)	राजस्व के स्रोत— कर, ऋण, अनुदान एवं सहायता – अर्थ, प्रकार, कराधान के सिद्धांत। कराधान में न्याय की समस्या, करभार एवं करदान क्षमता। करारोपण के प्रभाव एवं करवंचन। भारतीय कर प्रणाली के लक्षण, इसके दोष तथा इसमें सुधार के प्रयास।
Unit III	(English)	Principle of public expenditure, Principle of public debt and its methods of redemption. Effects of public expenditure on production and distribution. Public debt in India.
	(हिन्दी)	सार्वजनिक व्यय के सिद्धांत, सार्वजनिक ऋण के सिद्धांत तथा इसके शोधन की विधियाँ, सार्वजनिक व्यय का उत्पादन एवं वितरण पर प्रभाव। भारत में सार्वजनिक ऋण।
Unit IV	(English)	Public Finance in India : Sources of revenue of central and State Govt., Concept and types of budget, Fiscal Deficit, Deficit financing and deficit budget, Introduction of Fiscal responsibility and budget Management Act.
	(हिन्दी)	भारत में लोक वित्त : केन्द्र एवं राज्य सरकारों के आगम के स्रोत, बजट की अवधारणा एवं प्रकार, राजकोषीय घाटा, घाटे की अर्थव्यवस्था और घाटे का बजट, राजकोषीय उत्तरदायित्व एवं बजट अधिनियम का परिचय।
Unit V	(English)	Constitution and function of finance Commission, Recommendation of latest finance commission, latest budget of Central and M.P. Govt., Financial relations between Central & State Government. Main heads of revenue and expenditure of Central and State Government.
	(हिन्दी)	वित्त आयोग का गठन एवं कार्य, अद्यतन वित्त आयोग की अनुशंसाएँ। केन्द्र एवं मध्यप्रदेश सरकार के अद्यतन बजट। संघ तथा राज्य सरकारों के वित्तीय संबंध, केन्द्र तथा राज्य सरकार की आय व्यय की मुख्य मदें।

Suggested Reading :-

1	बी. के. वशिष्ठ	लोक वित्त, आर.बी.डी. पब्लिशिंग हाऊस, नई दिल्ली
2	भाटिया	लोक वित्त, विकास पब्लिशिंग हाऊस, नई दिल्ली
3	मंगल रमेश	लोक राजस्व, यूनिवर्सल पब्लिकेशन, आगरा
4	Lekhi R.K.	Public Finance, Kalyani Publishing House, New Delhi
5	Mithani D.M.	Public Finance, Himalya Publishing House, Mumbai (Both Medium)

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Class	B.Com.	
Semester	VI	
Subject	(English)	Accounting Group
	(हिन्दी)	लेखा समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	(English)	Indirect Taxes
	(हिन्दी)	अप्रत्यक्ष कर
Compulsory/ अनिवार्य या Optional/ वैकल्पिक	Compulsory/ अनिवार्य	
Marks in CCE	50	
Marks in Main Exam	100	
Max. marks/ अधिकतम अंक	150	

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Central Excise Duty: Concept, Important definition: Goods, Excisable Goods, Manufacturer, Classification of Goods and Principles of Classification, Valuation under Central Excise, Ad Valorem Duty and Valuation Rules.
	(हिन्दी)	केन्द्रीय उत्पाद शुल्क: अवधारणा, प्रमुख परिभाषाएँ: माल, शुल्क योग्य माल, उत्पादक, माल का वर्गीकरण एवं वर्गीकरण के सिद्धांत, केन्द्रीय उत्पाद शुल्क का मूल्यांकन, मूल्यधारित शुल्क एवं मूल्यांकन के नियम।
Unit II	(English)	Custom Duty: Introduction and nature, Types of custom duty, Prohibition of Import and Export, Valuation rules, Computation of assessable value and calculation of Custom Duty.
	(हिन्दी)	सीमाशुल्क: परिचय एवं प्रकृति, सीमाशुल्क के प्रकार, आयात एवं निर्यात पर निषेध, मूल्यांकन नियम, करयोग्य मूल्य एवं सीमाशुल्क की गणना।
Unit III	(English)	Central Sales Tax – Introduction and Important definition, Provisions Relating to Inter State Sale. Determination of Gross Sales and Taxable Turnover
	(हिन्दी)	केन्द्रीय विक्रय कर – परिचय एवं महत्वपूर्ण परिभाषाएं अन्तर्राज्यीय बिक्री से संबंधित प्रावधान, सकल विक्रय एवं कर योग्य विक्रय का निर्धारण।
Unit IV	(English)	M.P. VAT: Introduction, Important definition, Tax Free Goods, Registration and Licensing of Dealers, Assessment Procedure, Computation of Taxable Turnover and VAT.
	(हिन्दी)	मध्यप्रदेश मूल्य एवं संवर्धित कर : परिचय, महत्वपूर्ण परिभाषाएं, करमुक्त माल, व्यापारी का पंजीयन एवं अनुज्ञापत्र, कर निर्धारण प्रक्रिया, करयोग्य आवर्त एवं मूल्य संवर्धित कर की गणना।
Unit V	(English)	M.P. VAT – Tax Payment and recovery of Tax, Input Tax Rebate, Authorities: Powers and Duties. Appeal and Revision. Difficulties in implementation of VAT. Service Tax: Introduction, Objectives, Main Provisions, Assessment Procedure and Computation of Service Tax.
	(हिन्दी)	मध्यप्रदेश मूल्य संवर्धित कर – कर का भुगतान एवं वसूली, इनपुट टैक्स रिबेट, पदाधिकारी – उनके अधिकार एवं कर्तव्य, अपील एवं पुनर्विचार। मूल्य संवर्धित कर के क्रियान्वयन में कठनाईयां। सेवा कर : परिचय, उद्देश्य, मुख्य प्रावधान, कर निर्धारण प्रक्रिया एवं सेवा कर की गणना।

नोट – इस प्रश्न पत्र में 40 प्रतिशत अंकीय प्रश्न होंगे।

Note - In this paper 40% shall be numerical questions.

Suggested Reading :-

1	सकलेचा श्रीपाल	अप्रत्यक्ष कर, सतीश प्रिन्टर्स, इन्दौर
2	मेहरोत्रा एस.सी.	अप्रत्यक्ष कर, साहित्य भवन, आगरा
3	सिंघानिया विनोद के.	अप्रत्यक्ष कर, Taxman, Delhi
4	गुप्ता, मंगल एवं सैनी	अप्रत्यक्ष कर, आर.बी.डी. पब्लिशिंग हाऊस, नई दिल्ली (जयपुर)
5	Sareen V.K.	Indirect Taxes-Kalyani Publisher New Delhi

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Class	B.Com.	
Semester	VI	
Subject	(English)	Management Group
	(हिन्दी)	प्रबंध समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	(English)	Auditing
	(हिन्दी)	अंकेक्षण
Compulsory/ अनिवार्य या Optional/ वैकल्पिक	Compulsory/ अनिवार्य	
Marks in CCE	50	
Marks in Main Exam	100	
Max. marks/ अधिकतम अंक	150	

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Introduction of Auditing: Meaning and objectives of Auditing, Types of Audit, Internal Audit. Audit Process: Audit Programme, Audit and books, Working papers and evidences, Preparation before commencing of Audit.
	(हिन्दी)	अंकेक्षण का परिचय – अंकेक्षण का अर्थ व उद्देश्य, अंकेक्षण के प्रकार, आंतरिक अंकेक्षण। अंकेक्षण प्रक्रिया – अंकेक्षण कार्यक्रम, अंकेक्षण एवं पुस्तकें, अंकेक्षण संबंधी कागज पत्र व साक्ष्य, अंकेक्षण प्रारंभ करने के पूर्व तैयारी।
Unit II	(English)	Internal Check System: Routine Checking, Internal Check and Test Checking, Internal Control and Audit Procedure.
	(हिन्दी)	आंतरिक निरीक्षण प्रणाली – नैत्यक जांच, आंतरिक परीक्षण एवं परीक्षण जांच। आंतरिक नियंत्रण एवं अंकेक्षण कार्य विधि।
Unit III	(English)	Vouching, Verification of Assets and Liabilities.
	(हिन्दी)	प्रमाणन, संपत्तियों व दायित्वों का सत्यापन।
Unit IV	(English)	Company Audit: Appointment of auditor, Powers, Duties and Liabilities. Divisible Profits and Dividend. Auditors Report: Clean and Qualified report.
	(हिन्दी)	कंपनी अंकेक्षण : अंकेक्षक की नियुक्ति, अधिकार, कर्तव्य व उत्तर दायित्व। विभाज्य लाभ व लाभांश। अंकेक्षक प्रतिवेदन : स्वच्छ व मर्यादित प्रतिवेदन।
Unit V	(English)	Investigation : Objectives, Difference between audit and investigation, Process of Investigation. Special Audit of Banking Companies, Educational Non Profit Institutions and Insurance Companies.
	(हिन्दी)	अनुसंधान: उद्देश्य अंकेक्षण व अनुसंधान में अंतर, अनुसंधान की प्रक्रिया। बैंकिंग कंपनियों, शिक्षण अलाभकारी संस्थाओं एवं बीमा कंपनियों का विशेष अंकेक्षण।

Suggested Reading:-

1	शुक्ल एस.एम.	अंकेक्षण, साहित्य भवन, आगरा
2	अवस्थी एवं त्रिपाठी	अंकेक्षण – म.प्र. हिन्दी ग्रंथ अकादमी, भोपाल
3	जैन खंडेलवाल एवं पारीख	अंकेक्षण – आर.बी.डी. पब्लिशिंग हाऊस, नई दिल्ली (जयपुर)
4	R.C. Saxena	Auditing, Himalaya, Publishing, Bombay
5	Tendn B.N.	Principles of Auditing S. Chand & Co. Delhi
6	Sharma T.R.	Auditing Principles and Problems, S/B Agra
7	Kumar Pradeep	Principles of Auditing, Kalyani Publishers, New Delhi

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Class	B.Com.	
Semester	VI	
Subject	(English)	Applied Economics Group
	(हिन्दी)	व्यवहारिक अर्थशास्त्र समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	(English)	Financial Management
	(हिन्दी)	वित्तीय प्रबंध
Compulsory/ अनिवार्य या Optional/ वैकल्पिक	Optional/ वैकल्पिक	
Marks in CCE	50	
Marks in Main Exam	100	
Max. marks/ अधिकतम अंक	150	

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Financial Management : Meaning, Nature and Scope, Financial goals, Profit Vs. Wealth Maximization, Projected Balance Sheet, Financial function– Investment, financing and dividend decision, Financial Planning
	(हिन्दी)	वित्तीय प्रबंध – अर्थ, प्रकृति एवं क्षेत्र, वित्तीय लक्ष्य– लाभ बनाम सम्पत्ति अधिकीकरण, प्रक्षेपित चिट्ठा, वित्तीय कार्य : विनियोग, वित्तीय व लाभांश निर्णयन, वित्तीय नियोजन।
Unit II	(English)	Capital Structure: Meaning and determinants, Operating and Financial Leverage: Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage.
	(हिन्दी)	पूंजी संरचना : अर्थ एवं निर्धारक तत्व, परिचालन व वित्तीय उत्तोलक, उनकी माप, लाभ पर प्रभाव, वैकल्पिक वित्तीय योजनाओं का विश्लेषण, संयुक्त वित्तीय एवं परिचालन उत्तोलक।
Unit III	(English)	Capital Budgeting: Nature of Investment decisions, Investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return, profitability index; NPV and IRR comparison.
	(हिन्दी)	पूंजी बजटिंग – विनि यो ग निर्णयों की प्रकृति, विनियोग मूल्यांकन प्रक्रिया, पे-बैक पीरियड, लेखांकन प्रत्याय दर, शुद्ध वर्तमान मूल्य, आंतरिक प्रत्याय दर, लाभदायकता निर्देशांक, शुद्ध प्रत्याय दर व आंतरिक प्रत्याय दर की तुलना।
Unit IV	(English)	Cost of Capital: Significance of cost of capital ; Calculating cost of debt, Preference shares, equity capital, and retained earning, Weighted Average cost of capital. Dividend Policies: Forms of dividends and stability in dividends, determinates, Issues in dividend policies, Waltor's model, Gordon's Model, M.M. Hypothesis.
	(हिन्दी)	पूंजी की लागत – पूंजी की लागत का महत्व, ऋण लागत की गणना, पूर्वाधिकार अंश, समता पूंजी एवं धारित आय, भारित औसत पूंजी की लागत, लाभांश नीतियां, लाभांश के प्रकार, लाभांश में स्थायित्व एवं लाभांश के निर्धारक तत्व। लाभांश नीतियों में निर्गमन – वाल्टर मॉडल, गार्डन मॉडल, एमएम. परिकल्पना
Unit V	(English)	Management of Working capital: Nature, types and importance of working capital. Operating cycle and factors determining working capital requirement, Introduction of Management of Cash, receivables and inventories.

	(हिन्दी)	कार्यशील पूंजी का प्रबंध : कार्यशील पूंजी की प्रकृति, प्रकार एवं महत्व, परिचालन चक्र व कार्यशील पूंजी की आवश्यकताओं को प्रभावित करने वाले तत्व, रोकड़, प्राप्त एवं स्कन्ध के प्रबंध का परिचय।
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Suggested Reading :-

1	कुलश्रेष्ठ व उपाध्याय	वित्तीय प्रबंध साहित्य भवन, आगरा
2	भारल, शैलेन्द्र	वित्तीय प्रबंध, रामप्रसाद एंड संस, भोपाल
3	जैन एवं जैन	वित्तीय प्रबंध, हिन्दी ग्रंथ अकादमी, भोपाल
4	अग्रवाल एंड अग्रवाल	वित्तीय प्रबंध, आर.बी.डी. पब्लिशिंग हाऊस, नई दिल्ली (जयपुर)
5	Kulkarni P.V.	Financial Management, Himalya Publishing House, Mumbai
6	Gupta & Sharma	Financial Management, Kalyani Publishers, New Delhi (Both Medium)
7	Pandey I.M.	Financial Management, Vikas Publishing House, New Delhi
8	Khan M.Y. & Jain P.K.	Financial Management, Tata McGraw Hill, New Delhi

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Session/ सत्र	2018-19
Class/ कक्षा	B.Com. / बी.कॉम
Year/ वर्ष	First/ प्रथम
Subject/ विषय	Accounting/ लेखांकन
Title of the paper/ प्रश्नपत्र का शीर्षक	Financial Accounting/ वित्तीय लेखांकन
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – I
Maximum marks 40	अधिकतम अंक 40

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Concept of Double Entry System, Accounting Concepts and Conventions Preparation of Journal, Sub division of Journal, Preparation of Ledger and Trial Balance. Final Accounts with Adjustments.
	(हिन्दी)	द्वि-प्रविष्टि प्रणाली की अवधारणा, लेखांकन की अवधारणाएं एवं परम्पराएं जर्नल तैयार करना, जर्नल का उपविभाजन, खाताबही एवं तलपट का निर्माण, अंतिम खाते समायोजन सहित।
Unit II	(English)	Introduction to Indian Accounting Standards. Detail study of accounting standard - 6 and 10, Branch Accounts, Departmental Account.
	(हिन्दी)	भारतीय लेखा मानकों का परिचय, लेखा मानक 6 एवं 10 का विस्तृत अध्ययन, शाखा लेखे, विभागीय लेखे।
Unit III	(English)	Royalty Accounts, Accounting of Non Profit Making Organization.
	(हिन्दी)	अधिकार शुल्क खते, गैर लाभकारी संस्थाओं के खाते।
Unit IV	(English)	Joint Venture Accounts, Consignment and Investment Accounts
	(हिन्दी)	संयुक्त उपक्रम खाते, प्रेषण खाते एवं विनियोग खाते।
Unit V	(English)	Partnership Accounts- Dissolution with Insolvency of partner, Amalgamation of Partnership Firms, Conversion of Partnership Firm into Joint Stock Company.
	(हिन्दी)	साझेदारी खाते, साझेदार के दिवालिया से संबंधित विघटन, साझेदारी फार्मों का एकीकरण, साझेदारी फर्म का संयुक्त स्कन्ध प्रमण्डल में परिवर्तन।

Recommended Books

Gupta R. L. and Radhaswamy, M	Sultan Chand & Sons, New Delhi.
Shukla M. C. Grewal T. S and Gupta S.C.	S. Chand & Sons. New Delhi.
Shukla S. M.	Sahitya Bhawan Publication Agra.
Murti Guru Prasad	Himalya Publishing House Mumbai.
Jain and Narang	Kalyani Publisher New Delhi
S. N. Maheswari	Vikas Publishing House New Delhi
Sharma and Gupta	RBD Publishing House, Jaipur
Khatik S. K. Jat jitendra, Saxena K.	Extol Publication, Bhopal
Gangwar Sharda	Himalya Publishing House, Agra.

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Session/ सत्र	2018-19
Class/ कक्षा	B.Com. / बी.कॉम
Year/ वर्ष	First/ प्रथम
Subject/ विषय	Accounting/ लेखांकन
Title of the paper/ प्रश्नपत्र का शीर्षक	Business mathematics/ व्यावसायिक गणित
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – II
Maximum marks 40	अधिकतम अंक 40

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Ratio- Gaining and Sacrificing Ratio, Proportion, Percentage, Commission, Discount and Brokerage .
	(हिन्दी)	अनुपात:- प्राप्ति व त्याग अनुपात, समानुपात, प्रतिशत, कमीशन, बट्टा एवं दलाली।
Unit II	(English)	Simultaneous Equations - Meaning, Characteristic Types and Calculations, Preparation of Invoice.
	(हिन्दी)	युगपद् समीकरण-अर्थ, विशेषताएँ प्रकार एवं गणनायें, बीजक का निर्माण।
Unit III	(English)	Elementary Matrices- Definition and Calculations, Types of Matrices.
	(हिन्दी)	प्रारम्भिक आव्यूह – परिभाषा एवं गणनायें आव्यूह के प्रकार।
Unit IV	(English)	Logarithms and Antilogarithms- Principles and Calculations, Simple and Compound Interest.
	(हिन्दी)	लघुगणक एवं प्रतिलघुगणक – सिद्धांत एवं गणनाएं। साधारण एवं चक्रवृद्धि ब्याज।
Unit V	(English)	Averages – Simple, Weighted and Statistical Averages Arithmetic mean, Harmonic mean, Geometric mean. Profit and Loss.
	(हिन्दी)	औसत – सामान्य, भारित एवं सांख्यिकीय औसत – अंकगणितीय माध्य, हरात्मक माध्य और ज्यामितीय माध्य, लाभ एवं हानि।

Recommended Books

Allen R. G. D.	MacMillan New Delhi
Soni R. S.	Pitamber Publishing House, New Delhi
Kapoor V. K.	Sultan Chand & Sons, New Delhi
Holden	Macmillan India, New Delhi
Dr. V. K. Shukla	Madhya Pradesh Hindi Granth Academy, Bhopal (Both Hindi & English)
J.P. singh	Himalya Publising House, Mumbai.
N.K. Nag	Kalyani Publisher, New Delhi.

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Session/ सत्र	2018-19
Class/ कक्षा	B.Com. / बी.कॉम
Year/ वर्ष	First/ प्रथम
Subject/ विषय	Management Group/ प्रबंध समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	Business Law/ व्यावसायिक सन्नियम
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – I
Maximum marks 40	अधिकतम अंक 40

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Indian Contract Act 1872- Definitions, Nature of Contract, Offer & Acceptance, Capacity of Parties to Contract, Free Consent and Consideration, Expressly declared void agreement, Performance of contracts.
	(हिन्दी)	भारतीय अनुबंध अधिनियम, 1872— परिभाषाएं, अनुबंध की प्रकृति, प्रस्ताव एवं स्वीकृति, पक्षकारों में अनुबंध करने की क्षमता, स्वतंत्र सहमति एवं प्रतिफल, स्पष्ट रूप से व्यर्थ घोषित ठहराव, अनुबंधों का निष्पादन।
Unit II	(English)	Breach of Contract, Remedies for breach of Contract, Indemnity and Guarantee Contracts. Special Contracts- Bailment, Pledge and Agency.
	(हिन्दी)	अनुबंध भंग, अनुबंध भंग के उपचार, हानिरक्षा एवं प्रतिभूति अनुबंध। विशेष अनुबंध – निक्षेप, गिरवी एवं एजेन्सी।
Unit III	(English)	Negotiable Instrument Act, 1881- Definition, Features, Promissory note, Bill of Exchange and Cheques, Holder and Holder in Due Course. Crossing of Cheque, Types of Crossing, Dishonor and Discharge of Negotiable Instruments.
	(हिन्दी)	ध्वनिमय साध्य विलेख अधिनियम 1881— परिभाषाएं, विशेषताएं, प्रतिज्ञा पत्र, विनिमय विपत्र, तथा धनादेश। धारक एवं यथाविधि धारक, चेक का रेखांकन, रेखांकन के प्रकार, विनियम विपत्र का अनादरण एवं निष्पादन।
Unit IV	(English)	Consumer Protection Act 1986- Main Provisions. Consumer Disputes, Redressal Agencies. MRTP Act.- Meaning, Scope, Importance and Main Provisions.
	(हिन्दी)	उपभोक्ता संरक्षण अधिनियम 1986— प्रमुख प्रावधान, उपभोक्ता विवाद, उपभोक्ता विवाद प्रतितोषण संस्थाएं। एकाधिकार एवं प्रतिबंधात्मक व्यापार व्यवहार अधिनियम – अर्थ, क्षेत्र, महत्व एवं मुख्य प्रावधान।
Unit V	(English)	Foreign Exchange Management Act 2000 (FEMA) - Objective and Main Provisions, Introduction to Intellectual Property Right Act- Copyright, Patent and Trademark.
	(हिन्दी)	विदेशी विनिमय प्रबंध अधिनियम 2000 (फेमा) – उद्देश्य एवं प्रमुख प्रावधान, बौद्धिक संपदा अधिकार अधिनियम का परिचय – कॉपीराइट, पेटेंट एवं ट्रेडमार्क।

Recommended Books

Singh Avtar	Estern Book Company Law.
Kuchal M. C.	Vikas Publishing House, New Delhi.
Bulchandani K.R.	Himalya Publising House, Mumbai. (Both Medium)
नौलैलखा आर.एल.	आरबीडी पब्लिशिंग हाउस, जयपुर
R.N.S. Pillai & V. Bhagvati	S. Chand. & Company New Delhi

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
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As Recommended by the Board of Studies

Session/ सत्र	2018-19
Class/ कक्षा	B.Com. / बी.कॉम
Year/ वर्ष	First/ प्रथम
Subject/ विषय	Management Group/ प्रबंध समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	Business Organization and Communication/ व्यावसायिक संगठन एवं सम्प्रषण
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – II
Maximum marks 40	अधिकतम अंक 40

Particulars/ विवरण

Unit	Syllabus
Unit I	(English) Business Organization: Definition, Concept, Characteristics, Objectives, Significance, Components, Functions. Business ethics, Social responsibilities of Business, Promotions of Business: Meaning, Functions, Stages of Promotion. Forms of Business Organization: Detailed Study of Sole Proprietorship and Partnership.
	(हिन्दी) व्यावसायिक संगठन: परिभाषा, अवधारणा, विशेषताएं, उद्देश्य, औचित्य, घटक, एवं कार्य व्यवसाय में नैतिक मूल्य, व्यावसाय का सामाजिक उत्तरदायित्व। व्यावसाय का प्रवर्तनकी अवस्थाएं। व्यावसाय संगठन के प्रकार: एकांकी स्वामित्व एवं साझेदारी का विस्तृत अध्ययन।
Unit II	(English) Company Organisation: Meaning, Definition, Formation of Private and Public Company, Merits and Demerits, Types of Companies, Cooperative Organisation-Meaning, Significance and its Merits- Demerits. Public Enterprises- Concept, Meaning, Characteristic, Objectives and Significance. Multi National Corporations.(MNC'S) - An Introduction In India.
	(हिन्दी) कम्पनी का संगठन अर्थ, परिभाषा, निजी एवं सार्वजनिक कम्पनी का निर्माण गुण-दोष, कम्पनी के प्रकार। सहकारी संगठन- आवश्यकता, अर्थ विशेषताएं, उद्देश्य एवं महत्व। भारत में बहुराष्ट्रीय निगम-एक परिचय।
Unit III	(English) Communication- Introductions, Definition, Nature, Objects, Importance of Communication to Manager, Elements of Communication, Feedback, Dimension and Directions of Communication, Means of communication - Verbal Communication, SWOT Analysis.
	(हिन्दी) सम्प्रेषण-परिचय, परिभाषा, प्रकृति उद्देश्य, प्रबंधको के लिए सम्प्रेषण का महत्व, सम्प्रेषण के तत्व प्रतिपुष्टि। सम्प्रेषण के आयाम और दिशाएं, सम्प्रेषण के माध्यम-शाब्दिक सम्प्रेषणस्वाक विश्लेषण।
Unit IV	(English) Non-Verbal communication, Body Language, Paralanguage, Sign Language, visual and Audio Communication, Channel of communication, Barriers in Communications. Written Business Communication - Concept, Advantages, Disadvantages, Importance. Need and kinds of business Letters, Essentials of an Effective Business Letter.
	(हिन्दी) अशाब्दिक संप्रेषण, दैहिक भाषा, पार्श्व भाषा, संकेत भाषा, संप्रेषण दृश्य एवं श्रव्य संप्रेषण, संप्रेषण की श्रंखलाएं, संप्रेषण की बाधाएं। लिखित व्यावसायिक संप्रेषण- अवधारणा, लाभ हानियों, महत्व। व्यावसायिक पत्रों की आवश्यकता एवं प्रकार, प्रभावी व्यावसायिक पत्र की विशेषताएं।
Unit V	(English) Modern Forms of Communication- Fax, E-mail, Video conferencing, International Communication for Global Business, Group Communication Network. Preparation of Business survey Report
	(हिन्दी) संप्रेषण के आधुनिक स्वरूप फैक्स, ई-मेल, दृश्य परिचर्चा। भूमण्डलीय व्यावसाय के लिए अन्तर्राष्ट्रीय संप्रेषण, समूह संप्रेषण नेटवर्क, व्यावसायिक सर्वेक्षण प्रतिवेदन तैयार करना।

Recommended Books

Dr. Ramesh Mangal (English)	Business Commutations, Univeral Pub. Agra.
Mehta D & Mehta N. K.	A Hand Book of Communication Skill Practices – Radha ppb. New Delhi
डॉ. विनोद मिश्रा	साहित्य भवन, आगरा
डॉ. सुरेश चन्द्र जैन	व्यावसायिक संगठन
डॉ. अरूण पाठक, डॉ. मेहता	व्यावसायिक संगठन
Jain K.	Himalya Publishing House, Mumbai.
Shashi K. Gupta	Kalyani Pubshing, New Delhi.
Nolkha R.C.	RBD Publishing House, Jaipur

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Session/ सत्र	2018-19
Class/ कक्षा	B.Com. / बी.कॉम
Year/ वर्ष	First/ प्रथम
Subject/ विषय	Applied Economics Group/ व्यावहारिक अर्थशास्त्र
Title of the paper/ प्रश्नपत्र का शीर्षक	Micro Economics/ व्यष्टि अर्थशास्त्र
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – I
Maximum marks 40	अधिकतम अंक 40

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Micro Economics- Definition, meaning, inductive and Deductive methods, Importance and Limitations of Micro Economics.
	(हिन्दी)	व्यष्टि अर्थशास्त्र— परिभाषा, अर्थ, आगमन एवं निगमन एवं नियमन पद्धतियां, व्यष्टि अर्थशास्त्र का महत्व एवं सीमाएँ।
Unit II	(English)	Law of Demand- Meaning and Definition, Characteristics, Types of Demand, Exceptions of Law of Demand.
	(हिन्दी)	मांग का नियम अर्थ एवं परिभाषा, लक्षण। मांग के प्रकार और मांग के नियम के अपवाद।
Unit III	(English)	Elasticity of Demand- Concept, Definition, Importance, Types and measurement of Elasticity of Demand, production function (with One and Two Variables), Economies- Internal and External.
	(हिन्दी)	मांग की लोच— अवधारणा, परिभाषा, महत्व, मांग की लोच के प्रकार एवं माप, उत्पादन फलन (एक एवं दो चरों के साथ) बचतें— आंतरिक एवं बाह्य।
Unit IV	(English)	Factors of Production- Land, Labour, Capital, organization and Enterprise. Cost and Revenue Analysis.
	(हिन्दी)	उत्पादन के घटक—भूमि, श्रम, पूंजी, संगठन एवं साहस। लागत एवं आगम विश्लेषण।
Unit V	(English)	Market Structure- Concept, Definition, Characteristics, Classification, Price determination under Perfect and Imperfect competition. Marginal Productivity Theory of Distribution.
	(हिन्दी)	बाजार संरचना— अवधारणा, परिभाषाएं वर्गीकरण, पूर्ण एवं अपूर्ण प्रतियोगिता के अन्तर्गत मूल्य निर्धारण। वितरण का सीमांत उत्पादकता सिद्धांत।

Recommended Books

Modern Micro economics Koustsohjarji	A. Macmillan New Delhi
डॉ. जिनेन्द्र कुमार जैन	म.प्र. हिन्दी ग्रन्थ अकादमी भोपाल।
मिश्रा एवं पुरी	हिमालय पब्लिशिंग हाउस, मुम्बई।
पी. एन. चोपडा	कल्याणी पब्लिशर नई दिल्ली।
बी. एल. ओझा	आरबीडी पब्लिशिंग हाउस, जयपूर।
D. N. Dwivedi	Vikas PublishingHouse New Delhi

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Session/ सत्र	2018-19
Class/ कक्षा	B.Com. / बी.कॉम
Year/ वर्ष	First/ प्रथम
Subject/ विषय	Applied Economics Group/ व्यावहारिक अर्थशास्त्र
Title of the paper/ प्रश्नपत्र का शीर्षक	Macro Economics/ समष्टि अर्थशास्त्र
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – II
Maximum marks 40	अधिकतम अंक 40

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Macro Economics- Concept, Nature, Importance, Limitations, Difference between Micro and macro Economics.
	(हिन्दी)	समष्टि अर्थशास्त्र – अवधारणा, प्रकृति महत्व, सीमाएं, व्यष्टि एवं समष्टि एवं समष्टि अर्थशास्त्र में अंतर।
Unit II	(English)	National Income – Meaning, Definition and Concept, Methods for measuring National Income in India and its Problems.
	(हिन्दी)	राष्ट्रीय आय – अर्थ, परिभाषा एवं अवधारणा। भारत में राष्ट्रीय आय की गणना की विधियां एवं इसकी समस्याएं।
Unit III	(English)	Theories of Wages, Interest and Employment.
	(हिन्दी)	मजदूरी, ब्याज एवं रोजगार के सिद्धांत।
Unit IV	(English)	Monetary Theories – Quantity theory of Money, Modern theory of Money, Keynes's theory of Money and Price.
	(हिन्दी)	मौद्रिक सिद्धांत – मुद्रा का परिमाण सिद्धांत, मुद्रा का आधुनिक सिद्धांत, कीन्स का मुद्रा एवं कीमतों का सिद्धांत।
Unit V	(English)	Recent Industrial Policy, Industrial Growth in Phase II and III Disinvestments, Foreign Direct Investment.
	(हिन्दी)	नवीनतम औद्योगिक नीति, द्वितीय एवं तृतीय चरण की औद्योगिक प्रगति। विनिवेश प्रत्यक्ष विदेशी निवेश।

Recommended Books

मिश्रा एवं पुरी	हिमालय पब्लिशिंग हाउस, मुम्बई।
बी. एल. ओझा	आर.बी.डी. पब्लिशिंग हाउस, जयपुर।
पी. एस. चोपडा	कल्याणी पब्लिशर नई दिल्ली।
M. C. Bais	Vikas PublishingHouse New Delhi

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Session/ सत्र	2018-19
Class/ कक्षा	B.Com. / बी.कॉम
Year/ वर्ष	First/ प्रथम
Subject/ विषय	Accounting/ लेखांकन
Title of the paper/ प्रश्नपत्र का शीर्षक	Financial Accounting/ वित्तीय लेखांकन
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – I
Maximum marks 40	अधिकतम अंक 40

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Concept of Double Entry System, Accounting Concepts and Conventions Preparation of Journal, Sub division of Journal, Preparation of Ledger and Trial Balance. Final Accounts with Adjustments.
	(हिन्दी)	द्वि-प्रविष्टि प्रणाली की अवधारणा, लेखांकन की अवधारणाएं एवं परम्पराएं जर्नल तैयार करना, जर्नल का उपविभाजन, खाताबही एवं तलपट का निर्माण, अंतिम खाते समायोजन सहित।
Unit II	(English)	Introduction to Indian Accounting Standards. Detail study of accounting standard - 6 and 10, Branch Accounts, Departmental Account.
	(हिन्दी)	भारतीय लेखा मानकों का परिचय, लेखा मानक 6 एवं 10 का विस्तृत अध्ययन, शाखा लेखे, विभागीय लेखे।
Unit III	(English)	Royalty Accounts, Accounting of Non Profit Making Organization.
	(हिन्दी)	अधिकार शुल्क खाते, गैर लाभकारी संस्थाओं के खाते।
Unit IV	(English)	Joint Venture Accounts, Consignment and Investment Accounts
	(हिन्दी)	संयुक्त उपक्रम खाते, प्रेषण खाते एवं विनियोग खाते।
Unit V	(English)	Partnership Accounts- Dissolution with Insolvency of partner, Amalgamation of Partnership Firms, Conversion of Partnership Firm into Joint Stock Company.
	(हिन्दी)	साझेदारी खाते, साझेदार के दिवालिया से संबंधित विघटन, साझेदारी फार्मों का एकीकरण, साझेदारी फर्म का संयुक्त स्कन्ध प्रमण्डल में परिवर्तन।

Recommended Books

Gupta R. L. and Radhaswamy, M	Sultan Chand & Sons, New Delhi.
Shukla M. C. Grewal T. S and Gupta S.C.	S. Chand & Sons. New Delhi.
Shukla S. M.	Sahitya Bhawan Publication Agra.
Murti Guru Prasad	Himalya Publishing House Mumbai.
Jain and Narang	Kalyani Publisher New Delhi
S. N. Maheswari	Vikas Publishing House New Delhi
Sharma and Gupta	RBD Publishing House, Jaipur
Khatik S. K. Jat jitendra, Saxena K.	Extol Publication, Bhopal
Gangwar Sharda	Himalya Publishing House, Agra.

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Session/ सत्र	2018-19
Class/ कक्षा	B.Com. / बी.कॉम
Year/ वर्ष	First/ प्रथम
Subject/ विषय	Accounting/ लेखांकन
Title of the paper/ प्रश्नपत्र का शीर्षक	Business mathematics/ व्यावसायिक गणित
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – II
Maximum marks 40	अधिकतम अंक 40

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Ratio- Gaining and Sacrificing Ratio, Proportion, Percentage, Commission, Discount and Brokerage .
	(हिन्दी)	अनुपात:- प्राप्ति व त्याग अनुपात, समानुपात, प्रतिशत, कमीशन, बटटा एवं दलाली।
Unit II	(English)	Simultaneous Equations - Meaning, Characteristic Types and Calculations, Preparation of Invoice.
	(हिन्दी)	युगपद् समीकरण-अर्थ, विशेषताएँ प्रकार एवं गणनायें, बीजक का निर्माण।
Unit III	(English)	Elementary Matrices- Definition and Calculations, Types of Matrices.
	(हिन्दी)	प्रारम्भिक आव्यूह – परिभाषा एवं गणनायें आव्यूह के प्रकार।
Unit IV	(English)	Logarithms and Antilogarithms- Principles and Calculations, Simple and Compound Interest.
	(हिन्दी)	लघुगणक एवं प्रतिलघुगणक – सिद्धांत एवं गणनाएं। साधारण एवं चक्रवृद्धि ब्याज।
Unit V	(English)	Averages – Simple, Weighted and Statistical Averages Arithmetic mean, Harmonic mean, Geometric mean. Profit and Loss.
	(हिन्दी)	औसत – सामान्य, भारित एवं सांख्यिकीय औसत – अंकगणितीय माध्य, हरात्मक माध्य और ज्यामितीय माध्य, लाभ एवं हानि।

Recommended Books

Allen R. G. D.	MacMillan New Delhi
Soni R. S.	Pitamber Publishing House, New Delhi
Kapoor V. K.	Sultan Chand & Sons, New Delhi
Holden	Macmillan India, New Delhi
Dr. V. K. Shukla	Madhya Pradesh Hindi Granth Academy, Bhopal (Both Hindi & English)
J.P. singh	Himalya Publising House, Mumbai.
N.K. Nag	Kalyani Publisher, New Delhi.

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Session/ सत्र	2018-19
Class/ कक्षा	B.Com. / बी.कॉम
Year/ वर्ष	First/ प्रथम
Subject/ विषय	Management Group/ प्रबंध समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	Business Law/ व्यावसायिक सन्नियम
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – I
Maximum marks 40	अधिकतम अंक 40

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Indian Contract Act 1872- Definitions, Nature of Contract, Offer & Acceptance, Capacity of Parties to Contract, Free Consent and Consideration, Expressly declared void agreement, Performance of contracts.
	(हिन्दी)	भारतीय अनुबंध अधिनियम, 1872— परिभाषाएं, अनुबंध की प्रकृति, प्रस्ताव एवं स्वीकृति, पक्षकारों में अनुबंध करने की क्षमता, स्वतंत्र सहमति एवं प्रतिफल, स्पष्ट रूप से व्यर्थ घोषित ठहराव, अनुबंधों का निष्पादन।
Unit II	(English)	Breach of Contract, Remedies for breach of Contract, Indemnity and Guarantee Contracts. Special Contracts- Bailment, Pledge and Agency.
	(हिन्दी)	अनुबंध भंग, अनुबंध भंग के उपचार, हानिरक्षा एवं प्रतिभूति अनुबंध। विशेष अनुबंध – निक्षेप, गिरवी एवं एजेन्सी।
Unit III	(English)	Negotiable Instrument Act, 1881- Definition, Features, Promissory note, Bill of Exchange and Cheques, Holder and Holder in Due Course. Crossing of Cheque, Types of Crossing, Dishonor and Discharge of Negotiable Instruments.
	(हिन्दी)	ध्वनिमय साध्य विलेख अधिनियम 1881— परिभाषाएं, विशेषताएं, प्रतिज्ञा पत्र, विनिमय विपत्र, तथा धनादेश। धारक एवं यथाविधि धारक, चेक का रेखांकन, रेखांकन के प्रकार, विनिमय विपत्र का अनादरण एवं निष्पादन।
Unit IV	(English)	Consumer Protection Act 1986- Main Provisions. Consumer Disputes, Redressal Agencies. MRTP Act.- Meaning, Scope, Importance and Main Provisions.
	(हिन्दी)	उपभोक्ता संरक्षण अधिनियम 1986— प्रमुख प्रावधान, उपभोक्ता विवाद, उपभोक्ता विवाद प्रतितोषण संस्थाएं। एकाधिकार एवं प्रतिबंधात्मक व्यापार व्यवहार अधिनियम – अर्थ, क्षेत्र, महत्व एवं मुख्य प्रावधान।
Unit V	(English)	Foreign Exchange Management Act 2000 (FEMA) - Objective and Main Provisions, Introduction to Intellectual Property Right Act- Copyright, Patent and Trademark.
	(हिन्दी)	विदेशी विनिमय प्रबंध अधिनियम 2000 (फेमा) – उद्देश्य एवं प्रमुख प्रावधान, बौद्धिक संपदा अधिकार अधिनियम का परिचय – कॉपीराइट, पेटेंट एवं ट्रेडमार्क।

Recommended Books

Singh Avtar	Estern Book Company Law.
Kuchal M. C.	Vikas Publishing House, New Delhi.
Bulchandani K.R.	Himalya Publising House, Mumbai. (Both Medium)
नौलैलखा आर.एल.	आरबीडी पब्लिशिंग हाउस, जयपुर
R.N.S. Pillai & V. Bhagvati	S. Chand. & Company New Delhi

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Session/ सत्र	2018-19
Class/ कक्षा	B.Com. / बी.कॉम
Year/ वर्ष	First/ प्रथम
Subject/ विषय	Management Group/ प्रबंध समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	Business Organization and Communication/ व्यावसायिक संगठन एवं सम्प्रषण
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – II
Maximum marks 40	अधिकतम अंक 40

Particulars/ विवरण

Unit	Syllabus
Unit I	(English) Business Organization: Definition, Concept, Characteristics, Objectives, Significance, Components, Functions. Business ethics, Social responsibilities of Business, Promotions of Business: Meaning, Functions, Stages of Promotion. Forms of Business Organization: Detailed Study of Sole Proprietorship and Partnership.
	(हिन्दी) व्यावसायिक संगठन: परिभाषा, अवधारणा, विशेषताएं, उद्देश्य, औचित्य, घटक, एवं कार्य व्यवसाय में नैतिक मूल्य, व्यावसाय का सामाजिक उत्तरदायित्व। व्यावसाय का प्रवर्तनकी अवस्थाएं। व्यावसाय संगठन के प्रकार: एकांकी स्वामित्व एवं साझेदारी का विस्तृत अध्ययन।
Unit II	(English) Company Organisation: Meaning, Definition, Formation of Private and Public Company, Merits and Demerits, Types of Companies, Cooperative Organisation-Meaning, Significance and its Merits- Demerits. Public Enterprises- Concept, Meaning, Characteristic, Objectives and Significance. Multi National Corporations.(MNC'S) - An Introduction In India.
	(हिन्दी) कम्पनी का संगठन अर्थ, परिभाषा, निजी एवं सार्वजनिक कम्पनी का निर्माण गुण-दोष, कम्पनी के प्रकार। सहकारी संगठन- आवश्यकता, अर्थ विशेषताएं, उद्देश्य एवं महत्व। भारत में बहुराष्ट्रीय निगम-एक परिचय।
Unit III	(English) Communication- Introductions, Definition, Nature, Objects, Importance of Communication to Manager, Elements of Communication, Feedback, Dimension and Directions of Communication, Means of communication - Verbal Communication, SWOT Analysis.
	(हिन्दी) सम्प्रेषण-परिचय, परिभाषा, प्रकृति उद्देश्य, प्रबंधको के लिए सम्प्रेषण का महत्व, सम्प्रेषण के तत्व प्रतिपुष्टि। सम्प्रेषण के आयाम और दिशाएं, सम्प्रेषण के माध्यम-शाब्दिक सम्प्रेषणस्वाक विश्लेषण।
Unit IV	(English) Non-Verbal communication, Body Language, Paralanguage, Sign Language, visual and Audio Communication, Channel of communication, Barriers in Communications. Written Business Communication - Concept, Advantages, Disadvantages, Importance. Need and kinds of business Letters, Essentials of an Effective Business Letter.
	(हिन्दी) अशाब्दिक संप्रेषण, दैहिक भाषा, पार्श्व भाषा, संकेत भाषा, संप्रेषण दृश्य एवं श्रव्य संप्रेषण, संप्रेषण की श्रंखलाएं, संप्रेषण की बाधाएं। लिखित व्यावसायिक संप्रेषण- अवधारणा, लाभ हानियों, महत्व। व्यावसायिक पत्रों की आवश्यकता एवं प्रकार, प्रभावी व्यावसायिक पत्र की विशेषताएं।
Unit V	(English) Modern Forms of Communication- Fax, E-mail, Video conferencing, International Communication for Global Business, Group Communication Network. Preparation of Business survey Report
	(हिन्दी) संप्रेषण के आधुनिक स्वरूप फैक्स, ई-मेल, दृश्य परिचर्चा। भूमण्डलीय व्यावसाय के लिए अन्तर्राष्ट्रीय संप्रेषण, समूह संप्रेषण नेटवर्क, व्यावसायिक सर्वेक्षण प्रतिवेदन तैयार करना।

Recommended Books

Dr. Ramesh Mangal (English)	Business Commutations, Univeral Pub. Agra.
Mehta D & Mehta N. K.	A Hand Book of Communication Skill Practices – Radha ppb. New Delhi
डॉ. विनोद मिश्रा	साहित्य भवन, आगरा
डॉ. सुरेश चन्द्र जैन	व्यावसायिक संगठन
डॉ. अरुण पाठक, डॉ. मेहता	व्यावसायिक संगठन
Jain K.	Himalya Publishing House, Mumbai.
Shashi K. Gupta	Kalyani Pubshing, New Delhi.
Nolkha R.C.	RBD Publishing House, Jaipur

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Session/ सत्र	2018-19
Class/ कक्षा	B.Com. / बी.कॉम
Year/ वर्ष	First/ प्रथम
Subject/ विषय	Applied Economics Group/ व्यावहारिक अर्थशास्त्र
Title of the paper/ प्रश्नपत्र का शीर्षक	Micro Economics/ व्यष्टि अर्थशास्त्र
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – I
Maximum marks 40	अधिकतम अंक 40

Particulars/ विवरण

Unit	Syllabus
Unit I	(English) Micro Economics- Definition, meaning, inductive and Deductive methods, Importance and Limitations of Micro Economics.
	(हिन्दी) व्यष्टि अर्थशास्त्र— परिभाषा, अर्थ, आगमन एवं निगमन एवं नियमन पद्धतियां, व्यष्टि अर्थशास्त्र का महत्व एवं सीमाएँ।
Unit II	(English) Law of Demand- Meaning and Definition, Characteristics, Types of Demand, Exceptions of Law of Demand.
	(हिन्दी) मांग का नियम अर्थ एवं परिभाषा, लक्षण। मांग के प्रकार और मांग के नियम के अपवाद।
Unit III	(English) Elasticity of Demand- Concept, Definition, Importance, Types and measurement of Elasticity of Demand, production function (with One and Two Variables), Economies- Internal and External.
	(हिन्दी) मांग की लोच— अवधारणा, परिभाषा, महत्व, मांग की लोच के प्रकार एवं माप, उत्पादन फलन (एक एवं दो चरों के साथ) बचतें— आंतरिक एवं बाह्य।
Unit IV	(English) Factors of Production- Land, Labour, Capital, organization and Enterprise. Cost and Revenue Analysis.
	(हिन्दी) उत्पादन के घटक—भूमि, श्रम, पूंजी, संगठन एवं साहस। लागत एवं आगम विश्लेषण।
Unit V	(English) Market Structure- Concept, Definition, Characteristics, Classification, Price determination under Perfect and Imperfect competition. Marginal Productivity Theory of Distribution.
	(हिन्दी) बाजार संरचना— अवधारणा, परिभाषाएं वर्गीकरण, पूर्ण एवं अपूर्ण प्रतियोगिता के अन्तर्गत मूल्य निर्धारण। वितरण का सीमांत उत्पादकता सिद्धांत।

Recommended Books

Modern Micro economics Koustsohjarji	A. Macmillan New Delhi
डॉ. जिनेन्द्र कुमार जैन	म.प्र. हिन्दी ग्रन्थ अकादमी भोपाल।
मिश्रा एवं पुरी	हिमालय पब्लिशिंग हाउस, मुम्बई।
पी. एन. चोपडा	कल्याणी पब्लिशर नई दिल्ली।
बी. एल. ओझा	आरबीडी पब्लिशिंग हाउस, जयपूर।
D. N. Dwivedi	Vikas PublishingHouse New Delhi

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Session/ सत्र	2018-19
Class/ कक्षा	B.Com. / बी.कॉम
Year/ वर्ष	First/ प्रथम
Subject/ विषय	Applied Economics Group/ व्यावहारिक अर्थशास्त्र
Title of the paper/ प्रश्नपत्र का शीर्षक	Macro Economics/ समष्टि अर्थशास्त्र
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – II
Maximum marks 40	अधिकतम अंक 40

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Macro Economics- Concept, Nature, Importance, Limitations, Difference between Micro and macro Economics.
	(हिन्दी)	समष्टि अर्थशास्त्र – अवधारणा, प्रकृति महत्व, सीमाएं, व्यष्टि एवं समष्टि एवं समष्टि अर्थशास्त्र में अंतर।
Unit II	(English)	National Income – Meaning, Definition and Concept, Methods for measuring National Income in India and its Problems.
	(हिन्दी)	राष्ट्रीय आय – अर्थ, परिभाषा एवं अवधारणा। भारत में राष्ट्रीय आय की गणना की विधियां एवं इसकी समस्याएं।
Unit III	(English)	Theories of Wages, Interest and Employment.
	(हिन्दी)	मजदूरी, ब्याज एवं रोजगार के सिद्धांत।
Unit IV	(English)	Monetary Theories – Quantity theory of Money, Modern theory of Money, Keynes's theory of Money and Price.
	(हिन्दी)	मौद्रिक सिद्धांत – मुद्रा का परिमाण सिद्धांत, मुद्रा का आधुनिक सिद्धांत, कीन्स का मुद्रा एवं कीमतों का सिद्धांत।
Unit V	(English)	Recent Industrial Policy, Industrial Growth in Phase II and III Disinvestments, Foreign Direct Investment.
	(हिन्दी)	नवीनतम औद्योगिक नीति, द्वितीय एवं तृतीय चरण की औद्योगिक प्रगति। विनिवेश प्रत्यक्ष विदेशी निवेश।

Recommended Books

मिश्रा एवं पुरी	हिमालय पब्लिशिंग हाउस, मुम्बई।
बी. एल. ओझा	आर.बी.डी. पब्लिशिंग हाउस, जयपुर।
पी. एस. चोपडा	कल्याणी पब्लिशर नई दिल्ली।
M. C. Bais	Vikas PublishingHouse New Delhi

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Class	B.Com.	
Semester	V	
Subject	(English)	Accounts Group
	(हिन्दी)	लेखा समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	(English)	Income Tax Law and Practice
	(हिन्दी)	आयकर विधि एवं व्यवहार
Compulsory/ अनिवार्य या Optional/ वैकल्पिक	Compulsory/ अनिवार्य	
Marks in CCE	50	
Marks in Main Exam	100	
Max. marks/ अधिकतम अंक	150	

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	General Introduction of Indian Income Tax Act, 1961, Basic Concepts: Income, Agriculture Income, Casual Income, Previous Year, Assessment Year, Gross Total Income, total Income, Person Assessee, Residential Status and Tax Liability, Exempted Income.
	(हिन्दी)	भारतीय आयकर अधिनियम 1961 का सामान्य परिचय, मूल अवधारणाएँ : आय, कृषि आय, आकस्मिक आय, गत वर्ष, कर निर्धारण वर्ष, सकल कुल आय, कुल आय, व्यक्ति करदाता। निवास स्थान एवं कर दायित्व, कर मुक्त आय।
Unit II	(English)	Income from Salary, Income from house property.
	(हिन्दी)	वेतन से आय, मकान संपत्ति से आय।
Unit III	(English)	Income from Business and Profession, Capital Gains, Income from other sources.
	(हिन्दी)	व्यापार एवं पेशे से आय, पूंजी लाभ, अन्य साधनों से आय।
Unit IV	(English)	Set off and Carry forward of Losses, Deductions from Gross total Income, Clubbing of income, Computation of Total Income and Tax Liability of an individual
	(हिन्दी)	हानियों की पूर्ति एवं उसे आगे ले जाना, सकल कुल आय में से की जाने वाली कटौतियाँ, आय का मिलान, व्यक्ति की कुल आय एवं कर दायित्व की गणना।
Unit V	(English)	Assessment Procedure, Permanent Account Number Tax deducted at Source, Advance Payment of Tax, Income Tax Authorities, Appeal, Revision and Penalties.
	(हिन्दी)	कर निर्धारण की कार्य विधि, स्थायी खाता संख्या, उद्गम स्थान पर कर की कटौती, कर का अग्रिम भुगतान, आयकर पदाधिकारी, अपील, पुनर्विचार व अर्थदण्ड।

नोट – इस प्रश्न पत्र में 70 प्रतिशत अंकीय एवं 30 प्रतिशत सैद्धांतिक प्रश्न होंगे।

Note - In this paper 70% shall be numerical questions and 30 % shall be theoretical questions.

Suggested Reading :-

1	आयकर	श्रीपाल सकलेचा, सतीश प्रिन्टर्स, इन्दौर।
2	आयकर विधान एवं लेखें	डॉ. एच.सी. मेहरोत्रा, साहित्य भवन आगरा।
3	आयकर	डॉ. कमलेश भण्डारी, देवी अहिल्या प्रकाशन इन्दौर
4	Student Guide to Income Tax	Sighania V.K. Taxman Delhi
5	R.K. Gour & Narang	Income Tax Law & Practice, Kalyani Publishers, Mumbai
6	Sharma, Shah, Agrawal, Mangal, Jain & Modi	Income Tax R.B.D., Publishing House, New Delhi (Hindi Medium)

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Class	B.Com.	
Semester	V	
Subject	(English)	Management Group
	(हिन्दी)	प्रबंध समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	(English)	Management Accounting
	(हिन्दी)	प्रबंधकीय लेखांकन
Compulsory/ अनिवार्य या Optional/ वैकल्पिक	Compulsory/ अनिवार्य	
Marks in CCE	50	
Marks in Main Exam	100	
Max. marks/ अधिकतम अंक	150	

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Management Accounting: Meaning, Nature, Scope and functions, Role of management accounting in decision making, Management accounting vs. financial accounting and cost accounting. Tools and techniques of management accounting.
	(हिन्दी)	प्रबंधकीय लेखांकन : अर्थ, प्रकृति, क्षेत्र व कार्य, निर्णयन में प्रबंधकीय लेखांकन की भूमिका, प्रबंधकीय लेखांकन बनाम वित्तीय लेखांकन एवं लागत लेखांकन। प्रबंधकीय लेखांकन की तकनीकें एवं विधियाँ।
Unit II	(English)	Financial Statement: Meaning, Importance and Limitations. Objectives and methods of financial statements analysis, Ratio analysis, Classification of ratios- Profitability ratios, Turnover ratios and Financial ratios, Advantages of ratio analysis, Limitations of accounting ratios.
	(हिन्दी)	वित्तीय विवरण पत्र : अर्थ, महत्व एवं सीमाएँ, वित्तीय विवरण विश्लेषण के उद्देश्य व विधियाँ, अनुपात विश्लेषण, अनुपातों का वर्गीकरण— लाभदायकता अनुपात, आवर्त अनुपात और वित्तीय अनुपात, अनुपात विश्लेषण के लाभ, लेखांकन अनुपातों की सीमाएँ।
Unit III	(English)	Fund flow Statement, Cash Flow Statement (As per Indian Accounting Standard-3)
	(हिन्दी)	निधि प्रवाह विवरण, रोकड़ प्रवाह विवरण (भारतीय लेखा मानक प्रमाप-3 के अनुसार)
Unit IV	(English)	Absorption and Marginal Costing : Marginal and differential costing as a tool for decision making-make or buy, change of product mix, Pricing, Break even analysis, exploring new markets, Shutdown decisions.
	(हिन्दी)	अवशोषण एवं सीमान्त लागत: निर्णयन उपकरण के अंतर्गत सीमांत व विभेद लागत लेखांकन— निर्माण या क्रय, उत्पाद मिश्रण में परिवर्तन, मूल्य निर्धारण, सम-विच्छेद विश्लेषण, नवीन बाजारों की खोज, उत्पादन बंदी निर्णयन।
Unit V	(English)	Budgetary Control, Meaning of budget and budgetary control : Objectives, Merits and limitations. Types of budget : Cash budget and Flexible budget, Concept of Management Audit, Responsibility Accounting. Management Reports, Types of Management reports and quality of good report.
	(हिन्दी)	बजटरी नियंत्रण : बजट का अर्थ व बजटीय नियंत्रण, उद्देश्य, गुण व सीमाएँ। बजट के प्रकार : रोकड़ बजट एवं लोचदार बजट। प्रबंधकीय अंकेक्षण की अवधारणा,

		उत्तरदायित्व लेखांकन, प्रबंधकीय प्रतिवेदन – प्रबंधकीय प्रतिवेदनों के प्रकार एवं अच्छे प्रतिवेदन की विशेषताएँ।
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नोट – इस प्रश्न पत्र में 70 प्रतिशत अंकीय एवं 30 प्रतिशत सैद्धांतिक प्रश्न होंगे।

Note - In this paper 70% shall be numerical questions and 30 % shall be theoretical questions.

Suggested Reading :-

1	एम. एन. अरोरा	प्रबंधकीय लेखांकन, हिमालय पब्लिशिंग हाऊस, मुम्बई
2	अग्रवाल, अग्रवाल एवं गुप्ता	प्रबंधकीय लेखांकन, आर.बी.डी. पब्लिशिंग हाऊस, नई दिल्ली
3	अग्रवाल एवं पाण्डे	प्रबंधकीय लेखांकन, रामप्रसाद एंड संस, भोपाल
4	Jain S.P. Narang K.L.	Management Accounting, Kalyani Publisher New Delhi
5	Shashi Gupta	Management Accounting, Kalyani Publisher New Delhi
6	S.P. Gupta	Management Accounting, Shahitya Bhawan, Agra
7	Trivedi, Sharma and Mehta	Management Accounting, Devi Ahilya V.V. Publication.

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Class	B.Com.	
Semester	V	
Subject	(English)	Applied Economics Group
	(हिन्दी)	व्यावहारिक अर्थशास्त्र समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	(English)	Public Finance
	(हिन्दी)	लोक वित्त
Compulsory/ अनिवार्य या Optional/ वैकल्पिक	Optional/ वैकल्पिक	
Marks in CCE	50	
Marks in Main Exam	100	
Max. marks/ अधिकतम अंक	150	

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Public Finance: Meaning, Nature, Scope and Importance, Difference between private and public finance. Principle of maximum social advantage. Role of State in public finance.
	(हिन्दी)	लोक वित्त : अर्थ, प्रकृति, क्षेत्र एवं महत्व, निजी एवं लोक वित्त में अन्तर। अधिकतम सामाजिक लाभ का सिद्धांत, लोक वित्त में राज्य की भूमिका।
Unit II	(English)	Sources of Revenue : Taxes, Loans, Grants and Aid- Meaning and types, Canons of Taxation, Problem of justice in taxation, incidence of taxation, taxable capacity, Impact of Taxation & Tax evasion characteristics of Indian Tax System, Defects & steps of reform.
	(हिन्दी)	राजस्व के स्रोत— कर, ऋण, अनुदान एवं सहायता – अर्थ, प्रकार, कराधान के सिद्धांत। कराधान में न्याय की समस्या, करभार एवं करदान क्षमता। करारोपण के प्रभाव एवं करवंचन। भारतीय कर प्रणाली के लक्षण, इसके दोष तथा इसमें सुधार के प्रयास।
Unit III	(English)	Principle of public expenditure, Principle of public debt and its methods of redemption. Effects of public expenditure on production and distribution. Public debt in India.
	(हिन्दी)	सार्वजनिक व्यय के सिद्धांत, सार्वजनिक ऋण के सिद्धांत तथा इसके शोधन की विधियाँ, सार्वजनिक व्यय का उत्पादन एवं वितरण पर प्रभाव। भारत में सार्वजनिक ऋण।
Unit IV	(English)	Public Finance in India : Sources of revenue of central and State Govt., Concept and types of budget, Fiscal Deficit, Deficit financing and deficit budget, Introduction of Fiscal responsibility and budget Management Act.
	(हिन्दी)	भारत में लोक वित्त : केन्द्र एवं राज्य सरकारों के आगम के स्रोत, बजट की अवधारणा एवं प्रकार, राजकोषीय घाटा, घाटे की अर्थव्यवस्था और घाटे का बजट, राजकोषीय उत्तरदायित्व एवं बजट अधिनियम का परिचय।
Unit V	(English)	Constitution and function of finance Commission, Recommendation of latest finance commission, latest budget of Central and M.P. Govt., Financial relations between Central & State Government. Main heads of revenue and expenditure of Central and State Government.
	(हिन्दी)	वित्त आयोग का गठन एवं कार्य, अद्यतन वित्त आयोग की अनुशंसाएँ। केन्द्र एवं मध्यप्रदेश सरकार के अद्यतन बजट। संघ तथा राज्य सरकारों के वित्तीय संबंध, केन्द्र तथा राज्य सरकार की आय व्यय की मुख्य मदें।

Suggested Reading :-

1	बी. के. वशिष्ठ	लोक वित्त, आर.बी.डी. पब्लिशिंग हाऊस, नई दिल्ली
2	भाटिया	लोक वित्त, विकास पब्लिशिंग हाऊस, नई दिल्ली
3	मंगल रमेश	लोक राजस्व, यूनिवर्सल पब्लिकेशन, आगरा
4	Lekhi R.K.	Public Finance, Kalyani Publishing House, New Delhi
5	Mithani D.M.	Public Finance, Himalya Publishing House, Mumbai (Both Medium)

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Class	B.Com.	
Semester	VI	
Subject	(English)	Accounting Group
	(हिन्दी)	लेखा समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	(English)	Indirect Taxes
	(हिन्दी)	अप्रत्यक्ष कर
Compulsory/ अनिवार्य या Optional/ वैकल्पिक	Compulsory/ अनिवार्य	
Marks in CCE	50	
Marks in Main Exam	100	
Max. marks/ अधिकतम अंक	150	

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Central Excise Duty: Concept, Important definition: Goods, Excisable Goods, Manufacturer, Classification of Goods and Principles of Classification, Valuation under Central Excise, Ad Valorem Duty and Valuation Rules.
	(हिन्दी)	केन्द्रीय उत्पाद शुल्क: अवधारणा, प्रमुख परिभाषाएँ: माल, शुल्क योग्य माल, उत्पादक, माल का वर्गीकरण एवं वर्गीकरण के सिद्धांत, केन्द्रीय उत्पाद शुल्क का मूल्यांकन, मूल्यधारित शुल्क एवं मूल्यांकन के नियम।
Unit II	(English)	Custom Duty: Introduction and nature, Types of custom duty, Prohibition of Import and Export, Valuation rules, Computation of assessable value and calculation of Custom Duty.
	(हिन्दी)	सीमाशुल्क: परिचय एवं प्रकृति, सीमाशुल्क के प्रकार, आयात एवं निर्यात पर निषेध, मूल्यांकन नियम, करयोग्य मूल्य एवं सीमाशुल्क की गणना।
Unit III	(English)	Central Sales Tax – Introduction and Important definition, Provisions Relating to Inter State Sale. Determination of Gross Sales and Taxable Turnover
	(हिन्दी)	केन्द्रीय विक्रय कर – परिचय एवं महत्वपूर्ण परिभाषाएं अन्तर्राज्यीय बिक्री से संबंधित प्रावधान, सकल विक्रय एवं कर योग्य विक्रय का निर्धारण।
Unit IV	(English)	M.P. VAT: Introduction, Important definition, Tax Free Goods, Registration and Licensing of Dealers, Assessment Procedure, Computation of Taxable Turnover and VAT.
	(हिन्दी)	मध्यप्रदेश मूल्य एवं संवर्धित कर : परिचय, महत्वपूर्ण परिभाषाएं, करमुक्त माल, व्यापारी का पंजीयन एवं अनुज्ञापत्र, कर निर्धारण प्रक्रिया, करयोग्य आवर्त एवं मूल्य संवर्धित कर की गणना।
Unit V	(English)	M.P. VAT – Tax Payment and recovery of Tax, Input Tax Rebate, Authorities: Powers and Duties. Appeal and Revision. Difficulties in implementation of VAT. Service Tax: Introduction, Objectives, Main Provisions, Assessment Procedure and Computation of Service Tax.
	(हिन्दी)	मध्यप्रदेश मूल्य संवर्धित कर – कर का भुगतान एवं वसूली, इनपुट टैक्स रिबेट, पदाधिकारी – उनके अधिकार एवं कर्तव्य, अपील एवं पुनर्विचार। मूल्य संवर्धित कर के क्रियान्वयन में कठनाईयां। सेवा कर : परिचय, उद्देश्य, मुख्य प्रावधान, कर निर्धारण प्रक्रिया एवं सेवा कर की गणना।

नोट – इस प्रश्न पत्र में 40 प्रतिशत अंकीय प्रश्न होंगे।

Note - In this paper 40% shall be numerical questions.

Suggested Reading :-

1	सकलेचा श्रीपाल	अप्रत्यक्ष कर, सतीश प्रिन्टर्स, इन्दौर
2	मेहरोत्रा एस.सी.	अप्रत्यक्ष कर, साहित्य भवन, आगरा
3	सिंघानिया विनोद के.	अप्रत्यक्ष कर, Taxman, Delhi
4	गुप्ता, मंगल एवं सैनी	अप्रत्यक्ष कर, आर.बी.डी. पब्लिशिंग हाऊस, नई दिल्ली (जयपुर)
5	Sareen V.K.	Indirect Taxes-Kalyani Publisher New Delhi

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Class	B.Com.	
Semester	VI	
Subject	(English)	Management Group
	(हिन्दी)	प्रबंध समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	(English)	Auditing
	(हिन्दी)	अंकेक्षण
Compulsory/ अनिवार्य या Optional/ वैकल्पिक	Compulsory/ अनिवार्य	
Marks in CCE	50	
Marks in Main Exam	100	
Max. marks/ अधिकतम अंक	150	

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Introduction of Auditing: Meaning and objectives of Auditing, Types of Audit, Internal Audit. Audit Process: Audit Programme, Audit and books, Working papers and evidences, Preparation before commencing of Audit.
	(हिन्दी)	अंकेक्षण का परिचय – अंकेक्षण का अर्थ व उद्देश्य, अंकेक्षण के प्रकार, आंतरिक अंकेक्षण। अंकेक्षण प्रक्रिया – अंकेक्षण कार्यक्रम, अंकेक्षण एवं पुस्तकें, अंकेक्षण संबंधी कागज पत्र व साक्ष्य, अंकेक्षण प्रारंभ करने के पूर्व तैयारी।
Unit II	(English)	Internal Check System: Routine Checking, Internal Check and Test Checking, Internal Control and Audit Procedure.
	(हिन्दी)	आंतरिक निरीक्षण प्रणाली – नैत्यक जांच, आंतरिक परीक्षण एवं परीक्षण जांच। आंतरिक नियंत्रण एवं अंकेक्षण कार्य विधि।
Unit III	(English)	Vouching, Verification of Assets and Liabilities.
	(हिन्दी)	प्रमाणन, संपत्तियों व दायित्वों का सत्यापन।
Unit IV	(English)	Company Audit: Appointment of auditor, Powers, Duties and Liabilities. Divisible Profits and Dividend. Auditors Report: Clean and Qualified report.
	(हिन्दी)	कंपनी अंकेक्षण : अंकेक्षक की नियुक्ति, अधिकार, कर्तव्य व उत्तर दायित्व। विभाज्य लाभ व लाभांश। अंकेक्षक प्रतिवेदन : स्वच्छ व मर्यादित प्रतिवेदन।
Unit V	(English)	Investigation : Objectives, Difference between audit and investigation, Process of Investigation. Special Audit of Banking Companies, Educational Non Profit Institutions and Insurance Companies.
	(हिन्दी)	अनुसंधान: उद्देश्य अंकेक्षण व अनुसंधान में अंतर, अनुसंधान की प्रक्रिया। बैंकिंग कंपनियों, शिक्षण अलाभकारी संस्थाओं एवं बीमा कंपनियों का विशेष अंकेक्षण।

Suggested Reading:-

1	शुक्ल एस.एम.	अंकेक्षण, साहित्य भवन, आगरा
2	अवस्थी एवं त्रिपाठी	अंकेक्षण – म.प्र. हिन्दी ग्रंथ अकादमी, भोपाल
3	जैन खंडेलवाल एवं पारीख	अंकेक्षण – आर.बी.डी. पब्लिशिंग हाऊस, नई दिल्ली (जयपुर)
4	R.C. Saxena	Auditing, Himalaya, Publishing, Bombay
5	Tendn B.N.	Principles of Auditing S. Chand & Co. Delhi
6	Sharma T.R.	Auditing Principles and Problems, S/B Agra
7	Kumar Pradeep	Principles of Auditing, Kalyani Publishers, New Delhi

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Class	B.Com.	
Semester	VI	
Subject	(English)	Applied Economics Group
	(हिन्दी)	व्यवहारिक अर्थशास्त्र समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	(English)	Financial Management
	(हिन्दी)	वित्तीय प्रबंध
Compulsory/ अनिवार्य या Optional/ वैकल्पिक	Optional/ वैकल्पिक	
Marks in CCE	50	
Marks in Main Exam	100	
Max. marks/ अधिकतम अंक	150	

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Financial Management : Meaning, Nature and Scope, Financial goals, Profit Vs. Wealth Maximization, Projected Balance Sheet, Financial function– Investment, financing and dividend decision, Financial Planning
	(हिन्दी)	वित्तीय प्रबंध – अर्थ, प्रकृति एवं क्षेत्र, वित्तीय लक्ष्य– लाभ बनाम सम्पत्ति अधिकीकरण, प्रक्षेपित चिट्ठा, वित्तीय कार्य : विनियोग, वित्तीय व लाभांश निर्णयन, वित्तीय नियोजन।
Unit II	(English)	Capital Structure: Meaning and determinants, Operating and Financial Leverage: Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage.
	(हिन्दी)	पूंजी संरचना : अर्थ एवं निर्धारक तत्व, परिचालन व वित्तीय उत्तोलक, उनकी माप, लाभ पर प्रभाव, वैकल्पिक वित्तीय योजनाओं का विश्लेषण, संयुक्त वित्तीय एवं परिचालन उत्तोलक।
Unit III	(English)	Capital Budgeting: Nature of Investment decisions, Investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return, profitability index; NPV and IRR comparison.
	(हिन्दी)	पूंजी बजटिंग – विनि यो ग निर्णयों की प्रकृति, विनियोग मूल्यांकन प्रक्रिया, पे-बैक पीरियड, लेखांकन प्रत्याय दर, शुद्ध वर्तमान मूल्य, आंतरिक प्रत्याय दर, लाभदायकता निर्देशांक, शुद्ध प्रत्याय दर व आंतरिक प्रत्याय दर की तुलना।
Unit IV	(English)	Cost of Capital: Significance of cost of capital ; Calculating cost of debt, Preference shares, equity capital, and retained earning, Weighted Average cost of capital. Dividend Policies: Forms of dividends and stability in dividends, determinates, Issues in dividend policies, Waltor's model, Gordon's Model, M.M. Hypothesis.
	(हिन्दी)	पूंजी की लागत – पूंजी की लागत का महत्व, ऋण लागत की गणना, पूर्वाधिकार अंश, समता पूंजी एवं धारित आय, भारित औसत पूंजी की लागत, लाभांश नीतियां, लाभांश के प्रकार, लाभांश में स्थायित्व एवं लाभांश के निर्धारक तत्व। लाभांश नीतियों में निर्गमन – वाल्टर मॉडल, गार्डन मॉडल, एमएम. परिकल्पना
Unit V	(English)	Management of Working capital: Nature, types and importance of working capital. Operating cycle and factors determining working capital requirement, Introduction of Management of Cash, receivables and inventories.

	(हिन्दी)	कार्यशील पूंजी का प्रबंध : कार्यशील पूंजी की प्रकृति, प्रकार एवं महत्व, परिचालन चक्र व कार्यशील पूंजी की आवश्यकताओं को प्रभावित करने वाले तत्व, रोकड़, प्राप्य एवं स्कन्ध के प्रबंध का परिचय।
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Suggested Reading :-

1	कुलश्रेष्ठ व उपाध्याय	वित्तीय प्रबंध साहित्य भवन, आगरा
2	भारल, शैलेन्द्र	वित्तीय प्रबंध, रामप्रसाद एंड संस, भोपाल
3	जैन एवं जैन	वित्तीय प्रबंध, हिन्दी ग्रंथ अकादमी, भोपाल
4	अग्रवाल एंड अग्रवाल	वित्तीय प्रबंध, आर.बी.डी. पब्लिशिंग हाऊस, नई दिल्ली (जयपुर)
5	Kulkarni P.V.	Financial Management, Himalya Publishing House, Mumbai
6	Gupta & Sharma	Financial Management, Kalyani Publishers, New Delhi (Both Medium)
7	Pandey I.M.	Financial Management, Vikas Publishing House, New Delhi
8	Khan M.Y. & Jain P.K.	Financial Management, Tata McGraw Hill, New Delhi

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As Recommended by the Board of Studies

Session/ सत्र	2019-20
Class/ कक्षा	B.Com. / बी.कॉम
Year/ वर्ष	First/ प्रथम
Subject/ विषय	Accounting/ लेखांकन
Title of the paper/ प्रश्नपत्र का शीर्षक	Financial Accounting/ वित्तीय लेखांकन
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – I
Maximum marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Concept of Double Entry System, Accounting Concepts and Conventions Preparation of Journal, Sub division of Journal, Preparation of Ledger and Trial Balance. Final Accounts with Adjustments. Revenue Recognition
	(हिन्दी)	द्वि-प्रविष्टि प्रणाली की अवधारणा, लेखांकन की अवधारणाएं एवं परम्पराएं जर्नल तैयार करना, जर्नल का उपविभाजन, खाताबही एवं तलपट का निर्माण, अंतिम खाते समायोजन सहित, राजस्व मान्यता।
Unit II	(English)	Introduction to Indian Accounting Standards. Detail study of accounting standard - 6 and 10, Branch Accounts, Departmental Account, Accounting for Depreciation.
	(हिन्दी)	भारतीय लेखा मानकों का परिचय, लेखा मानक 6 एवं 10 का विस्तृत अध्ययन, शाखा लेखे, विभागीय लेखे, मूल्य ह के लिये लेखांकन।
Unit III	(English)	Royalty Accounts, Accounting of Non Profit Making Organization, Research: development Coasts, long term Contraction contracts, .
	(हिन्दी)	अधिकार शुल्क खाते, गैर लाभकारी संस्थाओं के खाते, शोध एवं विकास लागत, दीर्घकालीन निर्माण ठेका।
Unit IV	(English)	Joint Venture Accounts, Consignment and Investment Accounts, Foreign Exchange Transactions, Investments, Government grants (A Brief Study)
	(हिन्दी)	संयुक्त उपक्रम खाते, प्रेषण खाते एवं विनियोग खाते, विदेशी विनियम व्यवहार, विनियोग, शासकीय अनुदान (संक्षिप्त अध्ययन)।
Unit V	(English)	Partnership Accounts- Dissolution with Insolvency of partner, Amalgamation of Partnership Firms, Conversion of Partnership Firm into Joint Stock Company.
	(हिन्दी)	साझेदारी खाते, साझेदार के दिवालिया से संबंधित विघटन, साझेदारी फार्मों का एकीकरण, साझेदारी फर्म का संयुक्त स्कन्ध प्रमण्डल में परिवर्तन।

Recommended Books

Gupta R. L. and Radhaswamy, M	Sultan Chand & Sons, New Delhi.
Shukla M. C. Grewal T. S and Gupta S.C.	S. Chand & Sons. New Delhi.
Shukla S. M.	Sahitya Bhawan Publication Agra.
Murti Guru Prasad	Himalya Publishing House Mumbai.
Jain and Narang	Kalyani Publisher New Delhi
S. N. Maheswari	Vikas Publishing House New Delhi
Sharma and Gupta	RBD Publishing House, Jaipur
Khatik S. K. Jat jitendra, Saxena K.	Extol Publication, Bhopal
Gangwar Sharda	Himalya Publishing House, Agra.

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Session/ सत्र	2019-20
Class/ कक्षा	B.Com. / बी.कॉम
Year/ वर्ष	First/ प्रथम
Subject/ विषय	Accounting/ लेखांकन
Title of the paper/ प्रश्नपत्र का शीर्षक	Business mathematics/ व्यावसायिक गणित
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – II
Maximum marks 70	अधिकतम अंक 70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Ratio- Gaining and Sacrificing Ratio, Proportion, Percentage, Commission, Discount and Brokerage.
	(हिन्दी)	अनुपात :- प्राप्ति व त्याग अनुपात, समानुपात, प्रतिशत, कमीशन, बट्टा एवं दलाली।
Unit II	(English)	Simultaneous Equations - Meaning, Characteristics, Types and Calculations, Preparation of Invoice.
	(हिन्दी)	युगपद् समीकरण-अर्थ, विशेषताएँ, प्रकार एवं गणनाएँ, बीजक का निर्माण।
Unit III	(English)	Elementary Matrices- Definition and Calculations, Types of Matrices.
	(हिन्दी)	प्रारम्भिक आव्यूह – परिभाषा एवं गणनाएँ, आव्यूह के प्रकार।
Unit IV	(English)	Logarithms and Antilogarithms- Principles and Calculations, Simple and Compound Interest.
	(हिन्दी)	लघुगणक एवं प्रतिलघुगणक – सिद्धांत एवं गणनाएँ। साधारण एवं चक्रवृद्धि ब्याज।
Unit V	(English)	Averages – Simple, Weighted and Statistical Averages, Arithmetic mean, Harmonic mean, Geometric mean. Profit and Loss.
	(हिन्दी)	औसत – सामान्य, भारित एवं सांख्यिकीय औसत – अंकगणितीय माध्य, हरात्मक माध्य और ज्यामितीय माध्य। लाभ एवं हानि।

Recommended Books

Allen R. G. D.	MacMillan New Delhi
Soni R. S.	Pitamber Publishing House, New Delhi
Kapoor V. K.	Sultan Chand & Sons, New Delhi
Holden	Macmillan India, New Delhi
Dr. V. K. Shukla	Madhya Pradesh Hindi Granth Academy, Bhopal (Both Hindi & English)
J.P. Singh	Himalya Publising House, Mumbai.
N.K. Nag	Kalyani Publisher, New Delhi.

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Session/ सत्र	2019-20
Class/ कक्षा	B.Com. / बी.कॉम
Year/ वर्ष	First/ प्रथम
Subject/ विषय	Management Group/ प्रबंध समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	Business Law/ व्यावसायिक सन्नियम
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – I
Maximum marks 70	अधिकतम अंक 70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Indian Contract Act 1872- Definitions, Nature of Contract, Offer & Acceptance, Capacity of Parties to Contract, Free Consent and Consideration, Expressly declared void agreement, Performance of contracts.
	(हिन्दी)	भारतीय अनुबंध अधिनियम, 1872— परिभाषाएं, अनुबंध की प्रकृति, प्रस्ताव एवं स्वीकृति, पक्षकारों में अनुबंध करने की क्षमता, स्वतंत्र सहमति एवं प्रतिफल, स्पष्ट रूप से व्यर्थ घोषित ठहराव, अनुबंधों का निष्पादन।
Unit II	(English)	Breach of Contract, Remedies for breach of Contract, Indemnity and Guarantee Contracts. Special Contracts- Bailment, Pledge and Agency.
	(हिन्दी)	अनुबंध भंग, अनुबंध भंग के उपचार, हानिरक्षा एवं प्रतिभूति अनुबंध। विशेष अनुबंध – निक्षेप, गिरवी एवं एजेन्सी।
Unit III	(English)	Negotiable Instrument Act, 1881- Definition, Features, Promissory note, Bill of Exchange and Cheques, Holder and Holder in Due Course. Crossing of Cheque, Types of Crossing, Dishonor and Discharge of Negotiable Instruments.
	(हिन्दी)	विनिमय साध्य विलेख अधिनियम 1881— परिभाषाएँ, विशेषताएँ, प्रतिज्ञा पत्र, विनिमय विपत्र, तथा धनादेश। धारक एवं यथाविधि धारक, चेक का रेखांकन, रेखांकन के प्रकार, विनिमय विपत्र का अनादरण एवं निष्पादन।
Unit IV	(English)	Consumer Protection Act 1986- Main Provisions. Consumer Disputes, Redressal Agencies. MRTP Act.- Meaning, Scope, Importance and Main Provisions.
	(हिन्दी)	उपभोक्ता संरक्षण अधिनियम 1986— प्रमुख प्रावधान, उपभोक्ता विवाद, उपभोक्ता विवाद प्रतिलोषण संस्थाएँ। एकाधिकार एवं प्रतिबंधात्मक व्यापार व्यवहार अधिनियम – अर्थ, क्षेत्र, महत्व एवं मुख्य प्रावधान।
Unit V	(English)	Foreign Exchange Management Act 2000 (FEMA) - Objective and Main Provisions, Introduction to Intellectual Property Right Act- Copyright, Patent and Trademark.
	(हिन्दी)	विदेशी विनिमय प्रबंध अधिनियम 2000 (फेमा) – उद्देश्य एवं प्रमुख प्रावधान, बौद्धिक संपदा अधिकार अधिनियम का परिचय – कॉपीराइट, पेटेन्ट एवं ट्रेडमार्क।

Recommended Books

Singh Avtar	Eastern Book Company Law.
Kuchhal M. C.	Vikas Publishing House, New Delhi.
Bulchandani K.R.	Himalya Publising House, Mumbai.(Both Medium)
नौलखा आर.एल.	आर.बी.डी.पब्लिशिंग हाउस, जयपुर
R.N.S. Pillai & V. Bhagvati	S. Chand. & Company, New Delhi

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Session – 2020-21

Session/ सत्र	2019-20
Class/ कक्षा	B.Com. / बी.कॉम
Year/ वर्ष	First/ प्रथम
Subject/ विषय	Management Group/ प्रबंध समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	Business Organization and Communication/ व्यावसायिक संगठन एवं संप्रेषण
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – II
Maximum marks 70	अधिकतम अंक 70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Business Organization: Definition, Concept, Characteristics, Objectives, Significance, Components, Functions. Business ethics, Social responsibilities of Business, Promotions of Business: Meaning, Functions, Stages of Promotion. Forms of Business Organization: Detailed Study of Sole Proprietorship and Partnership.
	(हिन्दी)	व्यावसायिक संगठन : परिभाषा, अवधारणा, विशेषताएं, उद्देश्य, महत्व, घटक एवं कार्य, व्यवसाय में नैतिक मूल्य, व्यवसाय का सामाजिक उत्तरदायित्व। व्यवसाय का प्रवर्तन : अर्थ, कार्य, प्रवर्तन की अवस्थाएं। व्यवसाय संगठन के प्रकार : एकाकी स्वामित्व एवं साझेदारी का विस्तृत अध्ययन।
Unit II	(English)	Company Organization: Meaning, Definition, Formation of Private and Public Company, Merits and Demerits, Types of Companies, Cooperative Organization-Need, Meaning, Significance and its Merits- Demerits. Public Enterprises- Concept, Meaning, Characteristic, Objectives and Significance. Multi National Corporations.(MNC'S) - An Introduction In India.
	(हिन्दी)	कम्पनी का संगठन : अर्थ, परिभाषा, निजी एवं सार्वजनिक कम्पनी का निर्माण, गुण, दोष, कम्पनी के प्रकार। सहकारी संगठन – आवश्यकता, अर्थ, महत्व एवं इसके गुण दोष। सार्वजनिक उपक्रम – अवधारणा, अर्थ, विशेषताएं, उद्देश्य एवं महत्व। भारत में बहुराष्ट्रीय निगम – एक परिचय।
Unit III	(English)	Communication- Introductions, Definition, Nature, Objects, Importance of Communication to Manager, Elements of Communication, Feedback, Dimension and Directions of Communication, Means of communication - Verbal Communication, SWOT Analysis.
	(हिन्दी)	संप्रेषण –परिचय, परिभाषा, प्रकृति उद्देश्य, प्रबंधको के लिए संप्रेषण का महत्व, संप्रेषण के तत्व, प्रतिपुष्टि। संप्रेषण के आयाम और दिशाएं, संप्रेषण के माध्यम – शाब्दिक संप्रेषण, स्वॉट विश्लेषण।
Unit IV	(English)	Non-Verbal communication, Body Language, Paralanguage, Sign Language, visual and Audio Communication, Channel of communication, Barriers in Communications. Written Business Communication - Concept, Advantages, Disadvantages, Importance. Need and kinds of business Letters, Essentials of an Effective Business Letter.
	(हिन्दी)	अशाब्दिक संप्रेषण, दैहिक भाषा, पार्श्व भाषा, संकेत भाषा, संप्रेषण दृश्य एवं श्रव्य संप्रेषण, संप्रेषण की श्रृंखलाएं, संप्रेषण की बाधाएं। लिखित व्यावसायिक संप्रेषण-अवधारणा, लाभ, हानियां, महत्व। व्यावसायिक पत्रों की आवश्यकता एवं प्रकार, प्रभावी व्यावसायिक पत्र की विशेषताएं।
Unit V	(English)	Modern Forms of Communication- Fax, E-mail, Video conferencing, International Communication for Global Business, Group Communication Network, Preparation of business survey report.
	(हिन्दी)	आधुनिक संप्रेषण के रूप – फैंक्स, ई-मेल, दृश्य परिचर्चा। भूमण्डलीय व्यवसाय के लिए

	अन्तराष्ट्रीय संप्रेषण, समूह संप्रेषण नेटवर्क। व्यावसायिक सर्वेक्षण प्रतिवेदन तैयार करना।
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Suggested Reading :-

1	Dr. Ramesh Mangal (English)	Business Commutations, Universal Pub. Agra.
2	डॉ. विनोद मिश्रा	साहित्य भवन, आगरा
3	डॉ. सुरेश चन्द्र जैन	व्यावसायिक संगठन
4	डॉ. अरूण पाठक, डॉ. मेहता	व्यावसायिक संगठन
5	Jain K.	Himalya Publishing House, Mumbai.
6	Shashi K. Gupta	Kalyani Pubshing, New Delhi.
7	Nolkha R.C.	RBD Publishing House, Jaipur

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Session/ सत्र	2019-20
Class/ कक्षा	B.Com. / बी.कॉम
Year/ वर्ष	First/ प्रथम
Subject/ विषय	Applied Economics Group/ व्यावहारिक अर्थशास्त्र
Title of the paper/ प्रश्नपत्र का शीर्षक	Micro Economics/ व्यक्ति अर्थशास्त्र
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – I
Maximum marks 70	अधिकतम अंक 70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Micro Economics- Definition, meaning, inductive and Deductive methods, Importance and Limitations of Micro Economics.
	(हिन्दी)	व्यक्ति अर्थशास्त्र— परिभाषा, अर्थ, आगमन एवं निगमन पद्धतियाँ, व्यक्ति अर्थशास्त्र का महत्व एवं सीमाएँ।
Unit II	(English)	Law of Demand- Meaning and Definition, Characteristics, Types of Demand, Exceptions of Law of Demand.
	(हिन्दी)	मांग का नियम—अर्थ एवं परिभाषा, लक्षण। मांग के प्रकार और मांग के नियम के अपवाद।
Unit III	(English)	Elasticity of Demand- Concept, Definition, Importance, Types and measurement of Elasticity of Demand, production function (with One and Two Variables), Economies- Internal and External.
	(हिन्दी)	मांग की लोच— अवधारणा, परिभाषा, महत्व, मांग की लोच के प्रकार एवं माप, उत्पादन फलन (एक एवं दो चरों के साथ) बचतें— आंतरिक एवं बाह्य।
Unit IV	(English)	Factors of Production- Land, Labour, Capital, organization and Enterprise. Cost and Revenue Analysis.
	(हिन्दी)	उत्पादन के घटक—भूमि, श्रम, पूंजी, संगठन एवं साहस। लागत एवं आगम विश्लेषण।
Unit V	(English)	Market Structure- Concept, Definition, Characteristics, Classification, Price determination under Perfect and Imperfect competition. Marginal Productivity Theory of Distribution.
	(हिन्दी)	बाजार संरचना— अवधारणा, परिभाषाएं वर्गीकरण, पूर्ण एवं अपूर्ण प्रतियोगिता के अर्न्तगत मूल्य निर्धारण। वितरण का सीमांत उत्पादकता सिद्धांत।

Recommended Books

Modern Micro economics Koustsohjarji	A. Macmillan New Delhi
डॉ. जिनेन्द्र कुमार जैन	म.प्र. हिन्दी ग्रन्थ अकादमी भोपाल।
मिश्रा एवं पुरी	हिमालय पब्लिशिंग हाउस, मुम्बई।
पी. एन. चोपडा	कल्याणी पब्लिशर नई दिल्ली।
बी. एल. ओझा	आरबीडी पब्लिशिंग हाउस, जयपुर।
D. N. Dwivedi	Vikas PublishingHouse New Delhi

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Session/ सत्र	2019-20
Class/ कक्षा	B.Com. / बी.कॉम
Year/ वर्ष	First/ प्रथम
Subject/ विषय	Applied Economics Group/ व्यावहारिक अर्थशास्त्र
Title of the paper/ प्रश्नपत्र का शीर्षक	Macro Economics/ समष्टि अर्थशास्त्र
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – II
Maximum marks 70	अधिकतम अंक 70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Macro Economics- Concept, Nature, Importance, Limitations, Difference between Micro and macro Economics.
	(हिन्दी)	समष्टि अर्थशास्त्र – अवधारणा, प्रकृति, महत्व, सीमाएं, व्यष्टि एवं समष्टि अर्थशास्त्र में अंतर।
Unit II	(English)	National Income – Meaning, Definition and Concept, Methods for measuring National Income in India and its Problems.
	(हिन्दी)	राष्ट्रीय आय – अर्थ, परिभाषा एवं अवधारणा। भारत में राष्ट्रीय आय की गणना की विधियां एवं इसकी समस्याएं।
Unit III	(English)	Theories of Wages, Interest and Employment.
	(हिन्दी)	मजदूरी, व्याज एवं रोजगार के सिद्धांत।
Unit IV	(English)	Monetary Theories – Quantity theory of Money, Modern theory of Money, Keynes's theory of Money and Price.
	(हिन्दी)	मौद्रिक सिद्धांत – मुद्रा का परिमाण सिद्धांत, मुद्रा का आधुनिक सिद्धांत, कीन्स का मुद्रा एवं कीमतों का सिद्धांत।
Unit V	(English)	Recent Industrial Policy, Industrial Growth in Phase II and III Disinvestments, Foreign Direct Investment.
	(हिन्दी)	नवीनतम औद्योगिक नीति, द्वितीय एवं तृतीय चरण की औद्योगिक प्रगति। विनिवेश प्रत्यक्ष विदेशी निवेश।

Recommended Books

मिश्रा एवं पुरी	हिमालय पब्लिशिंग हाउस, मुम्बई।
बी. एल. ओझा	आर.बी.डी. पब्लिशिंग हाउस, जयपूर।
पी. एस. चोपडा	कल्याणी पब्लिशर नई दिल्ली।
M. C. Bais	Vikas Publishing House New Delhi

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Class/ कक्षा	B.Com./ बी.कॉम
Year/ वर्ष	Second / द्वितीय
Subject/ विषय	Accounting Group/ लेखांकन समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	Corporate Accounting / निगमिय लेखांकन
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – I
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Final Accounts of Companies (Including calculation of managerial remuneration). Declaration of dividend, Profit and Loss Appropriation Account and disposal of Profits. Calculation of Pre and Post incorporation Profit / Loss.
	(हिन्दी)	कम्पनियों के अंतिम लेखे (प्रबंधकीय पारिश्रमिक की गणना सहित), लाभांश की घोषणा। लाभ-हानि नियोजन खाता एवं लाभों का निपटारा। समामेलन के पूर्व एवं पश्चात् के लाभ-हानि की गणना।
Unit II	(English)	Valuation of Goodwill and Shares, Methods of Valuations. Accounts of Public Utility Companies (Electricity Company).
	(हिन्दी)	ख्याति और अंशों का मूल्यांकन, मूल्यांकन की विधियाँ। सार्वजनिक उपयोगिता कंपनियों के खाते (विद्युत कम्पनी)।
Unit III	(English)	Meaning of Holding and Subsidiary Company. Preparation of Consolidated Balance Sheet of a holding company with one subsidiary company, Accounting for liquidation of companies.
	(हिन्दी)	सूत्रधारी एवं सहायक कम्पनी का अर्थ। सूत्रधारी कम्पनी का समेकित चिट्ठा तैयार करना (एक सहायक कम्पनी के साथ), कम्पनियों के परिसमापन के लिये लेखांकन।
Unit IV	(English)	Accounting for Merger as per AS 14. Internal Reconstruction of a company as per Indian Accounting Standard 14 (Excluding inter company holdings and reconstruction scheme)
	(हिन्दी)	भारतीय लेखांकन मानक 14 के अनुसार कंपनियों का संविलयन। कम्पनी का आंतरिक पुनर्निर्माण लेखे (अंतर-कम्पनी धारण और पुनर्निर्माण योजना को छोड़कर)
Unit V	(English)	Accounts of Banking Companies, Accounts of Insurance Companies with claim settlement.
	(हिन्दी)	बैंकिंग कम्पनीयों के खाते बीमा कम्पनियों के लेखे – दावा समझौते के साथ।

Suggested Reading

- 1 अग्रवाल महेश निगमीय लेखे, रामप्रसाद एंड संस, भोपाल
- 2 शर्मा, शाह, मंगल अग्रवाल, जैन आर. बी.डी. पब्लिशिंग हाउस, नई दिल्ली (जयपुर)
- 3 Sharda Gagwar Himalaya Publishing House, Mumbai
- 4 Mangal Ramesh Company Accounts, Universal Publication Agra.
- 5 Gupta R.L. Radhaswany M. Company Accounts, Sultan Chand and Sons, New Delhi.
- 6 Maheshwari S.N. Corporate Accounting Vikas Publishing House, New Delhi
- 7 Modi, Oswal and S.K. Khatik Coprorate Accounting in Hindi and English (both) College Book House, Jaipur.
- 8 Metha, Brahmhatt Coprorate Accounting, Devi Ahilya Prakashan, Indore.
- 9 Jain and Narang Kalyani Publishers, New Delhi
- 10 Shukla S.M. Sahitya Bhavana Publication Agra.

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Class/ कक्षा	B.Com./ बी.कॉम
Year/ वर्ष	Second / द्वितीय
Subject/ विषय	Accounting Group/ लेखांकन समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	Cost Accounting / परिचय लेखांकन
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – II
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Cost: Meaning, Concept and Classification. Elements of Cost, Nature & Importance, Material Costing. Methods of Valuation of Material issue. Concept and material control and its techniques. Labor Costing, Methods of Wages Payments.
	(हिन्दी)	लागत : अर्थ, अवधारणा एवं वर्गीकरण। लागत के तत्व, प्रकृति एवं महत्व, सामग्री लागत लेखांकन, सामग्री निर्गमन के मूल्यांकन की विधियाँ, सामग्री नियंत्रण अवधारणा एवं इसकी तकनीकें, श्रम लागत लेखांकन, मजदूरी भुगतान की पद्धतियाँ।
Unit II	(English)	Unit Costing, Preparation of Cost Sheet and Statement of Cost (Including calculation of tender price) Overhead costing, (Including calculation of machine hour rate.)
	(हिन्दी)	इकाई लागत लेखांकन, लागत पत्र एवं लागत विवरण पत्र का निर्माण (निविदा मूल्य की गणना सहित) उपरिचय लेखांकन (मशीन घंटा दर की गणना सहित)
Unit III	(English)	Contract and Job costing, Operating costing.(Transport Cost)
	(हिन्दी)	ढेका एवं उपकार्य लागत लेखांकन ,परिचालन लागत लेखांकन (परिवहन लागत)
Unit IV	(English)	Process Costing (Including Inter process profit and Reserve). Reconciliation of Cost and Financial Accounts.
	(हिन्दी)	प्रक्रिया लेखांकन, (अन्तर प्रक्रिया लाभ एवं संचय सहित)। लागत लेखों का वित्तीय लेखों से मिलान।
Unit V	(English)	Marginal Costing - Profit - Volume Ratio, Break-Even Point, Margin of Safety, Application of Break-even Analysis. Standard Costing, and variance analysis (Material and Labour only)
	(हिन्दी)	सीमांत लागत लेखांकन— लाभ—मात्रा अनुपात, समविच्छेद बिन्दु, सुरक्षा सीमा, समविच्छेद विश्लेषण के प्रयोग। प्रमाप लेखे एवं विचरण विश्लेषण (केवल सामग्री एवं श्रम)

Suggested Reading

- 1 Jain & Narang Kalyani Publishers New Delhi (Both Medium)
- 2 Arora M.N. Cost Accounting, principles and Practice, Vikas New Delhi.
- 3 Maheshwar S.N. Advance Problems and Solutions in cost accounting: Sultan Chand, New Delhi.
- 4 Agrawal M.L. S.B. Agra Cost Accounting (In Hindi)
- 5 Jain B.K. Prof. Jain N.C. Cost Accounting and in English Ramesh Book Depot, Jaipur.
- 6 Mehta, Brahmhatt Cost Accounting Devi Ahilya Prakashan, Indore.

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Year/ वर्ष	Second / द्वितीय
Subject/ विषय	Management Group/ प्रबंध समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	Principles of Statistics / सांख्यिकी के सिद्धांत
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – I
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Statistics-Meaning, Definition, Significance, Scope and Limitations of. Statistical investigation. Process of Data Collection, Primary and Secondary Data, Methods of Sampling, Preparation of Questionnaire, Classification and Tabulation of Data, Preparation of Statistical Series and its types.
	(हिन्दी)	सांख्यिकी- आशय, परिभाषा एवं महत्व, क्षेत्र एवं सीमायें, सांख्यिकीय अनुसंधान। समंक संकलन की प्रक्रिया, प्राथमिक एवं द्वितीयक समंक, निदर्शन की रीतियाँ, प्रश्नावली की रचना, समकों का वर्गीकरण एवं सारणीयन, सांख्यिकीय श्रेणियों की रचना एवं प्रकार।
Unit II	(English)	Measurement of Central Tendency- Mean, Median, Quartile, Mode, Geometric Mean and Harmonic Mean.
	(हिन्दी)	केन्द्रीय प्रवृत्ति के माप-माध्य, मध्यका, चतुर्थक, भूयिष्ठक, गुणोत्तर माध्य एवं हरात्मक माध्य।
Unit III	(English)	Dispersion and Skewness. Analysis of Time Series – Meaning, Importance, Components, Decomposition of Time Series, Measurement of Long Term Trends, Measurement of Cyclical and Irregular Fluctuations.
	(हिन्दी)	अपकिरण एवं विषमता। काल श्रेणी का विश्लेषण – अर्थ, महत्व, संघटक, काल श्रेणी का विघटन, दीर्घकालीन उपनति के माप, चक्रीय व अनियमित उच्चावचनों के माप।
Unit IV	(English)	Correlation-Meaning, Definition, Types and Degree of Correlation, Methods of Correlation. Regression Analysis-Meaning, Uses, Difference between Correlation and Regression, Linear Regression, Regression Equations, Calculation of Coefficient of Regression.
	(हिन्दी)	सहसंबंध- आशय, परिभाषा, प्रकार, सहसंबंध का परिमाण, सहसंबंध की विधियां। प्रतीपगमन विश्लेषण- आशय, उपयोग, सहसंबंध एवं प्रतीपगमन में अंतर, रेखीय प्रतीपगमन, प्रतीपगमन समीकरण, प्रतीपगमन गुणांक का परिकलन।
Unit V	(English)	Index Number- Meaning, Characteristics, Importance and Uses. Construction of Index Numbers- Cost of living Index, Fisher's Ideal Index Number. Diagrammatic and Graphic presentation of Data
	(हिन्दी)	निर्देशांक – अर्थ, विशेषताएं, महत्व एवं उपयोग। निर्देशांको की रचना – जीवन निर्वाह निर्देशांक, फिशर का आदर्श सूचकांक। समकों का चित्रमय एवं रेखीय प्रदर्शन।

Suggested Reading

- 1 ओसवाल एवं अग्रवाल सांख्यिकी के सिद्धान्त, आर.बी.डी. पब्लिशिंग हाउस, नई दिल्ली (जयपुर)
- 2 अग्रवाल एवं सिंह सांख्यिकी के सिद्धान्त, रामप्रसाद एन्ड संस
- 3 Digamber Patri Kalyani Publishers, New Delhi.
- 4 Oswal, Sahu Desiness Statistics, Ramesh Book Depot, Jaipur.
- 5 Gupta B.N. Statistics, Sahitya Bawan, Agra (Hindi& English).
- 6 Gupta B.N. & Silawat Statistics, S.B.P.D, Agra.
- 7 Nagar K.N. Statistics, Meena skhi Prakashan (Hindi & English)
- 8 Gupta S.P. Statistics, S. Chand Delhi (Hindi & English)
- 9 R.P. Varshaneya Statistics, Jawahar Prakashan, Agra.

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Class/ कक्षा	B.Com./ बी.कॉम
Year/ वर्ष	Second / द्वितीय
Subject/ विषय	Management Group/ प्रबंध समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	Principles of Management / प्रबंध के सिद्धांत
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – II
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Management-Meaning, Nature and Importance, Functions and Principles of Management, Management V/s Administration. Development of Managerial Thought, Contribution of Taylor and Fayol. Management by Exceptions, Management by objectives, social responsibility of management.
	(हिन्दी)	प्रबंध-अर्थ, प्रकृति एवं महत्व, प्रबंध के कार्य एवं सिद्धांत, प्रबंध बनाम प्रशासन। प्रबंधकीय विचारधारा का विकास, टेलर एवं फेयोल का योगदान। अपवाद द्वारा प्रबंध, उद्देश्यों द्वारा प्रबंध। प्रबंध का सामाजिक उत्तरदायित्व।
Unit II	(English)	Planning – Meaning – Nature & Importance, Elements, types, Process of Planning, Barriers to Effective planning,. Forecasting- Need & Techniques. Decision Making, Concept and Process, Coordination.
	(हिन्दी)	नियोजन – अर्थ, प्रकृति एवं महत्व, तत्व, प्रकार, नियोजन की प्रक्रिया, प्रभावी नियोजन की बाधाएँ। पूर्वानुमान, महत्व एवं तकनीकें। निर्णयन – अवधारणा एवं प्रक्रिया, समन्वय
Unit III	(English)	Organizing: Meaning, Importance and Principles, Span of Management, Centralization and Decentralization, forms of Organization, Staffing: Nature & Scope of Staffing, Manpower Planning, Selection & Training, Performance Appraisal, Delegation of Authority.
	(हिन्दी)	संगठन – अर्थ, महत्व एवं सिद्धांत, प्रबंध का विस्तार, केन्द्रीकरण एवं विकेन्द्रीकरण, संगठन के प्रकार, स्टाफिंग – प्रकृति एवं क्षेत्र, मानव संसाधन नियोजन, चयन एवं प्रशिक्षण, निष्पादन, मूल्यांकन, सत्ता का भारापण।
Unit IV	(English)	Motivation: Concept, Importance Characteristics, Classification of motives – Theories of Motivation. Leadership – Concept and Leadership styles, Leadership Theories.
	(हिन्दी)	अभिप्रेरण – अवधारणा, महत्व, विशेषताएँ, वर्गीकरण, सिद्धांत, नेतृत्व – अवधारणा एवं नेतृत्व शैलियाँ, नेतृत्व के सिद्धांत।
Unit V	(English)	Direction & Concept, Nature, Importance Process and Methods. Controlling – Concept, Nature, Importance, process of controlling, Control Technique.
	(हिन्दी)	निर्देशन – अवधारणा, प्रकृति, महत्व, प्रक्रिया एवं पद्धतियाँ नियंत्रण – अवधारणा, प्रकृति, नियंत्रण प्रक्रिया, नियंत्रण तकनीकें।

Suggested Reading

- 1 नौलखा आर. एल. प्रबंध के सिद्धांत, आर. बी. डी. पब्लिशिंग हाऊस, नई दिल्ली (जयपुर)
- 2 शुक्ला एस एम प्रबंध के सिद्धांत, साहित्य भवन, आगरा
- 3 बी. के. अग्रवाल प्रबंध के सिद्धांत, रामप्रसाद एंड संस, भोपाल
- 4 Ramasamy T. Principle of management, Himalya Publishing House, Mumbai (Both Medium)
- 5 Gupta & Sharma Principle of Management Kalyani Publishers, New Delhi (Both Medium)
- 6 Sen & Gupta Principle of Management, Vikash Publishing House, New Delhi

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Class/ कक्षा	B.Com./ बी.कॉम
Year/ वर्ष	Second / द्वितीय
Subject/ विषय	Applied Economics Group/ व्यावहारिक अर्थशास्त्र
Title of the paper/ प्रश्नपत्र का शीर्षक	Indian Company Act / भारतीय कम्पनी अधिनियम
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – I
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Company - Definition, Characteristics, Types of Company. Formation of Company, Promotion, Incorporation and Commencement of Business.
	(हिन्दी)	कम्पनी – परिभाषा, विशेषताएँ, कम्पनी के प्रकार, कम्पनी का निर्माण : प्रवर्तन, सम्मेलन एवं व्यवसाय का प्रारंभ।
Unit II	(English)	Detailed study of Memorandum, Association, Articles of Association and Prospectus.
	(हिन्दी)	पार्षद सीमा नियम, पार्षद अन्तर्नियम एवं प्रविण का विस्तृत अध्ययन।
Unit III	(English)	Shares - Shares Capital, Types of Shares, Transfer and Transmission of Shares. Shareholders v/s Member of the company. Debentures - Meaning and Types, Borrowing powers, Mortgages and Charges.
	(हिन्दी)	अंश – अंशपूँजी, अंशों के प्रकार, अंशों का हस्तांतरण एवं अभिहस्तांकन। अंशधारी बनाम कम्पनी के सदस्य। ऋणपत्र – आशय एवं प्रकार, ऋण लेने के अधिकार, बंधक एवं प्रभार।
Unit IV	(English)	Directors - Managing Director, Whole time Director - qualifications, Appointment, Powers, Duties and Liabilities. Company - Meetings : Types, Quorum, Voting, Resolution and Minutes.
	(हिन्दी)	संचालक – प्रबंध संचालक, पूर्णकालिक संचालक – योग्यताएँ, नियुक्ति, अधिकार, कर्तव्य एवं दायित्व। कम्पनी की सभाएँ – प्रकार, कार्यवाहक संख्या (गणपूर्ति), मतदान, प्रस्ताव एवं सूक्ष्म।
Unit V	(English)	Majority Powers and Minority rights, Prevention of oppression and mismanagement, Winding-up of companies- types and Methods.
	(हिन्दी)	बहु संख्यक शक्तियाँ और अल्पसंख्यक के अधिकार, अन्याय एवं कुप्रबंध की रोकथाम, कम्पनियों का समापन – प्रकार एवं विधियाँ।

Suggested Reading

- 1 Shukla S.M. Company Adhimiyam S/B, Agra (Hindi & English)
- 2 Nowlkha Jain & Tripathi Company Law, Universal – Agra (Hindi)
- 3 Dr. Bajpai & Jain Company Law, M.P. Hindi Granth Academy Bhopal
- 4 Chawla & Garg Company Law & S. Vikas Publishing House. Chand, Delhi.
- 5 Bagrial A. K. Company Law, New Delhi
- 6 R. N. Nolakha Company Law, R.B.D. Jaipur

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Year/ वर्ष	Second / द्वितीय
Subject/ विषय	Applied Economics Group/ व्यावहारिक अर्थशास्त्र
Title of the paper/ प्रश्नपत्र का शीर्षक	Banking & Insurance / बैंकिंग एवं बीमा
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – II
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit	Syllabus
Unit I	(English) Principles of Banking: Definition of Bank, Creation of Money : Present Structure of Commercial Banks in India. Principles of Management in Banks : Managerial Functions in Bank, Banking System – Features, Classification of Banking Institutions. Reserve Bank of India – Functions, Control of Credit by RBI, Powers of RBI
	(हिन्दी) बैंकिंग के सिद्धांत : बैंक की परिभाषा, मुद्रा का सृजन, भारत में वाणिज्यिक बैंकों की वर्तमान संरचना। बैंकों में प्रबंध के सिद्धांत : बैंकों में प्रबंधकीय कार्य। भारतीय बैंकिंग पद्धति – विशेषताएं, बैंकिंग संस्थाओं का वर्गीकरण। रिजर्व बैंक ऑफ इंडिया – कार्य, रिजर्व बैंक द्वारा साख नियंत्रण, रिजर्व बैंक की शक्तियां। भर्ती,
Unit II	(English) Management of Deposits and Advances Mobilization, Classification and Nature of Deposit Accounts, Advances, Lending Practice, Types of advances. Investment Management : Nature of Bank Investment, Liquidity and Profitability. Cheques, Bills and their Endorsement, Government Securities. Procedure of E-Banking.
	(हिन्दी) जमा एवं अग्रिमों का प्रबंधन, जमाओं की गतिशीलता, जमा खातों का वर्गीकरण एवं प्रकृति, अग्रिम, उधार व्यवहार, अग्रिम के प्रकार। विनियोग प्रबंध : बैंक विनियोग की प्रकृति, तरलता एवं लाभदायकता। चेक, बिल एवं उनका पृष्ठांकन। शासकीय प्रतिभूतियाँ। ई-बैंकिंग प्रक्रिया।
Unit III	(English) Insurance – Meaning, Need, Types, Functions and Principles. IRDA its function and Importance Insurance as Social Security Tool. Insurance and Economic Development.
	(हिन्दी) बीमा – अर्थ, आवश्यकता, प्रकार, कार्य एवं सिद्धांत। आई. आर. डी. ए. – कार्य एवं महत्व बीमा एक समाजिक सुरक्षा उपकरण, बीमा और आर्थिक विकास
Unit IV	(English) Life Insurance: Introduction, Need, Importance, Elements of Contracts and Life Insurance Contract. Settlement of life Insurance Claims.
	(हिन्दी) जीवन बीमा: परिचय, आवश्यकता, महत्व, अनुबंध के सारतत्व एवं जीवन बीमा अनुबंध। जीवन बीमा अनुबंध। जीवन बीमा दावों का निराकरण।
Unit V	(English) Organization of General Insurance Corporation and its Subsidiary Companies and its Functions Settlement of General Insurance Claims. Health Insurance Need Scope & Importance.
	(हिन्दी) सीमान्य बीमा निगम का संगठन एवं इसकी सहायक कम्पनियां एवं उनके कार्य। सामान्य बीमा दावों का निपटारा स्वास्थ्य बीमा – आवश्यकता क्षेत्र एवं महत्व।

Suggested Reading

- 1 Dr. R.L. Nolakha Principles of Insurance, R.B.D. Jaipur (Hindi & English)
- 2 डॉ. रमेश मंगल बीमा के तत्व
- 3 Dr. Balchandra Shrivastava Principles of Insurance.
- 4 H.C. Sharma Banking Law and Practise (Sahitya Bhawan)
- 5 Dr. Maliram Banking Law and Practise
- 6 Dr. V.C. Sinha Banking Law and Practise
- 7 Gupta B.P. Banking in India, R.B.D. Jaipur
- 8 डॉ. पवन मिश्रा बीमा के सिद्धांत, हिन्दी ग्रन्थ अकादमी
- 9 Dr. Shakti Prathban Pinciples of Insurance, Himalaya Publication.

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Class/ कक्षा	B.Com./ बी.कॉम
Year/ वर्ष	Third / तृतीय
Subject/ विषय	Accounts Group/ लेखा समूह प्रश्न पत्र प्रथम
Title of the paper/ प्रश्नपत्र का शीर्षक	Income Tax Law & Practice / आयकर विधि एवं व्यवहार
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – I
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	General Introduction of Indian Income Tax Act 1961. Basic Concepts: Income, Agriculture Income, Casual Income, Previous Year, Assessment Year, Gross Total Income, Total Income, Person Assesses, Residential Status and Tax Liability, Exempted Income.
	(हिन्दी)	भारतीय आयकर अधिनियम 1961 का सामान्य परिचय मूल अवधारणाएँ: आय, कृषि आय, आकस्मिक आय, गत वर्ष, कर निर्धारण वर्ष, सकल कुल आय, व्यक्ति करदाता। निवास स्थान एवं कर दायित्व, कर मुक्त आयें।
Unit II	(English)	Income from Salary, Income from house property.
	(हिन्दी)	वेतन से आय। मकान संपत्ति से आय।
Unit III	(English)	Income from Business and Profession, Capital Gains, Income from other Sources.
	(हिन्दी)	व्यापार एवं पेशे से आय, पूंजी लाभ, अन्य साधनों से आय।
Unit IV	(English)	Set off and Carry forward of Losses, Deductions from Gross Total Income, Clubbing of income, Computation of Total Income and Tax Liability of an Individual
	(हिन्दी)	हानियों की पूर्ति एवं उसे आगे ले जाना, सकल कुल आय में से की जाने वाली कटौतियाँ, आय का मिलान, व्यक्ति की कुल आय एवं कर दायित्व की गणना।
Unit V	(English)	Assessment Procedure, Tax deduction at Source, Advance Payment of Tax, Income Tax Authorities, Appeal, Revision and Penalties.
	(हिन्दी)	कर निर्धारण की कार्य विधि, उद्गम स्थान पर कर की कटौती, कर का अग्रिम भुगतान, आयकर पदाधिकारी, अपील, पुनर्विचार व अर्थदण्ड।

Suggested Reading

1	आयकर –	श्रीपाल सकलेचा, सतीश प्रिन्टर्स, इन्दौर
2	आयकर विधान एवं लेखे	डॉ. एच.सी. मेहरोत्रा साहित्य भवन आगरा।
3	Student Guide to Income Tax	Sighania V.K. Taxman Delhi
4	Income Tax	Dr. R. N. Lakhotia
5	आयकर	ओ. पी. अग्रवाल, अरविन्द्र जैन
6	आयकर	डॉ. कमलेश भण्डारी, देवी अहिल्या प्रकाशन, इन्दौर

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Subject/ विषय	Accounts Group/ लेखा समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	Goods and Service Tax & Custom Duty/ वस्तु एवं सेवाकर तथा सीमा शुल्क
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – II
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	CGST/ SGST :Important Terms and Definitions under Central Goods and Service Tax Act, 2017 and State Goods and Service. Basic elements of GST, Meaning and Scope of Supply Levy and Collection Tax.
	(हिन्दी)	केन्द्रीय वस्तु एवं सेवा कर अधिनियम/ राज्य वस्तु एवं सेवा कर अधिनियम 2017 शब्दावली एवं परिभाषा, वस्तु एवं सेवा कर के आधारभूत तत्व, पूर्ति का अर्थ एवं क्षेत्र, कर का उदग्रहण एवं संग्रहण।
Unit II	(English)	CGST/ SGST : Time and value of Supply of Goods and Services Input Tax Credit Transitional Provisions, Computations of GST Liability, Registration Under CGST/ SGST Act and Necessary Documentation, Filing of Returns, Assessment, Payment of Tax, Payment of Tax on Reverse Charge Basis, Refund Under the Act.
	(हिन्दी)	केन्द्रीय वस्तु एवं सेवा कर अधिनियम/ राज्य वस्तु एवं सेवा कर में वस्तु एवं सेवाओं की पूर्ति का समय एवं मूल्य निवेश कर जमा संधिकाल हेतु प्रावधान, केन्द्रीय/ राज्य वस्तु एवं सेवा कर अधिनियम के अंतर्गत पंजीकरण कर विवरणी जमा करना कर निर्धारण, कर भुगतान, विपरीत प्रभाव के आधार पर कर भुगतान अधिनियम के अन्तर्गत कर वापिसी।
Unit III	(English)	CGST/ SGST – Maintenance of Accounts and Records, Composition Scheme, Job work and its procedure, Various exemptions under GST, Demand and recovery under GST, Miscellaneous provisions under GST.
	(हिन्दी)	केन्द्रीय/ राज्य वस्तु एवं सेवा कर : लेखों एवं अभिलेखों का रखरखाव, सम्मिश्रण योजना, उपकार्य एवं प्रक्रिया, वस्तु एवं सेवा कर के अन्तर्गत विभिन्न छूटें, वस्तु एवं सेवा कर के अन्तर्गत मांग एवं वसूली, वस्तु एवं सेवा कर के अन्तर्गत विविध प्रावधान।
Unit IV	(English)	IGST : Scope of IGST. Important Terms and Definitions under integrated Goods and Services Tax Act, 2017 Levy and Collection of IGST, Principles for Determining the place of supply of goods and services, Zero Rated supply.
	(हिन्दी)	एकीकृत एवं सेवा कर अधिनियम 2017 के अन्तर्गत कर शब्दावली एवं परिभाषाएँ, एकीकृत वस्तु एवं सेवा कर उदग्रहण एवं संग्रहण, पूर्ति के स्थान निर्धारण के सिद्धांत वस्तु एवं सेवा की पूर्ति का स्थान, शुन्य दर से संबंधित पूर्ति।
Unit V	(English)	Introduction and brief background of customs duty, Important definition Goods dutiable goods, person In-Charge, Indian customs water, types of customs duty, Valuation for custom duty, items to be included and excluded in customs value, computation of Assessable value and custom

		duty (Practical)
	(हिन्दी)	तटकर का आशय एवं इतिहास महत्वपूर्ण परिभाषायें, माल, करयोग्य माल, व्यक्ति, भारतीय तटकर सीमा, तटकर शुल्क के प्रकार, तटकर शुल्क का मूल्यांकन, तटकर में शामिल एवं न शामिल होने वाली वस्तुएँ, तटकर की गणना एवं मूल्यांकन।

Suggested Readings:

1. GST Concepts and Application- Dr. Anil Kumar- Himalaya Publication.
2. Indirect Tax- B. Balchandran- S. Chand & Sons.
3. वस्तु एवं सेवाकर – मंगल ए. के.– रमेश बुक डिपो।
4. Goods & Service Tax 2017- Ashish Koolwal- Commercial Law Publication.
5. Datey V. S. GST Ready Reckoner- Taxman Publication, New Delhi.

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Class/ कक्षा	B.Com./ बी.कॉम
Year/ वर्ष	Third / तृतीय
Subject/ विषय	Management Group/ प्रबंध समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	Management Accounting / प्रबंधकीय लेखांकन
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – I
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Management Accounting : Meaning, Nature, Scope and functions of management accounting, Role of management accounting in decision making, Management accounting vs. financial accounting and cost accounting. Tools and techniques of management accounting.
	(हिन्दी)	प्रबंधकीय लेखांकन – अर्थ, प्रकृति, क्षेत्र व कार्य, निर्णयन में प्रबंधकीय लेखांकन की भूमिका, प्रबंधकीय लेखांकन बनाम वित्तीय लेखांकन एवं लागत लेखांकन, प्रबंधकीय लेखांकन की तकनीके एवं विधियां।
Unit II	(English)	Financial statement : Meaning, Importance, Limitation of financial statements, Objectives and methods of financial statements analysis, Ratio analysis, Classification of ratios – Profitability ratios, Turnover ratios and Financial ratios, Advantages of ratio analysis, Limitations of accounting ratio.
	(हिन्दी)	वित्तीय विवरण पत्र : अर्थ, महत्व एवं सीमाएँ, वित्तीय विवरण विश्लेषण के उद्देश्य एवं विधियां अनुपात विश्लेषण, अनुपातों का वर्गीकरण-लाभायकता अनुपात, आवर्त अनुपात, वित्तीय अनुपात, अनुपात विश्लेषण के लाभ, लेखांकन अनुपातों की सीमाएँ।
Unit III	(English)	Statement, Cash Flow Statement (As per Indian Accounting Standard-3) IFRS-Concept & Importance. Leverages.
	(हिन्दी)	रोकड़ प्रवाह विवरण (भारतीय लेखा मानक प्रमाप-3 के अनुसार) आई.एफ.आर.एस.- अवधारणा एवं महत्व। उत्तोलक।
Unit IV	(English)	Absorption and Marginal Costing: Marginal and differential costing as tool for decision making, make or buy, Change of product mix, Pricing, Break even analysis, Exploring new markets, Shutdown decisions of Production
	(हिन्दी)	अवशोषण एवं सीमान्त लागत : निर्णयन उपकरण के अंतर्गत सीमांत व विभेद लागत लेखांकन – निर्माण या क्रय, उत्पाद मिश्रण में परिवर्तन, मूल्य निर्धारण, सम-विच्छेद विश्लेषण, नवीन बाजारों की खोज, उत्पादन बंदी निर्णयन।
Unit V	(English)	Budgetary Control: Meaning of budget and budgetary control: Objectives, Merits and limitations, Types of Budget: Cash budget and Flexible budget. Concept of Management Audit, Responsibility Accounting. Management Reports, Types of reports and quality of good report.
	(हिन्दी)	बजटरी नियंत्रण – बजट का अर्थ व बजटीय नियंत्रण, उद्देश्य, गुण व सीमाएँ। बजट

		के प्रकार – रोकड़ बजट एवं लोचदार बजट। प्रबंधकीय अंकेक्षण की आवधारणा, उत्तरदायित्व लेखांकन, प्रबंधकीय प्रतिवेदन–प्रबंधकीय प्रतिवेदनों के प्रकारण एवं अच्छे प्रतिवेदन की विशेषताएँ।
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Suggested Reading

1	Jain S.P. Naraga K.L.	Management Accounting
2	Shashi Gupta	Management Accounting
3	S.P. Gupta	Management Accounting
4	Mahesh Agrawal, Mukesh Jain	Management Accounting
5	Agrawal and Gupta	Management Accounting R.B.D. Jaipur
6	Trivedi, Sharma and Mehta	Management Accounting Devi Ahilya V.V. Publication.

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Year/ वर्ष	Third / तृतीय
Subject/ विषय	Management Group/ प्रबंध समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	Auditing / अंकेक्षण
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – II
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Introduction: Meaning and objective of Auditing, Types of Audit. Audit Programme, Audit books, Working papers and evidences. Preparation before commencing of Audit,
	(हिन्दी)	अंकेक्षण का परिचय – अंकेक्षण का अर्थ व उद्देश्य, अंकेक्षण के प्रकार। अंकेक्षण प्रक्रिया – अंकेक्षण कार्यक्रम, अंकेक्षण पुस्तके, अंकेक्षण संबंधी कागज पत्र व साक्ष्य, अंकेक्षण प्रारंभ करने के पूर्व तैयारी।
Unit II	(English)	Internal Check System: Routine Checking, Internal Checking, Internal Audit and Test Checking. Internal Control and Audit Procedure
	(हिन्दी)	आंतरिक निरीक्षण प्रणाली – नैत्यक जाँच, आंतरिक परीक्षण। आंतरिक अंकेक्षण एवं नमूना जांच, आंतरिक नियंत्रण, अंकेक्षण कार्य विधि।
Unit III	(English)	Vouching, Verification of Assets and Liabilities:- Immovable Property, Fictitious Assets, Current Assets, verification of current and Fixed Liabilities
	(हिन्दी)	प्रमाणन, सम्पत्तियों व दायित्वों का सत्यापन – अचल संपत्तियों, बनावटी संपत्तियों, चल संपत्तियों, चल एवं स्थायी दायित्वों का सत्यापन।
Unit IV	(English)	Company Audit : Appointment of Auditor, Powers, Duties and Liabilities. Divisible Profits and Dividend. Auditor's report : Cleaned and Qualified report.
	(हिन्दी)	कंपनी अंकेक्षण – अंकेक्षक की नियुक्ति, अधिकार, कर्तव्य व उत्तरदायित्व। विभाज्य लाभ व लाभांश। अंकेक्षक प्रतिवेदन : स्वच्छ व मर्यादित प्रतिवेदन।
Unit V	(English)	Investigation : Objectives, Difference between audit and investigation, Process of Investigation. Special Audit of Banking Companies, Educational, Non Profit Institutions and Insurance Companies.
	(हिन्दी)	अनुसंधान : उद्देश्य, अंकेक्षण व अनुसंधान में अंतर, अनुसंधान की प्रक्रिया। बैंकिंग कंपनियों, शिक्षण संस्थाओं, अलाभकारी संस्थाओं एवं बीमा कंपनियों का विशेष अंकेक्षण।

Suggested Reading

1	डॉ. एस.एम. शुक्ला	अंकेक्षण, साहित्य भवन, आगरा
2	अवस्थी एवं त्रिपाठी	अंकेक्षण – म.प्र. हिन्दी ग्रंथ अकादमी, भोपाल
3	R.C. Saxena	Auditing, Himalaya, Publishing, Bombay
4	Tandon B.N.	Principles of Auditing S. Chand & Co. Delhi
5	Sharma T.R.	Auditing Principles and Problems, S/B Agra
6	Jain, Khandelwal	Auditing, R.B.D. Jaipur

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Class/ कक्षा	B.Com./ बी.कॉम
Year/ वर्ष	Third / तृतीय
Subject/ विषय	Applied Economics Group/ व्यावहारिक अर्थशास्त्र समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	Public Finance/ लोक वित्त
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – I
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Public Finance: Meaning, Nature, Scope and Importance. Difference between private and public finance. Principle of maximum social advantage. Role of state in public finance.
	(हिन्दी)	लोक वित्त : अर्थ, प्रकृति, क्षेत्र एवं महत्व, निजी एवं लोक वित्त में अन्तर। अधिकतम सामाजिक लाभ का सिद्धांत, लोक वित्त में राज्य की भूमिका।
Unit II	(English)	Sources of Revenue: Taxes, Loans, Grants and Aid – Meaning and types, Canons of Taxation, Problem of justice in taxation, Incidence of taxation, Taxable capacity. Impact of Taxation & Tax evasion characteristics of Indian Tax System, Defects & steps of reform.
	(हिन्दी)	राजस्व के स्रोत – कर, ऋण, अनुदान एवं सहायता – अर्थ, प्रकार, कराधान के सिद्धांत। कराधान में न्याय की समस्या, कर भार एवं करदान क्षमता। करारोपण के प्रभाव एवं करवंचन। भारतीय कर प्रणाली के लक्षण, इसके दोष तथा इसमें सुधार के प्रयास।
Unit III	(English)	Principle of public expenditure, Principle of public debts and its methods of redemption. Effects of public expenditure on production and distribution. Public debt in India.
	(हिन्दी)	सार्वजनिक व्यय के सिद्धांत, सार्वजनिक ऋण के सिद्धांत तथा इसके शोधन की विधियाँ, सार्वजनिक व्यय का उत्पादन एवं वितरण पर प्रभाव। भारत में सार्वजनिक ऋण।
Unit IV	(English)	Public finance in India: Sources of revenue of central and state govt., Concept and types of budget, Fiscal Deficit, Deficit financing and Deficit budget. Financial relation between central and state.
	(हिन्दी)	भारत में लोक वित्त : केन्द्र एवं राज्य सरकारों के आगम के स्रोत, बजट की अवधारणा एवं प्रकार, राजकोषीय घाटा, घाटे की अर्थव्यवस्था और घाटे का बजट, केन्द्र एवं राज्य के मध्य वित्तीय सम्बन्ध।
Unit V	(English)	Constitution and function of finance commission, Recommendation of latest finance commission, Latest budget of central and M.P. Govt. Main heads of Revenue & Expenditure of central & state government NITI AYOGE- Establishment and objectives,
	(हिन्दी)	वित्त आयोग का गठन एवं कार्य, अद्यतन वित्त आयोग की अनुशंसाएँ केन्द्र एवं मध्यप्रदेश सरकार के अद्यतन बजट। संघ तथा राज्य सरकारों के वित्तीय संबंध, केन्द्र तथा राज्य सरकार की आय – व्यय की मुख्य मदे। नीति आयोग:- स्थापना एवं उद्देश्य।

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
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As Recommended by the Board of Studies
Session – 2019-20

Class/ कक्षा	B.Com./ बी.कॉम
Year/ वर्ष	Third / तृतीय
Subject/ विषय	Applied Economics Group/ व्यावहारिक अर्थशास्त्र समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	Financial Management/ वित्तीय प्रबंध
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – II
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Financial Management : Meaning Scope, Nature, Finance goals, Profit vs. wealth maximization; Financial functions – Investment, financing and dividend decision, Financial Planning.
	(हिन्दी)	वित्तीय प्रबंध : अर्थ, प्रकृति एवं क्षेत्र वित्तीय लक्ष्य, लाभ बनाम सम्पत्ति, अधिकतमीकरण, वित्तीय कार्य: विनियोग, वित्तीय व लाभांश निर्णयन, वित्तीय नियोजन।
Unit II	(English)	Capital Structure : Meaning and determinants. Operating and Financial Leverage : Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage.
	(हिन्दी)	पूंजी संरचना : अर्थ एवं निर्धारक तत्व, परिचालन व वित्तीय उत्तोलक, उनकी माप, लाभ पर प्रभाव, वैकल्पिक वित्तीय योजनाओं का विश्लेषण, संयुक्त वित्तीय एवं परिचालन उत्तोलक।
Unit III	(English)	Capital Budgeting : Nature of investment decisions, investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return profitability index; NPV and IRR comparison.
	(हिन्दी)	पूंजी बजटिंग – विनियोग निर्णयों की प्रकृति, विनियोग मूल्यांकन मापदण्ड, पे-बैक पीरियड, लेखांकन प्रत्याय दर, शुद्ध वतमान मूल्य, आंतरिक प्रत्याय दर, लाभदायकता निर्देशक, शुद्ध प्रत्याय दर व आंतरिक प्रत्याय दर की तुलना।
Unit IV	(English)	Cost of capital : Significance of cost of capital; Calculating cost of debt, Preference shares, equity capital, retained earning, Weighted Average cost of capital. Dividend Policies: forms of dividends, stability in dividends and determinates, issues in dividend policies, Walter's model, Gordon's Model, M.M. Hypothesis.
	(हिन्दी)	पूंजी की लागत – पूंजी की लागत का महत्व, ऋण लागत की गणना, पूर्वाधिकार अंश, समता पूंजी, धरित आय, भरित औसत पूंजी की लागत, लाभांश नीतियां, लाभांश के प्रकार, लाभांश में स्थायित्व एवं लाभांश के निर्धारक तत्व। लाभांश नीतियों में निर्गमन – वाल्टर मॉडल, गार्डन मॉडल, एम.एम. परिकल्पना।

Unit V	(English)	Management of working capital : Nature types and importance of working capital. Operating cycle and factors determining working capital requirement, Introduction of Management of Cash, Receivables and Inventories.
	(हिन्दी)	कार्यशील पूंजी का प्रबंध : कार्यशील पूंजी की प्रकृति, प्रकार एवं महत्व, परिचालन चक्र व कार्यशील पूंजी, आवश्यकताओं को प्रभावित करने वाले तत्व, रोकड़ प्राप्य एवं स्कन्ध के प्रबंध का परिचय।

Suggested Reading

1	कुलश्रेष्ठ व उपाध्याय	वित्तीय प्रबंध साहित्य भवन, आगरा
2	भारल, शैलेन्द्र	वित्तीय प्रबंध, रामप्रसाद एंड संस, भोपाल
3	जैन एवं जैन	वित्तीय प्रबंध, हिन्दी ग्रन्थ अकादमी, भोपाल।
4	Khan M.Y. & Jain P.K.	Financial Management, Tata McGraw Hill, New Delhi
5	Pandey I.M.	Financial Management, Vikas Publishing House, New Delhi
6	P.C. Jain & N.C. Jain	वित्तीय प्रबंध, हिन्दी ग्रंथ अकादमी, भोपाल

B.Com First Year

SUBJECT Title of Paper	SCHEDULE OF MARKS							
	CCE MAX.	PAPER			MAX.	MIN.	MAX.	MIN.
		I	II	III				
Advertising, Sales Promotion and Sales Management TH. ADVERTISING MARKETING COMMUNICATION	60	70	70	...	140	46	200	66
Applied Economics TH. MICRO ECONOMICS MACRO ECONOMICS	60	70	70	...	140	46	200	66
Accounting TH. FINANCIAL ACCOUNTING BUSINESS MATHEMATICS	60	70	70	...	140	46	200	66
Management TH. BUSINESS LAW BUSINESS ORGANIZATION AND COMMUNICATION	60	70	70	...	140	46	200	66

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
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As Recommended by the Board of Studies

Session/ I=	2020-21
Class/ d{kk	B.Com. / ch-dkWe
Year/ o"kZ	First/ izFke
Subject/ fo"k;	Accounting/ ys[kkadua
Title of the paper/ प्रश्नपत्र का शीर्षक	Financial Accounting/ foUkh; ys[kkadua
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – I
Maximum marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Concept of Double Entry System, Accounting Concepts and Conventions, Preparation of Journal, Sub division of Journal, Preparation of Ledger and Trial Balance. Final Accounts with Adjustments. Revenue Recognition.
	(हिन्दी)	f}&izfof"V iz.kkyh dh vo/kkj.kk] ys[kkdau dh vo/kkj.kk,a ,oa ijEijk,a] tuZy rS;kj djuk] tuZy dk mifoHkktu] [kkrcgh ,oa ryiV dk fuekZ.k] vfare [kkrs lek;kstu lfgrAjktLo ekU;rkA
Unit II	(English)	Introduction to Indian Accounting Standards. Detail study of accounting standard - 6 and 10, Branch Accounts, Departmental Accounts, Accounting for Depreciation.
	(हिन्दी)	Hkkjrh; ys[kk ekudksa dk ifjp;] ys[kk ekud 6 ,oa 10 dk foLr`r v/;;u] 'kk[kk ys[ks] foHkkxh; ys[ks] ewY; â`kl ds fy;s ys[kkaduA
Unit III	(English)	Royalty Accounts, Accounting of Non Profit Making Organization, Research&development Costs, long term Construction contracts, .
	(हिन्दी)	vf/kdkj 'kqYd [kkrs] xSj ykHkdkjh laLFkkvksa ds [kkrs] 'kks/k ,oa fodkl ykxr] nh?kZdkyhu fuekZ.k Bsdka
Unit IV	(English)	Joint Venture Accounts, Consignment and Investment Accounts, Foreign Exchange Transactions, Investments, Government grants (A Brief Study)
	(हिन्दी)	la;qDr miØe [kkrs] izs"k.k [kkrs ,oa fofu;ksx [kkrs] fons`kh fofue; O;ogkj] fofu;ksx] 'kkldh; vuqнку ¼laf{klr v/;;u½A
Unit V	(English)	Partnership Accounts- Dissolution with Insolvency of partner, Amalgamation of Partnership Firms, Conversion of Partnership Firm into Joint Stock Company.
	(हिन्दी)	Lkk>snkj [kkrs] lk>snkj ds fnokfy;k ls lacaf/kr fo?kVu] lk>snkj QeksZ dk ,dhj.k] lk>snkj QeZ dk la;qDr LdU/k ize.My esa ifjorZuA

Recommended Books

Gupta R. L. and Radhaswamy, M	Sultan Chand & Sons, New Delhi.
Shukla M. C. Grewal T. S and Gupta S.C.	S. Chand & Sons. New Delhi.
Shukla S. M.	Sahitya Bhawan Publication Agra.
Murti Guru Prasad	Himalya Publishing House Mumbai.
Jain and Narang	Kalyani Publisher New Delhi
S. N. Maheswari	Vikas Publishing House New Delhi

Sharma and Gupta	RBD Publishing House, Jaipur
Khatik S. K. Jat jitendra, Saxena K.	Extol Publication, Bhopal
Gangwar Sharda	Himalya Publishing House, Agra.

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Class/ d{kk	B.Com. / ch-dkWe
Year/ o"kZ	First/ izFke
Subject/ fo"k;	Accounting/ ys[kkadua
Title of the paper/ प्रश्नपत्र का शीर्षक	Business mathematics/ O;kolkf;d xf.kr
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – II
Maximum marks70	अधिकतम अंक 70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Ratio- Gaining and Sacrificing Ratio, Proportion, Percentage, Commission, Discount and Brokerage.
	(हिन्दी)	vuqikr %& izkflr o R;kx vuqikr] lekuqikr] izfr'kr] deh'ku] cV~Vk ,oa nykyhA
Unit II	(English)	Simultaneous Equations - Meaning, Characteristics, Types and Calculations, Preparation of Invoice.
	(हिन्दी)	;qxin~ lehdj.k&vFkZ] fo'ks"krk,sa] izdkj ,oa x.kuk,sa] chtd dk fuekZ.kA
Unit III	(English)	Elementary Matrices- Definition and Calculations, Types of Matrices.
	(हिन्दी)	izkjfEHkd vkO;wg & ifjHkk"kk ,oa x.kuk,sa] vkO;wg ds izdkjA
Unit IV	(English)	Logarithms and Antilogarithms- Principles and Calculations, Simple and Compound Interest.
	(हिन्दी)	y?qqx.kd ,oa izfry?qqx.kd & fl)kar ,oa x.kuk,aA lk/kkj.k ,oa pØo`f) C;ktA
Unit V	(English)	Averages – Simple, Weighted and Statistical Averages, Arithmetic mean, Harmonic mean, Geometric mean. Profit and Loss.
	(हिन्दी)	vkSlr & lkekU;] Hkkfjr ,oa lkaf[;dh; vkSlr & vadxf.krh; ek/;] gjkRed ek/; vkSj T;kferh; ek/;A ykHk ,oa gkfuA

Recommended Books

Allen R. G. D.	MacMillan New Delhi
Soni R. S.	Pitamber Publishing House, New Delhi
Kapoor V. K.	Sultan Chand & Sons, New Delhi
Holden	Macmillan India, New Delhi
Dr. V. K. Shukla	Madhya Pradesh Hindi Granth Academy, Bhopal (Both Hindi & English)
J.P. singh	Himalya Publising House, Mumbai.
N.K. Nag	Kalyani Publisher, New Delhi.

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Class/ d{kk	B.Com. / ch-dkWe
Year/ o"kZ	First/ izFke
Subject/ fo"k;	Management Group/ izca/k lewg
Title of the paper/ प्रश्नपत्र का शीर्षक	Business Law/ O;kolkf;d IfUu;e
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – I
Maximum marks 70	अधिकतम अंक 70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Indian Contract Act 1872- Definitions, Nature of Contract, Offer & Acceptance, Capacity of Parties to Contract, Free Consent and Consideration, Expressly declared void agreement, Performance of contracts.
	(हिन्दी)	Hkkjrh; vuqca/k vf/kfu;e] 1872& ifjHkk"kk,a] vuqca/k dh iz—fr] izLrko ,oa Loh—fr] i{kdkjksa esa vuqca/k djus dh {kerk] Lora= lgefr ,oa izfrQy] Li"V :lk ls O;FkZ ?kksf"kr Bgiko] vuqca/kksa dk fu"iknuA
Unit II	(English)	Breach of Contract, Remedies for breach of Contract, Indemnity and Guarantee Contracts. Special Contracts- Bailment, Pledge and Agency.
	(हिन्दी)	vuqc/ak Hkax] vuqc/ak Hkax ds mipkj] gkfuj{kk ,oa izfrHkwfr vuqc/akA fo'ks"k vuqc/ak & fu{ksi] fxjoh ,o a ,tsUlhA
Unit III	(English)	Negotiable Instrument Act, 1881- Definition, Features, Promissory note, Bill of Exchange and Cheques, Holder and Holder in Due Course. Crossing of Cheque, Types of Crossing, Dishonor and Discharge of Negotiable Instruments.
	(हिन्दी)	fofue; lk/; foyS[k vf/kfu;e 1881& ifjHkk"kk,sa] fo'ks"krk,sa] izfrKk i=] fofue; foi=] rFkk /kukns'kA /kkjd ,oa ;Fkkfof/k /kkjd] psd dk js[kkadu] js[kkadu ds izdkj] fofue; foi= dk vuknj.k ,oa fu"iknuA
Unit IV	(English)	Consumer Protection Act 1986- Main Provisions. Consumer Disputes, Redressal Agencies. MRTP Act.- Meaning, Scope, Importance and Main Provisions.
	(हिन्दी)	miHkksDrk laj{k.k vf/kfu;e 1986& izeq[k izko/kku] miHkksDrk fookn] miHkksDrk fookn izfrrks"kk laLFkk,saA ,dkf/kdkj ,oa izfrca/kkRed O;kikj O;ogkj vf/kfu;e & vFkZ] {ks=} egRo ,oa eq]; izko/kkuA
Unit V	(English)	Foreign Exchange Management Act 2000 (FEMA) - Objective and Main Provisions, Introduction to Intellectual Property Right Act- Copyright, Patent and Trademark.
	(हिन्दी)	fons'kh fofue; izca/k vf/kfu;e 2000 ¼Qsek½ & mn~ns'; ,oa izeq[k izko/kku] ckSf)d laink vf/kdkj vf/kfu;e dk ifjp; & dkWihjkbZV] isVsUV ,oa V ^{as} MekdZA

Recommended Books

Singh Avtar	Eastern Book Company Law.
Kuchhal M. C.	Vikas Publishing House, New Delhi.
Bulchandani K.R.	Himalya Publising House, Mumbai.(Both Medium)
ukSy[kk vkj-,y-	vkj-ch-Mh-ifCyf'kxaa gkml] t;iqj
R.N.S. Pillai & V. Bhagvati	S. Chand. & Company, New Delhi

Sarojini Naidu Govt. Girls' P. G. (Autonomous) College, Shivaji Nagar, Bhopal

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Class/ d{kk	B.Com. / ch-dkWe
Year/ o"kZ	First/ izFke
Subject/ fo"k;	Management Group/ izca/k lewg
Title of the paper/ प्रश्नपत्र का शीर्षक	Business Organization and Communication/ O;kolkf;d laxBu ,oa laizs"k.k
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – II
Maximum marks 70	अधिकतम अंक 70

Particulars/ विवरण

Unit	Syllabus
Unit I	(English) Business Organization: Definition, Concept, Characteristics, Objectives, Significance, Components, Functions. Business ethics, Social responsibilities of Business, Promotions of Business: Meaning, Functions, Stages of Promotion. Forms of Business Organization: Detailed Study of Sole Proprietorship and Partnership.
	(हिन्दी) O;kolkf;d laxBu % ifjHkk"kk] vo/kkj.kk] fo'ks"krk,a] mn~ns';] egRo] ?kVd ,oa dk;Z] O;oklk; esa uSfrd ewY;] O;olk; dk lkekftd mRrjnkf;RoA O;olk; dk izorZu % vFkZ] dk;Z] izorZu dh voLFkk,aA O;olk; laxBu ds izdkj % ,dkdh LokfeRo ,oa lk>snkjh dk foLr' r v/;;uA
Unit II	(English) Company Organization: Meaning, Definition, Formation of Private and Public Company, Merits and Demerits, Types of Companies, Cooperative Organization-Need, Meaning, Significance and its Merits- Demerits. Public Enterprises- Concept, Meaning, Characteristic, Objectives and Significance. Multi National Corporations.(MNC'S) - An Introduction In India.
	(हिन्दी) dEiuh dk laxBu % vFkZ] ifjHkk"kk] futh ,oa lkoZtfud dEiuh dk fuekZ.k] xq.k] nks"k] dEiuh ds izdkjA lgdkjh laxBu & vko';drk] vFkZ] egRo ,oa bls xq.k nks"ka lkoZtfud miØe & vo/kkj.kk] vFkZ] fo'ks"krk,a] mnns'; ,oa egRoA Hkkjr esa cgqjk"V^h; fuxe & ,d ifjp;A
Unit III	(English) Communication- Introductions, Definition, Nature, Objects, Importance of Communication to Manager, Elements of Communication, Feedback, Dimension and Directions of Communication, Means of communication - Verbal Communication, SWOT Analysis.
	(हिन्दी) laizs"k.k & ifjp;] ifjHkk"kk] izd'fr mn~ns';] izca/kdks ds fy, laizs"k.k dk egRo] laizs"k.k ds rRo] izfriq"VA laizs"k.k ds vk;ke vkSj fn'kk,a] laizs"k.k ds ek;/e & 'kkfCnd laizs"k.k] LokWV fo'ys"kaA

Unit IV	(English)	Non-Verbal communication, Body Language, Paralanguage, Sign Language, visual and Audio Communication, Channel of communication, Barriers in Communications. Written Business Communication - Concept, Advantages, Disadvantages, Importance. Need and kinds of business Letters, Essentials of an Effective Business Letter.
	(हिन्दी)	v'kkfCnd laizs"k.k] nSfgd Hkk"kk] ik'oZ Hkk"kk] ladsr Hkk"kk] laizs"k.k n`; ,oa JO; laizs"k.k] laizs"k.k dh J`a[kyk,a] laizs"k.k dh ck/kk,A fyf[kr O;kolkf;d laizs"k.k&vo/kkj.kk] YkkHk] gkfu;ka] egRoA O;kolkf;d i=ksa dh vko';drk ,oa izdkj] izHkkoh O;kolkf;d i= dh fo'ks"krk,aA
Unit V	(English)	Modern Forms of Communication- Fax, E-mail, Video conferencing, International Communication for Global Business, Group Communication Network, Preparation of business survey report.
	(हिन्दी)	vk/kqfud laizs"k.k ds :i & QSDI] bZ&esy] n`; ifjppkZA Hkwe.Myh; O;olk; ds fy, vUrZjk"V ^{ah} ; laizs"k.k] lewg laizs"k.k usVodZA O;kolkf;d losZ{k.k izfrosnu rS;kj djukA

Suggested Reading :-

1	Dr. Ramesh Mangal (English)	Business Communations, Universal Pub. Agra.
2	MkW- fouksn feJk	lkfgR; Hkou] vxjxk
3	MkW- lqjs'k pUnz tSu	O;kolkf;d laxBu
4	MkW- v:.k ikBd] MkW- esgrk	O;kolkf;d laxBu
5	Jain K.	Himalya Publishing House, Mumbai.
6	Shashi K. Gupta	Kalyani Pubshing, New Delhi.
7	Nolkha R.C.	RBD Publishing House, Jaipur

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
Shivaji Nagar, Bhopal**
As Recommended by the Board of Studies

Session/ I=	2020-21
Class/ d{kk	B.Com. / ch-dkWe
Year/ o"kZ	First/ izFke
Subject/ fo"k;	Applied Economics Group/ O;kogkfjd vFkZ'kkL=
Title of the paper/ प्रश्नपत्र का शीर्षक	Micro Economics/ O;f"V vFkZ'kkL=
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – I
Maximum marks 70	अधिकतम अंक 70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Micro Economics- Definition, meaning, inductive and Deductive methods, Importance and Limitations of Micro Economics.
	(हिन्दी)	O;f"V vFkZ'kkL=& ifjHkk"kk] vFkZ] vkxeu ,oa fuxeu i)fr;ka] O;f"V vFkZ'kkL= dk egRo ,oa lhek,saA
Unit II	(English)	Law of Demand- Meaning and Definition, Characteristics, Types of Demand, Exceptions of Law of Demand.
	(हिन्दी)	Ekkax dk fu;e&vFkZ ,oa ifjHkk"kk] y{k.kA ekax ds izdkj vkSj ekax ds fu;e ds vioknA
Unit III	(English)	Elasticity of Demand- Concept, Definition, Importance, Types and measurement of Elasticity of Demand, production function (with One and Two Variables), Economies- Internal and External.
	(हिन्दी)	Ekkax dh yksp& vo/kkj.kk] ifjHkk"kk] egRo] ekax dh yksp ds izdkj ,oa eki] mRiknu Qyu ¼,d ,oa nks pjks ds lkFk½ cprsa& vkarfjd ,oa ckg~;A
Unit IV	(English)	Factors of Production- Land, Labour, Capital, organization and Enterprise. Cost and Revenue Analysis.
	(हिन्दी)	mRiknu ds ?kVd&Hkwfe] Je] iwath] laxBu ,oa lkgIA ykx ,oa vkxe fo'ys"k.kA
Unit V	(English)	Market Structure- Concept, Definition, Characteristics, Classification, Price determination under Perfect and Imperfect competition. Marginal Productivity Theory of Distribution.
	(हिन्दी)	Ckktkj lajpuk& vo/kkj.kk] ifjHkk"kk,a oxhZdj.k] iw.kZ ,oa viw.kZ

		izfr;ksfxrk ds vUrZxr ewY; fu/kkZj.kA forj.k dk lhekard mRikndrk fl)karA
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Recommended Books

Modern Micro economics Koustsohiarji	A. Macmillan New Delhi
MkW-W- ftusUnz dqekj tSu	e-iz- fgUnh xzUFk vdkneh HkksikyA
feJk ,oa iqjh	fgeky; ifCyf'kx gkml] eqEcbZA
lkh- ,u- pksiMk	dY;k.kh ifCyf'kj ubZ fnYyhA
ch- ,y- vks>k	vkjchMh ifCyf'kax gkml] t;iwjA
D. N. Dwivedi	Vikas PublishingHouse New Delhi

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
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As Recommended by the Board of Studies

Session/ l=	2020-21
Class/ d{kk	B.Com. / ch-dkWe
Year/ o"kZ	First/ izFke
Subject/ fo"k;	Applied Economics Group/ O;kogkfjd vFkZ'kkL=
Title of the paper/ प्रश्नपत्र का शीर्षक	Macro Economics/ lef"V vFkZ'kkL=
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – II
Maximum marks 70	अधिकतम अंक 70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Macro Economics- Concept, Nature, Importance, Limitations, Difference between Micro and macro Economics.
	(हिन्दी)	LeF"V vFkZ'kkL= & vo/kkj.kk] iz—fr] egRo] lhek,a] O;f"V ,oa lef"V vFkZ'kkL= esa varjA
Unit II	(English)	National Income – Meaning, Definition and Concept, Methods for measuring National Income in India and its Problems.
	(हिन्दी)	jk"V ^{ah} ; vk; & vFkZ] ifjHkk"kk ,oa vo/kkj.kkA Hkkjr esa jk"V ^{ah} ; vk; dh x.kuk dh fof/k;ka ,oa bldh leL;k,saA
Unit III	(English)	Theories of Wages, Interest and Employment.
	(हिन्दी)	etnwjh] O;kt ,oa jkstxkj ds fl)karA
Unit IV	(English)	Monetary Theories – Quantity theory of Money, Modern theory of Money, Keynes's theory of Money and Price.
	(हिन्दी)	ekSfnzd fl)kar & eqnzkd ifjek.k fl)kar] eqnzkd vk/kqfud fl)kar] dhUl dk eqnzkd ,oa dherksa dk fl)karA
Unit V	(English)	Recent Industrial Policy, Industrial Growth in Phase II and III Disinvestments, Foreign Direct Investment.

	(हिन्दी)	uohure vkS ksfxd uhfr] f}rh; ,oa r`rh; pj.k dh vkS ksfxd izxfrA fofuos'k izR;{k fons'kh fuos'kA
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Recommended Books

feJk ,oa iqjh	fgeky; ifCyf'kad gkml] eqEcbZA
ch- ,y- vks>k	vkj-ch-Mh- ifCyf'kax gkml] t;iwjA
lkh- ,l- pksiMk	dY;k.kh ifCy'kj ubZ fnYyhA
M. C. Bais	Vikas PublishingHouse New Delhi

B.Com Second Year

SUBJECT Title of Paper	SCHEDULE OF MARKS							MAX.	MIN.
	CCE MAX.	PAPER			MAX.	MIN.			
		I	II	III					
Advertising, Sales Promotion and Sales Management TH. ADVERTISING PERSONAL SELLING AND SALESMANSHIP	60	70	70	...	140	46	200	66	
Applied Economics TH. INDIAN COMPANY ACT BANKING & INSURANCE	60	70	70	...	140	46	200	66	
Accounting TH. CORPORATE ACCOUNTING COST ACCOUNTING	60	70	70	...	140	46	200	66	
Management TH. PRINCIPLES OF STATISTICS PRINCIPLES OF MANAGEMENT	60	70	70	...	140	46	200	66	

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
Shivaji Nagar, Bhopal**
As Recommended by the Board of Studies
Session – 2020-21

Class/ d{kk	B.Com./ ch-dkWe
Year/ o"kZ	Second / f}rh;
Subject/ fo"k;	Accounting Group/ ys[kkadu lewg
Title of the paper/ प्रश्नपत्र का शीर्षक	Corporate Accounting / fuxeh; ys[kkadu
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – I
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit	Syllabus
Unit I	(English) Final Accounts of Companies (Including calculation of managerial remuneration). Declaration of dividend, Profit and Loss Appropriation Account and disposal of Profits. Calculation of Pre and Post incorporation Profit / Loss. Accounting for Share Capital transactions including bonus option and buy back of shares.
	(हिन्दी) dEifu;ksa ds vafre ys[ks ¼izca/kdh; ikfjJfed dh x.kuk lfgr½] ykHkka'k dh ?kks"k.kkA ykHk&gkfu fu;kstu [kkrk ,oa ykHkksa dk fuiVkjA lekesyu ds iwoZ ,oa i'pkr~ ds ykHk&gkfu dh x.kukA va'kiwaWth O;ogkj dk ys[kkadu] cksul va'kksa lfgr] vfèkdj va'k] deZpkjh LVkWd ckb cSd] va'kksa ds varxZr fodYiA
Unit II	(English) Valuation of Goodwill and Shares, Methods of Valuations. Accounts of Public Utility Companies (Electricity Company).
	(हिन्दी) [;kfr vkSj va'kks dk ewY;kadu] ewY;kadu dh fof/k;kjA lkoZtfud mi;ksfxrk daifu;ksa ds [kkrs ¼fo qr dEiuh½A
Unit III	(English) Meaning of Holding and Subsidiary Company. Preparation of Consolidated Balance Sheet of a holding company with one subsidiary company, Accounting for liquidation of companies.
	(हिन्दी) lw=/kkjh ,oa lgk;d dEiuh dk vFkZA lw=/kkjh dEiuh dk lesfdr fpV~Bk rS;kj djuk ¼,d lgk;d dEiuh ds lkFk½] dEifu;ksa ds ifjlekiu ds fy;s ys[kkaduA
Unit IV	(English) Accounting for Merger as per AS 14. Internal Reconstruction of a company as per Indian Accounting Standard 14 (Excluding inter company holdings and external reconstruction scheme)
	(हिन्दी) Hkkjrh; ys[kkadu ekud 14 ds vuqlkj daifu;ksa ds lfeJ.k ds fy;s ys[kkaduA dEiuh dk vkarfjd iqfuzekZ.k ys[ks ¼varj&dEiuh /kkj.k vkSj iqfuzekZ.k ;kstuk dks NksM+dj½
Unit V	(English) Accounts of Banking Companies, Accounts of Insurance Companies with claim settlement.

	(हिन्दी)	cSafdx dEifu;ksa ds [kkrs] chek dEifu;ksa ds ys[ks & nok le>kSrs ds lkFkA
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Suggested Reading

- 1 vxzoky egs'k fuxeh; ys[ks] jkeizlkn ,aM la] Hkksiky
- 2 'kekZ] 'kkg] eaxy vxoky] tSu vkj- ch-Mh- ifCyf'kax gkml] ubZ fnYyh ¼t;iqj½
- 3 Sharda Gagwar Himalaya Publishing House, Mumbai
- 4 Mangal Ramesh Company Accounts, Universal Publication Agra.
- 5 Gupta R.L. Radhaswany M. Company Accounts, Sultan Chand and Sons, New Delhi.
- 6 Maheshwari S.N. Corporate Accounting Vikas Publishing House, New Delhi
- 7 Modi, Oswal and S.K. Khatik Coprorate Accounting in Hindi and English (both) College Book House, Jaipur.
- 8 Metha, Brahmhatt Coprorate Accounting, Devi Ahilya Prakashan, Indore.
- 9 Jain and Narang Kalyani Publishers, New Delhi
- 10 Shukla S.M. Sahitya Bhavana Publication Agra.

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As Recommended by the Board of Studies
Session – 2020-21

Class/ d{kk	B.Com./ ch-dkWe
Year/ o"kZ	Second / f}rh;
Subject/ fo"k;	Accounting Group/ ys[kkadu lewg
Title of the paper/ प्रश्नपत्र का शीर्षक	Cost Accounting / ifjO;; ys[kkadu
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – II
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Cost: Meaning, Concept and Classification. Elements of Cost, Nature & Importance, Material Costing. Methods of Valuation of Material issue. Concept and material control and its techniques. Labour Costing, Methods of Wages Payments.
	(हिन्दी)	ykxr % vFkZ] vo/kkj.kk ,oa oxhZdj.kA ykxr ds rRo] izd`fr ,oa egRo] lkexzh ykxr ys[kkadu] lkexzh fuxZeu ds ewY;kadu dh fof/k;kWa] lkexzh fu;a=.k vo/kkj.kk ,oa bldh rduhds] Je ykxr ys[kkadu] etnwjh Hkqxrku dh i)fr;kWaA
Unit II	(English)	Unit Costing, Preparation of Cost Sheet and Statement of Cost (Including calculation of tender price) Overhead costing, (Including calculation of machine hour rate.)
	(हिन्दी)	bdkbZ ykxr ys[kkadu] ykxr i= ,oa ykxr fooj.k i= dk fuekZ.k ¼fufonk ewY; dh x.kuk lfgr½ mifjO;; ys[kkadu ¼e'khu ?kaVk nj dh x.kuk lfgr½
Unit III	(English)	Contract and Job costing, Operating costing.(Transport Cost)
	(हिन्दी)	Bsdk ,oa midk;Z ykxr ys[kkadu] jifjpkYu ykxr ys[kkadu ¼ifjogu ykxr½
Unit IV	(English)	Process Costing (Including Inter process profit and Reserve). Reconciliation of Cost and Financial Accounts.
	(हिन्दी)	izfdz;k ys[kkadu] ¼vUrj izfdz;k ykHk ,oa lap; lfgr½A ykxr ys[kkas dk foRrh; ys[kks ls feykuA
Unit V	(English)	Marginal Costing - Profit - Volume Ratio, Break-Even Point, Margin of

		Safety, Application of Break-even Analysis. Standard Costing, and variance analysis (Material and Labour only)
	(हिन्दी)	lhekar ykxr ys[kkadu& ykHk&ek=k vuqikr] lefoPNsn fcUnq] lqj{kk lhek]a lefoPNsn fo'ys"k.k ds iz;ksxA izeki ys[ks ,oa fopj.k fo'ys"k.k ¼dsoy lkexzh ,oa Je½

Suggested Reading

- 1 Jain & Narang Kalyani Publishers New Delhi (Both Medium)
- 2 Arora M.N. Cost Accounting, principles and Practice, Vikas New Delhi.
- 3 Maheshwar S.N. Advance Problems and Solutions in cost accounting: Sultan Chand, New Delhi.
- 4 Agrawal M.L. S.B. Agra Cost Accounting (In Hindi)
- 5 Jain B.K. Prof. Jain N.C. Cost Accounting and in English Ramesh Book Depot, Jaipur.
- 6 Mehta, Brahmhatt Cost Accounting Devi Ahilya Prakashan, Indore.

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
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As Recommended by the Board of Studies

Session – 2020-21

Class/ d{kk	B.Com./ ch-dkWe
Year/ o"kZ	Second / f}rh;
Subject/ fo"k;	Management Group/ izca/k lewg
Title of the paper/ प्रश्नपत्र का शीर्षक	Principles of Statistics / lkaf[;dh ds fl)kar
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – I
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit	Syllabus
Unit I	(English) Statistics-Meaning, Definition, Significance, Scope and Limitations of Statistics. Statistical investigation. Process of Data Collection, Primary and Secondary Data, Methods of Sampling, Preparation of Questionnaire, Classification and Tabulation of Data, Preparation of Statistical Series and its types.
	(हिन्दी) lkaf[;dh& vk'k;] ifjHkk"kk ,oa egRo] {ks= ,oa lhek;sa] lkaf[;dh; vuqla/kkuA lead ladyu dh izfØ;k] izkFkfed ,oa f}rh;d lead] fun'kZu dh jhfr;kj] iz'ukoyh dh jpuk] leadksa dk oxhZdj.k ,oa lkj.kh;u] lkaf[;dh; Js.f.k;ksa dh jpuk ,oa izdkjA
Unit II	(English) Measurement of Central Tendency- Mean, Median, Quartile, Mode, Geometric Mean and Harmonic Mean.
	(हिन्दी) dsUnzh; izo`fÜk ds eki&ek/;] e;/dk] prqFkZd] Hkwf;"Bd] xq.kksÜkj ek/; ,oa gjkRed ek;/A
Unit III	(English) Dispersion and Skewness. Analysis of Time Series – Meaning, Importance, Components, Decomposition of Time Series, Measurement of Long Term Trends, Measurement of Cyclical and Irregular Fluctuations.
	(हिन्दी) vifdj.k ,oa fo"kerkA dky Js.kh dk fo'ys"k.k & vFkZ] egRo] la?kVd] dky Js.kh dk fo?kVu] nh?kZdkyhu miufr ds eki] pØh; o vfu;fer mPpkopuksa ds ekiA

Unit IV	(English)	Correlation-Meaning, Definition, Types and Degree of Correlation, Methods of Correlation. Regression Analysis-Meaning, Uses, Difference between Correlation and Regression, Linear Regression, Regression Equations, Calculation of Coefficient of Regression.
	(हिन्दी)	lglaEc/k& vk'k;] ifjHkk"kk] izdkj] lglaEc/k dk ifjek.k] lglaEc/k dh fof/k;ka A izrhixeu fo'ys"k.k& vk'k;]mi;ksx] lglaEc/k ,oa izrhixeu esa varj] js[kh; izrhixeu] izrhixeu lehdj.k] izrhixeu xq.kkad dk ifjdyu A
Unit V	(English)	Index Number- Meaning, Characteristics, Importance and Uses. Construction of Index Numbers- Cost of living Index, Fisher's Ideal Index Number. Diagrammatic and Graphic presentation of Data
	(हिन्दी)	funsZ'kkad & vFkZ] fo'ks"krk,a] egRo ,oa mi;ksxA funsZ'kkadks dh jpuk & thou fuokZg funsZ'kkad] fQ'kj dk vkn'kZ lwpdkadA leadks dk fp=e; ,oa js[kh; izn'kZuA

Suggested Reading

- 1 vksloky ,oa vxzoky lkaf[;dh ds fl)kUr] vkj-ch-Mh- ifCyf'kax gkml] ubZ fnYyh ¼t;iqj½
- 2 vxzoky ,oa flag lkaf[;dh ds fl)kUr] jkeizlkn ,UM lal
- 3 Digmber Patri Kalyani Publishers, New Delhi.
- 4 Oswal, Sahu Desiness Statistics, Ramesh Book Depot, Jaipur.
- 5 Gupta B.N. Statistics, Sahitya Bawan, Agra (Hindi& English).
- 6 Gupta B.N. & Silawat Statistics, S.B.P.D, Agra.
- 7 Nagar K.N. Statistics, Meena skhi Prakashan (Hindi & English)
- 8 Gupta S.P. Statistics, S. Chand Delhi (Hindi & English)
- 9 R.P. Varshaneya Statistics, Jawahar Prakashan, Agra.

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
Shivaji Nagar, Bhopal**
As Recommended by the Board of Studies
Session – 2020-21

Class/ d{kk	B.Com./ ch-dkWe
Year/ o"kZ	Second / f}rh;
Subject/ fo"k;	Management Group/ izca/k lewg
Title of the paper/ प्रश्नपत्र का शीर्षक	Principles of Management / izca/k ds fl)kar
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – II
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Management-Meaning, Nature and Importance, Functions and Principles of Management, Management V/s Administration. Development of Managerial Thought, Contribution of Taylor and Fayol. Management by Exceptions, Management by objectives. Social responsibility of management.
	(हिन्दी)	izca/k&vFkZ] izd`fr ,oa egRo] izca/k ds dk;Z ,oa fl)kar] izca/k cuke iz'kkluA izca/kdh; fopkj/kkj dk fodkl] Vsyj ,oa Qs;ksy dk ;ksxnkuA viokn }kjk izca/k] mn~n';ksa }kjk izca/kA izca/k dk lkekftd mRrjnkf;RoA
Unit II	(English)	Planning – Meaning – Nature & Importance, Elements, types, Process of Planning, Barriers to Effective planning,. Forecasting- Need & Techniques. Decision Making, Concept and Process, Coordination.
	(हिन्दी)	fu;kstu & vFkZ] iz—fr ,oa egRo] rRo] izdkj] fu;kstu dh izfØ;k] izHkkoh fu;kstu dh ck/kk,saA iwoZuqeku] egRo ,oa rduhdsA fu.kkZ;u & vo/kkj.kk ,oa izfØ;k] leUo;

Unit III	(English)	Organizing: Meaning, Importance and Principles, Span of Management, Centralization and Decentralization, forms of Organization, Staffing: Nature & Scope of Staffing, Manpower Planning, Selection & Training, Performance Appraisal, Delegation of Authority.
	(हिन्दी)	laxHu & vFkZ] egRo ,oa fl)kar] izca/k dk foLrkj] dsUnzhdj.k ,oa fodsUnzhdj.k] laxBu ds izdkj] LVkfQax & iz—fr ,oa {ks=} ekuo lalk/ku fu;kstu] p;u ,oa izf'k{k.k] fu"iknu] ewY;kadu] lUkk dk HkkjkZi.kA
Unit IV	(English)	Motivation: Concept, Importance Characteristics, Classification of motives – Theories of Motivation. Leadership – Concept and Leadership styles, Leadership Theories.
	(हिन्दी)	vfHkizsj.k & vo/kkj.kk] egRo] fo'ks"krk,sa] oxhZdj.k] fl)kar] usr`Ro & vo/kkj.kk ,oa usr`Ro 'kSfy;ka] usr`Ro ds fl)karA
Unit V	(English)	Direction- Concept, Nature, Importance Process and Methods. Controlling– Concept, Nature, Importance, process of controlling, Control Technique.
	(हिन्दी)	funsZ'ku & vo/kkj.kk] iz—fr] egRo] izfØ;k ,oa i)fr;ka A fu;a=.k & vo/kkj.kk] iz—fr] egRo] fu;a=.k izfØ;k] fu;a=.k rduhdasA

Suggested Reading

- 1 ukSy[kk vkj- ,y- izca/k ds fl)kar] vkj- ch- Mh- ifCyf'kad gkÅl] ubZ fnYyh ¼t;iqj½
- 2 'kqDyk ,l ,e izca/k ds fl)kar] lkfgR; Hkou] vkxjk
- 3 ch- ds- vxzoky izca/k ds fl)kar] jkeizlkn ,aM lal] Hkksiky
- 4 Ramasamy T. Principle of management, Himalya Publishing House, Mumbai (Both Medium)
- 5 Gupta & Sharma Principle of Management Kalyani Publishers, New Delhi (Both Medium)
- 6 Sen & Gupta Principle of Management, Vikash Publishing House, New Delhi

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Shivaji Nagar, Bhopal**
As Recommended by the Board of Studies
Session – 2020-21

Class/ d{kk	B.Com./ ch-dkWe
Year/ o"kZ	Second / f}rh;
Subject/ fo"k;	Applied Economics Group/ O;kogkfjd vFkZ'kkL=
Title of the paper/ प्रश्नपत्र का शीर्षक	Indian Company Act / Hkkjrh; dEiuh vf/kfu;e
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – I
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Company - Definition, Characteristics, Types of Company. Formation of Company- Promotion, Incorporation and Commencement of Business.
	(हिन्दी)	dEiuh & ifjHkk"kk] fo'ks"krk,Wa] dEiuh ds izdkj] dEiuh dk fuekZ.k % izorZu] lekesyu ,oa O;olk; dk izkjaHkA
Unit II	(English)	Detailed study of Memorandum of Association, Articles of Association and Prospectus.
	(हिन्दी)	lkk"kZn lhek fu;e] ik"kZn vUrfuZ;e ,oa izfoo.k dk foLr`r v/;;uA
Unit III	(English)	Shares - Shares Capital, Types of Shares, Transfer and Transmission of

		Shares. Shareholders v/s Member of the company. Debentures - Meaning and Types, Borrowing powers, Mortgages and Charges.
	(हिन्दी)	va'k & va'kiawth] va'kks ds izdkj] va'kks dk gLrkarj.k ,oa vfHkgLrkaduA va'k/kkjh cuke dEiuh ds InL;A _ki= & vk'k; ,oa izdkj] _k ysus ds vf/kdkj] ca/kd ,oa izHkkjA
Unit IV	(English)	Directors - Managing Director, Whole time Director - qualifications, Appointment, Powers, Duties and Liabilities. Company Meetings : Types, Quorum, Voting, Resolution and Minutes.
	(हिन्दी)	lapkyd & izca/k lapkyd] iw.kZdkfyd lapkyd & ;ksX;rk,sa] fu;qfDr] vf/kdkj] drZO; ,oa nkf;RoA dEiuh dh IHkk,Wa & izdkj] dk;Zokgd la[;k ¼x.kiwfrZ½] ernku] izLrko ,oa lw{eA
Unit V	(English)	Majority Powers and Minority rights, Prevention of oppression and mismanagement, Winding-up of companies- types and Methods.
	(हिन्दी)	cgq la[;d 'kfDr;kWa vkSj vYila[;d ds vf/kdkj] vU;k; ,oa dqizca/k dh jksdFkke] dEifu;ksa dk lekiu & izdkj ,oa fof/k;kWaA

Suggested Reading

- 1 Shukla S.M. Company Adhimiyam S/B, Agra (Hindi & English)
- 2 Nowlkha Jain & Tripathi Company Law, Universal – Agra (Hindi)
- 3 Dr. Bajpai & Jain Company Law, M.P. Hindi Granth Academy Bhopal
- 4 Chawla & Garg Company Law & S. Vikas Publishing House. Chand, Delhi.
- 5 Bagrial A. K. Company Law, New Delhi
- 6 R. N. Nolakha Company Law, R.B.D. Jaipur

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
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As Recommended by the Board of Studies
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Class/ d{kk	B.Com./ ch-dkWe
Year/ o"kZ	Second / f}rh;
Subject/ fo"k;	Applied Economics Group/ O;kogkfjd vFkZ'kkL=
Title of the paper/ प्रश्नपत्र का शीर्षक	Banking & Insurance / cSafdax ,oa chek
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – II
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Principles of Banking: Definition of Bank, Creation of Money, Present Structure of Commercial Banks in India. Principles of Management in Banks : Managerial Functions in Bank, Indian Banking System – Features, Classification of Banking Institutions. Reserve Bank of India – Functions, Control of Credit by RBI, Powers of RBI
	(हिन्दी)	cSafdax ds fl)kar % cSad dh ifjHkk"kk] eqnz dk l`tu] Hkkjr esa okf.kfT;d cSadksa dh orZeku lajpukA cSadksa esa izca/k ds fl)kar % cSadksa esa izca/kdh; dk;ZA Hkkjr; cSafdx i)fr &

		fo'ks"krk,a] cSafdax laLFkkvksa dk oxhZdj.kA fjtOZ cSad vkWQ bafM;k & dk;Z] fjtOZ cSad }kjk lk[k fu;a=.k] fjtOZ cSad dh 'kfDr;kaA HkrhZ]
Unit II	(English)	Management of Deposits and Advances Mobilization, Classification and Nature of Deposit Accounts, Advances, Lending Practice, Types of advances. Investment Management : Nature of Bank Investment, Liquidity and Profitability. Cheques, Bills and their Endorsement, Government Securities. Procedure of E-Banking.
	(हिन्दी)	tek ,oa vfxzeka dk izca/ku] tekvksa dh xfr'khyrk] tek [kkksa dk oxhZdj.k ,oa izd`fr] vfxze] m/kkj O;ogkj] vfxze ds izdkjA fofu;ksx izca/k % cSad fofu;ksx dh izd`fr] rjyrk ,oa ykHknk;drkA psd] fcy ,oa mudk i`BkaduA 'kkldh; izfrHkwfr;kjA bZ&cSafdax izfØ;kA
Unit III	(English)	Insurance – Meaning, Need, Types, Functions and Principles. IRDA its function and Importance Insurance as Social Security Tool. Insurance and Economic Development.
	(हिन्दी)	chek & vFkZ] vko';drk] izdkj] dk;Z ,oa fl)karA vkbZ- vkj- Mh- , - & dk;Z ,oa egRo chek ,d lekftd lqj{kk midj.k] chek vkSj vkfFkZd fodkl
Unit IV	(English)	Life Insurance: Introduction, Need, Importance, Elements of Contracts and Life Insurance Contract. Settlement of life Insurance Claims.
	(हिन्दी)	thou chek% ifjp;] vko';drk] egRo] vuqca/k ds lkjRo ,oa thou chek vuqca/kA thou chek vuqca/kA thou chek noksa dk fujkdj.kA
Unit V	(English)	Organization of General Insurance Corporation and its Subsidiary Companies and its Functions Settlement of General Insurance Claims. Health Insurance: Need, Scope & Importance.
	(हिन्दी)	lhekU; chek fuxe dk laxBu ,oa bldh lqk;d dEifu;ka ,oa muds dk;ZA lhekU; chek noksa dk fuiVkj LokLFk chek & vko';drk {ks= ,oa egRo A

Suggested Reading

- 1 Dr. R.L. Nolakha Principles of Insurance, R.B.D. Jaipur (Hindi & English)
- 2 MkW- jes'k eaxy chek ds rRo
- 3 Dr. Balchandra Shrivastava Principles of Insurance.
- 4 H.C. Sharma Banking Law and Practise (Sahitya Bhawan)
- 5 Dr. Maliram Banking Law and Practise
- 6 Dr. V.C. Sinha Banking Law and Practise
- 7 Gupta B.P. Banking in India, R.B.D. Jaipur
- 8 MkW- iou feJk chek ds fl)kar] fgUnh xzUFk vdkneh
- 9 Dr. Shakti Prathban Pinciples of Insurance, Himalaya Publication.

B.COM Final Year

SUBJECT Title of Paper	SCHEDULE OF MARKS							MAX.	MIN.
	CCE MAX.	I	II	III	MAX.	MIN.			
Advertising, Sales Promotion and Sales Management TH. MANAGEMENT OF SALES FORCE ONLINE MARKETING	60	70	70	...	140	46	200	66	
Applied Economics TH. (GROUP A) PUBLIC FINANCE FINANCIAL MANAGEMENT	60	70	70	...	140	46	200	66	
Accounting TH. INCOME TAX LAW AND PRACTICE GOODS AND SERVICES TAX & CUSTOMS DUTY	60	70	70	...	140	46	200	66	
Management TH. AUDITING MANAGEMENT ACCOUNTING	60	70	70	...	140	46	200	66	

**Sarojini Naidu Govt. Girls P. G. (Autonomous) College,
Shivaji Nagar, Bhopal**
As Recommended by the Board of Studies
Session – 2020-2021

Class/ d{kk	B.Com./ ch-dkWe
Year/ o"kZ	Third / r`rh;
Subject/ fo"k;	Accounts Group/ ys[kk lewg iz'u i= izFke
Title of the paper/ प्रश्नपत्र का शीर्षक	Income Tax Law & Practice / vk;dj fof/k ,oa O;ogkj
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – I
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	General Introduction of Indian Income Tax Act 1961. Basic Concepts: Income, Agriculture Income, Casual Income, Previous Year, Assessment Year, Gross Total Income, Total Income, Person Assessee, Residential Status and Tax Liability, Exempted Income.
	(हिन्दी)	Hkkjrh; vk;dj vf/kfu;e 1961 dk lkekU; ifjp;A ewy vo/kkj.kk,% vk;] —f"k vk;] vkdfLed vk;] xr o"kZ] dj fu/kkZj.k o"kZ] ldy dqy vk;] O;fDr djnkrkA fuokl LFkku ,oa dj nkf;Ro] dj eqDr vk;saA
Unit II	(English)	Income from Salary, Income from house property.
	(हिन्दी)	osru ls vk;A edku laifÜk ls vk;A
Unit III	(English)	Income from Business and Profession, Capital Gains, Income from other Sources.
	(हिन्दी)	O;kikj ,oa is'ks ls vk;] iwath ykHK] vU; lk/kuksa ls vk;A
Unit IV	(English)	Set off and Carry forward of Losses, Deductions from Gross Total Income, Clubbing of income, Computation of Total Income and Tax Liability of an Individual.
	(हिन्दी)	gkfu;ksa dh iwfrZ ,oa mls vkxs ys tkuk] ldy dqy vk; esa ls dh tkus okyh dVksf;rk;] vk; dk feyku] O;fDr dh dqy vk; ,oa dj nkf;Ro dh x.kukA
Unit V	(English)	Assessment Procedure, Tax deduction at Source, Advance Payment of Tax, Income Tax Authorities, Appeal, Revision and Penalties.
	(हिन्दी)	dj fu/kkZj.k dh dk;Z fof/k] mn~xe LFkku ij dj dh dVksrh] dj dk vfxze Hkqxrku] vk;dj inkf/kdkjh] vihy] iqufoZpkj o vFkZn.MA

Suggested Reading

1	vk;dj &	Jhiky ldyspk] lrh'k fizUVIZ] bUnkSj
2	vk;dj fo/kku ,oa ys[ks	MkW- ,p-lh- esgjks=k lkfgR; Hkou vkxjka
3	Student Guide to Income Tax	Sighania V.K. Taxman Delhi
4	Income Tax	Dr. R. N. Lakhotia
5	vk;dj	vks- ih- vxzoky] vjfoUnz tSu
6	vk;dj	MkW- deys'k Hk.Mkj] nsoh vfgY;k izdk'ku] bUnkSj

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Class/ d{kk	B.Com./ ch-dkWe
Year/ o"kZ	Third / r`rh;
Subject/ fo"k;	Accounts Group/ ys[kk lewg
Title of the paper/ प्रश्नपत्र का शीर्षक	Goods and Service Tax & Custom Duty/ oLrq ,oa lsokdj rFkk lhek 'kqYd
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – II
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit	Syllabus
Unit I	(English) CGST/ SGST :Important Terms and Definitions under Central Goods and Service Tax Act, 2017 and State Goods and Service. Basic elements of GST, Meaning and Scope of Supply Levy and Collection Tax.
	(हिन्दी) dsUnzh; oLrq ,oa lsok dj vf/kfu;e@ jkT; oLrq ,oa lsok dj vf/kfu;e 2017 'kCnkoyh ,oa ifjHkk"kk] oLrq ,oa lsok dj ds vk/kkjHkwr rRo] iwfrZ dk vFkZ ,oa {ks=} dj dk mxzg.k ,oa laxzg.kA
Unit II	(English) CGST/ SGST : Time and value of Supply of Goods and Services Input Tax Credit Transitional Provisions, Computations of GST Liability, Registration Under CGST/ SGST Act and Necessary Documentation, Filing of Returns, Assessment, Payment of Tax, Payment of Tax on Reverse Charge Basis, Refund Under the Act.
	(हिन्दी) dsUnzh; oLrq ,oa lsok dj vf/kfu;e@ jkT; oLrq ,oa lsok dj esa oLrq ,oa lsokvksa dh iwfrZ dk le; ,oa ewY; fuos'k dj tek laf/kdgy gsrq izko/kku] dsUnzh;@ jkT; oLrq ,oa lsok dj vf/kfu;e ds varxZr iathdj.k dj foj.kh tek djuk dj fu/kkZj.k] dj Hkqxrku] foijhr izHkko ds vk/kkj ij dj Hkqxrku vf/kfu;e ds vUrxZr dj okfilhA
Unit III	(English) CGST/ SGST – Maintenance of Accounts and Records, Composition Scheme, Job work and its procedure, Various exemptions under GST, Demand and recovery under GST, Miscellaneous provisions under GST.
	(हिन्दी) dsUnzh;@ jkT; oLrq ,oa laok dj % ys[kks ,oa vfHkys[kks dk

		j[kj[kko] lfEeJ.k ;kstuk] midk;Z ,oa izfØ;k] oLrq ,oa lsok dj ds vUrxZr fofHkUu NwVs] oLrq ,oa lsok dj ds vUrxZr ekax ,oa olwyh] oLrq ,oa lsok dj ds vUrxZr fofo/k izko/kkuA
Unit IV	(English)	IGST : Scope of IGST. Important Terms and Definitions under integrated Goods and Services Tax Act, 2017 Levy and Collection of IGST, Principles for Determining the place of supply of goods and services, Zero Rated supply.
	(हिन्दी)	,dh—r ,oa lsok dj vf/kfu;e 2017 ds vUrxZr dj 'kCnkoyh ,oa ifjHkk"kk,sa] ,dh—r oLrq ,oa lsok dj mnxzg.k ,oa laxzg.k] iwfrZ ds LFkku fu/kkZj.k ds fl)kar oLrq ,oa lsok dh iwfrZ dk LFkku] 'kqU; nj ls lacaf/kr iwfrZA
Unit V	(English)	Introduction and brief background of customs duty, Important definition Goods dutiable goods, person In-Charge, Indian customs water, types of customs duty, Valuation for custom duty, items to be included and excluded in customs value, computation of Assessable value and custom duty (Practical)
	(हिन्दी)	rVdj dk vk'k; ,oa bfrgkl egRoiw.kZ ifjHkk"kk;sa] eky] dj;ksX; eky] O;fDr] Hkkjrh; rVdj lhek] rVdj 'kqYd ds izdkj] rVdj 'kqYd dk ewY;kadu] rVdj esa 'kkfey ,oa u 'kkfey gksus okyh oLrq,sa] rVdj dh x.kuk ,oa ewY;kaduA

Suggested Reading

1. GST Concepts and Application- Dr. Anil Kumar- Himalaya Publication.
2. Indirect Tax- B. Balchandran- S. Chand & Sons.
3. oLrq ,oa lsokdj & eaxy , - ds-& jes'k cqđ fMiksA
4. Goods & Service Tax 2017- Ashish Koolwal- Commercial Law Publication.
5. Datey V. S. GST Ready Reckoner- Taxman Publication, New Delhi.

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Class/ d{kk	B.Com./ ch-dkWe
Year/ o"kZ	Third / r`rh;
Subject/ fo"k;	Management Group/ izca/k lewg
Title of the paper/ प्रश्नपत्र का शीर्षक	Management Accounting / izca/kdh; ys[kkadu
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – I
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit	Syllabus
Unit I	(English) Management Accounting : Meaning, Nature, Scope and functions of management accounting, Role of management accounting in decision making, Management accounting vs. financial accounting and cost accounting. Tools and techniques of management accounting.
	(हिन्दी) izca/kdh; ys[kkadu & vFkZ] iz—fr] {ks= o dk;Z] fu.kkZ;u esa izca/kdh; ys[kkadu dh Hkwfedk] izca/kdh; ys[kkadu cuke foÙkh; ys[kkadu ,oa ykxr ys[kkadu] izca/kdh; ys[kkadu dh rduhds ,oa fof/k;kaA
Unit II	(English) Financial statement : Meaning, Importance, Limitation of financial statements, Objectives and methods of financial statements analysis, Ratio analysis, Classification of ratios – Profitability ratios, Turnover ratios and Financial ratios, Advantages of ratio analysis, Limitations of accounting ratio.

	(हिन्दी)	foÙkh; foøj.k i= % vFkZ] egRo ,oa lhek,as] foÙkh; foøj.k fo'ys"k.k ds mn~ns'; ,oa fof/k;ka vuqikr fo'ys"k.k] vuqikrksa dk oxhZdj.k&ykHkk;drk vuqikr] vkorZ vuqikr] foÙkh; vuqikr] vuqikr fo'ys"k.k ds ykHk] ys[kkadu vuqikrksa dh lhek,saAaaa
Unit III	(English)	Fund Flow Statement, Cash Flow Statement (As per Indian Accounting Standard-3), IFRS-Cocept & Importance. Leverages.
	(हिन्दी)	fuf/k izokg foøj.k] jksdM+ izokg foøj.k ¼Hkkjrh; ys[kk ekud izeki&3 ds vuqlkj½] vkbZ-,Q-vkj-,l-& vo/kkj.kk ,oa egRoA mÙkksydA
Unit IV	(English)	Absorption and Marginal Costing: Marginal and differential costing as a tool for decision making, make or buy, Change of product mix, Pricing, Break even analysis, Exploring new markets, Shutdown decisions of Production
	(हिन्दी)	vo'kks"k.k ,oa lhekUr ykxr % fu.kZ;u midj.k ds varxZr lhekar o foHksn ykxr ys[kkadu & fuek.kZ ;k Ø;] mRikn feJ.k esa ifjorZu] ewY; fu/kkZj.k] le&foPNsn fo'ys"k.k] uohu cktkjksa dh [kkst] mRiknu canh fu.kZ;uA
Unit V	(English)	Budgetary Control: Meaning of budget and budgetary control: Objectives, Merits and limitations, Types of Budget: Cash budget and Flexible budget. Concept of Management Audit, Responsibility Accounting. Management Reports, Types of reports and quality of good report.
	(हिन्दी)	ctVjh fu;a=.k & ctV dk vFkZ o ctVh; fu;a=.k] mn~ns';] xq.k o lhek,saA ctV ds izdkj & jksdM+ ctV ,oa ykspnkj ctVA izca/kdh; vads{k.k dh vko/kkj.kk] mÙkjnkf;Ro ys[kkadu] izca/kdh; izfrosnu&izca/kdh; izfrosnuksa ds izdkj.k ,oa vPNs izfrosnu dh fo'ks"krk,saA

Suggested Reading

1	Jain S.P. Naraga K.L.	Management Accounting
2	Shashi Gupta	Management Accounting
3	S.P. Gupta	Management Accounting
4	Mahesh Agrawal, Mukesh Jain	Management Accounting
5	Agrawal and Gupta	Management Accounting R.B.D. Jaipur
6	Trivedi, Sharma and Mehta	Management Accounting Devi Ahilya V.V. Publication.

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Class/ d{kk	B.Com./ ch-dkWe
Year/ o"kZ	Third / r`rh;
Subject/ fo"k;	Management Group/ izca/k lewg
Title of the paper/ प्रश्नपत्र का शीर्षक	Auditing / vads{k.k
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – II
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Introduction: Meaning and objective of Auditing, Types of Audit. Audit Programme, Audit books, Working papers and evidences. Preparation before commencing of Audit.
	(हिन्दी)	vads{k.k dk ifjp; & vads{k.k dk vFkZ o mn~ns';] vads{k.k ds izdkjA vads{k.k izfØ;k & vads{k.k dk;ZØe] vads{k.k iqLrds] vads{k.k laca/kh dkxt i= o lk{;} vads{k.k izkjaHk djus ds iwoZ

		rS;kjhA
Unit II	(English)	Internal Check System: Routine Checking, Internal Checking, Internal Audit and Test Checking. Internal Control and Audit Procedure.
	(हिन्दी)	vkarfjd fujh{k.k iz.kkyh & uSR;d tk;p] vkarfjd ijh{k.kA vkarfjd vads{k.k ,oa uewuk tkap] vkarfjd fu;a=.k] vads{k.k dk;Z fof/kA
Unit III	(English)	Vouching, Verification of Assets and Liabilities:- Immovable Property, Fictitious Assets, Current Assets, verification of current and Fixed Liabilities
	(हिन्दी)	izek.ku] IEifÜk;ksa o nkf;Roksa dk IR;kiu & vpy laifÜk;ksa] cukoVh laifÜk;ksa]py laifÜk;ksa py ,oa LFkk;h nkf;R;ksa dk IR;kiuA
Unit IV	(English)	Company Audit : Appointment of Auditor, Powes, Duties and Liabilities. Divisible Profits and Dividend. Auditor's report : Cleaned and Qualified report.
	(हिन्दी)	daiuh vads{k.k & vads{kd dh fu;qfDr] vf/kdkj] dÜkZO; o mÜkjnkf;RoA foHkkT; ykHk o ykHkka'kA vads{kd izfrosnu % LoPN o l;kZfnRo izfrosnuA
Unit V	(English)	Investigation : Objectives, Difference between audit and investigation, Process of Investigation. Special Audit of Banking Companies, Educational Institutions, Non Profit Institutions and Insurance Companies.
	(हिन्दी)	vuqla/kku % mn~ns'; vads{k.k o vuqla/kku esa varj] vuqla/kku dh izfØ;kA cSafdax daifu;ksa] f'k{k.k laLFkkvksa] vykHkdkjh laLFkkvksa ,oa chek daifu;ksa dk fo'ks"k vads{k.kA

Suggested Reading

1	MkW- ,l-,e- 'kqDyk	vads{k.k] lkfgR; Hkou] vkxjk
2	voLFkh ,oa f=ikBh	vads{k.k & e-iz- fgUnh xazFk vdkneh] Hkksiky
3	R.C. Saxena	Auditing, Himalaya, Publishing, Bombay
4	Tendon B.N.	Principles of Auditing S. Chandel & Co. Delhi
5	Sharma T.T.	Auditing Principles and Problems, S/B Agra
6	Jain, Khandelwal	Auditing, R.B.D. Jaipur

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Class/ d{kk	B.Com./ ch-dkWe
Year/ o"kZ	Third / r`rh;
Subject/ fo"k;	Applied Economics Group-A/ O;kogkfjd vFkZ'kkL= lewg &v
Title of the paper/ प्रश्नपत्र का शीर्षक	Public Finance/ yksd foÙk
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – I
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit	Syllabus
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Unit I	(English)	Public Finance: Meaning, Nature, Scope and Importance. Difference between private and public finance. Principle of maximum social advantage. Role of state in public finance.
	(हिन्दी)	yksd foÜk % vFkZ] iz—fr] {ks= ,oa egRo] futh ,oa yksd foÜk esa vUrjA vf/kdre lkekftd ykHk dk fl)kar] yksd foÜk esa jkT; dh HkwfedkA
Unit II	(English)	Sources of Revenue: Taxes, Loans, Grants and Aid – Meaning and types, Canons of Taxation, Problem of justice in taxation, Incidence of taxation, Taxable capacity. Impact of Taxation & Tax evasion characteristics of Indian Tax System, Deffects & steps of reform.
	(हिन्दी)	jkTLo ds L=ksar % dj] _k] vuqнку ,oa lgk;rk & vFkZ] izdkj] dj/kku ds fl)karA dj/kku esa U;k; dh leL;k] dj Hkkj ,oa djnku {kerkA djkjksi.k ds izHkko ,oa djoapuA Hkkjrh; dj iz.kkyh ds y{k.k] bls nks"rFkk blesa lq/kkj ds iz;kIA
Unit III	(English)	Principle of public expenditure, Principle of public debts and its methods of redemption. Effects of public expenditure on production and distribution. Public debt in India.
	(हिन्दी)	lkoZtfud O;; ds fl)kar] lkoZtfud _k ds fl)kar rFkk bls 'kks/ku dh fof/k;kj] lkoZtfud O;; dk mRiknu ,oa forj.k ij izHkkoA Hkkjr esa lkoZtfud _kA
Unit IV	(English)	Public finance in India: Sources of revenue of central and state govt., Concept and types of budget, Fiscal Deficit, Deficit financing and Deficit budget. Financial relation between central and state.
	(हिन्दी)	Hkkjr esa yksd foÜk % dsUnz ,oa jkT; ljdkjks ds vkxe ds L=ksr] ctV dh vo/kkj.kk ,oa izdkj] jktdks"kh; ?kkVk] ?kkVs dh vFkZO;oLFkk vkSj ?kkVs dk ctV] dsUnz ,oa jkT; ds e/; foÜkh; IEcU/kA
Unit V	(English)	Constitution and function of finance commission, Recommendation of latest finance commission, Latest budget of central and M.P. Govt. Main heads of Revenue & Expenditure of central & state government. NITI AYOOG- Establishment and objectives.
	(हिन्दी)	foÜk vk;ksx dk xBu ,oa dk;Z] v ru foÜk vk;ksx dh vuq'kalk,]sa dsUnz ,oa e/;izns'k ljdkj ds v ru ctVA la?k rFkk jkT; ljdkjksa ds foÜkh; laca/k] dsUnz rFkk jkT; ljdkj dh vk; & O;; dh eq[; ensA uhfr vk;ksx%& LFkkiuk ,oa mn~ns';A

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Class/ d{kk	B.Com./ ch-dkWe
Year/ o"kZ	Third / r`rh;
Subject/ fo"k;	Applied Economics Group-A/ O;kogkfjd vFkZ'kkL= lewg&v

Title of the paper/ प्रश्नपत्र का शीर्षक	Financial Management/ foÙkh; izca/k
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – II
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit	Syllabus
Unit I	(English) Financial Management : Meaning Scope, Nature, Finance goals, Profit vs. wealth maximization; Financial functions – Investment financing and dividend decision, Financial Planning. Corporate restructuring with focus on mergers and acquisitions financial aspects only.
	(हिन्दी) foÙkh; izca/k % vFkZ] iz—fr ,oa {ks= foÙkh; y{;} ykHk cuke EifÙk] vf/kdrehdj.k] foÙkh; dk;Z% fofu;ksx] foÙkh; o ykHkka'k fu.kZ;u] foÙkh; fu;kstu] foy; vkSj vf/kxzg.k foÙkh; igyqvksa ij /;ku nsus ds lkFk dkWiksZjsV iquxZBuA
Unit II	(English) Capital Structure : Meaning and determinants. Operating and Financial Leverage : Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage.
	(हिन्दी) iw;th lajpuk % vFkZ ,oa fu/kkZjd rRo] ifjpk; o foÙkh; mÙkksyd] mudh eki] ykHk ij izHkko] oSdfYid foÙkh; ;kstuvksa dk fo'ys"k.k] la;qDr foÙkh; ,oa ifjpk; mÙkksydA
Unit III	(English) Capital Budgeting : Nature of investment decisions, investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return profitability index; NPV and IRR comparison.
	(हिन्दी) iwath ctfVax & fofu;kssx fu.kZ;ksas dh iz—fr] fofu;ksx ewY;kadu ekin.M] is&csd ihfj;M] ys[kkadu izR;k; nj] 'kq) orZeku ewY;] vkarfjd izR;k; nj] ykHknk;drk funsZ'kad] 'kq) izR;k; nj o vkarfjd izR;k; nj dh rgyuka
Unit IV	(English) Cost of capital : Significance of cost of capital; Calculating cost of debt, Preference shares, equity capital, retained earning, Weighted Average cost of capital. Dividend Policies: forms of dividends, stability in dividends and determinates, issues in dividend policies, Waltor's model, Gordon's Model, M.M. Hypotheisis.
	(हिन्दी) lkwath dh ykxr & iwath dh ykxr dk egRo] _k ykxr dh x.kuk] iwokZf/kdkj va'k] lerk iwath] /kfjr vk;] Hkfjr vkSlr iwath dh ykxr] ykHkka'k uhfr;ka] ykHkka'k ds izdkj] ykHkka'k esa LFkkf;Ro ,oa ykHkka'k ds fu/kkZjd rRoA ykHkka'k uhfr;ksa esa fuxZeu & okYVj ekWMy] xkMZu ekWMy] ,e-,e- ifjdYiuka
Unit V	(English) Management of working capital : Nature types and importance of working capital. Operating cycle and factors determining working capital requirement, Introduction of Management of Cash, Receivables and Inventories.
	(हिन्दी) dk;Z'khy iwath dk izca/k % dk;Z'khy iwath dh iz—fr] izdkj ,oa

		egRo] ifjpkyu pØ o dk;Z'khy iawth] vko';drkvksa dks izHkkfor djus okys rRo] jksdM+ izkl; ,oa LdU/k ds izca/k dk ifjp;A
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Suggested Reading

1	dqyJs"B o mik;/k;	foUkh; izca/k lkfgR; Hkou] vkxjk
2	Hkkjy] 'kSysUnz	foUkh; izca/k] jkeizlkn ,aM lal] Hkksiky
3	TkSu ,oa tSu	foUkh; izca/k] fgUnh xzUFk vdkneh] HkksikyA
4	Khan M.Y. & Jain P.K.	Financial Management, Tata McGraw Hill, New Delhi
5	Pandey I.M.	Financial Management, Vikas Publishing House, New Delhi
6	P.C. Jain & N.C. Jain	foUkh; izca/k] fgUnh xazFk vdkneh] Hkksiky

Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,

Shivaji Nagar, Bhopal

As Recommended by the Board of Studies

Part A : Introduction		
Hkkxv&ifjp;		
Program: Certificate dk;ZØe % izek.k i=	Class: B.Com. Ist Year d{kk % ch- dkWeizFkeo"kZ	Session: 2021-2022 I= % 2021&22
Subject: Commerce fo"k; % okf.kT;		
1	Course Title ikB~;Øedk 'kh"kZd	Financial Accounting foÙkh; ys[kkadu ¼iz'u i=½
2	Course type ikB~;Øedk izdkj	Core dksj
3	Pre-requisite iwokZis{kk ¼;fn dksbZ gks½	Not required (Open for all) IHkh ds fy, miyC/k
4	Course Learning Outcome (CLO) ikB~;Øe v/;;u dh ifjyfC/k;ka ¼dkslZ yfuZy vkmVde½	Successional completion of the course, the student will be able to: <ul style="list-style-type: none"> • Acquire conceptual knowledge of basics of accounting • Identify events that need to be recorded in the accounting records • Develop the skill of recording financial transaction and preparation of reports in accordance with GAAP • Describe the role of accounting information and its limitation • Equip with the knowledge of accounting process and preparation of in a accounts of sole trader • Identify and analyse the reasons for the difference between cash book and pass book balances

		<ul style="list-style-type: none"> Recognize circumstances providing for increased exposure to errors and frauds <p>ikBîØedkslQyrkiwoZdiwjkdjusij] Nk= fuEuesa l{k egksxk%</p> <ul style="list-style-type: none"> ys[kkadu dh ewyckrksadkoSpkfjdKkuçklrdjuk mu ?kVukvksa dh igpkudjsaftUgsays[kkadufjd,MZesantZdjusdh vko';drkgS GAAP ds vuqlkjfoÙkh; ysunufjd,MZdjusvkSjfjiksVZrS;kjdjusdkdkS'k yfodflrdjuk ys[kkadutkudkjhdhHkwfedkvkSjblhdlhekvksa dko.kZudjsa ,dek= O;kikjh ds ys[kkçfØ;kvkSjvafre [kkrksa dh rS;kjh ds KkulsySI jksdM+ cghvkSjklcq d 'ks" k ds chpvarj ds dkj.kksadksigpkusavkSjmudkfo'ys" k.kdjisa =qfV;ksavkSj /kks[kk/kM+h ds c<+rstksf[ke ds fy, çnkudjusokyhifjfLFkfr;ksadksigpkusa 	
5	Credit Value ØsfMVeku	6 6	
6	Total Marks dqyvad	Max. Marks: 30+70 vf/kdrevad% 30\$70	Min. Passing Marks: 35 U;wuremÙkh.kZvad % 35

Part B Content of Course Hkkxc&ikB~;Øe dh fo" k;oLrq		
Total No of Lectures (in hours per week)- 3, Total Lectures: 90 O;k[;ku dh dqy la[;k ¼izfr llrkg ?kaVs esa½ % 3] dqyO;k[;ku 90		
Unit bdkbZ	Topic fo" k;	No. of Lectures

		O;k[;ku dh la[;k
1	Accounts :- Indian History. Definition , Objectives ,Basic Concept and Principles of Double Entry System Journal Entry ,Ledger, Subsidiary books, Trial Balance Introduction of Indian Accounting Standard Preparation of Final Accounts with Adjustment	10
	ys[kkadu% Hkkjrh; bfrgkl]ifjHkk"kk] mís';] ewyvo/kkj.kk,oanksgjkçfof"Vç.kkyhdsfl)kar tuZyçfof"V] [kkrs] lgk;diqLrdsa] ryiV Hkkjrh; ys[kkekudksadkifj; lek;kstu ds lkFkvafre [kkrkrS;kjdjuk	
2	Accounting for Depreciation (According to Accounting Standard -6) Branch Accounts	15
	ewY; °zkl ds fy, ys[kkadu ¼ys[kkekud 6 ds vuqlkj½] 'kk[kkys[ks	
3	Royalty Accounts, Departmental Accounts	10
	vf/kdkj 'kqYd [kkrs] foHkkxh; ys[ks	
4	Accounting of NonProfitOrganization, Investment Account, Consignment Accounts	15
	xSjykhkdkjhlaLFkkvks ds ys[ks] çs"k.k [kkrs]fofu;ksxys[ks	
5	Partnership Accounts :- Dissolution of Partnership (with Insolvency), Amalgamation of Partnership Firms, Accounting for Limited Liability Partnership Conversion of Partnership Firm in to Joint Stock Company	15
	lk>snkjh [kkrs%lk>snkjhdkfo?kVu¼fnokfy;k lfgrlk>snkjh½ lk>snkjhQeksZdk ,dhdj.k] lHfernkf;Rolk>snkjhdkys[kkadu] QeZdkla;qäLda/k çeaMyesaifjorZu	
6	Computerized Accounts by using any popular accounting software.creating a company, configure and features setting, creating accounting ledgers and groups, creating stock items and groups , vouchers entry(with maintenance of vouchers), generating report - cash book, ledger accounts, trial balance , profit and loss account and balance sheet	10
	dEl;wVjh—r [kkrs% fdlhHkhyksdfç; ys[kk	

	<p>l,¶Vos;jdkmi;ksxdjdsA ,d daiuhcukuk] foU;kldjukvkSjlqfo/kkvksadkslsVdjuk] ys[kkaducgh[kkrkvkSjlewgucukuk] LV,d envkSjlewgucukuk] izek.kdçfof"V¼çek.kdks dk j[kj[kko ds lkFk½] fjiksVZrS;kjdjuk&dS'kcqd] [kkrcgh [kkrk] ijh{k.k 'ks"k] ykHkvkSjgkfu [kkrkvkSjcSysal 'khV</p>	
	<p>Keywords/Tags:financial A/c, Depreciation, Accounting Standard,branch a/c, royalty A/C, partnership A/C, Computerized Accounts. lkjfcanq ¼dhoMZ½@VSxfoÙkh; [kkrk] ewY;°zkl] ys[kkekud] 'kk[kk [kkrk] j,;YVh [kkrk] lk>snkjh [kkrk] dEl;wVjh—r [kkrsA</p>	

Part C: Learning Resources
<p>Text Books:</p> <ol style="list-style-type: none"> 1 e/;izns'kfgUnhxzaFkvdkneh] Hkksiky dh iqLrdA 2 Dr. R.K. Sharma/ Dr. R.S. Popli, Financial Accounting, KitabMahal Pub. Agra 3 Anil, Rajesh & Mariya Financial Accounting Himalya Publication Nagpur 4 Shukla & Grewal, Financial Accounting, S Chand & Sons New Delhi 5 Maheshwari S.N., An Introduction to Accountancy, Vikas publication, New Delhi 6 Agrawal Dr. Mahesh Financial Accounting, Ramprasad and sons, Bhopal 7 S.M. Shukla, Financial Accounting Shahitya Bhawan Agra. 8 Gupta R.L. and Radhaswamy M, Advance Accounting S Chand & Sons, New Delhi 9 Dr. Ramesh Mangal Financial Accounting, Satish Printers and Publisher Indore 10 Books published by Madhya Pradesh Hindi Granth Academy
<p>Suggestive digital platforms, web links</p> <ol style="list-style-type: none"> 1 http://www.ddegiust.ac.in/studvmaterial/mba/cp-104.pdf 2 http://www.ddegiust.ac.in/studvmaterial/bba/bba-104.pdf 3 http://www.deepnanacademy.com/pdf/cma/foundation/fundamentals-of-accounting.pdf 4 http://www.academia.edu/38623012/FinancialAccountingIFRS Edition20thjarryJwevgandt

Hkkxl&vuq'kaflr v/;;ulalk/ku
ikB~; iqLrdsa] lanHkZiqLrdsa] vU; ialk/ku

I- Ø	Yks[kd	iqLrddkuke	izdk'ku
1	e/;izns'kfgUnhxzaFkvdkneh] Hkksiky dh iqLrdA		
2	'kkjnxaxokjvkSj ,p-,u- feJk	foÙkh; ys[kkadudkifjp;	fgeky;kifCyds'kuukxiqj
3	'kqDyMkW- ,l- ,e-	foÙh; ys[kkadu	lkfgR; HkouifCyds'kuvkxjk
4	vxzokyMkWegs'k	foÙkh; ys[kkadu	Jkeizlkn ,aMlalHkksiky
5	esgrkMkW- lat; czãHkV~V	foÙkh; ys[kkadu	nsohvfgy;kizdk'kubankSj
6	Gupta R.L. and Radhaswamy M	Advance Accounting	S Chand & Sons New Delhi
7	Shukla&Grewal	Financial Accounting	S Chand & Sons
8	Maheshwari S.N.	An Introduction to Accountancy	Vikas Publication New Delhi
9	e/;izns'kfgUnhxzUFkvdkneh }kjkizdkf'krblfo"K; dh iqLrds		

2 vuq'kaflrfMftVylysVQkWeZcscfyad

- 1 <http://www.ddegiust.ac.in/studvmaterial/mba/cp-104.pdf>
- 2 <http://www.ddegiust.ac.in/studvmaterial/bba/bba-104.pdf>
- 3 <http://www.deeppanacademy.com/pdf/cma/foundation/fundamentals-of-accounting.pdf>
- 4 http://www.academia.edu/38623012/Financial_accountingIFRS_Edition2e_th_Jerry_J_Wevgandt
- 5 <http://web.ung.edu/media/university-press/Principles-of-Financial-Accounting.pdf?t=1542408454385>

PartD-AssessmentandEvaluation
Hkkxn&vuq'kaflrewY;kdufof/k;ka%

SuggestedContinuousEvaluationMethods:

Maximum Marks : 100

Continuous Comprehensive Evaluation (CCE) : 30 marks External Exam: 70 marks

vuq'kaflrlrrewY;kadufof/k;ka%

vf/kdrevad% 100

IrrO;kidewY;kadu ¼CCE½ vad% 30okf"KZdijh{kkvad% 70

InternalAssessment: Continuous Comprehensive Evaluation (CCE): 30 Marks vkarfjdewY;kadu% IrrO;kidewY;kadu	CCE-1 – Non Traditional 10 (Assignment/ Presentation) CCE-2 – Class Test- (Traditional) 20 2 Short= 2 x 4= 08 2 Long= 2 x 6= 12	10 20 dqyvad %
External Assessment: Annual Exam Section: 70 Marks	Section (A): Objective Questions(05) Section (B): Short questions(05) Section (C): Long Questions(03)	05X02=10 05X06=30 03X10=30 Total 70

Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,

Shivaji Nagar, Bhopal

As Recommended by the Board of Studies

Part A : Introduction		
Hkkx v& ifjp;		
Program: Certificate dk;ZØe % izek.k i=	Class: B.Com. Ist Year d{kk % ch-dkWe izFke o"kZ	Session: 2021-2022 I= % 2021&22
Subject: Commerce fo"k; % okf.kT;		
1	Course Title ikB~;Øe dk 'kh"kZd	Business Organization And Communication O;olkf;d laxBu ,oa lapkj
2	Course type ikB~;Ø e dk izdkj	Minor xkS.k
3	Pre-requisite iwokZis{kk ¼;fn dksbZ gks½	Not required (Open for all) IHkh ds fy;s miyC/k
4	Course Learning Outcome (CLO) ikB~;Øe v/;;u dh ifjyfC/k;ka ¼dksIZ yfuZy vkmVde½	After completion of this course it is expected that the student shall understand the basics of the business and will able to imbibe how any business can be organized successfully the chapters related communication shall be able to elucidate how communication plays an important role in modern business scenario. blikBîØe ds iwjkgksus ds ckn ;g mEehn dh tkrhgSfdNk= O;olk; dh ewyckrsa le>tk,xkvkSj ;g le>us esa I{kegksxkfdldhHkhO;olk; dkslQyrkiwoZddSlso;ofLFkrfd;ktklDrkgSAlapkjls lac af/kr v/;k; ;g Li"Vdjusesa

		I{k egksaxsfdvk/kqfudO;kolkf;difj-'; esalapkjdSlsegRoiw.kZHkwfedkfuHkkrkgSA	
5	Credit Value ØsfMVeku	6 6	
6	Total Marks dqyvad	Max. Marks: 30+70 vf/kdrevad% 30\$70	Min. Passing Marks: 35 U;wuremÙkh.kZvad % 35

Part B Content of Course Hkkxc&ikB~;Øe dh fo"k;oLrq			
Total No of Lectures (in hours per week)- 3 O;k[;ku dh dqy la[;k ¼izfr llrkg ?kaVs esa½ % 3			
Unit bdkb Z	Topic fo"k;	No. of Lectur es O;k[; ku dh la[;k	
1	INTRODUCTION: Indian traditional businesses and their organizational structures. Concepts of Business, Trade, Industry and Commerce - Classification - Relationship between Trade, Industry and Commerce - Business Organization- Concept, Characteristics, Importance and Objectives. Functions of Business and Social Responsibility of a business - Steps to Start an Enterprise. ifjp;% Hkkjr ds ikjEifjdO;olk; vkSjmudhlaxBukRedlajpuk,a] O;kikj] O;olk;]m ksxvkSjokf.kT; dh- vo/kkj.kkAO;olk;]m ksxvkSjokf.kT; dklEca/k vkSjoxhZdj.kO;olkf;dlaxBu% vo/kkj.kkfo'ks"krk,a ,oamns';A O;olk; ds dk;Z ,oalkekftdnkf;RouoçoZrugsrqvk'o';d dneA	15	
2	FORMS OF BUSINESS ORGANIZATION: Business Organization – Classification Factors Influencing the Choice of Suitable Form of Organization - Sole Proprietorship and Partnership - Meaning;. Definition, Characteristics,	15	

	<p>Advantages. Co-Operative Organization, - Meaning, Functions and Limitations of Co-operatives Societies.</p> <p>O;olkf;dlaxBu ds çdkj%O;kolkf;dlaxBu% oxhZdj.k]mi;qälaxBu ds p;udks çekf.kr djusokysrRoA ,dyO;olk; ,oalk>snkjhO;olk;%vFkZ]ifjHkk"kk]fo'ks"krk,a]ykHkAdks]v,ijsfVolaxBu% vFkZ] dk;Z ,oalhek,aA</p>	
3	<p>ORGANIZATION OF COMPANIES: Concepts, Meaning, Formation, Characteristics and Significance of Private Company and Public Company. Multinational Companies (MNC'S) and the Challenges of their organization in India.</p> <p>dEiuhdklaxBu% futhdEiuhvkSjlkoZtfuddEiuh dh vo/kkj.kkvFkZfuekZ.k]fo'ks"krk,a ,oavkSfpR;Acgqjk"V^ah; daifu;kdk;ZvkSjHkkjresa buds laxBuesavkusokyhpqkSfr;kaA</p>	15
4	<p>COMMUNICATION: Definition, Nature, Importance, Objectives of Communication. Communication theories and process- Information theory, Interaction theory, Transaction theory, Elements of communication process. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.</p> <p>lapkj% ifjHkk"kk]LoHkko]egRo]mns';A lapkj ds fl)kar ,oaçfØ;k% tkudkjhdckfl)kar] baVjsD'kudckfl)kar ¼ijLij fØ;k½V^akUlsD'kuf)karA lapkjçfØ;k ds vko';d rRoAçHkkohlakj dks çekf.kr djusokysrRo] ck/kk,a%Hkk"kk;hck/kk,a]euksoSKkfudck/kk,a]vUrjoS;fädck/kk ,a]lkaL—frdck/kk,a]HkkSfrdck/kk,a]laxBukRedck/kk,aA</p>	15
5	<p>Written Communication: Writing techniques and Guidelines. Letter writing - Basic Principles, Purpose, Types of business letters, Report writing, types of reports, Drafting of report. Oral Communication: Speeches for different occasions, Guidelines for effective listening, Job Interviews, Type of information.</p>	15
	<p>fyf[krlapkj% ys[kurduhd ,oafunsZ'k]i= ys[ku% O;kolkf;d i=% ewyHkwrfl)kar]vk'k; ,oaçdkjA fjiksVZys[ku ,oaçdkjA ekSf[kdlapkj% fofHkUuvoljksaesafn,</p>	

	tkusokysHkk"k.kçHkkohJo.kgsrqfn'kkfunsZ'k]ukSdjhgsqlk{kk Rdkj]tkudkfj;ksa ds çdkjA	
6	Modern forms of communication: E-mail, Video Conferencing, International Communication for Global Business. Information Technology: Form of technology, uses in modern communication system. Role of Social Media in modern business. lapkj ds vk/kqfudvk;ke% bZ&esy] ohfM;ksdkUÝsaflax] fo'oO;kikjgsrqvarjkZ"V ^a h; lapkj wpukçkS ksfxdh%çkS ksfxdhdk :i]vk/kqfudlapkjç.kkyhesami;ksxAvk/kqfudO;olk; esalks'kyehfM;k dh HkwfedkA	15
Key words/Tags: lkjfcanq ¼dhoMZ½@VSx%		

Part C: Learning Resources				
Text Books, Reference Book, Other Resources				
Suggested Readings:				
1 Author Surname, Initials “Book Title”, Publisher’s name, City/country of publication, Year of publication. Edition No. if any.				
Text Books:				
S.N.	Author	Book Title	Publisher	City
1.	e/;izns'kfgUnhxzaFkvdkneh] Hkksiky dh iqLrdA			
2.	T. N. Chhabra,	Business Communication	Himalaya Publishing House	New Delhi
3.	K.K. Sihna	Essentials of Business Communication	VK Global Publications	Faridabad
4.	Dr. Ramesh Mangal	Business Communications	Universal Publication	Agra
2 Suggestive digital platforms web links:				
Suggested equivalent online courses:				

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ikB; iqLrdsalanHkZiqLrdsaj vU; lalk/ku

vuq'kaflrlgk;diqLrdsaj@ xzUFk@vU; ikB; lalk/ku@ ikB; lkexzh%
 1 ys[kdmiuke] izFkek{kj ^^iqLrd 'kh"KZd**] izdk'kduke] 'kgj@ laLdj.kua-
 ¼;fn dksbZ gks½A

S.N.	Author	Book Title	Publisher	City	ISBN
1.	T. N. Chhabra,	Business Communication	Himalaya Publishing House	New Delhi	978-93-5299- 181-5
2.	K.K. Sihna	Essentials of Business Communication	VK Global Publications	Faridabad	9380901607
3.	Dr. Ramesh Mangal	Business Communications	Universal Publication	Agra	

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vuq'kaflr led{k vkWuykbuikB;Øe%

PartD-AssessmentandEvaluation
 Hkkxn&vuq'kaflrewY;kdufof/k;ka%

SuggestedContinuousEvaluationMethods:

Maximum Marks : 100

Continuous Comprehensive Evaluation (CCE) : 30 marks External Exam: 70 marks

vuq'kaflrlrrewY;kadufof/k;ka%

vf/kdrevad% 100

IrrO;kidewY;kadu ¼CCE½ vad% 30 okf"KZdijh{kkvad% 70

InternalAssessment: Continuous Comprehensive Evaluation (CCE): 30 Marks vkarfjdewY;kadu% IrrO;kidewY;kadu	CCE-1 – Non Traditional 10 (Assignment/ Presentation) CCE-2 – Class Test- (Traditional) 20 2 Short= 2 x 4= 08 2 Long= 2 x 6= 12	10 20 dqyvad %
External Assessment: Annual Exam Section: 70 Marks	Section (A): Objective Questions(05) Section (B): Short questions(05) Section (C): Long Questions(03)	05X02=10 05X06=30 03X10=30 Total 70

Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,

Shivaji Nagar, Bhopal

As Recommended by the Board of Studies

Part A : Introduction		
Hkkx v& ifjp;		
Program: Certificate dk;ZØe % izek.k i=	Class: B.Com. Ist Year d{kk % ch-dkWe izFke o"kZ	Session: 2021-2022 I= % 2021&22
Subject: Commerce fo"k; % okf.kT;		
1	Course Title ikB~;Øe dk 'kh"kZd	Business Regulatory Framework (Paper 2) O;kolkf;d fu;eu :ijs[kk lewg2 ¼iz'u i=2½
2	Course type ikB~;Ø e dk izdkj	Core dksj
3	Pre-requisite iwokZis{kk ¼;fn dksbZ gks½	Not required open for all IHkh ds fy, miyC/k
4	Course Learning Outcome (CLO) ikB~;Øe v/;u dh ifjyfC/k;ka ¼dkslZ yfuZy vkmVde½	The outcome of this course is to provide the students with practical legal knowledge of general business law issues. To Understand the Essentials of A Valid Contract, The Laws of The Act, Consideration And The Various Modes of Discharge of A Contract. To Explain the Various Laws with Regard to The Sale of Goods and Performance of a Sale Contract and Remedial Measures, to Familiarize the Students with The Various Law with Regard to Consumer Protection in India And the Functions of Various Consumer Forums and to Understand the Meaning and The Various Legislations with Regard to The Cyber Laws

		<p>blikBîØe ds v/;;u lsNk=&Nk=k,a%lkekU; O;kikjdkuwu ds eqıksa ds O;kogkfjddkuwuhKkuçklrdjsaxs- ,d oS/k vuqca/k dh vfuok;Zrkdks le>saxs] eky dh fcØhvkSj ,d fcØhvuqca/k vkSjmipkjkRedmik;ksa ds çn'kZu ds laca/k esafofHkUudkuwuksa dh le>çklrgksxh] HkkjresamiHkksäkla;{k.k ds fy, fofHkUudkuwu ds lkFkofHkUumiHkksäkeapksa ds dk;ZlsNk=ksadksifjprgksaxsrFkklkbcjduwuksa ds laca/k esavFkZvkSjfofHkUufo/kkuksadkHkhmUgsaKkugks xkA</p>	
5	Credit Value ØsfMVeku	6	6
6	Total Marks dqyvad	Max. Marks: 30+70 vf/kdrevad% 30\$70	Min. Passing Marks: 35 U;wuremÙkh.kZvad % 35

Part B Content of Course		
Hkkxc&ikB~;Øe dh fo"ki;Lrq		
Total No of Lectures (in hours per week)- 3, Total Lectures: 90 O;k[;ku dh dqy la[;k ¼izfr llrkg ?kaVs esa½ %L:3		
Unit bdkbZ	Topic fo"ki;	No. of Lectures O;k[;ku dh la[;k
1	Historical background of Business laws in India, Indian Contract Act 1872-GENERAL LAWAS	
	HkkjresaO;kolkf;dlfUu;eksa dh ,frgkfld i"BHkwfe] Hkkjrh; vuqca/k vf/kfu;e 1872&lkekU; mica/k	
2	Contact relating to Indemnity and Guarantee	
	gkfu j{kk ,oaçfrHkwfrvuqca/k ¼/kkjk 124 ls 147 rd½	
3	Negotiable instrument Act 1881 –General Introduction Negotiable instrument(amendment) Act 2002	

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4	General introduction of Consumer Protection Act 1986 and 2018, FEMA	
	miHkksäklaj{k.kvf/kfu;e] 1986 dklkekU; ifjp; ,oamiHkksäklaj{k.kvf/kfu;e]2018 dkifjp; ,oao.kZuQsek	
5	Indian Partnership Act 1932-General introduction	
	Hkkjrh; lk>snkjhv/kfu;e] 1932	
6	Limited Liability Partnership Act 2008	
	lhferns;rklk>snkjhv/kfu;e]2008]	
Keywords/Tags:The name of all act is the key word. lkjfcana¼dhoMZ½@VSxlHkhvf/kfu;eksa ds ukeghdhoMZgSA		

Part C: Learning Resources

S.No.	Author	Book Title	Publisher	City
1	e;/izns'kfgUnhxzaFkvdkeh] Hkksiky dh iqLrdA			
2	KapoorN.D.	Business Law	S. Chand & Company Ltd	New Delhi
3	'kekZts-ih- ,oaduksft;klqusuk	O;kolkf;dlfUu;e	fghanek;/e dk;kZUo;ufuns'kky; fnYyh	New Delhi
4	Sharma S.P.	Business Law	I.K. International Publishing House Pvt. Ltd.	Mumbai
5	Gupta Dr.O.P.	Business regulatory	,lchihMhifCyds'ku	vkxjk
6	VarshneyDr. G.K.	Business regulatory Framework	SahityBhawan Publication	Agra
7	Agrawal R.C	O;kolkf;dfu;eu #ijs[kk	,lchihMhifCyds'ku	vkxjk
8	xaxsysv#.kdqekj ,oavxzokych-ds-	O;kolkf;dlfUu;e	jkeçlkn ,aMlal	Hkksiky
9	'kqDy M,-,l-,Ek- vkSjlgk; M,-,l-ih	O;kolkf;dlfUu;e	SahityBhawan Publication	Agra

1 Suggestive Digital Platforms, Web links:

- 1 https://sdak24.com/tag/business-law-notes-hindi/#google_vignette
- 2 <https://www.gkpad.com/2020/09/bcom-books>
- 3 <https://www.geektonight.com/business-law-notes/>
- 4 https://www.researchgate.net/publication/331979132_Text_Book_on_Business_Law

Hkkxl&vuq'kaflr v/;;u lalk/ku

ikB~; iqLrdsa] lanHkZiqLrdsa] vU; lalk/ku

I- Ø	Yks[kd	iqLrddkuke	Ikzdk'kd	izdk'kuLFky
1	e/;izns'kfgUnhxzaFkvdkneh] Hkksiky dh iqLrdA			
2	xaxsysv#.kdqekj ,oavxzokych-ds-	O;kolkf;dlfUu;e	jkeçlkn ,aMlal	Hkksiky
3	'kqDy M,-,l-,E- vkSjlgk; M,-,l-ih	O;kolkf;dlfUu;e	SahityBhawan Publication	Agra
4	'kekZts-ih- ,oaduksft;klqusuk	O;kolkf;dlfUu;e	fghanhek;/e dk;kZUo; funs'kky; fnYyhfo'ofok;ky;	New Delhi
5	O;kl M,- vuwi&pansy	O;kolkf;dlfUu;e	nsohvfgY;kçdk'ku	bankSj
6	Sharma S.P.	Business Law	I.K. International Publishing House Pvt. Ltd.	Mumbai
7	Gupta Dr. O.P.	Business regulatory Framework	,lchihMhifCyds'ku	vxjck
8	VarshneyDr. G.K.	Business regulatory Framework	SahityBhawan Publication	Agra
9	e/;izns'kfgUnhxzUFkvdkneh }kjkizdkf'krblfo"K; dh iqLrds			

2 vuq'kaflrfMftVylysvQkWeZcscfyad

- 5 https://sdak24.com/tag/business-law-notes-hindi/#google_vignette
- 6 <https://www.gkpad.com/2020/09/bcom-books>
- 7 <https://www.geektonight.com/business-law-notes/>
- 8 https://www.researchgate.net/publication/331979132_Text_Book_on_Business_Law

Part D - Assessment and Evaluation
Hkkxn & vuq'kaflrrew Y; kadufof/k; ka%

Suggested Continuous Evaluation Methods:

Maximum Marks : 100

Continuous Comprehensive Evaluation (CCE) : 30 marks External Exam: 70 marks

vuq'kaflrrew Y; kadufof/k; ka%

vf/kdrevad% 100

Irr O; kidew Y; kadu $\frac{1}{4}$ CCE $\frac{1}{2}$ vad% 30 okf "kZdijh {kkvad% 70

Internal Assessment: Continuous Comprehensive Evaluation (CCE): 30 Marks vkarfj dew Y; kadu% Irr O; kidew Y; kadu	CCE-1 – Non Traditional 10 (Assignment/ Presentation) CCE-2 – Class Test- (Traditional) 20 2 Short= 2 x 4= 08 2 Long= 2 x 6= 12	10 20 dqy vad %
External Assessment: Annual Exam Section: 70 Marks	Section (A): Objective Questions(05) Section (B): Short questions(05) Section (C): Long Questions(03)	05X02=10 05X06=30 03X10=30 Total 70

Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,

Shivaji Nagar, Bhopal

As Recommended by the Board of Studies

Part A : Introduction		
Hkkxv&ifjp;		
Program: Certificate dk;ZØe % izek.k i=	Class: B.Com. Ist Year d{kk % ch- dkWeizFkeo"kZ	Session: 2021-2022 I= % 2021&22
Subject: Commerce fo"k; % okf.kT;		
1	Course Title ikB~;Øedk 'kh"kZd	Financial Accounting foÙkh; ys[kkadu ¼iz'u i=½
2	Course type ikB~;Øedk izdkj	Core dk sj
3	Pre-requisite iwokZis{kk ¼;fn dksbZ gks½	Not required (Open for all) IHkh ds fy, miyC/k
4	Course Learning Outcome (CLO) ikB~;Øe v/;;u dh ifjyfC/k;ka ¼dkslZ yfuZy vkmVde½	Successional completion of the course, the student will be able to: <ul style="list-style-type: none"> • Acquire conceptual knowledge of basics of accounting • Identify events that need to be recorded in the accounting records • Develop the skill of recording financial transaction and preparation of reports in accordance with GAAP • Describe the role of accounting information and its limitation • Equip with the knowledge of accounting process and preparation of in a accounts of sole trader • Identify and analyse the reasons for the difference between cash book and pass book balances

		<ul style="list-style-type: none"> Recognize circumstances providing for increased exposure to errors and frauds <p>ikBîØedkslQyrkiwoZdiwjkdjusij] Nk= fuEuesa l{kkegksxk%</p> <ul style="list-style-type: none"> ys[kkadu dh ewyckrksadkoSpkfjdKkuçklrdjuk mu ?kVukvksa dh igpkudjsaftUgsays[kkadufjd,MZesantZdjusdh vko';drkgS GAAP ds vuqlkjfoÙkh; ysunufjd,MZdjusvkSjfjiksVZrS;kjdjusdkdkS'k yfodflrdjuk ys[kkadutkudkjhdhHkwfedkvkSjblhdlhekvksa dko.kZudjsa ,dek= O;kikjh ds ys[kkçfØ;kvkSjvafre [kkrksa dh rS;kjh ds KkulsySI jksdM+ cghvkSjklcqd 'ks"k ds chpvarj ds dkj.kksadksigpkusavkSjmudkfo'ys"k.kdjsa =qfV;ksavkSj /kks[kk/kM+h ds c<+rstksf[ke ds fy, çnkudjusokyhifjfLFkfr;ksadksigpkusa 	
5	Credit Value ØsfMVeku	6 6	
6	Total Marks dqyvad	Max. Marks: 30+70 vf/kdrevad% 30\$70	Min. Passing Marks: 35 U;wuremÙkh.kZvad % 35

Part B Content of Course		
Hkkxc&ikB~;Øe dh fo"k;oLrq		
Total No of Lectures (in hours per week)- 3, Total Lectures: 90		
O;k[;ku dh dqy la[;k ¼izfr llrkg ?kaVs esa½ % 3] dqyO;k[;ku 90		
Unit bdkbZ	Topic fo"k;	No. of Lectures

		O;k[;ku dh la[;k
1	Accounts :- Indian History. Definition , Objectives ,Basic Concept and Principles of Double Entry System Journal Entry ,Ledger, Subsidiary books, Trial Balance Introduction of Indian Accounting Standard Preparation of Final Accounts with Adjustment	10
	ys[kkadu% Hkkjrh; bfrgkl]ifjHkk"kk] mıs';] ewyvo/kkj.kk,oanksgjkçfof"Vç.kkyhdsfl)kar tuZyçfof"V] [kkrs] lgk;diqLrdsa] ryiV Hkkjrh; ys[kkekudksadkifj; lek;kstu ds lkFkvafre [kkrkrS;kj djuk	
2	Accounting for Depreciation (According to Accounting Standard -6) Branch Accounts	15
	ewY; °zkl ds fy, ys[kkadu ¼ys[kkekud 6 ds vuqlkj½] 'kk[kkys[ks	
3	Royalty Accounts, Departmental Accounts	10
	vf/kdkj 'kqYd [kkrs] foHkkxh; ys[ks	
4	Accounting of NonProfitOrganization, Investment Account, Consignment Accounts	15
	xSjykhkdkjhlaLFkkvks ds ys[ks] çs"k.k [kkrs]fofu;ksxys[ks	
5	Partnership Accounts :- Dissolution of Partnership (with Insolvency), Amalgamation of Partnership Firms, Accounting for Limited Liability Partnership Conversion of Partnership Firm in to Joint Stock Company	15
	lk>snkjh [kkrs%lk>snkjhdkfo?kVu¼fnokfy;k lfgrlk>snkjh½ lk>snkjhQeksZdk ,dhdj.k] lHfernkf;Rolk>snkjhdkys[kkadu] QeZdkla;qäLda/k çeaMyesaifjorZu	
6	Computerized Accounts by using any popular accounting software.creating a company, configure and features setting, creating accounting ledgers and groups, creating stock items and groups , vouchers entry(with maintenance of vouchers), generating report - cash book, ledger accounts, trial balance , profit and loss account and balance sheet	10
	dEI;wVjh—r [kkrs% fdlhHkhyksdfç; ys[kk	

	<p>l,¶Vos;jdkmi;ksxdjdsA ,d daiuhcukuk] foU;kldjukvkSjlqfo/kkvksadkslsVdjuk] ys[kkaducgh[kkrkvkSjlewgucukuk] LV,d envkSjlewgucukuk] izek.kdçfof"V¼çek.kdks dk j[kj[kko ds lkFk½] fjiksVZrS;kjdjuk&dS'kcqd] [kkrcgh [kkrk] ijh{k.k 'ks"k] ykHkvkSjgkfu [kkrkvkSjcSysal 'khV</p>	
	<p>Keywords/Tags:financial A/c, Depreciation, Accounting Standard,branch a/c, royalty A/C, partnership A/C, Computerized Accounts. lkjfcanq ¼dhoMZ½@VSxfoÙkh; [kkrk] ewY;°zkl] ys[kkekud] 'kk[kk [kkrk] j,;YVh [kkrk] lk>snkjh [kkrk] dEl;wVjh—r [kkrsA</p>	

Part C: Learning Resources
<p>Text Books:</p> <ol style="list-style-type: none"> 1 e/;izns'kfgUnhxzaFkvdkneh] Hkksiky dh iqLrdA 2 Dr. R.K. Sharma/ Dr. R.S. Popli, Financial Accounting, KitabMahal Pub. Agra 3 Anil, Rajesh & Mariya Financial Accounting Himalya Publication Nagpur 4 Shukla & Grewal, Financial Accounting, S Chand & Sons New Delhi 5 Maheshwari S.N., An Introduction to Accountancy, Vikas publication, New Delhi 6 Agrawal Dr. Mahesh Financial Accounting, Ramprasad and sons, Bhopal 7 S.M. Shukla, Financial Accounting Shahitya Bhawan Agra. 8 Gupta R.L. and Radhaswamy M, Advance Accounting S Chand & Sons, New Delhi 9 Dr. Ramesh Mangal Financial Accounting, Satish Printers and Publisher Indore 10 Books published by Madhya Pradesh Hindi Granth Academy
<p>Suggestive digital platforms, web links</p> <ol style="list-style-type: none"> 1 http://www.ddegiust.ac.in/studvmaterial/mba/cp-104.pdf 2 http://www.ddegiust.ac.in/studvmaterial/bba/bba-104.pdf 3 http://www.deepnacademy.com/pdf/cma/foundation/fundamentals-of-accounting.pdf 4 http://www.academia.edu/38623012/FinancialAccountingIFRS Edition20thjarryJwevgandt

Hkkxl&vuq'kaflr v/;;ulalk/ku
ikB~; iqLrdsa] lanHkZiqLrdsa] vU; ialk/ku

I- Ø	Yks[kd	iqLrddkuke	izdk'ku
1	e/;izns'kfgUnhxzaFkvdkneh] Hkksiky dh iqLrdA		
2	'kkjnxaxokjvkSj ,p-,u- feJk	foÜkh; ys[kkadudkifjp;	fgeky;kifCyds'kuukxiqj
3	'kqDyMkW- ,l- ,e-	foÜh; ys[kkadu	lkfgR; HkouifCyds'kuvkxjk
4	vxzokyMkWegs'k	foÜkh; ys[kkadu	Jkeizlkn ,aMlalHkksiky
5	esgrkMkW- lat; czãHkV~V	foÜkh; ys[kkadu	nsohvfgy;kizdk'kubankSj
6	Gupta R.L. and Radhaswamy M	Advance Accounting	S Chand & Sons New Delhi
7	Shukla&Grewal	Financial Accounting	S Chand & Sons
8	Maheshwari S.N.	An Introduction to Accountancy	Vikas Publication New Delhi
9	e/;izns'kfgUnhxzUFkvdkneh }kjkizdkf'krblfo"K; dh iqLrds		

2 vuq'kaflrfMftVylysVQkWeZcscfyad

- 1 <http://www.ddegiust.ac.in/studvmaterial/mba/cp-104.pdf>
- 2 <http://www.ddegiust.ac.in/studvmaterial/bba/bba-104.pdf>
- 3 <http://www.deeppanacademy.com/pdf/cma/foundation/fundamentals-of-accounting.pdf>
- 4 http://www.academia.edu/38623012/Financial_accountingIFRS_Edition2e_th_Jerry_J_Wevgandt
- 5 <http://web.ung.edu/media/university-press/Principles-of-Financial-Accounting.pdf?t=1542408454385>

PartD-AssessmentandEvaluation
Hkkxn&vuq'kaflrewY;kdufof/k;ka%

SuggestedContinuousEvaluationMethods:

Maximum Marks : 100

Continuous Comprehensive Evaluation (CCE) : 30 marks External Exam: 70 marks

vuq'kaflrlrrewY;kadufof/k;ka%

vf/kdrevad% 100

IrrO;kidewY;kadu ¼CCE½ vad% 30okf"KZdijh{kkvad% 70

InternalAssessment: Continuous Comprehensive Evaluation (CCE): 30 Marks vkarfjdewY;kadu% IrrO;kidewY;kadu	CCE-1 – Non Traditional 10 (Assignment/ Presentation) CCE-2 – Class Test- (Traditional) 20 2 Short= 2 x 4= 08 2 Long= 2 x 6= 12	10 20 dqyvad %
External Assessment: Annual Exam Section: 70 Marks	Section (A): Objective Questions(05) Section (B): Short questions(05) Section (C): Long Questions(03)	05X02=10 05X06=30 03X10=30 Total 70

Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,

Shivaji Nagar, Bhopal

As Recommended by the Board of Studies

Part A : Introduction		
Hkkxv&ifjp;		
Program: Certificate dk;ZØe % izek.k i=	Class: B.Com. Ist Year d{kk % ch- dkWeizFkeo"kZ	Session: 2021-2022 I= % 2021&22
Subject: fo"k; %		
1	Course Title ikB~;Øedk 'kh"kZd	Office Procedure and Practices dk;kZy; izfØ;kvkSjO;ogkj
2	Course type ikB~;Øedkizdkj	Vocational O;kolkf;d
3	Pre-requisite iwokZis{kk ¼;fn dksbZ gks½	Open for all IHkhladk; ds fo kfFkZ;ksa ds fy, miyC/k
4	Course Learning Outcomes (CLO) ikB~;Øe v/;;u dh ifjyfC/k;ka ¼dksIZ yfuZy vkmVde½	<p>After studying this course the student will be able to Understand office record keeping, Record management and filing.</p> <p>Understand about office forms, register and the mail management.</p> <p>Understand the Budget and audit system in the Office.</p> <p>Understand the procedure and record keeping of various deductions like professional tax, Goods and Service tax, Income tax, Provident Fund and Insurance.</p> <p>1 ikB;Øe ds IQylekiuij] Nk= I{kegksaxsA</p> <p>2 dk;kZy; vfHkys[k j{k.k] vfHkys[k izca/kuvkSjufLrdj.k ¼Qkbfyax½ dks le> us esaA</p>

		<p>3 dk;kZy; izk:iksa] iaft;ksa ,oaMkdizca/kudks le>us esa</p> <p>4 dk;kZy; ds ctV ,oavads{k.kiz.kkyhdks le>us esaA</p> <p>5 ofÙkdj] eky ,oalsokdj] vk;djHkfo"; fuf/k,oachektSIhfofHkUudVkSfr;ks a dh izfØ;kvkSjvfHkys[k j{k.kdks le>us esaA</p>
5	<p>Expected Job Role/ Career Opportunities</p> <p>visf{krjkstxkj@ dfj;j ds volj</p>	<p>Office Assistant in Modern Offices</p> <p>vk/kqfuddk;kZy; esadk;kZy; lgk;d ds volj</p>
6	<p>Credit Value</p> <p>ØsfMVeku</p>	<p>4</p> <p>4</p>

<p>Part B Content of Course</p> <p>Hkkxc&ikB~;Øe dh fo"k;oLrq</p>		
<p>Total No of Lectures + Practical (in hours per week): L-1Hr / P-1 Lab Hr</p> <p>Total No. of lectures/ Practical: L-0hrs/ P-30hrs</p> <p>O;k[;ku dh dqy la[;k\$izsfDVdy¼izfr llrkg?kaVs esa½O;k[;ku&1 ?kaVs@ izk;ksfxdvof/k &1 izk;ksfxd ?kaVk</p> <p>O;k[;ku@izSfDVdy dh dqy la[;k% L-0hrs/ P-30hrs</p>		
Modul e bdkb Z	Topics fo"k;	No. of Hours O;k[;ku dh la[;k
I	<p><u>Office Record Management and Filing</u></p> <p>Meaning of Records and Types of Records, Principles and Objectives of Records management and records keeping, essentials of record management system, centralization and decentralization of record keeping, record management process, Components of record management.</p> <p>Meaning and importance of filling, characteristics of a good filing and indexing, methods of filing, classification of files. Advantages and disadvantages of filing system, concept of paperless office, digitalization and</p>	10

	<p>retrieval of records, retention, weeding and destruction of old records.</p> <p>Keywords/Tags: Record Management, Record keeping, Centralization, Decentralization, Filing, Indexing, Digitalization.</p>	
	<p>dk;kZy; vfHkys[k izca/ku ,oauflrdj.k&</p> <p>vfHkys[kksalsvk'k; ,oaizdkj] vfHkys[k izca/ku ,oa j{k.k ds fl)kar ,oamn~ns';] vfHkys[k izca/kuiz.kkyh dh vko';d rRo] vfHkys[k j{k.kdkdsanzh; dj.k ,oafodsanzh; dj.k] vfHkys[k izca/kuizfØ;k] vfHkys[k izca/ku ds vo;oA</p> <p>ufLrdj.k&vk'k; ,oaegRo] vPNsufLrdj.k ,oavuoøe.khdj.k ¼baMsfDalx½ dh fo'ks"krk,a] ufLrdj.k dh fof/k;ka] ufLr;ksadkoxhZdj.k] ufLrdj.kiz.kkyh ds ykHk&nks"k] dkxtjgrdk;kZy; dh vo/kkj.kk] vfHkys[kksadkvadhj.k¼fMftfVdj.k½ ,oaiqu% izkflr] iqjkusvfHkys[kksa dh izfr/kkj.k] NVkbZrFkkfofu"Vhdj.k</p> <p>lkjfcanq ¼dhoMZ½@ VSx% vfHkys[kizca/ku] vfHkys[k j{k.k] dsanzh; dj.k ,oafodsanzh; dj.k] ufLrdj.k] vuqøe.khdj.k] vadhdj.kA</p>	
<p>II</p>	<p><u>Office Forms Registers</u></p> <p>Introduction, meaning and importance of forms, advantages and disadvantages of the use of forms, type of forms, factor affecting forms design, Principle of form design entry of material in stock register and its management.</p> <p>Postal management: meaning, importance and objectives of Postal Services, inward and outward process, sending of documents, dispatch of official documents, using postal and courier services, centralization and decentralization of Post-Management.</p> <p>Keywords/ Tags: Office from, Stock Register, Inward, Outward, Document, Post-Management.</p> <p><u>dk;kZy; ds izk:i ,oiaft;ka%</u></p> <p>izk:i&ifjp;] vk'k; ,oaegRo] izk:iksa ds mi;ksx ds ykHkgkfu] izk:iksa ds izdkj] izk:iksa dh fMt+kbudksizHkkfordjusokys ?kVd] izk:ifMt+kbu ds fl)kar] Lda/k iathesalkexzhdkvfHkys[k ,oaizca/kuA</p> <p>Mkdizca/ku&Mkdlsokvksalsvk'k;] egÙo ,oamn~ns';] vkod</p>	<p>10</p>

	<p>,oatkodizfØ;k] nLrkostHkstk] Mkd</p> <p>,oadksfj;jlsokvksadkmi;ksxdjrsgq,</p> <p>dk;kZy;hunLrkost+ksdkizs"k.k] Mkdizca/kudkdsanzh;dj.k</p> <p>,oafodsanzh;dj.kA</p> <p>lkjfcanq ¼dhoMZ½@ VSx% dk;kZy; izk:i] Lda/k iath] vkod]</p> <p>tkod] nLrkost+ Mkdizca/ku</p>	
III	<p><u>Office Budget and Audit</u></p> <p>Office Budget: Concept, Necessity, Types of office Budget, Monthly, Quarterly Semi-annual and Annual Budget, Essentials of a Budget, Estimation-Planned and non planned expenditure, recurring and non-recurring expenditure, Pre-requisites for preparation of Budget, Budget Control</p> <p>Audit: Definition, <u>importance and audit process</u>, Meaning of Voucher, Types of voucher Importance of Vouching, Verification, Meaning, Process of Verification of Office Assets, Office Assets and Consumables Register, Maintenance and Disposal of Consumables & Fixed Assets.</p> <p>Keywords/ Tags: Budget,Audit, Voucher, Recurring Expenses, Non-recurring Expenses, Planned Expenses, Non Planned Expenses, Consumables.</p> <hr/> <p><u>dk;kZy; ctV ,oavads{k.k%</u></p> <p>dk;kZy; ctV% vo/kkj.kk] vko';drk] dk;kZy; ctV ds izdkj] ekfld] =Sekfld] v/kZokf"kZd ,oaokf"kZdctV] ctV ds vko';d rRo] vkadyu&fu;ksftr ,oaxSj&fu;ksftr [kpZ] vkorhZ ,oavukorhZ [kpZ] ctVrS;kjh ds iwoZvko'drk,] ctVfu;a=.kA</p> <p>vads{k.k% ifjHkk"kk] egRo ,oaizfØ;k] izek.kdlsvk'k;] izek.kd ds izdkj] izek.khdj.kdkegRo] IR;kiu] vk'k;] dk;kZy; IEifÙk;ksa ds IR;kiu dh izfØ;k] dk;kZy; laifÙk ,oamiHkksX; lkexzh dh iath] miHkksX; lkexzh ,oaLFkkbZIEifÙk;ksadk la/kkj.k ,oafuLrkj.kA</p> <p>lkjfcanq ¼dhoMZ½@ VSx% ctV] vads{k.k] izek.kd] vkorhZ [kpZ] vukorhZ [kpZ] fu;ksftr [kpZ] xSj&fu;ksftr [kpZ] miHkksX; lkexzhA</p>	10
	<p style="text-align: center;">Practical</p> <p style="text-align: center;">lkzk;ksfxdikB;Øe</p>	
I	<p>The student shall intern with a modern office and lean the practical aspects of Office Record Management and Filing, Office Budget and Auditing and</p>	15

	Should acquire the practical Knowledge of basic level of Office Forms and registers.	
	Nk= ,d vk/kqfuddk;kZy; ds lkFkbaVuZgksxkvkSjdk;kZy; fjdkWMZizca/kuvkSjufLrdj.k] dk;kZy; ctVvkSjys[kkijh{kk ds O;kogkfjdigyqvksadks le>sxkvkSjdk;kZy; izi=ksavkSjjftLVjksa ds cqfu;knhLrjdkO;kogkfjdKkuizklrdjsxkA	
II	The student shall gain Practical Basic Knowledge of specialized records maintained by office concerning professional tax deduction, Goods and Service Tax, Income Tax, Provident Fund and Insurance, Service Records, Financial and Legal Records.	15
	Nk= O;kolkf;ddjdVvSrh] ekyvkSjlsokdj] vk;d] Hkfo"; fuf/k vkSjchek] IsokfjdkWMZ] foÙkh; vkSjdkuwuhfjdkWMZIslacaf/krdk;kZy; }kjk la/kkfjrd;stkusokysfo'ks"kfjdkWMZldkO;kogkfjdcqfu;knhKkuiz klrdjsxkA	
Project/ Field trip: Visit to a modern office		

Part C: Learning Resources
Text Books, Reference Books, Other resources ikB; iqLrdsa] lanHkZiqLrdsa] vU; lalk/ku
<p>Suggested Readings:</p> <p>Suggestive digital Platforms web links</p> <p>vuq'kaflrlgk;diqLrdsa@ xzUFk@vU; ikB; lalk/ku@ ikB; lkexzh%</p> <ol style="list-style-type: none"> 1 Chopra, R.K. and Gauri, Priyanki, Office Management, Himalaya Publishing House, Mumbai 2 V Balchandran and V Chandrasekaran, Office Management, Tata McGraw Hill, New Delhi 3 Ghosh, P.K. "Office Management", Sultan Chand and Sons, New Delhi

**4 Duggal, Balraj, Office Management and Commercial Correspondence, KitabMahal,
New Delhi**

Suggested equivalent online courses: <https://onlinecourses.swayam2.ac.in/cec21mg24/preview>

वुक'कफ़र लेड{क वकवुकबुकB;Øe:

<https://onlinecourses.swayam2.ac.in/cec21mg24/preview>

Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,

Shivaji Nagar, Bhopal

As Recommended by the Board of Studies

Part A : Introduction		
Hkkxv&ifjp;		
Program: Certificate dk;ZØe % izek.k i=	Class: B.Com. Ist Year d{kk % ch-dkWeizFkeo"kZ	Session: 2021-2022 I= % 2021&22
Subject: fo"k; %		
1	Course Title ikB~;Øedk 'kh"kZd	Salesmanship foØ;dyk
2	Course type ikB~;Øedki zdkj	Vocational O;kolkf;d
3	Pre-requisite iwokZis{kk ¼;fn dksbZ gks½	Open for all IHkhladk; ds fo kfFkZ;ksagsrq
4	Course Learning Outcomes (CLO) ikB~;Øe v/;;u dh ifjyfC/k;ka ¼dkslZ yfuZy vkmVde½	After studying this Course the Student will be able to <ol style="list-style-type: none"> 1. Basic Selling Techniques: Demonstrate effective selling skills. 2. Contract and Sales Negotiations: Apply negotiation techniques to selling situations. 3. Customer Profiling: Identify and profile the various selling styles. 4. Sales Proposal Writing: Apply the principles of proposal writing. 5. Customer Service Skills: Identify successful techniques for working with customers in business situations. 6. Provides students with the knowledge and skills necessary to enable them to perform adequately in any single functional area of sales management. 7. Helps developing effective selling skills as required in the

		<p>today's competitive industry.</p> <p>bldkslZdk v/;;u djus ds cknNk= l{kegkstk,xA</p> <p>1 cqfu;knhfcØhrduhd% izHkkohfcØhdkS'kyiznf'kZrdjusesaA</p> <p>2 vuqca/k vkSjfcØhokrZ% fcØhfLFkfr;ksa ds fy, ckrphrrduhdksadksyxwdjusesa</p> <p>3 xzkgdizksQkbfyax% fofHkUufcØh 'kSfy;ksadksigpkuusavkSjizksQkbydjusesa</p> <p>4 fcØhizLrkoys[ku% izLrkoys[ku ds fl)ksarksadksyxwdjusesaA</p> <p>5 xzkgdlsokdkS'ky% O;kolkf;difjLFkfr;ksaesaxzkgdksa ds lkFkdkedjus ds fy, lQyrduhdksadhigpkudjusesaA</p> <p>6 Nk=ksadksfcØhizca/ku ds fdlh ,d dk;kZRed {ks= esalk;kZlr :i lsizns'kZudjusesa l{kecukus ds fy, vko';d KkuvkSjdkS'kuizklrdjusesa</p> <p>7 vkt ds izfrLi/khZm ksxesavko';drkuqlkjizHkkohfcØhdkS' kyfodflrdjusesaA</p>
5	<p>Expected Job Role/ Career Opportunities visf{krjkstxkj@ dfj;j ds volj</p>	<p>Sales development representative (SDR), inside and outside functions of representative, Sales Manager. Customer success manager (CSM), Medical representative, Sales agents, Manufacturer representative.</p> <p>fcØhfodklizfrfuf/k ¼,I-Mh-vkj-½] fcØhizfrfuf/k ds vanj] fcØhizfrfuf/k ds ckgj ds dk;ksZgsrq] xzkgdlQyrkizca/kd ¼lh-,l,e½ fpdfRlkizfrfuf/k] fcØh ,tsaV] fuekZrkizfrfuf/k</p>
6	<p>Credit Value ØsfMVeku</p>	<p>4 4</p>

Hkkxc&ikB~;Øe dh fo"k;oLrq

Total No of Lectures + Practical (in hours per week): L-1Hr / P-1 Lab Hr

Total No. of lectures/ Practical: L-0hrs/ P-30hrs

O;k[;kuksa dh dqy la[;k\$izsfDVdy¹/₄izfr llrkg?kaVksa esa¹/₂O;k[;ku&1

?kaVs@ izk;ksfxdvof/k &1 izk;ksfxd ?kaVk

O;k[;ku@izSfDVdy dh dqy la[;k% L-30hrs/ P-30hrs

Module bdkbZ	Topics fo"k;	No. of Hours O;k[;ku dh la[;k
I	<p><u>An Overview of Salesmanship</u> Meaning, scope and objectives, Modern Concept of Salesmanship Sales organization-Importance, types and basic issues, Skills and Qualities required in salesmanship., Various steps in selling process, Sales budget, Theories of selling. Personal selling,</p>	10
	<p>fcØhdkS'kydkvoyksdu vFkZ] nk;jkvkSjmn~ns';] IsYleSuf'kilsYlvkWxZukbts'ku dh vk/kqfudvo/kkj.kk&egRo] izdkjvkSjcqfu;knheqn~ns] IsYleSuf'kiesavko';d dkS'kyvkSjxq.kAfcØhizfØ;kesafofHkUupj.k] fcØh ds fl)karAO;fDrxfcØ;A</p>	
II	<p>Functions of Sales Management Sales Personnel planning (Quantitative and qualitative aspects of sales personnel planning process), Recruitment (Sources of sales recruits and process of recruiting sales representatives), Selection (Significance of sound selection and procedure), Training (Significance, areas, methods of sales training and its evaluation, Placement of sales force), Compensating sales personnel (Requirements of a sound compensation plan, methods and policies regarding reimbursement of sales expenses), Methods for appraising sales personnel's performance.</p>	10
	<p>fcØhizca/ku ds dk;Z fcØhdkfeZd ;kstuk ¹/₄fcØh dkfeZdfu;kstuizfØ;k ds ek=kRedvkSjxq.kkRed igyw¹/₂] HkrhZ ¹/₄fcØh HkrhZ ds L=ksrvkSjfcØhizfrfuf/k;ksa dh HkrhZ dh izfØ;k¹/₂] p;u ¹/₄lgh p;uvkSjizfØ;kdk egRo¹/₂] izf'k{k.k ¹/₄egRo] {ks=]</p>	

	<p>fcØhizf'k{k.k ds rjhdsvkSjbldkewY;kadu] fcØhdfeZ;ksa dh fu;qfDr½] fcØhdfeZ;ksadksosrunsuk ¼,d lghosru ;kstuk dh vko';drk,a] fcØh O;; dh izfriwfrZ ds laca/k esafof/k;kavkSj uhfr;ka½] fcØhdfeZ;ksa ds izn'kZudkewY;kadudjus ds rjhdsA</p>	
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III	<p><u>Sales Territories and Quotas</u></p> <p>Meaning, objectives, types and factors determining the size of a sales territory and setting sales quotas, Reasons for establishing, revising and assigning sales territories to sales personnel, Administering the quota system Motivation & Compensation forSalesperson</p> <hr/> <p>fcØh {ks= vkSjdksvk</p> <p>vFkZ] mn~ns';] izdkjvkSjdkjdtksfcØh {ks= ds vkdkjdkfu/kkj.kdjrgSavkSjfcØhdksVkfufkZfjrdjrgSa] fcØhdfeZ;ksadksfcØh {ks= LFkkfirdjus] la'kksf/krdjusvkSjvlkbudjus ds dkj.k] dksVkiz.kkyhdkiz'kklu] foØsrk ds fy, izsj.kkvkSjosruA</p>	10
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	Practical Ikzk;ksfxdikB;Øe	
IV	<ul style="list-style-type: none"> • Exercises, Case Studies • Role-playing exercises • Preparation of sales presentation plan by each student on the basis of selected products to be sold. • Ascertaining through interview of outdoor Salesman (living or working nearby) the important steps which they follow in sales presentation and preparation of report thereon. • Activities for developing sales budget, quotas and territories. • Types of sales quotas used by Indian managers. • Difference between Advertising, Personal selling and Sales promotion. <hr/> <ul style="list-style-type: none"> • vH;kl] dsLVMht • HkwfedkfuHkkusokysvH;kl • cspstkusokysp;furmRiknksa ds vk/kkjijizR;sdNk=}kjfcØhizLrqfr ;kstukrS;kjdjukA • vkmVMksjlsYleSuikldkedjusokys ;k vklikljgusokys ds lk{kkRdkj ds ek;/e ls irk yxkukfdosfcØhizLrqfrvkSj ml ijfjiksVZrS;kj djusesafduegRo iw.kZ dneksadkikyudjrsgSa A • fcØhctV] dksVkvkSj {ks= fodflrdjus ds fy, xfrfof/k;kaA • Hkkjrh; izca/kdksa }kjkm;ksxfd, tkusokysfcØhdksVk ds izdkjA • foKkiu] O;fDrxrfcØhvkSjfcØhizpkj ds chpvarj 	30
	<p>Project/ Field trip: Specific information gathering/ skills from experts/ participation community activities</p> <p style="text-align: center;">Nk=kvksadksizkstsDVQkbycukuhpkfg,A</p> <p style="text-align: center;">;k</p> <p style="text-align: center;">{ks= ds nkSjksaesa] Nk= d{kk ds</p> <p>ckgjfo'ks"Kksa@ f'k{kdkdsalsfof'k"V tkudkj@</p> <p>dkS'kybdV~BkdjusvkSj@ ;k lqfo/kkvksadkfujh{k.k</p> <p style="text-align: center;">djus~@ lkeqnkf;dxfrfof/k;ksaesaHkkxysus ds fy, tk,axsA</p>	

Part C: Learning Resources

Text Books, Reference Books, Other resources

ikB; iqLrdsa] lanHkZiqLrdsa] vU; lalk/ku

Suggested Readings:

vuq'kaflrlgk;diqLrdsa@ xzUFk@vU; ikB; lalk/ku@ ikB; lkexzh%

- 1 Salesmanship – Dutta and Gupta C.- Himalya publishers Nagpur**
- 2 Personal Selling and Sales Management- R. Krishnamurty – Himalya publishers Nagpur**
- 3 Salesmanship and Sales Management- Kishore Chand Raut&Promod K Sahu- Vikas Publishing House New Delhi.**
- 4 Advertising and Sales management – CN Sontakki – Kalyani Publication New Delhi.**
- 5 Marketing Management – Kotler – Pearsons**
- 6 Marketing Management – RajanSaxena**

Personal Selling & Salesmanship (Hindi Medium) kalyani publishers New Delhi

foØ; ,oafokkiu&Dr. Neeraj Kumar Singh, Dr. S.C. Jain – SahityaBhawan Publications- Agra.

Suggestive digital platforms web links:

vuq'kaflrfMftVylysVQkWeZoscfyad:

- 1. <https://cbseacademic.nic.in.>Salesmanship>**
- 2. <https://www.msuniv.ac.in/Download/Pdf/41e368949fa74f2>**
- 3. <https://www.slideshare.net/lftikharChangazi/salesmanship-complete-notes>**

B.Com (II Year)

B.Com Second Year

SUBJECT Title of Paper	SCHEDULE OF MARKS							
	CCE MAX.	PAPER			MAX.	MIN.	MAX.	MIN.
		I	II	III				
Advertising, Sales Promotion and Sales Management TH. ADVERTISING PERSONAL SELLING AND SALESMANSHIP	60	70	70	...	140	46	200	66
Applied Economics TH. INDIAN COMPANY ACT BANKING & INSURANCE	60	70	70	...	140	46	200	66
Accounting TH. CORPORATE ACCOUNTING COST ACCOUNTING	60	70	70	...	140	46	200	66
Management TH. PRINCIPLES OF STATISTICS PRINCIPLES OF MANAGEMENT	60	70	70	...	140	46	200	66

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
Shivaji Nagar, Bhopal**
As Recommended by the Board of Studies
Session – 2021-22

Class/ d{kk	B.Com./ ch-dkWe
Year/ o"kZ	Second / f}rh;
Subject/ fo"k;	Accounting Group/ ys[kkadu lewg
Title of the paper/ प्रश्नपत्र का शीर्षक	Corporate Accounting /fuxeh; ys[kkadu
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – I
Max. marks/ अधिकतम अंक	70

Course outcomes:

On successful completion of this course students will be able to:

- CO1. Construct the financial statements of company within the frame work of Indian Accounting Standards.
- CO2. Explain the implication of unethical accounting practices on the society.
- CO3. Enlighten the students on the accounting procedures followed by the Companies.
- CO4. To make aware the students about the valuation of shares and Goodwill.
- CO5. To impart knowledge about holding company accounts, amalgamation, absorption and reconstruction of company.

Particulars/विवरण

Unit		Syllabus
Unit I	(English)	Final Accounts of Companies (Including calculation of managerialremuneration). Declaration of dividend, Profit and Loss AppropriationAccount and disposal of Profits. Calculation of Pre and Post incorporation Profit / Loss.Accounting for Share Capital transactions including bonus option and buy back of shares.
	(हिन्दी)	dEifu;ksa ds vafre ys[ks ¼izca/kdh; ikfjJfed dh x.kuk lfgr½] ykHkka'k dh?kks"k.kkA ykHk&gkfu fu;kstu [kkrk ,oa ykHkksa dk fuiVkjka lekesyu ds iwoZ ,oa i'pkr~ ds ykHk&gkfu dh x.kukAva'kiwaWth O;ogkj dk ys[kkadu] cksul va'kksa lfgr] vfèkdj va'k] deZpkjh LVkWd ckb cSd] va'kksa ds varxZr fodYiA
Unit II	(English)	Valuation of Goodwill and Shares, Methods of Valuations. Accounts of Public Utility Companies (Electricity Company).
	(हिन्दी)	[;kfr vkSj va'kks dk ewY;kadu] ewY;kadu dh fof/k;kjA lkoZtfud mi;ksfxrkdaifu;ksa ds [kkrs ¼fo qr dEiuh½A
Unit III	(English)	Meaning of Holding and Subsidiary Company. Preparation of Consolidated Balance Sheet of a holding company with one subsidiary company, Accounting for liquidation of companies.
	(हिन्दी)	lw=/kkjh ,oa lgk;d dEiuh dk vFkZA lw=/kkjh dEiuh dk lesfdr

		fpV~Bk rS;kjdjuk ¼,d lgk;d dEiuh ds lkFk½] dEifu;ksa ds ifjlekiu ds fy;sys[kkaduA
Unit IV	(English)	Accounting for Merger as per AS 14. Internal Reconstruction of accompany as per Indian Accounting Standard 14 (Excluding intercompany holdings and external reconstruction scheme)
	(हिन्दी)	Hkkjrh; ys[kkadu ekud 14 ds vuqlkj daifu;ksa ds lfeJ.k ds fy;sys[kkaduA dEiuh dk vkarfjd iqfuzekZ.k ys[ks ¼varj&dEiuh /kkj.k vkSj iqfuzekZ.k ;kstuk dksNksM+dj½
Unit V	(English)	Accounts of Banking Companies, Accounts of Insurance Companies with claim settlement.
	(हिन्दी)	cSafdx dEifu;ksa ds [kkrs] chek dEifu;ksa ds ys[ks & nok le>kSrs ds lkFkA

Suggested Readings:

- 1 vxzoky egs'k fuxeh; ys[ks] jkeizlkn ,aM lal] Hkksiky
- 2 'kekZ] 'kkg] eaxy vxoky] tSu vkj- ch-Mh- ifCyf'kax gkml] ubZ fnYyh ¼t;iqj½
- 3 Sharda Gagwar Himalaya Publishing House, Mumbai
- 4 Mangal Ramesh Company Accounts, Universal Publication Agra.
- 5 Gupta R.L. Radhaswany M. Company Accounts, Sultan Chand and Sons, New Delhi.
- 6 Maheshwari S.N. Corporate Accounting Vikas Publishing House, New Delhi
- 7 Modi, Oswal and S.K. Khatik Coprorate Accounting in Hindi and English (both) College Book House, Jaipur.
- 8 Metha, Brahmhatt Coprorate Accounting, Devi Ahilya Prakashan, Indore.
- 9 Jain and Narang Kalyani Publishers, New Delhi
- 10 Shukla S.M. Sahitya Bhavana Publication Agra.

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Shivaji Nagar, Bhopal**
As Recommended by the Board of Studies
Session – 2021-22

Class/ d{kk	B.Com./ ch-dkWe
Year/ o"kZ	Second / f}rh;
Subject/ fo"k;	Accounting Group/ ys[kkadu lewg
Title of the paper/ प्रश्नपत्र का शीर्षक	Cost Accounting /ifjO;;ys[kkadu
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – II
Max. marks/ अधिकतम अंक	70

Course outcomes:

Upon successful completion of this course students will be able to:

- CO1. Understand various costing systems and management systems.
- CO2. Analyze and provide recommendations to improve the operations of organizations through the application of Cost and Management accounting techniques.
- CO3. Evaluate the costs and benefits of different conventional and contemporary costing systems.
- CO4. Differentiate methods of inventory management.
- CO5. Identify the specifics of different costing methods.
- CO6. Analyze cost-volume-profit techniques to determine optimal managerial decisions.
- CO7. Apply cost accounting methods for both manufacturing and service industry.

Particulars/विवरण

Unit		Syllabus
Unit I	(English)	Cost: Meaning, Concept and Classification. Elements of Cost, Nature & Importance, Material Costing. Methods of Valuation of Material issue. Concept and material control and its techniques. Labour Costing, Methods of Wages Payments.
	(हिन्दी)	यकx % vFkZ] vo/kkj.kk ,oa oxhZdj.kA ykx ds rRo] izd`fr ,oa egRo] lkexzh ykx ys[kkadu] lkexzh fuxZeu ds ewY;kadu dh fof/k;kWa] lkexzh fu;a=.k vo/kkj.kk ,oa bldh rduhds] Je ykx ys[kkadu] etnwjh Hkqxrkudh i)fr;kWaA
Unit II	(English)	Unit Costing, Preparation of Cost Sheet and Statement of Cost (Including calculation of tender price) Overhead costing, (Including calculation of machine hour rate.)
	(हिन्दी)	bdkbZ ykx ys[kkadu] ykx i= ,oa ykx fooj.k i= dk fuekZ.k ¼fufonk ewY; dh x.kuk lfgr½ mifjO;; ys[kkadu ¼e'khu ?kaVk nj dh x.kuk lfgr½

Unit III	(English)	Contract and Job costing, Operating costing.(Transport Cost)
	(हिन्दी)	Bsdk ,oa midk;Z ykxr ys[kkadu]ifjpkYu ykxr ys[kkadu ¼ifjogu ykxr½
Unit IV	(English)	Process Costing (Including Inter process profit and Reserve).Reconciliation of Cost and Financial Accounts.
	(हिन्दी)	izfdz;k ys[kkadu] ¼vUj izfdz;k ykHk ,oa lap; lfgr½A ykxr ys[kkas dkfoRrh; ys[kks ls feykuA
Unit V	(English)	Marginal Costing - Profit - Volume Ratio, Break-Even Point, Margin of Safety, Application of Break-even Analysis. Standard Costing, and variance analysis (Material and Labour only)
	(हिन्दी)	lhekAr ykxr ys[kkadu& ykHk&ek=k vuqikr] lefoPNsn fcUnq] lqj{kk lhek]alefoPNsn fo'ys"k.k ds iz;ksxA izeki ys[ks ,oa fopj.k fo'ys"k.k ¼dsoy lkexzh ,oa Je½

Suggested Readings:

- 1 Jain & Narang Kalyani Publishers New Delhi (Both Medium)
- 2 Arora M.N. Cost Accounting, principles and Practice, Vikas New Delhi.
- 3 Maheshwar S.N. Advance Problems and Solutions in cost accounting: Sultan Chand, New Delhi.
- 4 Agrawal M.L. S.B. Agra Cost Accounting (In Hindi)
- 5 Jain B.K. Prof. Jain N.C. Cost Accounting and in English Ramesh Book Depot, Jaipur.
- 6 Mehta, Brahmhatt Cost Accounting Devi Ahilya Prakashan, Indore.

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Session – 2021-22

Class/ d{kk	B.Com./ ch-dkWe
Year/ o"kZ	Second / f}rh;
Subject/ fo"k;	Management Group/ izca/k lewg
Title of the paper/ प्रश्नपत्र का शीर्षक	Principles of Statistics/lkaf[;dh ds fl)kar
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – I
Max. marks/ अधिकतम अंक	70

Course outcomes:

Upon successful completion of this course students will be able to:

- CO1. Understand basic statistical concepts such as statistical collection, statistical series, tabular and graphical representation of data.
- CO2. Calculate measures of central tendency, dispersion, symmetry and correlation analysis.
- CO3. Independently calculate basic statistical parameters viz- mean, measures of dispersion, correlation coefficient, indexes.
- CO4. Based on the acquired knowledge to interpret the meaning of the calculated statistical indicators.
- CO5. Choose a statistical method for solving practical problems.
- CO6. Highlight statistical relationships between variables in data sets.
- CO7. Predict values of strategic variables using correlation analysis.

Particulars/विवरण

Unit	Syllabus
Unit I	Statistics-Meaning, Definition, Significance, Scope and Limitations of Statistics. Statistical investigation. Process of Data Collection, Primary and Secondary Data, Methods of Sampling, Preparation of Questionnaire, Classification and Tabulation of Data, Preparation of Statistical Series and its types.
(हिन्दी)	lkaf[;dh& vk'k;] ifjHkk"kk ,oa egRo] {ks= ,oa lhek;sa] lkaf[;dh; vuqla/kkuA lead ladyu dh izfØ;k] izkFkfed ,oa f}rh;d lead] fun'kZu dh jhfr;k;]iz'ukoyh dh jpuk] leadksa dk oxhZdj.k ,oa

		lkj.kh;u] lkaf[;dh; Jsf.k;ksa dhjpuk ,oa izdkjA
Unit II	(English)	Measurement of Central Tendency- Mean, Median, Quartile, Mode, Geometric Mean and Harmonic Mean.
	(हिन्दी)	dsUnzh; izo`fÜk ds eki&ek/;] e/;dk] prqFkZd] Hkwf;"Bd] xq.kksÜkj ek/; ,oa gjkRedek;/A
Unit III	(English)	Dispersion and Skewness. Analysis of Time Series – Meaning, Importance, Components, Decomposition of Time Series, Measurement of Long Term Trends, Measurement of Cyclical and Irregular Fluctuations.
	(हिन्दी)	vifdj.k ,oa fo"kerkA dky Js.kh dk fo'ys"k.k & vFkZ] egRo] la?kVd] dky Js.kh dk fo?kVu] nh?kZdkyhumiufr ds eki] pØh; o vfu;fer mPpkopuksa ds ekiA
Unit IV	(English)	Correlation-Meaning, Definition, Types and Degree of Correlation, Methods of Correlation. Regression Analysis-Meaning, Uses, Difference between Correlation and Regression, Linear Regression, Regression Equations, Calculation of Coefficient of Regression.
	(हिन्दी)	lglaEc/k& vk'k;]ifjHkk"kk]izdkj]lglaEc/k dk ifjek.k] lglaEc/k dh fof/k;ka Aizrhixeu fo'ys"k.k& vk'k;]mi;ksx]lglaEc/k ,oa izrhixeu esa varj] js[kh; izrhixeu] izrhixeu lehdj.k] izrhixeu xq.kkad dk ifjdyu A
Unit V	(English)	Index Number- Meaning, Characteristics, Importance and Uses. Construction of Index Numbers- Cost of living Index, Fisher's Ideal Index Number. Diagrammatic and Graphic presentation of Data
	(हिन्दी)	funsZ'kkad & vFkZ] fo'ks"krk,a] egRo ,oa mi;ksxA funsZ'kkadks dh jpuk & thou fuokZgfunsZ'kkad] fQ'kj dk vkn'kZ lwpdkadA leadks dk fp=e; ,oa js[kh; izn'kZuA

Suggested Readings:

- 1 vksloky ,oa vxzoky lkaf[;dh ds fl)kUr] vkj-ch-Mh- ifCyf'kax gkml] ubZ fnYyh ¼t;iqj½
- 2 vxzoky ,oa flag lkaf[;dh ds fl)kUr] jkeizlkn ,UM lal
- 3 Digamber Patri Kalyani Publishers, New Delhi.
- 4 Oswal, Sahu Desiness Statistics, Ramesh Book Depot, Jaipur.
- 5 Gupta B.N. Statistics, Sahitya Bawan, Agra (Hindi& English).
- 6 Gupta B.N. & Silawat Statistics, S.B.P.D, Agra.
- 7 Nagar K.N. Statistics, Meena skhi Prakashan (Hindi & English)
- 8 Gupta S.P. Statistics, S. Chand Delhi (Hindi & English)
- 9 R.P. Varshaneya Statistics, Jawahar Prakashan, Agra.

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Class/ d{kk	B.Com./ ch-dkWe
Year/ o"kZ	Second / f}rh;
Subject/ fo"k;	Management Group/ izca/k lewg
Title of the paper/ प्रश्नपत्र का शीर्षक	Principles of Management/izca/k ds fl)kar
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – II
Max. marks/ अधिकतम अंक	70

Course outcomes:

Upon successful completion of this course students will be able:

- CO1. To have clear understanding of managerial functions like planning, organizing, directing, budgeting, etc. and have same basic knowledge on international aspect of management.
- CO2. To understand the planning process in the organization.
- CO3. To understand all the aspects of organization.
- CO4. To demonstrate the ability of directing ,leadership and communicate effectively.
- CO5. To formulate best controlling techniques and methods.

Particulars/विवरण

Unit		Syllabus
Unit I	(English)	Management-Meaning, Nature and Importance, Functions and Principles of Management, Management V/s Administration. Development of Managerial Thought, Contribution of Taylor and Fayol. Management by Exceptions, Management by objectives. Social responsibility of

		management.
	(हिन्दी)	izca/k&vFkZ] izd`fr ,oa egRo] izca/k ds dk;Z ,oa fl)kar] izca/k cuke iz'kkluAizca/kdh; fopkj/kkj dk fodkl] Vsyj ,oa Qs;ksy dk ;ksxnkuA viokn }kjk izca/k]mn~n';ksa }kjk izca/kA izca/k dk lkekftd mRrjnkf;RoA
Unit II	(English)	Planning – Meaning – Nature & Importance, Elements, types, Process of Planning, Barriers to Effective planning,. Forecasting- Need & Techniques. Decision Making, Concept and Process, Coordination.
	(हिन्दी)	fu;kstu & vFkZ] iz—fr ,oa egRo] rRo] izdkj] fu;kstu dh izfØ;k] izHkkoh fu;kstu dh ck/kk,saA iwoZuqeku] egRo ,oa rduhdsA fu.kkZ;u & vo/kkj.kk ,oa izfØ;k] leUo;
Unit III	(English)	Organizing: Meaning, Importance and Principles, Span of Management, Centralization and Decentralization, forms of Organization, Staffing: Nature & Scope of Staffing, Manpower Planning, Selection & Training, Performance Appraisal, Delegation of Authority.
	(हिन्दी)	laxHu & vFkZ] egRo ,oa fl)kar] izca/k dk foLrkj] dsUnzhdj.k ,oa fodsUnzhdj.k] laxBu ds izdkj] LVkfQax & iz—fr ,oa {ks=} ekuo lalk/ku fu;kstu] p;u ,oa izf'k{k.k] fu"iknu] ewY;kadu] lUkk dk HkkjkZi.kA
Unit IV	(English)	Motivation: Concept, Importance Characteristics, Classification of motives – Theories of Motivation. Leadership – Concept and Leadership styles, Leadership Theories.
	(हिन्दी)	vfHkizsj.k & vo/kkj.kk] egRo] fo'ks"krk,sa] oxhZdj.k] fl)kar] usr`Ro & vo/kkj.kk ,oa usr`Ro 'kSfy;ka] usr`Ro ds fl)karA
Unit V	(English)	Direction- Concept, Nature, Importance Process and Methods. Controlling– Concept, Nature, Importance, process of controlling, Control Techniques.
	(हिन्दी)	funsZ'ku & vo/kkj.kk] iz—fr] egRo] izfØ;k ,oa i)fr;ka A fu;a=.k & vo/kkj.kk] iz—fr] egRo] fu;a=.k izfØ;k] fu;a=.k rduhdasA

Suggested Readings:

- 1 ukSy[kk vkj- ,y- izca/k ds fl)kar] vkj- ch- Mh- ifCyf'kad gkÅ] ubZ fnYyh ¼t;iqj½
- 2 'kqDyk ,l ,e izca/k ds fl)kar] lkfgR; Hkou] vkxjk
- 3 ch- ds- vxzoky izca/k ds fl)kar] jkeizlkn ,aM lal] Hkksiky
- 4 Ramasamy T. Principle of management, Himalya Publishing House, Mumbai (Both Medium)
- 5 Gupta & Sharma Principle of Management Kalyani Publishers, New Delhi (Both Medium)
- 6 Sen & Gupta Principle of Management, Vikash Publishing House, New Delhi

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Shivaji Nagar, Bhopal**
As Recommended by the Board of Studies
Session – 2021-22

Class/ d{kk	B.Com./ ch-dkWe
Year/ o"kZ	Second / f}rh;
Subject/ fo"k;	Applied Economics Group/ O;kogkfjd vFkZ'kkL=
Title of the paper/ प्रश्नपत्र का शीर्षक	Indian Company Act/Hkkjrh; dEiuh vf/kfu;e
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – I
Max. marks/ अधिकतम अंक	70

Course outcomes:

Upon successful completion of this course students will be able to:

- CO1. Gain complete knowledge of company right from incorporation to winding up.
- CO2. Gain complete knowledge of company law in India.
- CO3. Know about the concept of shares and debentures.
- CO4. Understand the memorandum of association and article of association in a company.
- CO5. Know about the use of prospectus in a company.

Particulars/विवरण

Unit	Syllabus
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Unit I	(English)	Company - Definition, Characteristics, Types of Company. Formation of Company- Promotion, Incorporation and Commencement of Business.
	(हिन्दी)	dEiuh & ifjHkk"kk] fo'ks"krk,Wa] dEiuh ds izdkj] dEiuh dk fuekZ.k % izorZu] lekesyu ,oa O;olk; dk izkjaHkA
Unit II	(English)	Detailed study of Memorandum of Association, Articles of Association and Prospectus.
	(हिन्दी)	lkk"kZn lhek fu;e] ik"kZn vUrfuZ;e ,oa izfoo.k dk foLr`r v/;;uA
Unit III	(English)	Shares - Shares Capital, Types of Shares, Transfer and Transmission of Shares. Shareholders v/s Member of the company. Debentures - Meaning and Types, Borrowing powers, Mortgages and Charges.
	(हिन्दी)	va'k & va'kiawth] va'kks ds izdkj] va'kks dk gLrkarj.k ,oa vfHkgLrkaduA va'k/kkjhcuke dEiuh ds lnL;A_.ki= & vk'k; ,oa izdkj] _.k ysus ds vf/kdkj] ca/kd ,oa izHkkjA
Unit IV	(English)	Directors - Managing Director, Whole time Director - qualifications, Appointment, Powers, Duties and Liabilities. Company Meetings :Types, Quorum, Voting, Resolution and Minutes.
	(हिन्दी)	lapkyd & izca/k lapkyd] iw.kZdkfyd lapkyd & ;ksX;rk,sa] fu;qfDr] vf/kdkj]drZO; ,oa nkf;RoAdEiuh dh lHkk,Wa & izdkj] dk;Zokgd la[;k ¼x.kiwfrZ½] ernku] izLrko ,oalw{eA
Unit V	(English)	Majority Powers and Minority rights, Prevention of oppression and mismanagement, Winding-up of companies- types and Methods.
	(हिन्दी)	cgq la[;d 'kfDr;kWa vkSj vYila[;d ds vf/kdkj] vU;k; ,oa dqizca/k dhjksdFkke] dEifu;ksa dk lekiu & izdkj ,oa fof/k;kWaA

Suggested Readings:

- 1 Shukla S.M. Company Adhimiyam S/B, Agra (Hindi & English)
- 2 Nowlka Jain & Tripathi Company Law, Universal – Agra (Hindi)
- 3 Dr. Bajpai & Jain Company Law, M.P. Hindi Granth Academy Bhopal
- 4 Chawla & Garg Company Law & S. Vikas Publishing House. Chand, Delhi.
- 5 Bagrial A. K. Company Law, New Delhi
- 6 R. N. Nolakha Company Law, R.B.D. Jaipur

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Class/ d{kk	B.Com./ ch-dkWe
Year/ o"kZ	Second / f}rh;
Subject/ fo"k;	Applied Economics Group/ O;kogkfjd vFkZ'kkL=
Title of the paper/ प्रश्नपत्र का शीर्षक	Banking & Insurance/cSaf dax ,oa chek
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – II
Max. marks/ अधिकतम अंक	70

Course outcomes:

Upon successful completion of this course students will be able:

- CO1.To have knowledge of banking, insurance and capital market law besides fundamental legal knowledge.
- CO2.To express their opinions about banking and insurance in written and oral form, based on the basic knowledge and skills they acquire.
- CO3.To make the students understand the various services offered and various risks faced by banks.
- CO4.To make them aware of various banking innovations these days.

CO5. To give them an overview about insurance industry.

CO6. To make the students understand various principles, provisions that govern the Life and General Insurance Contracts.

Particulars/विवरण

Unit		Syllabus
Unit I	(English)	Principles of Banking: Definition of Bank, Creation of Money, Present structure of Commercial Banks in India. Principles of Management in Banks: Managerial Functions in Bank, Indian Banking System – Features, Classification of Banking Institutions. Reserve Bank of India – Functions, Control of Credit by RBI, Powers of RBI
	(हिन्दी)	cSafdax ds fl)kar % cSad dh ifjHkk"kk] eqnz k dk l`tu] Hkkjr esa okf.kT;d cSadksadh orZeku lajpukAcSadksa esa izca/k ds fl)kar % cSadksa esa izca/kdh; dk;ZA Hkkjrh; cSafdx i)fr & fo'ks"krk,a] cSafdax laLFkkvksa dk oxhZdj.kA fjtZ cSad vkWQ bafM;k & dk;Z] fjtZ cSad }kjk lk[k fu;a=.k] fjtZ cSad dh 'kfDr;kaA HkrhZ]
Unit II	(English)	Management of Deposits and Advances Mobilization, Classification and Nature of Deposit Accounts, Advances, Lending Practice, Types of advances. Investment Management: Nature of Bank Investment, Liquidity and Profitability. Cheques, Bills and their Endorsement, Government Securities. Procedure of E-Banking.
	(हिन्दी)	tek ,oa vfxzksa dk izca/ku] tekvksa dh xfr'khyrk] tek [kkksa dk oxhZdj.k ,oa izd`fr] vfxze] m/kkj O;ogkj] vfxze ds izdkjA fofu;ksx izca/k % cSad fofu;ksx dh izd`fr] rjyrk ,oa ykHknk;drkA psd] fcy ,oa mudk i`BkaduA'kkldh; izfrHkwfr;kjA bZ&cSafdax izfØ;kA
Unit III	(English)	Insurance – Meaning, Need, Types, Functions and Principles. IRDA its function and Importance Insurance as Social Security Tool. Insurance and Economic Development.
	(हिन्दी)	chek & vFkZ] vko';drk] izdkj] dk;Z ,oa fl)karA vkbZ- vkj- Mh- ,- & dk;Z ,oa egRo chek ,d lekftd lqj{kk midj.k] chek vkSj vkfFkZd fodkl
Unit IV	(English)	Life Insurance: Introduction, Need, Importance, Elements of Contracts and Life Insurance Contract. Settlement of life Insurance Claims.
	(हिन्दी)	thou chek% ifjp;] vko';drk] egRo] vuqca/k ds lkjRro ,oa thou chek vuqca/kA thou chek vuqca/kA thou chek noksa dk fujkdj.kA
Unit V	(English)	Organization of General Insurance Corporation and its Subsidiary Companies and its Functions Settlement of General Insurance Claims. Health Insurance: Need, Scope & Importance.
	(हिन्दी)	lhekU; chek fuxe dk laxBu ,oa bldh lgk;d dEifu;ka ,oa muds dk;ZA lhekU; chek noksa dk fuiVkj LokLFk chek & vko';drk {ks= ,oa egRo A

Suggested Readings:

- 1 Dr. R.L. Nolakha Principles of Insurance, R.B.D. Jaipur (Hindi & English)
- 2 MkW- jes'k eaxy chek ds rRo
- 3 Dr. Balchandra Shrivastava Principles of Insurance.
- 4 H.C. Sharma Banking Law and Practise (Sahitya Bhawan)
- 5 Dr. Maliram Banking Law and Practise
- 6 Dr. V.C. Sinha Banking Law and Practise
- 7 Gupta B.P. Banking in India, R.B.D. Jaipur
- 8 MkW- iou feJk chek ds fl)kar] fgUnh xzUFk vdkneh
- 9 Dr. Shakti Prathban Pinciples of Insurance, Himalaya Publication.

B.Com (II Year)

B.Com Second Year

SUBJECT Title of Paper	SCHEDULE OF MARKS							MAX.	MIN.
	CCE MAX.	I	II	III	PAPER MAX.	MIN.			
Advertising, Sales Promotion and Sales Management TH. ADVERTISING PERSONAL SELLING AND SALESMANSHIP	60	70	70	...	140	46	200	66	
Applied Economics TH. INDIAN COMPANY ACT BANKING & INSURANCE	60	70	70	...	140	46	200	66	
Accounting TH. CORPORATE ACCOUNTING COST ACCOUNTING	60	70	70	...	140	46	200	66	
Management TH. PRINCIPLES OF STATISTICS PRINCIPLES OF MANAGEMENT	60	70	70	...	140	46	200	66	

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Class/ कक्षा	B.Com./ बी.कॉम
Year/ वर्ष	Second / द्वितीय
Subject/ विषय	Accounting Group/ लेखांकन समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	Corporate Accounting /निगमीय लेखांकन
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – I
Max. marks/ अधिकतम अंक	70

Course outcomes:

On successful completion of this course students will be able to:

- CO1. Construct the financial statements of company within the frame work of Indian Accounting Standards.
- CO2. Explain the implication of unethical accounting practices on the society.
- CO3. Enlighten the students on the accounting procedures followed by the Companies.
- CO4. To make aware the students about the valuation of shares and Goodwill.
- CO5. To impart knowledge about holding company accounts, amalgamation, absorption and reconstruction of company.

Particulars/विवरण

Unit		Syllabus
Unit I	(English)	Final Accounts of Companies (Including calculation of managerialremuneration). Declaration of dividend, Profit and Loss AppropriationAccount and disposal of Profits. Calculation of Pre and Post incorporation Profit / Loss.Accounting for Share Capital transactions including bonus option and buy back of shares.
	(हिन्दी)	कम्पनियों के अंतिम लेखे (प्रबंधकीय पारिश्रमिक की गणना सहित), लाभांश कीघोषणा। लाभ-हानि नियोजन खाता एवं लाभों का निपटारा। समामेलन के पूर्व एवं पश्चात् के लाभ-हानि की गणना।अंशपूँजी व्यवहार का लेखांकन, बोनस अंशों सहित, अधिकार अंश, कर्मचारी स्टॉक बाइ बैक, अंशों के अंतर्गत विकल्प।
Unit II	(English)	Valuation of Goodwill and Shares, Methods of Valuations. Accounts of Public Utility Companies (Electricity Company).
	(हिन्दी)	ख्याति और अंशो का मूल्यांकन, मूल्यांकन की विधियाँ। सार्वजनिक उपयोगिताकंपनियों के खाते (विद्युत कम्पनी)।
Unit III	(English)	Meaning of Holding and Subsidiary Company. Preparation of Consolidated Balance Sheet of a holding company with one subsidiary company, Accounting for liquidation of companies.
	(हिन्दी)	सूत्रधारी एवं सहायक कम्पनी का अर्थ। सूत्रधारी कम्पनी का समेकित चिट्ठा तैयारकरना (एक सहायक कम्पनी के साथ), कम्पनियों के परिसमापन के लियेलेखांकन।
Unit IV	(English)	Accounting for Merger as per AS 14. Internal Reconstruction of accompany as per Indian Accounting Standard 14 (Excluding

		intercompany holdings and external reconstruction scheme)
	(हिन्दी)	भारतीय लेखांकन मानक 14 के अनुसार कंपनियों के समिश्रण के लिये लेखांकन। कम्पनी का आंतरिक पुनर्निर्माण लेखे (अंतर-कम्पनी धारण और पुनर्निर्माण योजना को छोड़कर)
Unit V	(English)	Accounts of Banking Companies, Accounts of Insurance Companies with claim settlement.
	(हिन्दी)	बैंकिंग कम्पनियों के खाते, बीमा कम्पनियों के लेखे – दावा समझौते के साथ।

Suggested Readings:

- 1 अग्रवाल महेश निगमीय लेखे, रामप्रसाद एंड संस, भोपाल
- 2 शर्मा, शाह, मंगल अग्रवाल, जैन आर. बी.डी. पब्लिशिंग हाउस, नई दिल्ली (जयपुर)
- 3 Sharda Gagwar Himalaya Publishing House, Mumbai
- 4 Mangal Ramesh Company Accounts, Universal Publication Agra.
- 5 Gupta R.L. Radhaswany M. Company Accounts, Sultan Chand and Sons, New Delhi.
- 6 Maheshwari S.N. Corporate Accounting Vikas Publishing House, New Delhi
- 7 Modi, Oswal and S.K. Khatik Corporate Accounting in Hindi and English (both) College
Book House, Jaipur.
- 8 Metha, Brahmhatt Corporate Accounting, Devi Ahilya Prakashan, Indore.
- 9 Jain and Narang Kalyani Publishers, New Delhi
- 10 Shukla S.M. Sahitya Bhavana Publication Agra.

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Class/ कक्षा	B.Com./ बी.कॉम
Year/ वर्ष	Second / द्वितीय
Subject/ विषय	Accounting Group/ लेखांकन समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	Cost Accounting /परिव्ययलेखांकन
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – II
Max. marks/ अधिकतम अंक	70

Course outcomes:

Upon successful completion of this course students will be able to:

- CO1. Understand various costing systems and management systems.
- CO2. Analyze and provide recommendations to improve the operations of organizations through the application of Cost and Management accounting techniques.
- CO3. Evaluate the costs and benefits of different conventional and contemporary costing systems.
- CO4. Differentiate methods of inventory management.
- CO5. Identify the specifics of different costing methods.
- CO6. Analyze cost-volume-profit techniques to determine optimal managerial decisions.
- CO7. Apply cost accounting methods for both manufacturing and service industry.

Particulars/विवरण

Unit	Syllabus
Unit I	(English) Cost: Meaning, Concept and Classification. Elements of Cost, Nature & Importance, Material Costing. Methods of Valuation of Material issue. Concept and material control and its techniques. Labour Costing, Methods of Wages Payments.
	(हिन्दी) लागत : अर्थ, अवधारणा एवं वर्गीकरण। लागत के तत्व, प्रकृति एवं महत्व, सामग्री लागत लेखांकन, सामग्री निर्गमन के मूल्यांकन की विधियाँ, सामग्री नियंत्रण अवधारणा एवं इसकी तकनीके, श्रम लागत लेखांकन, मजदूरी भुगतानकी पद्धतियाँ।
Unit II	(English) Unit Costing, Preparation of Cost Sheet and Statement of Cost (Including calculation of tender price) Overhead costing, (Including calculation of machine hour rate.)
	(हिन्दी) इकाई लागत लेखांकन, लागत पत्र एवं लागत विवरण पत्र का निर्माण (निविदा मूल्य की गणना सहित) उपरिव्यय लेखांकन (मशीन घंटा दर की गणना सहित)
Unit III	(English) Contract and Job costing, Operating costing.(Transport Cost)
	(हिन्दी) ढेका एवं उपकार्य लागत लेखांकन ,परिचालन लागत लेखांकन (परिवहन लागत)
Unit IV	(English) Process Costing (Including Inter process profit and Reserve).Reconciliation of Cost and Financial Accounts.
	(हिन्दी) प्रक्रिया लेखांकन, (अन्तर प्रक्रिया लाभ एवं संचय सहित)। लागत लेखों का वित्तीय लेखों से मिलान।
Unit V	(English) Marginal Costing - Profit - Volume Ratio, Break-Even Point, Margin of Safety, Application of Break-even Analysis. Standard Costing, and

		variance analysis (Material and Labour only)
	(हिन्दी)	सीमांत लागत लेखांकन- लाभ-मात्रा अनुपात, समविच्छेद बिन्दु, सुरक्षा सीमा, समविच्छेद विश्लेषण के प्रयोग। प्रमाप लेखे एवं विचरण विश्लेषण (केवल सामग्री एवं श्रम)

Suggested Readings:

- 1 Jain & Narang Kalyani Publishers New Delhi (Both Medium)
- 2 Arora M.N. Cost Accounting, principles and Practice, Vikas New Delhi.
- 3 Maheshwar S.N. Advance Problems and Solutions in cost accounting: Sultan Chand, New Delhi.
- 4 Agrawal M.L. S.B. Agra Cost Accounting (In Hindi)
- 5 Jain B.K. Prof. Jain N.C. Cost Accounting and in English Ramesh Book Depot, Jaipur.
- 6 Mehta, Brahmhatt Cost Accounting Devi Ahilya Prakashan, Indore.

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Class/ कक्षा	B.Com./ बी.कॉम
Year/ वर्ष	Second / द्वितीय
Subject/ विषय	Management Group/ प्रबंध समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	Principles of Statistics/सांख्यिकी के सिद्धांत
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – I
Max. marks/ अधिकतम अंक	70

Course outcomes:

Upon successful completion of this course students will be able to:

- CO1. Understand basic statistical concepts such as statistical collection, statistical series, tabular and graphical representation of data.
- CO2. Calculate measures of central tendency, dispersion, symmetry and correlation analysis.
- CO3. Independently calculate basic statistical parameters viz- mean, measures of dispersion, correlation coefficient, indexes.
- CO4. Based on the acquired knowledge to interpret the meaning of the calculated statistical indicators.
- CO5. Choose a statistical method for solving practical problems.
- CO6. Highlight statistical relationships between variables in data sets.
- CO7. Predict values of strategic variables using correlation analysis.

Particulars/विवरण

Unit		Syllabus
Unit I	(English)	Statistics-Meaning, Definition, Significance, Scope and Limitations of Statistics. Statistical investigation. Process of Data Collection, Primary and Secondary Data, Methods of Sampling, Preparation of Questionnaire, Classification and Tabulation of Data, Preparation of Statistical Series and its types.
	(हिन्दी)	सांख्यिकी- आशय, परिभाषा एवं महत्व, क्षेत्र एवं सीमायें, सांख्यिकीय अनुसंधान। समंक संकलन की प्रक्रिया, प्राथमिक एवं द्वितीयक समंक, निदर्शन की रीतियाँ, प्रश्नावली की रचना, समकों का वर्गीकरण एवं सारणीयन, सांख्यिकीय श्रेणियों की रचना एवं प्रकार।
Unit II	(English)	Measurement of Central Tendency- Mean, Median, Quartile, Mode, Geometric Mean and Harmonic Mean.
	(हिन्दी)	केन्द्रीय प्रवृत्ति के माप-माध्य, मध्यका, चतुर्थक, भूयिष्ठक, गुणोत्तर माध्य एवं हरात्मकमाध्य।
Unit III	(English)	Dispersion and Skewness. Analysis of Time Series – Meaning, Importance, Components, Decomposition of Time Series, Measurement of Long Term Trends, Measurement of Cyclical and Irregular Fluctuations.
	(हिन्दी)	अपकिरण एवं विषमता। काल श्रेणी का विश्लेषण – अर्थ, महत्व, संघटक, काल श्रेणी का विघटन, दीर्घकालीन उपनति के माप, चक्रीय व अनियमित उच्चावचनों के माप।
Unit IV	(English)	Correlation-Meaning, Definition, Types and Degree of Correlation,

		Methods of Correlation. Regression Analysis-Meaning, Uses, Difference between Correlation and Regression, Linear Regression, Regression Equations, Calculation of Coefficient of Regression.
	(हिन्दी)	सहसम्बन्ध— आशय,परिभाषा,प्रकार,सहसम्बन्ध का परिमाण, सहसम्बन्ध की विधियाँ। प्रतीपगमन विश्लेषण— आशय,उपयोग,सहसम्बन्ध एवं प्रतीपगमन में अंतर, रेखीय प्रतीपगमन, प्रतीपगमन समीकरण, प्रतीपगमन गुणांक का परिकलन।
Unit V	(English)	Index Number- Meaning, Characteristics, Importance and Uses. Construction of Index Numbers- Cost of living Index, Fisher's Ideal Index Number. Diagrammatic and Graphic presentation of Data
	(हिन्दी)	निर्देशांक – अर्थ, विशेषताएँ, महत्त्व एवं उपयोग। निर्देशांको की रचना – जीवन निर्वाहनिर्देशांक, फिशर का आदर्श सूचकांक। समंको का चित्रमय एवं रेखीय प्रदर्शन।

Suggested Readings:

- 1 ओसवाल एवं अग्रवाल सांख्यिकी के सिद्धान्त, आर.बी.डी. पब्लिशिंग हाउस, नई दिल्ली (जयपुर)
- 2 अग्रवाल एवं सिंह सांख्यिकी के सिद्धान्त, रामप्रसाद एन्ड संस
- 3 Digamber Patri Kalyani Publishers, New Delhi.
- 4 Oswal, Sahu Desines Statistics, Ramesh Book Depot, Jaipur.
- 5 Gupta B.N. Statistics, Sahitya Bawan, Agra (Hindi& English).
- 6 Gupta B.N. & Silawat Statistics, S.B.P.D, Agra.
- 7 Nagar K.N. Statistics, Meena skhi Prakashan (Hindi & English)
- 8 Gupta S.P. Statistics, S. Chand Delhi (Hindi & English)
- 9 R.P. Varshaneya Statistics, Jawahar Prakashan, Agra.

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Year/ वर्ष	Second / द्वितीय
Subject/ विषय	Management Group/ प्रबंध समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	Principles of Management/प्रबंध के सिद्धांत
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – II
Max. marks/ अधिकतम अंक	70

Course outcomes:

Upon successful completion of this course students will be able:

- CO1. To have clear understanding of managerial functions like planning, organizing, directing, budgeting, etc. and have some basic knowledge on international aspect of management.
- CO2. To understand the planning process in the organization.
- CO3. To understand all the aspects of organization.
- CO4. To demonstrate the ability of directing ,leadership and communicate effectively.
- CO5. To formulate best controlling techniques and methods.

Particulars/विवरण

Unit		Syllabus
Unit I	(English)	Management-Meaning, Nature and Importance, Functions and Principles of Management, Management V/s Administration. Development of Managerial Thought, Contribution of Taylor and Fayol. Management by Exceptions, Management by objectives. Social responsibility of management.
	(हिन्दी)	प्रबंध-अर्थ, प्रकृति एवं महत्व, प्रबंध के कार्य एवं सिद्धांत, प्रबंध बनाम प्रशासन। प्रबंधकीय विचारधारा का विकास, टेलर एवं फेयोल का योगदान। अपवाद द्वारा प्रबंध, उद्देश्यों द्वारा प्रबंध। प्रबंध का सामाजिक उत्तरदायित्व।
Unit II	(English)	Planning – Meaning – Nature & Importance, Elements, types, Process of Planning, Barriers to Effective planning,. Forecasting- Need & Techniques. Decision Making, Concept and Process, Coordination.
	(हिन्दी)	नियोजन – अर्थ, प्रकृति एवं महत्व, तत्व, प्रकार, नियोजन की प्रक्रिया, प्रभावी नियोजन की बाधाएँ। पूर्वानुमान, महत्व एवं तकनीकें। निर्णयन – अवधारणा एवं प्रक्रिया, समन्वय
Unit III	(English)	Organizing: Meaning, Importance and Principles, Span of Management, Centralization and Decentralization, forms of Organization, Staffing: Nature & Scope of Staffing, Manpower Planning, Selection & Training, Performance Appraisal, Delegation of Authority.
	(हिन्दी)	संगठन – अर्थ, महत्व एवं सिद्धांत, प्रबंध का विस्तार, केन्द्रीकरण एवं विकेन्द्रीकरण, संगठन के प्रकार, स्टाफिंग – प्रकृति एवं क्षेत्र, मानव संसाधन नियोजन, चयन एवं

		प्रशिक्षण, निष्पादन, मूल्यांकन, सत्ता का भारापण।
Unit IV	(English)	Motivation: Concept, Importance Characteristics, Classification of motives – Theories of Motivation. Leadership – Concept and Leadership styles, Leadership Theories.
	(हिन्दी)	अभिप्रेरण – अवधारणा, महत्व, विशेषताएँ, वर्गीकरण, सिद्धांत, नेतृत्व – अवधारणा एवं नेतृत्व शैलियां, नेतृत्व के सिद्धांत।
Unit V	(English)	Direction- Concept, Nature, Importance Process and Methods. Controlling– Concept, Nature, Importance, process of controlling, Control Techniques.
	(हिन्दी)	निर्देशन – अवधारणा, प्रकृति, महत्व, प्रक्रिया एवं पद्धतियां । नियंत्रण – अवधारणा, प्रकृति, महत्व, नियंत्रण प्रक्रिया, नियंत्रण तकनीकें।

Suggested Readings:

- 1 नौलखा आर. एल. प्रबंध के सिद्धांत, आर. बी. डी. पब्लिशिंग हाऊस, नई दिल्ली (जयपुर)
- 2 शुक्ला एस एम प्रबंध के सिद्धांत, साहित्य भवन, आगरा
- 3 बी. के. अग्रवाल प्रबंध के सिद्धांत, रामप्रसाद एंड संस, भोपाल
- 4 Ramasamy T. Principle of management, Himalya Publishing House, Mumbai (Both Medium)
- 5 Gupta & Sharma Principle of Management Kalyani Publishers, New Delhi (Both Medium)
- 6 Sen & Gupta Principle of Management, Vikash Publishing House, New Delhi

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Year/ वर्ष	Second / द्वितीय
Subject/ विषय	Applied Economics Group/ व्यावहारिक अर्थशास्त्र
Title of the paper/ प्रश्नपत्र का शीर्षक	Indian Company Act/ भारतीय कम्पनी अधिनियम
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – I
Max. marks/ अधिकतम अंक	70

Course outcomes:

Upon successful completion of this course students will be able to:

- CO1. Gain complete knowledge of company right from incorporation to winding up.
- CO2. Gain complete knowledge of company law in India.
- CO3. Know about the concept of shares and debentures.
- CO4. Understand the memorandum of association and article of association in a company.
- CO5. Know about the use of prospectus in a company.

Particulars/विवरण

Unit		Syllabus
Unit I	(English)	Company - Definition, Characteristics, Types of Company. Formation of Company- Promotion, Incorporation and Commencement of Business.
	(हिन्दी)	कम्पनी – परिभाषा, विशेषताएँ, कम्पनी के प्रकार, कम्पनी का निर्माण : प्रवर्तन, समामेलन एवं व्यवसाय का प्रारंभ।
Unit II	(English)	Detailed study of Memorandum of Association, Articles of Association and Prospectus.
	(हिन्दी)	पार्षद सीमा नियम, पार्षद अन्तर्नियम एवं प्रविण का विस्तृत अध्ययन।
Unit III	(English)	Shares - Shares Capital, Types of Shares, Transfer and Transmission of Shares. Shareholders v/s Member of the company. Debentures - Meaning and Types, Borrowing powers, Mortgages and Charges.
	(हिन्दी)	अंश – अंशपूँजी, अंशों के प्रकार, अंशों का हस्तांतरण एवं अभिहस्तांकन। अंशधारीबनाम कम्पनी के सदस्य। ऋणपत्र – आशय एवं प्रकार, ऋण लेने के अधिकार, बंधक एवं प्रभार।
Unit IV	(English)	Directors - Managing Director, Whole time Director - qualifications, Appointment, Powers, Duties and Liabilities. Company Meetings : Types, Quorum, Voting, Resolution and Minutes.
	(हिन्दी)	संचालक – प्रबंध संचालक, पूर्णकालिक संचालक – योग्यताएँ, नियुक्ति, अधिकार, कर्तव्य एवं दायित्व। कम्पनी की सभाएँ – प्रकार, कार्यवाहक संख्या (गणपूर्ति), मतदान, प्रस्ताव एवं सूक्ष्म।
Unit V	(English)	Majority Powers and Minority rights, Prevention of oppression and mismanagement, Winding-up of companies- types and Methods.
	(हिन्दी)	बहु संख्यक शक्तियाँ और अल्पसंख्यक के अधिकार, अन्याय एवं कुप्रबंध की रोकथाम, कम्पनियों का समापन – प्रकार एवं विधियाँ।

Suggested Readings:

- 1 Shukla S.M. Company Adhimiyam S/B, Agra (Hindi & English)
- 2 Nowlkha Jain & Tripathi Company Law, Universal – Agra (Hindi)
- 3 Dr. Bajpai & Jain Company Law, M.P. Hindi Granth Academy Bhopal
- 4 Chawla & Garg Company Law & S. Vikas Publishing House. Chand, Delhi.
- 5 Bagrial A. K. Company Law, New Delhi
- 6 R. N. Nolakha Company Law, R.B.D. Jaipur

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Year/ वर्ष	Second / द्वितीय
Subject/ विषय	Applied Economics Group/ व्यावहारिक अर्थशास्त्र
Title of the paper/ प्रश्नपत्र का शीर्षक	Banking & Insurance/बैंकिंग एवं बीमा
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – II
Max. marks/ अधिकतम अंक	70

Course outcomes:

Upon successful completion of this course students will be able:

- CO1. To have knowledge of banking, insurance and capital market law besides fundamental legal knowledge.
- CO2. To express their opinions about banking and insurance in written and oral form, based on the basic knowledge and skills they acquire.
- CO3. To make the students understand the various services offered and various risks faced by banks.
- CO4. To make them aware of various banking innovations these days.
- CO5. To give them an overview about insurance industry.
- CO6. To make the students understand various principles, provisions that govern the Life and General Insurance Contracts.

Particulars/विवरण

Unit	Syllabus
Unit I	(English) Principles of Banking: Definition of Bank, Creation of Money, Present structure of Commercial Banks in India. Principles of Management in Banks: Managerial Functions in Bank, Indian Banking System – Features, Classification of Banking Institutions. Reserve Bank of India – Functions, Control of Credit by RBI, Powers of RBI
	(हिन्दी) बैंकिंग के सिद्धांत : बैंक की परिभाषा, मुद्रा का सृजन, भारत में वाणिज्यिक बैंकों की वर्तमान संरचना। बैंकों में प्रबंध के सिद्धांत : बैंकों में प्रबंधकीय कार्य। भारतीय बैंकिंग पद्धति – विशेषताएं, बैंकिंग संस्थाओं का वर्गीकरण। रिजर्व बैंक ऑफ इंडिया – कार्य, रिजर्व बैंक द्वारा साख नियंत्रण, रिजर्व बैंक की शक्तियां। भर्ती,
Unit II	(English) Management of Deposits and Advances Mobilization, Classification and Nature of Deposit Accounts, Advances, Lending Practice, Types of advances. Investment Management: Nature of Bank Investment, Liquidity and Profitability. Cheques, Bills and their Endorsement, Government Securities. Procedure of E-Banking.
	(हिन्दी) जमा एवं अग्रिमों का प्रबंधन, जमाओं की गतिशीलता, जमा खातों का वर्गीकरण एवं प्रकृति, अग्रिम, उधार व्यवहार, अग्रिम के प्रकार। विनियोग प्रबंध : बैंक विनियोग की प्रकृति, तरलता एवं लाभदायकता। चेक, बिल एवं उनका पृष्ठांकन। शासकीय प्रतिभूतियाँ। ई-बैंकिंग प्रक्रिया।
Unit III	(English) Insurance – Meaning, Need, Types, Functions and Principles. IRDA its function and Importance Insurance as Social Security Tool. Insurance and Economic Development.

	(हिन्दी)	बीमा – अर्थ, आवश्यकता, प्रकार, कार्य एवं सिद्धांत। आई. आर. डी. ए. – कार्य एवं महत्व बीमा एक समाजिक सुरक्षा उपकरण, बीमा और आर्थिक विकास
Unit IV	(English)	Life Insurance: Introduction, Need, Importance, Elements of Contracts and Life Insurance Contract. Settlement of life Insurance Claims.
	(हिन्दी)	जीवन बीमा: परिचय, आवश्यकता, महत्व, अनुबंध के सारतत्व एवं जीवन बीमा अनुबंध। जीवन बीमा अनुबंध। जीवन बीमा दावों का निराकरण।
Unit V	(English)	Organization of General Insurance Corporation and its Subsidiary Companies and its Functions Settlement of General Insurance Claims. Health Insurance: Need, Scope & Importance.
	(हिन्दी)	सीमान्य बीमा निगम का संगठन एवं इसकी सहायक कम्पनियां एवं उनके कार्य। सामान्य बीमा दावों का निपटारा स्वास्थ्य बीमा – आवश्यकता क्षेत्र एवं महत्व।

Suggested Readings:

- 1 Dr. R.L. Nolakha Principles of Insurance, R.B.D. Jaipur (Hindi & English)
- 2 डॉ. रमेश मंगल बीमा के तत्व
- 3 Dr. Balchandra Shrivastava Principles of Insurance.
- 4 H.C. Sharma Banking Law and Practise (Sahitya Bhawan)
- 5 Dr. Maliram Banking Law and Practise
- 6 Dr. V.C. Sinha Banking Law and Practise
- 7 Gupta B.P. Banking in India, R.B.D. Jaipur
- 8 डॉ. पवन मिश्रा बीमा के सिद्धांत, हिन्दी ग्रन्थ अकादमी
- 9 Dr. Shakti Prathban Pinciples of Insurance, Himalaya Publication.

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Year/ वर्ष	Second/ द्वितीय
Subject/ विषय	Advertising, Sales Promotion and Sales Management / विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन
Title of the paper/ प्रश्नपत्र का शीर्षक	Advertising II / विज्ञापनII
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – I
Max. marks/ अधिकतम अंक	70

Course outcomes:

Upon successful completion of this course students will be able to:

- CO1. Describe the significance of advertising concepts- like branding ,products and services promotion competitive selling .
- CO2. Demonstrate the leadership and management attributes by starting an advertising agency .
- CO3. Apply the knowledge of advertising in preparing effective advertisements for varied products and services.
- CO4. Recognize the futuristic and creative approach of the subject it is indeed a vocational and job oriented program also career prospects are very high and rewarding .In sectors like film, television ,radio, print media and electronic media advertising .
- CO5. Know that Online and social media advertising are indispensable for present day business and corporate needs.
- CO6. Understand the structure and workings of advertising agencies.

Particulars/विवरण

Unit		Syllabus
Unit I	(English)	Advertising agency-history in brief, their role and importance of advertising. Functions and types of agencies, their organizational pattern, advertising agency departments: account management, creative copy and studio account planning, media planning.
	(हिन्दी)	विज्ञापन एजेन्सी- संक्षेप में इतिहास, भूमिका एवं महत्व, कार्य, एजेन्सी के प्रकार, संगठनात्मक ढाँचा, विज्ञापन एजेन्सी के विभाग, लेखा प्रबन्ध, सृजनात्मक प्रति (कॉपी) एवं स्टूडियो लेखा नियोजन, मीडियानियोजन।
Unit II	(English)	Advertising media- Types of media, print media (news paper, magazines, pamphlet, poster and brochures). Electronic media (Radio, television, audio-visuals, internet), other media (direct mail, outdoor media, transit and special media) their characteristics, merits and limitations.
	(हिन्दी)	विज्ञापन मीडिया- मीडिया के प्रकार, मुद्रितमीडिया (समाचार पत्र, पत्रिकाएँ, पैमफलेट, पोस्टर, ब्रोशर), इलेक्ट्रॉनिक मीडिया (रेडियो, टेलीविजन, दृश्य-श्रव्य, इन्टरनेट), अन्य मीडिया (सीधे डाक द्वारा आऊट डोर मीडिया, चलित एवं विशिष्ट मीडिया) इनकी विशेषताएँ, गुण एवं सीमाएँ।
Unit III	(English)	Media-present scenario in India. Problems of reaching rural audience and market, exhibition, mela, etc. Advertising agency- Selection and communication, Advertising agencies in India, Present status and scenario.

	(हिन्दी)	मीडिया- वर्तमान भारतीय परिदृश्य, ग्रामीण उपभोक्ता एवं बाजार तक पहुँचने में समस्याएँ, प्रदर्शनी एवं मेला। विज्ञापन एजेन्सी- चयन एवं सम्प्रेषण, भारत में विज्ञापन एजेन्सियों: वर्तमान स्थिति एवं परिदृश्य।
Unit IV	(English)	Media Planning-need and definition, classification of media, media profile, selection of media category, their reach, frequency and impact, cost and other factors influencing the choice of media.
	(हिन्दी)	मीडिया नियोजन- आवश्यकता एवं परिभाषा, मीडिया का वर्गीकरण, मीडिया प्रोफाइल, मीडिया श्रेणी का चयन एवं पहुँच, आवृत्तियाँ एवं प्रभाव, मीडिया चयन को प्रभावित करने वाले लागत एवं अन्य तत्व।
Unit V	(English)	Media planning-components and process, media objectives, media-strategies and media scheduling techniques. Determining the media mix, media budget, pre testing & post testing.
	(हिन्दी)	मीडिया नियोजन- अंग एवं प्रक्रिया, मीडिया उद्देश्य, मीडिया ब्यूरचनाएँ। मीडिया सूचियन तकनीकें। मीडिया मिश्रण का निर्धारण, मीडिया बजट, पूर्व एवं पश्चात टेस्टिंग।

Suggested Readings:

1. S. A. Chunawala, K. C. Sethia- Foundation of Advertising theory and practice.
2. G. S. Sudha- Sales and Advertising Management
3. Sharma Sangeeta- Advertising and Implementation

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As Recommended by the Board of Studies

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Class/ कक्षा	B.Com. B.A. / बी.कॉम बी. ए.
Year/ वर्ष	Second/ द्वितीय
Subject/ विषय	Advertising, Sales Promotion and Sales Management / विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन
Title of the paper/ प्रश्नपत्र का शीर्षक	Personal Selling and Salesmanship / व्यक्तिगत विक्रय एवं विक्रयकला
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – II
Max. marks/ अधिकतम अंक	70

Course outcomes:

Upon successful completion of this course students will be able to:

- CO1. Describe the importance of direct selling and door to door selling with the practical approach.
- CO2. Emerge as a trained sales professional and qualified sales manager.
- CO3. Apply the knowledge of personal selling concepts while preparing sales operation report, tour diary cash memo, order book, periodical reports etc.
- CO4. Identify the problems of selling operations and suggesting appropriate solutions.
- CO5. Understand the importance of relationship marketing and after sales services .
- CO6. Understand the process of effective selling like prospecting presentation, demonstration, handling of objections clinching the deal and post sale activities are of great utility.

Particulars/विवरण

Unit		Syllabus
Unit I	(English)	Nature and importance of personal selling, types of selling. Effectiveness of personal selling Vs. Advertising. Economics of advertising Vs. Personal selling. Theories of personal selling.
	(हिन्दी)	वैयक्तिक विक्रय की प्रकृति एवं महत्व, विक्रय के प्रकार, विज्ञापन बनाम वैयक्तिक विक्रय की प्रभावशीलता, वैयक्तिक विक्रय बनाम विज्ञापन का अर्थशास्त्र। वैयक्तिक विक्रय के सिद्धांत।
Unit II	(English)	Types of sales persons, Buying motives, types of markets. Selling as a career– Advantages and difficulties, Measures of making selling an attractive career.
	(हिन्दी)	विक्रयकर्ता के प्रकार, क्रय प्रेरणाएँ, बाजार के प्रकार, विक्रयकला-पेशे के रूप में लाभ एवं कठिनाईयों, विक्रय कला को आकर्षक पेशा बनाने हेतु मापदण्ड।
Unit III	(English)	Process of effective selling, Prospecting, pre approach, presentation and demonstration, handling objections, closing of sale, post sale activities. Types of sales calls, Management of call time.
	(हिन्दी)	प्रभावी विक्रय कला की प्रक्रिया, खोज, पूर्व तैयारियों, प्रस्तुतिकरण एवं प्रदर्शन, आपत्तियों का निपटारा, विक्रय समाप्ति, विक्रय उपरान्त गतिविधियाँ विक्रय संबंधित कॉल के प्रकार, बिक्री कॉल के समय प्रबंधन।
Unit IV	(English)	Qualities of successful sales person with particular reference to consumer services. Sales operation reports and documents, sales manual order

		book, cash memo, tour diary and periodical reports, problems in selling operations.
	(हिन्दी)	उपभोक्ता सेवाओं के सन्दर्भ में सफल विक्रय कर्ता के गुण, विक्रय संचालन प्रतिवेदन एवं प्रपत्र, विक्रय मैनुयल आदेश पुस्तिका, कैश मैमो, टूरडायरी एवं सामयिक प्रतिवेदन, विक्रय संचालन की समस्याएँ।
Unit V	(English)	Distribution network, Traditional network and modern network, e-business and e-commerce, other problems in selling and relationship marketing, After sales service.
	(हिन्दी)	वितरण नेटवर्क, पारम्परिक एवं आधुनिक नेटवर्क, ई-व्यवसाय एवं ई-वाणिज्य, विक्रय एवं विपणन से संबंधित अन्य समस्याएँ, विक्रय उपरान्त सेवाएँ।

Suggested Readings:

1. Rustam S. Davar- Salesmanship and Publicity.
2. G. S. Sudha- Sales promotion and Sales Management.
3. Durrel- Fundamental of Selling, McGraw Hills Publication.
4. Rajhans Saxena- Marketing Management- McGraw Hills Publication.

B.Com (III Year)

B.COM Final Year

SUBJECT Title of Paper	SCHEDULE OF MARKS							MAX.	MIN.
	CCE MAX.	PAPER			MAX.	MIN.			
		I	II	III					
Advertising, Sales Promotion and Sales Management TH. MANAGEMENT OF SALES FORCE ONLINE MARKETING	60	70	70	...	140	46	200	66	
Applied Economics TH. (GROUP A) PUBLIC FINANCE FINANCIAL MANAGEMENT	60	70	70	...	140	46	200	66	
Accounting TH. INCOME TAX LAW AND PRACTICE GOODS AND SERVICES TAX & CUSTOMS DUTY	60	70	70	...	140	46	200	66	
Management TH. AUDITING MANAGEMENT ACCOUNTING	60	70	70	...	140	46	200	66	

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Class/ कक्षा	B.Com./ बी.कॉम
Year/ वर्ष	Third / तृतीय
Subject/ विषय	Accounts Group/ लेखा समूह प्रश्न पत्र प्रथम
Title of the paper/ प्रश्नपत्र का शीर्षक	Income Tax Law & Practice / आयकर विधि एवं व्यवहार
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – I
Max. marks/ अधिकतम अंक	70

Course outcomes:

Upon successful completion of this course students will be able to:

- CO1. Apply the provisions for calculating taxable income and tax thereon.
- CO2. Acquire the complete knowledge of basic concepts of income tax
- CO3. Understand the concept of exempted incomes.
- CO4. Understand the provisions of agricultural income
- CO5. Calculate Residential status of a person.
- CO6. Identify and comply with the relevant provisions of the Income Tax Act as it relates to the income tax of individuals.
- CO7. Compute the income under the head” Income from Salary” ,“Income from House Property and “Income from Business or Profession”.
- CO8. In future students can become a tax consultant.

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	General Introduction of Indian Income Tax Act 1961. Basic Concepts: Income, Agriculture Income, Casual Income, Previous Year, Assessment Year, Gross Total Income, Total Income, Person Assessee, Residential Status and Tax Liability, Exempted Income.
	(हिन्दी)	भारतीय आयकर अधिनियम 1961 का सामान्य परिचय। मूल अवधारणाएँ: आय, कृषि आय, आकस्मिक आय, गत वर्ष, कर निर्धारण वर्ष, सकल कुल आय, व्यक्ति करदाता। निवास स्थान एवं कर दायित्व, कर मुक्त आयें।
Unit II	(English)	Income from Salary, Income from house property.
	(हिन्दी)	वेतन से आय। मकान संपत्ति से आय।
Unit III	(English)	Income from Business and Profession, Capital Gains, Income from other Sources.
	(हिन्दी)	व्यापार एवं पेशे से आय, पूंजी लाभ, अन्य साधनों से आय।
Unit IV	(English)	Set off and Carry forward of Losses, Deductions from Gross Total Income, Clubbing of income, Computation of Total Income and Tax Liability of an Individual.
	(हिन्दी)	हानियों की पूर्ति एवं उसे आगे ले जाना, सकल कुल आय में से की जाने वाली कटौतियाँ, आय का मिलान, व्यक्ति की कुल आय एवं कर दायित्व की गणना।

Unit V	(English)	Assessment Procedure, Tax deduction at Source, Advance Payment of Tax, Income Tax Authorities, Appeal, Revision and Penalties.
	(हिन्दी)	कर निर्धारण की कार्य विधि, उद्गम स्थान पर कर की कटौती, कर का अग्रिम भुगतान, आयकर पदाधिकारी, अपील, पुनर्विचार व अर्थदण्ड।

Suggested Readings:

1	आयकर –	श्रीपाल सकलेचा, सतीश प्रिन्टर्स, इन्दौर
2	आयकर विधान एवं लेखे	डॉ. एच.सी. मेहरोत्रा साहित्य भवन आगरा।
3	Student Guide to Income Tax	Sighania V.K. Taxman Delhi
4	Income Tax	Dr. R. N. Lakhotia
5	आयकर	ओ. पी. अग्रवाल, अरविन्द्र जैन
6	आयकर	डॉ. कमलेश भण्डारी, देवी अहिल्या प्रकाशन, इन्दौर

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Class/ कक्षा	B.Com./ बी.कॉम
Year/ वर्ष	Third / तृतीय
Subject/ विषय	Accounts Group/ लेखा समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	Goods and Service Tax & Custom Duty/ वस्तु एवं सेवाकर तथा सीमा शुल्क
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – II
Max. marks/ अधिकतम अंक	70

Course outcomes:

Upon successful completion of this course students will be able to:

- CO1. Explain the structure and analyse the benefits of GST.
- CO2. Describe the functions, powers and structure of GST Council and GSTN.
- CO3. Define basic concepts and terms under CGST Act and IGST Act.
- CO4. Explain the provisions of levy and collection of GST.
- CO5. Describe the provisions of Reverse Charge Mechanism and composition scheme of levy.
- CO6. Explain the concept of time, place and value of supply.
- CO7. Explain importance and benefits of Input Tax Credit.
- CO8. Describe the provisions ,types and procedures of Registration.
- CO9. Outline the provisions concerned with payment of Tax, interest, IDS, TCS , Refund and returns.

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	CGST/ SGST :Important Terms and Definitions under Central Goods and Service Tax Act, 2017 and State Goods and Service. Basic elements of GST, Meaning and Scope of Supply Levy and Collection Tax.
	(हिन्दी)	केन्द्रीय वस्तु एवं सेवा कर अधिनियम/ राज्य वस्तु एवं सेवा कर अधिनियम 2017 शब्दावली एवं परिभाषा, वस्तु एवं सेवा कर के आधारभूत तत्व, पूर्ति का अर्थ एवं क्षेत्र, कर का उदग्रहण एवं संग्रहण।
Unit II	(English)	CGST/ SGST : Time and value of Supply of Goods and Services Input Tax Credit Transitional Provisions, Computations of GST Liability, Registration Under CGST/ SGST Act and Necessary Documentation, Filing of Returns, Assessment, Payment of Tax, Payment of Tax on Reverse Charge Basis, Refund Under the Act.
	(हिन्दी)	केन्द्रीय वस्तु एवं सेवा कर अधिनियम/ राज्य वस्तु एवं सेवा कर में वस्तु एवं सेवाओं की पूर्ति का समय एवं मूल्य निवेश कर जमा संधिकाल हेतु प्रावधान, केन्द्रीय/ राज्य वस्तु एवं सेवा कर अधिनियम के अंतर्गत पंजीकरण कर विवरणी जमा करना कर निर्धारण, कर भुगतान, विपरीत प्रभाव के आधार पर कर भुगतान अधिनियम के अन्तर्गत कर वापिसी।

Unit III	(English)	CGST/ SGST – Maintenance of Accounts and Records, Composition Scheme, Job work and its procedure, Various exemptions under GST, Demand and recovery under GST, Miscellaneous provisions under GST.
	(हिन्दी)	केन्द्रीय/ राज्य वस्तु एवं सेवा कर : लेखो एवं अभिलेखो का रखरखाव, सम्मिश्रण योजना, उपकार्य एवं प्रक्रिया, वस्तु एवं सेवा कर के अन्तर्गत विभिन्न छूटे, वस्तु एवं सेवा कर के अन्तर्गत मांग एवं वसूली, वस्तु एवं सेवा कर के अन्तर्गत विविध प्रावधान।
Unit IV	(English)	IGST : Scope of IGST. Important Terms and Definitions under integrated Goods and Services Tax Act, 2017 Levy and Collection of IGST, Principles for Determining the place of supply of goods and services, Zero Rated supply.
	(हिन्दी)	एकीकृत एवं सेवा कर अधिनियम 2017 के अन्तर्गत कर शब्दावली एवं परिभाषाएँ, एकीकृत वस्तु एवं सेवा कर उदग्रहण एवं संग्रहण, पूर्ति के स्थान निर्धारण के सिद्धांत वस्तु एवं सेवा की पूर्ति का स्थान, शुन्य दर से संबंधित पूर्ति।
Unit V	(English)	Introduction and brief background of customs duty, Important definition Goods dutiable goods, person In-Charge, Indian customs water, types of customs duty, Valuation for custom duty, items to be included and excluded in customs value, computation of Assessable value and custom duty (Practical)
	(हिन्दी)	तटकर का आशय एवं इतिहास महत्वपूर्ण परिभाषाएँ, माल, करयोग्य माल, व्यक्ति, भारतीय तटकर सीमा, तटकर शुल्क के प्रकार, तटकर शुल्क का मूल्यांकन, तटकर में शामिल एवं न शामिल होने वाली वस्तुएँ, तटकर की गणना एवं मूल्यांकन।

Suggested Readings:

1. GST Concepts and Application- Dr. Anil Kumar- Himalaya Publication.
2. Indirect Tax- B. Balchandran- S. Chand & Sons.
3. वस्तु एवं सेवाकर – मंगल ए. के.– रमेश बुक डिपो।
4. Goods & Service Tax 2017- Ashish Koolwal- Commercial Law Publication.
5. Datey V. S. GST Ready Reckoner- Taxman Publication, New Delhi.

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Class/ कक्षा	B.Com./ बी.कॉम
Year/ वर्ष	Third / तृतीय
Subject/ विषय	Management Group/ प्रबंध समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	Management Accounting / प्रबंधकीय लेखांकन
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – I
Max. marks/ अधिकतम अंक	70

Course outcomes:

Upon successful completion of this course students will be able to:

- CO1. Explain the application of management accounting and the various tools used.
- CO2. Make inter-firm and inter-period comparison, of financial statements.
- CO3. Analyse the financial statement using various ratios.
- CO4. Prepare Fund Flow Statement and Cash Flow Statement.
- CO5. Prepare different budgets for the business.

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Management Accounting : Meaning, Nature, Scope and functions of management accounting, Role of management accounting in decision making, Management accounting vs. financial accounting and cost accounting. Tools and techniques of management accounting.
	(हिन्दी)	प्रबंधकीय लेखांकन – अर्थ, प्रकृति, क्षेत्र व कार्य, निर्णायन में प्रबंधकीय लेखांकन की भूमिका, प्रबंधकीय लेखांकन बनाम वित्तीय लेखांकन एवं लागत लेखांकन, प्रबंधकीय लेखांकन की तकनीकें एवं विधियां।
Unit II	(English)	Financial statement : Meaning, Importance, Limitation of financial statements, Objectives and methods of financial statements analysis, Ratio analysis, Classification of ratios – Profitability ratios, Turnover ratios and Financial ratios, Advantages of ratio analysis, Limitations of accounting ratio.
	(हिन्दी)	वित्तीय विवरण पत्र : अर्थ, महत्व एवं सीमाएँ, वित्तीय विवरण विश्लेषण के उद्देश्य एवं विधियां अनुपात विश्लेषण, अनुपातों का वर्गीकरण—लाभायकता अनुपात, आवर्त अनुपात, वित्तीय अनुपात, अनुपात विश्लेषण के लाभ, लेखांकन अनुपातों की सीमाएँ।
Unit III	(English)	Cash Flow Statement (As per Indian Accounting Standard-3), IFRS- Cocept & Importance. Leverages.
	(हिन्दी)	रोकड़ प्रवाह विवरण (भारतीय लेखा मानक प्रमाप-3 के अनुसार), आई.एफ.आर.एस.— अवधारणा एवं महत्व। उत्तोलक।
Unit IV	(English)	Absorption and Marginal Costing: Marginal and differential costing as a tool for decision making, make or buy, Change of product mix, Pricing, Break even analysis, Exploring new markets, Shutdown decisions of Production

	(हिन्दी)	अवशोषण एवं सीमान्त लागत : निर्णयन उपकरण के अंतर्गत सीमांत व विभेद लागत लेखांकन – निर्माण या क्रय, उत्पाद मिश्रण में परिवर्तन, मूल्य निर्धारण, सम-विच्छेद विश्लेषण, नवीन बाजारों की खोज, उत्पादन बंदी निर्णयन।
Unit V	(English)	Budgetary Control: Meaning of budget and budgetary control: Objectives, Merits and limitations, Types of Budget: Cash budget and Flexible budget. Concept of Management Audit, Responsibility Accounting. Management Reports, Types of reports and quality of good report.
	(हिन्दी)	बजटरी नियंत्रण – बजट का अर्थ व बजटीय नियंत्रण, उद्देश्य, गुण व सीमाएँ। बजट के प्रकार – रोकड़ बजट एवं लोचदार बजट। प्रबंधकीय अंकेक्षण की आवधारणा, उत्तरदायित्व लेखांकन, प्रबंधकीय प्रतिवेदन-प्रबंधकीय प्रतिवेदनों के प्रकारण एवं अच्छे प्रतिवेदन की विशेषताएँ।

Suggested Readings:

1	Jain S.P. Naraga K.L.	Management Accounting
2	Shashi Gupta	Management Accounting
3	S.P. Gupta	Management Accounting
4	Mahesh Agrawal, Mukesh Jain	Management Accounting
5	Agrawal and Gupta	Management Accounting R.B.D. Jaipur
6	Trivedi, Sharma and Mehta	Management Accounting Devi Ahilya V.V. Publication.

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Class/ कक्षा	B.Com./ बी.कॉम
Year/ वर्ष	Third / तृतीय
Subject/ विषय	Management Group/ प्रबंध समूह
Title of the paper/ प्रश्नपत्र का शीर्षक	Auditing / अंकेक्षण
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Compulsory/ अनिवार्य Paper – II
Max. marks/ अधिकतम अंक	70

Course outcomes:

Upon successful completion of this course students will be able to:

- CO1. To acquaint with auditing standards and the general procedures required in conducting an audit.
- CO2. Have a basic understanding of generally accepted auditing standards, audit reporting and the theory and methodology of auditing.
- CO3. Develop an appreciation for the importance of the ethical standards of certified public accountants, the need for keeping abreast of current accounting issues and regulations and the degree of professionalism required to the successful accountant.
- CO4. To demonstrate an understanding of the nature and scope of auditing and related services.
- CO5. To demonstrate awareness, knowledge and appreciation in application of auditing principles and practices in global business operations.
- CO6. To exhibit knowledge of different functions of business and appreciation of integrated functional business areas and make use of adaptive and innovative skills in solving business problems.

Particulars/ विवरण

Unit	Syllabus
Unit I	(English) Introduction: Meaning and objective of Auditing, Types of Audit. Audit Programme, Audit books, Working papers and evidences. Preparation before commencing of Audit.
	(हिन्दी) अंकेक्षण का परिचय – अंकेक्षण का अर्थ व उद्देश्य, अंकेक्षण के प्रकार। अंकेक्षण प्रक्रिया – अंकेक्षण कार्यक्रम, अंकेक्षण पुस्तके, अंकेक्षण संबंधी कागज पत्र व साक्ष्य, अंकेक्षण प्रारंभ करने के पूर्व तैयारी।
Unit II	(English) Internal Check System: Routine Checking, Internal Checking, Internal Audit and Test Checking. Internal Control and Audit Procedure.
	(हिन्दी) आंतरिक निरीक्षण प्रणाली – नैत्यक जाँच, आंतरिक परीक्षण। आंतरिक अंकेक्षण एवं नमूना जाँच, आंतरिक नियंत्रण, अंकेक्षण कार्य विधि।
Unit III	(English) Vouching, Verification of Assets and Liabilities:- Immovable Property, Fictitious Assets, Current Assets, verification of current and Fixed Liabilities
	(हिन्दी) प्रमाणन, सम्पत्तियों व दायित्वों का सत्यापन – अचल संपत्तियों, बनावटी संपत्तियों, चल संपत्तियों चल एवं स्थायी दायित्वों का सत्यापन।

Unit IV	(English)	Company Audit : Appointment of Auditor, Powers, Duties and Liabilities. Divisible Profits and Dividend. Auditor's report : Cleaned and Qualified report.
	(हिन्दी)	कंपनी अंकेक्षण – अंकेक्षक की नियुक्ति, अधिकार, कर्तव्य व उत्तरदायित्व। विभाज्य लाभ व लाभांश। अंकेक्षक प्रतिवेदन : स्वच्छ व सर्यादित्व प्रतिवेदन।
Unit V	(English)	Investigation : Objectives, Difference between audit and investigation, Process of Investigation. Special Audit of Banking Companies, Educational Institutions, Non Profit Institutions and Insurance Companies.
	(हिन्दी)	अनुसंधान : उद्देश्य अंकेक्षण व अनुसंधान में अंतर, अनुसंधान की प्रक्रिया। बैंकिंग कंपनियों, शिक्षण संस्थाओं, अलाभकारी संस्थाओं एवं बीमा कंपनियों का विशेष अंकेक्षण।

Suggested Readings:

1	डॉ. एस.एम. शुक्ला	अंकेक्षण, साहित्य भवन, आगरा
2	अवस्थी एवं त्रिपाठी	अंकेक्षण – म.प्र. हिन्दी ग्रंथ अकादमी, भोपाल
3	R.C. Saxena	Auditing, Himalaya, Publishing, Bombay
4	Tendon B.N.	Principles of Auditing S. Chandel & Co. Delhi
5	Sharma T.T.	Auditing Principles and Problems, S/B Agra
6	Jain, Khandelwal	Auditing, R.B.D. Jaipur

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Class/ कक्षा	B.Com./ बी.कॉम
Year/ वर्ष	Third / तृतीय
Subject/ विषय	Applied Economics Group-A/ व्यावहारिक अर्थशास्त्र समूह –अ
Title of the paper/ प्रश्नपत्र का शीर्षक	Public Finance/ लोक वित्त
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – I
Max. marks/ अधिकतम अंक	70

Course outcomes:

Upon successful completion of this course students will be able to:

- CO1. Understand the meaning and relevance of Public finance.
- CO2. Have conceptual clarity of public expenditure and revenue theories.
- CO3. Apply the principle of optimal taxation in analysing various governments tax policies.
- CO4. Know the application of public economics in analysing various energy policies.
- CO5. Comprehend various types of public goods and its real world application.
- CO6. Apply and integrate Equity and Efficiency Economics principles to analyse energy consumption.

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Public Finance: Meaning, Nature, Scope and Importance. Difference between private and public finance. Principle of maximum social advantage. Role of state in public finance.
	(हिन्दी)	लोक वित्त : अर्थ, प्रकृति, क्षेत्र एवं महत्व, निजी एवं लोक वित्त में अन्तर। अधिकतम सामाजिक लाभ का सिद्धांत, लोक वित्त में राज्य की भूमिका।
Unit II	(English)	Sources of Revenue: Taxes, Loans, Grants and Aid – Meaning and types, Canons of Taxation, Problem of justice in taxation, Incidence of taxation, Taxable capacity. Impact of Taxation & Tax evasion characteristics of Indian Tax System, Deffects & steps of reform.
	(हिन्दी)	राजस्व के स्रोत : कर, ऋण, अनुदान एवं सहायता – अर्थ, प्रकार, कराधान के सिद्धांत। कराधान में न्याय की समस्या, कर भार एवं करदान क्षमता। करारोपण के प्रभाव एवं करवंचन। भारतीय कर प्रणाली के लक्षण, इसके दोष तथा इसमें सुधार के प्रयास।
Unit III	(English)	Principle of public expenditure, Principle of public debts and its methods of redemption. Effects of public expenditure on production and distribution. Public debt in India.
	(हिन्दी)	सार्वजनिक व्यय के सिद्धांत, सार्वजनिक ऋण के सिद्धांत तथा इसके शोधन की विधियाँ, सार्वजनिक व्यय का उत्पादन एवं वितरण पर प्रभाव। भारत में सार्वजनिक ऋण।
Unit IV	(English)	Public finance in India: Sources of revenue of central and state govt., Concept and types of budget, Fiscal Deficit, Deficit financing and Deficit budget. Financial relation between central and state.

	(हिन्दी)	भारत में लोक वित्त : केन्द्र एवं राज्य सरकारों के आगम के स्रोत, बजट की अवधारणा एवं प्रकार, राजकोषीय घाटा, घाटे की अर्थव्यवस्था और घाटे का बजट, केन्द्र एवं राज्य के मध्य वित्तीय सम्बन्ध।
Unit V	(English)	Constitution and function of finance commission, Recommendation of latest finance commission, Latest budget of central and M.P. Govt. Main heads of Revenue & Expenditure of central & state government. NITI AYOJ- Establishment and objectives.
	(हिन्दी)	वित्त आयोग का गठन एवं कार्य, अद्यतन वित्त आयोग की अनुशंसाएँ, केन्द्र एवं मध्यप्रदेश सरकार के अद्यतन बजट। संघ तथा राज्य सरकारों के वित्तीय संबंध, केन्द्र तथा राज्य सरकार की आय – व्यय की मुख्य मदे। नीति आयोग:- स्थापना एवं उद्देश्य।

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Year/ वर्ष	Third / तृतीय
Subject/ विषय	Applied Economics Group-A/ व्यावहारिक अर्थशास्त्र समूह-अ
Title of the paper/ प्रश्नपत्र का शीर्षक	Financial Management/ वित्तीय प्रबंध
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – II
Max. marks/ अधिकतम अंक	70

Course outcomes:

Upon successful completion of this course students will be able to:

- CO1. Demonstrate an understanding of the overall role and importance of the finance function.
- CO2. Demonstrate basic finance management knowledge.
- CO3. Communicate effectively using standard business terminology.
- CO4. Explain the concept of fundamental financial concepts, especially time value of money.
- CO5. Apply capital budgeting projects using traditional methods.
- CO6. Analyze the main ways of raising capital and their respective advantages and disadvantages in different circumstances.
- CO7. Integrate the concept and apply the financial concepts to calculate ratios and do the capital budgeting.

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Financial Management : Meaning Scope, Nature, Finance goals, Profit vs. wealth maximization; Financial functions – Investment financing and dividend decision, Financial Planning. Corporate restructuring with focus on mergers and acquisitions financial aspects only.
	(हिन्दी)	वित्तीय प्रबंध : अर्थ, प्रकृति एवं क्षेत्र वित्तीय लक्ष्य, लाभ बनाम सम्पत्ति, अधिकतमीकरण, वित्तीय कार्य: विनियोग, वित्तीय व लाभांश निर्णयन, वित्तीय नियोजन, विलय और अधिग्रहण वित्तीय पहलुओं पर ध्यान देने के साथ कॉर्पोरेट पुनर्गठन।
Unit II	(English)	Capital Structure : Meaning and determinants. Operating and Financial Leverage : Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage.
	(हिन्दी)	पूँजी संरचना : अर्थ एवं निर्धारक तत्व, परिचालन व वित्तीय उत्तोलक, उनकी माप, लाभ पर प्रभाव, वैकल्पिक वित्तीय योजनाओं का विश्लेषण, संयुक्त वित्तीय एवं परिचालन उत्तोलक।
Unit III	(English)	Capital Budgeting : Nature of investment decisions, investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return profitability index; NPV and IRR comparison.
	(हिन्दी)	पूँजी बजटिंग – विनियोग निर्णयों की प्रकृति, विनियोग मूल्यांकन मापदण्ड, पे-बैक पीरियड, लेखांकन प्रत्याय दर, शुद्ध वर्तमान मूल्य, आंतरिक प्रत्याय दर, लाभदायकता

		निर्देशक, शुद्ध प्रत्याय दर व आंतरिक प्रत्याय दर की तुलना।
Unit IV	(English)	Cost of capital : Significance of cost of capital; Calculating cost of debt, Preference shares, equity capital, retained earning, Weighted Average cost of capital. Dividend Policies: forms of dividends, stability in dividends and determinates, issues in dividend policies, Waltor's model, Gordon's Model, M.M. Hypotheisis.
	(हिन्दी)	पूंजी की लागत – पूंजी की लागत का महत्व, ऋण लागत की गणना, पूर्वाधिकार अंश, समता पूंजी, धरित आय, भरित औसत पूंजी की लागत, लाभांश नीतियां, लाभांश के प्रकार, लाभांश में स्थायित्व एवं लाभांश के निर्धारक तत्व। लाभांश नीतियों में निर्गमन – वाल्टर मॉडल, गार्डन मॉडल, एम.एम. परिकल्पना।
Unit V	(English)	Management of working capital : Nature types and importance of working capital. Operating cycle and factors determining working capital requirement, Introduction of Management of Cash, Receivables and Inventories.
	(हिन्दी)	कार्यशील पूंजी का प्रबंध : कार्यशील पूंजी की प्रकृति, प्रकार एवं महत्व, परिचालन चक्र व कार्यशील पूंजी, आवश्यकताओं को प्रभावित करने वाले तत्व, रोकड़ प्राप्य एवं स्कन्ध के प्रबंध का परिचय।

Suggested Reading

1	कुलश्रेष्ठ व उपाध्याय	वित्तीय प्रबंध साहित्य भवन, आगरा
2	भारल, शैलेन्द्र	वित्तीय प्रबंध, रामप्रसाद एंड संस, भोपाल
3	जैन एवं जैन	वित्तीय प्रबंध, हिन्दी ग्रन्थ अकादमी, भोपाल।
4	Khan M.Y. & Jain P.K.	Financial Management, Tata McGraw Hill, New Delhi
5	Pandey I.M.	Financial Management, Vikas Publishing House, New Delhi
6	P.C. Jain & N.C. Jain	वित्तीय प्रबंध, हिन्दी ग्रंथ अकादमी, भोपाल

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Class/ कक्षा	B.Com. B.A. / बी.कॉम बी. ए.
Year/ वर्ष	Third / तृतीय
Subject/ विषय	Advertising, Sales Promotion and Sales Management / विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन
Title of the paper/ प्रश्नपत्र का शीर्षक	Management of Sales Force / विक्रय दल का प्रबंधन
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – I
Max. marks/ अधिकतम अंक	70

Course outcomes:

Upon successful completion of this course students will be able:

CO1. To know the distinction between the skills required for Selling and Sales Management.

CO2. To Evaluate Sales and Sales Management strategies in relation to current legal and ethical standards of practice.

CO3. To Understand key principles in managing a sales team in today's business context.

CO4. To expose the students in field studies related to the field of Sales Management.

CO5. To develop a plan for organizing, staffing and training a sales force.

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Nature and scope of sales management. Setting & formulating the objectives of sales management. Qualities of a good sales manager.
	(हिन्दी)	विक्रय प्रबंधन की प्रकृति एवं क्षेत्र। विक्रय प्रबंधन के उद्देश्यों का निर्धारण। एक अच्छे विक्रय प्रबंधक के गुण।
Unit II	(English)	Functions of sales manager, Recruitment and selection, training and direction, compensation and motivation of sales force. Performance appraisal.
	(हिन्दी)	विक्रय प्रबंधक के कार्य, भर्ती एवं चयन, प्रशिक्षण एवं निर्देशन, कार्य निष्पादन प्रतिपूर्ति एवं विक्रय दल हेतु अभिप्रेरणा। निष्पादन मूल्यांकन।
Unit III	(English)	Sales force size and types. Sales planning and control; Importance, process and uses of sales budget.
	(हिन्दी)	विक्रय दल आकार एवं प्रकार। विक्रय नियोजन एवं नियंत्रण : विक्रय बजट का महत्व, प्रक्रिया एवं प्रयोग।
Unit IV	(English)	Sales quota: objectives and types of sales quota. Administration of sales quota. Uses of sales quota, sales and cost analysis: uses and methods. Sales meetings and sales Contests for sales force.
	(हिन्दी)	विक्रय कोटा- उद्देश्य, विक्रय के सिद्धान्त, विक्रय कोटा, विक्रय कोटा का प्रशासन, विक्रय कोटा के प्रयोग, विक्रय एवं लागत विश्लेषण – प्रयोग एवं विधियाँ। विक्रय बैठकें एवं विक्रय दल हेतु प्रतियोगिताएँ।
Unit V	(English)	Market analysis and sales forecasting, Methods of Sales Forecasting, Territory Designing and management. Routing and scheduling of sales operations.
	(हिन्दी)	बाजार विश्लेषण एवं विक्रय पूर्वानुमान, विक्रय पूर्वानुमान की विधियाँ। कार्यक्षेत्र विक्रय

		कार्य की रूटिंग एवं शेड्यूलिंग।
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Suggested Readings:

1	Rosan – Management Sales Force – McGraw Hill.
2	Schlain Bert-Professional approach to modern salesmanship – McGraw Hill.

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Year/ वर्ष	Third / तृतीय
Subject/ विषय	Advertising, Sales Promotion and Sales Management / विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन
Title of the paper/ प्रश्नपत्र का शीर्षक	Online Marketing / ऑनलाईन विपणन
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – II
Max. marks/ अधिकतम अंक	70

Course outcomes:

Upon successful completion of this course students will be able:

CO1.To provide an understanding of the ever evolving digital world and examines the strategic role of digital marketing processes and tools in designing the overall marketing strategy.

CO2.Students can effectively run advertisements on search engines.

CO3.Through E-business and E-Commerce students are closely related to digital India which is need of time.

CO4.To develop skills in main areas of digital marketing as Search Engine Marketing; Content Marketing; Social Media marketing; Email marketing and Affiliate marketing.

CO5.To apply and understand the most common online payment systems and their functioning.

CO6.To Understand mobile marketing measurement and analysis.

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Internet concepts and technologies. Concept and evolution of E-Commerce. Concept and methods of Online marketing.
	(हिन्दी)	इन्टरनेट की अवधारणायें एवं तकनीकें। ई-कॉमर्स की अवधारणा एवं प्रादुर्भाव। ऑनलाईन विपणन की अवधारणा एवं पद्धतियाँ।
Unit II	(English)	E-marketing: Retailing in E-Business. Internet Marketing, Advertising and product displays on internet.
	(हिन्दी)	ई-विपणन : ई-व्यवसाय में खुदरा व्यापार। इन्टरनेट विपणन, इन्टरनेट पर विज्ञापन एवं उत्पाद प्रदर्श।
Unit III	(English)	Mobile Commerce (M-Commerce): Overview of M-Commerce. Wireless Application Protocols (WAP). Components of mobile commerce, mobile Apps. etc.
	(हिन्दी)	मोबाईल कामर्स- मोबाईल कॉमर्स का प्रारंभिक ज्ञान, वायरलेस एप्लीकेशन प्रोटोकॉल (WAP). मोबाईल कामर्स के अवयव, मोबाईल एप्स आदि।
Unit IV	(English)	Electronic Payment System: Special feature required in payment system in E-Commerce. Types of E-Payment system: E-Cash, E-Wallets, E-Cheques, Credit Card, Debits Cards, Smarts Cards etc.
	(हिन्दी)	इलेक्ट्रॉनिक भुगतान पद्धति : ई-कॉमर्स में भुगतान पद्धति के विशेष तत्व। ई-भुगतान पद्धति के प्रकार : ई-कैश, ई-वालेट, ई-चैक, क्रेडिट कार्ड, डेबिट कार्ड, स्मार्ट कार्ड आदि।
Unit V	(English)	Security aspects in E-Commerce: Security risks in E-Commerce, types of

		threats, sources of threats, security tools & risk management approaches.
	(हिन्दी)	ई-कॉमर्स के सुरक्षात्मक पहलू : ई-कॉमर्स में सुरक्षा जोखिम, जोखिम के प्रकार, जोखिम के स्रोत एवं सुरक्षा टूल्स तथा जोखिम प्रबंधन की विधियाँ।

Suggested Readings:

1	Sanjay Mohapatra- E-Commerce Strategy.
2	Josheph S. J. – E-Commerce- An Indian Perspective- PHI.

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Part A : Introduction		
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Program: Certificate dk;ZØe % izek.k i=	Class: B.Com. Ist Year d{kk % ch-dkWe izFke o"kZ	Session: 2021-2022 I= % 2021&22
Subject: Advertising Sales Promotion and Management fo"k; % foKkiu foØ; lac/kZu vkSj izca/k		
1	Course Title ikB~;Øe dk 'kh"kZd	Sales Promotion (Paper 2) foØ; lao/kZu ¼iz'u&i= 2½
2	Course type ikB~;Øe dk izdkj	Elective oSdfYid
3	Pre-requisite iwokZis{kk ¼;fn dksbZ gks½	Open for all IHkh ds fy, miyC/k
4	Course Learning Outcomes (CLO) ikB~;Øe v/;;u dh ifjyfC/k;ka ¼dkslZ yfuZy vkmVde½	Students will be able to understand:- The Meaning and Importance of Sales promotion. Types, tools and Programme of Sales promotion, Sales Promotion- result to increase sales of organization bl fo"k; ds v/;;u ls fo kFkhZ fuEukfdr dks le>us ds ;ksX; gksaxs% foØ; lao/kZu D;k gksrk gS vkSj blDs D;k ykHk gS] blDs izdkj vkSj lk/ku dkSu dkSu ls gS rFkk foØ; izpkj dk;ZØe dSls fodflr fd;s tkrs gS] buds ifj.kkeks dk ewY;kadu dj laLFkk dk foØ; dSls c<+k;k tkrk gS\
5	Credit Value ØsfMV eku	6 6

6	Total Marks dqy vad	Max. Marks: 30+70 vf/kdre vad% 30\$70	Min. Passing Marks: 35 U;wure mÙkh.kZ vad % 35
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Part B Content of Course		
Hkkx c&ikB~;Øe dh fo"k;oLrq		
Total No of Lectures (in hours per week)- 3, Total Lectures: 90		
O;k[;ku dh dqy la[;k & 90 ¼izfr llrkg 3 ?kaVs esa½		
Unit bdkbZ	Topic fo"k ;	No. of Lectures O;k[;ku dh la[;k
1	Historical Background of Sales Promotion in India. Nature and importance of sales promotion – Definition, Functions and limitations, Objectives, Sales promotion Budget, Role in marketing.	15
	Hkkjr esa fcØh lao/kZu dh ,sfrgkfld i`"BHkwfe] foØ; lao/kZu dh iz—fr vkSj egRo ifjHkk"kk] dk;Z ,oa lhek,a] mn~ns';] foØ; lao/kZu ctV] foi.ku esa HkwfedkA	
2	Forms of sales promotion- Consumer Oriented, Trade Oriented, Sales Force Oriented.	20
	foØ; lao/kZu ds :i & miHkksDrk mUeq[k] O;kikj mUeq[k] foØ; foHkkx mUeq[kA	
3	Major tools of sales promotion – Samples, Display and Demonstration, Fashion Shows, Sales contest, lotteries, Gift Offers, Rebates, Rewards	20
	foØ; lao/kZu ds izeq[k lk/ku & uewus] izn'kZu ,oa fØ;kRed izn'kZu] QS'ku 'kks] foØ; izfr;ksfxrk] ykVVjh] migkj] NwV] iqjLdkjA	
4	Sales promotion – Requirement Identification, Designing of sales Promotion Campaign, Involvement of Salesmen and Dealers, Outsourcing Sales Promotion, National and International Promotion Strategies, Coordination Within the Various promotion Techniques.	20

	foØ; lao/kZu & vko';drk dh igpku] foØ; lao/kZu vfHk;ku dh fMtkbfuax] foØsrk o Mhyj dh Hkkxhnhkj] vkmV IksflZx foØ; lao/kZu] jk"V ^{ah} ; ,oa varjkZ"V ^{ah} ; izpkj j.kuhfr;kj] fofHkUu izpkj rduhdksa esa leUo;A	
5	Developing Sales promotional Programme, Pre-testing Implementing, Evaluation of Results and Making Necessary Modifications.	15
	foØ; izpkj dk;ZØe fodflr djuk] ijh{k.k ds iwoZ dk;kZUo;u]jifj.kkeksa dk ewY;kadu vkSj vko';d la'kks/ku djukA	
Key words/ Tags: Sales Promotion, Forms of Sales promotion, Promotion Strategies, Salesmen lkj fcanq ¼dhoMZ½@VSx% foØ; lao/kZu] foØ; lao/kZu ds :ij izpkj j.kuhfr;kj] foØsrkA		

Part C: Learning Resources

Suggested Readings:

Suggestive digital Platforms web links

- 1 Rosan- Management Sales Force – McGraw Hill
- 2 Anne Coughlan, Erin Anderson – Marketing Channels- Stern & Adel El-Ansary, Pearson
- 3 Sachin Bert – Professional approach to modern salesmanship – McGraw Hill
- 4 S H H Kazmi, Satish K Batra – Advertising And Sales Promotion – McGraw Hill
- 5 Sanjay – Advertising And Sales Promotion – SBPD Agra
- 6 Taylor, Joha (1978). How to start and succeed in a business of your own. P. 290
- 7 **MkW-** , lh tSu o uhjt flag foØ; ,oa foKkiu & ,l ch ih Mh ifCyds'ku , vkxjk
- 8 Belch & Belch – Advertising & Promotion – Tata McGraw Hill
- 9 Kotler, Philip and Armstrong, Gary, principles of Marketing, Prentice Hall. 2. Buskirk Selling: Principles and Practices, McGraw-Hill. 3 Futrell, Charles, Sales Management, South-Western College.
- 10 Walker, Stanton, Pandit, Ajay, Marketing, McGraw-Hill
- 11 S.A. Chunawalla – Advertising, Sales and Promotion Management, Himalaya.

Suggested web links:

<https://raventools.com/blog/8-link-marketing-techniques-for-smbs/>

Suggested equivalent online courses:

- 1 <https://www.classcentral.com/course/sales-marketing-alignment-9729>
- 2 <https://www.coursera.org/specializations/the-art-of-salesmastering-the-selling-process>

Part D-Assessment and Evaluation Hkkx n&vuq'kaflr ewY;kdu fof/k;ka%		
<p>Suggested Continuous Evaluation Methods: Maximum Marks : 100 Continuous Comprehensive Evaluation (CCE) : 30 marks External Exam: 70 marks vuq'kaflr ewY;kadu fof/k;ka% vf/kdre vad% 100 Irr O;kid ewY;kadu ¼CCE½ vad% 30 okf"kd ij{k vad% 70</p>		
Internal Assessment: Continuous Comprehensive Evaluation (CCE): 30 Marks vkarfjd ewY;kadu% Irr O;kid ewY;kadu	CCE-1 – Non Traditional 10 (Assignment/ Presentation) CCE-2 – Class Test- (Traditional) 20 2 Short= 2 x 4= 08 2 Long= 2 x 6= 12	10 20 dqy vad
External Assessment: Annual Exam Section: 70 Marks	Section (A): Objective Questions(05) Section (B): Short questions(05) Section (C): Long Questions(03)	05X02=10 05X06=30 03X10=30 Total 70

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
Shivaji Nagar, Bhopal**

As Recommended by the Board of Studies

Session – 2021-22

Class/ d{kk	B.Com. B.A. / ch-dkWe ch- ,-
Year/ o"kZ	Second/ f}rh;
Subject/ fo"k;	Advertising, Sales Promotion and Sales Management / विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन
Title of the paper/ प्रश्नपत्र का शीर्षक	Advertising II / विज्ञापनII
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – I
Max. marks/ अधिकतम अंक	70

Course outcomes:

Upon successful completion of this course students will be able to:

- CO1. Describe the significance of advertising concepts- like branding ,products and services promotion competitive selling .
- CO2. Demonstrate the leadership and management attributes by starting an advertising agency .
- CO3. Apply the knowledge of advertising in preparing effective advertisements for varied products and services.
- CO4. Recognize the futuristic and creative approach of the subject it is indeed a vocational and job oriented program also career prospects are very high and rewarding .In sectors like film, television ,radio, print media and electronic media advertising .
- CO5. Know that Online and social media advertising are indispensable for present day business and corporate needs.
- CO6. Understand the structure and workings of advertising agencies.

Particulars/विवरण

Unit	Syllabus
Unit I	(English) Advertising agency-history in brief, their role and importance of advertising. Functions and types of agencies, their organizational pattern, advertising agency departments: account management, creative copy and studio account planning, media planning.
	(हिन्दी) foKkiu ,tsUlh& la{ksi esa bfrgkl] Hkwfedk ,oa egRo] dk;Z] ,tsUlh ds izdkj] laxBukRed <kWpk] foKkiu ,tsUlh ds foHkkx] ys[kk izcU/k] l`tukRed izfr ¼dkWih½ ,oa LVwfM;ksa ys[kk fu;kstu] ehfM;kfu;kstuA
Unit II	(English) Advertising media- Types of media, print media (news paper, magazines, pamphlet, poster and brochures). Electronic media (Radio, television, audio-visuals, internet), other media (direct mail, outdoor media, transit and special media) their characteristics, merits and limitations.
	(हिन्दी) foKkiu ehfM;k& ehfM;k ds izdkj] eqfnzrehfM;k ¼lekpkj i=] if=dk,W] iSeQysV] iksLVj] czks'kj½ bySDV ^a ksfud ehfM;k ¼jfsfM;ks] Vsyhfotu] n`;&JO;] bUVjusV ½] vU; ehfM;k ¼lh/ks Mkd }kjk vkÅV Mksj ehfM;k] pfyr ,o fof'k"V ehfM;k ½ budh fo'ks"krk,W] xq.k ,oa lhek,WA
Unit III	(English) Media-present scenario in India. Problems of reaching rural audience and market, exhibition, mela, etc.

		Advertising agency- Selection and communication, Advertising agencies in India, Present status and scenario.
	(हिन्दी)	ehfM;k& orZeku Hkkjrh; ifjn`';] xzkeh.k miHkksDrk ,oa cktkj rd igqWpus esa leL;k,W] izn'kZuh ,oa esykA foKkiu ,tsUlh& p;u ,oa IEizs"k.k] Hkkjr esa foKkiu ,tsfUI;kW% orZeku fLFkfr ,oa ifjnz';A
Unit IV	(English)	Media Planning-need and definition, classification of media, media profile, selection of media category, their reach, frequency and impact, cost and other factors influencing the choice of media.
	(हिन्दी)	ehfM;k fu;kstu& vko';drk ,oa ifjHkk"kk] ehfM;k dk oxhZdj.k] ehfM;k izksQkby] ehfM;k Js.kh dk p;u ,oa igqWp] vko`fr;kW ,oa izHkko] ehfM;k p;u dks izHkkfor djus okys ykxr ,oa vU; rRoA
Unit V	(English)	Media planning-components and process, media objectives, media-strategies and media scheduling techniques. Determining the media mix, media budget, pre testing & post testing.
	(हिन्दी)	ehfM;k fu;kstu& vax ,oa izfØ;k] ehfM;k mn~ns';] ehfM;k O;wgjpuk,;A ehfM;k lwfp;u rduhdsaAehfM;k feJ.k dk fu/kkZj.k] ehfM;k ctV] iwoZ ,oa lk'pkr VsflVaxA

Suggested Readings:

1. S. A. Chunawala, K. C. Sethia- Foundation of Advertising theory and practice.
2. G. S. Sudha- Sales and Advertising Management
3. Sharma Sangeeta- Advertising and Implementation

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Shivaji Nagar, Bhopal**
As Recommended by the Board of Studies
Session – 2021-22

Class/ d{kk	B.Com. B.A. / ch-dkWe ch- ,-
Year/ o"kZ	Second/ f}rh;
Subject/ fo"k;	Advertising, Sales Promotion and Sales Management / विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन
Title of the paper/ प्रश्नपत्र का शीर्षक	Personal Selling and Salesmanship / व्यक्तिगत विक्रय एवं विक्रयकला
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – II
Max. marks/ अधिकतम अंक	70

Course outcomes:

Upon successful completion of this course students will be able to:

- CO1. Describe the importance of direct selling and door to door selling with the practical approach.
- CO2. Emerge as a trained sales professional and qualified sales manager.
- CO3. Apply the knowledge of personal selling concepts while preparing sales operation report, tour diary cash memo, order book, periodical reports etc.
- CO4. Identify the problems of selling operations and suggesting appropriate solutions.
- CO5. Understand the importance of relationship marketing and after sales services .
- CO6. Understand the process of effective selling like prospecting presentation, demonstration, handling of objections clinching the deal and post sale activities are of great utility.

Particulars/विवरण

Unit	Syllabus
Unit I	(English) Nature and importance of personal selling, types of selling. Effectiveness of personal selling Vs. Advertising. Economics of advertising Vs. Personal selling. Theories of personal selling.
	(हिन्दी) oS;fDrd foØ; dh iz—fr ,oa egRo] foØ; ds izdkj] foKkiu cuke oS;fDrd foØ; dh izHkko'khyrk] oS;fDrd foØ; cuke foKkiu dk vFkZ'kkL=A oS;fDrd foØ; ds fl)karA
Unit II	(English) Types of sales persons, Buying motives, types of markets. Selling as a career– Advantages and difficulties, Measures of making selling an attractive career.
	(हिन्दी) foØ;drkZ ds izdkj] Ø; izsj.kk,W] cktkj ds izdkj] foØ;dyk&is'ks ds :i esa ykHk ,oa dfBukbZ;kW] foØ; dyk dks vkd"kZd is'kk cukus gsrq ekin.MA
Unit III	(English) Process of effective selling, Prospecting, pre approach, presentation and demonstration, handling objections, closing of sale, post sale activities.

		Types of sales calls, Management of call time.
	(हिन्दी)	izHkkoh foØ; dyk dh izfØ;k] [kkst] iwoZ rS;kfj;kW] izLrqfrdj.k ,oa izn'kZu] vkifRr;ksa dk fuiVkj] foØ; lekflr] foØ; mijkUr xfrfof/k;kW foØ; lacaf/kr dkWy ds izdkj] fcØh dkWy ds le; izca/kuA
Unit IV	(English)	Qualities of successful sales person with particular reference to consumer services. Sales operation reports and documents, sales manual order book, cash memo, tour diary and periodical reports, problems in selling operations.
	(हिन्दी)	miHkksDrk Isokvksa ds IUnHkZ esa IQy foØ; drkZ ds xq.k] foØ; lapkyu izfrosnu ,oa izi=] foØ; eSU;q;y vkns'k iqfLrdk] dS'k eSeks] VwjMk;jh ,oa lkef;d izfrosnu] foØ; lapkyu dh leL;k,WA
Unit V	(English)	Distribution network, Traditional network and modern network, e-business and e-commerce, other problems in selling and relationship marketing, After sales service.
	(हिन्दी)	forj.k usVodZ] ikjEifjd ,oa vk/kqfud usVodZ] bZ&O;olk; ,oa bZ&okf.kT;] foØ; ,oa foi.ku ls lacaf/kr vU; leL;k,i] foØ; mijkUr Isok,WA

Suggested Readings:

1. Rustam S. Davar- Salesmanship and Publicity.
2. G. S. Sudha- Sales promotion and Sales Management.
3. Durrel- Fundamental of Selling, McGraw Hills Publication.
4. Rajhans Saxena- Marketing Management- McGraw Hills Publication.

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Shivaji Nagar, Bhopal**
As Recommended by the Board of Studies
Session – 2021-22

Class/ d{kk	B.Com. B.A. / ch-dkWe ch- , -
Year/ o"kZ	Third / r`rh;
Subject/ fo"k;	Advertising, Sales Promotion and Sales Management / विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन
Title of the paper/ प्रश्नपत्र का शीर्षक	Management of Sales Force / विक्रय दल का प्रबंधन
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – I
Max. marks/ अधिकतम अंक	70

Course outcomes:

Upon successful completion of this course students will be able:

- CO1. To know the distinction between the skills required for Selling and Sales Management.
- CO2. To Evaluate Sales and Sales Management strategies in relation to current legal and ethical standards of practice.
- CO3. To Understand key principles in managing a sales team in today's business context.
- CO4. To expose the students in field studies related to the field of Sales Management.
- CO5. To develop a plan for organizing, staffing and training a sales force.

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Nature and scope of sales management. Setting & formulating the objectives of sales management. Qualities of a good sales manager.
	(हिन्दी)	foØ; izca/ku dh iz—fr ,oa {ks=A foØ; izca/ku ds mn~ns';ksa dk fu/kkZj.kA ,d vPNs foØ; izca/kd ds xq.kA
Unit II	(English)	Functions of sales manager, Recruitment and selection, training and direction, compensation and motivation of sales force. Performance appraisal.
	(हिन्दी)	foØ; izca/kd ds dk;Z] HkrhZ ,oa p;u] izf'k{k.k ,oa funsZ'ku] dk;Z fu"iknu izfriwfrZ ,oa foØ; ny gsrq vfHkizsj.kkA fu"iknu ewY;kaduA
Unit III	(English)	Sales force size and types. Sales planning and control; Importance, process and uses of sales budget.
	(हिन्दी)	foØ; ny vkdkj ,oa izdkjA foØ; fu;kstu ,oa fu;a=.k % foØ; ctV dk egRo] izfØ;k ,oa iz;ksxA
Unit IV	(English)	Sales quota: objectives and types of sales quota. Administration of sales quota. Uses of sales quota, sales and cost analysis: uses and methods. Sales meetings and sales Contests for sales force.
	(हिन्दी)	foØ; dksVk& mn~ns';] foØ; ds fl)kUr] foØ; dksVk] foØ; dksVk

		dk iz'kklu] foØ; dksVk ds iz;ksx] foØ; ,oa ykxr fo'ys"k.k & iz;ksx ,oa fof/k;kjA foØ; cSBdsa ,oa foØ; ny gsrq izfr;ksfxrk;jA
Unit V	(English)	Market analysis and sales forecasting, Methods of Sales Forecasting, Territory Designing and management. Routing and scheduling of sales operations.
	(हिन्दी)	cktkj fo'ys"k.k ,oa foØ; iwokZuqeku] foØ; iwokZuqeku dh fof/k;kjA dk;Z{ks= foØ; dk;Z dh :fVax ,oa 'ksfM;wfyaxA

Suggested Readings:

1	Rosan – Management Sales Force – McGraw Hill.
2	Schlain Bert-Professional approach to modern salesmanship – McGraw Hill.

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Class/ d{kk	B.Com. B.A. / ch-dkWe ch- ,-
Year/ o"kZ	Third / r`rh;
Subject/ fo"k;	Advertising, Sales Promotion and Sales Management / विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन
Title of the paper/ प्रश्नपत्र का शीर्षक	Online Marketing / ऑनलाईन विपणन
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – II
Max. marks/ अधिकतम अंक	70

Course outcomes:

Upon successful completion of this course students will be able:

- CO1.To provide an understanding of the ever evolving digital world and examines the strategic role of digital marketing processes and tools in designing the overall marketing strategy.
- CO2.Students can effectively run advertisements on search engines.
- CO3.Through E-business and E-Commerce students are closely related to digital India which is need of time.
- CO4.To develop skills in main areas of digital marketing as Search Engine Marketing; Content Marketing; Social Media marketing; Email marketing and Affiliate marketing.
- CO5.To apply and understand the most common online payment systems and their functioning.
- CO6.To Understand mobile marketing measurement and analysis.

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Internet concepts and technologies. Concept and evolution of E-Commerce. Concept and methods of Online marketing.
	(हिन्दी)	bUVjusV dh vo/kkj.kk;sa ,oa rduhdsA b&dkWelZ dh vo/kkj.kk ,oa izknqHkkZoA vkWuykbu foi.ku dh vo/kkj.kk ,oa i)fr;kjA
Unit II	(English)	E-marketing: Retailing in E-Business. Internet Marketing, Advertising and product displays on internet.
	(हिन्दी)	bZ&foi.ku % bZ&O;olk; esa [kqnjk O;kikjA bUVjusV foi.ku] bUVjusV ij foKkiu ,oa mRikn izn'kZA
Unit III	(English)	Mobile Commerce (M-Commerce): Overview of M-Commerce. Wireless Application Protocols (WAP). Components of mobile commerce, mobile Apps. etc.
	(हिन्दी)	eksckbZy dkelZ& eksckbZy dkWelZ dk izkjafHkd Kku] ok;jysl

		,lyhds'ku izksVksdkWy ¼WAP½- eksckbZy dkelZ ds vo;o] eksckbZy ,ll vkfnA
Unit IV	(English)	Electronic Payment System: Special feature required in payment system in E-Commerce. Types of E-Payment system: E-Cash, E-Wallets, E-Cheques, Credit Card, Debits Cards, Smarts Cards etc.
	(हिन्दी)	bysfDV ^a kfud Hkqxrku i)fr % bZ&dkWelZ esa Hkqxrku i)fr ds fo'ks" k rRoA bZ&Hkqxrku i)fr ds izdkj % bZ&dS'k] bZ&okysV] bZ&pSd] ØsfMV dkMZ] MsfCV dkMZ] LekVZ dkMZ vkfnA
Unit V	(English)	Security aspects in E-Commerce: Security risks in E-Commerce, types of threats, sources of threats, security tools & risk management approaches.
	(हिन्दी)	bZ&dkWelZ ds lqj{kkRed igyw % bZ&dkWelZ esa lqj{kk tksf[ke] tksf[ke ds izdkj] tksf[ke ds L=ksr ,oa lqj{kk VwYl rFkk tksf[ke izca/ku dh fof/k;kjA

Suggested Readings:

1	Sanjay Mohapatra- E-Commerce Strategy.
2	Josheph S. J. – E-Commerce- An Indian Perspective- PHI.

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Class/ d{kk	B.Com. B.A. / ch-dkWe ch- ,-
Year/ o"kZ	First/ izFke
Subject/ fo"k;	Advertising, Sales Promotion and Sales Management / विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन
Title of the paper/ प्रश्नपत्र का शीर्षक	Advertising / विज्ञापन
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – I
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Concept and Importance of advertising and advertising function. Types of advertising, commercial and non commercial advertising.
	(हिन्दी)	foKkiu dh vo/kkj.kk ,oa egRo] foKkiu ds dk;ZA foKkiu ds izdkj] O;kikfjd ,oa xSjO;kikfjd foKkiuA
Unit II	(English)	Advertising media, different types of media, Media planning impact of advertising agencies, role, relationship with clients.
	(हिन्दी)	foKkiu ek;/e ¼ehfM;k½] ek;/e ds fofHkUu izdkj] ek;/e fu;kstu] foKkiu ,stsUlH dk izHkko] Hkwfedk] xzkgdksa dss lkFk laca/kA
Unit III	(English)	Advertising budget, factors affecting to advertising expenditure, Ethics and code of conduct in Advertising.
	(हिन्दी)	foKkiu ctV] foKkiu O;; dks izHkkfor djus okys rRoA foKkiu dh vkpkjlafgrk ,oa uSfrd igyWA
Unit IV	(English)	Advertising: Classified and display advertising. Comparative advertising. Determining the objectives of Advertising, Regulatory agencies in Advertising (AAAI, ASSCI).
	(हिन्दी)	foKkiu oxhZ—r ,oa ltkoV ¼fMlls½ foKkiu] rgyukRed foKkiu] foKkiu mn~ns'; fu/kkZfjr djukA foKkiu dh fu;ked laLFkk,; (AAAI, ASSCI)
Unit V	(English)	Advertising message, preparation of a advertising message, elements: print copy, broadcast copy, copy for direct mail.
	(हिन्दी)	foKkiu lans'k] foKkiu lans'k rS;kj djuk] rRo % eqfnzr dkWih] izlkj.k dkWih] izR;{k Mkd gsrq dkWihA

Suggested Reading

- 1 Aaker, David a. Advertising Management.
- 2 C. N. Sontakki. Advertising Management.
- 3 Mohan M. Advertising Management .

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Shivaji Nagar, Bhopal**
As Recommended by the Board of Studies
Session – 2020-21

Class/ d{kk	B.Com. B.A. / ch-dkWe ch- , -
Year/ o"KZ	First/ izFke
Subject/ fo"k;	Advertising, Sales Promotion and Sales Management / विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन
Title of the paper/ प्रश्नपत्र का शीर्षक	Marketing Communication/ विपणन संप्रेषण
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – II
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Nature and importance of communication, functions of communication, communication process and its elements, application of communication process in marketing.
	(हिन्दी)	Lkaizs"k.k dh iz—fr ,oa egRo] laizs"k.k ds dk;Z] laizs"k.k izfØ;k ,oa blds rRo] foi.ku esa laizs"k.k izfØ;k dk O;ogkfjd i{kA
Unit II	(English)	Steps in Developing Effective marketing communication, Elements of Promotion Mix: Personal selling, public relations, Advertising, publicity and Sales promotion.
	(हिन्दी)	izHkkoh foi.ku laizs"k.k fodflr djus gsrq fufgr voLFkk,] lao/kZu lfeJ.k ds rRo% oS;fDrd foØ;] tu laidZ] foKkiu ,oa foØ; lao/kZuA
Unit III	(English)	Sales promotion-meaning, nature, objective and importance, Function and limitation of sales promotion, Types of sales promotion schemes, consumer and trader sales promotion.
	(हिन्दी)	foØ; lao/kZu&vFkZ] iz—fr mn~ns'; ,oa egRoA foØ; lao/kZu ds dk;Z ,oa lhek;]A foØ; lao/kZu ;kstuvksa ds izdkj] miHkksDrk ,oa O;kikjh foØ; lao/kZuA
Unit IV	(English)	Consumer oriented sales promotion: Free sample, Discounts, Gifts, premium pack, Contests, Price and quantitative deal, rebates.
	(हिन्दी)	miHkksDrk mUeq[k foØ; lao/kZu% eqQ~r uewuk] NwV] migkj] izhfe;e iSd] izfr;ksfxrk,] ewY; ,oa ek=k lksns] fjcsVA
Unit V	(English)	Trade Oriented Sales Promotion: Discounts and Allowances, Plant Tours Packages, Gifts, Contests, Training of Retailers/ Dealers and their staff.
	(हिन्दी)	O;kikj mUeq[k foØ; lao/kZu% NwV ,oa HkUks] la;= Hkze.k iSdst] migkj miHkksDrk izfr;ksfxrk] QqVdj ,oa Fkksd foØsrkvksa rFkk muds foØsrkvksa rFkk muds foØ; dfeZ;ksa dk izf'k{k.kA

Suggested Reading

- 1 Neeraj kumar- Marketing Communication. – Himalaya Publishing.
- 2 Kirti Dutta- Integrated Marketing Communication- Oxford University Press.
- 3 Richa Gaur- Marketing Communication and Advertising- Vayu Education of India.
- 4 Kruti Shah- Advertising and Integrated Marketing Communication.- (McGraw Hill Education.)

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As Recommended by the Board of Studies

Session – 2020-21

Class/ d{kk	B.Com. B.A. / ch-dkWe ch- ,-
Year/ o"kZ	Second/ f}rh;
Subject/ fo"k;	Advertising, Sales Promotion and Sales Management / विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन
Title of the paper/ प्रश्नपत्र का शीर्षक	Advertising II / विज्ञापन II
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – I
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit	Syllabus
Unit I	(English) Advertising agency-history in brief, their role and importance of advertising. Functions and types of agencies, their organizational pattern, advertising agency departments: account management, creative copy and studio account planning, media planning.
	(हिन्दी) foKkiu ,tsUIh& la{ksi esa bfrgkl] Hkwfedk ,oa egRo] dk;Z] ,tsUIh ds izdkj] laxBukRed <kWpk] foKkiu ,tsUIh ds foHkkx] ys[kk izcU/k] l'tukRed izfr ¼dkWih½ ,oa LVwfM;ksa ys[kk fu;kstu] ehfM;kfu;kstuA
Unit II	(English) Advertising media- Types of media, print media (news paper, magazines, pamphlet, poster and brochures). Electronic media (Radio, television, audio-visuals, internet), other media (direct mail, outdoor media, transit and special media) their characteristics, merits and limitations.
	(हिन्दी) foKkiu ehfM;k& ehfM;k ds izdkj] eqfnzrehfM;k ¼lekpkj i=] if=dk,W] iSeQysV] iksLVj] czks'kj½ bySDV ^a ksfud ehfM;k ¼jfsfM;ks] Vsyhfotu] n`;&JO;] bUVjusV ½ vU; ehfM;k ¼lh/ks Mkd }kjk vkÁV Mksj ehfM;k] pfyR ,o fof'k"V ehfM;k ½ budh fo'ks"krk,W] xq.k ,oa lhek,WA
Unit III	(English) Media-present scenario in India. Problems of reaching rural audience and market, exhibition, mela, etc. Advertising agency- Selection and communication, Advertising agencies in India, Present status and scenario.
	(हिन्दी) ehfM;k& orZeku Hkkjrh; ifjn`]; xzkeh.k miHkksDrk ,oa cktkj rd igqWpus esa leL;k,W] izn'kZuh ,oa esyKA foKkiu ,tsUIh& p;u ,oa lEizs"K.k] Hkkjr esa foKkiu ,tsfUI;kW% orZeku fLFkfr ,oa ifjnz';A
Unit IV	(English) Media Planning-need and definition, classification of media, media profile, selection of media category, their reach, frequency and impact, cost and other factors influencing the choice of media.

	(हिन्दी)	ehfM;k fu;kstu& vko';drk ,oa ifjHkk"kk] ehfM;k dk oxhZdj.k] ehfM;k izksQkby] ehfM;k Js.kh dk p;u ,oa igqWp] vko`fr;kW ,oa izHkko] ehfM;k p;u dks izHkkfor djus okys ykxr ,oa vU; rRoA
Unit V	(English)	Media planning-components and process, media objectives, media-strategies and media scheduling techniques. Determining the media mix, media budget, pre testing & post testing.
	(हिन्दी)	ehfM;k fu;kstu& vax ,oa izfØ;k] ehfM;k mn~ns';] ehfM;k O;wgjpuk;A ehfM;k lwfp;u rduhdsaAehfM;k feJ.k dk fu/kkZj.k] ehfM;k ctV] iwoZ ,oa lk'pkr VsflVaxA

Suggested Readings:

1. S. A. Chunawala, K. C. Sethia- Foundation of Advertising theory and practice.
2. G. S. Sudha- Sales and Advertising Management
3. Sharma Sangeeta- Avertising and Implementation

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Class/ d{kk	B.Com. B.A. / ch-dkWe ch- ,-
Year/ o"kZ	Second/ f}rh;
Subject/ fo"k;	Advertising, Sales Promotion and Sales Management / विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन
Title of the paper/ प्रश्नपत्र का शीर्षक	Personal Selling and Salesmanship / व्यक्तिगत विक्रय एवं विक्रयकला
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – II
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Nature and importance of personal selling, types of selling. Effectiveness of personal selling Vs. Advertising. Economics of advertising Vs. Personal selling. Theories of personal selling.
	(हिन्दी)	oS;fDrd foØ; dh iz—fr ,oa egRo] foØ; ds izdkj] foKkiu cuke oS;fDrd foØ; dh izHkko'khyrk] oS;fDrd foØ; cuke foKkiu dk vFkZ'kkL=A oS;fDrd foØ; ds fl]karA
Unit II	(English)	Types of sales persons, Buying motives, types of markets. Selling as a career– Advantages and difficulties, Measures of making selling an attractive career.
	(हिन्दी)	foØ;drkZ ds izdkj] Ø; izsj.kk,W] ctkj ds izdkj] foØ;dyk&is'ks ds :i esa ykHk ,oa dfBukbZ;kW] foØ; dyk dks vkd"kZd is'kk cukus gsrq ekin.MA
Unit III	(English)	Process of effective selling, Prospecting, pre approach, presentation and demonstration, handling objections, closing of sale, post sale activities. Types of sales calls, Management of call time.
	(हिन्दी)	izHkkoh foØ; dyk dh izfØ;k] [kkst] iwoZ rS;kfj;kW] izLrqfrdj.k ,oa izn'kZu] vkifRr;ksa dk fuiVkj] foØ; lekflr] foØ; mijkUr xfrfof/k;kW foØ; lacaf/kr dkWy ds izdkj] fcØh dkWy ds le; izca/kuA
Unit IV	(English)	Qualities of successful sales person with particular reference to consumer services. Sales operation reports and documents, sales manual order book, cash memo, tour diary and periodical reports, problems in selling operations.

	(हिन्दी)	miHkksDrk lsokvksa ds lUnHkZ esa IQy foØ; drkZ ds xq.k] foØ; lapkyu izfrosnu ,oa izi=] foØ; eSU;q;y vkns'k iqfLrdk] dS'k eSeks] VwjMk;jh ,oa lkef;d izfrosnu] foØ; lapkyu dh leL;k,WA
Unit V	(English)	Distribution network, Traditional network and modern network, e-business and e-commerce, other problems in selling and relationship marketing, After sales service.
	(हिन्दी)	forj.k usVodZ] ikjEifjd ,oa vk/kqfud usVodZ] bZ&O;olk; ,oa bZ&okf.kT;] foØ; ,oa foi.ku ls lacaf/kr vU; leL;k;j] foØ; mijkUr lsok,WA

Suggested Reading

1. Rustam S. Davar- Salesmanship and Publicity.
2. G. S. Sudha- Sales promotion and Sales Management.
3. Durrel- Fundamental of Selling, McGraw Hills Publication.
4. Rajhans Saxena- Marketing Management- McGraw Hills Publication.

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Class/ d{kk	B.Com. B.A. / ch-dkWe ch- , -
Year/ o"kZ	Third / r`rh;
Subject/ fo"k;	Advertising, Sales Promotion and Sales Management / विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन
Title of the paper/ प्रश्नपत्र का शीर्षक	Management of Sales Force / विक्रय दल का प्रबंधन
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – I
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Nature and scope of sales management. Setting & formulating the objectives of sales management. Qualities of a good sales manager.
	(हिन्दी)	foØ; izca/ku dh iz—fr ,oa {ks=A foØ; izca/ku ds mn~ns';ksa dk fu/kkZj.kA ,d vPNs foØ; izca/kd ds xq.kA
Unit II	(English)	Functions of sales manager, Recruitment and selection, training and direction, compensation and motivation of sales force. Performance appraisal.
	(हिन्दी)	foØ; izca/kd ds dk;Z] HkrhZ ,oa p;u] izf'k{k.k ,oa funsZ'ku] dk;Z fu"iknu izfriwfrZ ,oa foØ; ny gsrq vfHkizsj.kkA fu"iknu ewY;kaduA
Unit III	(English)	Sales force size and types. Sales planning and control; Importance, process and uses of sales budget.
	(हिन्दी)	foØ; ny vkdkj ,oa izdkjA foØ; fu;kstu ,oa fu;a=.k % foØ; ctV dk egRo] izfØ;k ,oa iz;ksxA
Unit IV	(English)	Sales quota: objectives and types of sales quota. Administration of sales quota. Uses of sales quota, sales and cost analysis: uses and methods. Sales meetings and sales Contests for sales force.
	(हिन्दी)	foØ; dksVk& mn~ns';] foØ; ds fl)kUr] foØ; dksVk] foØ; dksVk dk iz'kklu] foØ; dksVk ds iz;ksx] foØ; ,oa ykxr fo'ys"k.k & iz;ksx ,oa fof/k;kjA foØ; cSBdsa ,oa foØ; ny gsrq izfr;ksfxrk,jA
Unit V	(English)	Market analysis and sales forecasting, Methods of Sales Forecasting, Territory Designing and management. Routing and scheduling of sales operations.
	(हिन्दी)	cktkj fo'ys"k.k ,oa foØ; iwokZuqeku] foØ; iwokZuqeku dh fof/k;kjA dk;Z{ks= foØ; dk;Z dh :fVax ,oa 'ksfM;wfyaxA

Suggested Reading

1	Rosan – Management Sales Force – McGraw Hill.
2	Schlain Bert-Professional approach to modern salesmanship – McGraw Hill.

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Class/ d{kk	B.Com. B.A. / ch-dkWe ch- , -
Year/ o"kZ	Third / r`rh;
Subject/ fo"k;	Advertising, Sales Promotion and Sales Management / विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन
Title of the paper/ प्रश्नपत्र का शीर्षक	Online Marketing / ऑनलाईन विपणन
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – II
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Internet concepts and technologies. Concept and evolution of E-Commerce. Concept and methods of Online marketing.
	(हिन्दी)	bUVjusV dh vo/kkj.kk;sa ,oa rduhdsaA b&dkWelZ dh vo/kkj.kk ,oa izknqHkkZoA vkWuykbu foi.ku dh vo/kkj.kk ,oa i)fr;kjA
Unit II	(English)	E-marketing: Retailing in E-Business. Internet Marketing, Advertising and product displays on internet.
	(हिन्दी)	bZ&foi.ku % bZ&O;olk; esa [kqnjk O;kikjA bUVjusV foi.ku] bUVjusV ij foKkiu ,oa mRikn izn'kZA
Unit III	(English)	Mobile Commerce (M-Commerce): Overview of M-Commerce. Wireless Application Protocols (WAP). Components of mobile commerce, mobile Apps. etc.
	(हिन्दी)	eksckbZy dkelZ& eksckbZy dkWelZ dk izkjafHkd Kku] ok;jysl ,lyhds'ku izksVksdkWy ¼WAP½- eksckbZy dkelZ ds vo;o] eksckbZy ,ll vkfnA
Unit IV	(English)	Electronic Payment System: Special feature required in payment system in E-Commerce. Types of E-Payment system: E-Cash, E-Wallets, E-Cheques, Credit Card, Debits Cards, Smarts Cards etc.
	(हिन्दी)	bysfDV ^a kfud Hkqxrku i)fr % bZ&dkWelZ esa Hkqxrku i)fr ds fo'ks"k rRoA bZ&Hkqxrku i)fr ds izdkj % bZ&dS'k] bZ&okysV] bZ&pSd] ØsfMV dkMZ] MsfCV dkMZ] LekVZ dkMZ vkfnA
Unit V	(English)	Security aspects in E-Commerce: Security risks in E-Commerce, types of threats, sources of threats, security tools & risk management approaches.
	(हिन्दी)	bZ&dkWelZ ds lqj{kkRed igyw % bZ&dkWelZ esa lqj{kk tksf[ke] tksf[ke ds izdkj] tksf[ke ds L=ksr ,oa lqj{kk VwYl rFkk tksf[ke izca/ku dh fof/k;kjA

Suggested Reading

1	Sanjay Mohapatra- E-Commerce Strategy.
2	Josheph S. J. – E-Commerce- An Indian Perspective- PHI.

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Class		B.Com./ B.A.
Semester		III
Subject	(English)	Advertising, Sales Promotion and Sales Management
	(हिन्दी)	विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन
Title of the paper/ प्रश्नपत्र का शीर्षक	(English)	Advanced Advertising
	(हिन्दी)	उच्चतर विज्ञापन
Compulsory/ अनिवार्य या Optional/ वैकल्पिक		Optional/ वैकल्पिक
Marks in CCE		50
Marks in Main Exam		100
Max. marks/ अधिकतम अंक		150

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Advertising agency-history in brief, their role and importance of advertising. Functions and types of agencies, their organizational pattern, advertising agency departments: account management, creative copy and studio account planning, media planning.
	(हिन्दी)	विज्ञापन एजेन्सी- संक्षेप में इतिहास, भूमिका एवं महत्व, कार्य, एजेन्सी के प्रकार, संगठनात्मक ढाँचा, विज्ञापन एजेन्सी के विभाग, लेखा प्रबन्ध, सृजनात्मक प्रति (कॉपी) एवं स्टूडियो लेखा नियोजन, मीडियानियोजन।
Unit II	(English)	Advertising media- Types of media, print media (news paper, magazines, pamphlet, poster and brochures). Electronic media (Radio, television, audio-visuals), other media (direct mail, outdoor media, internet) their characteristics, merits and limitations.
	(हिन्दी)	विज्ञापन मीडिया- मीडिया के प्रकार, मुद्रितमीडिया (समाचार पत्र, पत्रिकाएँ, पैमफलेट, पोस्टर, ब्रोशर), इलेक्ट्रॉनिक मीडिया (रेडियो, टेलीविजन, दृश्य-श्रव्य), अन्य मीडिया (सीधे डाक द्वारा आऊट डोर मीडिया, इन्टरनेट) इनकी विशेषताएँ, गुण एवं सीमाएँ।
Unit III	(English)	Media-present scenario in India. Problems of reaching rural audience and market, exhibition, mela, Advertising agency- Selection and communication, Advertising agencies in India, Present status and scenario.
	(हिन्दी)	मीडिया- वर्तमान भारतीय परिदृश्य, ग्रामीण उपभोक्ता एवं बाजार तक पहुँचने में समस्याएँ, प्रदर्शनी एवं मेला। विज्ञापन एजेन्सी- चयन एवं सम्प्रेषण, भारत में विज्ञापन एजेन्सियों, वर्तमान स्थिति एवं परिदृश्य।
Unit IV	(English)	Media Planning-need and definition, classification of media, media profile, selection of media category their reach, frequency and impact, cost and other factors influencing the choice of media.

	(हिन्दी)	मीडिया नियोजन- आवश्यकता एवं परिभाषा, मीडिया का वर्गीकरण, मीडिया प्रोफाइल, मीडिया श्रेणी का चयन एवं पहुँच, आकृतियों एवं प्रभाव, मीडिया चयन को प्रभावित करने वाले लागत एवं अन्य तत्व।
Unit V	(English)	Media planning-components and process, media objectives, media-strategies and media scheduling techniques. Determining the media mix, media budget, pre testing & post testing.
	(हिन्दी)	मीडिया नियोजन- अंग एवं प्रक्रिया, मीडिया उद्देश्य, मीडिया व्यूहरचनाएँ। मीडिया सूचियन तकनीकें। मीडिया मिश्रण का निर्धारण, मीडिया बजट, पूर्व एवं पश्चात टेस्टिंग।

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Class		B.Com./ B.A.
Semester		IV
Subject	(English)	Advertising, Sales Promotion and Sales Management
	(हिन्दी)	विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन
Title of the paper/ प्रश्नपत्र का शीर्षक	(English)	Personal Selling and Salesmanship
	(हिन्दी)	व्यक्तिगत विक्रय एवं विक्रयकला
Compulsory/ अनिवार्य या Optional/ वैकल्पिक		Optional/ वैकल्पिक
Marks in CCE		50
Marks in Main Exam		100
Max. marks/ अधिकतम अंक		150

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Nature and importance of personal selling, Door to door selling. Effectiveness of personal selling Vs. Advertising. Economics of advertising Vs. Personal selling.
	(हिन्दी)	वैयक्तिक विक्रय की प्रकृति एवं महत्व, घर-घर विक्रय, विज्ञापन बनाम वैयक्तिक विक्रय की प्रभावशीलता, वैयक्तिक विक्रय बनाम विज्ञापन का अर्थशास्त्र।
Unit II	(English)	Types of sales persons, Buying motives, types of markets. Selling as a career. – Advantages and difficulties, Measures of making selling an attractive career.
	(हिन्दी)	विक्रय-कर्ता के प्रकार, क्रय प्रेरणाएँ, बाजार के प्रकार, विक्रयकला-पेशे के रूप में लाभ एवं कठिनाईयाँ, विक्रय कला को आकर्षक पेशा बनाने हेतु मापदण्ड।
Unit III	(English)	Process of effective selling, Prospecting, pre approach, presentation and demonstration, handling objections, closing of sale, post sale activities.
	(हिन्दी)	प्रभावी विक्रय कला की प्रक्रिया, खोज, पूर्व तैयारियाँ, प्रस्तुतिकरण एवं प्रदर्शन, आपत्तियों का निपटारा, विक्रय समाप्ति, विक्रय उपरान्त गतिविधियाँ
Unit IV	(English)	Qualities of successful sales person with particular reference to consumer services. Sales operation reports and documents, sales manual order book, cash memo, tour diary and periodical reports, problems in selling operations.
	(हिन्दी)	उपभोक्ता सेवाओं के सन्दर्भ में सफल विक्रय कर्ता के गुण, विक्रय संचालन प्रतिवेदन एवं प्रपत्र, विक्रय मैनुयल आदेश पुस्तिका, कैश मैमो, टूरडायरी एवं सामयिक प्रतिवेदन, विक्रय संचालनकी समस्याएँ।
Unit V	(English)	Distribution network, Traditional network and modern network, e-business and e-commerce, other problems in selling and relationship marketing, After sales service.
	(हिन्दी)	वितरण नेटवर्क, पारम्परिक एवं आधुनिक नेटवर्क, ई-व्यवसाय एवं ई-वाणिज्य, विक्रय

		एवं विपणन से संबंधित अन्य समस्याएँ, विक्रय उपरान्त सेवाएँ।
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**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
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As Recommended by the Board of Studies

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Class/ कक्षा	B.Com. B.A. / बी.कॉम बी. ए.
Year/ वर्ष	First/ प्रथम
Subject/ विषय	Advertising, Sales Promotion and Sales Management / विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन
Title of the paper/ प्रश्नपत्र का शीर्षक	Advertising / विज्ञापन
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – I
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Concept and Importance of advertising and advertising function. Types of advertising, commercial and non commercial advertising.
	(हिन्दी)	विज्ञापन की अवधारणा एवं महत्व, विज्ञापन के कार्य। विज्ञापन के प्रकार, व्यापारिक एवं गैरव्यापारिक विज्ञापन।
Unit II	(English)	Advertising media, different types of media, Media planning impact of advertising agencies' role, relationship with clients
	(हिन्दी)	विज्ञापन माध्यम (मीडिया), माध्यम के विभिन्न प्रकार, माध्यम नियोजन, विज्ञापन एजेंसी का प्रभाव, भूमिका, ग्राहकों के साथ संबंध।
Unit III	(English)	Advertising budget, factors affecting to advertising expenditure, Ethics and code of conduct in Advertising.
	(हिन्दी)	विज्ञापन बजट, विज्ञापन व्यय को प्रभावित करने वाले तत्व। विज्ञापन की आचारसंहिता एवं नैतिक पहलू।
Unit IV	(English)	Advertising: Classified and display advertising. Comparative advertising. determining the objectives of advertising, Regulatory agencies in Advertising (AAAI, ASSCI).
	(हिन्दी)	विज्ञापन वर्गीकृत एवं सजावट (डिसप्ले) विज्ञापन, तुलनात्मक विज्ञापन, विज्ञापन उद्देश्य निर्धारित करना। विज्ञान की नियामक संस्थाएँ (AAAI, ASSCI)
Unit V	(English)	Advertising message, preparation of a advertising message, elements: print copy, broadcast copy, copy for direct mail.
	(हिन्दी)	विज्ञापन संदेश, विज्ञापन संदेश तैयार करना तत्व: मुद्रित कॉपी, प्रसारण कॉपी, प्रत्यक्ष डाक हेतु कॉपी।

Suggested Reading

- 1 Aaker, David a. Advertising Management.
- 2 C. N. Sontakki. Advertising Management.
- 3 Mohan M. Advertising Management

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
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Class/ कक्षा	B.Com. B.A. / बी.कॉम बी. ए.
Year/ वर्ष	First/ प्रथम
Subject/ विषय	Advertising, Sales Promotion and Sales Management / विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन
Title of the paper/ प्रश्नपत्र का शीर्षक	Marketing Communication/ विपणन संप्रेषण
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – II
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Nature and importance of communication, functions of communication, communication process and its elements, application of communication process in marketing.
	(हिन्दी)	संप्रेषण की प्रकृति एवं महत्व, संप्रेषण के कार्य, संप्रेषण प्रक्रिया एवं इसके तत्व, विपणन में संप्रेषण प्रक्रिया का व्यवहारिक पक्ष।
Unit II	(English)	Steps in Developing Effective marketing communication, Elements of Promotion Mix: Personal selling, public relations, Advertising, publicity and Sales promotion.
	(हिन्दी)	प्रभावी विपणन संप्रेषण विकसित करने हेतु निहित अवस्थाएँ, संवर्धन समिश्रण के तत्व: वैयक्तिक विक्रय, जन संपर्क, विज्ञापन, विक्रय संवर्धन।
Unit III	(English)	Sales promotion-meaning, nature, objective and importance, Function and limitation of sales promotion, Types of sales promotion schemes, consumer and trader sales promotion.
	(हिन्दी)	विक्रय संवर्धन-अर्थ, प्रकृति, उद्देश्य एवं महत्व। विक्रय संवर्धन के कार्य एवं सीमाएँ। विक्रय संवर्धन योजनाओं के प्रकार, उपभोक्ता एवं व्यापारी विक्रय संवर्धन।
Unit IV	(English)	Consumer oriented sales promotion: Free sample, Discount, Gifts, Premium Pack, Contest, price, quantities deals, rebates
	(हिन्दी)	उपभोक्ता उन्मुख विक्रय संवर्धन: मुफ्त नमूना, छूट, उ पहार, प्रीमियम पैक, प्रतियोगिताएँ, मूल्य एवं मात्रा सौदे, रिबेट।
Unit V	(English)	Trade Oriented Sales Promotion: Discounts and Allowances, Plant Tours Packages, Gifts, Contests, Training of Retailers/ Dealers and their staff.
	(हिन्दी)	व्यापार उन्मुख विक्रय संवर्धन: छूट एवं भत्ते, प्रीमियम, संयत्र भ्रमण पैकेज, उपहार उपभोक्ता प्रतियोगिता लॉटरी, फुटकर एवं थोक विक्रेताओं तथा उनके विक्रेताओं तथा उनके विक्रय कर्मियों का प्रशिक्षण।

Suggested Reading

- 1 Neeraj kumar- Marketing Communication. – Himalaya Publishing.
- 2 Kirti Dutta- Integrated Marketing Communication- Oxford University Press.
- 3 Richa Gaur- Marketing Communication and Advertising- Vayu Education of India.
- 4 Kruti Shah- Advertising and Integrated Marketing Communication.- (McGraw Hill Education.)

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
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Class		B.Com./ B.A.
Semester		V
Subject	(English)	Advertising, Sales Promotion and Sales Management
	(हिन्दी)	विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन
Title of the paper/ प्रश्नपत्र का शीर्षक	(English)	Management of Sales Force
	(हिन्दी)	विक्रय दल को प्रबंधन
Compulsory/ अनिवार्य या Optional/ वैकल्पिक		Optional/ वैकल्पिक
Marks in CCE		50
Marks in Main Exam		100
Max. marks/ अधिकतम अंक		150

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Importance of the sales force and its management, Functions of sales manager, Recruitment and selection, training and direction, motivation and compensation, appraisal of performance.
	(हिन्दी)	विक्रय दल का महत्व एवं इसका प्रबंध, विक्रय प्रबंधक के कार्य, भर्ती एवं चयन, प्रशिक्षण एवं निर्देशन, अभिप्रेरणा एवं क्षतिपूर्ति, निष्पादन मूल्यांकन।
Unit II	(English)	Sales force size, organization of the sales department. Geographic, product wise, market based, sales planning and control; Importance, process and uses of sales budget.
	(हिन्दी)	विक्रय दल आकार, विक्रय विभाग का संगठन, भौगोलिक, उत्पाद आधार, बाजार आधार विक्रय नियोजन एवं नियंत्रण, विक्रय बजट का महत्व, प्रक्रिया एवं प्रयोग।
Unit III	(English)	Sales quota: objectives, principles of selling, sales quota, administration of sales quota. Uses of sales quota, sales and cost analysis: uses and methods. Market analysis and sales forecasting, methods of forecasting sales.
	(हिन्दी)	विक्रय कोटा- उद्देश्य, विक्रय के सिद्धान्त, विक्रय कोटा, विक्रय कोटा का प्रशासन, विक्रय कोटा के प्रयोग, विक्रय एवं लागत विश्लेषण- प्रयोग एवं विधियाँ, बाजार विश्लेषण एवं विक्रय पूर्वानुमान, विक्रय पूर्वानुमान की विधियाँ।
Unit IV	(English)	Nature and importance of sales promotion. Consumer oriented, trade oriented and sales force oriented sales promotion. Role of sales promotion in marketing.
	(हिन्दी)	विक्रय संवर्धन की प्रकृति एवं महत्व, उपभोक्ता-मुखी, व्यापारोन्मुखी, विक्रय दल उन्मुखी विक्रय संवर्धन, विपणन में विक्रय संवर्धन की भूमिका।
Unit V	(English)	Major tools of sales promotion; samples, displays and demonstration exhibitions and fashion show. Sales contests, lotteries, gifts, free goods rebates, public relation. Meaning, importance, feature, advantage and

		disadvantages, ethical and local aspects of sales promotion and public.
	(हिन्दी)	विक्रय संवर्धन के प्रमुख उपकरण- नमूना, सुसज्जा एवं क्रियात्मक प्रदर्शन, प्रदर्शनी एवं फैशन शो, विक्रय प्रतियोगिता, लाटरी, उपहार, निःशुल्क वस्तुएँ, उपहार, छूट। जनसंपर्क- अर्थ, महत्व, विशेषतायें, लाभ एवं हानि, विक्रय संवर्धन एवं जनसंपर्क के नैतिक एवं वैधानिक पहलू।

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Class		B.Com./ B.A.
Semester		VI
Subject	(English)	Advertising, Sales Promotion and Sales Management
	(हिन्दी)	विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन
Title of the paper/ प्रश्नपत्र का शीर्षक	(English)	Entrepreneurship Development
	(हिन्दी)	विक्रय दल को प्रबंधन
Compulsory/ अनिवार्य या Optional/ वैकल्पिक		Optional/ वैकल्पिक
Marks in CCE		50
Marks in Main Exam		100
Max. marks/ अधिकतम अंक		150

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Introduction: The entrepreneur, definition, the entrepreneur and economic development, role of entrepreneurs, characteristics of an entrepreneur, theories of entrepreneurship, role of socio-economic environment, leadership, risk taking, Decision making and business planning.
	(हिन्दी)	उद्यमी-परिभाषा, उद्यमी एवं आर्थिक विकास, उद्यमी की भूमिका, उद्यमी की विशेषतायें उद्यमिता के सिद्धान्त, सामाजिक आर्थिक वातावरण की भूमिका, नेतृत्व, जोखिम वहन करना, निर्णयन एवं व्यवसायिक नियोजन।
Unit II	(English)	Promotion of a venture: Opportunities analysis, External environmental analysis; Economic, Social and technological, competitive factors, Legal requirements for establishment of a new unit and raising of funds; Venture capital sources and documentation required.
	(हिन्दी)	नई इकाई का प्रवर्तन- अवसर विश्लेषण, बाह्य पर्यावरण विश्लेषण, आर्थिक, सामाजिक, तकनीकी एवं प्रतियोगात्मक तत्व, नई इकाई को स्थापित करने हेतु विधिक आवश्यकतायें, पूंजी स्रोत, साहसी पूंजी के स्रोत एवं आवश्यक दस्तावेज।
Unit III	(English)	Enterpreneurial Behaviour: Innovation and entrepreneur, Entrepreneurial behaviour and psycho-theories, social responsibilities.
	(हिन्दी)	उद्यमी व्यवहार- जनप्रवर्तन एवं उद्यमी, उद्यमी व्यवहार एवं मनोवैज्ञानिक सिद्धान्त, सामाजिक उत्तरदायित्व।
Unit IV	(English)	Entrepreneurial development Programmes EDP: Their role relevance and achievement. Role of government in organization EDP's.
	(हिन्दी)	उद्यमिता विकास कार्यक्रम- इनकी भूमिका, प्रासंगिकता, उपलब्धियाँ, उद्यमिता विकास कार्यक्रम के संगठनों में शासन की भूमिका।
Unit V	(English)	Role of Entrepreneur: Role of entrepreneur in economic growth. Generation of employment opportunities. Role in export promotion and

		import substitution. Bringing socio stability and balance of regional development.
	(हिन्दी)	उद्यमी की भूमिका— आर्थिक विकास में उद्यमी की भूमिका, रोजगार अवसरों का सृजन, निर्यात संवर्धन एवं आयात प्रतिस्थापन में भूमिका, सामाजिक स्थिरता एवं संतुलित प्रादेशिक विकास में भूमिका ।

B.Com – Advertising, Sales Promotion and Sales Management
Course Structure & Scheme of Examination

Group	Paper	Name	Theory marks	Internal Assessment Marks
Accounting	I		40	10
	II		40	10
Management	I		40	10
	II		40	10
Advertising, Sales Promotion and Sales Management	I	Advertising-I	40	10
	II	Marketing Communication	40	10
Accounting	I		40	10
	II		40	10
Management	I		40	10
	II		40	10
Advertising, Sales Promotion and Sales Management	I	Advertising-II	40	10
	II	Personal Selling and Salesmanship	40	10
Accounting	I		40	10
	II		40	10
Management	I		40	10
	II		40	10
Advertising, Sales Promotion and Sales Management	I	Management of Sales Force	40	10
	II	Online Marketing	40	10

Note: papers of Accounting and Management Groups will be taken from the Syllabus of B.Com. (As approved by Central Board of Studies for B. Com.).

Paran Mishra
 Dr. Paran Mishra
 15/6/17

S.K. Balra
 S.K. Balra
 15/6/17

15/6/17

MS Bhadani
 MS Bhadani
 15/6/17

Atul Pandey
 Atul Pandey
 15/6/17

15/6/17

B.Com.- First Year- (Advertising, Sales Promotion and Sales Management)

बी० कॉम (प्रथम वर्ष) विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन

Session 2017-18 सत्र 2017-18		
B.Com- I Year बी० कॉम (प्रथम वर्ष)		
Title of Subject Group विषय समूह का शीर्षक	Advertising, Sales Promotion and Sales Management विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन	
Title of the Paper (I) प्रश्नपत्र का शीर्षक (प्रथम)	Advertising-I विज्ञापन-प्रथम	
Max. Marks अधिकतम अंक	Theory सैद्धान्तिक	Internal Assessment आंतरिक मूल्यांकन
50	40	10

Unit I	Concept and Importance of advertising, Advertising objectives and advertising function. Types of advertising, commercial and non commercial advertising. विज्ञापन की अवधारणा एवं महत्व, विज्ञापन के उद्देश्य एवं कार्य। विज्ञापन के प्रकार, व्यापारिक एवं गैरव्यापारिक विज्ञापन।
Unit II	Advertising media, different types of media, Media planning, Impact of advertising agencies' role, relationship with clients. विज्ञापन माध्यम (मीडिया), माध्यम के विभिन्न प्रकार, माध्यम नियोजन, विज्ञापन एजेंसी की भूमिका का प्रभाव, ग्राहकों के साथ संबंध।
Unit III	Advertising budget, factors affecting to advertising expenditure, Ethics and code of conduct in Advertising. विज्ञापन बजट, विज्ञापन व्यय को प्रभावित करने वाले तत्व। विज्ञापन की आचारसंहिता एवं नैतिक पहलू।
Unit IV	Advertising: Classified and display advertising. Comparative advertising. Regulatory agencies in Advertising (AAAI, ASCI). विज्ञापन वर्गीकृत एवं सजावट (डिस्प्ले) विज्ञापन, तुलनात्मक विज्ञापन, विज्ञापन उद्देश्य निर्धारित करना। विज्ञापन की नियामक संस्थाएँ (AAAI, ASCI).
Unit V	Advertising message, preparation of an advertising message, elements: print copy, broadcast copy, copy for direct mail. विज्ञापन संदेश, विज्ञापन संदेश तैयार करना, तत्व : मुद्रित कॉपी, प्रसारण कॉपी, प्रत्यक्ष डाक हेतु कॉपी।

Suggested Reading	1. Aaker, David a. Advertising Management. 2. C. N. Sontakki. Advertising Management. 3. Mohan M. Advertising Management.
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Amish
CDR. Parvanshi
15/6/17

Amish
15/6

Amish
15/6/17
S.K. Bhatra

Amish
15/6/17
M.S. Bhatra

Amish
15/6/2017

Amish
15/6/17
Ushish

Amish
15/6/17

B.Com.- First Year- (Advertising, Sales Promotion and Sales Management)

बी० कॉम (प्रथम वर्ष) विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन

Session 2017-18 सत्र 2017-18		
B.Com- I Year बी० कॉम (प्रथम वर्ष)		
Title of Subject Group विषय समूह का शीर्षक	Advertising, Sales Promotion and Sales Management विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन	
Title of the Paper (II) प्रश्नपत्र का शीर्षक (द्वितीय)	Marketing Communication विपणन संप्रेषण	
Max. Marks अधिकतम अंक	Theory सैद्धान्तिक	Internal Assessment आंतरिक मूल्यांकन
50	40	10

Unit I	Nature and importance of communication, functions of communication, communication process and its elements, application of communication process in marketing. संप्रेषण की प्रकृति एवं महत्व, संप्रेषण के कार्य, संप्रेषण प्रक्रिया एवं इसके तत्व, विपणन में संप्रेषण प्रक्रिया का व्यवहारिक पक्ष।
Unit II	Steps in Developing Effective marketing communication, Elements of Promotion Mix: Personal selling, public relations, Advertising, publicity and Sales promotion . प्रभावी विपणन संप्रेषण विकसित करने हेतु निहित अवस्थाएँ, संवर्धन समिश्रण के तत्व: वैयक्तिक विक्रय, जन संपर्क, विज्ञापन, विक्रय संवर्धन।
Unit III	Sales promotion-meaning, nature, objective and importance, Function and limitation of sales promotion, Types of sales promotion schemes, consumer and trader sales promotion. विक्रय संवर्धन-अर्थ, प्रकृति, उद्देश्य एवं महत्व। विक्रय संवर्धन के कार्य एवं सीमाएँ। विक्रय संवर्धन योजनाओं के प्रकार, उपभोक्ता एवं व्यापारी विक्रय संवर्धन।
Unit IV	Consumer oriented sales promotion: Free sample, discount, gifts, premium pack, Contests, price, quantities deals, rebates. उपभोक्ता उन्मुख विक्रय संवर्धन : मुफ्त नमूना, छूट, उपहार, प्रीमियम पैक, प्रतियोगिताएँ, मूल्य एवं मात्रा सौदे, रिबेट।
Unit V	Trade Oriented Sales Promotion: Discounts and Allowances, Plant Tours Packages, Gifts, Contests, Training of Retailers/Dealers and their staff. व्यापार उन्मुख विक्रय संवर्धन: छूट एवं भत्ते, प्रीमियम, संयत्र भ्रमण पैकेज, उपहार उपभोक्ता प्रतियोगिता लॉटरी, फुटकर एवं थोक विक्रेताओं तथा उनके विक्रय कर्मियों का प्रशिक्षण।

Suggested Reading	<ol style="list-style-type: none"> 1. Neeraj Kumar- Marketing Communication.-Himalaya Publishing. 2. Kirti dutta- Integrated Marketing Communication- Oxford University Press. 3. Richa Gaur- Marketing Communication and Advertising- Vayu Education of India. 4. Kruti Shah- Advertising and Integrated Marketing Communication.- (McGraw Hill Education.
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B.Com.- Second Year- (Advertising, Sales Promotion and Sales Management)

बी० कॉम (द्वितीय वर्ष) विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन

Session 2017-18 सत्र 2017-18	
B.Com- II Year बी० कॉम (द्वितीय वर्ष)	
Title of Subject Group विषय समूह का शीर्षक	Advertising, Sales Promotion and Sales Management विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन
Title of the Paper (I) प्रश्नपत्र का शीर्षक (प्रथम)	Advertising-II विज्ञापन- II
Max. Marks अधिकतम अंक	Theory सैद्धान्तिक
	Internal Assessment आंतरिक मूल्यांकन
50	40
	10

Unit I	Advertising agency-history in brief, their role and importance of advertising. Functions and types of agencies, their organizational pattern, advertising agency departments: account management, creative copy and studio account planning, media planning. विज्ञापन एजेन्सी- संक्षेप में इतिहास, भूमिका एवं महत्व, कार्य, एजेन्सी के प्रकार, संगठनात्मक ढाँचा, विज्ञापन एजेन्सी के विभाग, लेखा प्रबन्ध, सृजनात्मक प्रति (कॉपी) एवं स्टूडियो लेखा नियोजन, मीडियानियोजन।
Unit II	Advertising media- Types of media, print media (news paper, magazines, pamphlet, poster and brochures). Electronic media (Radio, television, audio-visuals, internet), other media (direct mail, outdoor media, transit, especiality) their characteristics, merits and limitations. विज्ञापन मीडिया- मीडिया के प्रकार, मुद्रितमीडिया (समाचार पत्र, पत्रिकाएँ, पैमफलेट, पोस्टर, ब्रोशर), इलेक्ट्रॉनिक मीडिया (रेडियो, टेलीविजन, दृश्य-श्रव्य, इन्टरनेट), अन्य मीडिया (सीधे डाक द्वारा, आकृत डोर मीडिया, चलित एवं विशिष्ट मीडिया) इनकी विशेषताएँ, गुण एवं सीमाएँ।
Unit III	Media-present scenario in India. Problems of reaching rural audience and market, exhibition, mela etc. Advertising agency- Selection and communication, Advertising agencies in India, Present status and scenario. मीडिया- वर्तमान भारतीय परिदृश्य, ग्रामीण उपभोक्ता एवं बाजार तक पहुँचने में समस्याएँ, प्रदर्शनी एवं मेला आदि। विज्ञापन एजेन्सी- चयन एवं सम्प्रेषण, भारत में विज्ञापन एजेन्सियों, वर्तमान स्थिति एवं परिदृश्य।
Unit IV	Media Planning-need and definition, classification of media, media profile, selection of media category their reach, frequency and impact, cost and other factors influencing the choice of media. मीडिया नियोजन- आवश्यकता एवं परिभाषा, मीडिया का वर्गीकरण, मीडिया प्रोफाइल, मीडिया श्रेणी का चयन एवं पहुँच, आकृतियों एवं प्रभाव, मीडिया चयन को प्रभावित करने वाले लागत एवं अन्य तत्व।
Unit V	Media planning-components and process, media objectives, media-strategies and media scheduling techniques. Determining the media mix, media budget, pre testing & post testing. मीडिया नियोजन- अंग एवं प्रक्रिया, मीडिया उद्देश्य, मीडिया ब्यूहरचनाएँ। मीडिया सूचियन तकनीकें। मीडिया मिश्रण का निर्धारण, मीडिया बजट, पूर्व एवं पश्चात टेस्टिंग।

Suggested Reading	<ol style="list-style-type: none"> 1. S.A. Chunawala, K. C. Sethia-Foundation of Advertising theory and practice. 2. G.S. Sudha- Sales and Advertising Management 3. Sharma Sangeeta-Advertising and Implementation- PHI, Publication.
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Rajesh Kumar

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B.Com.- Second Year- (Advertising, Sales Promotion and Sales Management)

बी० कॉम (द्वितीय वर्ष) विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन

Session 2017-18 सत्र 2017-18		
B.Com- II Year बी० कॉम (द्वितीय वर्ष)		
Title of Subject Group विषय समूह का शीर्षक	Advertising, Sales Promotion and Sales Management विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन	
Title of the Paper (II) प्रश्नपत्र का शीर्षक (द्वितीय)	Personal Selling and Salesmanship व्यक्तिगत विक्रय एवं विक्रयकला	
Max. Marks अधिकतम अंक	Theory सैद्धान्तिक	Internal Assessment आंतरिक मूल्यांकन
50	40	10

Unit I	Nature and importance of personal selling, types of selling. Effectiveness of personal selling Vs. Advertising. Economics of advertising Vs. Personal selling. Theories of Personal selling. वैयक्तिक विक्रय की प्रकृति एवं महत्व, विक्रय के प्रकार। विज्ञापन बनाम वैयक्तिक विक्रय की प्रभावशीलता, वैयक्तिक विक्रय बनाम विज्ञापन का अर्थशास्त्र। वैयक्तिक विक्रय के सिद्धान्त।
Unit II	Types of sales persons, Buying motives, types of markets. Selling as a career. – Advantages and difficulties, Measures of making selling an attractive career. विक्रय-कर्ता के प्रकार, क्रय प्रेरणाएँ, बाजार के प्रकार, विक्रयकला-पेशे के रूप में लाभ एवं कठिनाईयाँ, विक्रय कला को आकर्षक पेशा बनाने हेतु मापदण्ड।
Unit III	Process of effective selling, Prospecting, pre approach, presentation and demonstration, handling objections, closing of sale, post sale activities. Types of sales calls, Management of call Time. प्रभावी विक्रय कला की प्रक्रिया, खोज, पूर्व तैयारियाँ, प्रस्तुतिकरण एवं प्रदर्शन, आपत्तियों का निपटारा, विक्रय समाप्ति, विक्रय उपरान्त गतिविधियाँ। विक्रय संबंधित कॉल के प्रकार, बिक्री कॉल के समय का प्रबंधन।
Unit IV	Qualities of successful sales person with particular reference to consumer services. Sales operation reports and documents, sales manual order book, cash memo, tour diary and periodical reports, problems in selling operations. उपभोक्ता सेवाओं के सन्दर्भ में सफल विक्रय कर्ता के गुण, विक्रय संचालन प्रतिवेदन एवं प्रपत्र, विक्रय मैनुयल आदेश पुस्तिका, कैश मैमो, टूर डायरी एवं सामयिक प्रतिवेदन, विक्रय संचालनकी समस्याएँ।
Unit V	Distribution network, Traditional network and modern network, e-business and e-commerce, other problems in selling and relationship marketing, After sales service. वितरण नेटवर्क, पारम्परिक एवं आधुनिक नेटवर्क, ई-व्यवसाय एवं ई-वाणिज्य, विक्रय एवं विपणन से संबंधित अन्य समस्याएँ, विक्रय उपरान्त सेवाएँ।

Suggested Reading	<ol style="list-style-type: none"> 1. Rustam S. Davar- Salesmanship and Publicity. 2. G.S. Sudha- Sales promotion and sales management. 3. Durrel-Fundamental of Selling. -McGraw Hills Publication. 4. Rajhans Saxena-Marketing Management- McGraw Hills Publication.
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B.Com.- Third Year- (Advertising, Sales Promotion and Sales Management)

बी० कॉम (तृतीय वर्ष) विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन

Session 2017-18 सत्र 2017-18		
B.Com- III Year बी० कॉम (तृतीय वर्ष)		
Title of Subject Group विषय समूह का शीर्षक	Advertising, Sales Promotion and Sales Management विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन	
Title of the Paper (I) प्रश्नपत्र का शीर्षक (प्रथम)	Management of Sales Force विक्रय दल का प्रबंधन	
Max. Marks अधिकतम अंक	Theory सैद्धान्तिक	Internal Assessment आंतरिक मूल्यांकन
50	40	10

Unit I	Nature and scope of sales management. Setting & formulating the objectives of sales management. Qualities of a good sales manager.
	विक्रय प्रबंधन की प्रकृति एवं क्षेत्र। विक्रय प्रबंधन के उद्देश्यों का निर्धारण। एक अच्छे विक्रय प्रबंधक के गुण।
Unit II	Functions of sales manager, Recruitment and selection, training and direction, compensation and motivation of sales force. Performance appraisal.
	विक्रय प्रबंधक के कार्य, भर्ती एवं चयन, प्रशिक्षण एवं निर्देशन, कार्य निष्पादन प्रतिपूर्ति एवं विक्रय दल हेतु अभिप्रेरणा। निष्पादन मूल्यांकन।
Unit III	Sales force size and types. Sales planning and control; Importance, process and uses of sales budget.
	विक्रय दल आकार एवं प्रकार। विक्रय नियोजन एवं नियंत्रण : विक्रय बजट का महत्व, प्रक्रिया एवं प्रयोग।
Unit IV	Sales quota: objectives and types of sales quota. Administration of sales quota. Uses of sales quota, sales and cost analysis: uses and methods. Sales meetings and sales Contests for sales force.
	विक्रय कोटा- उद्देश्य, विक्रय के सिद्धान्त, विक्रय कोटा, विक्रय कोटा का प्रशासन, विक्रय कोटा के प्रयोग, विक्रय एवं लागत विश्लेषण- प्रयोग एवं विधियाँ। विक्रय बैठकें एवं विक्रय दल हेतु प्रतियोगिताएँ।
Unit V	Market analysis and sales forecasting, methods of sales forecasting. Territory Designing and management. Routing and scheduling of sales operations.
	बाजार विश्लेषण एवं विक्रय पूर्वानुमान, विक्रय पूर्वानुमान की विधियाँ। कार्यक्षेत्र विक्रय कार्य की रूटिंग एवं शेड्यूलिंग।

Suggested Reading	<ol style="list-style-type: none"> 1. Rosan- Management Sales Force- McGraw Hill. 2. SchlainBert-Professional approach to modern salesmanship- McGraw Hill.
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B.Com- Third Year- (Advertising, Sales Promotion and Sales Management)

बी० कॉम (तृतीय वर्ष) विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन

Session 2017-18 सत्र 2017-18		
B.Com- III Year बी० कॉम (तृतीय वर्ष)		
Title of Subject Group विषय समूह का शीर्षक	Advertising, Sales Promotion and Sales Management विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन	
Title of the Paper (II) प्रश्नपत्र का शीर्षक (द्वितीय)	Online Marketing ऑनलाईन विपणन	
Max. Marks अधिकतम अंक	Theory सैद्धान्तिक	Internal Assessment आंतरिक मूल्यांकन
50	40	10

Unit I	Internet concepts and technologies. Concept and evolution of E-Commerce. Concept and methods of Online marketing
	इन्टरनेट की अवधारणायें एवं तकनीकें। ई-कामर्स की अवधारणा एवं प्रादुर्भाव। ऑनलाईन विपणन की अवधारणा एवं पद्धतियाँ।
Unit II	E-Marketing: Retailing in E-Business. Internet Marketing, Advertising and product displays on internet.
	ई-विपणन : ई-व्यवसाय में खुदरा व्यापार। इन्टरनेट विपणन, इन्टरनेट पर विज्ञापन एवं उत्पाद प्रदर्शन।
Unit III	Mobile Commerce (M-Commerce): Overview of M-Commerce. Wireless Application Protocols (WAP). Components of mobile commerce, mobile-Apps.etc.
	मोबाईल कामर्स : मोबाईल कामर्स का प्रारंभिक ज्ञान, वायरलेस एप्लीकेशन प्रोटोकॉल (WAP). मोबाईल कामर्स के अवयव, मोबाईल एप्स आदि।
Unit IV	Electronic Payment System: Special feature required in payment system in E-Commerce. Types of E-Payment system: E-Cash, E-Wallets, E-Cheques, credit cards, debits cards, smart cards etc.
	इलेक्ट्रॉनिक भुगतान पद्धति : ई-कामर्स में भुगतान पद्धति के विशेष तत्व। ई भुगतान पद्धति के प्रकार : ई-कैश, ई-वालेट, ई-चैक, क्रेडिट कार्ड, डेबिट कार्ड, स्मार्ट कार्ड आदि।
Unit V	Security aspects in E-Commerce: Security risks in E-Commerce, types of threats, sources of threats, security tools & risk management approaches.
	ई-कामर्स के सुरक्षात्मक पहलू : ई-कामर्स में सुरक्षा जोखिम, जोखिम के प्रकार, जोखिम के स्रोत एवं सुरक्षा टूल्स तथा जोखिम प्रबंधन की विधियाँ।

Suggested Reading	1. Sanjay Mohapatra- E-Commerce Strategy. 2. Josheph S. J. – E- Commerce-An Indian Perspective- PHI.
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**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
Shivaji Nagar, Bhopal**
As Recommended by the Board of Studies
Session –2018-19

Class		B.Com./ B.A.
Semester		V
Subject	(English)	Advertising, Sales Promotion and Sales Management
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	foKkiu] foØ; lao/kZu ,oa foØ; izca/ku
Title of the paper/ iz'ui= dk 'kh" kZd	(English)	Management of Sales Force
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	foØ; ny dks izca/ku
Compulsory/ vfuoK;Z ;k Optional/ oSdfYid		Optional/ oSdfYid
Marks in CCE		50
Marks in Main Exam		100
Max. marks/ vf/kdre vad		150

Particulars/ fooj.k

Unit		Syllabus
Unit I	(English)	Importance of the sales force and its management, Functions of sales manager, Recruitment and selection, training and direction, motivation and compensation, appraisal of performance.
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	foØ; ny dk egRo ,oa bldk izca/k] foØ; izca/kd ds dk;Z] HkrhZ ,oa p;u] izf'k{k.k ,oa funsZ'ku] vfHkizsj.kk ,oa {kfriwfrZ] fu"iknu ewY;kaduA
Unit II	(English)	Sales force size, organization of the sales department. Geographic, product wise, market based, sales planning and control; Importance, process and uses of sales budget.
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	foØ; ny vkdkj] foØ; foHkkx dk laxBu] HkkSxksfyd] mRikn vk/kkj] cktkj vk/kkj foØ; fu;kstu ,oa fu;a=.k] foØ; ctV dk egRo] izfØ;k ,oa iz;ksxA
Unit III	(English)	Sales quota: objectives, principles of selling, sales quota, administration of sales quota. Uses of sales quota, sales and cost analysis: uses and methods. Market analysis and sales forecasting, methods of forecasting sales.
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	foØ; dksVk& mn~ns';] foØ; ds fl)kUr] foØ; dksVk] foØ; dksVk dk iz'kklu] foØ; dksVk ds iz;ksx] foØ; ,oa ykxr fo'ys"k.k& iz;ksx ,oa fof/k;kj] cktkj fo'ys"k.k ,oa foØ; iwokZuqeku] foØ; iwokZuqeku dh fof/k;kjA
Unit IV	(English)	Nature and importance of sales promotion. Consumer oriented, trade oriented and sales force oriented sales promotion. Role of sales

		promotion in marketing.
	¼fgUnh½	foØ; lao/kZu dh iz—fr ,oa egRo] miHkksDrk&eq[kh] O;kikjksUeq[kh] foØ; ny mUeq[kh foØ; lao/kZu] foi.ku esa foØ; lao/kZu dh HkwfedkA
Unit V	(English)	Major tools of sales promotion; samples, displays and demonstration exhibitions and fashion show. Sales contests, lotteries, gifts, free goods rebates, public relation. Meaning, importance, feature, advantage and disadvantages, ethical and local aspects of sales promotion and public.
	¼fgUnh½	foØ; lao/kZu ds izeq[k midj.k& uewuk] lqITk ,oaf Ø;kRed izn'kZu] izn'kZuh ,oa QS'ku 'kks] foØ; izfr;ksfxrk] ykVjh] migkj] fu%'kqYd oLrq,sa] migkj] NwVA tulaidZ& vFkZ] egRo] fo'ks"krk;sa] ykHk ,oa gkfu] foØ; lao/kZu ,oa tulaidZ ds uSfrd ,oa oS/kkfud igywA

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As Recommended by the Board of Studies
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Class		B.Com./ B.A.
Semester		VI
Subject	(English)	Advertising, Sales Promotion and Sales Management
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	foKkiu] foØ; lao/kZu ,oa foØ; izca/ku
Title of the paper/ iz'ui= dk 'kh" kZd	(English)	Entrepreneurship Development
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	foØ; ny dks izca/ku
Compulsory/ vfuok;Z ;k Optional/ oSdfYid		Optional/ oSdfYid
Marks in CCE		50
Marks in Main Exam		100
Max. marks/ vf/kdre vad		150

Particulars/ fooj.k

Unit		Syllabus
Unit I	(English)	Introduction: The entrepreneur, definition, the entrepreneur and economic development, role of entrepreneurs, characteristics of an entrepreneur, theories of entrepreneurship, role of socio-economic environment, leadership, risk taking, Decision making and business planning.
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	m eh&ifjHkk"kk] m eh ,oa vkfFkZd fodkl] m eh dh Hkwfedk] m eh dh fo'ks"krk;sa m ferk ds fl)kUr] lkekftd vkfFkZd okrkj.k dh Hkwfedk] usr`Ro] tksf[ke ogu djuk] fu.kZ;u ,oa O;olkf;d fu;kstuA
Unit II	(English)	Promotion of a venture: Opportunities analysis, External environmental analysis; Economic, Social and technological, competitive factors, Legal requirements for establishment of a new unit and raising of funds; Venture capital sources and documentation required.
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	ubZ bdkbZ dk izorZu& volj fo'ys"k.k] ckg~; i;kZoj.k fo'ys"k.k]

		vkfFkZd] lkekftd] rduhdh ,oa izfr;ksxkRed rRo] ubZ bdkbZ dks LFkkfir djus gsrq fof/kd vko';drk;sa] iwath L=ksr] lkglh iwath ds L=ksr ,oa vko';d nLrkostA
Unit III	(English)	Entrepreneurial Behaviour: Innovation and entrepreneur, Entrepreneurial behaviour and psycho-theories, social responsibilities.
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	m eh O;ogkj& tuizorZu ,oa m eh] m eh O;ogkj ,oa euksoSKkfud fl)kar] lkekftd mRrjnkf;RoA
Unit IV	(English)	Entrepreneurial development Programmes EDP: Their role relevance and achievement. Role of government in organization EDP's.
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	m ferk fodkl dk;ZØe& budh Hkwfedk] izklafxdrk] miyfC/k;kW] m ferk fodkl dk;ZØe ds laxBuxsa esa 'kklu dh HkwfedkA '
Unit V	(English)	Role of Entrepreneur: Role of entrepreneur in economic growth. Generation of employment opportunities. Role in export promotion and import substitution. Bringing socio stability and balance of regional development.
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	m eh dh Hkwfedk& vkfFkZd fodkl esa m eh dh Hkwfedk] jkstxkj voljksa dk l`tu] fu;kZr lao/kZu ,oa vk;kr izfrLFkku esa Hkwfedk] lkekftd fLFkjr ,oa larqfyr izknsf'kd fodkl esa Hkwfedk A

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Class/ dk	B.Com. B.A. / ch-dkWe ch- , -
Year/ o"kZ	Second / f}rh;
Subject/ fo"k;	Advertising, Sales Promotion and Sales Management / foKkiu] foØ; lao/kZu ,oa foØ; izca/ku
Title of the paper/ iz'ui= dk 'kh" kZd	Advertising II / foKkiu II
Compulsory/ vfuok;Z Optional/ oSdfYid	Optional/ oSdfYid Paper – I
Max. marks/ vf/kdre vad	70

Particulars/ foj.k

Unit		Syllabus
Unit I	(English)	Advertising agency-history in brief, their role and importance of advertising. Functions and types of agencies, their organizational pattern, advertising agency departments: account management, creative copy and studio account planning, media planning.
	¼fgUnh½	foKkiu ,tsUlh& la{ksi esa bfrgk] Hkwfedk ,oa egRo] dk;Z] ,tsUlh ds izdkj] laxBukRed <kWpk] foKkiu ,tsUlh ds foHkkx] ys[kk izcU/k] l`tukRed izfr ¼dkWih½ ,oa LVwfm;ksa ys[kk fu;kstu] ehfm;kfu;kstuA
Unit II	(English)	Advertising media- Types of media, print media (news paper, magazines, pamphlet, poster and brochures). Electronic media (Radio, television, audio-visuals, Internet), other media (direct mail, outdoor media, transit, speciality) their characteristics, merits and limitations.
	¼fgUnh½	foKkiu ehfm;k& ehfm;k ds izdkj] eqfnzrehfm;k ¼lekpj i=] if=dk,W] iSeQysV] iksLVj] czks'kj½] bySDV^ksfud ehfm;k ¼jsfm;ks] Vsyhfotu] n`;&JO;] bUVjusV½] vU; ehfm;k ¼lh/ks Mkd }kjk vkAV Mksj ehfm;k] pfyr ,oa fo'k"V ehfm;k½ budh fo'ks"krk,W] xq.k ,oa lhek,WA
Unit III	(English)	Media-present scenario in India. Problems of reaching rural audience and market, exhibition, Mela etc. Advertising agency- Selection and communication, Advertising agencies in India, Present status and scenario.
	¼fgUnh½	ehfm;k& orZeku Hkkjrh; ifjn`;] xzkeh.k miHkksDrk ,oa cktj rd igqWpus esa leL;k,W] izn`kZuh ,oa esyk vkfnA foKkiu ,tsUlh& p;u ,oa lEizs"k.k] Hkkjr esa foKkiu ,tsfUI;kW] orZeku fLFkfr ,oa ifjnz';A
Unit IV	(English)	Media Planning-need and definition, classification of media, media profile, selection of media category their reach, frequency and impact, cost and other factors influencing the choice of media.
	¼fgUnh½	ehfm;k fu;kstu& vko';drk ,oa ifjHkk"kk] ehfm;k dk oxhZdj.k] ehfm;k izksQkby] ehfm;k Js.kh dk p;u ,oa igqWp] vk—fr;kW ,oa izHkko] ehfm;k p;u dks izHkkfor djus okys ykxr ,oa vU; rRoA
Unit V	(English)	Media planning-components and process, media objectives, media-strategies and media scheduling techniques.

		Determining the media mix, media budget, pre testing & post testing.
	¼fgUnh½	ehfM;k fu;kstu& vax ,oa izfØ;k] ehfM;k mn~ns';] ehfM;k O;wgjpuk,;A ehfM;k lwfp;u rduhdsaA ehfM;k feJ.k dk fu/kkZj.k] ehfM;k ctV] iwoZ ,oa lk'pkr VsfLVaxA

Suggested Reading

- 1 S. A. Chunawala, K. C. Sethia-Foundation of Advertising theory and practice.
- 2 G. S. Sudha- Sales and Advertising Management
- 3 Sharma Sangeeta- Advertising and Implementation- PHI, Publication

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Class/ d{kk	B.Com. B.A. / ch-dkWe ch- , -
Year/ o" kZ	Second / f}rh;
Subject/ fo" k;	Advertising, Sales Promotion and Sales Management / foKkiu] foØ; lao/kZu ,oa foØ; izca/ku
Title of the paper/ iz'ui= dk 'kh" kZd	Personal Selling and Salesmanship / O;fDrxr foØ; ,oa foØ; dyk
Compulsory/ vfuok;Z Optional/ oSdfYid	Optional/ oSdfYid Paper – II
Max. marks/ vf/kdre vad	70

Particulars/ foøj.k

Unit		Syllabus
Unit I	(English)	Nature and importance of personal selling, types of selling. Effectiveness of personal selling Vs. Advertising. Economics of advertising Vs. Personal selling. Theories of Personal selling.
	¼fgUnh½	oS;fDrd foØ; dh iz—fr ,oa egRo] foØ; ds izdkj] foKkiu cuke oS;fDrd foØ; dh izHkko'khyrk] oS;fDrd foØ; cuke foKkiu dk vFkZ'kkL=A oS;fDrd foØ; ds fl)kUrA
Unit II	(English)	Types of sales persons, Buying motives, types of markets. Selling as a career. – Advantages and difficulties, Measures of making selling an attractive career.
	¼fgUnh½	foØ;&drkZ ds izdkj] Ø; izsj.kk,W] cktkj ds izdkj] foØ;dyk&is'ks ds :i esa ykHk ,oa dfBukbZ;kW] foØ; dyk dks vkd" kZd is'kk cukus gsrq ekin.MA
Unit III	(English)	Process of effective selling, Prospecting, pre approach, presentation and demonstration, handling objections, closing of sale, post sale activities. Types of sales calls, Management of call Time.
	¼fgUnh½	izHkkoh foØ; dyk dh izfØ;k] [kkst] iwoZ rS;kfj;kW] izLrqfrdj.k ,oa izn'kZu] vkifRr;ksa dk fuiVkj] foØ; lekflr] foØ; mijkUr xfrfof/k;kWA foØ; lacaf/kr dkWy ds izdkj] fcØh dkWy ds le; dk izca/kuA
Unit IV	(English)	Qualities of successful sales person with particular reference to consumer services. Sales operation reports and documents, sales manual order book, cash memo, tour diary and periodical reports, problems in selling operations.
	¼fgUnh½	miHkksDrk Isokvksa ds IUnHkZ esa IQy foØ; drkZ ds xq.k] foØ; lapkyu izfrosnu ,oa izi=] foØ; eSU;q;y vkns'k iqfLrdk] dS'k eSeks] VwjMk;jh ,oa lkef;d izfrosnu] foØ; lapkyudh

		leL;k,WA
Unit V	(English)	Distribution network, Traditional network and modern network, e-business and e-commerce, other problems in selling and relationship marketing, After sales service.
	¼fgUnh½	forj.k usVodZ] ikjEifjd ,oa vk/kqfud usVodZ] bZ&O;olk; ,oa bZ&okf.kT;] foØ; ,oa foi.ku ls lacaf/kr vU; leL;k,i] foØ; mijkUr lsok,WA

Suggested Reading

- 1 Rustam S. Davar_Salesmanship and Publicity.
- 2 G. S. Sudha-Sales promotion and sales management.
- 3 Durrel-Fundamental of Selling.- McGraw Hills Publication.
- 4 Rajhans Saxena-Marketing Management - McGraw hills Publication.

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Class/ d{kk	B.Com. B.A. / ch-dkWe ch- ,-
Year/ o"kZ	First/ izFke
Subject/ fo"k;	Advertising, Sales Promotion and Sales Management / foKkiu] foØ; lao/kZu ,oa foØ; izca/ku
Title of the paper/ iz'ui= dk 'kh"kZd	Advertising / foKkiu
Compulsory/ vfuok;Z Optional/ oSdfYid	Optional/ oSdfYid Paper – I
Max. marks/ vf/kdre vad	70

Particulars/ foj.k

Unit		Syllabus
Unit I	(English)	Concept and Importance of advertising and advertising function. Types of advertising, commercial and non commercial advertising.
	¼fgUnh½	foKkiu dh vo/kkj.kk ,oa egRo] foKkiu ds dk;ZA foKkiu ds izdkj] O;kikfjd ,oa xSjO;kikfjd foKkiuA
Unit II	(English)	Advertising media, different types of media, Media planning impact of advertising agencies' role, relationship with clients
	¼fgUnh½	foKkiu ek;/e ¼ehfM;k½] ek;/e ds foHkUu izdkj] ek;/e fu;kstu] foKkiu ,stsUlh dk izHkko] Hkwfedk] xzkgdksa dss lkFk laca/kA
Unit III	(English)	Advertising budget, factors affecting to advertising expenditure, Ethics and code of conduct in Advertising.
	¼fgUnh½	foKkiu ctV] foKkiu O;; dks izHkkfor djus okys rRoA foKkiu dh vkpkjlafgrk ,oa uSfrd igywa
Unit IV	(English)	Advertising: Classified and display advertising. Comparative advertising. determining the objectives of advertising, Regulatory agencies in Advertising (AAAI, ASSCI).
	¼fgUnh½	foKkiu oxhZ—r ,oa ltkoV ¼fMllys½ foKkiu] rgyukRed foKkiu] foKkiu mn~ns'; fu/kkZfjr djukA foKku dh fu;ked laLFkk; (AAAI, ASSCI)
Unit V	(English)	Advertising message, preparation of a advertising message, elements: print copy, broadcast copy, copy for direct mail.
	¼fgUnh½	foKkiu lans'k] foKkiu lans'k rS;kj djuk rRo% eqfnzr dkWih] izlkj.k dkWih] izR;{k Mkd gsrq dkWihA

Suggested Reading

- 1 Aaker, David a. Advertising Management.

- 2 C. N. Sontakki. Advertising Management.
- 3 Mohan M. Advertising Management .

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Year/ o"kZ	First/ izFke
Subject/ fo"k;	Advertising, Sales Promotion and Sales Management / foKkiu] foØ; lao/kZu ,oa foØ; izca/ku
Title of the paper/ iz'ui= dk 'kh"kZd	Marketing Communication/ foi.ku laizs"k.k
Compulsory/ vfuok;Z Optional/ oSdfYid	Optional/ oSdfYid Paper – II
Max. marks/ vf/kdre vad	70

Particulars/ fooj.k

Unit		Syllabus
Unit I	(English)	Nature and importance of communication, functions of communication, communication process and its elements, application of communication process in marketing.
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	Lkaizs"k.k dh iz—fr ,oa egRo] laizs"k.k ds dk;Z] laizs"k.k izfØ;k ,oa blds rRo] foi.ku esa laizs"k.k izfØ;k dk O;ogkfjd i{kA
Unit II	(English)	Steps in Developing Effective marketing communication, Elements of Promotion Mix: Personal selling, public relations, Advertising, publicity and Sales promotion.
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	izHkkoh foi.ku laizs"k.k fodflr djus gsrq fufgr voLFkk,] lao/kZu lfeJ.k ds rRo% oS;fDrd foØ;] tu laidZ] foKkiu] foØ; lao/kZuA
Unit III	(English)	Sales promotion-meaning, nature, objective and importance, Function and limitation of sales promotion, Types of sales promotion schemes, consumer and trader sales promotion.
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	foØ; lao/kZu&vFkZ] iz—fr] mn~ns'; ,oa egRoA foØ; lao/kZu ds dk;Z ,oa lhek,;A foØ; lao/kZu ;kstukvksa ds izdkj] miHkksDrk ,oa O;kikjh foØ; lao/kZuA
Unit IV	(English)	Consumer oriented sales promotion: Free sample, Discount, Gifts, Premium Pack, Contest, price, quantities deals, rebates
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	miHkksDrk mUeq[k foØ; lao/kZu% eqQ~r uewuk] NwV] m igkj] izhfe;e iSd] izfr;ksfxrk,] ewY; ,oa ek=k lkSns] fjcsVA
Unit V	(English)	Trade Oriented Sales Promotion: Discounts and Allowances, Plant Tours Packages, Gifts, Contests, Training of Retailers/ Dealers and their staff.
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	O;kikj mUeq[k foØ; lao/kZu% NwV ,oa HkÜks] izhfe;e] la;= Hkze.k iSdst] migkj miHkksDrk izfr;ksfxrk ykVVjh] QqVdj ,oa

		Fkksd foØsrkvksa rFkk muds foØsrkvksa rFkk muds foØ; dfeZ;ksa dk izf'k{k.kA
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Suggested Reading

- 1 Neeraj kumar- Marketing Communication. – Himalaya Publishing.
- 2 Kirti Dutta- Integrated Marketing Communication- Oxford University Press.
- 3 Richa Gaur- Marketing Communication and Advertising- Vayu Education of India.
- 4 Kruti Shah- Advertising and Integrated Marketing Communication.- (McGraw Hill Education.)

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Class		B.Com./ B.A.
Semester		V
Subject	(English)	Advertising, Sales Promotion and Sales Management
	(हिन्दी)	विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन
Title of the paper/ प्रश्नपत्र का शीर्षक	(English)	Management of Sales Force
	(हिन्दी)	विक्रय दल को प्रबंधन
Compulsory/ अनिवार्य या Optional/ वैकल्पिक		Optional/ वैकल्पिक
Marks in CCE		50
Marks in Main Exam		100
Max. marks/ अधिकतम अंक		150

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Importance of the sales force and its management, Functions of sales manager, Recruitment and selection, training and direction, motivation and compensation, appraisal of performance.
	(हिन्दी)	विक्रय दल का महत्व एवं इसका प्रबंध, विक्रय प्रबंधक के कार्य, भर्ती एवं चयन, प्रशिक्षण एवं निर्देशन, अभिप्रेरणा एवं क्षतिपूर्ति, निष्पादन मूल्यांकन।
Unit II	(English)	Sales force size, organization of the sales department. Geographic, product wise, market based, sales planning and control; Importance, process and uses of sales budget.
	(हिन्दी)	विक्रय दल आकार, विक्रय विभाग का संगठन, भौगोलिक, उत्पाद आधार, बाजार आधार विक्रय नियोजन एवं नियंत्रण, विक्रय बजट का महत्व, प्रक्रिया एवं प्रयोग।
Unit III	(English)	Sales quota: objectives, principles of selling, sales quota, administration of sales quota. Uses of sales quota, sales and cost analysis: uses and methods. Market analysis and sales forecasting, methods of forecasting sales.
	(हिन्दी)	विक्रय कोटा- उद्देश्य, विक्रय के सिद्धान्त, विक्रय कोटा, विक्रय कोटा का प्रशासन, विक्रय कोटा के प्रयोग, विक्रय एवं लागत विश्लेषण- प्रयोग एवं विधियाँ, बाजार विश्लेषण एवं विक्रय पूर्वानुमान, विक्रय पूर्वानुमान की विधियाँ।
Unit IV	(English)	Nature and importance of sales promotion. Consumer oriented, trade oriented and sales force oriented sales promotion. Role of sales promotion in marketing.
	(हिन्दी)	विक्रय संवर्धन की प्रकृति एवं महत्व, उपभोक्ता-मुखी, व्यापारोन्मुखी, विक्रय दल उन्मुखी विक्रय संवर्धन, विपणन में विक्रय संवर्धन की भूमिका।
Unit V	(English)	Major tools of sales promotion; samples, displays and demonstration exhibitions and fashion show. Sales contests, lotteries, gifts, free goods rebates, public relation. Meaning, importance, feature, advantage and

		disadvantages, ethical and local aspects of sales promotion and public.
	(हिन्दी)	विक्रय संवर्धन के प्रमुख उपकरण- नमूना, सुसज्जा एवं क्रियात्मक प्रदर्शन, प्रदर्शनी एवं फैशन शो, विक्रय प्रतियोगिता, लाटरी, उपहार, निःशुल्क वस्तुएँ, उपहार, छूट। जनसंपर्क- अर्थ, महत्व, विशेषतायें, लाभ एवं हानि, विक्रय संवर्धन एवं जनसंपर्क के नैतिक एवं वैधानिक पहलू।

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Class		B.Com./ B.A.
Semester		VI
Subject	(English)	Advertising, Sales Promotion and Sales Management
	(हिन्दी)	विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन
Title of the paper/ प्रश्नपत्र का शीर्षक	(English)	Entrepreneurship Development
	(हिन्दी)	विक्रय दल को प्रबंधन
Compulsory/ अनिवार्य या Optional/ वैकल्पिक		Optional/ वैकल्पिक
Marks in CCE		50
Marks in Main Exam		100
Max. marks/ अधिकतम अंक		150

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Introduction: The entrepreneur, definition, the entrepreneur and economic development, role of entrepreneurs, characteristics of an entrepreneur, theories of entrepreneurship, role of socio-economic environment, leadership, risk taking, Decision making and business planning.
	(हिन्दी)	उद्यमी-परिभाषा, उद्यमी एवं आर्थिक विकास, उद्यमी की भूमिका, उद्यमी की विशेषतायें उद्यमिता के सिद्धान्त, सामाजिक आर्थिक वातावरण की भूमिका, नेतृत्व, जोखिम वहन करना, निर्णयन एवं व्यवसायिक नियोजन।
Unit II	(English)	Promotion of a venture: Opportunities analysis, External environmental analysis; Economic, Social and technological, competitive factors, Legal requirements for establishment of a new unit and raising of funds; Venture capital sources and documentation required.
	(हिन्दी)	नई इकाई का प्रवर्तन- अवसर विश्लेषण, बाह्य पर्यावरण विश्लेषण, आर्थिक, सामाजिक, तकनीकी एवं प्रतियोगात्मक तत्व, नई इकाई को स्थापित करने हेतु विधिक आवश्यकतायें, पूंजी स्रोत, साहसी पूंजी के स्रोत एवं आवश्यक दस्तावेज।
Unit III	(English)	Enterpreneurial Behaviour: Innovation and entrepreneur, Entrepreneurial behaviour and psycho-theories, social responsibilities.
	(हिन्दी)	उद्यमी व्यवहार- जनप्रवर्तन एवं उद्यमी, उद्यमी व्यवहार एवं मनोवैज्ञानिक सिद्धान्त, सामाजिक उत्तरदायित्व।
Unit IV	(English)	Entrepreneurial development Programmes EDP: Their role relevance and achievement. Role of government in organization EDP's.
	(हिन्दी)	उद्यमिता विकास कार्यक्रम- इनकी भूमिका, प्रासंगिकता, उपलब्धियाँ, उद्यमिता विकास कार्यक्रम के संगठनों में शासन की भूमिका।
Unit V	(English)	Role of Entrepreneur: Role of entrepreneur in economic growth. Generation of employment opportunities. Role in export promotion and

		import substitution. Bringing socio stability and balance of regional development.
	(हिन्दी)	उद्यमी की भूमिका— आर्थिक विकास में उद्यमी की भूमिका, रोजगार अवसरों का सृजन, निर्यात संवर्धन एवं आयात प्रतिस्थापन में भूमिका, सामाजिक स्थिरता एवं संतुलित प्रादेशिक विकास में भूमिका ।

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Year/ वर्ष	First/ प्रथम
Subject/ विषय	Advertising, Sales Promotion and Sales Management / विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन
Title of the paper/ प्रश्नपत्र का शीर्षक	Advertising / विज्ञापन
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – I
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Concept and Importance of advertising and advertising function. Types of advertising, commercial and non commercial advertising.
	(हिन्दी)	विज्ञापन की अवधारणा एवं महत्व, विज्ञापन के कार्य। विज्ञापन के प्रकार, व्यापारिक एवं गैरव्यापारिक विज्ञापन।
Unit II	(English)	Advertising media, different types of media, Media planning impact of advertising agencies' role, relationship with clients
	(हिन्दी)	विज्ञापन माध्यम (मीडिया), माध्यम के विभिन्न प्रकार, माध्यम नियोजन, विज्ञापन एजेंसी का प्रभाव, भूमिका, ग्राहकों के साथ संबंध।
Unit III	(English)	Advertising budget, factors affecting to advertising expenditure, Ethics and code of conduct in Advertising.
	(हिन्दी)	विज्ञापन बजट, विज्ञापन व्यय को प्रभावित करने वाले तत्व। विज्ञापन की आचारसंहिता एवं नैतिक पहलू।
Unit IV	(English)	Advertising: Classified and display advertising. Comparative advertising. determining the objectives of advertising, Regulatory agencies in Advertising (AAAI, ASSCI).
	(हिन्दी)	विज्ञापन वर्गीकृत एवं सजावट (डिसप्ले) विज्ञापन, तुलनात्मक विज्ञापन, विज्ञापन उद्देश्य निर्धारित करना। विज्ञान की नियामक संस्थाएँ (AAAI, ASSCI)
Unit V	(English)	Advertising message, preparation of a advertising message, elements: print copy, broadcast copy, copy for direct mail.
	(हिन्दी)	विज्ञापन संदेश, विज्ञापन संदेश तैयार करना तत्व: मुद्रित कॉपी, प्रसारण कॉपी, प्रत्यक्ष डाक हेतु कॉपी।

Suggested Reading

- 1 Aaker, David a. Advertising Management.
- 2 C. N. Sontakki. Advertising Management.
- 3 Mohan M. Advertising Management .

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Year/ वर्ष	First/ प्रथम
Subject/ विषय	Advertising, Sales Promotion and Sales Management / विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन
Title of the paper/ प्रश्नपत्र का शीर्षक	Marketing Communication/ विपणन संप्रेषण
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – II
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Nature and importance of communication, functions of communication, communication process and its elements, application of communication process in marketing.
	(हिन्दी)	संप्रेषण की प्रकृति एवं महत्व, संप्रेषण के कार्य, संप्रेषण प्रक्रिया एवं इसके तत्व, विपणन में संप्रेषण प्रक्रिया का व्यवहारिक पक्ष।
Unit II	(English)	Steps in Developing Effective marketing communication, Elements of Promotion Mix: Personal selling, public relations, Advertising, publicity and Sales promotion.
	(हिन्दी)	प्रभावी विपणन संप्रेषण विकसित करने हेतु निहित अवस्थाएँ, संवर्धन समिश्रण के तत्व: वैयक्तिक विक्रय, जन संपर्क, विज्ञापन, विक्रय संवर्धन।
Unit III	(English)	Sales promotion-meaning, nature, objective and importance, Function and limitation of sales promotion, Types of sales promotion schemes, consumer and trader sales promotion.
	(हिन्दी)	विक्रय संवर्धन—अर्थ, प्रकृति, उद्देश्य एवं महत्व। विक्रय संवर्धन के कार्य एवं सीमाएँ। विक्रय संवर्धन योजनाओं के प्रकार, उपभोक्ता एवं व्यापारी विक्रय संवर्धन।
Unit IV	(English)	Consumer oriented sales promotion: Free sample, Discount, Gifts, Premium Pack, Contest, price, quantities deals, rebates
	(हिन्दी)	उपभोक्ता उन्मुख विक्रय संवर्धन: मुफ्त नमूना, छूट, उपहार, प्रीमियम पैक, प्रतियोगिताएँ, मूल्य एवं मात्रा सौदे, रिबेट।
Unit V	(English)	Trade Oriented Sales Promotion: Discounts and Allowances, Plant Tours Packages, Gifts, Contests, Training of Retailers/ Dealers and their staff.
	(हिन्दी)	व्यापार उन्मुख विक्रय संवर्धन: छूट एवं भत्ते, प्रीमियम, संयत्र भ्रमण पैकेज, उपहार उपभोक्ता प्रतियोगिता लॉटरी, फुटकर एवं थोक विक्रेताओं तथा उनके विक्रेताओं तथा उनके विक्रय कर्मियों का प्रशिक्षण।

Suggested Reading

- 1 Neeraj kumar- Marketing Communication. – Himalaya Publishing.
- 2 Kirti Dutta- Integrated Marketing Communication- Oxford University Press.
- 3 Richa Gaur- Marketing Communication and Advertising- Vayu Education of India.
- 4 Kruti Shah- Advertising and Integrated Marketing Communication.- (McGraw Hill Education.)

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Year/ वर्ष	Second / द्वितीय
Subject/ विषय	Advertising, Sales Promotion and Sales Management / विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन
Title of the paper/ प्रश्नपत्र का शीर्षक	Advertising II / विज्ञापन II
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – I
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Advertising agency-history in brief, their role and importance of advertising. Functions and types of agencies, their organizational pattern, advertising agency departments: account management, creative copy and studio account planning, media planning.
	(हिन्दी)	विज्ञापन एजेन्सी- संक्षेप में इतिहास, भूमिका एवं महत्व, कार्य, एजेन्सी के प्रकार, संगठनात्मक ढाँचा, विज्ञापन एजेन्सी के विभाग, लेखा प्रबन्ध, सृजनात्मक प्रति (कॉपी) एवं स्टूडियो लेखा नियोजन, मीडियानियोजन।
Unit II	(English)	Advertising media- Types of media, print media (news paper, magazines, pamphlet, poster and brochures). Electronic media (Radio, television, audio-visuals, Internet), other media (direct mail, outdoor media, transit, especiality) their characteristics, merits and limitations.
	(हिन्दी)	विज्ञापन मीडिया- मीडिया के प्रकार, मुद्रितमीडिया (समाचार पत्र, पत्रिकाएँ, पैमफलेट, पोस्टर, ब्रोशर), इलैक्ट्रॉनिक मीडिया (रेडियो, टेलीविजन, दृश्य-श्रव्य, इन्टरनेट), अन्य मीडिया (सीधे डाक द्वारा आऊट डोर मीडिया, चलित एवं विशिष्ट मीडिया) इनकी विशेषताएँ, गुण एवं सीमाएँ।
Unit III	(English)	Media-present scenario in India. Problems of reaching rural audience and market, exhibition, Mela etc. Advertising agency- Selection and communication, Advertising agencies in India, Present status and scenario.
	(हिन्दी)	मीडिया- वर्तमान भारतीय परिदृश्य, ग्रामीण उपभोक्ता एवं बाजार तक पहुँचने में समस्याएँ, प्रदर्शनी एवं मेला आदि। विज्ञापन एजेन्सी- चयन एवं सम्प्रेषण, भारत में विज्ञापन एजेन्सियों, वर्तमान स्थिति एवं परिदृश्य।
Unit IV	(English)	Media Planning-need and definition, classification of media, media profile, selection of media category their reach, frequency and impact, cost and other factors influencing the choice of media.
	(हिन्दी)	मीडिया नियोजन- आवश्यकता एवं परिभाषा, मीडिया का वर्गीकरण, मीडिया प्रोफाइल, मीडिया श्रेणी का चयन एवं पहुँच, आकृतियों एवं प्रभाव, मीडिया चयन को प्रभावित करने वाले लागत एवं अन्य तत्व।
Unit V	(English)	Media planning-components and process, media objectives, media-strategies and media scheduling techniques. Determining the media mix, media budget, pre testing & post testing.
	(हिन्दी)	मीडिया नियोजन- अंग एवं प्रक्रिया, मीडिया उद्देश्य, मीडिया व्यूहरचनाएँ। मीडिया सूचियन तकनीकें। मीडिया मिश्रण का निर्धारण, मीडिया बजट, पूर्व एवं पश्चात टेस्टिंग।

Suggested Reading

- 1 S. A. Chunawala, K. C. Sethia-Foundation of Advertising theory and practice.
- 2 G. S. Sudha- Sales and Advertising Management
- 3 Sharma Sangeeta- Advertising and Implementation- PHI, Publication

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Year/ वर्ष	Second / द्वितीय
Subject/ विषय	Advertising, Sales Promotion and Sales Management / विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन
Title of the paper/ प्रश्नपत्र का शीर्षक	Personal Selling and Salesmanship / व्यक्तिगत विक्रय एवं विक्रयकला
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – II
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Nature and importance of personal selling, types of selling. Effectiveness of personal selling Vs. Advertising. Economics of advertising Vs. Personal selling. Theories of Personal selling.
	(हिन्दी)	वैयक्तिक विक्रय की प्रकृति एवं महत्त्व, विक्रय के प्रकार, विज्ञापन बनाम वैयक्तिक विक्रय की प्रभावशीलता, वैयक्तिक विक्रय बनाम विज्ञापन का अर्थशास्त्र। वैयक्तिक विक्रय के सिद्धान्त।
Unit II	(English)	Types of sales persons, Buying motives, types of markets. Selling as a career. – Advantages and difficulties, Measures of making selling an attractive career.
	(हिन्दी)	विक्रय-कर्ता के प्रकार, क्रय प्रेरणाएँ, बाजार के प्रकार, विक्रयकला-पेशे के रूप में लाभ एवं कठिनाईयाँ, विक्रय कला को आकर्षक पेशा बनाने हेतु मापदण्ड।
Unit III	(English)	Process of effective selling, Prospecting, pre approach, presentation and demonstration, handling objections, closing of sale, post sale activities. Types of sales calls, Management of call Time.
	(हिन्दी)	प्रभावी विक्रय कला की प्रक्रिया, खोज, पूर्व तैयारियाँ, प्रस्तुतिकरण एवं प्रदर्शन, आपत्तियों का निपटारा, विक्रय समाप्ति, विक्रय उपरान्त गतिविधियाँ। विक्रय संबंधित कॉल के प्रकार, बिक्री कॉल के समय का प्रबंधन।
Unit IV	(English)	Qualities of successful sales person with particular reference to consumer services. Sales operation reports and documents, sales manual order book, cash memo, tour diary and periodical reports, problems in selling operations.
	(हिन्दी)	उपभोक्ता सेवाओं के सन्दर्भ में सफल विक्रय कर्ता के गुण, विक्रय संचालन प्रतिवेदन एवं प्रपत्र, विक्रय मैनुयल आदेश पुस्तिका, कैश मैमो, टूर डायरी एवं सामयिक प्रतिवेदन, विक्रय संचालनकी समस्याएँ।
Unit V	(English)	Distribution network, Traditional network and modern network, e-business and e-commerce, other problems in selling and relationship marketing, After sales service.
	(हिन्दी)	वितरण नेटवर्क, पारम्परिक एवं आधुनिक नेटवर्क, ई-व्यवसाय एवं ई-वाणिज्य, विक्रय एवं विपणन से संबंधित अन्य समस्याएँ, विक्रय उपरान्त सेवाएँ।

Suggested Reading

- 1 Rustam S. Davar_Salesmanship and Publicity.
- 2 G. S. Sudha-Sales promotion and sales management.
- 3 Durrel-Fundamental of Selling.- McGraw Hills Publication.

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Class		B.Com./ B.A.
Semester		V
Subject	(English)	Advertising, Sales Promotion and Sales Management
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	foKkiu] foØ; lao/kZu ,oa foØ; izca/ku
Title of the paper/ iz'ui= dk 'kh" kZd	(English)	Management of Sales Force
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	foØ; ny dks izca/ku
Compulsory/ vfuoK;Z ;k Optional/ oSdfYid		Optional/ oSdfYid
Marks in CCE		50
Marks in Main Exam		100
Max. marks/ vf/kdre vad		150

Particulars/ fooj.k

Unit		Syllabus
Unit I	(English)	Importance of the sales force and its management, Functions of sales manager, Recruitment and selection, training and direction, motivation and compensation, appraisal of performance.
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	foØ; ny dk egRo ,oa bldk izca/k] foØ; izca/kd ds dk;Z] HkrhZ ,oa p;u] izf'k{k.k ,oa funsZ'ku] vfHkizsj.kk ,oa {kfriwfrZ] fu"iknu ewY;kaduA
Unit II	(English)	Sales force size, organization of the sales department. Geographic, product wise, market based, sales planning and control; Importance, process and uses of sales budget.
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	foØ; ny vkdkj] foØ; foHkkx dk laxBu] HkkSxksfyd] mRikn vk/kkj] cktkj vk/kkj foØ; fu;kstu ,oa fu;a=.k] foØ; ctV dk egRo] izfØ;k ,oa iz;ksxA
Unit III	(English)	Sales quota: objectives, principles of selling, sales quota, administration of sales quota. Uses of sales quota, sales and cost analysis: uses and methods. Market analysis and sales forecasting, methods of forecasting sales.
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	foØ; dksVk& mn~ns';] foØ; ds fl)kUr] foØ; dksVk] foØ; dksVk dk iz'kklu] foØ; dksVk ds iz;ksx] foØ; ,oa ykxr fo'ys"k.k& iz;ksx ,oa fof/k;kj] cktkj fo'ys"k.k ,oa foØ; iwokZuqeku] foØ; iwokZuqeku dh fof/k;kjA
Unit IV	(English)	Nature and importance of sales promotion. Consumer oriented, trade oriented and sales force oriented sales promotion. Role of sales

		promotion in marketing.
	¼fgUnh½	foØ; lao/kZu dh iz—fr ,oa egRo] miHkksDrk&eq[kh] O;kikjksUeq[kh] foØ; ny mUeq[kh foØ; lao/kZu] foi.ku esa foØ; lao/kZu dh HkwfedkA
Unit V	(English)	Major tools of sales promotion; samples, displays and demonstration exhibitions and fashion show. Sales contests, lotteries, gifts, free goods rebates, public relation. Meaning, importance, feature, advantage and disadvantages, ethical and local aspects of sales promotion and public.
	¼fgUnh½	foØ; lao/kZu ds izeq[k midj.k& uewuk] lqITk ,oaf Ø;kRed izn'kZu] izn'kZuh ,oa QS'ku 'kks] foØ; izfr;ksfxrk] ykVjh] migkj] fu%'kqYd oLrq,sa] migkj] NwVA tulaidZ& vFkZ] egRo] fo'ks"krk;sa] ykHk ,oa gkfu] foØ; lao/kZu ,oa tulaidZ ds uSfrd ,oa oS/kkfud igywA

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Class		B.Com./ B.A.
Semester		VI
Subject	(English)	Advertising, Sales Promotion and Sales Management
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	foKkiu] foØ; lao/kZu ,oa foØ; izca/ku
Title of the paper/ iz'ui= dk 'kh" kZd	(English)	Entrepreneurship Development
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	foØ; ny dks izca/ku
Compulsory/ vfuok;Z ;k Optional/ oSdfYid		Optional/ oSdfYid
Marks in CCE		50
Marks in Main Exam		100
Max. marks/ vf/kdre vad		150

Particulars/ foj.k

Unit		Syllabus
Unit I	(English)	Introduction: The entrepreneur, definition, the entrepreneur and economic development, role of entrepreneurs, characteristics of an entrepreneur, theories of entrepreneurship, role of socio-economic environment, leadership, risk taking, Decision making and business planning.
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	m eh&ifjHkk"kk] m eh ,oa vkfFkZd fodkl] m eh dh Hkwfedk] m eh dh fo'ks"krk;sa m ferk ds fl)kUr] lkekftd vkfFkZd okrkj.k dh Hkwfedk] usr`Ro] tksf[ke ogu djuk] fu.kZ;u ,oa O;olkf;d fu;kstuA
Unit II	(English)	Promotion of a venture: Opportunities analysis, External environmental analysis; Economic, Social and technological, competitive factors, Legal requirements for establishment of a new unit and raising of funds; Venture capital sources and documentation required.
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	ubZ bdkbZ dk izorZu& volj fo'ys"k.k] ckg~; i;kZoj.k fo'ys"k.k]

		vkfFkZd] lkekftd] rduhdh ,oa izfr;ksxkRed rRo] ubZ bdkbZ dks LFkkfir djus gsrq fof/kd vko';drk;sa] iwath L=ksr] lkglh iwath ds L=ksr ,oa vko';d nLrkostA
Unit III	(English)	Entrepreneurial Behaviour: Innovation and entrepreneur, Entrepreneurial behaviour and psycho-theories, social responsibilities.
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	m eh O;ogkj& tuizorZu ,oa m eh] m eh O;ogkj ,oa euksoSKkfud fl)kar] lkekftd mRrjnkf;RoA
Unit IV	(English)	Entrepreneurial development Programmes EDP: Their role relevance and achievement. Role of government in organization EDP's.
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	m ferk fodkl dk;ZØe& budh Hkwfedk] izklafxdrk] miyfC/k;kW] m ferk fodkl dk;ZØe ds laxBuxsa esa 'kklu dh HkwfedkA '
Unit V	(English)	Role of Entrepreneur: Role of entrepreneur in economic growth. Generation of employment opportunities. Role in export promotion and import substitution. Bringing socio stability and balance of regional development.
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	m eh dh Hkwfedk& vkfFkZd fodkl esa m eh dh Hkwfedk] jkstxkj voljksa dk l`tu] fu;kZr lao/kZu ,oa vk;kr izfrLFkku esa Hkwfedk] lkekftd fLFkjr ,oa larqfyr izknsf'kd fodkl esa Hkwfedk A

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Class/ dfkk	B.Com. B.A. / ch-dkWe ch- , -
Year/ o"kZ	Second / f}rh;
Subject/ fo"k;	Advertising, Sales Promotion and Sales Management / foKkiu] foØ; lao/kZu ,oa foØ; izca/ku
Title of the paper/ iz'ui= dk 'kh" kZd	Advertising II / foKkiu II
Compulsory/ vfuoK;Z Optional/ oSdfYid	Optional/ oSdfYid Paper – I
Max. marks/ vf/kdre vad	70

Particulars/ foOj.k

Unit		Syllabus
Unit I	(English)	Advertising agency-history in brief, their role and importance of advertising. Functions and types of agencies, their organizational pattern, advertising agency departments: account management, creative copy and studio account planning, media planning.
	¼fgUnh½	foKkiu ,tsUlh& la{ksi esa bfrgk] Hkwfedk ,oa egRo] dk;Z] ,tsUlh ds izdkj] laxBukRed <kWpk] foKkiu ,tsUlh ds foHkkx] ys[kk izcU/k] l`tukRed izfr ¼dkWih½ ,oa LVwfM;ksa ys[kk fu;kstu] ehfM;kfu;kstuA
Unit II	(English)	Advertising media- Types of media, print media (news paper, magazines, pamphlet, poster and brochures). Electronic media (Radio, television, audio-visuals, Internet), other media (direct mail, outdoor media, transit, speciality) their characteristics, merits and limitations.
	¼fgUnh½	foKkiu ehfM;k& ehfM;k ds izdkj] eqfnzrehfM;k ¼lekpj i=] if=dk,W] iSeQysV] iksLVj] czks'kj½] bySDV ^a ksfud ehfM;k ¼jsfM;ks] Vsyhfotu] n`;&JO;] bUVjusV½] vU; ehfM;k ¼lh/ks Mkd }kjk vkÅV Mksj ehfM;k] pfyr ,oa fo'k"V ehfM;k½ budh fo'ks"krk,W] xq.k ,oa lhek,WA
Unit III	(English)	Media-present scenario in India. Problems of reaching rural audience and market, exhibition, Mela etc. Advertising agency- Selection and communication, Advertising agencies in India, Present status and scenario.
	¼fgUnh½	ehfM;k& orZeku Hkkjrh; ifjn`]; xzkeh.k miHkksDrk ,oa cktj rd igqWpus esa leL;k,W] izn`kZuh ,oa esyk vkfnA foKkiu ,tsUlh& p;u ,oa lEizs"K.k] Hkkjr esa foKkiu ,tsfUI;kW] orZeku fLFkfr ,oa ifjnz';A
Unit IV	(English)	Media Planning-need and definition, classification of media, media profile, selection of media category their reach, frequency and impact, cost and other factors influencing the choice of media.
	¼fgUnh½	ehfM;k fu;kstu& vko';drk ,oa ifjHkk"kk] ehfM;k dk oxhZdj.k] ehfM;k izksQkby] ehfM;k Js.kh dk p;u ,oa igqWp] vk—fr;kW ,oa izHkko] ehfM;k p;u dks izHkkfor djus okys ykxr ,oa vU; rRoA
Unit V	(English)	Media planning-components and process, media objectives, media-strategies and media scheduling techniques.

		Determining the media mix, media budget, pre testing & post testing.
	¼fgUnh½	ehfM;k fu;kstu& vax ,oa izfØ;k] ehfM;k mn~ns';] ehfM;k O;wgjpuk,;A ehfM;k lwfp;u rduhdsaA ehfM;k feJ.k dk fu/kkZj.k] ehfM;k ctV] iwoZ ,oa lk'pkr VsfLVaxA

Suggested Reading

- 1 S. A. Chunawala, K. C. Sethia-Foundation of Advertising theory and practice.
- 2 G. S. Sudha- Sales and Advertising Management
- 3 Sharma Sangeeta- Advertising and Implementation- PHI, Publication

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Class/ d{kk	B.Com. B.A. / ch-dkWe ch- , -
Year/ o" kZ	Second / f}rh;
Subject/ fo" k;	Advertising, Sales Promotion and Sales Management / foKkiu] foØ; lao/kZu ,oa foØ; izca/ku
Title of the paper/ iz'ui= dk 'kh" kZd	Personal Selling and Salesmanship / O;fDrxr foØ; ,oa foØ;dyk
Compulsory/ vfuok;Z Optional/ oSdfYid	Optional/ oSdfYid Paper – II
Max. marks/ vf/kdre vad	70

Particulars/ foøj.k

Unit	Syllabus
Unit I	(English) Nature and importance of personal selling, types of selling. Effectiveness of personal selling Vs. Advertising. Economics of advertising Vs. Personal selling. Theories of Personal selling.
	¼fgUnh½ oS;fDrd foØ; dh iz—fr ,oa egRo] foØ; ds izdkj] foKkiu cuke oS;fDrd foØ; dh izHkko'khyrk] oS;fDrd foØ; cuke foKkiu dk vFkZ'kkL=A oS;fDrd foØ; ds fl)kUrA
Unit II	(English) Types of sales persons, Buying motives, types of markets. Selling as a career. – Advantages and difficulties, Measures of making selling an attractive career.
	¼fgUnh½ foØ;&drkZ ds izdkj] Ø; izsj.kk,W] cktkj ds izdkj] foØ;dyk&is'ks ds :i esa ykHk ,oa dfBukbZ;kW] foØ; dyk dks vkd" kZd is'kk cukus gsrq ekin.MA
Unit III	(English) Process of effective selling, Prospecting, pre approach, presentation and demonstration, handling objections, closing of sale, post sale activities. Types of sales calls, Management of call Time.
	¼fgUnh½ izHkkoh foØ; dyk dh izfØ;k] [kkst] iwoZ rS;kfj;kW] izLrqfrdj.k ,oa izn'kZu] vkifRr;ksa dk fuiVkj] foØ; lekflr] foØ; mijkUr xfrfof/k;kWA foØ; lacaf/kr dkWy ds izdkj] fcØh dkWy ds le; dk izca/kuA
Unit IV	(English) Qualities of successful sales person with particular reference to consumer services. Sales operation reports and documents, sales manual order book, cash memo, tour diary and periodical reports, problems in selling operations.
	¼fgUnh½ miHkksDrk Isokvksa ds IUnHkZ esa IQy foØ; drkZ ds xq.k] foØ; lapkyu izfrosnu ,oa izi=] foØ; eSU;q;y vkns'k iqfLrdk] dS'k eSeks] VwjMk;jh ,oa lkef;d izfrosnu] foØ; lapkyudh

		leL;k,WA
Unit V	(English)	Distribution network, Traditional network and modern network, e-business and e-commerce, other problems in selling and relationship marketing, After sales service.
	¼fgUnh½	forj.k usVodZ] ikjEifjd ,oa vk/kqfud usVodZ] bZ&O;olk; ,oa bZ&okf.kT;] foØ; ,oa foi.ku ls lacaf/kr vU; leL;k,i] foØ; mijkUr lsok,WA

Suggested Reading

- 1 Rustam S. Davar_Salesmanship and Publicity.
- 2 G. S. Sudha-Sales promotion and sales management.
- 3 Durrel-Fundamental of Selling.- McGraw Hills Publication.
- 4 Rajhans Saxena-Marketing Management - McGraw hills Publication.

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Class/ d{kk	B.Com. B.A. / ch-dkWe ch- ,-
Year/ o"kZ	First/ izFke
Subject/ fo"k;	Advertising, Sales Promotion and Sales Management / foKkiu] foØ; lao/kZu ,oa foØ; izca/ku
Title of the paper/ iz'ui= dk 'kh"kZd	Advertising / foKkiu
Compulsory/ vfuok;Z Optional/ oSdfYid	Optional/ oSdfYid Paper – I
Max. marks/ vf/kdre vad	70

Particulars/ foj.k

Unit		Syllabus
Unit I	(English)	Concept and Importance of advertising and advertising function. Types of advertising, commercial and non commercial advertising.
	¼fgUnh½	foKkiu dh vo/kkj.kk ,oa egRo] foKkiu ds dk;ZA foKkiu ds izdkj] O;kikfjd ,oa xSjO;kikfjd foKkiuA
Unit II	(English)	Advertising media, different types of media, Media planning impact of advertising agencies' role, relationship with clients
	¼fgUnh½	foKkiu ek;/e ¼ehfM;k½] ek;/e ds foHkUu izdkj] ek;/e fu;kstu] foKkiu ,stsUlh dk izHkko] Hkwfedk] xzkgdksa dss lkFk laca/kA
Unit III	(English)	Advertising budget, factors affecting to advertising expenditure, Ethics and code of conduct in Advertising.
	¼fgUnh½	foKkiu ctV] foKkiu O;; dks izHkkfor djus okys rRoA foKkiu dh vkpkjlafgrk ,oa uSfrd igywa
Unit IV	(English)	Advertising: Classified and display advertising. Comparative advertising. determining the objectives of advertising, Regulatory agencies in Advertising (AAAI, ASSCI).
	¼fgUnh½	foKkiu oxhZ—r ,oa ltkoV ¼fMllys½ foKkiu] rgyukRed foKkiu] foKkiu mn~ns'; fu/kkZfjr djukA foKku dh fu;ked laLFkk; (AAAI, ASSCI)
Unit V	(English)	Advertising message, preparation of a advertising message, elements: print copy, broadcast copy, copy for direct mail.
	¼fgUnh½	foKkiu lans'k] foKkiu lans'k rS;kj djuk rRo% eqfnzr dkWih] izlkj.k dkWih] izR;{k Mkd gsrq dkWihA

Suggested Reading

- 1 Aaker, David a. Advertising Management.

- 2 C. N. Sontakki. Advertising Management.
- 3 Mohan M. Advertising Management .

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Year/ o"kZ	First/ izFke
Subject/ fo"k;	Advertising, Sales Promotion and Sales Management / foKkiu] foØ; lao/kZu ,oa foØ; izca/ku
Title of the paper/ iz'ui= dk 'kh"kZd	Marketing Communication/ foi.ku laizs"k.k
Compulsory/ vfuok;Z Optional/ oSdfYid	Optional/ oSdfYid Paper – II
Max. marks/ vf/kdre vad	70

Particulars/ fooj.k

Unit		Syllabus
Unit I	(English)	Nature and importance of communication, functions of communication, communication process and its elements, application of communication process in marketing.
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	Lkaizs"k.k dh iz—fr ,oa egRo] laizs"k.k ds dk;Z] laizs"k.k izfØ;k ,oa blds rRo] foi.ku esa laizs"k.k izfØ;k dk O;ogkfjd i{kA
Unit II	(English)	Steps in Developing Effective marketing communication, Elements of Promotion Mix: Personal selling, public relations, Advertising, publicity and Sales promotion.
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	izHkkoh foi.ku laizs"k.k fodflr djus gsrq fufgr voLFkk,] lao/kZu lfeJ.k ds rRo% oS;fDrd foØ;] tu laidZ] foKkiu] foØ; lao/kZuA
Unit III	(English)	Sales promotion-meaning, nature, objective and importance, Function and limitation of sales promotion, Types of sales promotion schemes, consumer and trader sales promotion.
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	foØ; lao/kZu&vFkZ] iz—fr] mn~ns'; ,oa egRoA foØ; lao/kZu ds dk;Z ,oa lhek,;A foØ; lao/kZu ;kstuvksa ds izdkj] miHkksDrk ,oa O;kikjh foØ; lao/kZuA
Unit IV	(English)	Consumer oriented sales promotion: Free sample, Discount, Gifts, Premium Pack, Contest, price, quantities deals, rebates
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	miHkksDrk mUeq[k foØ; lao/kZu% eqQ~r uewuk] NwV] m igkj] izhfe;e iSd] izfr;ksfxrk,] ewY; ,oa ek=k lkSns] fjcsVA
Unit V	(English)	Trade Oriented Sales Promotion: Discounts and Allowances, Plant Tours Packages, Gifts, Contests, Training of Retailers/ Dealers and their staff.
	$\frac{1}{4}$ fgUnh $\frac{1}{2}$	O;kikj mUeq[k foØ; lao/kZu% NwV ,oa HkÜks] izhfe;e] la;= Hkze.k iSdst] migkj miHkksDrk izfr;ksfxrk ykVVjh] QqVdj ,oa

		Fkksd foØsrkvksa rFkk muds foØsrkvksa rFkk muds foØ; dfeZ;ksa dk izf'k{k.kA
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Suggested Reading

- 1 Neeraj kumar- Marketing Communication. – Himalaya Publishing.
- 2 Kirti Dutta- Integrated Marketing Communication- Oxford University Press.
- 3 Richa Gaur- Marketing Communication and Advertising- Vayu Education of India.
- 4 Kruti Shah- Advertising and Integrated Marketing Communication.- (McGraw Hill Education.)

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Class		B.Com./ B.A.
Semester		V
Subject	(English)	Advertising, Sales Promotion and Sales Management
	(हिन्दी)	विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन
Title of the paper/ प्रश्नपत्र का शीर्षक	(English)	Management of Sales Force
	(हिन्दी)	विक्रय दल को प्रबंधन
Compulsory/ अनिवार्य या Optional/ वैकल्पिक		Optional/ वैकल्पिक
Marks in CCE		50
Marks in Main Exam		100
Max. marks/ अधिकतम अंक		150

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Importance of the sales force and its management, Functions of sales manager, Recruitment and selection, training and direction, motivation and compensation, appraisal of performance.
	(हिन्दी)	विक्रय दल का महत्व एवं इसका प्रबंध, विक्रय प्रबंधक के कार्य, भर्ती एवं चयन, प्रशिक्षण एवं निर्देशन, अभिप्रेरणा एवं क्षतिपूर्ति, निष्पादन मूल्यांकन।
Unit II	(English)	Sales force size, organization of the sales department. Geographic, product wise, market based, sales planning and control; Importance, process and uses of sales budget.
	(हिन्दी)	विक्रय दल आकार, विक्रय विभाग का संगठन, भौगोलिक, उत्पाद आधार, बाजार आधार विक्रय नियोजन एवं नियंत्रण, विक्रय बजट का महत्व, प्रक्रिया एवं प्रयोग।
Unit III	(English)	Sales quota: objectives, principles of selling, sales quota, administration of sales quota. Uses of sales quota, sales and cost analysis: uses and methods. Market analysis and sales forecasting, methods of forecasting sales.
	(हिन्दी)	विक्रय कोटा- उद्देश्य, विक्रय के सिद्धान्त, विक्रय कोटा, विक्रय कोटा का प्रशासन, विक्रय कोटा के प्रयोग, विक्रय एवं लागत विश्लेषण- प्रयोग एवं विधियाँ, बाजार विश्लेषण एवं विक्रय पूर्वानुमान, विक्रय पूर्वानुमान की विधियाँ।
Unit IV	(English)	Nature and importance of sales promotion. Consumer oriented, trade oriented and sales force oriented sales promotion. Role of sales promotion in marketing.
	(हिन्दी)	विक्रय संवर्धन की प्रकृति एवं महत्व, उपभोक्ता-मुखी, व्यापारोन्मुखी, विक्रय दल उन्मुखी विक्रय संवर्धन, विपणन में विक्रय संवर्धन की भूमिका।
Unit V	(English)	Major tools of sales promotion; samples, displays and demonstration exhibitions and fashion show. Sales contests, lotteries, gifts, free goods rebates, public relation. Meaning, importance, feature, advantage and

		disadvantages, ethical and local aspects of sales promotion and public.
	(हिन्दी)	विक्रय संवर्धन के प्रमुख उपकरण- नमूना, सुसज्जा एवं क्रियात्मक प्रदर्शन, प्रदर्शनी एवं फैशन शो, विक्रय प्रतियोगिता, लाटरी, उपहार, निःशुल्क वस्तुएँ, उपहार, छूट। जनसंपर्क- अर्थ, महत्व, विशेषतायें, लाभ एवं हानि, विक्रय संवर्धन एवं जनसंपर्क के नैतिक एवं वैधानिक पहलू।

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Class		B.Com./ B.A.
Semester		VI
Subject	(English)	Advertising, Sales Promotion and Sales Management
	(हिन्दी)	विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन
Title of the paper/ प्रश्नपत्र का शीर्षक	(English)	Entrepreneurship Development
	(हिन्दी)	विक्रय दल को प्रबंधन
Compulsory/ अनिवार्य या Optional/ वैकल्पिक		Optional/ वैकल्पिक
Marks in CCE		50
Marks in Main Exam		100
Max. marks/ अधिकतम अंक		150

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Introduction: The entrepreneur, definition, the entrepreneur and economic development, role of entrepreneurs, characteristics of an entrepreneur, theories of entrepreneurship, role of socio-economic environment, leadership, risk taking, Decision making and business planning.
	(हिन्दी)	उद्यमी-परिभाषा, उद्यमी एवं आर्थिक विकास, उद्यमी की भूमिका, उद्यमी की विशेषतायें उद्यमिता के सिद्धान्त, सामाजिक आर्थिक वातावरण की भूमिका, नेतृत्व, जोखिम वहन करना, निर्णयन एवं व्यवसायिक नियोजन।
Unit II	(English)	Promotion of a venture: Opportunities analysis, External environmental analysis; Economic, Social and technological, competitive factors, Legal requirements for establishment of a new unit and raising of funds; Venture capital sources and documentation required.
	(हिन्दी)	नई इकाई का प्रवर्तन- अवसर विश्लेषण, बाह्य पर्यावरण विश्लेषण, आर्थिक, सामाजिक, तकनीकी एवं प्रतियोगात्मक तत्व, नई इकाई को स्थापित करने हेतु विधिक आवश्यकतायें, पूंजी स्रोत, साहसी पूंजी के स्रोत एवं आवश्यक दस्तावेज।
Unit III	(English)	Enterpreneurial Behaviour: Innovation and entrepreneur, Entrepreneurial behaviour and psycho-theories, social responsibilities.
	(हिन्दी)	उद्यमी व्यवहार- जनप्रवर्तन एवं उद्यमी, उद्यमी व्यवहार एवं मनोवैज्ञानिक सिद्धान्त, सामाजिक उत्तरदायित्व।
Unit IV	(English)	Entrepreneurial development Programmes EDP: Their role relevance and achievement. Role of government in organization EDP's.
	(हिन्दी)	उद्यमिता विकास कार्यक्रम- इनकी भूमिका, प्रासंगिकता, उपलब्धियाँ, उद्यमिता विकास कार्यक्रम के संगठनों में शासन की भूमिका।
Unit V	(English)	Role of Entrepreneur: Role of entrepreneur in economic growth. Generation of employment opportunities. Role in export promotion and

		import substitution. Bringing socio stability and balance of regional development.
	(हिन्दी)	उद्यमी की भूमिका— आर्थिक विकास में उद्यमी की भूमिका, रोजगार अवसरों का सृजन, निर्यात संवर्धन एवं आयात प्रतिस्थापन में भूमिका, सामाजिक स्थिरता एवं संतुलित प्रादेशिक विकास में भूमिका ।

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Class/ कक्षा	B.Com. B.A. / बी.कॉम बी. ए.
Year/ वर्ष	First/ प्रथम
Subject/ विषय	Advertising, Sales Promotion and Sales Management / विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन
Title of the paper/ प्रश्नपत्र का शीर्षक	Advertising / विज्ञापन
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – I
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Concept and Importance of advertising and advertising function. Types of advertising, commercial and non commercial advertising.
	(हिन्दी)	विज्ञापन की अवधारणा एवं महत्व, विज्ञापन के कार्य। विज्ञापन के प्रकार, व्यापारिक एवं गैरव्यापारिक विज्ञापन।
Unit II	(English)	Advertising media, different types of media, Media planning impact of advertising agencies' role, relationship with clients
	(हिन्दी)	विज्ञापन माध्यम (मीडिया), माध्यम के विभिन्न प्रकार, माध्यम नियोजन, विज्ञापन एजेंसी का प्रभाव, भूमिका, ग्राहकों के साथ संबंध।
Unit III	(English)	Advertising budget, factors affecting to advertising expenditure, Ethics and code of conduct in Advertising.
	(हिन्दी)	विज्ञापन बजट, विज्ञापन व्यय को प्रभावित करने वाले तत्व। विज्ञापन की आचारसंहिता एवं नैतिक पहलू।
Unit IV	(English)	Advertising: Classified and display advertising. Comparative advertising. determining the objectives of advertising, Regulatory agencies in Advertising (AAAI, ASSCI).
	(हिन्दी)	विज्ञापन वर्गीकृत एवं सजावट (डिसप्ले) विज्ञापन, तुलनात्मक विज्ञापन, विज्ञापन उद्देश्य निर्धारित करना। विज्ञान की नियामक संस्थाएँ (AAAI, ASSCI)
Unit V	(English)	Advertising message, preparation of a advertising message, elements: print copy, broadcast copy, copy for direct mail.
	(हिन्दी)	विज्ञापन संदेश, विज्ञापन संदेश तैयार करना तत्व: मुद्रित कॉपी, प्रसारण कॉपी, प्रत्यक्ष डाक हेतु कॉपी।

Suggested Reading

- 1 Aaker, David a. Advertising Management.
- 2 C. N. Sontakki. Advertising Management.
- 3 Mohan M. Advertising Management .

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
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Class/ कक्षा	B.Com. B.A. / बी.कॉम बी. ए.
Year/ वर्ष	First/ प्रथम
Subject/ विषय	Advertising, Sales Promotion and Sales Management / विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन
Title of the paper/ प्रश्नपत्र का शीर्षक	Marketing Communication/ विपणन संप्रेषण
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – II
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Nature and importance of communication, functions of communication, communication process and its elements, application of communication process in marketing.
	(हिन्दी)	संप्रेषण की प्रकृति एवं महत्व, संप्रेषण के कार्य, संप्रेषण प्रक्रिया एवं इसके तत्व, विपणन में संप्रेषण प्रक्रिया का व्यवहारिक पक्ष।
Unit II	(English)	Steps in Developing Effective marketing communication, Elements of Promotion Mix: Personal selling, public relations, Advertising, publicity and Sales promotion.
	(हिन्दी)	प्रभावी विपणन संप्रेषण विकसित करने हेतु निहित अवस्थाएँ, संवर्धन समिश्रण के तत्व: वैयक्तिक विक्रय, जन संपर्क, विज्ञापन, विक्रय संवर्धन।
Unit III	(English)	Sales promotion-meaning, nature, objective and importance, Function and limitation of sales promotion, Types of sales promotion schemes, consumer and trader sales promotion.
	(हिन्दी)	विक्रय संवर्धन—अर्थ, प्रकृति, उद्देश्य एवं महत्व। विक्रय संवर्धन के कार्य एवं सीमाएँ। विक्रय संवर्धन योजनाओं के प्रकार, उपभोक्ता एवं व्यापारी विक्रय संवर्धन।
Unit IV	(English)	Consumer oriented sales promotion: Free sample, Discount, Gifts, Premium Pack, Contest, price, quantities deals, rebates
	(हिन्दी)	उपभोक्ता उन्मुख विक्रय संवर्धन: मुफ्त नमूना, छूट, उपहार, प्रीमियम पैक, प्रतियोगिताएँ, मूल्य एवं मात्रा सौदे, रिबेट।
Unit V	(English)	Trade Oriented Sales Promotion: Discounts and Allowances, Plant Tours Packages, Gifts, Contests, Training of Retailers/ Dealers and their staff.
	(हिन्दी)	व्यापार उन्मुख विक्रय संवर्धन: छूट एवं भत्ते, प्रीमियम, संयत्र भ्रमण पैकेज, उपहार उपभोक्ता प्रतियोगिता लॉटरी, फुटकर एवं थोक विक्रेताओं तथा उनके विक्रेताओं तथा उनके विक्रय कर्मियों का प्रशिक्षण।

Suggested Reading

- 1 Neeraj kumar- Marketing Communication. – Himalaya Publishing.
- 2 Kirti Dutta- Integrated Marketing Communication- Oxford University Press.
- 3 Richa Gaur- Marketing Communication and Advertising- Vayu Education of India.
- 4 Kruti Shah- Advertising and Integrated Marketing Communication.- (McGraw Hill Education.)

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Year/ वर्ष	Second / द्वितीय
Subject/ विषय	Advertising, Sales Promotion and Sales Management / विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन
Title of the paper/ प्रश्नपत्र का शीर्षक	Advertising II / विज्ञापन II
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – I
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit	Syllabus
Unit I	(English) Advertising agency-history in brief, their role and importance of advertising. Functions and types of agencies, their organizational pattern, advertising agency departments: account management, creative copy and studio account planning, media planning.
	(हिन्दी) विज्ञापन एजेन्सी- संक्षेप में इतिहास, भूमिका एवं महत्व, कार्य, एजेन्सी के प्रकार, संगठनात्मक ढाँचा, विज्ञापन एजेन्सी के विभाग, लेखा प्रबन्ध, सृजनात्मक प्रति (कॉपी) एवं स्टूडियो लेखा नियोजन, मीडियानियोजन।
Unit II	(English) Advertising media- Types of media, print media (news paper, magazines, pamphlet, poster and brochures). Electronic media (Radio, television, audio-visuals, Internet), other media (direct mail, outdoor media, transit, especiality) their characteristics, merits and limitations.
	(हिन्दी) विज्ञापन मीडिया- मीडिया के प्रकार, मुद्रितमीडिया (समाचार पत्र, पत्रिकाएँ, पैमफलेट, पोस्टर, ब्रोशर), इलैक्ट्रॉनिक मीडिया (रेडियो, टेलीविजन, दृश्य-श्रव्य, इन्टरनेट), अन्य मीडिया (सीधे डाक द्वारा आऊट डोर मीडिया, चलित एवं विशिष्ट मीडिया) इनकी विशेषताएँ, गुण एवं सीमाएँ।
Unit III	(English) Media-present scenario in India. Problems of reaching rural audience and market, exhibition, Mela etc. Advertising agency- Selection and communication, Advertising agencies in India, Present status and scenario.
	(हिन्दी) मीडिया- वर्तमान भारतीय परिदृश्य, ग्रामीण उपभोक्ता एवं बाजार तक पहुँचने में समस्याएँ, प्रदर्शनी एवं मेला आदि। विज्ञापन एजेन्सी- चयन एवं सम्प्रेषण, भारत में विज्ञापन एजेन्सियों, वर्तमान स्थिति एवं परिदृश्य।
Unit IV	(English) Media Planning-need and definition, classification of media, media profile, selection of media category their reach, frequency and impact, cost and other factors influencing the choice of media.
	(हिन्दी) मीडिया नियोजन- आवश्यकता एवं परिभाषा, मीडिया का वर्गीकरण, मीडिया प्रोफाइल, मीडिया श्रेणी का चयन एवं पहुँच, आकृतियों एवं प्रभाव, मीडिया चयन को प्रभावित करने वाले लागत एवं अन्य तत्व।
Unit V	(English) Media planning-components and process, media objectives, media-strategies and media scheduling techniques. Determining the media mix, media budget, pre testing & post testing.
	(हिन्दी) मीडिया नियोजन- अंग एवं प्रक्रिया, मीडिया उद्देश्य, मीडिया व्यूहरचनाएँ। मीडिया सूचियन तकनीकें। मीडिया मिश्रण का निर्धारण, मीडिया बजट, पूर्व एवं पश्चात टेस्टिंग।

Suggested Reading

- 1 S. A. Chunawala, K. C. Sethia-Foundation of Advertising theory and practice.
- 2 G. S. Sudha- Sales and Advertising Management
- 3 Sharma Sangeeta- Advertising and Implementation- PHI, Publication

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
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Class/ कक्षा	B.Com. B.A. / बी.कॉम बी. ए.
Year/ वर्ष	Second / द्वितीय
Subject/ विषय	Advertising, Sales Promotion and Sales Management / विज्ञापन, विक्रय संवर्धन एवं विक्रय प्रबंधन
Title of the paper/ प्रश्नपत्र का शीर्षक	Personal Selling and Salesmanship / व्यक्तिगत विक्रय एवं विक्रयकला
Compulsory/ अनिवार्य Optional/ वैकल्पिक	Optional/ वैकल्पिक Paper – II
Max. marks/ अधिकतम अंक	70

Particulars/ विवरण

Unit		Syllabus
Unit I	(English)	Nature and importance of personal selling, types of selling. Effectiveness of personal selling Vs. Advertising. Economics of advertising Vs. Personal selling. Theories of Personal selling.
	(हिन्दी)	वैयक्तिक विक्रय की प्रकृति एवं महत्त्व, विक्रय के प्रकार, विज्ञापन बनाम वैयक्तिक विक्रय की प्रभावशीलता, वैयक्तिक विक्रय बनाम विज्ञापन का अर्थशास्त्र। वैयक्तिक विक्रय के सिद्धान्त।
Unit II	(English)	Types of sales persons, Buying motives, types of markets. Selling as a career. – Advantages and difficulties, Measures of making selling an attractive career.
	(हिन्दी)	विक्रय-कर्ता के प्रकार, क्रय प्रेरणाएँ, बाजार के प्रकार, विक्रयकला-पेशे के रूप में लाभ एवं कठिनाईयाँ, विक्रय कला को आकर्षक पेशा बनाने हेतु मापदण्ड।
Unit III	(English)	Process of effective selling, Prospecting, pre approach, presentation and demonstration, handling objections, closing of sale, post sale activities. Types of sales calls, Management of call Time.
	(हिन्दी)	प्रभावी विक्रय कला की प्रक्रिया, खोज, पूर्व तैयारियाँ, प्रस्तुतिकरण एवं प्रदर्शन, आपत्तियों का निपटारा, विक्रय समाप्ति, विक्रय उपरान्त गतिविधियाँ। विक्रय संबंधित कॉल के प्रकार, बिक्री कॉल के समय का प्रबंधन।
Unit IV	(English)	Qualities of successful sales person with particular reference to consumer services. Sales operation reports and documents, sales manual order book, cash memo, tour diary and periodical reports, problems in selling operations.
	(हिन्दी)	उपभोक्ता सेवाओं के सन्दर्भ में सफल विक्रय कर्ता के गुण, विक्रय संचालन प्रतिवेदन एवं प्रपत्र, विक्रय मैनुयल आदेश पुस्तिका, कैश मैमो, टूरडायरी एवं सामयिक प्रतिवेदन, विक्रय संचालनकी समस्याएँ।
Unit V	(English)	Distribution network, Traditional network and modern network, e-business and e-commerce, other problems in selling and relationship marketing, After sales service.
	(हिन्दी)	वितरण नेटवर्क, पारम्परिक एवं आधुनिक नेटवर्क, ई-व्यवसाय एवं ई-वाणिज्य, विक्रय एवं विपणन से संबंधित अन्य समस्याएँ, विक्रय उपरान्त सेवाएँ।

Suggested Reading

- 1 Rustam S. Davar_Salesmanship and Publicity.
- 2 G. S. Sudha-Sales promotion and sales management.
- 3 Durrel-Fundamental of Selling.- McGraw Hills Publication.

M.Com (Ist Semester)

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
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Session- 2022-23

Class	M.Com.
Semester	I
Subject	A- 101
Title of the paper	Management Concepts
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Paper No./	I
Compulsory/ Optional	Compulsory
Marks in CCE	30
Marks in Main Exam	70
Max. Marks	100

Course Outcomes:

After completing this course students will be able to-

- Define properly management principles like planning/ organizing/ budgeting/ coordination/ control etc.
- Emerge as a team player.
- Identify the challenges in business.
- Develop the capabilities to sustain pressure & to handle or deal with people under stressful situations.
- Create better job opportunities aids in career progression & development.
- Knowledge of sound communication skills.
- Evaluate the probable solutions.
- Fosters employability qualities to become an asset for the organization also trained professional to face competition in public & private sector.

Syllabus

Unit I	(English)	Introduction: Concept of Management, Scope and Nature of Management, Approaches to Management, Human Relation, Behavioural and System approach.
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Unit II	(English)	Planning: Concept of Planning, Objectives and components of Planning, Nature and Process of Planning, determination of Objectives. Management by objectives, Management by Exception, Concepts, Nature and Process of decision-making. theories of decision-making.
	¼fgUnh½	fu;kstu&fu;kstu dh vo/kkj.kk] fu;kstu ds mn~ns'; ,oa ?kVd] fu;kstu dh izÑfr ,oa izfØ;k mn~ns';ksa dk fu/kkZj.k] mn~ns';ksa fufgr izca/k] miokn fufgr izca/k] fu.kZ;u dh vo/kkj.kk izÑfr ,oa izfØ;k] fu.kZ;u ds fl)karA
Unit III	(English)	Organization: Concept, objectives and element of organization, process and principles of organization. Organization Structure and Charts,Span of Management, Delegation of Authority, Centralization and Decentralization.
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		laxBu lajpuk ,oa pkVZ] izca/k dk foLrkj vf/kdkjksa dk HkkjkiZ.k dsUnzh;dj.k ,oa fodsUnzh;dj.kA
Unit IV	(English)	Direction: Concept, Nature,Scope, Principles and Techniques of Direction. Communication: Concept, Process. Channel and Media of Communication. Barriers toeffective communication, Building effective communication system.
	¼fgUnh½	funsZ'ku% funksZ'ku dh vo/kkj.kk] izÑfr] {ks=} funksZ'ku ds fl)kar ,oa rduhdA leizs"k.k ¼laoknokgu½% vo/kkj.kk] izfØ;kA IEizs"k.k ¼laoknokgu½ ds ek;/e ,oa psuy] izHkkoh IEizs"k.k dh ck/kk;sa] izHkkoh IEizs"k.k i)fr dk fuekZ.kA
Unit V	(English)	Control: Concept, objectives, nature and process of control. levels and areas of control. Various control techniques. Z- Principles of Management. Management Education in India: Objectives, Present position and difficulties
	¼fgUnh½	fu;a=.k% fu;a=.k dh vo/kkj.kk] mn~ns';] izÑfr ,oa izfØ;kA fu;a=.k ds Lrj ,oa {ks=} fu;a=.k dh fofHkUu rduhd] izca/k dk tsM&fl)karA Hkkjr esa izca/k f'k{kk% mn~ns'; orZeku fLFkfr ,oa dfBukb;kaA

Suggested Readings:

1. Marketing Management-Sontaka
2. Marketing Management-R.L. Vashney
3. Marketing Management-Bhadada & Porwal
4. Marketing Management-Jain J.K.

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- 3- MkW-ih-ds- tSu] Hkksiky
- 4- MkW-lh-ds cqV~Vu Hkksiky
- 5- MkW- ,e-ds- oS| Xokfy;j
- 6- MkW- eqds'k tSu] tcyiqj
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As Session- 2022-23**

Class	M.Com
Semester	I
Subject	A - 102
Title of the paper	Business Environment
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Paper No./ iz'ui= Øekad	II
Compulsory@vfuo;Z ;k Optional@oSdfYid	Compulsory@vfuo;Z
Marks in CCE	30
Marks in Main Exam	70
Max. Marks @vf/kdre~ vad	100

Course Outcomes:

After completing this course students will be able to-

- Explain various internal & external, national and international environmental factors affecting business.
- Assess business opportunities globally.
- Formulating business strategies to meet global competition.
- Discuss & explain the concepts of Liberalization, Globalization & Privatization.
- Identify uncertainties/ risks/ problems & crisis in business.
- Apply the knowledge of factor affecting business political/social/culture/to promote business.
- Comparison of various laws (legal environment).
- Develop as better corporate citizen by applying corporate social responsibility programmes.

Syllabus

Unit I	(English)	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, Privatisation and Globalisation.
	¼fgUnh½	O;kolkf;d i;kZoj.k dh IS)kafrd lajpuk% O;kolkf;d i;kZoj.k] vo/kkj.kk] egRo ,oa izÑfrA i;kZoj.k ds rRo&vkUrfjd ,oa ckg~;] O;olk; i;kZoj.k ds ifjorZu'khy vk;keA mnkjhdj.k] futhdj.k ,oa oS'ohdj.kA
Unit II	(English)	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.
	¼fgUnh½	O;olk; dk vkfFkZd i;kZoj.k% vkfFkZd i;kZoj.kdk egRo ,oa rRo] vkfFkZd iz.kkfy;ka ,oa O;olk; i;kZoj.k] hkkjr esa vkfFkZd fu;kstuA ljdkj uhfr;ka& vkS ksfxd uhfr] vuqKki= uhfr iz'kqYd uhfr] ekSfnzd uhfr ,oa vk;kr&fu;kZr ¼,fDte½ uhfr
Unit III	(English)	Political and Legal Environment of Business: Monopoly and Restrictive Trade Practices (MRTP) Act, Foreign Exchange Management Act. (FEMA), Consumer Protection Act, Patent Laws.

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Unit IV	(English)	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.
	¼fgUnh½	Ikekftd] IkaLÑfrd ,oa vUrjkZ"Vªh; i;kZoj.k% O;olk; dk Ikekftd nkf;Ro lekt ,oa O;olk; ds y{k.k} rRo] {ks= ,oa nksuksa esa IEcU/kA Ikekftd&IkaLÑfrd O;kolkf;d i;kZoj.k&Ikekftd lewg] fo'o O;kikj laxBu ¼MCyw-Vh-vks-½] vUrjkZ"Vªh; ekSfnzd dks"k ¼vkbZ-,e-,Q½ Hkkjr esa fons'kh fofue;A
Unit V	(English)	Technological Environment: Concept, Online Channels, Online Services, Advantage of Online services, E-commerce, Indian conditions of E-commerce, Electronic Banking, Franchise Business.
	¼fgUnh½	rduhdh i;kZoj.k& vo/kk.kk] vkWu ykbZu pSuYI vkWu ykbZu Isok ykHkA bysDVªkfud dkWelZ] Hkkjrh; n'kkvksa esa bysDVªkfud dkWelZ O;olk;] bysDVªkfud cSfdax] ÝsUpkbtH O;olk;A

Suggested Readings:

1. Adhikary, M: Economic Environment of Business, SultanChand & Sons, New Delhi.
2. Ahluwalia, I.J.: Industrial Growth in India, Oxford University Press Delhi.
3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publication, New Delhi.
4. Aswathappa, K: Legal environment of Business, Himalaya Publication, Delhi.
5. Chakravarty, S.: Development Planning. Oxford University Press, Delhi.
6. Ghosh, Biswanath: Economic Survey, various issues.
7. Govt. of India: Economic Survey, various issues.
8. Raj Agrawal and Parag Diwan, Business Environment; Excell Books, New Delhi.
9. Ramaswamy, V.S. and Nama Kumari: Strategic Planning for Corporate Success, Macmillan, Delhi.
10. Sengupta, N.K. Government and Business in India, Vikas Publication, New Delhi.
- 11- tSu MkW- ftusUnz dqekj ^O;kolkf;d i;kZoj.k** e/;izns'k fgUnh xzUFk vdkneh] HkksikyA
- 12- vkj,-l- lksgkus] O;kolkf;d okrkoj.k
- 13- mik;k; 'kekZ ,oa gy&O;kolkf;d okrkoj.k
- 14- xqIr] fnus'k ,oa ikBd] vkh;&O;kolkf;d okrkoj.k

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- 2- MkW- ,u-lh- usek] ujflagiqj
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- 4- MkW-lh-ds cqV~Vu Hkksiky
- 5- MkW- ,e-ds- oS] Xokfy;j
- 6- MkW- eqds'k tSu] tcyiqj
- 7- MkW- ukxs'oj vxzoky] Iruk

Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,

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As Recommended by the Board of Studies

Session- 2022-23

Class	M.Com
Semester	I
Subject	A-103
Title of the paper	Advanced Accounting
	mPrj ys[kkadu
Paper No./ iz'ui= Øekad	III
Compulsory@vfuoK;Z ;k Optional@oSdfYid	Compulsory@vfuoK;Z
Marks in CCE	30
Marks in Main Exam	70
Max. Marks @vf/kdre~ vad	100

Course Outcomes:

After completing this course students will be able to-

- Explain problems pertaining to final accounts.
- Compute Accounting from Incomplete records.
- Evaluate insurance claim.
- Compare various Accounts like investment A/C insolvency & voyage A/C.
- Analyze how dissolution of partnership firm is conducted.
- Identify the problems associated with accounting from incomplete records & problems with Bank reconciliation.
- Prepare Account for non profit organization.
- Describe methods for the rectification of errors.

Syllabus

Unit I	(English)	Advanced problems of Final Accounts
	¼fgUnh½	vafre ys[ks ds mPrj iz'u
Unit II	(English)	Advanced Problems of Bank Reconciliation Statement, Rectification of Errors, Accounting for Non Profit Organisation.
	¼fgUnh½	cSad lek/kku foj.k ds mUuriz'u] =qfV;ksa dk lq/kkj] xSj ykhklaxBuksa dk ys[kkadu
Unit III	(English)	Accounting from Incomplete Records, Accounting for Insurance Claim
	¼fgUnh½	viw.kZ vfHkys[kksa ls ys[kkadu] cheknkksa dk ys[kkadu
Unit IV	(English)	Investment A/c. Voyage A/c. Insolvency A/c.
	¼fgUnh½	fofu;ksx ys[ksa] tgkth ys[ks] fnokfy;ka ys[ksaA
Unit V	(English)	Dissolution of partnership firm including sales of Firm and Amalgamation
	¼fgUnh½	lk>snkjh QeZ dk fo?kVu] QeZ ds foØ; ,oa ,dhj.k lfgrA

Suggested Readings:

1. Gupta R.L., Radhaswamy M: Company Accounts; SultanChand and Sons, New Delhi.
2. Maheshwari S.N.: Corporate Accounting: Vikas Publishing House, New Delhi.

3. Monga J.R., Ahuja, Girish, and Sehgal Ashok: Financial Accounting: Mayur Paper Backs, Noida.
4. Shukla M.C., Grewal T.S. and Gupta S.C.: Advanced Accounts: S. Chand & Co. New Delhi,
5. Moore C.L. and Jaccicke R.K.: Managerial Accounting: South Western Publishing Co., Cincinnati, Ohio.
6. Modi, Oswal & S.K. Khatik; Corporate Accounting in Hindi & English (both) College Book House, Jaipur.
7. Jain, Pareek & Khandewal: Company A/c. Ramesh Book Depot, Jaipur
8. Jain & Narang: Financial A/c. Kalyani Pub. Delhi.
9. Mkw- jes'k eaxy&mUur ys[kkadu Advanced Accounting.
10. R.L. Gupta: Advanced Accounting
11. A.K. Sehgal: Advanced Accounting
12. Shukla Grewal: Advanced Accounting.

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As Recommended by the Board of Studies

Session- 2022-23

Class	M.Com
Semester	I
Subject	A-104
Title of the paper	Cost Analysis and Control
Paper No./	IV
Compulsory/ Optional	Compulsory
Marks in CCE	30
Marks in Main Exam	70
Max. Marks	100

Course Outcomes:

After completing this course students will be able to-

- Explain various concepts of costs and analyze various costing methods.
- Compare costing for sound business decision making.
- Discuss methods & teachings of costing.
- Assess methods of controlling Inventory.
- Determine operating cost and compute marginal cost
- Analyze breakeven point.
- Prepare functional budget.
- Conduct cost audit.
- To identify methods of controlling budget.

Syllabus

Unit I	(English)	Various cost concepts, Cost centre and cost unit, Methods and techniques of Costing. Installation of costing system, Methods of inventory control, Overheads Accounting.
	¼fgUnh½	fofHkUu ykxr vo/kkj.kk,sa] ykxr dsUnz ,oa bdkbZ ykxr] ykxr dh i)fr;ka ,oa rduhd] ykxr i)fr dh LFkkiuk] lkexzh fu;a=.k dh fof/k;ka] mifjO;; ys[kkaduA
Unit II	(English)	Process Accounting Joint product and Bye product, Equivalent Production and Inter Process Profit, Operating Cost.
	¼fgUnh½	izfØ;k ys[kkadu] la;qDr mRikn ,o amiksRikn] leksRiknu ,oa vUr% izfØ;k ykHk] ifjpkYu ykxrA
Unit III	(English)	Marginal Costing: Concepts, Break Even Analysis, Uniform costing and Inter firm comparison. Use of Managerial Costing in business Decision.
	¼fgUnh½	lhkUr ykxr% vo/kkj.kk] lefoPNsn fo'ys"k.k] ,dhÑr ykxr ,oa vUr% Qez rqyuk] O;kolkf;d fu.kZ;u esa izca/kdh; ykxr dk iz;ksx
Unit IV	(English)	Budgetary Control: Basic concepts, Preparation of functional budget: Cost Audit: Objectives and Advantages.
	¼fgUnh½	ctVjh fu;a=.k% ewy vo/kkj.kk;sa] fØ;kRed ctV dh rS;kjh] ykxr vads{k.k%

		mn~ns'; ,oa ykHkA
Unit V	(English)	Standard Costing and Variance Analysis
	¼fgUnh½	ekud ykxr ,oa fopj.k fo'ys"k.k

Suggested Readings:

- 1- Mkw- 'kekZ eaxy ,oa fl?kbZ&ykxr ys[kkadu
2. Oswal Maheshwari-Cost Accounting.
3. M. Agarwal & M Jain-Cost Accounting
4. Jain & Narang-Cost Accounting
5. S.N. Mahehwari-Cost Accounting
6. M.C. Agarwal-Cost Accounting
7. Jawaharlal-Cost Accounting

M.Com (IInd Semester)

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As Recommended by the Board of Studies

Session- 2022-23

Class	M.Com
Semester	II-201
Subject	B-201
Title of the paper	I-Corporate Legal Framework
	फुखेह; फोफ/कड लजपुक
Paper No./	I
Compulsory ; Optional	Compulsory
Marks in CCE	30
Marks in Main Exam	70
Max. Marks	100

Course Outcomes:

After completing this course students will be able to-

- Discuss the relevance & various provisions of the companies Act. 1956.
- Applying knowledge of memorandum of (Association understanding) (MoU) & article of association in running company.
- Management of company with legal compliance.
- Determining legal ways to wind up & dissolve the company or business.
- Explain the negotiable instrument Act (1881) and knowledge of monopolies & restrictive trade practices; ways to avoid unfair trade practices; (MRTP Act 1962).
- Outline the rights of consumers (consumer protection Act 1986) and process of grievance redressal & forums available.
- Compare & evaluate the regulatory environment for international business.
- Role of agencies like W.T.O.
- Settlement of disputes & removing the barriers.

Syllabus

Unit I	(English)	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.
	¼fgUnh½	Hkkjrh; dEiuh vf/kfu;e ¼1956½ ¼I EcfU/kr izko/kku½% ifjHk"kk] dEifu;ksa ds izdkj] ik"kZn lhek fu;e] ik"kZn vUrZfu;e] izfooj.k] va'k iwath ,oa lnL;rk] lHkk,sa ,oa izLrko] dEiuh izca/k] izca/kdh; ikfjJfed] dEifu;ksa dk ifjlekiu ,oa fo?kVuA
Unit II	(English)	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.
	¼fgUnh½	ijkØkE;foys'k vf/kfu;e] 1881& ifjHk"kk] ijkØkE; foys[kksa ds izdkj]

		ijkØkE; /kkjd vkSj ;Fkkfof/k/kkj] ;Fkkfof/k Hkqxrku% psd dk js[kkadu ,oa i`"Bkadu] ijØkE; foyS[kksa dk izLrqrdj.kA
Unit III	(English)	MRTTP Act 1969: Monopolistic trade practices; Restrictive trade practices; Unfair trade practices.
	¼fgUnh½	,dkf/kdkj izfrca/kkRed O;kikj O;ogkj vf/kfu;e 1969% ,dkf/kdkjkRed O;kikj O;ogkj] izfrca/kkRed O;kikj O;ogkj] vuqfpr O;kikj O;ogkjA
Unit IV	(English)	The consumer protection Act, 1986: Salient features; Definition of Consumer, Right of consumer, Grievance Redressal Machinery.
	¼fgUnh½	miHkksxrk laj{k.k vf/kfu;e] 1986% fo'k"V y{k.k] miHkksDrk dh ifjHkk"kk] miHkksDrk ds vf/kdkj] f'kdk;r fuokj.k ra= ¼e'khujh½A
Unit V	(English)	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. Customer valuation and dispute settlement, TRIP and TRIMS.
	¼fgUnh½	varjkZ"Vªh; O;kikj ds fy, i;kZoj.k fu;ked% fons'kh fofu;e izca/k vf/kfu;e ¼Qsek½] fo'o O;kikj laxBu (W.T.O.): fo'o O;kikj laxBu dh fu;ked lajpuk] vk/kkjHkwr fl)kar vkSj blds y{k.k] fo'o O;kikj laxBu ls fodkl'khy ns'kksa ds fy, vf/kekU;rk laca/kh O;ogkj ds izko/kku] {ks=h; lewghdj.k] rduhdh izeki] HkaMkj.k izfrjks/kh izHkkj vkSj vU; xSj iz'kqYd laca/kh vojks/kA lhek 'kqYd ewY;kadu vkSj fooknksa dk fuiVku] ckSf]d laink laca/kh O;kikj vf/kdkj] (TRIPS) fofu;ksx laca/kh O;kikj O;ogkj (TRIMS)A

Suggested Readings:

1. Singh, Avtar: Law Relating to Monopolies, Restrictive and Unfair Trade Practices, Eastern Book Co., Lucknow.
2. The Companies Act, 1956
3. The Negotiable Instruments Act, 1881
4. SEBI Act, 1992, Nabhi Publication, Delhi.
5. Amarchand D, government and Business, Tata McGraw Hill, New Delhi.
6. Securities (Contract and Regulation) Act. 1956
7. Jain Narang-Corporate Legal Framework
8. Rastogi U.S. and Shukla-Corporate Legal Framework

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- 7- MkW- ukxs'oj vxzoky] lruk

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As Recommended by the Board of Studies

Session- 2022-23

Class	M.Com
Semester	II
Subject	B-202
Title of the paper	Organizational Behaviour
	laxBukRed O;ogkj
Paper No./ iz'ui= Øekad	II
Compulsory@vfuo;Z ;k Optional@oSdfYid	Compulsory@vfuo;Z
Marks in CCE	30
Marks in Main Exam	70
Max. Marks @vf/kdre~ vad	100

Course Outcomes:

After completing this course students will be able to-

- Define & explain behavioural concepts like personality & perception.
- Prepare themselves to manage change and utilize managerial skills.
- Discuss the need for sound organizational culture.
- Outline interpersonal effectiveness like persuasion/ coaching/ counseling/ mentoring negotiation and handling stress & creative use of emotions.
- Apply the knowledge for conflict resolution.
- Demonstrating skills like & for Self Development and Personality Development
- Critically evaluate ethical perspective & human values.
- Building cordial organizational relations.
- Create motivating climate (Boosting morale).
- Deriving Job satisfaction by Human Resource Management.

Syllabus

Unit I	(English)	Organization: Concept, Types and significance, Organization Goal and its determinants. Organization Behaviour: Concept, Nature and Significance, Organizational Behaviour models.
	¼fgUnh½	laxBu% vo/kkj.kk] izdkj o egRo] laxBukRed y{; ,oa mlds fu/kkZjdA laxBukRed O;ogkj% vo/kkj.kk] izÑfr vkSj egRo] laxBukRed O;ogkj vfhkdyiA
Unit II	(English)	Personality: Concept, Theories, Determinants and importance, Perception: Concept, Process and Theories, Learning: Concept, Components, affecting factors and theories.
	¼fgUnh½	O;fDrRo% vo/kkj.kk fofHkUu fl)kar] fu/kkZjd ,oa egRoA n`f"Vdks.k% vo/kkj.kk izfØ;k ,oa fofHkUu fl)karA lh[kuk% vo/kkj.kk] rRo] izHkkfor

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Unit III	(English)	Motivation: Meaning, types and important elements, theories of Motivation, Attitudes and Values: Concept, factors,significance and Theories
	¼fgUnh½	vfHkizsj.k% vFkZ] izdkj] vkSj egRoIw.kZ rRo] vfHkizsj.k ds fofHkUu fl)karA ewY; ,oa O;ogkj% vo/kkj.kk] ?kVd] egRo vkSj fofHkUu fl)karA
Unit IV	(English)	Interpersonal Behaviour: Nature, Transactional Analysis, Concept of Group, Theories of group formation, Group cohesiveness, Power and Authority.
	¼fgUnh½	varZoS;fDrd O;ogkj% izÑfr] varZfØ;kRed fo'ys"k.k] lewg dh vo/kkj.kk] lewg fuekZ.k ds fl)kar] leku lewg 'kfDr vkSjvf/kdkjA
Unit V	(English)	Organizational Conflicts: Causes and suggestions. Developing sound Organizational Climate, Management of Change, Concept and Process of Organizational Development.
	¼fgUnh½	laxBukRed fojks/k% dkj.kvkSj lq>ko] LoLFk laxBukRed okrkoj.k dk fodkl] ifjorZu dk izca/k] laxBukRed fodkl dh vo/kkj.kk vkSj izfØ;kA

Suggested Readings:

1. L.M. Prasad-OrganizationalBehavior
2. C.V. Gupta-Organizational Behavior
3. G.S.Sudha-Organizational Behavior
4. P.C. jain-Organizational Behavior
5. SareenSandeep-Organizational Behavior
6. icfai-OrganizationalBehavior

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- 2- MkW- ,u-lh- usek] ujflagiqj
- 3- MkW-ih-ds- tSu] Hkksiky
- 4- MkW-lh-ds cqV~Vu Hkksiky
- 5- MkW- ,e-ds- oS| Xokfy;j
- 6- MkW- eqds'k tSu] tcyiqj
- 7- MkW- ukxs'oj vxzoky] lruk

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As Recommended by the Board of Studies

Session- 2022-23

Class	M.Com
Semester	II
Subject	B-203
Title of the paper	III-Advanced Statistical Analysis
	mPrj lkaf[;dh; fo'ys"k.k
Paper No./ iz'ui= Øekad	III
Compulsory@vfuok;Z ;k Optional@oSdfYid	Compulsory@vfuok;Z
Marks in CCE	30
Marks in Main Exam	70
Max. Marks @vf/kdre~ vad	100

Course Outcomes:

After completing this course students will be able to-

- Explain theories of probability & probability distributions and sampling.
- Data collection & interpretation in order to uncover patterns & trends.
- Designing surveys & conducting studies.
- Applying knowledge of statistics for Business Decisions & Management and minimizing the risk & uncertainties with the tool of statistical analysis.
- Collection/ organizing/ analysis/ evaluation & presentation of data for correct Interpretation in making Managerial decisions.

Syllabus

Unit I	(English)	Theory of Probability-Probability Distributions, Binomial, Poisson and Normal distribution
	¼fgUnh½	izkf;drk ds fl)kar&izkf;drkforj.k] f]in ik;lu ,oa lkekU; forj.kA
Unit II	(English)	Theory of Sampling and Test of Significance
	¼fgUnh½	U;kn'kZ ds fl)kar vkSjlkFkZdrkdh tkapA
Unit III	(English)	Analysis of Variance (including one way and two way classification), Chi-square Test.
	¼fgUnh½	fopj.k fo'ys"k.k ¼,dkaxh vkSj f]ekaxhZ oxhZdj.k ds lkFk½] dkbZ oxZ ijh{k.kA
Unit IV	(English)	Interpolation and Extrapolation. Association of Attributes
	¼fgUnh½	vUrjx.ku ,oe~ ckg~;x.ku] xq.k lEcU/k
Unit V	(English)	Regression Analysis,Statistical decision Theory:- Decision under Risk and uncertainty, Decision Tree Analysis.
	¼fgUnh½	izrhexu fo'ys"k.k] lkaf[;dh; fu.kZ;fl)kar&tksf[kd vkSj vfu'prrk dh fLFkr

Suggested Readings:

1. Shukla & Shai-Advanced Statistical Analysis.
2. Gupta C.B.-Advanced Statistical Analysis
3. Gupta B.N. Advanced Statistical Analysis
4. Elhance D.N.-Advanced Statistical Analysis
5. Pathak & Shashtri-Advanced Statistical Analysis
6. Singh U.N.-Advanced Statistical Analysis
7. Nagar K.N.-Advanced Statistical Analysis

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- 3- MkW-ih-ds- tSu] Hkksiky
- 4- MkW-lh-ds cqV~Vu Hkksiky
- 5- MkW- ,e-ds- oS| Xokfy;j
- 6- MkW- eqds'k tSu] tcyiqj
- 7- MkW- ukxs'oj vxzoky] lruk

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As Recommended by the Board of Studies

Session- 2022-23

Class	M.Com
Semester	II
Subject	B-204
Title of the paper	IV-Functional Management
	dk;kZRed izca/k
Paper No./ iz'ui= Øekad	IV
Compulsory@vfuo;k;Z ;k Optional@oSdfYid	Compulsory@vfuo;k;Z
Marks in CCE	30
Marks in Main Exam	70
Max. Marks @vf/kdre~ vad	100

Course Outcomes:

After completing this course students will be able to-

- Preparation of a sound financial plan.
- Explain capitalization & capital structure concepts.
- Determining the functions of financial managers including training & manpower planning.
- Applying knowledge of marketing management for expansion of business & exploring newer avenues.
- Designing advertising & sales promotion strategies.
- Using methods & techniques of sales promotion to face competitor.
- Analyze the significance of personnel & Human Resource Management.

Syllabus

Unit I	(English)	Financial Management: Concept, Nature and Objectives, Functions of Financial Manager, Financial Planning-Nature, Need and influencing factors, Characteristics of a sound financial plan.
	¼fgUnh½	foRrh; izca/k% vo/kkj.kk izÑfr ,oa mn~ns';] foRrh; izca/kd ds dk;Z] foRrh; fu;kstu&izÑfr vko';drk vkSj izHkkfor djus okys ?kVd] LoLFk foRrh; ;kstud ds y{k.kA
Unit II	(English)	Capitalization: Concept and Theories, Over and Under Capitalization, Capital structure, Balanced Capital Structure, Trading on Equity, Leverage: Financial and Operating Leverage.
	¼fgUnh½	iwathdj.k% vo/kkj.kk ,oa fof/k fl)kar vfr vkSj vYi iwathdj.k] iwath lajpuk] larqfyr iwath lajpuk] lerk ij O;kikj] nkarhdj.k ¼yhojst½% foRrh;,oa ifjpkYu laca/kh nkarhdj.k ¼yhojst½A
Unit III	(English)	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.

	¼fgUnh½	foi.ku izca/k% foi.ku dh vo/kkj.kk] izÑfr vkSj {ks=} foi.ku izca/k ds dk;Z] foi.ku feJ.k foKkiu izca/k&mn~ns';] dk;Z vkSj {ks=} foi.ku ds ek;/e] ,d foKkiu ek;/e dk pquko vPnh foKkiu izfr dh vko';drk,i] foØ; izorZu dk vFkZ] egRo] lhek,sa vkSj foØ; izorZu dh fof/k;kaA
Unit IV	(English)	PersonnelManagement: 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.
	¼fgUnh½	dkfeZd izca/k dh vo/kkj.kk% vo/kkj.k] dk;Z] {ks=} vkSj egRo] ekuo 'kfDr fu;kstu dk egRo] HkrhZ ds L=ksr] vPnh HkrhZuhfr ds y[k.kA p;u dh vo/kkj.kk] p;u izfof/k] deZpkjhizf'k{k.k dk egRo] izf'k{k.k dh fof/k;kaA
Unit V	(English)	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.
	¼fgUnh½	mRiknu izca/k% vo/kkj.kk] egRo {ks=} vkSj dk;Z] mRiknu iz.kkyh ds izdkjA mRiknu fu;kstu dh vo/kkj.kk] mn~ns'; rRo vkSj pj.k] mRiknu fu;a=.k izfof/k] uo mRikn fodkl izfØ;k] mRikn fofo/khdj.k] izekihdj.k] llyhdj.k vkSj fof'k"Vhdj.k dh vo/kkj.kkA

Suggested Readings:

1. Mothihar M-Functional Management
2. tSu] ftusUnz dqekj& foi.ku izca/k e-iz- fgUnh xzUFkvdkeh] Hkksiky
3. tSu] ts-ds-& dk;kZRed izca/k] izrhd izdk'ku bykgkckn

dsUnzh; v/;u e.My&v/;{k% MkW- vkj-,l- lksgus] tcyiqj

InL;x.k&

- 1- izks- vkj-ds- tSu lruk
- 2- izks- mes'k gksykuh] Xokfy;j
- 3- izks- ,u-lh- tSu Hkksiky
- 4- MkW- ,u-lh- usek] ujflagiqj
- 5- MkW- oh-,l- JhokLro
- 6- MkW- ,l-ih- xqIrk] tcyiqj
- 7- MkW- eqds'k tSu] tcyiqj
- 8- MkW- ukxs'oj vxzoky] lruk
- 9- MkW- ,e-ds- oS] Xokfy;j

M.Com (IIIrd Semester)

Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,

Shivaji Nagar, Bhopal

As Recommended by the Board of Studies

Session- 2022-23

Class	M.Com
Semester	III
Subject	C-301
Title of the paper	Managerial Economics
	izca/kdh; vFkZ'kkL=
Paper No./ iz'ui= Øekad	I
Compulsory@vfuok;Z ;k Optional@oSdfYid	Compulsory@vfuok;Z
Marks in CCE	30
Marks in Main Exam	70
Max. Marks @vf/kdre~ vad	100

Course Outcomes:

After completing this course students will be able to-

- Explain the concept of managerial economics. It's a practical aspect of eco.
- Determining the role & responsibilities of managerial economist.
- Applying theories like profit maximization in business and the theories of consumer choice & revealed preference theory
- Analysis of demand and elasticity of demand.
- Outline business cycle various phases of business & how theories can be applied to give effective results.
- Knowledge regarding uncertainties & risk.
- Measurement of profit.
- Applying knowledge of economics for balanced socio economic development.

Syllabus

Unit I	(English)	Meaning of Managerial economics: Nature and Scope of Managerial economics, Managerial Economist: Role and Responsibilities, fundamental economic concepts Profit Maximization Theory.
	¼fgUnh½	izca/kdh; vFkZ'kkL= dk vk'k;% izca/kdh; vFkZ'kkL= dh izÑfr] {ks=} izcU/kdh; vFkZ'kkL=h] Hkwfedk ,oa mRrjnkf;Ro] vk/kkjHkwr vkfFkZd vo/kkj.kkA ykHk vf/kdrehdj.k fl)kar
Unit II	(English)	Demand Analysis: Elasticity of Demand, Introduction Explanation Theory of Consumer Choice, Indifference Approach, Revealed Preference Theory
	¼fgUnh½	ekax fo'ys"k.k% ekax dh yksp&ifjp;kRed foospuA xzkgd ilUnxh dk fl)kar] mnklhurk fo'ys"k.k] vf/keku izdVhdj.k fl)karA
Unit III	(English)	Production Function: Law of Variable Proportions, Law of Returns to Scale.
	¼fgUnh½	mRiknu Qyu% ifjorZu'khy vuqikr fu;e] iSekus ds izfrQy dk fu;e fu.kZ;A
Unit IV	(English)	Business Cycles: Nature and Phases, theories of Business Cycles.
	¼fgUnh½	O;kikj pØ% izÑfr ,oa pj.k] O;olk; pØ ds fl)karA
Unit V	(English)	Profit Management: Measurement of Profit, Concept of Risk and Uncertainty.
	¼fgUnh½	ykHk izca/k% ykHk dk ekiu] tksf[ke ,oa vfuf'prk dh vo/kkj.kkA

Suggested Readings:

1. Chopra, O.P. Managerial Economics, Tata McGraw Hill, Delhi
2. Dean, Joel: Managerial Economics, Prentice Hall, Delhi.
3. Varian, H.R. International Micro Economics: A Modern Approach, East West Press, New Delhi.
4. Varshney, RL and Maheshwari, KL Managerial Economics; Sultan Chand and Sons New Delhi.
5. Dwivedi D.N.: Managerial Economics, Vikas Publishing House, New Delhi.
6. Sinha V.C.-Managerial Economics

Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,

Shivaji Nagar, Bhopal

As Recommended by the Board of Studies

Session- 2022-23

Class	M.Com
Semester	III
Subject	C-302
Title of the paper	Tax Planning and Tax Management
	dj fu;kstu ,oa izca/k
Paper No./ iz'ui= Øekad	II
Compulsory@vfuok;Z ;k Optional@oSdfYid	Compulsory@vfuok;Z
Marks in CCE	30
Marks in Main Exam	70
Max. Marks @vf/kdre~ vad	100

Course Outcomes:

After completing this course students will be able to-

- To recognize tax planning opportunities.
- Designing tax saving strategies.
- Explain how to comply with the provisions of Income tax laws and its allied rules.
- Identify the role of tax planning in setting up of a new business.
- Applying knowledge of taxation for smooth functioning of business and assessment of Tax.
- Management of Tax to avoid penalties & prosecution.
- Analyze various tax deductions available.
- Recognize the significance of tax planning during mergers & amalgamations.
- Applying practical judicial pronouncements with the major & latest provisions of Indian tax laws.
- Determine the appellate tribunals for grievances related to taxes.

Syllabus

Unit I	(English)	Concept of Tax Planning: Meaning, Scope, Importance, Objectives of Tax Planning.
	¼fgUnh½	dj fu;kstu dh vokkj.kk% vFkZ] {ks=} egRo] dj fu;kstu ds mn~ns';A
Unit II	(English)	Areas of Tax Planning: Ownership Aspect, Activity Aspects & Locational Aspects, nature of the Business & tax Planning.
	¼fgUnh½	dj fu;kstu ds {ks=% LokfeRo igyw] fØ;k'khyrk igyw LFKkuh;dj.k igyw] O;olk; dh izÑfr ,oa dj fu;kstuA
Unit III	(English)	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.
	¼fgUnh½	u;s O;olk; dh LFKkiuk ,oa dj fu;kstu% ubZ vkS ksfxd bdkbZ;ksa dks izklr NwVs] ,dhj.k] lfofy;u ,oa dj fu;kstuA fo'ks"k dj izko/kku&eqDr O;kikj {ks=} lajpukRed {ks= ,oa finM+s {ks= IEcU/kh dj izko/kkuA
Unit IV	(English)	Tax Planning and Financial Decisions: Capital Structure Decision, Dividend, Inter Corporate Dividend, Bonus Shares.

	¼fgUnh½	dj fu;kstu ,oa foRrh; fu.kZ;u% iw;th lajpuk fu.kZ;] ykHkka'k] vUrZdEiuh ykHkka'k] cksul va'kA
Unit V	(English)	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
	¼fgUnh½	dj fu/kkZj.k% ifjp;] dj fu;kstu ,oa dj izcU/k esa vUrj] dj izcU/k ds {ks=} vk;dk fooj.k ,oa dj fu/kkZj.k] vFkZn.M ,oa vfHk;ksx] vihy ,oa iqufoZpkjA

Suggested Readings:

1. Ahuja G.K. and Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax; Bharat Law House, New Delhi.
2. Lakhotia, R.N.; Corporate Tax Planning; Vision Publication, Delhi.
3. Singhanian, V.K. Direct Taxes: Law and Practice; Taxman's Publication, Delhi.
4. Sainghanian, Vinod K; Direct Tax Planning and Management; taxman's Publication, Delhi-tax Planning and Management.
5. Mehrotra S-Tax Planning and Management.
6. Lakhotia-Tax Planning and Management
7. Saklecha Shripal-Tax Planning and Management
8. Goyal R.S.-Tax Planning and Management

dsUnzh; v/;;u e.My&v/;{k% MkW- vkj-,l- lksgus] tcyiqj

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- 2- MkW- ,u-lh- usek] ujflagiqj
- 3- MkW-ih-ds- tSu] Hkksiky
- 4- MkW-lh-ds cqV~Vu Hkksiky
- 5- MkW- ,e-ds- oS| Xokfy;j
- 6- MkW- eqds'k tSu] tcyiqj
- 7- MkW- ukxs'oj vxzoky] lruk

Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,

Shivaji Nagar, Bhopal

As Recommended by the Board of Studies

Session- 2022-23

Class	M.Com
Semester	III
Subject	C-303
Title of the paper	Entrepreneurship Skill Development
	m ferk dkS'ky fodkl
Paper No./ iz'ui= Øekad	III
Compulsory@vfuok;Z ;k Optional@oSdfYid	Compulsory@vfuok;Z
Marks in CCE	30
Marks in Main Exam	70
Max. Marks @vf/kdre~ vad	100

Course Outcomes:

After completing this course students will be able to-

- Explain the concept of entrepreneurship apply the knowledge of theories of entrepreneurship to practical problems.
- Discuss the emergence of entrepreneurial class.
- Identify opportunities to start new venture.
- Design marketing & promotional strategies to promote the ventures.
- Evaluate various internal & external environment factors affecting business.
- Realizing the importance of social responsibilities (corporate social responsibility).
- Evaluate various schemes of Government/ initiatives/ programmes for our own benefit skill India/ start up India/ Make in India etc.
- Knowledge of Entrepreneurship Development programmes.

Syllabus

Unit I	(English)	Entrepreneur: Definition, emergence of Entrepreneurial class; Theories of Entrepreneurship, Socio-economic Environment and Entrepreneur.
	¼fgUnh½	m eh&ifjHkk"kk] m e oxZ dk mnHko] m ferk ds fl)kar] lkekftd&vkfFkZd ifjos'k ,oa m ehA
Unit II	(English)	Promotion of a venture: Opportunity analysis, External Environmental forces, economic, Social, Technological and Competitive factors, Establishment of a new unit.
	¼fgUnh½	lkglh ¼m eh½ ds fy;s izorZu% volj fo'ys'k.k] ckg; i;kZoj.kh; 'kfDr;ka] vkfFkZd] lkekftd] rduhdh ,oa izfr;ksfx;kRed dkjd] ,d uibZ bdkbZ dh LFkkiukA
Unit III	(English)	Entrepreneurial Behaviour: Innovation and Entrepreneurship, Entrepreneurial Behaviour Social Responsibility.
	¼fgUnh½	m eh O;ogkj% uokpkj ,oa m ferk] m eh O;ogkj] lkekftd mRrjnkf;RoA
Unit IV	(English)	Entrepreneurial Development Programme: Entrepreneurial Development Programme relevance and achievements, role of Government in organising such programmes.

	¼fgUnh½	m ferk fodkl dk;ZØe% m ferk fodkl dk;ZØe dh izklafxdrk ,ola miyfC/k;ka] bu dk;ZØeksa ds vk;kstu esa ljdkj dh HkwfedkA
Unit V	(English)	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.
	¼fgUnh½	ljdkj dh vkS ksfxd uhfr }kjk HkkSxksfyd fØ;kvksa dk fu;kstu ,oa fodkl] vkS ksfxd ifj{ks=ksa dh Hkwfedk dsUnz ,oa jkT; Lrjh; izksRlkgu lsok;saA

Suggested Readings:

1. Kenneth R Van Voorthis: Entrepreneurship and small business management.
2. Hass School hammer & Arthur Kuri: Entrepreneurship and small
3. Sharma RA: Entrepreneurial Change in Indian Industries.
4. Dhar P.N. and Lydall H.F. The role of small enterprises in Indian Economic Development.
5. Shukla M.B. Enterprenurship Development
6. tSu] MkW- ftusUnz dqekj] m|ferk&fodkl] e-iz- fgUnh xzUFk vdkneh] HkksikyA
7. MkW- jes'k eaxy] m|ferk&fodkl

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
Shivaji Nagar, Bhopal**

As Recommended by the Board of Studies

Session- 2022-23

Class	M.Com
Semester	III
Subject	C-304
Title of the paper	Accounting for Managerial Decisions
	izca/kdh; fu.kZ;u ds fy, ys[kkadu
Paper No./	IV
Compulsory ; Optional	Compulsory
Marks in CCE	30
Marks in Main Exam	70
Max. Marks	100

Course Outcomes:

After completing this course students will be able to-

- Explain how accounting can be used in long & short term decisions involving the financial health & stability of the business.
- Identify the opportunities for Investment.
- Prepare students to make operational decisions intended to help to increase the company's financial efficiency.
- Applying knowledge of accounting to solve practical problems in business.
- Evaluating various alternative solutions and analyzing ways to maximize profit & minimize losses.
- Comparing various investment proposals with help of Fund Flow & Cash Flow.
- Preparing various reports.
- Controlling the business with the tool of Budgeting (Financial control).

Syllabus

Unit I	(English)	Management Accounting: Its meaning, nature and importance, Difference of Management accounting with Cost Accounting and Financial Accounting.
	¼fgUnh½	izca/kdh; ys[kkadu% vFkZ] izÑfr ,oa egRo] izcU/kdh; ys[kkadu] ykxr ys[kkadu ,oa foRrh; ys[kkadu esa vUrjA
Unit II	(English)	Nature and Limitations of Financial Statements: Needs and objectives of financial Analysis.
	¼fgUnh½	foRrh; fooj.kksa dh izÑfr ,oa lhek,sa% foRrh; fo'ys"k.k dh vko';drk ,oa mn~ns';A
Unit III	(English)	Fund Flow Analysis and Cash Flow Analysis (Application of A.S.-3)

	¼fgUnh½	dks" k izokg fo'ys" k.k ,oa jksd izokg fo'ys" k.k (A.S.-3 dk iz;ksx½
Unit IV	(English)	Capital Budgeting: Nature and Characteristics of Long Terms Investment Decision, Methods of Ranking Investment Proposals.
	¼fgUnh½	iwjth ctVu% nh?kZdkyhu fuos'k fu.kZ;ksa dh izÑfr ,oa fo'ks"krk,sa] fuos'k izLrkoksa dh Js.kh;u dh fof/kA
Unit V	(English)	Management Reporting System: Types of Reports, Responsibility Accounting.
	¼fgUnh½	izcU/k izfrosnu i)fr% izfrosnu ds izdkj mRrjnkf;Ro ys[kkaduA

Suggested Readings:

1. M.R. Agarwal-Accounting for Managers
2. Agarwal & Agarwal- Accounting for Managers
3. Agarwal, Jain & Jain-Management Accounting
4. vxzoky ,oa tSu&izca/kdh; ys[kkadu
5. xqlrk ,l-ih-&izcU/kdh; ys[kkadu

dsUnzh; v/;;u e.My&v/;{k% MkW- vkj-,l- lksgus] tcyiqj

InL;x.k&

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- 2- MkW- ,u-lh- usek] ujflagiqj
- 3- MkW-ih-ds- tSu] Hkksiky
- 4- MkW-lh-ds cqV~Vu Hkksiky
- 5- MkW- ,e-ds- oS] Xokfy;j
- 6- MkW- eqds'k tSu] tcyiqj
- 7- MkW- ukxs'oj vxzoky] lruk

M.Com (IVth Semester)

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
Shivaji Nagar, Bhopal**

As Recommended by the Board of Studies

Session- 2022-23

Class	M.Com
Semester	IV
Subject	D-401
Title of the paper	I-Advertising and Sales Management
	foKkiu ,oa foØ; izca/k
Paper No./ iz'ui= Øekad	I
Compulsory@vfuoK;Z ;k Optional@oSdfYid	Optional@oSdfYid
Marks in CCE	30
Marks in Main Exam	70
Max. Marks @vf/kdre~ vad	100

Course Outcomes:

After completing this course students will be able to-

- Explain Advertising process.
- Apply the knowledge of Legal & ethical aspect of advertising and the role of regulatory agencies monitoring advertising.
- Utilizing Advertising techniques for business development & social change.
- Comprising various components of marketing mix like personal selling/ publicity/ sales promotion.
- Determining target audience towards whom the advertising is directed.
- Preparing Advertising Copy/ Layout/ message and creatively Designing Advertising Appeal.
- Planning Advertising media/ media choice.
- Running and advertising agency.
- Effectively manage sales force (Team/ Territory).
- Conduct door to door selling.

Syllabus

Unit I	(English)	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.
	¼fgUnh½	ifjp;% foKkiu dh vo/kkj.kk] {ks=} mn~ns'; ,oa dk;Z] foKkiu esa foi.ku feJ.k ,oa foKkiu izfØ;k dh Hkwfedk] foKkiu ds uSfrd] fof/kd ,oa lkekftd igywA
Unit II	(English)	Pre-launch Advertising Decision: Determination of target audience, Advertising media and their choice. Advertising measures, Layout of advertisement and advertising appeal, Advertising copy.
	¼fgUnh½	foKkiu fu.kZ;u iwoZ izn'kZu% yf{kr Jksrk] xzkgdksa dk fu/kkZj.k] foKkiu ek;/e ¼ehfM;k½ ,oa mudk p;u] foKkiu mik; foKkiu vihy ,oa foKkiu foU;k] foKkiu izfra
Unit III	(English)	Promotional Management: Advertising department, Role of advertising agencies and their selection, Advertising budget, Evaluation of Advertising effectiveness.

	¼fgUnh½	izorZuh; izca/k% foKkiu foHkkx] foKkiu ,tsUlh dk ;ksxnku ,oa mldk p;u] foKkiu ctV] foKkiu dh izHkko'khyrk dk ewY;kaduA
Unit IV	(English)	Personal Selling: Meaning and Importance of personal selling,- Difference between personal selling, Advertising and sales promotion. Methods and procedure of personal selling.
	¼fgUnh½	oS;fDrd foØ;% oS;fDrd foØ; dk vFkZ ,oa egRo] O;fDrd foØ;] foKkiu ,oa foØ; izorZu esa vUrj] oS;fDrd foØ; dh fof/k;ka vkSj izfØ;kA
Unit V	(English)	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.
	¼fgUnh½	foØ; izca/k% foØ; izca/k dh vo/kkj.k mn~ns'; ,oa dk;Z] foØ; laxBu] foØ; 'kfDr;ksa dk izca/k ,oa foØ; 'kfDr ds mn~ns';] foØ; 'kfDr;ksa dh HkrhZ] p;u] izf'k{k.k] {kfriwfrZ ,oa ewY;kaduA

Suggested Readings:

1. Philip Kotler- Marketing Management
2. Sontaka-Marketing Management
3. P.C. Tripathi-Marketing Management
4. Bhadad & Porwal-Marketing Management
5. tSu] MkW- ftusUnz dqekj] foi.ku ds fl)kaUr] e-iz- fgUnh xzUFk vdkneh] HkksikyA

dsUnzh; v/;u e.My&v/;{k% MkW- vkj-,l- lksgus] tcyiqj

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- 2- MkW- ,u-lh- usek] ujflagiqj
- 3- MkW-ih-ds- tSu] Hkksiky
- 4- MkW-lh-ds cqV~Vu Hkksiky
- 5- MkW- ,e-ds- oS] Xokfy;j
- 6- MkW- eqds'k tSu] tcyiqj
- 7- MkW- ukxs'oj vxzoky] lruk

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
Shivaji Nagar, Bhopal**

As Recommended by the Board of Studies

Session- 2022-23

Class	M.Com
Semester	IV
Subject	D-402
Title of the paper	II-Consumer Behaviour
	miHkksDrk O;ogkj
Paper No./	II
Compulsory/ Optional	Optional
Marks in CCE	30
Marks in Main Exam	70
Max. Marks	100

Course Outcomes:

After completing this course the students will be able to

- Explain various factors affecting consumer behavior (economical/ social/ anthropological/ psychological/ personal need).
- To identify consumer needs & wants and to analyze Buying motives.
- Explain consumer buying pattern.
- Prepare market segmentation & classification and design strategies to attain consumer satisfaction.
- Outline ways for New Product development and to evaluate the feedback from consumers.
- Apply consumer behavior concepts in reviewing psychological, motivational & behavioral reasons for making purchase.

Syllabus

Unit I	(English)	Introduction: Meaning and Significance of consumer behaviour, Determinants of consumer behaviour, Consumer behaviour Vs. buyers behaviour, Consumer buying process and consumer movement in India.
	¼fgUnh½	ifjp;% miHkksDrk O;ogkj dkvFkZ ,oa egRo] miHkksDrk O;ogkj ds fu/kkZjd rRo] miHkksDrk O;ogkj cuke Øsrk O;ogkj] miHkksDrkdh Ø; i)fr ,oa Hkkjr esa miHkksDrk vkUnksyuA
Unit II	(English)	Organisational Buying Behaviour and Consumer Research: Characteristics and Process of organizational buying behaviour Determinant of organizational buying behaviour. History of consumer research and Consumer research process.
	¼fgUnh½	Øsrk dk laxBukRed O;ogkj ,oa miHkksDrk vuqLa/kku% fo'ks"krk,sa ,oa laxBukRed Ø; O;ogkj dh izfØ;k] laxBukRed O;ogkj ds fu/kkZjd rRo] miHkksDrk vuqLa/kku dk bfrgkl ,oa miHkksDrk vuqLa/kku dh izfØ;kA
Unit III	(English)	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.
	¼fgUnh½	miHkksDrk dh vko';drk ,oa vfHkizsj.k% vfHkizsj.kk dk vFkZ] vko';drk ,oa

		y{;} miHkksDrk vfHkizsj.k dh xfr'khyrk ,oa LoHkkoA miHkksDrk dh vko';drkvksa ds izdkj ,oa i)fr;ka] vfHkizsj.kkvksa ds mik; ,oa vfHkizsj.k vuqla/kku dk fodkIA
Unit IV	(English)	Personality & Consumer Behaviour: Concept of personality, theories of personality, Personality and understanding, consumer diversity, Self and Self-images
	¼fgUnh½	miHkksDrk O;fDrRo ,oa O;ogkj% O;fDrRo dh vo/kkj.kk] O;fDrRo ds fl)kaUr] O;fDrRo vkSj le>] miHkksDrk fofu/krk] Lo;a vkSj Lo;a dk izfrfcEc
Unit V	(English)	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.
	¼fgUnh½	Ikekftd oxZ ,oa miHkksDrk O;ogkj% Ikekftd oxZ dk vFkZ] Ikekftd oxZ ekiu] Ikekftd oxksZ dh thou 'kSyh dk Lo:i] Ikekftd oxZ dh xfr'khyrk] le`) ,oa xSj le`) miHkksDrk] miHkksDrkvksa ds pqus gq;s oxZ esa O;kogkfjd vuqiz;ksxA

Suggested Readings:

1. Philip Kotler-Marketing Management.
2. Jain, Jinendrakumar-Marketing Management

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- 3- MkW-ih-ds- tSu] Hkksiky
- 4- MkW-lh-ds cqV~Vu Hkksiky
- 5- MkW- ,e-ds- oS| Xokfy;j
- 6- MkW- eqds'k tSu] tcyiqj
- 7- MkW- ukxs'oj vxzoky] Iruk

Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,

Shivaji Nagar, Bhopal

As Recommended by the Board of Studies

Session- 2022-23

Class	M.Com
Semester	IV
Subject	D-403
Title of the paper	III-Rural & Agricultural Marketing
	xzkeh.k ,oa Ńf" k foi.ku
Paper No./ iz'ui= Øekad	III
Compulsory@vfuoK;Z ;k Optional@oSdfYid	Optional@oSdfYid
Marks in CCE	30
Marks in Main Exam	70
Max. Marks @vf/kdre~ vad	100

Course Outcomes:

At the end of this course students will be able to-

- Discuss the Dimensions & Components of rural market.
- To identify the need for improved rural infrastructure.
- To apply marketing theory and directing marketing efforts to create & satisfy the needs & wants of rural markets.
- Compare & classify rural market viz. village market/ primary/ secondary/ terminal market.
- Identify the ways for optimum utilization of rural untapped resources.
- Explain the marketing channels & distribution network in rural areas.
- Apply agricultural marketing concepts to generate employment & Improved living standard.
- Design strategies for Development of agro-based industries & solve problems.
- Contribute for overall balanced economic & social development of rural areas.

Syllabus

Unit I	(English)	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.
	¼fgUnh½	xzkeh.k foi.ku ¼cktkj½% Hkkjrh; xzkeh.k foi.ku dh fLFkfr ,oa Hkkjr ds xzkeh.kcktkjksa ds izfr n`f"Vdks.k] xzkeh.k miHkksDrk vkSj ekax ds vk;ke ,oa cktkj foHkfDrdj.k] forj.k okfgdk; vkSj HkksSfrd forj.k mRikn izca/k] foi.ku lapkj vkSj foØ; 'kfDr ?kVdA
Unit II	(English)	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.
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Unit III	(English)	Market Management and Channel Strategy: Modern marketing management and agricultural products, Structured organized markets-commodity 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.
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Unit IV	(English)	Rural Market in India: Regulated market, Genesis of regulated market Limitations in present marketing regulation, Advantages and Limitation of regular market oranization of regulated market, Future of regulated and regulated markets in India
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Unit V	(English)	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.
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Suggested Readings:

1. Philip Kotler-Marketing Management
2. Jain, Jinendrakumar-Marketing Management

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**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
Shivaji Nagar, Bhopal**
As Recommended by the Board of Studies
Session- 2022-23

Class	M.Com
Semester	IV
Subject	D-404
Title of the paper	IV-International Marketing
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Paper No./ iz'ui= Øekad	IV
Compulsory@vfuoK;Z ;k Optional@oSdfYid	Optional@oSdfYid
Marks in CCE	30
Marks in Main Exam	70
Max. Marks @vf/kdre~ vad	100

Course Outcomes:

At the end of this course students will be able to-

- Explain the concept of international marketing.
- Explain the concepts of direct & indirect trading/ mode of payment.
- Identification & selection of foreign market.
- Strategies for International market & export promotion.
- Devising pricing strategies to meet the competition (Price quotations).
- SWOT analysis to survive internationally.
- Assess various export credits available.
- Procedure for export & import & preparation of Documents.
- Comparison between bilateral & multilateral agreement.
- Knowledge about International trade & Monetary Organizations.

Syllabus

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

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Unit III	(English)	Direct Trading and Indirect Trading: Meaning and Methods, Methods of Payment in international Marketing.
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Unit IV	(English)	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.
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Unit V	(English)	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.
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Suggested Readings:

P.K. Jain : International Marketing.

Sharma & Sharma: International Marketing.

M.Com (Ist Semester)

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
Shivaji Nagar, Bhopal**

As Recommended by the Board of Studies

Session- 2021-22

Class	M.Com.
Semester	I
Subject	A- 101
Title of the paper	Management Concepts
Paper No./	I
Compulsory/ Optional	Compulsory
Marks in CCE	30
Marks in Main Exam	70
Max. Marks	100

Course Outcomes:

After completing this course students will be able to-

- Define properly management principles like planning/ organizing/ budgeting/ coordination/ control etc.
- Emerge as a team player.
- Identify the challenges in business.
- Develop the capabilities to sustain pressure & to handle or deal with people under stressful situations.
- Create better job opportunities aids in career progression & development.
- Knowledge of sound communication skills.
- Evaluate the probable solutions.
- Fosters employability qualities to become an asset for the organization also trained professional to face competition in public & private sector.

Syllabus

Unit I	(English)	Introduction: Concept of Management, Scope and Nature of Management, Approaches to Management, Human Relation, Behavioural and System approach.
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Unit II	(English)	Planning: Concept of Planning, Objectives and components of Planning, Nature and Process of Planning, determination of Objectives. Management by objectives, Management by Exception, Concepts, Nature and Process of decision-making. theories of decision-making.
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Unit III	(English)	Organization: Concept, objectives and element of organization, process and principles of organization. Organization Structure and Charts,Span of Management, Delegation of Authority, Centralization and Decentralization.
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Unit IV	(English)	Direction: Concept, Nature, Scope, Principles and Techniques of Direction. Communication: Concept, Process. Channel and Media of Communication. Barriers to effective communication, Building effective communication system.
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Unit V	(English)	Control: Concept, objectives, nature and process of control. levels and areas of control. Various control techniques. Z- Principles of Management. Management Education in India: Objectives, Present position and difficulties
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Suggested Readings:

1. Marketing Management-Sontaka
2. Marketing Management-R.L. Vashney
3. Marketing Management-Bhadada & Porwal
4. Marketing Management-Jain J.K.

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**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
Shivaji Nagar, Bhopal
As Session- 2021-22**

Class	M.Com
Semester	I
Subject	A - 102
Title of the paper	Business Environment
Paper No./	II
Compulsory/ Optional	Compulsory
Marks in CCE	30
Marks in Main Exam	70
Max. Marks	100

Course Outcomes:

After completing this course students will be able to-

- Explain various internal & external, national and international environmental factors affecting business.
- Assess business opportunities globally.
- Formulating business strategies to meet global competition.
- Discuss & explain the concepts of Liberalization, Globalization & Privatization.
- Identify uncertainties/ risks/ problems & crisis in business.
- Apply the knowledge of factor affecting business political/social/culture/to promote business.
- Comparison of various laws (legal environment).
- Develop as better corporate citizen by applying corporate social responsibility programmes.

Syllabus

Unit I	(English)	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, Globalisation and Globalisation.
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Unit II	(English)	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.
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Unit III	(English)	Political and Legal Environment of Business: Monopoly and Restrictive Trade Practices (MRTP) Act, Foreign Exchange Management Act. (FEMA), Consumer Protection Act, Patent Laws.
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Unit IV	(English)	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.
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Unit V	(English)	Technological Environment: Concept, Online Channels, Online Services, Advantage of Online services, E-commerce, Indian conditions of E-commerce, Electronic Banking, Franchise Business.
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Suggested Readings:

1. Adhikary, M: Economic Environment of Business, SultanChand & Sons, New Delhi.
2. Ahluwalia, I.J.: Industrial Growth in India, Oxford University Press Delhi.
3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publication, New Delhi.
4. Aswathappa, K: Legal environment of Business, Himalaya Publication, Delhi.
5. Chakravarty, S.: Development Planning. Oxford University Press, Delhi.
6. Ghosh, Biswanath: Economic Survey, various issues.
7. Govt. of India: Economic Survey, various issues.
8. Raj Agrawal and Parag Diwan, Business Environment; Excell Books, New Delhi.
9. Ramaswamy, V.S. and Nama Kumari: Strategic Planning for Corporate Success, Macmillan, Delhi.
10. Sengupta, N.K. Government and Business in India, Vikas Publication, New Delhi.
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**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
Shivaji Nagar, Bhopal**

As Recommended by the Board of Studies

Session- 2021-22

Class	M.Com
Semester	I
Subject	A-103
Title of the paper	Advanced Accounting
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Paper No./ i'ui= Øelad	III
Compulsory@vfuo;Z ;k Optional@odfYid	Compulsory@vfuo;Z
Marks in CCE	30
Marks in Main Exam	70
Max. Marks @vf/kdre vad	100

Course Outcomes:

After completing this course students will be able to-

- Explain problems pertaining to final accounts.
- Compute Accounting from Incomplete records.
- Evaluate insurance claim.
- Compare various Accounts like investment A/C insolvency & voyage A/C.
- Analyze how dissolution of partnership firm is conducted.
- Identify the problems associated with accounting from incomplete records & problems with Bank reconciliation.
- Prepare Account for non profit organization.
- Describe methods for the rectification of errors.

Syllabus

Unit I	(English)	Advanced problems of Final Accounts
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Unit II	(English)	Advanced Problems of Bank Reconciliation Statement, Rectification of Errors, Accounting for Non Profit Organisation.
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Unit III	(English)	Accounting from Incomplete Records, Accounting for Insurance Claim
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Unit IV	(English)	Investment A/c. Voyage A/c. Insolvency A/c.
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Unit V	(English)	Dissolution of partnership firm including sales of Firm and Amalgamation
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Suggested Readings:

1. Gupta R.L., Radhaswamy M: Company Accounts; SultanChand and Sons, New Delhi.
2. Maheshwari S.N.: Corporate Accounting: Vikas Publishing House, New Delhi.

3. Monga J.R., Ahuja, Girish, and Sehgal Ashok: Financial Accounting: Mayur Paper Backs, Noida.
4. Shukla M.C., Grewal T.S. and Gupta S.C.: Advanced Accounts: S. Chand & Co. New Delhi,
5. Moore C.L. and Jandicke R.K.: Managerial Accounting: South Western Publishing Co., Cincinnati, Ohio.
6. Modi, Oswal & S.K. Khatik; Corporate Accounting in Hindi & English (both) College Book House, Jaipur.
7. Jain, Pareek & Khandewal: Company A/c. Ramesh Book Depot, Jaipur
8. Jain & Narang: Financial A/c. Kalyani Pub. Delhi.
9. M. Jaiswal & M. U. Yadav: Advanced Accounting.
10. R.L. Gupta: Advanced Accounting
11. A.K. Sehgal: Advanced Accounting
12. Shukla Grewal: Advanced Accounting.

Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,

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As Recommended by the Board of Studies

Session- 2021-22

Class	M.Com
Semester	I
Subject	A-104
Title of the paper	Cost Analysis and Control
Paper No./	IV
Compulsory/ Optional	Compulsory
Marks in CCE	30
Marks in Main Exam	70
Max. Marks	100

Course Outcomes:

After completing this course students will be able to-

- Explain various concepts of costs and analyze various costing methods.
- Compare costing for sound business decision making.
- Discuss methods & teachings of costing.
- Assess methods of controlling Inventory.
- Determine operating cost and compute marginal cost
- Analyze breakeven point.
- Prepare functional budget.
- Conduct cost audit.
- To identify methods of controlling budget.

Syllabus

Unit I	(English)	Various cost concepts, Cost centre and cost unit, Methods and techniques of Costing. Installation of costing system, Methods of inventory control, Overheads Accounting.
	½	
Unit II	(English)	Process Accounting Joint product and Bye product, Equivalent Production and Inter Process Profit, Operating Cost.
	½	
Unit III	(English)	Marginal Costing: Concepts, Break Even Analysis, Uniform costing and Inter firm comparison. Use of Managerial Costing in business Decision.
	½	
Unit IV	(English)	Budgetary Control: Basic concepts, Preparation of functional budget: Cost Audit: Objectives and Advantages.
	½	
Unit V	(English)	Standard Costing and Variance Analysis
	½	

Suggested Readings:

1. M. Agarwal & M Jain-Cost Accounting
2. Oswal Maheshwari-Cost Accounting.
3. M. Agarwal & M Jain-Cost Accounting
4. Jain & Narang-Cost Accounting
5. S.N. Mahehwari-Cost Accounting
6. M.C. Agarwal-Cost Accounting
7. Jawaharlal-Cost Accounting

M.Com (IInd Semester)

Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,

Shivaji Nagar, Bhopal

As Recommended by the Board of Studies

Session- 2021-22

Class	M.Com
Semester	II-201
Subject	B-201
Title of the paper	I-Corporate Legal Framework
	Corporate Law
Paper No.	1
Compulsory ; Optional	Compulsory
Marks in CCE	30
Marks in Main Exam	70
Max. Marks	100

Course Outcomes:

After completing this course students will be able to-

- Discuss the relevance & various provisions of the companies Act. 1956.
- Applying knowledge of memorandum of (Association understanding) (MoU) & article of association in running company.
- Management of company with legal compliance.
- Determining legal ways to wind up & dissolve the company or business.
- Explain the negotiable instrument Act (1881) and knowledge of monopolies & restrictive trade practices; ways to avoid unfair trade practices; (MRTP Act 1962).
- Outline the rights of consumers (consumer protection Act 1986) and process of grievance redressal & forums available.
- Compare & evaluate the regulatory environment for international business.
- Role of agencies like W.T.O.
- Settlement of disputes & removing the barriers.

Syllabus

Unit I	(English)	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.
	1/2	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	(English)	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.
	1/2	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	(English)	MRTP Act 1969: Monopolistic trade practices; Restrictive trade practices; Unfair trade practices.
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Unit IV	(English)	The consumer protection Act, 1986: Salient features; Definition of Consumer, Right of consumer, Grievance Redressal Machinery.
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Unit V	(English)	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. Customer valuation and dispute settlement, TRIP and TRIMS.
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Suggested Readings:

1. Singh, Avtar: Law Relating to Monopolies, Restrictive and Unfair Trade Practices, Eastern Book Co., Lucknow.
2. The Companies Act, 1956
3. The Negotiable Instruments Act, 1881
4. SEBI Act, 1992, Nabhi Publication, Delhi.
5. Amarchand D, government and Business, Tata McGraw Hill, New Delhi.
6. Securities (Contract and Regulation) Act. 1956
7. Jain Narang-Corporate Legal Framework
8. Rastogi U.S. and Shukla-Corporate Legal Framework

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**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
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As Recommended by the Board of Studies

Session- 2021-22

Class	M.Com
Semester	II
Subject	B-202
Title of the paper	Organizational Behaviour
Paper No./	II
Compulsory/ Optional	Compulsory
Marks in CCE	30
Marks in Main Exam	70
Max. Marks	100

Course Outcomes:

After completing this course students will be able to-

- Define & explain behavioural concepts like personality & perception.
- Prepare themselves to manage change and utilize managerial skills.
- Discuss the need for sound organizational culture.
- Outline interpersonal effectiveness like persuasion/ coaching/ counseling/ mentoring negotiation and handling stress & creative use of emotions.
- Apply the knowledge for conflict resolution.
- Demonstrating skills like & for Self Development and Personality Development
- Critically evaluate ethical perspective & human values.
- Building cordial organizational relations.
- Create motivating climate (Boosting morale).
- Deriving Job satisfaction by Human Resource Management.

Syllabus

Unit I	(English)	Organization: Concept, Types and significance, Organization Goal and its determinants. Organization Behaviour: Concept, Nature and Significance, Organizational Behaviour models.
	½	
Unit II	(English)	Personality: Concept, Theories, Determinants and importance, Perception: Concept, Process and Theories, Learning: Concept, Components, affecting factors and theories.
	½	
Unit III	(English)	Motivation: Meaning, types and important elements, theories of Motivation, Attitudes and Values: Concept, factors, significance and Theories
	½	
Unit IV	(English)	Interpersonal Behaviour: Nature, Transactional Analysis, Concept of Group, Theories of group formation, Group cohesiveness, Power and Authority.

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Unit V	(English)	Organizational Conflicts: Causes and suggestions. Developing sound Organizational Climate, Management of Change, Concept and Process of Organizational Development.
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Suggested Readings:

1. L.M. Prasad-Organizational Behavior
2. C.V. Gupta-Organizational Behavior
3. G.S.Sudha-Organizational Behavior
4. P.C. Jain-Organizational Behavior
5. Sareen Sandeep-Organizational Behavior
6. icfai-Organizational Behavior

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**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
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As Recommended by the Board of Studies

Session- 2021-22

Class	M.Com
Semester	II
Subject	B-203
Title of the paper	III-Advanced Statistical Analysis
Paper No.	III
Compulsory ; Optional	Compulsory
Marks in CCE	30
Marks in Main Exam	70
Max. Marks	100

Course Outcomes:

After completing this course students will be able to-

- Explain theories of probability & probability distributions and sampling.
- Data collection & interpretation in order to uncover patterns & trends.
- Designing surveys & conducting studies.
- Applying knowledge of statistics for Business Decisions & Management and minimizing the risk & uncertainties with the tool of statistical analysis.
- Collection/ organizing/ analysis/ evaluation & presentation of data for correct Interpretation in making Managerial decisions.

Syllabus

Unit I	(English)	Theory of Probability-Probability Distributions, Binomial, Poisson and Normal distribution
	½	ikf; drk d fl)kar&ikf; drkforj.k] f}in] ik; lu ,o lkekU; forj.kA
Unit II	(English)	Theory of Sampling and Test of Significance
	½	U; kn'kZ d fl)kar v}ij lKfZdrkdh tkapA
Unit III	(English)	Analysis of Variance (including one way and two way classification), Chi-square Test.
	½	fopj.k fo'y's'k.k ¼,dkaxh v}ij f}ekaxhZ oxhZdj.k d lkFk] dkb oxZ ijh{k.kA
Unit IV	(English)	Interpolation and Extrapolation. Association of Attributes
	½	v}rjx.ku ,oe ckg;x.ku] xq.k lEcu/k
Unit V	(English)	Regression Analysis, Statistical decision Theory:- Decision under Risk and uncertainty, Decision Tree Analysis.
	½	irhixeu fo'y's'k.k] lkaf[; dh; fu.k; fl)kar&tksff[kd v}ij vfu'prrk dh flFkfr e fu.kZ] fu.k; ofk fo'y's'k.kA

Suggested Readings:

1. Shukla & Shai-Advanced Statistical Analysis.
2. Gupta C.B.-Advanced Statistical Analysis
3. Gupta B.N. Advanced Statistical Analysis
4. Elhance D.N.-Advanced Statistical Analysis
5. Pathak & Shashtri-Advanced Statistical Analysis
6. Singh U.N.-Advanced Statistical Analysis
7. Nagar K.N.-Advanced Statistical Analysis

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As Recommended by the Board of Studies

Session- 2021-22

Class	M.Com
Semester	II
Subject	B-204
Title of the paper	IV-Functional Management
	Functional Management
Paper No.	IV
Compulsory ; Optional	Compulsory
Marks in CCE	30
Marks in Main Exam	70
Max. Marks	100

Course Outcomes:

After completing this course students will be able to-

- Preparation of a sound financial plan.
- Explain capitalization & capital structure concepts.
- Determining the functions of financial managers including training & manpower planning.
- Applying knowledge of marketing management for expansion of business & exploring newer avenues.
- Designing advertising & sales promotion strategies.
- Using methods & techniques of sales promotion to face competitor.
- Analyze the significance of personnel & Human Resource Management.

Syllabus

Unit I	(English)	Financial Management: Concept, Nature and Objectives, Functions of Financial Manager, Financial Planning-Nature, Need and influencing factors, Characteristics of a sound financial plan.
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Unit II	(English)	Capitalization: Concept and Theories, Over and Under Capitalization, Capital structure, Balanced Capital Structure, Trading on Equity, Leverage: Financial and Operating Leverage.
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Unit III	(English)	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.
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Unit IV	(English)	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.
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Unit V	(English)	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.
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Suggested Readings:

1. Mothihar M-Functional Management
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M.Com (IIIrd Semester)

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
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As Recommended by the Board of Studies

Session- 2021-22

Class	M.Com
Semester	III
Subject	C-301
Title of the paper	Managerial Economics
	इकािकध; वफककल=
Paper No./	I
Compulsory ; Optional	Compulsory
Marks in CCE	30
Marks in Main Exam	70
Max. Marks	100

Course Outcomes:

After completing this course students will be able to-

- Explain the concept of managerial economics. It's a practical aspect of eco.
- Determining the role & responsibilities of managerial economist.
- Applying theories like profit maximization in business and the theories of consumer choice & revealed preference theory
- Analysis of demand and elasticity of demand.
- Outline business cycle various phases of business & how theories can be applied to give effective results.
- Knowledge regarding uncertainties & risk.
- Measurement of profit.
- Applying knowledge of economics for balanced socio economic development.

Syllabus

Unit I	(English)	Meaning of Managerial economics: Nature and Scope of Managerial economics, Managerial Economist: Role and Responsibilities, fundamental economic concepts Profit Maximization Theory.
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Unit II	(English)	Demand Analysis: Elasticity of Demand, Introduction Explanation Theory of Consumer Choice, Indifference Approach, Revealed Preference Theory
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Unit III	(English)	Production Function: Law of Variable Proportions, Law of Returns to Scale.
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Unit IV	(English)	Business Cycles: Nature and Phases, theories of Business Cycles.
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Unit V	(English)	Profit Management: Measurement of Profit, Concept of Risk and Uncertainty.
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Suggested Readings:

1. Chopra, O.P. Managerial Economics, Tata McGraw Hill, Delhi
2. Dean, Joel: Managerial Economics, Prentice Hall, Delhi.
3. Varian, H.R. International Micro Economics: A Modern Approach, East West Press, New Delhi.
4. Varshney, RL and Maheshwari, KL Managerial Economics; Sultan Chand and Sons New Delhi.
5. Dwivedi D.N.: Managerial Economics, Vikas Publishing House, New Delhi.
6. Sinha V.C.-Managerial Economics

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
Shivaji Nagar, Bhopal**

As Recommended by the Board of Studies

Session- 2021-22

Class	M.Com
Semester	III
Subject	C-302
Title of the paper	Tax Planning and Tax Management
Paper No./	II
Compulsory/ Optional	Compulsory
Marks in CCE	30
Marks in Main Exam	70
Max. Marks	100

Course Outcomes:

After completing this course students will be able to-

- To recognize tax planning opportunities.
- Designing tax saving strategies.
- Explain how to comply with the provisions of Income tax laws and its allied rules.
- Identify the role of tax planning in setting up of a new business.
- Applying knowledge of taxation for smooth functioning of business and assessment of Tax.
- Management of Tax to avoid penalties & prosecution.
- Analyze various tax deductions available.
- Recognize the significance of tax planning during mergers & amalgamations.
- Applying practical judicial pronouncements with the major & latest provisions of Indian tax laws.
- Determine the appellate tribunals for grievances related to taxes.

Syllabus

Unit I	(English)	Concept of Tax Planning: Meaning, Scope, Importance, Objectives of Tax Planning.
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Unit II	(English)	Areas of Tax Planning: Ownership Aspect, Activity Aspects & Locational Aspects, nature of the Business & tax Planning.
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Unit III	(English)	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.
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Unit IV	(English)	Tax Planning and Financial Decisions: Capital Structure Decision, Dividend, Inter Corporate Dividend, Bonus Shares.
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Unit V	(English)	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
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Suggested Readings:

1. Ahuja G.K. and Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax; Bharat Law House, New Delhi.
2. Lakhotia, R.N.; Corporate Tax Planning; Vision Publication, Delhi.
3. Singhanian, V.K. Direct Taxes: Law and Practice; Taxman's Publication, Delhi.
4. Sainghanian, Vinod K; Direct Tax Planning and Management; taxman's Publication, Delhi-tax Planning and Management.
5. Mehrotra S-Tax Planning and Management.
6. Lakhotia-Tax Planning and Management
7. Saklecha Shripal-Tax Planning and Management
8. Goyal R.S.-Tax Planning and Management

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As Recommended by the Board of Studies

Session- 2021-22

Class	M.Com
Semester	III
Subject	C-303
Title of the paper	Entrepreneurship Skill Development
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Marks in CCE	30
Marks in Main Exam	70
Max. Marks @vf/kdre vad	100

Course Outcomes:

After completing this course students will be able to-

- Explain the concept of entrepreneurship apply the knowledge of theories of entrepreneurship to practical problems.
- Discuss the emergence of entrepreneurial class.
- Identify opportunities to start new venture.
- Design marketing & promotional strategies to promote the ventures.
- Evaluate various internal & external environment factors affecting business.
- Realizing the importance of social responsibilities (corporate social responsibility).
- Evaluate various schemes of Government/ initiatives/ programmes for our own benefit skill India/ start up India/ Make in India etc.
- Knowledge of Entrepreneurship Development programmes.

Syllabus

Unit I	(English)	Entrepreneur: Definition, emergence of Entrepreneurial class; Theories of Entrepreneurship, Socio-economic Environment and Entrepreneur.
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Unit II	(English)	Promotion of a venture: Opportunity analysis, External Environmental forces, economic, Social, Technological and Competitive factors, Establishment of a new unit.
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Unit III	(English)	Entrepreneurial Behaviour: Innovation and Entrepreneurship, Entrepreneurial Behaviour Social Responsibility.
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Unit IV	(English)	Entrepreneurial Development Programme: Entrepreneurial Development Programme relevance and achievements, role of Government in organising such programmes.
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Unit V	(English)	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.
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Suggested Readings:

1. Kenneth R Van Voorthis: Entrepreneurship and small business management.
2. Hass School hammer & Arthur Kuri: Entrepreneurship and small
3. Sharma RA: Entrepreneurial Change in Indian Industries.
4. Dhar P.N. and Lydall H.F. The role of small enterprises in Indian Economic Development.
5. Shukla M.B. Enterprenurship Development
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**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
Shivaji Nagar, Bhopal**

As Recommended by the Board of Studies

Session- 2021-22

Class	M.Com
Semester	III
Subject	C-304
Title of the paper	Accounting for Managerial Decisions
Paper No./	IV
Compulsory/ Optional	Compulsory
Marks in CCE	30
Marks in Main Exam	70
Max. Marks	100

Course Outcomes:

After completing this course students will be able to-

- Explain how accounting can be used in long & short term decisions involving the financial health & stability of the business.
- Identify the opportunities for Investment.
- Prepare students to make operational decisions intended to help to increase the company's financial efficiency.
- Applying knowledge of accounting to solve practical problems in business.
- Evaluating various alternative solutions and analyzing ways to maximize profit & minimize losses.
- Comparing various investment proposals with help of Fund Flow & Cash Flow.
- Preparing various reports.
- Controlling the business with the tool of Budgeting (Financial control).

Syllabus

Unit I	(English)	Management Accounting: Its meaning, nature and importance, Difference of Management accounting with Cost Accounting and Financial Accounting.
	½	Management Accounting: Its meaning, nature and importance, Difference of Management accounting with Cost Accounting and Financial Accounting.
Unit II	(English)	Nature and Limitations of Financial Statements: Needs and objectives of financial Analysis.
	½	Nature and Limitations of Financial Statements: Needs and objectives of financial Analysis.
Unit III	(English)	Fund Flow Analysis and Cash Flow Analysis (Application of A.S.-3)
	½	Fund Flow Analysis and Cash Flow Analysis (Application of A.S.-3)
Unit IV	(English)	Capital Budgeting: Nature and Characteristics of Long Terms Investment Decision, Methods of Ranking Investment Proposals.

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Unit V	(English)	Management Reporting System: Types of Reports, Responsibility Accounting.
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Suggested Readings:

1. M.R. Agarwal-Accounting for Managers
2. Agarwal & Agarwal- Accounting for Managers
3. Agarwal, Jain & Jain-Management Accounting
4. vxzoky ,o tu&ic:kdh; ys[kkadu
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M.Com (IVth Semester)

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
Shivaji Nagar, Bhopal**

As Recommended by the Board of Studies

Session- 2021-22

Class	M.Com
Semester	IV
Subject	D-401
Title of the paper	I-Advertising and Sales Management
Paper No./	I
Compulsory/ Optional	Optional
Marks in CCE	30
Marks in Main Exam	70
Max. Marks	100

Course Outcomes:

After completing this course students will be able to-

- Explain Advertising process.
- Apply the knowledge of Legal & ethical aspect of advertising and the role of regulatory agencies monitoring advertising.
- Utilizing Advertising techniques for business development & social change.
- Comprising various components of marketing mix like personal selling/ publicity/ sales promotion.
- Determining target audience towards whom the advertising is directed.
- Preparing Advertising Copy/ Layout/ message and creatively Designing Advertising Appeal.
- Planning Advertising media/ media choice.
- Running and advertising agency.
- Effectively manage sales force (Team/ Territory).
- Conduct door to door selling.

Syllabus

Unit I	(English)	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.
	½	
Unit II	(English)	Pre-launch Advertising Decision: Determination of target audience, Advertising media and their choice. Advertising measures, Layout of advertisement and advertising appeal, Advertising copy.
	½	
Unit III	(English)	Promotional Management: Advertising department, Role of advertising agencies and their selection, Advertising budget, Evaluation of Advertising effectiveness.
	½	

Unit IV	(English)	Personal Selling: Meaning and Importance of personal selling,- Difference between personal selling, Advertising and sales promotion. Methods and procedure of personal selling.
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Unit V	(English)	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.
	¼fgUnh½	foØ; ic:ik foØ; ic:ik dh vo/kkj.k mnns'; ,o dkZ] foØ; laxBu] foØ; 'kfDr; la dk ic:ik ,o foØ; 'kfDr d mnns';] foØ; 'kfDr; la dh Hkriz] p;u] if'k{k.k.k} {kfriwfri ,o ew; kaduA

Suggested Readings:

1. Philip Kotler- Marketing Management
2. Sontaka-Marketing Management
3. P.C. Tripathi-Marketing Management
4. Bhadad & Porwal-Marketing Management
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**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
Shivaji Nagar, Bhopal**

As Recommended by the Board of Studies

Session- 2021-22

Class	M.Com
Semester	IV
Subject	D-402
Title of the paper	II-Consumer Behaviour
Paper No./	II
Compulsory/ Optional	Optional
Marks in CCE	30
Marks in Main Exam	70
Max. Marks	100

Course Outcomes:

After completing this course the students will be able to

- Explain various factors affecting consumer behavior (economical/ social/ anthropological/ psychological/ personal need).
- To identify consumer needs & wants and to analyze Buying motives.
- Explain consumer buying pattern.
- Prepare market segmentation & classification and design strategies to attain consumer satisfaction.
- Outline ways for New Product development and to evaluate the feedback from consumers.
- Apply consumer behavior concepts in reviewing psychological, motivational & behavioral reasons for making purchase.

Syllabus

Unit I	(English)	Introduction: Meaning and Significance of consumer behaviour, Determinants of consumer behaviour, Consumer behaviour Vs. buyers behaviour, Consumer buying process and consumer movement in India.
	½	
Unit II	(English)	Organisational Buying Behaviour and Consumer Research: Characteristics and Process of organizational buying behaviour Determinant of organizational buying behaviour. History of consumer research and Consumer research process.
	½	
Unit III	(English)	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.
	½	

Unit IV	(English)	Personality & Consumer Behaviour: Concept of personality, theories of personality, Personality and understanding, consumer diversity, Self and Self-images
	¼fgUnh½	miHkksDrk 0; fDrRo ,o 0; ogkj% 0; fDrRo dh vo/kkj.kk] 0; fDrRo d fi)kdr] 0; fDrRo vij le>] miHkksDrk fofo/krk] Lo; vij Lo; dk ifrfCÉc
Unit V	(English)	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.
	¼fgUnh½	IkektD oxZ ,o miHkksDrk 0; ogkj% IkektD oxZ dk vFk] IkektDoxZ ekiu] IkektD oxk dh thou 'kSyh dk Lo: i] IkektD oxZ dh xfr'khyrk] le) ,o xSj le) miHkksDrk] miHkksDrkvi d pqu gg; oxZ e 0; kogkfd vui; ksxA

Suggested Readings:

1. Philip Kotler-Marketing Management.
2. Jain, Jinendrakumar-Marketing Management

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- 5- Mil- ,e-ds- o] Xokfy;j
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		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.
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Unit IV	(English)	Rural Market in India: Regulated market, Genesis of regulated market Limitations in present marketing regulation, Advantages and Limitation of regular market organization of regulated market, Future of regulated and regulated markets in India
	¼fgUnh½	Hkkjr e xzkeh.k cktkj% cktkjksa dk fu;eu] fu;fer cktkj] Hkkjr e fu;fer cktkjksa dh lajpuk] oreku foi.ku fu;eu lhek,] fu;fer cktkj d ykHk vlij lhek, fu;fer cktkjksa dk laxBu ,o Hkkjr e fu;fer cktkjksa dk Hkfo";A
Unit V	(English)	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.
	¼fgUnh½	Ñf"k mRiknk dk foi.ku% lao:Bu&lao:Bu vlij ifdax] Iso:Bu] lkexh] Ñf"k mRiknu foi.ku ;krk;kr ykHk ;krk;kr d ek/;e vlij ;krk;kr ykxrA Jsf.k;q@xzsfMax ,o iekihdj.k&vFiz] idkj] dlkSVh] yscfyax ,o fof"Vhdj.k] laxzg.k if0;.k vlij fo0;A

Suggested Readings:

1. Philip Kotler-Marketing Management
2. Jain, Jinendrakumar-Marketing Management

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**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
Shivaji Nagar, Bhopal**

As Recommended by the Board of Studies

Session- 2021-22

Class	M.Com
Semester	IV
Subject	D-404
Title of the paper	IV-International Marketing
Paper No./	IV
Compulsory / Optional	Optional
Marks in CCE	30
Marks in Main Exam	70
Max. Marks	100

Course Outcomes:

At the end of this course students will be able to-

- Explain the concept of international marketing.
- Explain the concepts of direct & indirect trading/ mode of payment.
- Identification & selection of foreign market.
- Strategies for International market & export promotion.
- Devising pricing strategies to meet the competition (Price quotations).
- SWOT analysis to survive internationally.
- Assess various export credits available.
- Procedure for export & import & preparation of Documents.
- Comparison between bilateral & multilateral agreement.
- Knowledge about International trade & Monetary Organizations.

Syllabus

Unit I	(English)	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.
	¼fgUnh½	vUrkZ"Vh; foi.ku% vFl {ks=} iNfr] egRo varjkZ"Vh; cktkj okrkoj.k&vkarfjd ,o ckg; okrkoj.kA varjkZ"Vh; cktkj] fons'kh cktkj d p;u vUj ifjp;] vfhke[khdj.kA ,d fu;kZr icikd d xq.k vUj dkZA
Unit II	(English)	Export Organization: Meaning, affecting factors and types, Overseas Product Development: It's concept and methods, pricing and its factors, Methods, of Pricing, Price quotation.
	¼fgUnh½	fu;kZr IaxBu% vFl iHkkfor dju oky ?kVd vUj idkj] lenikjh; mRikn fodkl% bldh vo/kkj.kk ,o fof/k;kA eW; fu/kkj.k vUj bld ?kVdA eW; fu/kkj.k dh fof/k;kA] eW; fufonkA
Unit III	(English)	Direct Trading and Indirect Trading: Meaning and Methods, Methods of Payment in international Marketing.
	¼fgUnh½	iR;fk 0;kikj vUj viR;fk 0;kikj% vFl vUj fof/k;kA] varjkZ"Vh; cktkj e Hkqx rku dh i)fr;kA
Unit IV	(English)	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.
	¼fgUnh½	fu;kZr lk[[] vFü iÑfr egRo vüj iHkkfor] dju okyk ?kVd fu;kZr lk[k dh fof/k;kaA Hkkjr e fu;kZr lk[k vüj foRrA fu;kZr 0;kikj e tksf[keA fu;kZr lk[k xkjUVh dkjiksjs'ku dh Hkwfedk Hkkjr dk vk;kr fu;kr cadA
Unit V	(English)	Export and Import Procedure: Documentation in foreign trade, Bilateral and Multilateral Trade Agreements, Its meaning, objective types and significance, SAARC, Role of WTO in ForeignTrade.
	¼fgUnh½	fu;kZr ,o vk;kr ifØ;kk fons'kh 0;kikj e layXu nLrko t f}i{kh; ,o cgg i{kh; 0;kikj le>ksrs&budk vFiz] mnns';] idkj ,o vüfpR;] lkd] fons'kh 0;kikj e WTO dh HkwfedkA

Suggested Readings:

P.K. Jain : International Marketing.

Sharma & Sharma: International Marketing.

M.Com (Ist Semester)

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
Shivaji Nagar, Bhopal**

As Recommended by the Board of Studies

Session- 2020-21

Class	M.Com.
Semester	I
Subject	A- 101
Title of the paper	Management Concepts
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Paper No./ iz'ui= Øekad	I
Compulsory@vfuo;k;Z ;k Optional@oSdfYid	Compulsory@vfuo;k;Z
Marks in CCE	30
Marks in Main Exam	70
Max. Marks @vf/kdre~ vad	100

Syllabus

Unit I	(English)	Introduction: Concept of Management, Scope and Nature of Management, Approaches to Management, Human Relation, Behavioural and System approach.
	¼fgUnh½	ifjp;&izca/k dh vo/kkj.k] {ks= ,oa izca/k dh izÑfr] izca/k dk n`f"Vdks.k] ekuoh; IEcU/k] O;kogkfjd ,oa iz.kkyh n`f"Vdks.k
Unit II	(English)	Planning: Concept of Planning, Objectives and components of Planning, Nature and Process of Planning, determination of Objectives. Management by objectives, Management by Exception, Concepts, Nature and Process of decision-making. theories of decision-making.
	¼fgUnh½	fu;kstu&fu;kstu dh vo/kkj.kk] fu;kstu ds mn~ns'; ,oa ?kVd] fu;kstu dh izÑfr ,oa izfØ;k mn~ns';ksa dk fu/kkZj.k] mn~ns';ksa fufgr izca/k] miokn fufgr izca/k] fu.kZ;u dh vo/kkj.kk izÑfr ,oa izfØ;k] fu.kZ;u ds fl)karA
Unit III	(English)	Organization: Concept, objectives and element of organization, process and principles of organization. Organization Structure and Charts,Span of Management, Delegation of Authority, Centralization and Decentralization.
	¼fgUnh½	laxBu% laxBu dh vo/kkj.kk] mn~ns'; ,oa rRo] laxBu ds izfØ;k ,oa fl)kar] laxBu lajpuk ,oa pkVZ] izca/k dk foLrkj vf/kdkjksa dk HkkjkiZ.k dsUnzh;dj.k ,oa fodsUnzh;dj.kA
Unit IV	(English)	Direction: Concept, Nature,Scope, Principles and Techniques of Direction. Communication: Concept, Process. Channel and Media of Communication. Barriers to effective communication, Building effective communication system.
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Unit V	(English)	Control: Concept, objectives, nature and process of control. levels and areas of control. Various control techniques. Z- Principles of Management. Management Education in India: Objectives, Present position and difficulties
	¼fgUnh½	fu;a.k% fu;a.k dh vo/kkj.kk] mn~ns';] izÑfr ,oa izfØ;kA fu;a.k ds Lrj

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Suggested Readings:

1. Marketing Management-Sontaka
 2. Marketing Management-R.L. Vashney
 3. Marketing Management-Bhadada & Porwal
- Marketing Management-Jain J.K.

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**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
Shivaji Nagar, Bhopal
As Session- 2020-21**

Class	M.Com
Semester	I
Subject	A - 102
Title of the paper	Business Environment
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Paper No./ iz'ui= Øekad	II
Compulsory@vfuo;Z ;k Optional@oSdfYid	Compulsory@vfuo;Z
Marks in CCE	30
Marks in Main Exam	70
Max. Marks @vf/kdre~ vad	100

Syllabus

Unit I	(English)	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, Privatisation and Globalisation.
	¼fgUnh½	O;kol; d i; kZoj.k dh IS)kafrd lajpuk% O;kol; d i; kZoj.k] vo/kkj.kk] egRo ,oa izÑfrA i; kZoj.k ds rRo&vkUrfjd ,oa ckg~;] O;olk; i; kZoj.k ds ifjorZu'khy vk;keA mnkjhdj.k] futhdj.k ,oa oS'ohdj.kA
Unit II	(English)	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.
	¼fgUnh½	O;olk; dk vkfFkZd i; kZoj.k% vkfFkZd i; kZoj.kdk egRo ,oa rRo] vkfFkZd iz.kkfy;ka ,oa O;olk; i; kZoj.k] hkkjr esa vkfFkZd fu;kstuA ljdkh uhfr;ka& vkS ksfxd uhfr] vuqKki= uhfr iz'kqYd uhfr] ekSfnzd uhfr ,oa vk;kr&fu;kZr ¼,fDte½ uhfr
Unit III	(English)	Political and Legal Environment of Business: Monopoly and Restrictive Trade Practices (MRTP) Act, Foreign Exchange Management Act. (FEMA), Consumer Protection Act, Patent Laws.
	¼fgUnh½	O;olk; dk jktuSfrd ,oa oS/kkfud i; kZoj.k% ,dkf/kdkj ,oa izfrcA/kkRed O;kikj O;ogkj vf/kfu;e ¼,e-vkj-Vh-ih-½ fons'kh fofue; izca/k vf/kfu;e ¼Qsek½] miHkksDrk laj{k.k vf/kfu;e] isVsaV dkuwuA
Unit IV	(English)	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.
	¼fgUnh½	lkekftd] lkaLÑfrd ,oa vUrjZ"Vªh; i; kZoj.k% O;olk; dk lkekftd nkf;Ro lekt ,oa O;olk; ds y{k.k] rRo] {ks= ,oa nksuksa esa lEcU/kA lkekftd&lkaLÑfrd O;kol; d i; kZoj.k&lkekftd lewg] fo'o O;kikj laxBu ¼MCyw-Vh-vks-½] vUrjZ"Vªh; ekSfnzd dks"k ¼vkbZ-,e-,Q½ Hkkjr esa fons'kh fofue;A

Unit V	(English)	Technological Environment: Concept, Online Channels, Online Services, Advantage of Online services, E-commerce, Indian conditions of E-commerce, Electronic Banking, Franchise Business.
	¼fgUnh½	rduhdh i;kZoj.k& vo/kkj.kk] vkWu ykbZu pSuYI vkWu ykbZu Isok ykHkA bysDV ^a kfud dkWelZ] Hkkjrh; n'kkvksa esa bysfDV ^a kfud dkWelZ O;olk;] bysDV ^a kfud cSfdax] ÝUpkbth O;olk;A

Suggested Readings:

1. Adhikary, M: Economic Environment of Business, SultanChand & Sons, New Delhi.
2. Ahluwalia, I.J.: Industrial Growth in India, Oxford University Press Delhi.
3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publication, New Delhi.
4. Aswathappa, K: Legal environment of Business, Himalaya Publication, Delhi.
5. Chakravarty, S.: Development Planning. Oxford University Press, Delhi.
6. Ghosh, Biswanath: Economic Survey, various issues.
7. Govt. of India: Economic Survey, various issues.
8. Raj Agrawal and Parag Diwan, Business Environment; Excell Books, New Delhi.
9. Ramaswamy, V.S. and Nama Kumari: Strategic Planning for Corporate Success, Macmillan, Delhi.
10. Sengupta, N.K. Government and Business in India, Vikas Publication, New Delhi.
- 11- tSu MkW- ftusUnz dqekj ^O;kolkf;d i;kZoj.k** e;/izns'k fgUnh xzUFk vdkneh] HkksikyA
- 12- vkj-,l- lksgus] O;kolkf;d okrkoj.k
- 13- mik;/k; 'kekZ ,oa gy&O;kolkf;d okrkoj.k
- 14- xqlrk] fnus'k ,oa ikBd] vkh;&O;kolkf;d okrkoj.k

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- 3- MkW-ih-ds- tSu] Hkksiky
- 4- MkW-lh-ds cqV~Vu Hkksiky
- 5- MkW- ,e-ds- oS] Xokfy;j
- 6- MkW- eqds'k tSu] tcyiqj
- 7- MkW- ukxs'oj vxzoky] lruk

Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,

Shivaji Nagar, Bhopal

As Recommended by the Board of Studies

Session- 2020-21

Class	M.Com
Semester	I
Subject	A-103
Title of the paper	Advanced Accounting
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Paper No./ iz'ui= Øekad	III
Compulsory@vfuok;Z ;k Optional@oSdfYid	Compulsory@vfuok;Z
Marks in CCE	30
Marks in Main Exam	70
Max. Marks @vf/kdre~ vad	100

Syllabus

Unit I	(English)	Advanced problems of Final Accounts
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Unit II	(English)	Advanced Problems of Bank Reconciliation Statement, Rectification of Errors, Accounting for Non Profit Organisation.
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Unit III	(English)	Accounting from Incomplete Records, Accounting for Insurance Claim
	¼fgUnh½	viw.kZ vfHkys[kksa ls ys[kkadu] cheknkksa dk ys[kkadu
Unit IV	(English)	Investment A/c. Voyage A/c. Insolvency A/c.
	¼fgUnh½	fofu;ksx ys[ksa] tgkth ys[ks] fnokfy;ka ys[ksaA
Unit V	(English)	Dissolution of partnership firm including sales of Firm and Amalgamation
	¼fgUnh½	lk>snkjh QeZ dk fo?kVu] QeZ ds foØ; ,oa ,dhj.k lfgrA

Suggested Readings:

1. Gupta R.L., Radhaswamy M: Company Accounts; SultanChand and Sons, New Delhi.
2. Maheshwari S.N.: Corporate Accounting: Vikas Publishing House, New Delhi.
3. Monga J.R., Ahuja, Girish, and Sehgal Ashok: Financial Accounting: Mayur Paper Backs, Noida.
4. Shukla M.C., Grewal T.S. and Gupta S.C.: Advanced Accounts: S. Chand & Co. New Delhi,
5. Moore C.L. and Jacdicke R.K.: Managerial Accounting: South Western Publishing Co., Cincinnati, Ohio.
6. Modi, Oswal & S.K. Khatik; Corporate Accounting in Hindi & English (both) College Book House, Jaipur.
7. Jain, Pareek & Khandewal: Company A/c. RameshBook Depot, Jaipur
8. Jain & Narang: Financial A/c. Kalyani Pub. Delhi.
9. MKW- jes'k eaxy&mUur ys[kkadu Advanced Accounting.
10. R.L. Gupta: Advanced Accounting
11. A.K. Sehgal: Advanced Accounting
12. Shukla Grewal: Advanced Accounting.

Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,

Shivaji Nagar, Bhopal

As Recommended by the Board of Studies

Session- 2020-21

Class	M.Com
Semester	I
Subject	A-104
Title of the paper	Cost Analysis and Control
Paper No./	IV
Compulsory/ Optional	Compulsory
Marks in CCE	30
Marks in Main Exam	70
Max. Marks	100

Syllabus

Unit I	(English)	Various cost concepts, Cost centre and cost unit, Methods and techniques of Costing. Installation of costing system, Methods of inventory control, Overheads Accounting.
	¼fgUnh½	fofHkUu ykxr vo/kkj.kk,sa] ykxr dsUnz ,oa bdkbZ ykxr] ykxr dh i)fr;ka ,oa rduhd] ykxr i)fr dh LFkkiuk] lkexzh fu;a=.k dh fof/k;ka] mifjO;; ys[kkaduA
Unit II	(English)	Process Accounting Joint product and Bye product, Equivalent Production and Inter Process Profit, Operating Cost.
	¼fgUnh½	izfØ;k ys[kkadu] la;qDr mRikn ,o amiksRikn] leksRiknu ,oa vUr% izfØ;k ykHk] ifjpkYu ykxrA
Unit III	(English)	Marginal Costing: Concepts, Break Even Analysis, Uniform costing and Inter firm comparison. Use of Managerial Costing in business Decision.
	¼fgUnh½	lhEkUr ykxr% vo/kkj.kk] lefoPNsn fo'ys"k.k] ,dhÑr ykxr ,oa vUr% Qez rgyuk] O;kolkf;d fu.kZ;u esa izca/kdh; ykxr dk iz;ksx
Unit IV	(English)	Budgetary Control: Basic concepts, Preparation of functional budget: Cost Audit: Objectives and Advantages.
	¼fgUnh½	ctVjh fu;a=.k% ewy vo/kkj.kk;sa] fØ;kRed ctV dh rS;kjh] ykxr vads{k.k% mn~ns'; ,oa ykHkA
Unit V	(English)	Standard Costing and Variance Analysis
	¼fgUnh½	ekud ykxr ,oa fopj.k fo'ys"k.k

Suggested Readings:

- 1- Mkw- 'kekZ eaxy ,oa fl?kbZ&ykxr ys[kkadu
2. Oswal Maheshwari-Cost Accounting.
3. M. Agarwal & M Jain-Cost Accounting
4. Jain & Narang-Cost Accounting
5. S.N. Mahehwari-Cost Accounting
6. M.C. Agarwal-Cost Accounting
7. Jawaharlal-Cost Accounting

M.Com (IInd Semester)

Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,

Shivaji Nagar, Bhopal

As Recommended by the Board of Studies

Session- 2020-21

Class	M.Com
Semester	II-201
Subject	B-201
Title of the paper	I-Corporate Legal Frame work fuxeh; fof/kd lajpuk
Paper No./	1
Compulsory/ Optional	Compulsory
Marks in CCE	30
Marks in Main Exam	70
Max. Marks	100

Syllabus

Unit I	(English)	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.
	¼fgUnh½	Hkkjrh; dEiuh vf/kfu;e ¼1956½ ¼I EcfU/kr izko/kku½% ifjHk"kk] dEifu;ksa ds izdkj] ik"kZn lhek fu;e] ik"kZn vUrZfu;e] izfooj.k] va'k iwath ,oa lnL;rk] lHkk,sa ,oa izLrko] dEiuh izca/k] izca/kdh; ikfjJfed] dEifu;ksa dk ifjlekiu ,oa fo?kVuA
Unit II	(English)	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.
	¼fgUnh½	ijkØkE;foys'k vf/kfu;e] 1881& ifjHk"kk] ijkØkE; foys[kksa ds izdkj] ijkØkE; /kkjd vkSj ;Fkkfof/k/kkj] ;Fkkfof/k Hkqxrku% psd dk js[kkadu ,oa i"Bkadu] ijØkE; foys[kksa dk izLrqrdj.kA
Unit III	(English)	M RTP Act 1969: Monopolistic trade practices; Restrictive trade practices; Unfair trade practices.
	¼fgUnh½	,dkf/kdkj izfrca/kkRed O;kikj O;ogkj vf/kfu;e] 1969% ,dkf/kdkjkRed O;kikj O;ogkj] izfrca/kkRed O;kikj O;ogkj] vuqfpr O;kikj O;ogkjA
Unit IV	(English)	The consumer protection Act, 1986: Salient features; Definition of Consumer, Right of consumer, Grievance Redressal Machinery.
	¼fgUnh½	miHkksxrk laj{k.k vf/kfu;e] 1986% fo'k"V y{k.k] miHkksDrk dh ifjHk"kk] miHkksDrk ds vf/kdkj] f'kdk;r fuokj.k ra= ¼e'khujh½A

Unit V	(English)	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. Customer valuation and dispute settlement, TRIP and TRIMS.
	¼fgUnh½	varjkZ"V ^h ; O;kikj ds fy, i;kZoj.k fu;ked% fons'kh fofu;e izca/k vf/kfu;e ¼Qsek½] fo'o O;kikj laxBu (W.T.O.): fo'o O;kikj laxBu dh fu;ked lajpuk] vk/kkjHkwr fl)kar vkSj blds y{k.k] fo'o O;kikj laxBu ls fodkl'khy ns'kksa ds fy, vf/kekU;rk laca/kh O;ogkj ds izko/kku] {ks=h; lewghdj.k] rduhdh izekij HkaMkj.k izfrjks/kh izHkkj vkSj vU; xSj iz'kqYd laca/kh vojks/kA lhek 'kqYd ewY;kadu vkSj fooknksa dk fuiVku] ckSf)d laink laca/kh O;kikj vf/kdkj] (TRIPS) fofu;ksx laca/kh O;kikj O;ogkj (TRIMS)A

Suggested Readings:

1. Singh, Avtar: Law Relating to Monopolies, Restrictive and Unfair Trade Practices, Eastern Book Co., Lucknow.
2. The Companies Act, 1956
3. The Negotiable Instruments Act, 1881
4. SEBI Act, 1992, Nabhi Publication, Delhi.
5. Amarchand D, government and Business, Tata McGraw Hill, New Delhi.
6. Securities (Contract and Regulation) Act. 1956
7. Jain Narang-Corporate Legal Framework
8. Rastogi U.S. and Shukla-Corporate Legal Framework

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- 3- MkW-ih-ds- tSu] Hkksiky
- 4- MkW-lh-ds cqV~Vu Hkksiky
- 5- MkW- ,e-ds- oS] Xokfy;j
- 6- MkW- eqds'k tSu] tcyiqj
- 7- MkW- ukxs'oj vxzoky] lruk

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
Shivaji Nagar, Bhopal**

As Recommended by the Board of Studies

Session- 2020-21

Class	M.Com
Semester	II
Subject	B-202
Title of the paper	Organizational Behaviour
	laxBukRed O;ogkj
Paper No./	II
Compulsory ; Optional	Compulsory
Marks in CCE	30
Marks in Main Exam	70
Max. Marks	100

Syllabus

Unit I	(English)	Organization: Concept, Types and significance, Organization Goal and its determinants. Organization Behaviour: Concept, Nature and Significance, Organizational Behaviour models.
	¼fgUnh½	laxBu% vo/kkj.kk] izdkj o egRo] laxBukRed y{ ; ,oa mlds fu/kkZjdA laxBukRed O;ogkj% vo/kkj.kk] izÑfr vkSj egRo] laxBukRed O;ogkj vfhkdyiA
Unit II	(English)	Personality: Concept, Theories, Determinants and importance, Perception: Concept, Process and Theories, Learning: Concept, Components, affecting factors and theories.
	¼fgUnh½	O;fDrRo% vo/kkj.kk fofHkUu fl)kar] fu/kkZjd ,oa egRoA n`f"Vdks.k% vo/kkj.kk izfØ;k ,oa fofHkUu fl)karA lh[kuk% vo/kkj.kk] rRo] izHkkfor djusokys ?kVd vkSj fl)karA
Unit III	(English)	Motivation: Meaning, types and important elements, theories of Motivation, Attitudes and Values: Concept, factors, significance and Theories
	¼fgUnh½	vfhkizsj.k% vFkZ] izdkj] vkSj egRo iw.kZ rRo] vfhkizsj.k ds fofHkUu fl)karA ewY; ,oa O;ogkj% vo/kkj.kk] ?kVd] egRo vkSj fofHkUu fl)karA
Unit IV	(English)	Interpersonal Behaviour: Nature, Transactional Analysis, Concept of Group, Theories of group formation, Group cohesiveness, Power and Authority.
	¼fgUnh½	varZoS;fDrd O;ogkj% izÑfr] varZfØ;kRed fo'ys"k.k] lewg dh vo/kkj.kk] lewg fuekZ.k ds fl)kar] leku lewg 'kfDr vkSjvf/kdkjA
Unit V	(English)	Organizational Conflicts: Causes and suggestions. Developing sound Organizational Climate, Management of Change, Concept and Process of Organizational Development.
	¼fgUnh½	laxBukRed fojks/k% dkj.kvkSj lq>ko] LoLFk laxBukRed okrkoj.k dk fodkl] ifjorZu dk izca/k] laxBukRed fodkl dh vo/kkj.kk vkSj izfØ;kA

Suggested Readings:

1. L.M. Prasad-Organizational Behavior
2. C.V. Gupta-Organizational Behavior
3. G.S.Sudha-Organizational Behavior
4. P.C. Jain-Organizational Behavior
5. Sareen Sandeep-Organizational Behavior
6. ICFAI-Organizational Behavior

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- 2- MkW- ,u-lh- usek] ujflagiqj
- 3- MkW-ih-ds- tSu] Hkksiky
- 4- MkW-lh-ds cqV~Vu Hkksiky
- 5- MkW- ,e-ds- oS] Xokfy;j
- 6- MkW- eqds'k tSu] tcyiqj
- 7- MkW- ukxs'oj vxzoky] Iruk

Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,

Shivaji Nagar, Bhopal

As Recommended by the Board of Studies

Session- 2020-21

Class	M.Com
Semester	II
Subject	B-203
Title of the paper	III-Advanced Statistical Analysis
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Paper No./ iz'ui= Øekad	III
Compulsory@vfuo;Z ;k Optional@oSdfYid	Compulsory@vfuo;Z
Marks in CCE	30
Marks in Main Exam	70
Max. Marks @vf/kdre~ vad	100

Syllabus

Unit I	(English)	Theory of Probability-Probability Distributions, Binomial, Poisson and Normal distribution
	¼fgUnh½	izkf;drk ds fl)kar&izkf;drkforj.k] f}in ik;lu ,oa lkekU; forj.kA
Unit II	(English)	Theory of Sampling and Test of Significance
	¼fgUnh½	U;kn'kZ ds fl)kar vkSjlkFkZdrkdh tkapA
Unit III	(English)	Analysis of Variance (including one way and two way classification), Chi-square Test.
	¼fgUnh½	fopj.k fo'ys"k.k ¼,dkaxh vkSj f}jekaxhZ oxhZdj.k ds lkFk½] dkbZ oxZ ijh{k.kA
Unit IV	(English)	Interpolation and Extrapolation. Association of Attributes
	¼fgUnh½	vUrjx.ku ,oe~ ckg~;x.ku] xq.k lEcU/k
Unit V	(English)	Regression Analysis,Statistical decision Theory:- Decision under Risk and uncertainty, Decision Tree Analysis.
	¼fgUnh½	izrhixeu fo'ys"k.k] lkaf[;dh; fu.kZ;fl)kar&tksf[kd vkSj vfu'prrk dh fLFkr esa fu.kZ;] fu.kZ; o`{k fo'ys"k.kA

Suggested Readings:

1. Shukla & Shai-Advanced Statistical Analysis.
2. Gupta C.B.-Advanced Statistical Analysis
3. Gupta B.N. Advanced Statistical Analysis
4. Elhance D.N.-Advanced Statistical Analysis
5. Pathak & Shashtri-Advanced Statistical Analysis
6. Singh U.N.-Advanced Statistical Analysis

7. Nagar K.N.-Advanced Statistical Analysis

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Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,

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As Recommended by the Board of Studies

Session- 2020-21

Class	M.Com
Semester	II
Subject	B-204
Title of the paper	IV-Functional Management
	dk;kZRed izca/k
Paper No./ iz'ui= Øekad	IV
Compulsory@vfuok;Z ;k Optional@oSdfYid	Compulsory@vfuok;Z
Marks in CCE	30
Marks in Main Exam	70
Max. Marks @vf/kdre~ vad	100

Syllabus

Unit I	(English)	Financial Management: Concept, Nature and Objectives, Functions of Financial Manager, Financial Planning-Nature, Need and influencing factors, Characteristics of a sound financial plan.
	¼fgUnh½	foRrh; izca/k% vo/kkj.kk izÑfr ,oa mn~ns';] foRrh; izca/kd ds dk;Z] foRrh; fu;kstu&izÑfr vko';drk vkSj izHkkfor djus okys ?kVd] LoLFk foRrh; ;kstu ds y{k.kA
Unit II	(English)	Capitalization: Concept and Theories, Over and Under Capitalization, Capital structure, Balanced Capital Structure, Trading on Equity, Leverage: Financial and Operating Leverage.
	¼fgUnh½	iwathdj.k% vo/kkj.kk ,oa fof/k fl)kar vfr vkSj vYi iwathdj.k] iwath lajpuk] larqfyr iwath lajpuk] lerk ij O;kikj] nkarhdj.k ¼yhojst½% foRrh;,oa ifjpkYu laca/kh nkarhdj.k ¼yhojst½A
Unit III	(English)	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.
	¼fgUnh½	foi.ku izca/k% foi.ku dh vo/kkj.kk] izÑfr vkSj {ks=} foi.ku izca/k ds dk;Z] foi.ku feJ.k foKkiu izca/k&mn~ns';] dk;Z vkSj {ks=} foi.ku ds ek;/e] ,d foKkiu ek;/e dk pquko vPnh foKkiu izfr dh vko';drk,] foØ; izorZu dk vFkZ] egRo] lhek,sa vkSj foØ; izorZu dh fof/k;kaA
Unit IV	(English)	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.
	¼fgUnh½	dkfeZd izca/k dh vo/kkj.kk% vo/kkj.k] dk;Z] {ks=} vkSj egRo] ekuo 'kfDr fu;kstu dk egRo] HkrhZ ds L=ksr] vPnh HkrhZuhfr ds y{k.kA p;u dh vo/kkj.kk] p;u izfof/k] deZpkjhizf'k{k.k dk egRo] izf'k{k.k dh fof/k;kaA

Unit V	(English)	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.
	¼fgUnh½	mRiknu izca/k% vo/kkj.kk] egRo {ks=} vkSj dk;Z] mRiknu iz.kkyh ds izdkjA mRiknu fu;kstu dh vo/kkj.kk] mn~ns'; rRo vkSj pj.k] mRiknu fu;a=.k izfof/k] uo mRikn fodkl izfØ;k] mRikn fofo/khdj.k] izekihdj.k] llyhdj.k vkSj fo'k"Vhdj.k dh vo/kkj.kkA

Suggested Readings:

1. Mothihar M-Functional Management
2. tSu] ftusUnz dqekj& foi.ku izca/k e-iz- fgUnh xzUFkvdkeh] Hkksiky
3. tSu] ts-ds-& dk;kZRed izca/k] izrhd izdk'ku bykgkckn

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- 2- izks- mes'k gksykuh] Xokfy;j
- 3- izks- ,u-lh- tSu Hkksiky
- 4- MkW- ,u-lh- usek] ujflagiqj
- 5- MkW- oh-,l- JhokLro
- 6- MkW- ,l-ih- xqIrk] tcyiqj
- 7- MkW- eqds'k tSu] tcyiqj
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- 9- MkW- ,e-ds- oS]] Xokfy;j

M.Com (IIIrd Semester)

Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,

Shivaji Nagar, Bhopal

As Recommended by the Board of Studies

Session- 2020-21

Class	M.Com
Semester	III
Subject	C-301
Title of the paper	Managerial Economics
	izca/kdh; vFkZ'kkL=
Paper No./	I
Compulsory/ Optional	Compulsory
Marks in CCE	30
Marks in Main Exam	70
Max. Marks	100

Syllabus

Unit I	(English)	Meaning of Managerial economics: Nature and Scope of Managerial economics, Managerial Economist: Role and Responsibilities, fundamental economic concepts Profit Maximization Theory.
	¼fgUnh½	izca/kdh; vFkZ'kkL= dk vk'k;% izca/kdh; vFkZ'kkL= dh izÑfr] {ks=} izcU/kdh; vFkZ'kkL=h] Hkwfedk ,oa mRrjnkf;Ro] vk/kkjHkwr vkfFkZd vo/kkj.kkA ykHk vf/kdrehdj.k fl)kar
Unit II	(English)	Demand Analysis: Elasticity of Demand, Introduction Explanation Theory of Consumer Choice, Indifference Approach, Revealed Preference Theory
	¼fgUnh½	ekax fo'ys"k.k% ekax dh yksp&ifjp;kRed foospuA xzkgd ilUnxh dk fl)kar] mnklhurk fo'ys"k.k] vf/keku izdVhdj.k fl)karA
Unit III	(English)	Production Function: Law of Variable Proportions, Law of Returns to Scale.
	¼fgUnh½	mRiknu Qyu% ifjorZu'khy vuqikr fu;e] iSekus ds izfrQy dk fu;e fu.kZ;A
Unit IV	(English)	Business Cycles: Nature and Phases, theories of Business Cycles.
	¼fgUnh½	O;kikj pØ% izÑfr ,oa pj.k] O;olk; pØ ds fl)karA
Unit V	(English)	Profit Management: Measurement of Profit, Concept of Risk and Uncertainty.
	¼fgUnh½	ykHk izca/k% ykHk dk ekiu] tksf[ke ,oa vfuf'prrk dh vo/kkj.kkA

Suggested Readings:

1. Chopra, O.P. Managerial Economics, Tata McGraw Hill, Delhi
2. Dean, Joel: Managerial Economics, Prentice Hall, Delhi.
3. Varian, H.R. International Micro Economics: A Modern Approach, East West Press, New Delhi.
4. Varshney, RL and Maheshwari, KL Managerial Economics; Sultan Chand and Sons New Delhi.
5. Dwivedi D.N.: Managerial Economics, Vikas Publishing House, New Delhi.
6. Sinha V.C.-Managerial Economics

Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,

Shivaji Nagar, Bhopal

As Recommended by the Board of Studies

Session- 2020-21

Class	M.Com
Semester	III
Subject	C-302
Title of the paper	Tax Planning and Tax Management
Paper No./	II
Compulsory ; Optional	Compulsory
Marks in CCE	30
Marks in Main Exam	70
Max. Marks	100

Syllabus

Unit I	(English)	Concept of Tax Planning: Meaning, Scope, Importance, Objectives of Tax Planning.
	¼fgUnh½	dj fu;kstu dh vokkj.kk% vFkZ] {ks=} egRo] dj fu;kstu ds mn~ns';A
Unit II	(English)	Areas of Tax Planning: Ownership Aspect, Activity Aspects & Locational Aspects, nature of the Business & tax Planning.
	¼fgUnh½	dj fu;kstu ds {ks=% LokfeRo igyw] fØ;k'khyrk igyw LFkkuh;dj.k igyw] O;olk; dh izÑfr ,oa dj fu;kstuA
Unit III	(English)	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.
	¼fgUnh½	u;s O;olk; dh LFkkiuk ,oa dj fu;kstu% ubZ vkS ksfxd bdkbZ;ksa dks izklr NwVs] ,dhj.k] lfofy;u ,oa dj fu;kstuA fo'ks"k dj izko/kku&eqDr O;kikj {ks=} lajpukRed {ks= ,oa fiNM+s {ks= IEcU/kh dj izko/kkuA
Unit IV	(English)	Tax Planning and Financial Decisions: Capital Structure Decision, Dividend, Inter Corporate Dividend, Bonus Shares.
	¼fgUnh½	dj fu;kstu ,oa foRrh; fu.kZ;u% iw;th lajpuk fu.kZ;] ykHkka'k] vUrZdEiuh ykHkka'k] cksul va'kA
Unit V	(English)	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
	¼fgUnh½	dj fu/kkZj.k% ifjp;] dj fu;kstu ,oa dj izcU/k esa vUrj] dj izcU/k ds {ks=} vk;dk fooj.k ,oa dj fu/kkZj.k] vFkZn.M ,oa vfHk;ksx] vihy ,oa iqufoZpkjA

Suggested Readings:

1. Ahuja G.K. and Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax; Bharat Law House, New Delhi.
2. Lakhotia, R.N.; Corporate Tax Planning; Vision Publication, Delhi.
3. Singhanian, V.K. Direct Taxes: Law and Practice; Taxman's Publication, Delhi.
4. Sainghanian, Vinod K; Direct Tax Planning and Management; taxman's Publication, Delhi-tax Planning and Management.
5. Mehrotra S-Tax Planning and Management.
6. Lakhotia-Tax Planning and Management
7. Saklecha Shripal-Tax Planning and Management
8. Goyal R.S.-Tax Planning and Management

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- 6- MkW- eqds'k tSu] tcyiqj
- 7- MkW- ukxs'oj vxzoky] lruk

Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,

Shivaji Nagar, Bhopal

As Recommended by the Board of Studies

Session- 2020-21

Class	M.Com
Semester	III
Subject	C-303
Title of the paper	Entrepreneurship Skill Development
	m ferk dkS'ky fodkl
Paper No./ iz'ui= Øekad	III
Compulsory@vfuok;Z ;k Optional@oSdfYid	Compulsory@vfuok;Z
Marks in CCE	30
Marks in Main Exam	70
Max. Marks @vf/kdre~ vad	100

Syllabus

Unit I	(English)	Entrepreneur: Definition, emergence of Entrepreneurial class; Theories of Entrepreneurship, Socio-economic Environment and Entrepreneur.
	¼fgUnh½	m eh&ifjHkk"kk] m e oxZ dk mnHko] m ferk ds fl)kar] lkekftd&vkfFkZd ifjos'k ,oa m ehA
Unit II	(English)	Promotion of a venture: Opportunity analysis, External Environmental forces, economic, Social, Technological and Competitive factors, Establishment of a new unit.
	¼fgUnh½	lkglh ¼m eh½ ds fy;s izorZu% volj fo'ys'k.k] ckg; i;kZoj.kh; 'kfDr;ka] vkfFkZd] lkekftd] rduhdh ,oa izfr;ksfx;kRed dkjd] ,d uibZ bdkbZ dh LFkkiukA
Unit III	(English)	Entrepreneurial Behaviour: Innovation and Entrepreneurship, Entrepreneurial Behaviour Social Responsibility.
	¼fgUnh½	m eh O;ogkj% uokpkj ,oa m ferk] m eh O;ogkj] lkekftd mRrjnkf;RoA
Unit IV	(English)	Entrepreneurial Development Programme: Entrepreneurial Development Programme relevance and achievements, role of Government in organising such programmes.
	¼fgUnh½	m ferk fodkl dk;ZØe% m ferk fodkl dk;ZØe dh izklafxdrk ,ola miyfC/k;ka] bu dk;ZØeksa ds vk;kstu esa ljdkj dh HkwfedkA
Unit V	(English)	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.
	¼fgUnh½	ljdkj dh vkS ksfxd uhfr }kjk HkkSxksfyd fØ;kvksa dk fu;kstu ,oa fodkl] vkS ksfxd ifj{ks=ksa dh Hkwfedk dsUnz ,oa jkT; Lrjh; izksRIkgu lsok;saA

Suggested Readings:

1. Kenneth R Van Voorthis: Entrepreneurship and small business management.
2. Hass School hammer & Arthur Kuri: Entrepreneurship and small
3. Sharma RA: Entrepreneurial Change in Indian Industries.
4. Dhar P.N. and Lydall H.F. The role of small enterprises in Indian Economic Development.
5. Shukla M.B. Entrepreneurship Development
6. tSu] MkW- ftusUnz dqekj] m|ferk&fodkl] e-iz- fgUnh xzUFk vdkneh] HkksikyA

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
Shivaji Nagar, Bhopal**

As Recommended by the Board of Studies

Session- 2020-21

Class	M.Com
Semester	III
Subject	C-304
Title of the paper	Accounting for Managerial Decisions
	izca/kdh; fu.kZ;u ds fy, ys[kkadu
Paper No./	IV
Compulsory/ Optional	Compulsory
Marks in CCE	30
Marks in Main Exam	70
Max. Marks	100

Syllabus

Unit I	(English)	Management Accounting: Its meaning, nature and importance, Difference of Management accounting with Cost Accounting and Financial Accounting.
	¼fgUnh½	izca/kdh; ys[kkadu% vFkZ] izÑfr ,oa egRo] izcU/kdh; ys[kkadu] ykxr ys[kkadu ,oa foRrh; ys[kkadu esa vUrjA
Unit II	(English)	Nature and Limitations of Financial Statements: Needs and objectives of financial Analysis.
	¼fgUnh½	foRrh; foj.kksa dh izÑfr ,oa lhek,sa% foRrh; fo'ys"k.k dh vko';drk ,oa mn~ns';A
Unit III	(English)	Fund Flow Analysis and Cash Flow Analysis (Application of A.S.-3)
	¼fgUnh½	dks"k izokg fo'ys"k.k ,oa jksd izokg fo'ys"k.k (A.S.-3 dk iz;ksx½
Unit IV	(English)	Capital Budgeting: Nature and Characteristics of Long Terms Investment Decision, Methods of Ranking Investment Proposals.
	¼fgUnh½	iwjth ctVu% nh?kZdkyhu fuos'k fu.kZ;ksa dh izÑfr ,oa fo'ks"krk,sa] fuos'k izLrkoksa dh Js.kh;u dh fof/kA
Unit V	(English)	Management Reporting System: Types of Reports, Responsibility Accounting.
	¼fgUnh½	izcU/k izfrosnu i)fr% izfrosnu ds izdkj mRrjnkf;Ro ys[kkaduA

Suggested Readings:

1. M.R. Agarwal-Accounting for Managers
2. Agarwal & Agarwal- Accounting for Managers
3. Agarwal, Jain & Jain-Management Accounting
4. vxzoky ,oa tSu&izca/kdh; ys[kkadu
5. xqlrk ,l-ih-&izcU/kdh; ys[kkadu

dsUnzh; v/;;u e.My&v/;{k% MkW- vkj-,l- lksgus] tcyiqj

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- 2- MkW- ,u-lh- usek] ujflagiqj
- 3- MkW-ih-ds- tSu] Hkksiky
- 4- MkW-lh-ds cqV~Vu Hkksiky
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- 6- MkW- eqds'k tSu] tcyiqj
- 7- MkW- ukxs'oj vxzoky] Iruk

M.Com (IVth Semester)

Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,

Shivaji Nagar, Bhopal

As Recommended by the Board of Studies

Session- 2020-21

Class	M.Com
Semester	IV
Subject	D-401
Title of the paper	I-Advertising and Sales Management
	foKkiu ,oa foØ; izca/k
Paper No./ iz'ui= Øekad	I
Compulsory@vfuoK;Z ;k Optional@oSdfYid	Optional@oSdfYid
Marks in CCE	30
Marks in Main Exam	70
Max. Marks @vf/kdre~ vad	100

Syllabus

Unit I	(English)	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.
	¼fgUnh½	ifjp;% foKkiu dh vo/kkj.kk] {ks=} mn~ns'; ,oa dk;Z] foKkiu esa foi.ku feJ.k ,oa foKkiu izfØ;k dh Hkwfedk] foKkiu ds uSfrd] fof/kd ,oa lkekftd igyWA
Unit II	(English)	Pre-launch Advertising Decision: Determination of target audience, Advertising media and their choice. Advertising measures, Layout of advertisement and advertising appeal, Advertising copy.
	¼fgUnh½	foKkiu fu.kZ;u iwoZ izn'kZu% yf{kr Jksrk] xzkgdksa dk fu/kkZj.k] foKkiu ek;/e ¼ehfM;k½ ,oa mudk p;u] foKkiu mik; foKkiu vihy ,oa foKkiu foU;k] foKkiu izfrA
Unit III	(English)	Promotional Management: Advertising department, Role of advertising agencies and their selection, Advertising budget, Evaluation of Advertising effectiveness.
	¼fgUnh½	izorZuh; izca/k% foKkiu foHkkx] foKkiu ,tsUlh dk ;ksxnku ,oa mldk p;u] foKkiu ctV] foKkiu dh izHkko'khyrk dk ewY;kaduA
Unit IV	(English)	Personal Selling: Meaning and Importance of personal selling,- Difference between personal selling, Advertising and sales promotion. Methods and procedure of personal selling.
	¼fgUnh½	oS;fDrd foØ;% oS;fDrd foØ; dk vFkZ ,oa egRo] O;fDrd foØ;] foKkiu ,oa foØ; izorZu esa vUrj] oS;fDrd foØ; dh fof/k;ka vkSj izfØ;kA
Unit V	(English)	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.
	¼fgUnh½	foØ; izca/k% foØ; izca/k dh vo/kkj.k mn~ns'; ,oa dk;Z] foØ; laxBu] foØ; 'kfDr;ksa dk izca/k ,oa foØ; 'kfDr ds mn~ns';] foØ; 'kfDr;ksa dh HkrhZ] p;u] izf'k{k.k] {kfriwfrZ ,oa ewY;kaduA

Suggested Readings:

1. Philip Kotler- Marketing Management
2. Sontaka-Marketing Management
3. P.C. Tripathi-Marketing Management
4. Bhada & Porwal-Marketing Management
5. tSu] MkW- ftusUnz dqekj] foi.ku ds fl)kaUr] e-iz- fgUnh xzUFk vdkneh] HkksikyA

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- 3- MkW-ih-ds- tSu] Hkksiky
- 4- MkW-lh-ds cqV~Vu Hkksiky
- 5- MkW- ,e-ds- oS| Xokfy;j
- 6- MkW- eqds'k tSu] tcyiqj
- 7- MkW- ukxs'oj vxzoky] lruk

Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,

Shivaji Nagar, Bhopal

As Recommended by the Board of Studies

Session- 2020-21

Class	M.Com
Semester	IV
Subject	D-402
Title of the paper	II-Consumer Behaviour
	Consumer Behaviour
Paper No.	II
Compulsory ; Optional	Optional
Marks in CCE	30
Marks in Main Exam	70
Max. Marks	100

Syllabus

Unit I	(English)	Introduction: Meaning and Significance of consumer behaviour, Determinants of consumer behaviour, Consumer behaviour Vs. buyers behaviour, Consumer buying process and consumer movement in India.
	¼fgUnh½	ifjp;% miHkksDrk O;ogkj dkvFkZ ,oa egRo] miHkksDrk O;ogkj ds fu/kkZjd rRo] miHkksDrk O;ogkj cuke Øsrk O;ogkj] miHkksDrkdh Ø; i)fr ,oa Hkkjr esa miHkksDrk vkUnksyuA
Unit II	(English)	Organisational Buying Behaviour and Consumer Research: Characteristics and Process of organizational buying behaviour Determinant of organizational buying behaviour. History of consumer research and Consumer research process.
	¼fgUnh½	Øsrk dk laxBukRed O;ogkj ,oa miHkksDrk vuqla/kku% fo'ks"krk,sa ,oa laxBukRed Ø; O;ogkj dh izfØ;k] laxBukRed O;ogkj ds fu/kkZjd rRo] miHkksDrk vuqla/kku dk bfrgkl ,oa miHkksDrk vuqla/kku dh izfØ;kA
Unit III	(English)	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.
	¼fgUnh½	miHkksDrk dh vko';drk ,oa vfHkizsj.k% vfHkizsj.kk dk vFkZ] vko';drk ,oa y{;} miHkksDrk vfHkizsj.k dh xfr'khyrk ,oa LoHkkoA miHkksDrk dh vko';drkvksa ds izdkj ,oa i)fr;ka] vfHkizsj.kkvksa ds mik; ,oa vfHkizsj.k vuqla/kku dk fodkIA
Unit IV	(English)	Personality & Consumer Behaviour: Concept of personality, theories of personality, Personality and understanding, consumer diversity, Self and Self-images
	¼fgUnh½	miHkksDrk O;fDrRo ,oa O;ogkj% O;fDrRo dh vo/kkj.kk] O;fDrRo ds fl)kaUr] O;fDrRo vkSj le>] miHkksDrk fofo/krk] Lo;a vkSj Lo;a dk izfrfcEc
Unit V	(English)	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.
	¼fgUnh½	lkekftd oxZ ,oa miHkksDrk O;ogkj% lkekftd oxZ dk vFkZ] lkekftd oxZ

		ekiu] lkekftd oxksZ dh thou 'kSyh dk Lo:i] lkekftd oxZ dh xfr'khyrk] le`) ,oa xSj le`) miHkksDrk] miHkksDrkvksa ds pqus gq;s oxZ esa O;kogkfjd vuqiz;ksxA
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Suggested Readings:

1. Philip Kotler-Marketing Management.
2. Jain, Jinendrakumar-Marketing Management

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- 4- MkW-lh-ds cqV~Vu Hkksiky
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- 7- MkW- ukxs'oj vxzoky] lruk

Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,

Shivaji Nagar, Bhopal

As Recommended by the Board of Studies

Session- 2020-21

Class	M.Com
Semester	IV
Subject	D-403
Title of the paper	III-Rural & Agricultural Marketing
	xzkeh.k ,oa Ńf" k foi.ku
Paper No./ iz'ui= Øekad	III
Compulsory@vfuoK;Z ;k Optional@oSdfYid	Optional@oSdfYid
Marks in CCE	30
Marks in Main Exam	70
Max. Marks @vf/kdre~ vad	100

Syllabus

Unit I	(English)	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.
	¼fgUnh½	xzkeh.k foi.ku ¼cktkj½% Hkkjrh; xzkeh.k foi.ku dh fLFkfr ,oa Hkkjr ds xzkeh.kcktkjksa ds izfr n`f"Vdks.k] xzkeh.k miHkksDrk vkSj ekax ds vk;ke ,oa cktkj foHkfDrj.k] forj.k okfgdk; vkSj HkksSfrd forj.k mRikn izca/k] foi.ku lapkj vkSj foØ; 'kfDr ?kVdA
Unit II	(English)	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.
	¼fgUnh½	Ńf" k foi.ku& vo/kkj.kk] izŃfr] {ks= vkSj fo" k; lkexzh] Ńf" k mU;knksa dk oxhZdj.k vkSj mudk fufeZr eky ls vUrj] Ńf" k cktkj&vFkZ ?kVd vk;ke vkSj oxhZdj.kA cktkj lajpuk&cktkj lajpuk dh fØ;k'k'khyrcktkj ds ?kVd] cktkj lajpuk dh 'kfDr;kjA
Unit III	(English)	Market Management and Channel Strategy: Modern marketing management and agricultural products, Structured organized markets-commodity 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.
	¼fgUnh½	cktkj izca/k ,oa okfgdk O;wg jpuk% vk/kqfud foi.ku izca/k vkSj Ńf" k mRikn] lajpukRed laxfBr cktkj oLrqfofue; vkSj mRikn fofue; udn cktkj vxzsf"kr O;ogkj fofue; cktkj] IV~Vk cktkj miHkksDrk eky ds fy, forj.k ofgdk, Ńf" kdh; miHkksDrk eky Ńf" kdh; dPpk eky
Unit IV	(English)	Rural Market in India: Regulated market, Genesis of regulated market Limitations in present marketing regulation, Advantages and Limitation of regular market oranization of regulated market, Future of regulated and

		regulated markets in India
	¼fgUnh½	Hkkjr esa xzkeh.k cktkj% cktkjksa dk fu;eu] fu;fer cktkj] Hkkjr esa fu;fer cktjksa dh lajpuk] orZeku foi.ku fu;eu lhek,sa] fu;fer cktkj ds ykHk vkSj lhek,sa fu;fer cktkjksa dk laxBu ,oa Hkkjr esa fu;fer cktkjksa dk Hkfo";A

Unit V	(English)	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.
	¼fgUnh½	Ñf"k mRiknsa dk foi.ku% laos"Bu&laos"Bu vkSj iSfdax] Isos"Bu] lkexh] Ñf"k mRiknu foi.ku ;krk;kr ykHk ;krk;kr ds ek;/e vkSj ;krk;kr ykxrA Jsf.k;kj@xzsMax ,oa izekihdj.k&vFkZ] izdkj] dlkSVh] yscfyax ,oa fof"k"Vhdj.k] laxzg.k izfØ;.k vkSj foØ;A

Suggested Readings:

1. Philip Kotler-Marketing Management
2. Jain, Jinendrakumar-Marketing Management

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- 3- MkW-ih-ds- tSu] Hkksiky
- 4- MkW-lh-ds cqV~Vu Hkksiky
- 5- MkW- ,e-ds- oS] Xokfy;j
- 6- MkW- eqds'k tSu] tcyiqj
- 7- MkW- ukxs'oj vxzoky] lruk

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
Shivaji Nagar, Bhopal**

As Recommended by the Board of Studies

Session- 2020-21

Class	M.Com
Semester	IV
Subject	D-404
Title of the paper	IV-International Marketing
	vUrjkZ"V^{ah}; foi.ku
Paper No./ iz'ui= Øekad	IV
Compulsory@vfuo;k;Z ;k Optional@oSdfYid	Optional@oSdfYid
Marks in CCE	30
Marks in Main Exam	70
Max. Marks @vf/kdre~ vad	100

Syllabus

Unit I	(English)	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.
	¼fgUnh½	vUrjkZ"V ^{ah} ; foi.ku% vFkZ {ks=} izÑfr] egRo varjkZ"V ^{ah} ; cktkj okrkoj.k&vkarfjd ,oa ckg~; okrkoj.kA varjkZ"V ^{ah} ; cktkj] fons'kh cktkj ds p;u vkSj ifjp;] vfHkeq[khdj.kA ,d fu;kZr izca/kd ds xq.k vkSj dk;ZA
Unit II	(English)	Export Organization: Meaning, affecting factors and types, Overseas Product Development: It's concept and methods, pricing and its factors, Methods, of Pricing, Price quotation.
	¼fgUnh½	fu;kZr laxBu% vFkZ] izHkkfor djus okys ?kVd vkSj izdkj] leqznkjh; mRikn fodkl% bldh vo/kkj.kk ,oa fof/k;kjA ewY; fu/kkZj.k vkSj blds ?kVdA ewY; fu/kkZj.k dh fof/k;ka] ewY; fufonkA
Unit III	(English)	Direct Trading and Indirect Trading: Meaning and Methods, Methods of Payment in international Marketing.
	¼fgUnh½	izR;{k O;kikj vkSj vizR;{k O;kikj% vFkZ vkSj fof/k;ka] varjkZ"V ^{ah} ; cktkj esa Hkqxrku dh i]fr;kjA
Unit IV	(English)	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.
	¼fgUnh½	fu;kZr lk[k% vFkZ izÑfr egRo vkSj izHkkfor] djus okyk ?kVd fu;kZr lk[k dh fof/k;kaA Hkkjr esa fu;kZr lk[k vkSj foRrA fu;kZr O;kikj esa tksf[keA fu;kZr lk[k xkjUVh dkjiksjs'ku dh Hkwwfedk Hkkjr dk vk;kr fu;kZr cSadA
Unit V	(English)	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.
	¼fgUnh½	fu;kZr ,oa vk;kr izfØ;k% fons'kh O;kikj esa layXu nLrkost] fji[kh; ,oa cgqi[kh; O;kikj le>kSrs&budk vFkZ] mn~ns';] izdkj ,oa vkSfpr;] lkdZ] fons'kh O;kikj esa WTO dh HkwwfedkA

Suggested Readings:

P.K. Jain : International Marketing.

Sharma & Sharma: International Marketing.

M.Com (Ist Semester)

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
Shivaji Nagar, Bhopal**

As Recommended by the Board of Studies

Session- 2019-20

Class / कक्षा	M.Com.
Semester / सेमेस्टर	I
Subject / विषय	A- 101
Title of the paper / प्रश्नपत्र का शीर्षक	Management Concepts
	प्रबंध की अवधारणाएँ
Paper No./ प्रश्नपत्र क्रमांक	I
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	Introduction: Concept of Management, Scope and Nature of Management, Approaches to Management, Human Relation, Behavioural and System approach.
	(हिन्दी)	परिचय—प्रबंध की अवधारणा, क्षेत्र एवं प्रबंध की प्रकृति, प्रबंध का दृष्टिकोण, मानवीय सम्बन्ध, व्यावहारिक एवं प्रणाली दृष्टिकोण
Unit II	(English)	Planning: Concept of Planning, Objectives and components of Planning, Nature and Process of Planning, determination of Objectives. Management by objectives, Management by Exception, Concepts, Nature and Process of decision-making. theories of decision-making.
	(हिन्दी)	नियोजन—नियोजन की अवधारणा, नियोजन के उद्देश्य एवं घटक, नियोजन की प्रकृति एवं प्रक्रिया उद्देश्यों का निर्धारण, उद्देश्यों निहित प्रबंध, उपवाद निहित प्रबंध, निर्णयन की अवधारणा प्रकृति एवं प्रक्रिया, निर्णयन के सिद्धांत।
Unit III	(English)	Organization: Concept, objectives and element of organization, process and principles of organization. Organization Structure and Charts, Span of Management, Delegation of Authority, Centralization and Decentralization.
	(हिन्दी)	संगठन: संगठन की अवधारणा, उद्देश्य एवं तत्व, संगठन के प्रक्रिया एवं सिद्धांत, संगठन संरचना एवं चार्ट, प्रबंध का विस्तार अधिकारों का भारार्पण केन्द्रीयकरण एवं विकेन्द्रीयकरण।
Unit IV	(English)	Direction: Concept, Nature, Scope, Principles and Techniques of Direction. Communication: Concept, Process. Channel and Media of Communication. Barriers to effective communication, Building effective communication system.
	(हिन्दी)	निर्देशन: निर्देशन की अवधारणा, प्रकृति, क्षेत्र, निर्देशन के सिद्धांत एवं तकनीक। सम्प्रेषण (संवादवाहन): अवधारणा, प्रक्रिया। सम्प्रेषण (संवादवाहन) के माध्यम एवं चैनल, प्रभावी सम्प्रेषण की बाधाएँ, प्रभावी सम्प्रेषण पद्धति का निर्माण।
Unit V	(English)	Control: Concept, objectives, nature and process of control. levels and areas of control. Various control techniques. Z- Principles of Management. Management Education in India: Objectives, Present position and difficulties
	(हिन्दी)	नियंत्रण: नियंत्रण की अवधारणा, उद्देश्य, प्रकृति एवं प्रक्रिया। नियंत्रण के स्तर एवं क्षेत्र, नियंत्रण की विभिन्न तकनीक, प्रबंध का जेड—सिद्धांत। भारत में प्रबंध शिक्षा: उद्देश्य वर्तमान स्थिति एवं कठिनाइयाँ।

Suggested Readings:

1. Marketing Management-Sontaka
2. Marketing Management-R.L. Vashney
3. Marketing Management-Bhadada & Porwal

Marketing Management-Jain J.K.

केन्द्रीय अध्ययन मण्डल-अध्यक्ष: डॉ. आर.एस. सोहने, जबलपुर

सदस्यगण-

1. प्रो. आर.के. जैन सतना
2. डॉ. एन.सी. नेमा, नरसिंहपुर
3. डॉ.पी.के. जैन, भोपाल
4. डॉ.सी.के. बुट्टन भोपाल
5. डॉ. एम.के. वैद्य ग्वालियर
6. डॉ. मुकेश जैन, जबलपुर
7. डॉ. नागेश्वर अग्रवाल, सतना

Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
Shivaji Nagar, Bhopal
As Session- 2019-20

Class / कक्षा	M.Com
Semester / सेमेस्टर	I
Subject / विषय	A - 102
Title of the paper / प्रश्नपत्र का शीर्षक	Business Environment
	व्यावसायिक पर्यावरण
Paper No./ प्रश्नपत्र क्रमांक	II
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	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, Privatisation and Globalisation.
	(हिन्दी)	व्यावसायिक पर्यावरण की सैद्धांतिक संरचना: व्यावसायिक पर्यावरण, अवधारणा, महत्व एवं प्रकृति। पर्यावरण के तत्व—आन्तरिक एवं बाह्य, व्यवसाय पर्यावरण के परिवर्तनशील आयाम। उदारीकरण, निजीकरण एवं वैश्वीकरण।
Unit II	(English)	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.
	(हिन्दी)	व्यवसाय का आर्थिक पर्यावरण: आर्थिक पर्यावरणका महत्व एवं तत्व, आर्थिक प्रणालियां एवं व्यवसाय पर्यावरण, भारत में आर्थिक नियोजन। सरकारी नीतियां— औद्योगिक नीति, अनुज्ञापत्र नीति प्रशुल्क नीति, मौद्रिक नीति एवं आयात—निर्यात (एक्विजम) नीति
Unit III	(English)	Political and Legal Environment of Business: Monopoly and Restrictive Trade Practices (MRTP) Act, Foreign Exchange Management Act. (FEMA), Consumer Protection Act, Patent Laws.
	(हिन्दी)	व्यवसाय का राजनैतिक एवं वैधानिक पर्यावरण: एकाधिकार एवं प्रतिबंधात्मक व्यापार व्यवहार अधिनियम (एम.आर.टी.पी.) विदेशी विनिमय प्रबंध अधिनियम (फेमा), उपभोक्ता संरक्षण अधिनियम, पेटेंट कानून।
Unit IV	(English)	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.
	(हिन्दी)	सामाजिक, सांस्कृतिक एवं अन्तर्राष्ट्रीय पर्यावरण: व्यवसाय का सामाजिक दायित्व समाज एवं व्यवसाय के लक्षण, तत्व, क्षेत्र एवं दोनों में सम्बन्ध। सामाजिक—सांस्कृतिक व्यावसायिक पर्यावरण—सामाजिक समूह, विश्व व्यापार संगठन (डब्ल्यू.टी.ओ.), अन्तर्राष्ट्रीय मौद्रिक कोष (आई.एम.एफ) भारत में विदेशी विनिमय।

Unit V	(English)	Technological Environment: Concept, Online Channels, Online Services, Advantage of Online services, E-commerce, Indian conditions of E-commerce, Electronic Banking, Franchise Business.
	(हिन्दी)	तकनीकी पर्यावरण— अवधारणा, ऑन लाईन चैनल्स ऑन लाईन सेवा लाभ। इलेक्ट्रानिक कॉमर्स, भारतीय दशाओं में इलेक्ट्रानिक कॉमर्स व्यवसाय, इलेक्ट्रानिक बैंकिंग, फ्रेंचाइजी व्यवसाय।

Suggested Readings:

1. Adhikary, M: Economic Environment of Business, SultanChand & Sons, New Delhi.
2. Ahluwalia, I.J.: Industrial Growth in India, Oxford University Press Delhi.
3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publication, New Delhi.
4. Aswathappa, K: Legal environment of Business, Himalaya Publication, Delhi.
5. Chakravarty, S.: Development Planning. Oxford University Press, Delhi.
6. Ghosh, Biswanath: Economic Survey, various issues.
7. Govt. of India: Economic Survey, various issues.
8. Raj Agrawal and Parag Diwan, Business Environment; Excell Books, New Delhi.
9. Ramaswamy, V.S. and Nama Kumari: Strategic Planning for Corporate Success, Macmillan, Delhi.
10. Sengupta, N.K. Government and Business in India, Vikas Publication, New Delhi.
11. जैन डॉ. जिनेन्द्र कुमार "व्यावसायिक पर्यावरण" मध्य प्रदेश हिन्दी ग्रन्थ अकादमी, भोपाल।
12. आर.एस. सोहाने, व्यावसायिक वातावरण
13. उपाध्याय शर्मा एवं हल—व्यावसायिक वातावरण
14. गुप्ता, दिनेश एवं पाठक, आणय—व्यावसायिक वातावरण

केन्द्रीय अध्ययन मण्डल—अध्यक्ष: डॉ. आर.एस. सोहाने, जबलपुर

सदस्यगण—

1. प्रो. आर.के. जैन सतना
2. डॉ. एन.सी. नेमा, नरसिंहपुर
3. डॉ.पी.के. जैन, भोपाल
4. डॉ.सी.के. बुट्टन भोपाल
5. डॉ. एम.के. वैद्य ग्वालियर
6. डॉ. मुकेश जैन, जबलपुर
7. डॉ. नागेश्वर अग्रवाल, सतना

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As Recommended by the Board of Studies

Session- 2019-20

Class / कक्षा	M.Com
Semester / सेमेस्टर	I
Subject / विषय	A-103
Title of the paper / प्रश्नपत्र का शीर्षक	Advanced Accounting उच्चतर लेखांकन
Paper No./ प्रश्नपत्र क्रमांक	III
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	Advanced problems of Final Accounts
	(हिन्दी)	अंतिम लेखे के उच्चतर प्रश्न
Unit II	(English)	Advanced Problems of Bank Reconciliation Statement, Rectification of Errors, Accounting for Non Profit Organisation.
	(हिन्दी)	बैंक समाधान विवरण के उन्नतप्रश्न, त्रुटियों का सुधार, गैर लीसांगठनों का लेखांकन
Unit III	(English)	Accounting from Incomplete Records, Accounting for Insurance Claim
	(हिन्दी)	अपूर्ण अभिलेखों से लेखांकन, बीमादावों का लेखांकन
Unit IV	(English)	Investment A/c. Voyage A/c. Insolvency A/c.
	(हिन्दी)	विनियोग लेखें, जहाजी लेखे, दिवालियां लेखें।
Unit V	(English)	Dissolution of partnership firm including sales of Firm and Amalgamation
	(हिन्दी)	साझेदारी फर्म का विघटन, फर्म के विक्रय एवं एकीकरण सहित।

Suggested Readings:

1. Gupta R.L., Radhaswamy M: Company Accounts; SultanChand and Sons, New Delhi.
2. Maheshwari S.N.: Corporate Accounting: Vikas Publishing House, New Delhi.
3. Monga J.R., Ahuja, Girish, and Sehgal Ashok: Financial Accounting: Mayur Paper Backs, Noida.
4. Shukla M.C., Grewal T.S. and Gupta S.C.: Advanced Accounts: S. Chand & Co. New Delhi,
5. Moore C.L. and Jacdicke R.K.: Managerial Accounting: South Western Publishing Co., Cincinnati, Ohio.
6. Modi, Oswal & S.K. Khatik; Corporate Accounting in Hindi & English (both) College Book House, Jaipur.
7. Jain, Pareek & Khandewal: Company A/c. RameshBook Depot, Jaipur
8. Jain & Narang: Financial A/c. Kalyani Pub. Delhi.
9. डॉ. रमेश मंगल—उन्नत लेखांकन Advanced Accounting.
10. R.L. Gupta: Advanced Accounting
11. A.K. Sehgal: Advanced Accounting
12. Shukla Grewal: Advanced Accounting.

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As Recommended by the Board of Studies

Session- 2019-20

Class / कक्षा	M.Com
Semester / सेमेस्टर	I
Subject / विषय	A-104
Title of the paper / प्रश्नपत्र का शीर्षक	Cost Analysis and Control लागत विश्लेषण एवं नियंत्रण
Paper No./ प्रश्नपत्र क्रमांक	IV
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	Various cost concepts, Cost centre and cost unit, Methods and techniques of Costing. Installation of costing system, Methods of inventory control, Overheads Accounting.
	(हिन्दी)	विभिन्न लागत अवधारणाएँ, लागत केन्द्र एवं इकाई लागत, लागत की पद्धतियाँ एवं तकनीक, लागत पद्धति की स्थापना, सामग्री नियंत्रण की विधियाँ, उपरिव्यय लेखांकन।
Unit II	(English)	Process Accounting Joint product and Bye product, Equivalent Production and Inter Process Profit, Operating Cost.
	(हिन्दी)	प्रक्रिया लेखांकन, संयुक्त उत्पाद एवं उपोत्पाद, समोत्पादन एवं अन्तः प्रक्रिया लाभ, परिचालन लागत।
Unit III	(English)	Marginal Costing: Concepts, Break Even Analysis, Uniform costing and Inter firm comparison. Use of Managerial Costing in business Decision.
	(हिन्दी)	सीमान्त लागत: अवधारणा, समविच्छेद विश्लेषण, एकीकृत लागत एवं अन्तः फर्म तुलना, व्यावसायिक निर्णयन में प्रबंधकीय लागत का प्रयोग
Unit IV	(English)	Budgetary Control: Basic concepts, Preparation of functional budget: Cost Audit: Objectives and Advantages.
	(हिन्दी)	बजटरी नियंत्रण: मूल अवधारणाएँ, क्रियात्मक बजट की तैयारी, लागत अंकेक्षण: उद्देश्य एवं लाभ।
Unit V	(English)	Standard Costing and Variance Analysis
	(हिन्दी)	मानक लागत एवं विचरण विश्लेषण

Suggested Readings:

1. डॉ. शर्मा मंगल एवं सिघई—लागत लेखांकन
2. Oswal Maheshwari-Cost Accounting.
3. M. Agarwal & M Jain-Cost Accounting
4. Jain & Narang-Cost Accounting
5. S.N. Mahehwari-Cost Accounting
6. M.C. Agarwal-Cost Accounting
7. Jawaharlal-Cost Accounting

M.Com (IInd Semester)

Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,

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Class / कक्षा	M.Com
Semester / सेमेस्टर	II-201
Subject / विषय	B-201
Title of the paper / प्रश्नपत्र का शीर्षक	I-Corporate Legal Frame work निगमीय विधिक संरचना
Paper No./ प्रश्नपत्र क्रमांक	
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	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.
	(हिन्दी)	भारतीय कम्पनी अधिनियम (1956) (सम्बन्धित प्रावधान): परिभाषा, कम्पनियों के प्रकार, पार्षद सीमा नियम, पार्षद अर्न्तनियम, प्रविवरण, अंश पूंजी एवं सदस्यता, सभाएँ एवं प्रस्ताव, कम्पनी प्रबंध, प्रबंधकीय पारिश्रमिक, कम्पनियों का परिसमापन एवं विघटन।
Unit II	(English)	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.
	(हिन्दी)	पराक्राम्यविलेश अधिनियम, 1881— परिभाषा, पराक्राम्य विलेशों के प्रकार, पराक्राम्य धारक और यथाविधिधारक, यथाविधि भुगतान: चेक का रेखांकन एवं पृष्ठांकन, पराक्राम्य विलेशों का प्रस्तुतीकरण।
Unit III	(English)	M RTP Act 1969: Monopolistic trade practices; Restrictive trade practices; Unfair trade practices.
	(हिन्दी)	एकाधिकार प्रतिबंधात्मक व्यापार व्यवहार अधिनियम 1969: एकाधिकारात्मक व्यापार व्यवहार, प्रतिबंधात्मक व्यापार व्यवहार, अनुचित व्यापार व्यवहार।
Unit IV	(English)	The consumer protection Act, 1986: Salient features; Definition of Consumer, Right of consumer, Grievance Redressal Machinery.
	(हिन्दी)	उपभोगता संरक्षण अधिनियम, 1986: विशिष्ट लक्षण, उपभोक्ता की परिभाषा, उपभोक्ता के अधिकार, शिकायत निवारण तंत्र (मशीनरी)।

Unit V	(English)	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. Customer valuation and dispute settlement, TRIP and TRIMS.
	(हिन्दी)	अंतर्राष्ट्रीय व्यापार के लिए पर्यावरण नियामक: विदेशी विनियम प्रबंध अधिनियम (फेमा), विश्व व्यापार संगठन (W.T.O.): विश्व व्यापार संगठन की नियामक संरचना, आधारभूत सिद्धांत और इसके लक्षण, विश्व व्यापार संगठन से विकासशील देशों के लिए अधिमान्यता संबंधी व्यवहार के प्रावधान, क्षेत्रीय समूहीकरण, तकनीकी प्रमाण, भंडारण प्रतिरोधी प्रभार और अन्य गैर प्रशुल्क संबंधी अवरोध। सीमा शुल्क मूल्यांकन और विवादों का निपटान, बौद्धिक संपदा संबंधी व्यापार अधिकार, (TRIPS) विनियोग संबंधी व्यापार व्यवहार (TRIMS)।

Suggested Readings:

1. Singh, Avtar: Law Relating to Monopolies, Restrictive and Unfair Trade Practices, Eastern Book Co., Lucknow.
2. The Companies Act, 1956
3. The Negotiable Instruments Act, 1881
4. SEBI Act, 1992, Nabhi Publication, Delhi.
5. Amarchand D, government and Business, Tata McGraw Hill, New Delhi.
6. Securities (Contract and Regulation) Act. 1956
7. Jain Narang-Corporate Legal Framework
8. Rastogi U.S. and Shukla-Corporate Legal Framework

केन्द्रीय अध्ययन मण्डल-अध्यक्ष: डॉ. आर.एस. सोहने, जबलपुर

सदस्यगण-

1. प्रो. आर.के. जैन सतना
2. डॉ. एन.सी. नेमा, नरसिंहपुर
3. डॉ.पी.के. जैन, भोपाल
4. डॉ.सी.के. बुट्टन भोपाल
5. डॉ. एम.के. वैद्य ग्वालियर
6. डॉ. मुकेश जैन, जबलपुर
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Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,

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As Recommended by the Board of Studies

Session- 2019-20

Class / कक्षा	M.Com
Semester / सेमेस्टर	II
Subject / विषय	B-202
Title of the paper / प्रश्नपत्र का शीर्षक	Organizational Behaviour संगठनात्मक व्यवहार
Paper No./ प्रश्नपत्र क्रमांक	II
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	Organization: Concept, Types and significance, Organization Goal and its determinants. Organization Behaviour: Concept, Nature and Significance, Organizational Behaviour models.
	(हिन्दी)	संगठन: अवधारणा, प्रकार व महत्व, संगठनात्मक लक्ष्य एवं उसके निर्धारक। संगठनात्मक व्यवहार: अवधारणा, प्रकृति और महत्व, संगठनात्मक व्यवहार आणकलप।
Unit II	(English)	Personality: Concept, Theories, Determinants and importance, Perception: Concept, Process and Theories, Learning: Concept, Components, affecting factors and theories.
	(हिन्दी)	व्यक्तित्व: अवधारणा विभिन्न सिद्धांत, निर्धारक एवं महत्व। दृष्टिकोण: अवधारणा प्रक्रिया एवं विभिन्न सिद्धांत। सीखना: अवधारणा, तत्व, प्रभावित करनेवाले घटक और सिद्धांत।
Unit III	(English)	Motivation: Meaning, types and important elements, theories of Motivation, Attitudes and Values: Concept, factors, significance and Theories
	(हिन्दी)	अभिप्रेरण: अर्थ, प्रकार, और महत्वपूर्ण तत्व, अभिप्रेरण के विभिन्न सिद्धांत। मूल्य एवं व्यवहार: अवधारणा, घटक, महत्व और विभिन्न सिद्धांत।
Unit IV	(English)	Interpersonal Behaviour: Nature, Transactional Analysis, Concept of Group, Theories of group formation, Group cohesiveness, Power and Authority.
	(हिन्दी)	अंतर्व्यक्तिक व्यवहार: प्रकृति, अंतर्क्रियात्मक विश्लेषण, समूह की अवधारणा, समूह निर्माण के सिद्धांत, समान समूह शक्ति और अधिकार।
Unit V	(English)	Organizational Conflicts: Causes and suggestions. Developing sound Organizational Climate, Management of Change, Concept and Process of Organizational Development.
	(हिन्दी)	संगठनात्मक विरोध: कारण और सुझाव, स्वस्थ संगठनात्मक वातावरण का विकास, परिवर्तन का प्रबंध, संगठनात्मक विकास की अवधारणा और प्रक्रिया।

Suggested Readings:

1. L.M. Prasad-OrganizationalBehavior
2. C.V. Gupta-Organizational Behavior
3. G.S.Sudha-Organizational Behavior
4. P.C. jain-Organizational Behavior
5. SareenSandeep-Organizational Behavior
6. icfai-OrganizationalBehavior

केन्द्रीय अध्ययन मण्डल-अध्यक्ष: डॉ. आर.एस. सोहने, जबलपुर

सदस्यगण-

1. प्रो. आर.के. जैन सतना
2. डॉ. एन.सी. नेमा, नरसिंहपुर
3. डॉ.पी.के. जैन, भोपाल
4. डॉ.सी.के. बुट्टन भोपाल
5. डॉ. एम.के. वैद्य ग्वालियर
6. डॉ. मुकेश जैन, जबलपुर
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Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,

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As Recommended by the Board of Studies

Session- 2019-20

Class / कक्षा	M.Com
Semester / सेमेस्टर	II
Subject / विषय	B-203
Title of the paper / प्रश्नपत्र का शीर्षक	III-Advanced Statistical Analysis उच्चतर सांख्यिकीय विश्लेषण
Paper No./ प्रश्नपत्र क्रमांक	III
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	Theory of Probability-Probability Distributions, Binomial, Poisson and Normal distribution
	(हिन्दी)	प्रायिकता के सिद्धांत-प्रायिकतावितरण, द्विपद, पायसन एवं सामान्य वितरण।
Unit II	(English)	Theory of Sampling and Test of Significance
	(हिन्दी)	न्यादर्श के सिद्धांत औरसार्थकताकी जांच।
Unit III	(English)	Analysis of Variance (including one way and two way classification), Chi-square Test.
	(हिन्दी)	विचरण विश्लेषण (एकांगी और द्विमांगी वर्गीकरण के साथ), काई वर्ग परीक्षण।
Unit IV	(English)	Interpolation and Extrapolation. Association of Attributes
	(हिन्दी)	अन्तरगणन एवम् बाह्यगणन, गुण सम्बन्ध
Unit V	(English)	Regression Analysis, Statistical decision Theory:- Decision under Risk and uncertainty, Decision Tree Analysis.
	(हिन्दी)	प्रतीपगमन विश्लेषण, सांख्यिकीय निर्णयसिद्धांत-जोखिम और अनिश्चतता की स्थिति में निर्णय, निर्णय वृक्ष विश्लेषण।

Suggested Readings:

1. Shukla & Shai-Advanced Statistical Analysis.
2. Gupta C.B.-Advanced Statistical Analysis
3. Gupta B.N. Advanced Statistical Analysis
4. Elhance D.N.-Advanced Statistical Analysis
5. Pathak & Shashtri-Advanced Statistical Analysis
6. Singh U.N.-Advanced Statistical Analysis
7. Nagar K.N.-Advanced Statistical Analysis

केन्द्रीय अध्ययन मण्डल-अध्यक्ष: डॉ. आर.एस. सोहने, जबलपुर

सदस्यगण-

1. प्रो. आर.के. जैन सतना
2. डॉ. एन.सी. नेमा, नरसिंहपुर
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As Recommended by the Board of Studies

Session- 2019-20

Class / कक्षा	M.Com
Semester / सेमेस्टर	II
Subject / विषय	B-204
Title of the paper / प्रश्नपत्र का शीर्षक	IV-Functional Management कार्यात्मक प्रबंध
Paper No./ प्रश्नपत्र क्रमांक	IV
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	Financial Management: Concept, Nature and Objectives, Functions of Financial Manager, Financial Planning-Nature, Need and influencing factors, Characteristics of a sound financial plan.
	(हिन्दी)	वित्तीय प्रबंध: अवधारणा प्रकृति एवं उद्देश्य, वित्तीय प्रबंधक के कार्य, वित्तीय नियोजन-प्रकृति आवश्यकता और प्रभावित करने वाले घटक, स्वस्थ वित्तीय योजना के लक्षण।
Unit II	(English)	Capitalization: Concept and Theories, Over and Under Capitalization, Capital structure, Balanced Capital Structure, Trading on Equity, Leverage: Financial and Operating Leverage.
	(हिन्दी)	पूंजीकरण: अवधारणा एवं विविध सिद्धांत अति और अल्प पूंजीकरण, पूंजी संरचना, संतुलित पूंजी संरचना, समता पर व्यापार, दांतीकरण (लीवरेज): वित्तीय एवं परिचालन संबंधी दांतीकरण (लीवरेज)।
Unit III	(English)	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.
	(हिन्दी)	विपणन प्रबंध: विपणन की अवधारणा, प्रकृति और क्षेत्र, विपणन प्रबंध के कार्य, विपणन मिश्रण विज्ञापन प्रबंध-उद्देश्य, कार्य और क्षेत्र, विपणन के माध्यम, एक विज्ञापन माध्यम का चुनाव अच्छी विज्ञापन प्रति की आवश्यकताएँ, विक्रय प्रवर्तन का अर्थ, महत्व, सीमाएँ और विक्रय प्रवर्तन की विधियाँ।
Unit IV	(English)	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.
	(हिन्दी)	कार्मिक प्रबंध की अवधारणा: अवधारण, कार्य, क्षेत्र और महत्व, मानव शक्ति नियोजन का महत्व, भर्ती के स्रोत, अच्छी भर्ती नीति के लक्षण। चयन की अवधारणा, चयन प्रविधि, कर्मचारी प्रशिक्षण का महत्व, प्रशिक्षण की विधियाँ।

Unit V	(English)	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.
	(हिन्दी)	उत्पादन प्रबंध: अवधारणा, महत्व क्षेत्र, और कार्य, उत्पादन प्रणाली के प्रकार। उत्पादन नियोजन की अवधारणा, उद्देश्य तत्व और चरण, उत्पादन नियंत्रण प्रविधि, नव उत्पाद विकास प्रक्रिया, उत्पाद विविधीकरण, प्रमापीकरण, सरलीकरण और विशिष्टीकरण की अवधारणा।

Suggested Readings:

1. Mothihar M-Functional Management
2. जैन, जिनेन्द्र कुमार— विपणन प्रबंध म.प्र. हिन्दी ग्रन्थअकादमी, भोपाल
3. जैन, जे.के.— कार्यात्मक प्रबंध, प्रतीक प्रकाशन इलाहाबाद

केन्द्रीय अध्ययन मण्डल—अध्यक्ष: डॉ. आर.एस. सोहने, जबलपुर

सदस्यगण—

1. प्रो. आर.के. जैन सतना
2. प्रो. उमेश होलानी, ग्वालियर
3. प्रो. एन.सी. जैन भोपाल
4. डॉ. एन.सी. नेमा, नरसिंहपुर
5. डॉ. वी.एस. श्रीवास्तव
6. डॉ. एस.पी. गुप्ता, जबलपुर
7. डॉ. मुकेश जैन, जबलपुर
8. डॉ. नागेश्वर अग्रवाल, सतना
9. डॉ. एम.के. वैद्य, ग्वालियर

M.Com (IIIrd Semester)

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Session- 2019-20

Class / कक्षा	M.Com
Semester / सेमेस्टर	III
Subject / विषय	C-301
Title of the paper / प्रश्नपत्र का शीर्षक	Managerial Economics प्रबंधकीय अर्थशास्त्र
Paper No./ प्रश्नपत्र क्रमांक	I
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	Meaning of Managerial economics: Nature and Scope of Managerial economics, Managerial Economist: Role and Responsibilities, fundamental economic concepts Profit Maximization Theory.
	(हिन्दी)	प्रबंधकीय अर्थशास्त्र का आशय: प्रबंधकीय अर्थशास्त्र की प्रकृति, क्षेत्र, प्रबंधकीय अर्थशास्त्री, भूमिका एवं उत्तरदायित्व, आधारभूत आर्थिक अवधारणा। लाभ अधिकतमीकरण सिद्धांत
Unit II	(English)	Demand Analysis: Elasticity of Demand, Introduction Explanation Theory of Consumer Choice, Indifference Approach, Revealed Preference Theory
	(हिन्दी)	मांग विश्लेषण: मांग की लोच-परिचयात्मक विवेचन। ग्राहक पसन्दगी का सिद्धांत, उदासीनता विश्लेषण, अधिमान प्रकटीकरण सिद्धांत।
Unit III	(English)	Production Function: Law of Variable Proportions, Law of Returns to Scale.
	(हिन्दी)	उत्पादन फलन: परिवर्तनशील अनुपात नियम, पैमाने के प्रतिफल का नियम निर्णय।
Unit IV	(English)	Business Cycles: Nature and Phases, theories of Business Cycles.
	(हिन्दी)	व्यापार चक्र: प्रकृति एवं चरण, व्यवसाय चक्र के सिद्धांत।
Unit V	(English)	Profit Management: Measurement of Profit, Concept of Risk and Uncertainty.
	(हिन्दी)	लाभ प्रबंध: लाभ का मापन, जोखिम एवं अनिश्चितता की अवधारणा।

Suggested Readings:

1. Chopra, O.P. Managerial Economics, Tata McGraw Hill, Delhi
2. Dean, Joel: Managerial Economics, Prentice Hall, Delhi.
3. Varian, H.R. International Micro Economics: A Modern Approach, East West Press, New Delhi.
4. Varshney, RL and Maheshwari, KL Managerial Economics; Sultan Chand and Sons New Delhi.
5. Dwivedi D.N.: Managerial Economics, Vikas Publishing House, New Delhi.
6. Sinha V.C.-Managerial Economics

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Class / कक्षा	M.Com
Semester / सेमेस्टर	III
Subject / विषय	C-302
Title of the paper / प्रश्नपत्र का शीर्षक	Tax Planning and Tax Management कर नियोजन एवं प्रबंध
Paper No./ प्रश्नपत्र क्रमांक	II
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	Concept of Tax Planning: Meaning, Scope, Importance, Objectives of Tax Planning.
	(हिन्दी)	कर नियोजन की अवधारणा: अर्थ, क्षेत्र, महत्व, कर नियोजन के उद्देश्य।
Unit II	(English)	Areas of Tax Planning: Ownership Aspect, Activity Aspects & Locational Aspects, nature of the Business & tax Planning.
	(हिन्दी)	कर नियोजन के क्षेत्र: स्वामित्व पहलू, क्रियाशीलता पहलू स्थानीयकरण पहलू, व्यवसाय की प्रकृति एवं कर नियोजन।
Unit III	(English)	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.
	(हिन्दी)	नये व्यवसाय की स्थापना एवं कर नियोजन: नई औद्योगिक इकाइयों को प्राप्त छूटे, एकीकरण, सविलियन एवं कर नियोजन। विशेष कर प्रावधान—मुक्त व्यापार क्षेत्र, संरचनात्मक क्षेत्र एवं पिछड़े क्षेत्र सम्बन्धी कर प्रावधान।
Unit IV	(English)	Tax Planning and Financial Decisions: Capital Structure Decision, Dividend, Inter Corporate Dividend, Bonus Shares.
	(हिन्दी)	कर नियोजन एवं वित्तीय निर्णयन: पूँजी संरचना निर्णय, लाभांश, अर्न्तकम्पनी लाभांश, बोनस अंश।
Unit V	(English)	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
	(हिन्दी)	कर निर्धारण: परिचय, कर नियोजन एवं कर प्रबन्ध में अन्तर, कर प्रबन्ध के क्षेत्र, आयका विवरण एवं कर निर्धारण, अर्थदण्ड एवं अभियोग, अपील एवं पुनर्विचार।

Suggested Readings:

1. Ahuja G.K. and Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax; Bharat Law House, New Delhi.
2. Lakhotia, R.N.; Corporate Tax Planning; Vision Publication, Delhi.
3. Singhanian, V.K. Direct Taxes: Law and Practice; Taxman's Publication, Delhi.
4. Sainghanian, Vinod K; Direct Tax Planning and Management; taxman's Publication, Delhi-tax Planning and Management.
5. Mehrotra S-Tax Planning and Management.
6. Lakhotia-Tax Planning and Management
7. Saklecha Shripal-Tax Planning and Management
8. Goyal R.S.-Tax Planning and Management

केन्द्रीय अध्ययन मण्डल—अध्यक्ष: डॉ. आर.एस. सोहने, जबलपुर

सदस्यगण—

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Class / कक्षा	M.Com
Semester / सेमेस्टर	III
Subject / विषय	C-303
Title of the paper / प्रश्नपत्र का शीर्षक	Entrepreneurship Skill Development उद्यमिता कौशल विकास
Paper No./ प्रश्नपत्र क्रमांक	III
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	Entrepreneur: Definition, emergence of Entrepreneurial class; Theories of Entrepreneurship, Socio-economic Environment and Entrepreneur.
	(हिन्दी)	उद्यमी-परिभाषा, उद्यम वर्ग का उदभव, उद्यमिता के सिद्धांत, सामाजिक-आर्थिक परिवेश एवं उद्यमी।
Unit II	(English)	Promotion of a venture: Opportunity analysis, External Environmental forces, economic, Social, Technological and Competitive factors, Establishment of a new unit.
	(हिन्दी)	साहसी (उद्यमी) के लिये प्रवर्तन: अवसर विश्लेषण, बाह्य पर्यावरणीय शक्तियां, आर्थिक, सामाजिक, तकनीकी एवं प्रतियोगितात्मक कारक, एक नई इकाई की स्थापना।
Unit III	(English)	Entrepreneurial Behaviour: Innovation and Entrepreneurship, Entrepreneurial Behaviour Social Responsibility.
	(हिन्दी)	उद्यमी व्यवहार: नवाचार एवं उद्यमिता, उद्यमी व्यवहार, सामाजिक उत्तरदायित्व।
Unit IV	(English)	Entrepreneurial Development Programme: Entrepreneurial Development Programme relevance and achievements, role of Government in organising such programmes.
	(हिन्दी)	उद्यमिता विकास कार्यक्रम: उद्यमिता विकास कार्यक्रम की प्रासंगिकता एवं उपलब्धियां, इन कार्यक्रमों के आयोजन में सरकार की भूमिका।
Unit V	(English)	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.
	(हिन्दी)	सरकार की औद्योगिक नीति द्वारा भौगोलिक क्रियाओं का नियोजन एवं विकास, औद्योगिक परिक्षेत्रों की भूमिका केन्द्र एवं राज्य स्तरीय प्रोत्साहन सेवायें।

Suggested Readings:

1. Kenneth R Van Voorthis: Entrepreneurship and small business management.
2. Hass School hammer & Arthur Kuri: Entrepreneurship and small
3. Sharma RA: Entrepreneurial Change in Indian Industries.
4. Dhar P.N. and Lydall H.F. The role of small enterprises in Indian Economic Development.
5. Shukla M.B. Entrepreneurship Development
6. जैन, डॉ. जिनेन्द्र कुमार, उद्यमिता-विकास, म.प्र. हिन्दी ग्रन्थ अकादमी, भोपाल।
7. डॉ. रमेश मंगल, उद्यमिता-विकास

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Shivaji Nagar, Bhopal

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Class / कक्षा	M.Com
Semester / सेमेस्टर	III
Subject / विषय	C-304
Title of the paper / प्रश्नपत्र का शीर्षक	Accounting for Managerial Decisions प्रबंधकीय निर्णयन के लिए लेखांकन
Paper No./ प्रश्नपत्र क्रमांक	IV
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	Management Accounting: Its meaning, nature and importance, Difference of Management accounting with Cost Accounting and Financial Accounting.
	(हिन्दी)	प्रबंधकीय लेखांकन: अर्थ, प्रकृति एवं महत्व, प्रबंधकीय लेखांकन, लागत लेखांकन एवं वित्तीय लेखांकन में अन्तर।
Unit II	(English)	Nature and Limitations of Financial Statements: Needs and objectives of financial Analysis.
	(हिन्दी)	वित्तीय विवरणों की प्रकृति एवं सीमाएँ: वित्तीय विश्लेषण की आवश्यकता एवं उद्देश्य।
Unit III	(English)	Fund Flow Analysis and Cash Flow Analysis (Application of A.S.-3)
	(हिन्दी)	कोष प्रवाह विश्लेषण एवं रोक प्रवाह विश्लेषण (A.S.-3 का प्रयोग)
Unit IV	(English)	Capital Budgeting: Nature and Characteristics of Long Terms Investment Decision, Methods of Ranking Investment Proposals.
	(हिन्दी)	पूँजी बजटन: दीर्घकालीन निवेश निर्णयों की प्रकृति एवं विशेषताएँ, निवेश प्रस्तावों की श्रेणीयन की विधि।
Unit V	(English)	Management Reporting System: Types of Reports, Responsibility Accounting.
	(हिन्दी)	प्रबन्ध प्रतिवेदन पद्धति: प्रतिवेदन के प्रकार उत्तरदायित्व लेखांकन।

Suggested Readings:

1. M.R. Agarwal-Accounting for Managers
2. Agarwal & Agarwal- Accounting for Managers
3. Agarwal, Jain & Jain-Management Accounting
4. अग्रवाल एवं जैन—प्रबंधकीय लेखांकन
5. गुप्ता एस.पी.—प्रबन्धकीय लेखांकन

केन्द्रीय अध्ययन मण्डल—अध्यक्ष: डॉ. आर.एस. सोहने, जबलपुर

सदस्यगण—

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2. डॉ. एन.सी. नेमा, नरसिंहपुर
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4. डॉ.सी.के. बुट्टन भोपाल
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M.Com (IVth Semester)

Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,**Shivaji Nagar, Bhopal**

As Recommended by the Board of Studies

Session- 2019-20

Class / कक्षा	M.Com
Semester / सेमेस्टर	IV
Subject / विषय	D-401
Title of the paper / प्रश्नपत्र का शीर्षक	I-Advertising and Sales Management
	विज्ञापन एवं विक्रय प्रबंध
Paper No./ प्रश्नपत्र क्रमांक	I
Compulsory / अनिवार्य या Optional / वैकल्पिक	Optional / वैकल्पिक
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	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.
	(हिन्दी)	परिचय: विज्ञापन की अवधारणा, क्षेत्र, उद्देश्य एवं कार्य, विज्ञापन में विपणन मिश्रण एवं विज्ञापन प्रक्रिया की भूमिका, विज्ञापन के नैतिक, विधिक एवं सामाजिक पहलू।
Unit II	(English)	Pre-launch Advertising Decision: Determination of target audience, Advertising media and their choice. Advertising measures, Layout of advertisement and advertising appeal, Advertising copy.
	(हिन्दी)	विज्ञापन निर्णयन पूर्व प्रदर्शन: लक्षित श्रोता, ग्राहकों का निर्धारण, विज्ञापन माध्यम (मीडिया) एवं उनका चयन, विज्ञापन उपाय विज्ञापन अपील एवं विज्ञापन विन्यास, विज्ञापन प्रति।
Unit III	(English)	Promotional Management: Advertising department, Role of advertising agencies and their selection, Advertising budget, Evaluation of Advertising effectiveness.
	(हिन्दी)	प्रवर्तनीय प्रबंध: विज्ञापन विभाग, विज्ञापन एजेंसी का योगदान एवं उसका चयन, विज्ञापन बजट, विज्ञापन की प्रभावशीलता का मूल्यांकन।
Unit IV	(English)	Personal Selling: Meaning and Importance of personal selling,- Difference between personal selling, Advertising and sales promotion. Methods and procedure of personal selling.
	(हिन्दी)	वैयक्तिक विक्रय: वैयक्तिक विक्रय का अर्थ एवं महत्व, व्यक्तिगत विक्रय, विज्ञापन एवं विक्रय प्रवर्तन में अन्तर, वैयक्तिक विक्रय की विधियां और प्रक्रिया।
Unit V	(English)	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.
	(हिन्दी)	विक्रय प्रबंध: विक्रय प्रबंध की अवधारणा उद्देश्य एवं कार्य, विक्रय संगठन, विक्रय शक्तियों का प्रबंध एवं विक्रय शक्ति के उद्देश्य, विक्रय शक्तियों की भर्ती, चयन, प्रशिक्षण, क्षतिपूर्ति एवं मूल्यांकन।

Suggested Readings:

1. Philip Kotler- Marketing Management
2. Sontaka-Marketing Management
3. P.C. Tripathi-Marketing Management
4. Bhadad & Porwal-Marketing Management
5. जैन, डॉ. जिनेन्द्र कुमार, विपणन के सिद्धान्त, म.प्र. हिन्दी ग्रन्थ अकादमी, भोपाल।

केन्द्रीय अध्ययन मण्डल-अध्यक्ष: डॉ. आर.एस. सोहने, जबलपुर

सदस्यगण-

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As Recommended by the Board of Studies

Session- 2019-20

Class / कक्षा	M.Com
Semester / सेमेस्टर	IV
Subject / विषय	D-402
Title of the paper / प्रश्नपत्र का शीर्षक	II-Consumer Behaviour
	उपभोक्ता व्यवहार
Paper No./ प्रश्नपत्र क्रमांक	II
Compulsory / अनिवार्य या Optional / वैकल्पिक	Optional / वैकल्पिक
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	Introduction: Meaning and Significance of consumer behaviour, Determinants of consumer behaviour, Consumer behaviour Vs. buyers behaviour, Consumer buying process and consumer movement in India.
	(हिन्दी)	परिचय: उपभोक्ता व्यवहार का अर्थ एवं महत्व, उपभोक्ता व्यवहार के निर्धारक तत्व, उपभोक्ता व्यवहार बनाम क्रेता व्यवहार, उपभोक्ता की क्रय पद्धति एवं भारत में उपभोक्ता आन्दोलन।
Unit II	(English)	Organisational Buying Behaviour and Consumer Research: Characteristics and Process of organizational buying behaviour Determinant of organizational buying behaviour. History of consumer research and Consumer research process.
	(हिन्दी)	क्रेता का संगठनात्मक व्यवहार एवं उपभोक्ता अनुसंधान: विशेषताएँ एवं संगठनात्मक क्रय व्यवहार की प्रक्रिया, संगठनात्मक व्यवहार के निर्धारक तत्व, उपभोक्ता अनुसंधान का इतिहास एवं उपभोक्ता अनुसंधान की प्रक्रिया।
Unit III	(English)	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.
	(हिन्दी)	उपभोक्ता की आवश्यकता एवं अभिप्रेरण: अभिप्रेरण का अर्थ, आवश्यकता एवं लक्ष्य, उपभोक्ता अभिप्रेरण की गतिशीलता एवं स्वभाव। उपभोक्ता की आवश्यकताओं के प्रकार एवं पद्धतियाँ, अभिप्रेरणों के उपाय एवं अभिप्रेरण अनुसंधान का विकास।
Unit IV	(English)	Personality & Consumer Behaviour: Concept of personality, theories of personality, Personality and understanding, consumer diversity, Self and Self-images
	(हिन्दी)	उपभोक्ता व्यक्तित्व एवं व्यवहार: व्यक्तित्व की अवधारणा, व्यक्तित्व के सिद्धान्त, व्यक्तित्व और समझ, उपभोक्ता विविधता, स्वयं और स्वयं का प्रतिबिम्ब
Unit V	(English)	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.
	(हिन्दी)	सामाजिक वर्ग एवं उपभोक्ता व्यवहार: सामाजिक वर्ग का अर्थ, सामाजिक वर्ग मापन, सामाजिक वर्गों की जीवन शैली का स्वरूप, सामाजिक वर्ग की गतिशीलता, समृद्ध एवं गैर समृद्ध उपभोक्ता, उपभोक्ताओं के चुने हुये वर्ग में व्यावहारिक अनुप्रयोग।

Suggested Readings:

1. Philip Kotler-Marketing Management.
2. Jain, Jinendrakumar-Marketing Management

केन्द्रीय अध्ययन मण्डल-अध्यक्ष: डॉ. आर.एस. सोहने, जबलपुर

सदस्यगण-

1. प्रो. आर.के. जैन सतना
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Shivaji Nagar, Bhopal

As Recommended by the Board of Studies

Session- 2019-20

Class / कक्षा	M.Com
Semester / सेमेस्टर	IV
Subject / विषय	D-403
Title of the paper / प्रश्नपत्र का शीर्षक	III-Rural & Agricultural Marketing
	ग्रामीण एवं कृषि विपणन
Paper No./ प्रश्नपत्र क्रमांक	III
Compulsory / अनिवार्य या Optional / वैकल्पिक	Optional / वैकल्पिक
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	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.
	(हिन्दी)	ग्रामीण विपणन (बाजार): भारतीय ग्रामीण विपणन की स्थिति एवं भारत के ग्रामीण बाजारों के प्रति दृष्टिकोण, ग्रामीण उपभोक्ता और मांग के आयाम एवं बाजार विभक्तिकरण, वितरण वाहिकाएँ और भौतिक वितरण उत्पाद प्रबंध, विपणन संचार और विक्रय शक्ति घटक।
Unit II	(English)	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.
	(हिन्दी)	कृषि विपणन— अवधारणा, प्रकृति, क्षेत्र और विषय सामग्री, कृषि उत्पादों का वर्गीकरण और उनका निर्मित माल से अन्तर, कृषि बाजार—अर्थ घटक आयाम और वर्गीकरण। बाजार संरचना—बाजार संरचना की क्रियाशीलता बाजार के घटक, बाजार संरचना की शक्तियाँ।
Unit III	(English)	Market Management and Channel Strategy: Modern marketing management and agricultural products, Structured organized markets-commodity 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.
	(हिन्दी)	बाजार प्रबंध एवं वाहिका व्यूह रचना: आधुनिक विपणन प्रबंध और कृषि उत्पाद, संरचनात्मक संगठित बाजार वस्तुविनिमय और उत्पाद विनिमय नकद बाजार अग्रपिच व्यवहार विनिमय बाजार, सट्टा बाजार उपभोक्ता माल के लिए वितरण वाहिकाएँ कृषिकीय उपभोक्ता माल कृषिकीय कच्चा माल
Unit IV	(English)	Rural Market in India: Regulated market, Genesis of regulated market Limitations in present marketing regulation, Advantages and Limitation of regular market organization of regulated market, Future of regulated and regulated markets in India
	(हिन्दी)	भारत में ग्रामीण बाजार: बाजारों का नियमन, नियमित बाजार, भारत में नियमित बाजारों की संरचना, वर्तमान विपणन नियमन सीमाएँ, नियमित बाजार के लाभ और सीमाएँ नियमित बाजारों का संगठन एवं भारत में नियमित बाजारों का भविष्य।

Unit V	(English)	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.
	(हिन्दी)	कृषि उत्पादों का विपणन: संवेष्टन-संवेष्टन और पैकिंग, सेवेष्टन, सामग्री, कृषि उत्पादन विपणन यातायात लाभ यातायात के माध्यम और यातायात लागत। श्रेणियाँ/ग्रेडिंग एवं प्रमापीकरण-अर्थ, प्रकार, कसौटी, लेबलिंग एवं विशिष्टीकरण, संग्रहण प्रक्रियण और विक्रय।

Suggested Readings:

1. Philip Kotler-Marketing Management
2. Jain, Jinendrakumar-Marketing Management

केन्द्रीय अध्ययन मण्डल-अध्यक्ष: डॉ. आर.एस. सोहने, जबलपुर

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As Recommended by the Board of Studies

Session- 2019-20

Class / कक्षा	M.Com
Semester / सेमेस्टर	IV
Subject / विषय	D-404
Title of the paper / प्रश्नपत्र का शीर्षक	IV-International Marketing अन्तर्राष्ट्रीय विपणन
Paper No./ प्रश्नपत्र क्रमांक	IV
Compulsory / अनिवार्य या Optional / वैकल्पिक	Optional / वैकल्पिक
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	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.
	(हिन्दी)	अन्तर्राष्ट्रीय विपणन: अर्थ क्षेत्र, प्रकृति, महत्व अन्तर्राष्ट्रीय बाजार वातावरण-आंतरिक एवं बाह्य वातावरण। अन्तर्राष्ट्रीय बाजार, विदेशी बाजार के चयन और परिचय, अभिमुखीकरण। एक निर्यात प्रबंधक के गुण और कार्य।
Unit II	(English)	Export Organization: Meaning, affecting factors and types, Overseas Product Development: It's concept and methods, pricing and its factors, Methods, of Pricing, Price quotation.
	(हिन्दी)	निर्यात संगठन: अर्थ, प्रभावित करने वाले घटक और प्रकार, समुद्रपारीय उत्पाद विकास: इसकी अवधारणा एवं विधियाँ। मूल्य निर्धारण और इसके घटक। मूल्य निर्धारण की विधियाँ, मूल्य निविदा।
Unit III	(English)	Direct Trading and Indirect Trading: Meaning and Methods, Methods of Payment in international Marketing.
	(हिन्दी)	प्रत्यक्ष व्यापार और अप्रत्यक्ष व्यापार: अर्थ और विधियाँ, अन्तर्राष्ट्रीय बाजार में भुगतान की पद्धतियाँ।
Unit IV	(English)	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.
	(हिन्दी)	निर्यात साख: अर्थ प्रकृति महत्व और प्रभावित, करने वाला घटक निर्यात साख की विधियाँ। भारत में निर्यात साख और वित्त। निर्यात व्यापार में जोखिम। निर्यात साख गारन्टी कारपोरेशन की भूमिका भारत का आयात निर्यात बैंक।
Unit V	(English)	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.
	(हिन्दी)	निर्यात एवं आयात प्रक्रिया: विदेशी व्यापार में संलग्न दस्तावेज, द्विपक्षीय एवं बहुपक्षीय व्यापार समझौते-इनका अर्थ, उद्देश्य, प्रकार एवं औचित्य, सार्क, विदेशी व्यापार में WTO की भूमिका।

Suggested Readings:

P.K. Jain : International Marketing.

Sharma & Sharma: International Marketing.

M.Com (Ist Semester)

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
Shivaji Nagar, Bhopal**

As Recommended by the Board of Studies

Session- 2018-19

Class / कक्षा	M.Com.
Semester / सेमेस्टर	I
Subject / विषय	A- 101
Title of the paper / प्रश्नपत्र का शीर्षक	Management Concepts प्रबंध की अवधारणाएँ
Paper No./ प्रश्नपत्र क्रमांक	I
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	Introduction: Concept of Management, Scope and Nature of Management, Approaches to Management, Human Relation, Behavioural and System approach.
	(हिन्दी)	परिचय—प्रबंध की अवधारणा, क्षेत्र एवं प्रबंध की प्रकृति, प्रबंध का दृष्टिकोण, मानवीय सम्बन्ध, व्यावहारिक एवं प्रणाली दृष्टिकोण
Unit II	(English)	Planning: Concept of Planning, Objectives and components of Planning, Nature and Process of Planning, determination of Objectives. Management by objectives, Management by Exception, Concepts, Nature and Process of decision-making. theories of decision-making.
	(हिन्दी)	नियोजन—नियोजन की अवधारणा, नियोजन के उद्देश्य एवं घटक, नियोजन की प्रकृति एवं प्रक्रिया उद्देश्यों का निर्धारण, उद्देश्यों निहित प्रबंध, उपवाद निहित प्रबंध, निर्णयन की अवधारणा प्रकृति एवं प्रक्रिया, निर्णयन के सिद्धांत।
Unit III	(English)	Organization: Concept, objectives and element of organization, process and principles of organization. Organization Structure and Charts, Span of Management, Delegation of Authority, Centralization and Decentralization.
	(हिन्दी)	संगठन: संगठन की अवधारणा, उद्देश्य एवं तत्व, संगठन के प्रक्रिया एवं सिद्धांत, संगठन संरचना एवं चार्ट, प्रबंध का विस्तार अधिकारों का भारार्पण केन्द्रीयकरण एवं विकेन्द्रीयकरण।
Unit IV	(English)	Direction: Concept, Nature, Scope, Principles and Techniques of Direction. Communication: Concept, Process. Channel and Media of Communication. Barriers to effective communication, Building effective communication system.
	(हिन्दी)	निर्देशन: निर्देशन की अवधारणा, प्रकृति, क्षेत्र, निर्देशन के सिद्धांत एवं तकनीक। सम्प्रेषण (संवादवाहन): अवधारणा, प्रक्रिया। सम्प्रेषण (संवादवाहन) के माध्यम एवं चैनल, प्रभावी सम्प्रेषण की बाधाएँ, प्रभावी सम्प्रेषण पद्धति का निर्माण।
Unit V	(English)	Control: Concept, objectives, nature and process of control. levels and areas of control. Various control techniques. Z- Principles of Management. Management Education in India: Objectives, Present position and difficulties
	(हिन्दी)	नियंत्रण: नियंत्रण की अवधारणा, उद्देश्य, प्रकृति एवं प्रक्रिया। नियंत्रण के स्तर एवं क्षेत्र, नियंत्रण की विभिन्न तकनीक, प्रबंध का जेड—सिद्धांत। भारत में प्रबंध शिक्षा: उद्देश्य वर्तमान स्थिति एवं कठिनाइयाँ।

Suggested Readings:

1. Marketing Management-Sontaka
2. Marketing Management-R.L. Vashney
3. Marketing Management-Bhadada & Porwal

Marketing Management-Jain J.K.

केन्द्रीय अध्ययन मण्डल-अध्यक्ष: डॉ. आर.एस. सोहने, जबलपुर

सदस्यगण-

1. प्रो. आर.के. जैन सतना
2. डॉ. एन.सी. नेमा, नरसिंहपुर
3. डॉ.पी.के. जैन, भोपाल
4. डॉ.सी.के. बुट्टन भोपाल
5. डॉ. एम.के. वैद्य ग्वालियर
6. डॉ. मुकेश जैन, जबलपुर
7. डॉ. नागेश्वर अग्रवाल, सतना

Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
Shivaji Nagar, Bhopal
As Session- 2018-19

Class / कक्षा	M.Com
Semester / सेमेस्टर	I
Subject / विषय	A - 102
Title of the paper / प्रश्नपत्र का शीर्षक	Business Environment व्यावसायिक पर्यावरण
Paper No./ प्रश्नपत्र क्रमांक	II
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	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, Privatisation and Globalisation.
	(हिन्दी)	व्यावसायिक पर्यावरण की सैद्धांतिक संरचना: व्यावसायिक पर्यावरण, अवधारणा, महत्व एवं प्रकृति। पर्यावरण के तत्व—आन्तरिक एवं बाह्य, व्यवसाय पर्यावरण के परिवर्तनशील आयाम। उदारीकरण, निजीकरण एवं वैश्वीकरण।
Unit II	(English)	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.
	(हिन्दी)	व्यवसाय का आर्थिक पर्यावरण: आर्थिक पर्यावरणका महत्व एवं तत्व, आर्थिक प्रणालियां एवं व्यवसाय पर्यावरण, भारत में आर्थिक नियोजन। सरकारी नीतियां— औद्योगिक नीति, अनुज्ञापत्र नीति प्रशुल्क नीति, मौद्रिक नीति एवं आयात—निर्यात (एक्विजम) नीति
Unit III	(English)	Political and Legal Environment of Business: Monopoly and Restrictive Trade Practices (MRTP) Act, Foreign Exchange Management Act. (FEMA), Consumer Protection Act, Patent Laws.
	(हिन्दी)	व्यवसाय का राजनैतिक एवं वैधानिक पर्यावरण: एकाधिकार एवं प्रतिबंधात्मक व्यापार व्यवहार अधिनियम (एम.आर.टी.पी.) विदेशी विनिमय प्रबंध अधिनियम (फेमा), उपभोक्ता संरक्षण अधिनियम, पेटेंट कानून।
Unit IV	(English)	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.
	(हिन्दी)	सामाजिक, सांस्कृतिक एवं अन्तर्राष्ट्रीय पर्यावरण: व्यवसाय का सामाजिक दायित्व समाज एवं व्यवसाय के लक्षण, तत्व, क्षेत्र एवं दोनों में सम्बन्ध। सामाजिक—सांस्कृतिक व्यावसायिक पर्यावरण—सामाजिक समूह, विश्व व्यापार संगठन (डब्ल्यू.टी.ओ.), अन्तर्राष्ट्रीय मौद्रिक कोष (आई.एम.एफ) भारत में विदेशी विनिमय।

Unit V	(English)	Technological Environment: Concept, Online Channels, Online Services, Advantage of Online services, E-commerce, Indian conditions of E-commerce, Electronic Banking, Franchise Business.
	(हिन्दी)	तकनीकी पर्यावरण— अवधारणा, ऑन लाईन चैनल्स ऑन लाईन सेवा लाभ। इलेक्ट्रानिक कॉमर्स, भारतीय दशाओं में इलेक्ट्रानिक कॉमर्स व्यवसाय, इलेक्ट्रानिक बैंकिंग, फ्रेंचाइजी व्यवसाय।

Suggested Readings:

1. Adhikary, M: Economic Environment of Business, SultanChand & Sons, New Delhi.
2. Ahluwalia, I.J.: Industrial Growth in India, Oxford University Press Delhi.
3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publication, New Delhi.
4. Aswathappa, K: Legal environment of Business, Himalaya Publication, Delhi.
5. Chakravarty, S.: Development Planning. Oxford University Press, Delhi.
6. Ghosh, Biswanath: Economic Survey, various issues.
7. Govt. of India: Economic Survey, various issues.
8. Raj Agrawal and Parag Diwan, Business Environment; Excell Books, New Delhi.
9. Ramaswamy, V.S. and Nama Kumari: Strategic Planning for Corporate Success, Macmillan, Delhi.
10. Sengupta, N.K. Government and Business in India, Vikas Publication, New Delhi.
11. जैन डॉ. जिनेन्द्र कुमार "व्यावसायिक पर्यावरण" मध्यप्रदेश हिन्दी ग्रन्थ अकादमी, भोपाल।
12. आर.एस. सोहाने, व्यावसायिक वातावरण
13. उपाध्याय शर्मा एवं हल—व्यावसायिक वातावरण
14. गुप्ता, दिनेश एवं पाठक, आणय—व्यावसायिक वातावरण

केन्द्रीय अध्ययन मण्डल—अध्यक्ष: डॉ. आर.एस. सोहाने, जबलपुर

सदस्यगण—

1. प्रो. आर.के. जैन सतना
2. डॉ. एन.सी. नेमा, नरसिंहपुर
3. डॉ.पी.के. जैन, भोपाल
4. डॉ.सी.के. बुट्टन भोपाल
5. डॉ. एम.के. वैद्य ग्वालियर
6. डॉ. मुकेश जैन, जबलपुर
7. डॉ. नागेश्वर अग्रवाल, सतना

Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,

Shivaji Nagar, Bhopal

As Recommended by the Board of Studies

Session- 2018-19

Class / कक्षा	M.Com
Semester / सेमेस्टर	I
Subject / विषय	A-103
Title of the paper / प्रश्नपत्र का शीर्षक	Advanced Accounting उच्चतर लेखांकन
Paper No./ प्रश्नपत्र क्रमांक	III
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	Advanced problems of Final Accounts
	(हिन्दी)	अंतिम लेखे के उच्चतर प्रश्न
Unit II	(English)	Advanced Problems of Bank Reconciliation Statement, Rectification of Errors, Accounting for Non Profit Organisation.
	(हिन्दी)	बैंक समाधान विवरण के उन्नतप्रश्न, त्रुटियों का सुधार, गैर लीासंगठनों का लेखांकन
Unit III	(English)	Accounting from Incomplete Records, Accounting for Insurance Claim
	(हिन्दी)	अपूर्ण अभिलेखों से लेखांकन, बीमादावों का लेखांकन
Unit IV	(English)	Investment A/c. Voyage A/c. Insolvency A/c.
	(हिन्दी)	विनियोग लेखें, जहाजी लेखे, दिवालियां लेखें।
Unit V	(English)	Dissolution of partnership firm including sales of Firm and Amalgamation
	(हिन्दी)	साझेदारी फर्म का विघटन, फर्म के विक्रय एवं एकीकरण सहित।

Suggested Readings:

1. Gupta R.L., Radhaswamy M: Company Accounts; SultanChand and Sons, New Delhi.
2. Maheshwari S.N.: Corporate Accounting: Vikas Publishing House, New Delhi.
3. Monga J.R., Ahuja, Girish, and Sehgal Ashok: Financial Accounting: Mayur Paper Backs, Noida.
4. Shukla M.C., Grewal T.S. and Gupta S.C.: Advanced Accounts: S. Chand & Co. New Delhi,
5. Moore C.L. and Jacdicke R.K.: Managerial Accounting: South Western Publishing Co., Cincinnati, Ohio.
6. Modi, Oswal & S.K. Khatik; Corporate Accounting in Hindi & English (both) College Book House, Jaipur.
7. Jain, Pareek & Khandewal: Company A/c. RameshBook Depot, Jaipur
8. Jain & Narang: Financial A/c. Kalyani Pub. Delhi.
9. डॉ. रमेश मंगल—उन्नत लेखांकन Advanced Accounting.
10. R.L. Gupta: Advanced Accounting
11. A.K. Sehgal: Advanced Accounting
12. Shukla Grewal: Advanced Accounting.

Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,

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As Recommended by the Board of Studies

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Class / कक्षा	M.Com
Semester / सेमेस्टर	I
Subject / विषय	A-104
Title of the paper / प्रश्नपत्र का शीर्षक	Cost Analysis and Control लागत विश्लेषण एवं नियंत्रण
Paper No./ प्रश्नपत्र क्रमांक	IV
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	Various cost concepts, Cost centre and cost unit, Methods and techniques of Costing. Installation of costing system, Methods of inventory control, Overheads Accounting.
	(हिन्दी)	विभिन्न लागत अवधारणाएँ, लागत केन्द्र एवं इकाई लागत, लागत की पद्धतियाँ एवं तकनीक, लागत पद्धति की स्थापना, सामग्री नियंत्रण की विधियाँ, उपरिव्यय लेखांकन।
Unit II	(English)	Process Accounting Joint product and Bye product, Equivalent Production and Inter Process Profit, Operating Cost.
	(हिन्दी)	प्रक्रिया लेखांकन, संयुक्त उत्पाद एवं उपोत्पाद, समोत्पादन एवं अन्तः प्रक्रिया लाभ, परिचालन लागत।
Unit III	(English)	Marginal Costing: Concepts, Break Even Analysis, Uniform costing and Inter firm comparison. Use of Managerial Costing in business Decision.
	(हिन्दी)	सीमान्त लागत: अवधारणा, समविच्छेद विश्लेषण, एकीकृत लागत एवं अन्तः फर्म तुलना, व्यावसायिक निर्णयन में प्रबंधकीय लागत का प्रयोग
Unit IV	(English)	Budgetary Control: Basic concepts, Preparation of functional budget: Cost Audit: Objectives and Advantages.
	(हिन्दी)	बजटरी नियंत्रण: मूल अवधारणाएँ, क्रियात्मक बजट की तैयारी, लागत अंकेक्षण: उद्देश्य एवं लाभ।
Unit V	(English)	Standard Costing and Variance Analysis
	(हिन्दी)	मानक लागत एवं विचरण विश्लेषण

Suggested Readings:

1. डॉ. शर्मा मंगल एवं सिघई—लागत लेखांकन
2. Oswal Maheshwari-Cost Accounting.
3. M. Agarwal & M Jain-Cost Accounting
4. Jain & Narang-Cost Accounting
5. S.N. Mahehwari-Cost Accounting
6. M.C. Agarwal-Cost Accounting
7. Jawaharlal-Cost Accounting

M.Com (IInd Semester)

Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,

Shivaji Nagar, Bhopal

As Recommended by the Board of Studies

Session- 2018-19

Class / कक्षा	M.Com
Semester / सेमेस्टर	II-201
Subject / विषय	B-201
Title of the paper / प्रश्नपत्र का शीर्षक	I-Corporate Legal Frame work निगमीय विधिक संरचना
Paper No./ प्रश्नपत्र क्रमांक	
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	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.
	(हिन्दी)	भारतीय कम्पनी अधिनियम (1956) (सम्बन्धित प्रावधान): परिभाषा, कम्पनियों के प्रकार, पार्षद सीमा नियम, पार्षद अर्न्तनियम, प्रविवरण, अंश पूंजी एवं सदस्यता, सभाएँ एवं प्रस्ताव, कम्पनी प्रबंध, प्रबंधकीय पारिश्रमिक, कम्पनियों का परिसमापन एवं विघटन।
Unit II	(English)	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.
	(हिन्दी)	पराक्राम्यविलेश अधिनियम, 1881— परिभाषा, पराक्राम्य विलेशों के प्रकार, पराक्राम्य धारक और यथाविधिधारक, यथाविधि भुगतान: चेक का रेखांकन एवं पृष्ठांकन, पराक्राम्य विलेशों का प्रस्तुतीकरण।
Unit III	(English)	M RTP Act 1969: Monopolistic trade practices; Restrictive trade practices; Unfair trade practices.
	(हिन्दी)	एकाधिकार प्रतिबंधात्मक व्यापार व्यवहार अधिनियम 1969: एकाधिकारात्मक व्यापार व्यवहार, प्रतिबंधात्मक व्यापार व्यवहार, अनुचित व्यापार व्यवहार।
Unit IV	(English)	The consumer protection Act, 1986: Salient features; Definition of Consumer, Right of consumer, Grievance Redressal Machinery.
	(हिन्दी)	उपभोगता संरक्षण अधिनियम, 1986: विशिष्ट लक्षण, उपभोक्ता की परिभाषा, उपभोक्ता के अधिकार, शिकायत निवारण तंत्र (मशीनरी)।

Unit V	(English)	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. Customer valuation and dispute settlement, TRIP and TRIMS.
	(हिन्दी)	अंतर्राष्ट्रीय व्यापार के लिए पर्यावरण नियामक: विदेशी विनियम प्रबंध अधिनियम (फेमा), विश्व व्यापार संगठन (W.T.O.): विश्व व्यापार संगठन की नियामक संरचना, आधारभूत सिद्धांत और इसके लक्षण, विश्व व्यापार संगठन से विकासशील देशों के लिए अधिमान्यता संबंधी व्यवहार के प्रावधान, क्षेत्रीय समूहीकरण, तकनीकी प्रमाप, भंडारण प्रतिरोधी प्रभार और अन्य गैर प्रशुल्क संबंधी अवरोध। सीमा शुल्क मूल्यांकन और विवादों का निपटान, बौद्धिक संपदा संबंधी व्यापार अधिकार, (TRIPS) विनियोग संबंधी व्यापार व्यवहार (TRIMS)।

Suggested Readings:

1. Singh, Avtar: Law Relating to Monopolies, Restrictive and Unfair Trade Practices, Eastern Book Co., Lucknow.
2. The Companies Act, 1956
3. The Negotiable Instruments Act, 1881
4. SEBI Act, 1992, Nabhi Publication, Delhi.
5. Amarchand D, government and Business, Tata McGraw Hill, New Delhi.
6. Securities (Contract and Regulation) Act. 1956
7. Jain Narang-Corporate Legal Framework
8. Rastogi U.S. and Shukla-Corporate Legal Framework

केन्द्रीय अध्ययन मण्डल-अध्यक्ष: डॉ. आर.एस. सोहने, जबलपुर

सदस्यगण-

1. प्रो. आर.के. जैन सतना
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4. डॉ.सी.के. बुट्टन भोपाल
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As Recommended by the Board of Studies

Session- 2018-19

Class / कक्षा	M.Com
Semester / सेमेस्टर	II
Subject / विषय	B-202
Title of the paper / प्रश्नपत्र का शीर्षक	Organizational Behaviour संगठनात्मक व्यवहार
Paper No./ प्रश्नपत्र क्रमांक	II
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	Organization: Concept, Types and significance, Organization Goal and its determinants. Organization Behaviour: Concept, Nature and Significance, Organizational Behaviour models.
	(हिन्दी)	संगठन: अवधारणा, प्रकार व महत्व, संगठनात्मक लक्ष्य एवं उसके निर्धारक। संगठनात्मक व्यवहार: अवधारणा, प्रकृति और महत्व, संगठनात्मक व्यवहार आणकलप।
Unit II	(English)	Personality: Concept, Theories, Determinants and importance, Perception: Concept, Process and Theories, Learning: Concept, Components, affecting factors and theories.
	(हिन्दी)	व्यक्तित्व: अवधारणा विभिन्न सिद्धांत, निर्धारक एवं महत्व। दृष्टिकोण: अवधारणा प्रक्रिया एवं विभिन्न सिद्धांत। सीखना: अवधारणा, तत्व, प्रभावित करनेवाले घटक और सिद्धांत।
Unit III	(English)	Motivation: Meaning, types and important elements, theories of Motivation, Attitudes and Values: Concept, factors, significance and Theories
	(हिन्दी)	अभिप्रेरण: अर्थ, प्रकार, और महत्वपूर्ण तत्व, अभिप्रेरण के विभिन्न सिद्धांत। मूल्य एवं व्यवहार: अवधारणा, घटक, महत्व और विभिन्न सिद्धांत।
Unit IV	(English)	Interpersonal Behaviour: Nature, Transactional Analysis, Concept of Group, Theories of group formation, Group cohesiveness, Power and Authority.
	(हिन्दी)	अंतर्व्यक्तिक व्यवहार: प्रकृति, अंतर्क्रियात्मक विश्लेषण, समूह की अवधारणा, समूह निर्माण के सिद्धांत, समान समूह शक्ति और अधिकार।
Unit V	(English)	Organizational Conflicts: Causes and suggestions. Developing sound Organizational Climate, Management of Change, Concept and Process of Organizational Development.
	(हिन्दी)	संगठनात्मक विरोध: कारण और सुझाव, स्वस्थ संगठनात्मक वातावरण का विकास, परिवर्तन का प्रबंध, संगठनात्मक विकास की अवधारणा और प्रक्रिया।

Suggested Readings:

1. L.M. Prasad-OrganizationalBehavior
2. C.V. Gupta-Organizational Behavior
3. G.S.Sudha-Organizational Behavior
4. P.C. jain-Organizational Behavior
5. SareenSandeep-Organizational Behavior
6. icfai-OrganizationalBehavior

केन्द्रीय अध्ययन मण्डल-अध्यक्ष: डॉ. आर.एस. सोहने, जबलपुर

सदस्यगण-

1. प्रो. आर.के. जैन सतना
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4. डॉ.सी.के. बुट्टन भोपाल
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As Recommended by the Board of Studies

Session- 2018-19

Class / कक्षा	M.Com
Semester / सेमेस्टर	II
Subject / विषय	B-203
Title of the paper / प्रश्नपत्र का शीर्षक	III-Advanced Statistical Analysis उच्चतर सांख्यिकीय विश्लेषण
Paper No./ प्रश्नपत्र क्रमांक	III
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	Theory of Probability-Probability Distributions, Binomial, Poisson and Normal distribution
	(हिन्दी)	प्रायिकता के सिद्धांत-प्रायिकतावितरण, द्विपद, पायसन एवं सामान्य वितरण।
Unit II	(English)	Theory of Sampling and Test of Significance
	(हिन्दी)	न्यादर्श के सिद्धांत औरसार्थकताकी जांच।
Unit III	(English)	Analysis of Variance (including one way and two way classification), Chi-square Test.
	(हिन्दी)	विचरण विश्लेषण (एकांगी और द्विमांगी वर्गीकरण के साथ), काई वर्ग परीक्षण।
Unit IV	(English)	Interpolation and Extrapolation. Association of Attributes
	(हिन्दी)	अन्तरगणन एवम् बाह्यगणन, गुण सम्बन्ध
Unit V	(English)	Regression Analysis, Statistical decision Theory:- Decision under Risk and uncertainty, Decision Tree Analysis.
	(हिन्दी)	प्रतीपगमन विश्लेषण, सांख्यिकीय निर्णयसिद्धांत-जोखिम और अनिश्चतता की स्थिति में निर्णय, निर्णय वृक्ष विश्लेषण।

Suggested Readings:

1. Shukla & Shai-Advanced Statistical Analysis.
2. Gupta C.B.-Advanced Statistical Analysis
3. Gupta B.N. Advanced Statistical Analysis
4. Elhance D.N.-Advanced Statistical Analysis
5. Pathak & Shashtri-Advanced Statistical Analysis
6. Singh U.N.-Advanced Statistical Analysis
7. Nagar K.N.-Advanced Statistical Analysis

केन्द्रीय अध्ययन मण्डल-अध्यक्ष: डॉ. आर.एस. सोहने, जबलपुर

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As Recommended by the Board of Studies

Session- 2018-19

Class / कक्षा	M.Com
Semester / सेमेस्टर	II
Subject / विषय	B-204
Title of the paper / प्रश्नपत्र का शीर्षक	IV-Functional Management कार्यात्मक प्रबंध
Paper No./ प्रश्नपत्र क्रमांक	IV
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	Financial Management: Concept, Nature and Objectives, Functions of Financial Manager, Financial Planning-Nature, Need and influencing factors, Characteristics of a sound financial plan.
	(हिन्दी)	वित्तीय प्रबंध: अवधारणा प्रकृति एवं उद्देश्य, वित्तीय प्रबंधक के कार्य, वित्तीय नियोजन-प्रकृति आवश्यकता और प्रभावित करने वाले घटक, स्वस्थ वित्तीय योजना के लक्षण।
Unit II	(English)	Capitalization: Concept and Theories, Over and Under Capitalization, Capital structure, Balanced Capital Structure, Trading on Equity, Leverage: Financial and Operating Leverage.
	(हिन्दी)	पूंजीकरण: अवधारणा एवं विविध सिद्धांत अति और अल्प पूंजीकरण, पूंजी संरचना, संतुलित पूंजी संरचना, समता पर व्यापार, दांतीकरण (लीवरेज): वित्तीय एवं परिचालन संबंधी दांतीकरण (लीवरेज)।
Unit III	(English)	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.
	(हिन्दी)	विपणन प्रबंध: विपणन की अवधारणा, प्रकृति और क्षेत्र, विपणन प्रबंध के कार्य, विपणन मिश्रण विज्ञापन प्रबंध-उद्देश्य, कार्य और क्षेत्र, विपणन के माध्यम, एक विज्ञापन माध्यम का चुनाव अच्छी विज्ञापन प्रति की आवश्यकताएँ, विक्रय प्रवर्तन का अर्थ, महत्व, सीमाएँ और विक्रय प्रवर्तन की विधियाँ।
Unit IV	(English)	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.
	(हिन्दी)	कार्मिक प्रबंध की अवधारणा: अवधारण, कार्य, क्षेत्र और महत्व, मानव शक्ति नियोजन का महत्व, भर्ती के स्रोत, अच्छी भर्ती नीति के लक्षण। चयन की अवधारणा, चयन प्रविधि, कर्मचारी प्रशिक्षण का महत्व, प्रशिक्षण की विधियाँ।

Unit V	(English)	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.
	(हिन्दी)	उत्पादन प्रबंध: अवधारणा, महत्व क्षेत्र, और कार्य, उत्पादन प्रणाली के प्रकार। उत्पादन नियोजन की अवधारणा, उद्देश्य तत्व और चरण, उत्पादन नियंत्रण प्रविधि, नव उत्पाद विकास प्रक्रिया, उत्पाद विविधीकरण, प्रमापीकरण, सरलीकरण और विशिष्टीकरण की अवधारणा।

Suggested Readings:

1. Mothihar M-Functional Management
2. जैन, जिनेन्द्र कुमार— विपणन प्रबंध म.प्र. हिन्दी ग्रन्थअकादमी, भोपाल
3. जैन, जे.के.— कार्यात्मक प्रबंध, प्रतीक प्रकाशन इलाहाबाद

केन्द्रीय अध्ययन मण्डल—अध्यक्ष: डॉ. आर.एस. सोहने, जबलपुर

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6. डॉ. एस.पी. गुप्ता, जबलपुर
7. डॉ. मुकेश जैन, जबलपुर
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M.Com (IIIrd Semester)

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Class / कक्षा	M.Com
Semester / सेमेस्टर	III
Subject / विषय	C-301
Title of the paper / प्रश्नपत्र का शीर्षक	Managerial Economics प्रबंधकीय अर्थशास्त्र
Paper No./ प्रश्नपत्र क्रमांक	I
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	Meaning of Managerial economics: Nature and Scope of Managerial economics, Managerial Economist: Role and Responsibilities, fundamental economic concepts Profit Maximization Theory.
	(हिन्दी)	प्रबंधकीय अर्थशास्त्र का आशय: प्रबंधकीय अर्थशास्त्र की प्रकृति, क्षेत्र, प्रबंधकीय अर्थशास्त्री, भूमिका एवं उत्तरदायित्व, आधारभूत आर्थिक अवधारणा। लाभ अधिकतमीकरण सिद्धांत
Unit II	(English)	Demand Analysis: Elasticity of Demand, Introduction Explanation Theory of Consumer Choice, Indifference Approach, Revealed Preference Theory
	(हिन्दी)	मांग विश्लेषण: मांग की लोच-परिचयात्मक विवेचन। ग्राहक पसन्दगी का सिद्धांत, उदासीनता विश्लेषण, अधिमान प्रकटीकरण सिद्धांत।
Unit III	(English)	Production Function: Law of Variable Proportions, Law of Returns to Scale.
	(हिन्दी)	उत्पादन फलन: परिवर्तनशील अनुपात नियम, पैमाने के प्रतिफल का नियम निर्णय।
Unit IV	(English)	Business Cycles: Nature and Phases, theories of Business Cycles.
	(हिन्दी)	व्यापार चक्र: प्रकृति एवं चरण, व्यवसाय चक्र के सिद्धांत।
Unit V	(English)	Profit Management: Measurement of Profit, Concept of Risk and Uncertainty.
	(हिन्दी)	लाभ प्रबंध: लाभ का मापन, जोखिम एवं अनिश्चितता की अवधारणा।

Suggested Readings:

1. Chopra, O.P. Managerial Economics, Tata McGraw Hill, Delhi
2. Dean, Joel: Managerial Economics, Prentice Hall, Delhi.
3. Varian, H.R. International Micro Economics: A Modern Approach, East West Press, New Delhi.
4. Varshney, RL and Maheshwari, KL Managerial Economics; Sultan Chand and Sons New Delhi.
5. Dwivedi D.N.: Managerial Economics, Vikas Publishing House, New Delhi.
6. Sinha V.C.-Managerial Economics

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Class / कक्षा	M.Com
Semester / सेमेस्टर	III
Subject / विषय	C-302
Title of the paper / प्रश्नपत्र का शीर्षक	Tax Planning and Tax Management कर नियोजन एवं प्रबंध
Paper No./ प्रश्नपत्र क्रमांक	II
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	Concept of Tax Planning: Meaning, Scope, Importance, Objectives of Tax Planning.
	(हिन्दी)	कर नियोजन की अवधारणा: अर्थ, क्षेत्र, महत्व, कर नियोजन के उद्देश्य।
Unit II	(English)	Areas of Tax Planning: Ownership Aspect, Activity Aspects & Locational Aspects, nature of the Business & tax Planning.
	(हिन्दी)	कर नियोजन के क्षेत्र: स्वामित्व पहलू, क्रियाशीलता पहलू स्थानीयकरण पहलू, व्यवसाय की प्रकृति एवं कर नियोजन।
Unit III	(English)	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.
	(हिन्दी)	नये व्यवसाय की स्थापना एवं कर नियोजन: नई औद्योगिक इकाइयों को प्राप्त छूटे, एकीकरण, सविलियन एवं कर नियोजन। विशेष कर प्रावधान—मुक्त व्यापार क्षेत्र, संरचनात्मक क्षेत्र एवं पिछड़े क्षेत्र सम्बन्धी कर प्रावधान।
Unit IV	(English)	Tax Planning and Financial Decisions: Capital Structure Decision, Dividend, Inter Corporate Dividend, Bonus Shares.
	(हिन्दी)	कर नियोजन एवं वित्तीय निर्णयन: पूँजी संरचना निर्णय, लाभांश, अर्न्तकम्पनी लाभांश, बोनस अंश।
Unit V	(English)	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
	(हिन्दी)	कर निर्धारण: परिचय, कर नियोजन एवं कर प्रबन्ध में अन्तर, कर प्रबन्ध के क्षेत्र, आयका विवरण एवं कर निर्धारण, अर्थदण्ड एवं अभियोग, अपील एवं पुनर्विचार।

Suggested Readings:

1. Ahuja G.K. and Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax; Bharat Law House, New Delhi.
2. Lakhotia, R.N.; Corporate Tax Planning; Vision Publication, Delhi.
3. Singhanian, V.K. Direct Taxes: Law and Practice; Taxman's Publication, Delhi.
4. Sainghanian, Vinod K; Direct Tax Planning and Management; taxman's Publication, Delhi-tax Planning and Management.
5. Mehrotra S-Tax Planning and Management.
6. Lakhotia-Tax Planning and Management
7. Saklecha Shripal-Tax Planning and Management
8. Goyal R.S.-Tax Planning and Management

केन्द्रीय अध्ययन मण्डल—अध्यक्ष: डॉ. आर.एस. सोहने, जबलपुर

सदस्यगण—

1. प्रो. आर.के. जैन सतना
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4. डॉ.सी.के. बुट्टन भोपाल
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As Recommended by the Board of Studies

Session- 2018-19

Class / कक्षा	M.Com
Semester / सेमेस्टर	III
Subject / विषय	C-303
Title of the paper / प्रश्नपत्र का शीर्षक	Entrepreneurship Skill Development उद्यमिता कौशल विकास
Paper No./ प्रश्नपत्र क्रमांक	III
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	Entrepreneur: Definition, emergence of Entrepreneurial class; Theories of Entrepreneurship, Socio-economic Environment and Entrepreneur.
	(हिन्दी)	उद्यमी-परिभाषा, उद्यम वर्ग का उदभव, उद्यमिता के सिद्धांत, सामाजिक-आर्थिक परिवेश एवं उद्यमी।
Unit II	(English)	Promotion of a venture: Opportunity analysis, External Environmental forces, economic, Social, Technological and Competitive factors, Establishment of a new unit.
	(हिन्दी)	साहसी (उद्यमी) के लिये प्रवर्तन: अवसर विश्लेषण, बाह्य पर्यावरणीय शक्तियां, आर्थिक, सामाजिक, तकनीकी एवं प्रतियोगितात्मक कारक, एक नई इकाई की स्थापना।
Unit III	(English)	Entrepreneurial Behaviour: Innovation and Entrepreneurship, Entrepreneurial Behaviour Social Responsibility.
	(हिन्दी)	उद्यमी व्यवहार: नवाचार एवं उद्यमिता, उद्यमी व्यवहार, सामाजिक उत्तरदायित्व।
Unit IV	(English)	Entrepreneurial Development Programme: Entrepreneurial Development Programme relevance and achievements, role of Government in organising such programmes.
	(हिन्दी)	उद्यमिता विकास कार्यक्रम: उद्यमिता विकास कार्यक्रम की प्रासंगिकता एवं उपलब्धियां, इन कार्यक्रमों के आयोजन में सरकार की भूमिका।
Unit V	(English)	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.
	(हिन्दी)	सरकार की औद्योगिक नीति द्वारा भौगोलिक क्रियाओं का नियोजन एवं विकास, औद्योगिक परिक्षेत्रों की भूमिका केन्द्र एवं राज्य स्तरीय प्रोत्साहन सेवायें।

Suggested Readings:

1. Kenneth R Van Voorthis: Entrepreneurship and small business management.
2. Hass School hammer & Arthur Kuri: Entrepreneurship and small
3. Sharma RA: Entrepreneurial Change in Indian Industries.
4. Dhar P.N. and Lydall H.F. The role of small enterprises in Indian Economic Development.
5. Shukla M.B. Entrepreneurship Development
6. जैन, डॉ. जिनेन्द्र कुमार, उद्यमिता-विकास, म.प्र. हिन्दी ग्रन्थ अकादमी, भोपाल।
7. डॉ. रमेश मंगल, उद्यमिता-विकास

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Shivaji Nagar, Bhopal

As Recommended by the Board of Studies

Session- 2018-19

Class / कक्षा	M.Com
Semester / सेमेस्टर	III
Subject / विषय	C-304
Title of the paper / प्रश्नपत्र का शीर्षक	Accounting for Managerial Decisions प्रबंधकीय निर्णयन के लिए लेखांकन
Paper No./ प्रश्नपत्र क्रमांक	IV
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	Management Accounting: Its meaning, nature and importance, Difference of Management accounting with Cost Accounting and Financial Accounting.
	(हिन्दी)	प्रबंधकीय लेखांकन: अर्थ, प्रकृति एवं महत्व, प्रबंधकीय लेखांकन, लागत लेखांकन एवं वित्तीय लेखांकन में अन्तर।
Unit II	(English)	Nature and Limitations of Financial Statements: Needs and objectives of financial Analysis.
	(हिन्दी)	वित्तीय विवरणों की प्रकृति एवं सीमाएँ: वित्तीय विश्लेषण की आवश्यकता एवं उद्देश्य।
Unit III	(English)	Fund Flow Analysis and Cash Flow Analysis (Application of A.S.-3)
	(हिन्दी)	कोष प्रवाह विश्लेषण एवं रोक प्रवाह विश्लेषण (A.S.-3 का प्रयोग)
Unit IV	(English)	Capital Budgeting: Nature and Characteristics of Long Terms Investment Decision, Methods of Ranking Investment Proposals.
	(हिन्दी)	पूँजी बजटन: दीर्घकालीन निवेश निर्णयों की प्रकृति एवं विशेषताएँ, निवेश प्रस्तावों की श्रेणीयन की विधि।
Unit V	(English)	Management Reporting System: Types of Reports, Responsibility Accounting.
	(हिन्दी)	प्रबन्ध प्रतिवेदन पद्धति: प्रतिवेदन के प्रकार उत्तरदायित्व लेखांकन।

Suggested Readings:

1. M.R. Agarwal-Accounting for Managers
2. Agarwal & Agarwal- Accounting for Managers
3. Agarwal, Jain & Jain-Management Accounting
4. अग्रवाल एवं जैन—प्रबंधकीय लेखांकन
5. गुप्ता एस.पी.—प्रबन्धकीय लेखांकन

केन्द्रीय अध्ययन मण्डल—अध्यक्ष: डॉ. आर.एस. सोहने, जबलपुर

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M.Com (IVth Semester)

Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,**Shivaji Nagar, Bhopal**

As Recommended by the Board of Studies

Session- 2018-19

Class / कक्षा	M.Com
Semester / सेमेस्टर	IV
Subject / विषय	D-401
Title of the paper / प्रश्नपत्र का शीर्षक	I-Advertising and Sales Management
	विज्ञापन एवं विक्रय प्रबंध
Paper No./ प्रश्नपत्र क्रमांक	I
Compulsory / अनिवार्य या Optional / वैकल्पिक	Optional / वैकल्पिक
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	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.
	(हिन्दी)	परिचय: विज्ञापन की अवधारणा, क्षेत्र, उद्देश्य एवं कार्य, विज्ञापन में विपणन मिश्रण एवं विज्ञापन प्रक्रिया की भूमिका, विज्ञापन के नैतिक, विधिक एवं सामाजिक पहलू।
Unit II	(English)	Pre-launch Advertising Decision: Determination of target audience, Advertising media and their choice. Advertising measures, Layout of advertisement and advertising appeal, Advertising copy.
	(हिन्दी)	विज्ञापन निर्णयन पूर्व प्रदर्शन: लक्षित श्रोता, ग्राहकों का निर्धारण, विज्ञापन माध्यम (मीडिया) एवं उनका चयन, विज्ञापन उपाय विज्ञापन अपील एवं विज्ञापन विन्यास, विज्ञापन प्रति।
Unit III	(English)	Promotional Management: Advertising department, Role of advertising agencies and their selection, Advertising budget, Evaluation of Advertising effectiveness.
	(हिन्दी)	प्रवर्तनीय प्रबंध: विज्ञापन विभाग, विज्ञापन एजेंसी का योगदान एवं उसका चयन, विज्ञापन बजट, विज्ञापन की प्रभावशीलता का मूल्यांकन।
Unit IV	(English)	Personal Selling: Meaning and Importance of personal selling,- Difference between personal selling, Advertising and sales promotion. Methods and procedure of personal selling.
	(हिन्दी)	वैयक्तिक विक्रय: वैयक्तिक विक्रय का अर्थ एवं महत्व, व्यक्तिगत विक्रय, विज्ञापन एवं विक्रय प्रवर्तन में अन्तर, वैयक्तिक विक्रय की विधियां और प्रक्रिया।
Unit V	(English)	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.
	(हिन्दी)	विक्रय प्रबंध: विक्रय प्रबंध की अवधारणा उद्देश्य एवं कार्य, विक्रय संगठन, विक्रय शक्तियों का प्रबंध एवं विक्रय शक्ति के उद्देश्य, विक्रय शक्तियों की भर्ती, चयन, प्रशिक्षण, क्षतिपूर्ति एवं मूल्यांकन।

Suggested Readings:

1. Philip Kotler- Marketing Management
2. Sontaka-Marketing Management
3. P.C. Tripathi-Marketing Management
4. Bhadad & Porwal-Marketing Management
5. जैन, डॉ. जिनेन्द्र कुमार, विपणन के सिद्धान्त, म.प्र. हिन्दी ग्रन्थ अकादमी, भोपाल।

केन्द्रीय अध्ययन मण्डल-अध्यक्ष: डॉ. आर.एस. सोहने, जबलपुर

सदस्यगण-

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Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,

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As Recommended by the Board of Studies

Session- 2018-19

Class / कक्षा	M.Com
Semester / सेमेस्टर	IV
Subject / विषय	D-402
Title of the paper / प्रश्नपत्र का शीर्षक	II-Consumer Behaviour
	उपभोक्ता व्यवहार
Paper No./ प्रश्नपत्र क्रमांक	II
Compulsory / अनिवार्य या Optional / वैकल्पिक	Optional / वैकल्पिक
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	Introduction: Meaning and Significance of consumer behaviour, Determinants of consumer behaviour, Consumer behaviour Vs. buyers behaviour, Consumer buying process and consumer movement in India.
	(हिन्दी)	परिचय: उपभोक्ता व्यवहार का अर्थ एवं महत्व, उपभोक्ता व्यवहार के निर्धारक तत्व, उपभोक्ता व्यवहार बनाम क्रेता व्यवहार, उपभोक्ता की क्रय पद्धति एवं भारत में उपभोक्ता आन्दोलन।
Unit II	(English)	Organisational Buying Behaviour and Consumer Research: Characteristics and Process of organizational buying behaviour Determinant of organizational buying behaviour. History of consumer research and Consumer research process.
	(हिन्दी)	क्रेता का संगठनात्मक व्यवहार एवं उपभोक्ता अनुसंधान: विशेषताएँ एवं संगठनात्मक क्रय व्यवहार की प्रक्रिया, संगठनात्मक व्यवहार के निर्धारक तत्व, उपभोक्ता अनुसंधान का इतिहास एवं उपभोक्ता अनुसंधान की प्रक्रिया।
Unit III	(English)	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.
	(हिन्दी)	उपभोक्ता की आवश्यकता एवं अभिप्रेरण: अभिप्रेरण का अर्थ, आवश्यकता एवं लक्ष्य, उपभोक्ता अभिप्रेरण की गतिशीलता एवं स्वभाव। उपभोक्ता की आवश्यकताओं के प्रकार एवं पद्धतियाँ, अभिप्रेरणों के उपाय एवं अभिप्रेरण अनुसंधान का विकास।
Unit IV	(English)	Personality & Consumer Behaviour: Concept of personality, theories of personality, Personality and understanding, consumer diversity, Self and Self-images
	(हिन्दी)	उपभोक्ता व्यक्तित्व एवं व्यवहार: व्यक्तित्व की अवधारणा, व्यक्तित्व के सिद्धान्त, व्यक्तित्व और समझ, उपभोक्ता विविधता, स्वयं और स्वयं का प्रतिबिम्ब
Unit V	(English)	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.
	(हिन्दी)	सामाजिक वर्ग एवं उपभोक्ता व्यवहार: सामाजिक वर्ग का अर्थ, सामाजिक वर्ग मापन, सामाजिक वर्गों की जीवन शैली का स्वरूप, सामाजिक वर्ग की गतिशीलता, समृद्ध एवं गैर समृद्ध उपभोक्ता, उपभोक्ताओं के चुने हुये वर्ग में व्यावहारिक अनुप्रयोग।

Suggested Readings:

1. Philip Kotler-Marketing Management.
2. Jain, Jinendrakumar-Marketing Management

केन्द्रीय अध्ययन मण्डल—अध्यक्ष: डॉ. आर.एस. सोहने, जबलपुर

सदस्यगण—

1. प्रो. आर.के. जैन सतना
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4. डॉ.सी.के. बुट्टन भोपाल
5. डॉ. एम.के. वैद्य ग्वालियर
6. डॉ. मुकेश जैन, जबलपुर
7. डॉ. नागेश्वर अग्रवाल, सतना

Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,

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As Recommended by the Board of Studies

Session- 2018-19

Class / कक्षा	M.Com
Semester / सेमेस्टर	IV
Subject / विषय	D-403
Title of the paper / प्रश्नपत्र का शीर्षक	III-Rural & Agricultural Marketing
	ग्रामीण एवं कृषि विपणन
Paper No./ प्रश्नपत्र क्रमांक	III
Compulsory / अनिवार्य या Optional / वैकल्पिक	Optional / वैकल्पिक
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	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.
	(हिन्दी)	ग्रामीण विपणन (बाजार): भारतीय ग्रामीण विपणन की स्थिति एवं भारत के ग्रामीण बाजारों के प्रति दृष्टिकोण, ग्रामीण उपभोक्ता और मांग के आयाम एवं बाजार विभक्तिकरण, वितरण वाहिकाएँ और भौतिक वितरण उत्पाद प्रबंध, विपणन संचार और विक्रय शक्ति घटक।
Unit II	(English)	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.
	(हिन्दी)	कृषि विपणन— अवधारणा, प्रकृति, क्षेत्र और विषय सामग्री, कृषि उत्पादों का वर्गीकरण और उनका निर्मित माल से अन्तर, कृषि बाजार—अर्थ घटक आयाम और वर्गीकरण। बाजार संरचना—बाजार संरचना की क्रियाशीलता बाजार के घटक, बाजार संरचना की शक्तियाँ।
Unit III	(English)	Market Management and Channel Strategy: Modern marketing management and agricultural products, Structured organized markets-commodity 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.
	(हिन्दी)	बाजार प्रबंध एवं वाहिका व्यूह रचना: आधुनिक विपणन प्रबंध और कृषि उत्पाद, संरचनात्मक संगठित बाजार वस्तुविनिमय और उत्पाद विनिमय नकद बाजार अग्रपिच व्यवहार विनिमय बाजार, सट्टा बाजार उपभोक्ता माल के लिए वितरण वाहिकाएँ कृषिकीय उपभोक्ता माल कृषिकीय कच्चा माल
Unit IV	(English)	Rural Market in India: Regulated market, Genesis of regulated market Limitations in present marketing regulation, Advantages and Limitation of regular market organization of regulated market, Future of regulated and regulated markets in India
	(हिन्दी)	भारत में ग्रामीण बाजार: बाजारों का नियमन, नियमित बाजार, भारत में नियमित बाजारों की संरचना, वर्तमान विपणन नियमन सीमाएँ, नियमित बाजार के लाभ और सीमाएँ नियमित बाजारों का संगठन एवं भारत में नियमित बाजारों का भविष्य।

Unit V	(English)	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.
	(हिन्दी)	कृषि उत्पादों का विपणन: संवेष्टन-संवेष्टन और पैकिंग, सेवेष्टन, सामग्री, कृषि उत्पादन विपणन यातायात लाभ यातायात के माध्यम और यातायात लागत। श्रेणियाँ/ग्रेडिंग एवं प्रमापीकरण-अर्थ, प्रकार, कसौटी, लेबलिंग एवं विशिष्टीकरण, संग्रहण प्रक्रियण और विक्रय।

Suggested Readings:

1. Philip Kotler-Marketing Management
2. Jain, Jinendrakumar-Marketing Management

केन्द्रीय अध्ययन मण्डल-अध्यक्ष: डॉ. आर.एस. सोहने, जबलपुर

सदस्यगण-

1. प्रो. आर.के. जैन सतना
2. डॉ. एन.सी. नेमा, नरसिंहपुर
3. डॉ.पी.के. जैन, भोपाल
4. डॉ.सी.के. बुट्टन भोपाल
5. डॉ. एम.के. वैद्य ग्वालियर
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As Recommended by the Board of Studies

Session- 2018-19

Class / कक्षा	M.Com
Semester / सेमेस्टर	IV
Subject / विषय	D-404
Title of the paper / प्रश्नपत्र का शीर्षक	IV-International Marketing अन्तर्राष्ट्रीय विपणन
Paper No./ प्रश्नपत्र क्रमांक	IV
Compulsory / अनिवार्य या Optional / वैकल्पिक	Optional / वैकल्पिक
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	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.
	(हिन्दी)	अन्तर्राष्ट्रीय विपणन: अर्थ क्षेत्र, प्रकृति, महत्व अन्तर्राष्ट्रीय बाजार वातावरण-आंतरिक एवं बाह्य वातावरण। अन्तर्राष्ट्रीय बाजार, विदेशी बाजार के चयन और परिचय, अभिमुखीकरण। एक निर्यात प्रबंधक के गुण और कार्य।
Unit II	(English)	Export Organization: Meaning, affecting factors and types, Overseas Product Development: It's concept and methods, pricing and its factors, Methods, of Pricing, Price quotation.
	(हिन्दी)	निर्यात संगठन: अर्थ, प्रभावित करने वाले घटक और प्रकार, समुद्रपारीय उत्पाद विकास: इसकी अवधारणा एवं विधियाँ। मूल्य निर्धारण और इसके घटक। मूल्य निर्धारण की विधियाँ, मूल्य निविदा।
Unit III	(English)	Direct Trading and Indirect Trading: Meaning and Methods, Methods of Payment in international Marketing.
	(हिन्दी)	प्रत्यक्ष व्यापार और अप्रत्यक्ष व्यापार: अर्थ और विधियाँ, अन्तर्राष्ट्रीय बाजार में भुगतान की पद्धतियाँ।
Unit IV	(English)	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.
	(हिन्दी)	निर्यात साख: अर्थ प्रकृति महत्व और प्रभावित, करने वाला घटक निर्यात साख की विधियाँ। भारत में निर्यात साख और वित्त। निर्यात व्यापार में जोखिम। निर्यात साख गारन्टी कारपोरेशन की भूमिका भारत का आयात निर्यात बैंक।
Unit V	(English)	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.
	(हिन्दी)	निर्यात एवं आयात प्रक्रिया: विदेशी व्यापार में संलग्न दस्तावेज, द्विपक्षीय एवं बहुपक्षीय व्यापार समझौते-इनका अर्थ, उद्देश्य, प्रकार एवं औचित्य, सार्क, विदेशी व्यापार में WTO की भूमिका।

Suggested Readings:

P.K. Jain : International Marketing.

Sharma & Sharma: International Marketing.

M.Com (Ist Semester)

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Session- 2017-18

Class / कक्षा	M.Com
Semester / सेमेस्टर	I
Subject / विषय	A- 101
	ए
Title of the paper / प्रश्नपत्र का शीर्षक	Management Concepts
	प्रबंध की अवधारणाएँ
Paper No./ प्रश्नपत्र क्रमांक	I
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	Introduction: Concept of Management, Scope and Nature of Management, Approaches to Management, Human Relation, Behavioural and System approach.
	(हिन्दी)	परिचय-प्रबंध की अवधारणा, क्षेत्र एवं प्रबंध की प्रकृति, प्रबंध का दृष्टिकोण, मानवीय सम्बन्ध, व्यावहारिक एवं प्रणाली दृष्टिकोण
Unit II	(English)	Planning: Concept of Planning, Objectives and components of Planning, Nature and Process of Planning, determination of Objectives. Management by objectives, Management by Exception, Concepts, Nature and Process of decision-making. theories of decision-making.
	(हिन्दी)	नियोजन-नियोजन की अवधारणा, नियोजन के उद्देश्य एवं घटक, नियोजन की प्रकृति एवं प्रक्रिया उद्देश्यों का निर्धारण, उद्देश्यों निहित प्रबंध, उपवाद निहित प्रबंध, निर्णयन की अवधारणा प्रकृति एवं प्रक्रिया, निर्णयन के सिद्धांत।
Unit III	(English)	Organization: Concept, objectives and element of organization, process and principles of organization. Organization Structure and Charts, Span of Management, Delegation of Authority, Centralization and Decentralization.
	(हिन्दी)	संगठन: संगठन की अवधारणा, उद्देश्य एवं तत्व, संगठन के प्रक्रिया एवं सिद्धांत, संगठन संरचना एवं चार्ट, प्रबंध का विस्तार अधिकारों का भारार्पण केन्द्रीयकरण एवं विकेन्द्रीयकरण।
Unit IV	(English)	Direction: Concept, Nature, Scope, Principles and Techniques of Direction. Communication: Concept, Process. Channel and Media of Communication. Barriers to effective communication, Building effective communication system.
	(हिन्दी)	निर्देशन: निर्देशन की अवधारणा, प्रकृति, क्षेत्र, निर्देशन के सिद्धांत एवं तकनीक। सम्प्रेषण (संवादवाहन): अवधारणा, प्रक्रिया। सम्प्रेषण (संवादवाहन) के माध्यम एवं चैनल, प्रभावी सम्प्रेषण की बाधाएँ, प्रभावी सम्प्रेषण पद्धति का निर्माण।
Unit V	(English)	Control: Concept, objectives, nature and process of control. levels and areas of control. Various control techniques. Z-Session- 2016-17, of Management. Management Education in India: Objectives, Present position and difficulties
	(हिन्दी)	नियंत्रण: नियंत्रण की अवधारणा, उद्देश्य, प्रकृति एवं प्रक्रिया। नियंत्रण के स्तर एवं क्षेत्र, नियंत्रण की विभिन्न तकनीक, प्रबंध का जेड-सिद्धांत। भारत में प्रबंध शिक्षा: उद्देश्य वर्तमान स्थिति एवं कठिनाइयाँ।

- Papers under vocational course may be prescribed as board of studies of related University.
- व्यावसायिक पाठ्यक्रम के अन्तर्गत प्रश्न पत्रों का निर्धारण सम्बन्धित विश्वविद्यालय के अध्ययन मण्डल के द्वारा होगा।

Suggested Readings:

P.K. Jain : International Marketing.
Sharma & Sharma: International Marketing.

केन्द्रीय अध्ययन मण्डल—अध्यक्ष: डॉ. आर.एस. सोहने, जबलपुर

सदस्यगण—

1. प्रो. आर.के. जैन सतना
2. डॉ. एन.सी. नेमा, नरसिंहपुर
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5. डॉ. एम.के. वैद्य ग्वालियर
6. डॉ. मुकेश जैन, जबलपुर
7. डॉ. नागेश्वर अग्रवाल, सतना

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Session- 2017-18

Class / कक्षा	M.Com
Semester / सेमेस्टर	I
Subject / विषय	A - 102
	ए
Title of the paper / प्रश्नपत्र का शीर्षक	Business Environment
	व्यावसायिक पर्यावरण
Paper No./ प्रश्नपत्र क्रमांक	II
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	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, Privatisation and Globalisation.
	(हिन्दी)	व्यावसायिक पर्यावरण की सैद्धांतिक संरचना: व्यावसायिक पर्यावरण, अवधारणा, महत्व एवं प्रकृति। पर्यावरण के तत्व—आन्तरिक एवं बाह्य, व्यवसाय पर्यावरण के परिवर्तनशील आयाम। उदारीकरण, निजीकरण एवं वैश्वीकरण।
Unit II	(English)	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.
	(हिन्दी)	व्यवसाय का आर्थिक पर्यावरण: आर्थिक पर्यावरणका महत्व एवं तत्व, आर्थिक प्रणालियां एवं व्यवसाय पर्यावरण, भारत में आर्थिक नियोजन। सरकारी नीतियां— औद्योगिक नीति, अनुज्ञापत्र नीति प्रशुल्क नीति, मौद्रिक नीति एवं आयात—निर्यात (एक्विजम) नीति
Unit III	(English)	Political and Legal Environment of Business: Monopoly and Restrictive Trade Practices (MRTP) Act, Foreign Exchange Management Act. (FEMA), Consumer Protection Act, Patent Laws.
	(हिन्दी)	व्यवसाय का राजनैतिक एवं वैधानिक पर्यावरण: एकाधिकार एवं प्रतिबंधात्मक व्यापार व्यवहार अधिनियम (एम.आर.टी.पी.) विदेशी विनिमय प्रबंध अधिनियम (फेमा), उपभोक्ता संरक्षण अधिनियम, पेटेंट कानून।
Unit IV	(English)	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.
	(हिन्दी)	सामाजिक, सांस्कृतिक एवं अन्तर्राष्ट्रीय पर्यावरण: व्यवसाय का सामाजिक दायित्व समाज एवं व्यवसाय के लक्षण, तत्व, क्षेत्र एवं दोनों में सम्बन्ध। सामाजिक—सांस्कृतिक व्यावसायिक पर्यावरण—सामाजिक समूह, विश्व व्यापार संगठन (डब्ल्यू.टी.ओ.), अन्तर्राष्ट्रीय मौद्रिक कोष (आई.एम.एफ) भारत में विदेशी विनिमय।
Unit V	(English)	Technological Environment: Concept, Online Channels, Online

		Services, Advantage of Online services, E-commerce, Indian conditions of E-commerce, Electronic Banking, Franchise Business.
	(हिन्दी)	तकनीकी पर्यावरण— अवधारणा, ऑन लाईन चैनल्स ऑन लाईन सेवा लाभ। इलेक्ट्रॉनिक कॉमर्स, भारतीय दशाओं में इलेक्ट्रॉनिक कॉमर्स व्यवसाय।

Suggested Readings:

1. Adhikary, M: Economic Environment of Business, SultanChand & Sons, New Delhi.
2. Ahluwalia, I.J.: Industrial Growth in India, Oxford University Press Delhi.
3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publication, New Delhi.
4. Aswathappa, K: Legal environment of Business, Himalaya Publication, Delhi.
5. Chakravarty, S.: Development Planning. Oxford University Press, Delhi.
6. Ghosh, Biswanath: Economic Survey, various issues.
7. Govt. of India: Economic Survey, various issues.
8. Raj Agrawal and Parag Diwan, Business Environment; Excell Books, New Delhi.
9. Ramaswamy, V.S. and Nama Kumari: Strategic Planning for Corporate Success, Macmillan, Delhi.
10. Sengupta, N.K. Government and Business in India, Vikas Publication, New Delhi.
11. जैन डॉ. जिनेन्द्र कुमार "व्यावसायिक पर्यावरण" मध्यप्रदेश हिन्दी ग्रन्थ अकादमी, भोपाल।
12. आर.एस. सोहाने, व्यावसायिक वातावरण
13. उपाध्याय शर्मा एवं हल—व्यावसायिक वातावरण
14. गुप्ता, दिनेश एवं पाठक, शीमा—व्यावसायिक वातावरण

केन्द्रीय अध्ययन मण्डल—अध्यक्ष: डॉ. आर.एस. सोहाने, जबलपुर

सदस्यगण—

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3. डॉ.पी.के. जैन, भोपाल
4. डॉ.सी.के. बुट्टन भोपाल
5. डॉ. एम.के. वैद्य ग्वालियर
6. डॉ. मुकेश जैन, जबलपुर
7. डॉ. नागेश्वर अग्रवाल, सतना

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Class / कक्षा	M.Com
Semester / सेमेस्टर	I
Subject / विषय	A-103 ए
Title of the paper / प्रश्नपत्र का शीर्षक	Advanced Accounting उच्चतर लेखांकन
Paper No./ प्रश्नपत्र क्रमांक	III
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	Advanced problems of Final Accounts
	(हिन्दी)	अंतिम लेखे के उच्चतर प्रश्न
Unit II	(English)	Advanced Problems of Bank Reconciliation Statement, Rectification of Errors, Accounting for Non Profit Organisation.
	(हिन्दी)	बैंक समाधान विवरण के उन्नतप्रश्न, त्रुटियों का सुधार, गैर लीसांगठनों का लेखांकन
Unit III	(English)	Accounting from Incomplete Records, Accounting for Insurance Claim
	(हिन्दी)	अपूर्ण अभिलेखों से लेखांकन, बीमादावों का लेखांकन
Unit IV	(English)	Investment A/c. Voyage A/c. Insolvency A/c.
	(हिन्दी)	विनियोग लेखें, जहाजी लेखे, दिवालियां लेखें।
Unit V	(English)	Dissolution of partnership firm including sales of Firm and Amalgamation
	(हिन्दी)	साझेदारी फर्म का विघटन, फर्म के विक्रय एवं एकीकरण सहित।

Suggested Readings:

1. Gupta R.L., Radhaswamy M: Company Accounts; SultanChand and Sons, New Delhi.
2. Maheshwari S.N.: Corporate Accounting: Vikas Publishing House, New Delhi.
3. Monga J.R., Ahuja, Girish, and Sehgal Ashok: Financial Accounting: Mayur Paper Backs, Noida.
4. Shukla M.C., Grewal T.S. and Gupta S.C.: Advanced Accounts: S. Chand & Co. New Delhi,
5. Moore C.L. and Jaccicke R.K.: Managerial Accounting: South Western Publishing Co., Cincinnati, Ohio.
6. Modi, Oswal & S.K. Khatik; Corporate Accounting in Hindi & English (both) College Book House, Jaipur.
7. Jain, Pareek & Khandewal: Company A/c. RameshBook Depot, Jaipur
8. Jain & Narang: Financial A/c. Kalyani Pub. Delhi.
9. डॉ. रमेश मंगल—उन्नत लेखांकन Advanced Accounting.
10. R.L. Gupta: Advanced Accounting
11. A.K. Sehgal: Advanced Accounting
12. Shukla Grewal: Advanced Accounting.

**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
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Class / कक्षा	M.Com
Semester / सेमेस्टर	I
Subject / विषय	A-104
	ए
Title of the paper / प्रश्नपत्र का शीर्षक	Cost Analysis and Control
	लागत विश्लेषण एवं नियंत्रण
Paper No./ प्रश्नपत्र क्रमांक	IV
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	Various cost concepts, Cost centre and cost unit, Methods and techniques of Costing. Installation of costing system, Methods of inventory control, Overheads Accounting.
	(हिन्दी)	विभिन्न लागत अवधारणाएँ, लागत केन्द्र एवं इकाई लागत, लागत की पद्धतियाँ एवं तकनीक, लागत पद्धति की स्थापना, सामग्री नियंत्रण की विधियाँ, उपरिव्यय लेखांकन।
Unit II	(English)	Process Accounting Joint product and Bye product, Equivalent Production and Inter Process Profit, Operating Cost.
	(हिन्दी)	प्रक्रिया लेखांकन, संयुक्त उत्पाद एवं उपोत्पाद, समोत्पादन एवं अन्तः प्रक्रिया लाभ, परिचालन लागत।
Unit III	(English)	Marginal Costing: Concepts, Break Even Analysis, Uniform costing and Inter firm comparison. Use of Managerial Costing in business Decision.
	(हिन्दी)	सीमान्त लागत: अवधारणा, समविच्छेद विश्लेषण, एकीकृत लागत एवं अन्तः फर्म तुलना, व्यावसायिक निर्णयन में प्रबंधकीय लागत का प्रयोग
Unit IV	(English)	Budgetary Control: Basic concepts, Preparation of functional budget: Cost Audit: Objectives and Advantages.
	(हिन्दी)	बजटरी नियंत्रण: मूल अवधारणाएँ, क्रियात्मक बजट की तैयारी, लागत अंकेक्षण: उद्देश्य एवं लाभ।
Unit V	(English)	Standard Costing and Variance Analysis
	(हिन्दी)	मानक लागत एवं विचरण विश्लेषण

Suggested Readings:

1. डॉ. शर्मा मंगल एवं सिघई—लागत लेखांकन
2. Oswal Maheshwari-Cost Accounting.
3. M. Agarwal & M Jain-Cost Accounting
4. Jain & Narang-Cost Accounting
5. S.N. Mahehwari-Cost Accounting
6. M.C. Agarwal-Cost Accounting
7. Jawaharlal-Cost Accounting

M.Com (IInd Semester)

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Class / कक्षा	M.Com
Semester / सेमेस्टर	II-201
Subject / विषय	B-201
	बी
Title of the paper / प्रश्नपत्र का शीर्षक	I-Corporate Legal Frame work
	निगमीय विधिक संरचना
Paper No./ प्रश्नपत्र क्रमांक	
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	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.
	(हिन्दी)	भारतीय कम्पनी अधिनियम (1956) (सम्बन्धित प्रावधान): परिभाषा, कम्पनियों के प्रकार, पार्षद सीमा नियम, पार्षद अर्न्तनियम, प्रविवरण, अंश पूंजी एवं सदस्यता, सभाएं एवं प्रस्ताव, कम्पनी प्रबंध, प्रबंधकीय पारिश्रमिक, कम्पनियों का परिसमापन एवं विघटन।
Unit II	(English)	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.
	(हिन्दी)	पराक्राम्यविलेश अधिनियम, 1881- परिभाषा, पराक्राम्य विलेखों के प्रकार, पराक्राम्य धारक और यथाविधिधारक, यथाविधि भुगतान: चेक का रेखांकन एवं पृष्ठांकन, पराक्राम्य विलेखों का प्रस्तुतीकरण।
Unit III	(English)	M RTP Act 1969: Monopolistic trade practices; Restrictive trade practices; Unfair trade practices.
	(हिन्दी)	एकाधिकार प्रतिबंधात्मक व्यापार व्यवहार अधिनियम 1969: एकाधिकारात्मक व्यापार व्यवहार, प्रतिबंधात्मक व्यापार व्यवहार, अनुचित व्यापार व्यवहार।
Unit IV	(English)	The consumer protection Act, 1986: Salient features; Definition of Consumer, Right of consumer, Grievance Redressal Machinery.
	(हिन्दी)	उपभोगता संरक्षण अधिनियम, 1986: विशिष्ट लक्षण, उपभोक्ता की परिभाषा, उपभोक्ता के अधिकार, शिकायत निवारण तंत्र (मशीनरी)।
Unit V	(English)	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. Customer valuation and dispute settlement, TRIP and TRIMS.
	(हिन्दी)	अंतर्राष्ट्रीय व्यापार के लिए पर्यावरण नियामक: विदेशी विनियम प्रबंध अधिनियम (फेमा), विश्व व्यापार संगठन (W.T.O.): विश्व व्यापार संगठन की नियामक संरचना, आधारभूत सिद्धांत और इसके लक्षण, विश्व व्यापार संगठन से विकासशील देशों के लिए अधिमान्यता संबंधी व्यवहार के प्रावधान, क्षेत्रीय समूहीकरण, तकनीकी प्रमाप, भंडारण प्रतिरोधी प्रभार और अन्य

		गैर प्रशुल्क संबंधी अवरोध। सीमा शुल्क मूल्यांकन और विवादों का निपटान, बौद्धिक संपदा संबंधी व्यापार अधिकार, (TRIPS) विनियोग संबंधी व्यापार व्यवहार (TRIMS)।
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Suggested Readings:

1. Singh, Avtar: Law Relating to Monopolies, Restrictive and Unfair Trade Practices, Eastern Book Co., Lucknow.
2. The Companies Act, 1956
3. The Negotiable Instruments Act, 1881
4. SEBI Act, 1992, Nabhi Publication, Delhi.
5. Amarchand D, government and Business, Tata McGraw Hill, New Delhi.
6. Securities (Contract and Regulation) Act. 1956
7. Jain Narang-Corporate Legal Framework
8. Rastogi U.S. and Shukla-Corporate Legal Framework

केन्द्रीय अध्ययन मण्डल-अध्यक्ष: डॉ. आर.एस. सोहने, जबलपुर

सदस्यगण-

1. प्रो. आर.के. जैन सतना
2. डॉ. एन.सी. नेमा, नरसिंहपुर
3. डॉ.पी.के. जैन, भोपाल
4. डॉ.सी.के. बुट्टन भोपाल
5. डॉ. एम.के. वैद्य ग्वालियर
6. डॉ. मुकेश जैन, जबलपुर
7. डॉ. नागेश्वर अग्रवाल, सतना

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Class / कक्षा	M.Com
Semester / सेमेस्टर	II
Subject / विषय	B-202
	बी
Title of the paper / प्रश्नपत्र का शीर्षक	Organizational Behaviour
	संगठनात्मक व्यवहार
Paper No./ प्रश्नपत्र क्रमांक	II
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	Organization: Concept, Types and significance, Organization Goal and its determinants. Organization Behaviour: Concept, Nature and Significance, Organizational Behaviour models.
	(हिन्दी)	संगठन: अवधारणा, प्रकार व महत्व, संगठनात्मक लक्ष्य एवं उसके निर्धारक। संगठनात्मक व्यवहार: अवधारणा, प्रकृति और महत्व, संगठनात्मक व्यवहार आणकलप।
Unit II	(English)	Personality: Concept, Theories, Determinants and importance, Perception: Concept, Process and Theories, Learning: Concept, Components, affecting factors and theories.
	(हिन्दी)	व्यक्तित्व: अवधारणा विभिन्न सिद्धांत, निर्धारक एवं महत्व। दृष्टिकोण: अवधारणा प्रक्रिया एवं विभिन्न सिद्धांत। सीखना: अवधारणा, तत्व, प्रभावित करनेवाले घटक और सिद्धांत।
Unit III	(English)	Motivation: Meaning, types and important elements, theories of Motivation, Attitudes and Values: Concept, factors, significance and Theories
	(हिन्दी)	अभिप्रेरण: अर्थ, प्रकार, और महत्वपूर्ण तत्व, अभिप्रेरण के विभिन्न सिद्धांत। मूल्य एवं व्यवहार: अवधारणा, घटक, महत्व और विभिन्न सिद्धांत।
Unit IV	(English)	Interpersonal Behaviour: Nature, Transactional Analysis, Concept of Group, Theories of group formation, Group cohesiveness, Power and Authority.
	(हिन्दी)	अंतर्व्यक्तिक व्यवहार: प्रकृति, अंतःक्रियात्मक विश्लेषण, समूह की अवधारणा, समूह निर्माण के सिद्धांत, समान समूह शक्ति और अधिकार।
Unit V	(English)	Organizational Conflicts: Causes and suggestions. Developing sound Organizational Climate, Management of Change, Concept and Process of Organizational Development.
	(हिन्दी)	संगठनात्मक विरोध: कारण और सुझाव, स्वस्थ संगठनात्मक वातावरण का विकास, परिवर्तन का प्रबंध, संगठनात्मक विकास की अवधारणा और प्रक्रिया।

Suggested Readings:

1. L.M. Prasad-Organizational Behavior
2. C.V. Gupta-Organizational Behavior
3. G.S.Sudha-Organizational Behavior
4. P.C. Jain-Organizational Behavior
5. Sareen Sandeep-Organizational Behavior
6. icfai-Organizational Behavior

केन्द्रीय अध्ययन मण्डल-अध्यक्ष: डॉ. आर.एस. सोहने, जबलपुर

सदस्यगण-

1. प्रो. आर.के. जैन सतना
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4. डॉ.सी.के. बुट्टन भोपाल
5. डॉ. एम.के. वैद्य ग्वालियर
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Class / कक्षा	M.Com
Semester / सेमेस्टर	II
Subject / विषय	B-203 बी
Title of the paper / प्रश्नपत्र का शीर्षक	III-Advanced Statistical Analysis उच्चतर सांख्यिकीय विश्लेषण
Paper No./ प्रश्नपत्र क्रमांक	III
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	Theory of Probability-Probability Distributions, Binomial, Poisson and Normal distribution
	(हिन्दी)	प्रायिकता के सिद्धांत—प्रायिकतावितरण, द्विपद, पायसन एवं सामान्य वितरण।
Unit II	(English)	Theory of Sampling and Test of Significance
	(हिन्दी)	न्यादर्श के सिद्धांत और सार्थकताकी जांच।
Unit III	(English)	Analysis of Variance (including one way and two way classification), Chi-square Test.
	(हिन्दी)	विचरण विश्लेषण (एकांगी और द्विमांगी वर्गीकरण के साथ), काई वर्ग परीक्षण।
Unit IV	(English)	Interpolation and Extrapolation. Association of Attributes
	(हिन्दी)	अन्तरगणन एवम् बाह्यगणन, गुण सम्बन्ध
Unit V	(English)	Regression Analysis, Statistical decision Theory:- Decision under Risk and uncertainty, Decision Tree Analysis.
	(हिन्दी)	प्रतीपगमन विश्लेषण, सांख्यिकीय निर्णयसिद्धांत—जोखिम और अनिश्चतता की स्थिति में निर्णय, निर्णय वृक्ष विश्लेषण।

Suggested Readings:

1. Shukla & Shai-Advanced Statistical Analysis.
2. Gupta C.B.-Advanced Statistical Analysis
3. Gupta B.N. Advanced Statistical Analysis
4. Elhance D.N.-Advanced Statistical Analysis
5. Pathak & Shashtri-Advanced Statistical Analysis
6. Singh U.N.-Advanced Statistical Analysis
7. Nagar K.N.-Advanced Statistical Analysis

सदस्यगण-

1. प्रो. आर.के. जैन सतना
2. डॉ. एन.सी. नेमा, नरसिंहपुर
3. डॉ.पी.के. जैन, भोपाल
4. डॉ.सी.के. बुट्टन भोपाल
5. डॉ. एम.के. वैद्य ग्वालियर
6. डॉ. मुकेश जैन, जबलपुर
7. डॉ. नागेश्वर अग्रवाल, सतना

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Class / कक्षा	M.Com
Semester / सेमेस्टर	II
Subject / विषय	B-204 बी
Title of the paper / प्रश्नपत्र का शीर्षक	IV-Functional Management कार्यात्मक प्रबंध
Paper No./ प्रश्नपत्र क्रमांक	IV
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	Financial Management: Concept, Nature and Objectives, Functions of Financial Manager, Financial Planning-Nature, Need and influencing factors, Characteristics of a sound financial plan.
	(हिन्दी)	वित्तीय प्रबंध: अवधारणा प्रकृति एवं उद्देश्य, वित्तीय प्रबंधक के कार्य, वित्तीय नियोजन-प्रकृति आवश्यकता और प्रभावित करने वाले घटक, स्वस्थ वित्तीय योजना के लक्षण।
Unit II	(English)	Capitalization: Concept and Theories, Over and Under Capitalization, Capital structure, Balanced Capital Structure, Trading on Equity, Leverage: Financial and Operating Leverage.
	(हिन्दी)	पूंजीकरण: अवधारणा एवं विविध सिद्धांत अति और अल्प पूंजीकरण, पूंजी संरचना, संतुलित पूंजी संरचना, समता पर व्यापार, दांतीकरण (लीवरेज): वित्तीय एवं परिचालन संबंधी दांतीकरण (लीवरेज)।
Unit III	(English)	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.
	(हिन्दी)	विपणन प्रबंध: विपणन की अवधारणा, प्रकृति और क्षेत्र, विपणन प्रबंध के कार्य, विपणन मिश्रण विज्ञापन प्रबंध-उद्देश्य, कार्य और क्षेत्र, विपणन के माध्यम, एक विज्ञापन माध्यम का चुनाव अच्छी विज्ञापन प्रति की आवश्यकताएँ, विक्रय प्रवर्तन का अर्थ, महत्व, सीमाएँ और विक्रय प्रवर्तन की विधियाँ।
Unit IV	(English)	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.
	(हिन्दी)	कार्मिक प्रबंध की अवधारणा: अवधारण, कार्य, क्षेत्र और महत्व, मानव शक्ति नियोजन का महत्व, भर्ती के स्रोत, अच्छी भर्ती नीति के लक्षण। चयन की अवधारणा, चयन प्रविधि, कर्मचारी प्रशिक्षण का महत्व, प्रशिक्षण की विधियाँ।
Unit V	(English)	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.
	(हिन्दी)	उत्पादन प्रबंध: अवधारणा, महत्व क्षेत्र, और कार्य, उत्पादन प्रणाली के प्रकार। उत्पादन नियोजन की अवधारणा, उद्देश्य तत्व और चरण, उत्पादन नियंत्रण प्रविधि, नव उत्पाद विकास प्रक्रिया, उत्पाद विविधीकरण, प्रमापीकरण, सरलीकरण और विशिष्टीकरण की अवधारणा।

Suggested Readings:

1. Mothihar M-Functional Management
2. जैन, जिनेन्द्र कुमार— विपणन प्रबंध म.प्र. हिन्दी ग्रन्थअकादमी, भोपाल
3. जैन, जे.के.— कार्यात्मक प्रबंध, प्रतीक प्रकाशन इलाहाबाद

केन्द्रीय अध्ययन मण्डल—अध्यक्ष: डॉ. आर.एस. सोहने, जबलपुर

सदस्यगण—

1. प्रो. आर.के. जैन सतना
2. प्रो. उमेश होलानी, ग्वालियर
3. प्रो. एन.सी. जैन भोपाल
4. डॉ. एन.सी. नेमा, नरसिंहपुर
5. डॉ. वी.एस. श्रीवास्तव
6. डॉ. एस.पी. गुप्ता, जबलपुर
7. डॉ. मुकेश जैन, जबलपुर
8. डॉ. नागेश्वर अग्रवाल, सतना
9. डॉ. एम.के. वैद्य, ग्वालियर

M.Com (IIIrd Semester)

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Class / कक्षा	M.Com
Semester / सेमेस्टर	III
Subject / विषय	C-301 सी
Title of the paper / प्रश्नपत्र का शीर्षक	Managerial Economics प्रबंधकीय अर्थशास्त्र
Paper No./ प्रश्नपत्र क्रमांक	I
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	Meaning of Managerial economics: Nature and Scope of Managerial economics, Managerial Economist: Role and Responsibilities, fundamental economic concepts Profit Maximization Session- 2016-17,
	(हिन्दी)	प्रबंधकीय अर्थशास्त्र का आशय: प्रबंधकीय अर्थशास्त्र की प्रकृति, क्षेत्र, प्रबंधकीय अर्थशास्त्री, भूमिका एवं उत्तरदायित्व, आधारभूत आर्थिक अवधारणा। लाभ अधिकतमीकरण सिद्धांत
Unit II	(English)	Demand Analysis: Elasticity of Demand, Introduction Explanation Theory of Consumer Choice, Indifference Approach, Revealed Preference Theory
	(हिन्दी)	मांग विश्लेषण: मांग की लोच-परिचयात्मक विवेचन। ग्राहक पसन्दगी का सिद्धांत, उदासीनता विश्लेषण, अधिमान प्रकटीकरण सिद्धांत।
Unit III	(English)	Production Function: Law of Variable Proportions, Law of Returns to Scale.
	(हिन्दी)	उत्पादन फलन: परिवर्तनशील अनुपात नियम, पैमाने के प्रतिफल का नियम निर्णय।
Unit IV	(English)	Business Cycles: Nature and Phases, theories of Business Cycles.
	(हिन्दी)	व्यापार चक्र: प्रकृति एवं चरण, व्यवसाय चक्र के सिद्धांत।
Unit V	(English)	Profit Management: Measurement of Profit, Concept of Risk and Uncertainty.
	(हिन्दी)	लाभ प्रबंध: लाभ का मापन, जोखिम एवं अनिश्चितता की अवधारणा।

Suggested Readings:

1. Chopra, O.P. Managerial Economics, Tata McGraw Hill, Delhi
2. Dean, Joel: Managerial Economics, Prentice Hall, Delhi.
3. Varian, H.R. International Micro Economics: A Modern Approach, East West Press, New Delhi.
4. Varshney, RL and Maheshwari, KL Managerial Economics; Sultan Chand and Sons New Delhi.
5. Dwivedi D.N.: Managerial Economics, Vikas Publishing House, New Delhi.
6. Sinha V.C.-Managerial Economics

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Class / कक्षा	M.Com
Semester / सेमेस्टर	III
Subject / विषय	C-302 सी
Title of the paper / प्रश्नपत्र का शीर्षक	Tax Planning and Tax Management कर नियोजन एवं प्रबंध
Paper No./ प्रश्नपत्र क्रमांक	II
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	Concept of Tax Planning: Meaning, Scope, Importance, Objectives of Tax Planning.
	(हिन्दी)	कर नियोजन की अवधारणा: अर्थ, क्षेत्र, महत्व, कर नियोजन के उद्देश्य एवं उद्देश्य।
Unit II	(English)	Areas of Tax Planning: Ownership Aspect, Activity Aspects & Locational Aspects, nature of the Business & tax Planning.
	(हिन्दी)	कर नियोजन के क्षेत्र: स्वामित्व पहलू, क्रियाशीलता पहलू, स्थानीयकरण पहलू, व्यवसाय की प्रकृति एवं कर नियोजन।
Unit III	(English)	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.
	(हिन्दी)	नये व्यवसाय की स्थापना एवं कर नियोजन: नई औद्योगिक इकाईयों को प्राप्त छूटे, एकीकरण, सविलियन एवं कर नियोजन विशेष कर प्रावधान मुक्त व्यापार क्षेत्र संरचनात्मक क्षेत्र एवं पिछड़े क्षेत्र सम्बन्धी कर प्रावधान।
Unit IV	(English)	Tax Planning and Financial Decisions: Capital Structure Decision Dividend, Inter Corporate Dividend, Bonus Shares.
	(हिन्दी)	कर नियोजन एवं वित्तीय निर्णयन: पूँजी संरचना निर्णय, लाभांश, अर्न्तकम्पनी लाभांश बोनस अंश
Unit V	(English)	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
	(हिन्दी)	कर निर्धारण: परिचय, कर नियोजन एवं कर प्रबन्ध में अन्तर, कर प्रबन्ध के क्षेत्र, आयका विवरण एवं कर निर्धारण, अर्थदण्ड एवं अभियोग, अपील एवं पुनर्विचार।

Suggested Readings:

1. Ahuja G.K. and Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax; Bharat Law House, New Delhi.
2. Lakhotia, R.N.; Corporate Tax Planning; Vision Publication, Delhi.
3. Singhanian, V.K. Direct Taxes: Law and Practice; Taxman's Publication, Delhi.
4. Sainghanian, Vinod K; Direct Tax Planning and Management; taxman's Publication, Delhi-tax Planning and Management.
5. Mehrotra S-Tax Planning and Management.

6. Lakhota-Tax Planning and Management
7. Saklecha Shripal-Tax Planning and Management
8. Goyal R.S.-Tax Planning and Management

केन्द्रीय अध्ययन मण्डल-अध्यक्ष: डॉ. आर.एस. सोहने, जबलपुर

सदस्यगण-

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Class / कक्षा	M.Com
Semester / सेमेस्टर	III
Subject / विषय	C-303 सी
Title of the paper / प्रश्नपत्र का शीर्षक	Entrepreneurship Skill Development उद्यमिता कौशल विकास
Paper No./ प्रश्नपत्र क्रमांक	III
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	Entrepreneur: Definition, emergence of Entrepreneurial class; Theories of Entrepreneurship, Socio-economic Environment and Entrepreneur.
	(हिन्दी)	उद्यमी-परिभाषा, उद्यम वर्ग का उदभव, उद्यमिता के सिद्धांत, सामाजिक-आर्थिक परिवेश एवं उद्यमी।
Unit II	(English)	Promotion of a venture: Opportunity analysis, External Environmental forces, economic, Social, Technological and Competitive factors, Establishment of a new unit.
	(हिन्दी)	साहसी (उद्यमी) के लिये प्रवर्तन: अवसर विश्लेषण, बाह्य पर्यावरणीय शक्तियां, आर्थिक, सामाजिक, तकनीकी एवं प्रतियोगियात्मक कारक, एक नई इकाई की स्थापना।
Unit III	(English)	Entrepreneurial Behaviour: Innovation and Entrepreneurship, Entrepreneurial Behaviour Social Responsibility.
	(हिन्दी)	उद्यमी व्यवहार: नवाचार एवं उद्यमिता, उद्यमी व्यवहार, सामाजिक उत्तरदायित्व।
Unit IV	(English)	Entrepreneurial Development Programme: Entrepreneurial Development Programme relevance and achievements, role of Government in organising such programmes.
	(हिन्दी)	उद्यमिता विकास कार्यक्रम: उद्यमिता विकास कार्यक्रम की प्रासंगिकता एवं उपलब्धियां, इन कार्यक्रमों के आयोजन में सरकार की भूमिका।
Unit V	(English)	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.
	(हिन्दी)	क्रियाओं का नियोजन एवं विकास, औद्योगिक परिक्षेत्रों की भूमिका केन्द्र एवं राज्य स्तरीय प्रोत्साहन सेवायें।

Suggested Readings:

1. Kenneth R Van Voorthis: Entrepreneurship and small business management.
2. Hass School hammer & Arthur Kuri: Entrepreneurship and small
3. Sharma RA: Entrepreneurial Change in Indian Industries.
4. Dhar P.N. and Lydall H.F. The role of small enterprises in Indian Economic Development.
5. Shukla M.B. Entrepreneurship Development
6. जैन, डॉ. जिनेन्द्र कुमार, उद्यमिता-विकास, म.प्र. हिन्दी ग्रन्थ अकादमी, भोपाल।

7. डॉ. रमेश मंगल, उद्यमिता-विकास

केन्द्रीय अध्ययन मण्डल-अध्यक्ष: डॉ. आर.एस. सोहने, जबलपुर

सदस्यगण-

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4. डॉ.सी.के. बुट्टन भोपाल
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**Sarojini Naidu Govt. Girls' P. G. (Autonomous) College,
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As Recommended by the Board of Studies
Session- 2017-18

Class / कक्षा	M.Com
Semester / सेमेस्टर	III
Subject / विषय	C-304 सी
Title of the paper / प्रश्नपत्र का शीर्षक	Accounting for Managerial Decisions प्रबंधकीय निर्णयन के लिए लेखांकन
Paper No./ प्रश्नपत्र क्रमांक	IV
Compulsory / अनिवार्य या Optional / वैकल्पिक	Compulsory / अनिवार्य
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	Management Accounting: Its meaning, nature and importance, Difference of Management accounting with Cost Accounting and Financial Accounting.
	(हिन्दी)	प्रबंधकीय लेखांकन: अर्थ, प्रकृति एवं महत्व, प्रबंधकीय लेखांकन, लागत लेखांकन एवं वित्तीय लेखांकन में अन्तर।
Unit II	(English)	Nature and Limitations of Financial Statements: Needs and objectives of financial Analysis.
	(हिन्दी)	वित्तीय विवरणों की प्रकृति एवं सीमाएँ: वित्तीय विश्लेषण की आवश्यकता एवं उद्देश्य।
Unit III	(English)	Fund Flow Analysis and Cash Flow Analysis (Application of A.S.-3)
	(हिन्दी)	कोष प्रवाह विश्लेषण एवं रोक प्रवाह विश्लेषण (A.S.-3 का प्रयोग)
Unit IV	(English)	Capital Budgeting: Nature and Characteristics of Long Terms Investment Decision, Methods of Ranking Investment Proposals.
	(हिन्दी)	पूँजी बजटन: दीर्घकालीन निवेश निर्णयों की प्रकृति एवं विशेषताएँ, निवेश प्रस्तावों की श्रेणीयन की विधि।
Unit V	(English)	Management Reporting System: Types of Reports, Responsibility Accounting.
	(हिन्दी)	प्रबंध प्रतिवेदन पद्धति: प्रतिवेदन के प्रकार उत्तरदायित्व लेखांकन।

Suggested Readings:

1. M.R. Agarwal-Accounting for Managers
2. Agarwal & Agarwal- Accounting for Managers
3. Agarwal, Jain & Jain-Management Accounting

4. अग्रवाल एवं जैन—प्रबंधकीय लेखांकन
5. गुप्ता एस.पी.—प्रबन्धकीय लेखांकन

केन्द्रीय अध्ययन मण्डल—अध्यक्ष: डॉ. आर.एस. सोहने, जबलपुर

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4. डॉ.सी.के. बुट्टन भोपाल
5. डॉ. एम.के. वैद्य ग्वालियर
6. डॉ. मुकेश जैन, जबलपुर
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M.Com (IVth Semester)

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Class / कक्षा	M.Com
Semester / सेमेस्टर	IV
Subject / विषय	D-403
	डी
Title of the paper / प्रश्नपत्र का शीर्षक	I-Advertising and Sales Management
	विज्ञापन एवं विक्रय प्रबंध
Paper No./ प्रश्नपत्र क्रमांक	I
Compulsory / अनिवार्य या Optional / वैकल्पिक	Optional / वैकल्पिक
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	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.
	(हिन्दी)	परिचय: विज्ञापन की अवधारणा, क्षेत्र, उद्देश्य एवं कार्य, विज्ञापन में विपणन मिश्रण एवं विज्ञापन प्रक्रिया की भूमिका, विज्ञापन के नैतिक, विधिक एवं सामाजिक पहलू।
Unit II	(English)	Pre-launch Advertising Decision: Determination of target audience, Advertising media and their choice. Advertising measures, Layout of advertisement and advertising appeal, Advertising copy.
	(हिन्दी)	विज्ञापन निर्णयन पूर्व प्रदर्शन: लक्षित श्रोता, ग्राहकों का निर्धारण, विज्ञापन माध्यम (मीडिया) एवं उनका चयन, विज्ञापन उपाय विज्ञापन अपील एवं विज्ञापन विन्यास, विज्ञापन प्रति।
Unit III	(English)	Promotional Management: Advertising department, Role of advertising agencies and their selection, Advertising budget, Evaluation of Advertising effectiveness.
	(हिन्दी)	प्रवर्तनीय प्रबंध: विज्ञापन विभाग, विज्ञापन एजेंसी का योगदान एवं उसका चयन, विज्ञापन बजट, विज्ञापन की प्रभावशीलता का मूल्यांकन।
Unit IV	(English)	Personal Selling: Meaning and Importance of personal selling, - Difference between personal selling, Advertising and sales promotion. Methods and procedure of personal selling.
	(हिन्दी)	वैयक्तिक विक्रय: वैयक्तिक विक्रय का अर्थ एवं महत्व, व्यक्ति विक्रय, विज्ञापन एवं विक्रय प्रवर्तन में अन्तर, वैयक्तिक विक्रय की विधियाँ और प्रक्रिया।
Unit V	(English)	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.
	(हिन्दी)	विक्रय प्रबंध: विक्रय प्रबंध की अवधारणा उद्देश्य एवं कार्य, विक्रय संगठन, विक्रय शक्तियों का प्रबंध एवं विक्रय शक्ति के उद्देश्य, विक्रय शक्तियों की भर्ती, चयन, प्रशिक्षण, क्षतिपूर्ति एवं मूल्यांकन।

Suggested Readings:

1. Philip Kotler- Marketing Management
2. Sontaka-Marketing Management
3. P.C. Tripathi-Marketing Management

4. Bhadad & Porwal-Marketing Management

5. जैन, डॉ. जिनेन्द्र कुमार, विपणन के सिद्धान्त, म.प्र. हिन्दी ग्रन्थ अकादमी, भोपाल।

केन्द्रीय अध्ययन मण्डल—अध्यक्ष: डॉ. आर.एस. सोहने, जबलपुर

सदस्यगण—

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Session- 2017-18

Class / कक्षा	M.Com
Semester / सेमेस्टर	IV
Subject / विषय	D-402
	डी
Title of the paper / प्रश्नपत्र का शीर्षक	II-Consumer Behaviour
	उपभोक्ता व्यवहार
Paper No./ प्रश्नपत्र क्रमांक	II
Compulsory / अनिवार्य या Optional / वैकल्पिक	Optional / वैकल्पिक
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	Introduction: Meaning and Significance of consumer behaviour, Determinants of consumer behaviour, Consumer behaviour Vs. buyers behaviour, Consumer buying process and consumer movement in India.
	(हिन्दी)	परिचय: उपभोक्ता व्यवहार का अर्थ एवं महत्व, उपभोक्ता व्यवहार के निर्धारक तत्व, उपभोक्ता व्यवहार बनाम क्रेता व्यवहार, उपभोक्ता की क्रय पद्धति एवं भारत में उपभोक्ता आन्दोलन।
Unit II	(English)	Organisational Buying Behaviour and Consumer Research: Characteristics and Process of organizational buying behaviour Determinant of organizational buying behaviour. History of consumer research and Consumer research process.
	(हिन्दी)	क्रेता का संगठनात्मक व्यवहार एवं उपभोक्ता अनुसंधान: विशेषताएँ एवं संगठनात्मक क्रय व्यवहार की प्रक्रिया, संगठनात्मक व्यवहार के निर्धारक तत्व, उपभोक्ता अनुसंधान का इतिहास एवं उपभोक्ता अनुसंधान की प्रक्रिया।
Unit III	(English)	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.
	(हिन्दी)	उपभोक्ता की आवश्यकता एवं अभिप्रेरण: अभिप्रेरण का अर्थ, आवश्यकता एवं लक्ष्य, उपभोक्ता अभिप्रेरण की गतिशीलता एवं स्वभाव। उपभोक्ता की आवश्यकताओं के प्रकार एवं पद्धतियाँ, अभिप्रेरणों के उपाय एवं अभिप्रेरण अनुसंधान का विकास।
Unit IV	(English)	Personality & Consumer Behaviour: Concept of personality, theories of personality, Personality and understanding, consumer diversity, Self and Self-images
	(हिन्दी)	उपभोक्ता व्यक्तित्व एवं व्यवहार: व्यक्तित्व की अवधारणा, व्यक्तित्व के सिद्धान्त, व्यक्तित्व और समझ, उपभोक्ता विविधता, स्वयं और स्वयं का प्रतिबिम्ब
Unit V	(English)	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.
	(हिन्दी)	सामाजिक वर्ग एवं उपभोक्ता व्यवहार: सामाजिक वर्ग का अर्थ, सामाजिक वर्ग मापन, सामाजिक वर्गों की जीवन शैली का स्वरूप, सामाजिक वर्ग की गतिशीलता, समृद्ध एवं गैर समृद्ध उपभोक्ता, उपभोक्ताओं के चुने हुये वर्ग में व्यावहारिक अनुप्रयोग।

Suggested Readings:

1. Philip Kotler-Marketing Management.
2. Jain, Jinendrakumar-Marketing Management

केन्द्रीय अध्ययन मण्डल-अध्यक्ष: डॉ. आर.एस. सोहने, जबलपुर

सदस्यगण-

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Class / कक्षा	M.Com
Semester / सेमेस्टर	IV
Subject / विषय	D-403 डी
Title of the paper / प्रश्नपत्र का शीर्षक	III-Rural & Agricultural Marketing ग्रामीण एवं कृषि विपणन
Paper No./ प्रश्नपत्र क्रमांक	III
Compulsory / अनिवार्य या Optional / वैकल्पिक	Optional / वैकल्पिक
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	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.
	(हिन्दी)	ग्रामीण विपणन (बाजार): भारतीय ग्रामीण विपणन की स्थिति एवं भारत के ग्रामीण बाजारों के प्रति दृष्टिकोण, ग्रामीण उपभोक्ता और मांग के आयाम एवं बाजार विभक्तिकरण, वितरण वाहिकाएँ और भौतिक वितरण उत्पाद प्रबंध, विपणन संचार और विक्रय शक्ति घटक।
Unit II	(English)	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.
	(हिन्दी)	कृषि विपणन— अवधारणा, प्रकृति, क्षेत्र और विषय सामग्री, कृषि उन्‍यादों का वर्गीकरण और उनका निर्मित माल से अन्तर, कृषि बाजार—अर्थ घटक आयाम और वर्गीकरण। बाजार संरचना—बाजार संरचना की क्रियाशीलता बाजार के घटक, बाजार संरचना की शक्तियाँ।
Unit III	(English)	Market Management and Channel Strategy: Modern marketing management and agricultural products, Structured organized markets-commodity 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.
	(हिन्दी)	बाजार प्रबंध एवं वाहिका व्यूह रचना: आधुनिक विपणन प्रबंध और कृषि उत्पाद, संरचनात्मक संगठित बाजार वस्तुविनिमय और उत्पाद विनिमय नकद बाजार अग्रेषित व्यवहार विनिमय बाजार, सट्टा बाजार उपभोक्ता माल के लिए वितरण वाहिकाएँ कृषिकीय उपभोक्ता माल कृषिकीय कच्चा माल
Unit IV	(English)	Rural Market in India: Regulated market, Genesis of regulated market Limitations in present marketing regulation, Advantages and Limitation of regular market organization of regulated market, Future of regulated and regulated markets in India
	(हिन्दी)	भारत में ग्रामीण बाजार: बाजारों का नियमन, नियमित बाजार, भारत में नियमित बाजारों की संरचना, वर्तमान विपणन नियमन सीमाएँ, नियमित बाजार के लाभ और सीमाएँ नियमित बाजारों का संगठन एवं भारत में नियमित बाजारों का भविष्य।

Unit V	(English)	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.
	(हिन्दी)	कृषि उत्पादों का विपणन: संवेष्टन-संवेष्टन और पैकिंग, सेवेष्टन, सामग्री, कृषि उत्पादन विपणन यातायात लाभ यातायात के माध्यम और यातायात लागत। श्रेणियाँ/ग्रेडिंग एवं प्रमापीकरण-अर्थ, प्रकार, कसौटी, लेबलिंग एवं विशिष्टीकरण, संग्रहण प्रक्रियण और विक्रय।

Suggested Readings:

1. Philip Kotler-Marketing Management
2. Jain, Jinendrakumar-Marketing Management

केन्द्रीय अध्ययन मण्डल-अध्यक्ष: डॉ. आर.एस. सोहने, जबलपुर

सदस्यगण-

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Class / कक्षा	M.Com
Semester / सेमेस्टर	IV
Subject / विषय	D-404
	डी
Title of the paper / प्रश्नपत्र का शीर्षक	IV-International Marketing
	अन्तर्राष्ट्रीय विपणन
Paper No./ प्रश्नपत्र क्रमांक	IV
Compulsory / अनिवार्य या Optional / वैकल्पिक	Optional / वैकल्पिक
Marks in CCE	30
Marks in Main Exam	70
Max. Marks / अधिकतम अंक	100

Syllabus

Unit I	(English)	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.
	(हिन्दी)	अन्तर्राष्ट्रीय विपणन: अर्थ क्षेत्र, प्रकृति, महत्व अन्तर्राष्ट्रीय बाजार वातावरण-आंतरिक एवं बाह्य वातावरण। अन्तर्राष्ट्रीय बाजार, विदेशी बाजार के चयन और परिचय, अभिमुखीकरण। एक निर्यात प्रबंधक के गुण और कार्य।
Unit II	(English)	Export Organization: Meaning, affecting factors and types, Overseas Product Development: It's concept and methods, pricing and its factors, Methods, of Pricing, Price quotation.
	(हिन्दी)	निर्यात संगठन: अर्थ, प्रभावित करने वाले घटक और प्रकार, समुद्रपारीय उत्पाद विकास: इसकी अवधारणा एवं विधियाँ। मूल्य निर्धारण और इसके घटक। मूल्य निर्धारण की विधियाँ, मूल्य निविदा।
Unit III	(English)	Direct Trading and Indirect Trading: Meaning and Methods, Methods of Payment in international Marketing.
	(हिन्दी)	प्रत्यक्ष व्यापार और अप्रत्यक्ष व्यापार: अर्थ और विधियाँ, अन्तर्राष्ट्रीय बाजार में भुगतान की पद्धतियाँ।
Unit IV	(English)	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.
	(हिन्दी)	निर्यात साख: अर्थ प्रकृति महत्व और प्रभावित करने वाला घटक निर्यात साख की विधियाँ। भारत में निर्यात साख और वित्त। निर्यात व्यापार में जोखिम। निर्यात साख गारन्टी कारपोरेशन की भूमिका भारत का आयात निर्यात बैंक।
Unit V	(English)	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.
	(हिन्दी)	निर्यात एवं आयात प्रक्रिया: विदेशी व्यापार में संलग्न दस्तावेज, द्विपक्षीय एवं बहुपक्षीय व्यापार समझौते-इनका अर्थ, उद्देश्य, प्रकार एवं औचित्य, सार्क, विदेशी व्यापार में WTO की भूमिका।

Suggested Readings:

1. Marketing Management-Sontaka
2. Marketing Management-R.L. Vashney
3. Marketing Management-Bhadada & Porwal
4. Marketing Management-Jain J.K.

केन्द्रीय अध्ययन मण्डल—अध्यक्ष: डॉ. आर.एस. सोहने, जबलपुर

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