

# M.COM I SEM

<b><u>PAPER</u></b>	<b><u>SUBJECT NAME</u></b>	<b><u>THEORY MARKS</u></b>	<b><u>INTERNAL ASSESSMENT MARKS</u></b>	<b><u>TOTAL</u></b>
<b>I</b>	Management Concept	40	10	50
<b>II</b>	Business Environment	40	10	50
<b>III</b>	Advanced Accounting	40	10	50
<b>IV</b>	Cost Analysis And Control	40	10	50

**MATA GUJRI MAHILA MAHAVIDYALAYA (AUTONOMOUS)  
JABALPUR (M.P)**

CLASS	M.COM.
SEMESTER	I
SUBJECT	MANAGEMENT CONCEPTS
PAPER	I
COMPULSORY /OPTIONAL	COMPULSORY
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit – 1** Introduction: Concept of Management, Scope and Nature of Management, Approaches to Management, Human Relation, Behavioural and System approach, Scientific Management and Administrative Approach.

**Unit – 2** 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.

**Unit – 3** Organizing: Concept, objectives and element of organization, process and principles of organization. Organization Structure and Charts, Span of Management, Delegation of Authority, Centralization and Decentralization.

**Unit – 4** Directing: Concept, Nature, Scope, Principles and Techniques of Direction, Communication: concept, Process, Channel and Media of Communication. Barriers to effective communication, Building effective communication system.

**Unit – 5** Controlling: Concept, objectives, nature and process of control, levels and areas of control. Various control techniques. Z-Theory of Management, Management Education in India: Objectives, Present position and difficulties.

**MATA GUJRI MAHILA MAHAVIDYALAYA (AUTONOMOUS)  
JABALPUR (M.P)**

CLASS	M.COM.
SEMESTER	I
SUBJECT	BUSINESS ENVIRONMENT
PAPER	II
COMPULSORY /OPTIONAL	COMPULSORY
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

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

**Unit – 2** Economic Environment of Business: Significance and elements of economic environment; Economic systems and business environment; Economic planning in India; Government policies: Industrial policy and licensing policy, fiscal policy, Monetary policy, EXIM policy.

**Unit – 3** Political and Legal Environment of Business: Monopoly and Restrictive Trade Practices (MRTP) Act, Foreign Exchange Management Act (FEMA), Consumer Protection Act, Patent Laws.

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

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

**MATA GUJRI MAHILA MAHAVIDYALAYA (AUTONOMOUS)  
JABALPUR (M.P)**

CLASS	M.COM.
SEMESTER	I
SUBJECT	ADVANCED ACCOUNTING
PAPER	III
COMPULSORY /OPTIONAL	COMPULSORY
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit – 1** Final Accounts (Advanced with Adjustments), Rectification of Error.

**Unit– 2** Reconciliation Statement, Accounting for Insurance Claim.

**Unit – 3** Accounting for Non-profit Organization, Insolvency A/c, Voyage A/c

**Unit – 4** Hire and purchase system and Lease Accounting.

**Unit–5** Dissolution of partnership firm including sales of Firm and Amalgamation.

**MATA GUJRI MAHILA MAHAVIDYALAYA (AUTONOMOUS)  
JABALPUR (M.P)**

CLASS	M.COM.
SEMESTER	I
SUBJECT	COST ANALYSIS AND CONTROL
PAPER	IV
COMPULSORY /OPTIONAL	COMPULSORY
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

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

**Unit – 2** Process Accounting Joint product and By product, Operating Cost.

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

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

**Unit – 5** Cost Control and Cost Production Standard Costing (Material and labour Variance Analysis).

# M.COM II

# SEM

<b><u>PAPER</u></b>	<b><u>SUBJECT NAME</u></b>	<b><u>THEORY MARKS</u></b>	<b><u>INTERNAL ASSESSMENT MARKS</u></b>	<b><u>TOTAL</u></b>
<b>I</b>	Corporate Legal Framework	40	10	50
<b>II</b>	Organizational Behavior	40	10	50
<b>III</b>	Advanced Statistical Analysis	40	10	50
<b>IV</b>	Functional Management	40	10	50

**MATA GUJRI MAHILA MAHAVIDYALAYA (AUTONOMOUS)  
JABALPUR (M.P)**

CLASS	M.COM.
SEMESTER	II
SUBJECT	CORPORATE LEGAL FRAMEWORK
PAPER	I
COMPULSORY /OPTIONAL	COMPULSORY
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit – 1** The Companies Act, 1956 (Relevant Provisions): Definition, types of companies, Memorandum of association; Articles of association; Prospectus; Share capital and Membership, Meetings and Resolutions; Company Management; Managerial Remuneration; Winding up and dissolution of companies.

**Unit – 2** The Negotiable Instruments Act, 1881: Definition, Types of Negotiable Instruments, Negotiation; Holder and holder in due course, Payment in due course; Endorsement and Crossing of cheque; Presentation of negotiable instruments.

**Unit – 3** MRTP Act 1969: Monopolistic trade practices; Restrictive trade practices; Unfair trade practices.

**Unit – 4** The consumer protection Act, 1986: salient features; Definition of Consumer, Right of consumer; Grievance Redressal Machinery.

**Unit – 5** Regulatory Environment for International Business; FEMA, WTO: Regulatory framework of WTO, basic principles and its character, WTO provisions relating to preferential treatment to developing countries; regional groupings, technical standard, anti-dumping duties and other Non Tariff Barriers. Custom valuation and dispute settlement, TRIP and TRIMS.

**MATA GUJRI MAHILA MAHAVIDYALAYA (AUTONOMOUS)  
JABALPUR (M.P)**

CLASS	M.COM.
SEMESTER	II
SUBJECT	ORGANIZATIONAL BEHAVIOUR
PAPER	II
COMPULSORY /OPTIONAL	COMPULSORY
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit – 1** Concept of Organization, Types and significance, Organization Goal and its determinants. Organization Behaviour - Concept, Nature and Significance, Organizational Behaviour models.

**Unit – 2** Personality: Concept, Theories, Determinants and importance, Perception: Concept, Process and Theories, Learning: Concept, Components, affecting factors and theories.

**Unit – 3** Motivation: Meaning, types and important elements, Theories of Motivation, Attitudes and Values: Concept, factors, significance and Theories.

**Unit – 4** Nature of interpersonal Behaviour, Transactional Analysis, Concept of Group, Theories of group formation, Group cohesiveness, Power and Authority.

**Unit – 5** Organizational Conflicts: Causes and suggestions. Developing sound Organizational Climate, Management of Change, Concept and Process of Organizational Development.



**MATA GUJRI MAHILA MAHAVIDYALAYA (AUTONOMOUS)  
JABALPUR (M.P)**

CLASS	M.COM.
SEMESTER	II
SUBJECT	ADVANCED STATISTICAL ANALYSIS
PAPER	III
COMPULSORY /OPTIONAL	COMPULSORY
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit – 1** Theory of Probability - Probability Distributions, Binomial, Poisson and Normal Distribution.

**Unit – 2** Theory of Sampling and Test of Signification.

**Unit – 3** Analysis of Variance (including one way and two way classification), Chi square Test.

**Unit – 4** Interpolation and Extrapolation. Association of Attributes.

**Unit – 5** Regression Analysis, Statistical Decision Theory: Decision under Risk and Uncertainty, Decision Tree Analysis

**MATA GUJRI MAHILA MAHAVIDYALAYA (AUTONOMOUS)  
JABALPUR (M.P)**

CLASS	M.COM.
SEMESTER	II
SUBJECT	FUNCTIONAL MANAGEMENT
PAPER	IV
COMPULSORY /OPTIONAL	COMPULSORY
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit – 1** Financial Management: Concept, Nature and Objectives, Functions of Financial Manager, Financial Planning, Nature, Need and influencing factors, Characteristics of a sound financial plan.

**Unit – 2** Capitalization, Concept and Theories, Over and Under Capitalization, Capital structure, Balanced Capital Structure, Trading on Equity, Leverage: Financial and Operating leverage.

**Unit – 3** Concept of Marketing Management, Nature and Scope of marketing, Functions of marketing management, Marketing mix. Advertising Management: Meaning Objectives, functions and scope, Media of advertising, Selecting an advertising media Essential of a good advertising copy, Meaning of Sales Promotion, Importance, limitations and Methods of sales promotion.

**Unit – 4** Concept of Personal Management, Functions, Scope and Importance, Signification of Man-Power Planning, Sources of Recruitment, Characteristics of a Good Recruitment Policy, Concept of Selection, Selection procedure, Importance of employee Training, Methods of Training.

**Unit – 5** 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.

# M.COM III

# SEM

<b><u>PAPER</u></b>	<b><u>SUBJECT NAME</u></b>	<b><u>THEORY MARKS</u></b>	<b><u>INTERNAL ASSESSMENT MARKS</u></b>	<b><u>TOTAL</u></b>
<b>I</b>	Managerial Economics	40	10	50
<b>II</b>	Tax Planning And Management	40	10	50
<b>III</b>	Entrepreneurship Skill Development	40	10	50
<b>IV</b>	Accounting For Managerial Decisions	40	10	50

**MATA GUJRI MAHILA MAHAVIDYALAYA (AUTONOMOUS)  
JABALPUR (M.P)**

CLASS	M.COM.
SEMESTER	III
SUBJECT	MANAGERIAL ECONOMICS
PAPER	I
COMPULSORY /OPTIONAL	COMPULSORY
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit – 1** Nature and Scope of Managerial economics, Managerial Economist : Role and Responsibilities, fundamental economic concepts Incremental Principle, Opportunity Cost Principle, Discounting Principle, Equi-Marginal Principle, Profit Maximization Theory.

**Unit – 2** Demand Analysis, Elasticity of Demand, its Meaning and Importance, Price Elasticity, Income Elasticity, Cross Elasticity. Theory of Consumer Choice, Indifference Approach, Revealed Preference Theory.

**Unit – 3** Production Function, Law of Variable Proportions, Law of Returns to Scale.

**Unit – 4** Business Cycles: Nature and Phases, Theories of Business Cycles : NonMonetary Theories and Monetary Theories.

**Unit – 5** Profit Management - Measurement of Profit, Concept of Risk and Uncertainty, Profit Planning and Forecasting.

**MATA GUJRI MAHILA MAHAVIDYALAYA (AUTONOMOUS)  
JABALPUR (M.P)**

CLASS	M.COM.
SEMESTER	III
SUBJECT	TAX PLANNING AND MANAGEMENT
PAPER	II
COMPULSORY /OPTIONAL	COMPULSORY
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit – 1** Concept of Tax Planning: Meaning, Scope, Importance, Objectives of Tax Planning, Tax Avoidance, Tax Evasion and Tax Planning.

**Unit – 2** Areas of Tax Planning: Ownership Aspect, Activity Aspects & Locational Aspects, Nature of the Business & Tax Planning.

**Unit – 3** 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. Tax Incentives for Exporters.

**Unit – 4** Tax Planning and Financial Decisions: Capital Structure Decision Dividend, Inter Corporate Dividend, Bonus Shares, Purchase of Assets Out of Own Funds or Out of Borrowed Funds.

**Unit – 5** Tax Management: Introduction, Difference between Tax Planning and Tax Management, Areas of Tax Management, Return of Income and Assessment, Penalties and Prosecutions, Appeals and Revisions.

**MATA GUJRI MAHILA MAHAVIDYALAYA (AUTONOMOUS)  
JABALPUR (M.P)**

CLASS	M.COM.
SEMESTER	III
SUBJECT	ENTREPRENEURSHIP SKILL DEVELOPMENT
PAPER	III
COMPULSORY /OPTIONAL	COMPULSORY
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit-1** The entrepreneur: Definition, emergence of Entrepreneurial class; Theories of Entrepreneurship, Socio-economic Environment and Entrepreneur. Characteristics of Entrepreneur leadership, Risk taking, Decision making and Business Planning.

**Unit-2** Promotion of a venture: Opportunity analysis, External Environmental force economic, Social, Technological, Competitive factors, legal requirements for establishment of a new unit and raising funds.

**Unit-3** Entrepreneurial Behaviour: Innovation and Entrepreneurship, Entrepreneurial Behaviour, Social Responsibility.

**Unit-4** Entrepreneurial Development Programme: Entrepreneurial Development Programme relevance and achievements, role of Government in organising such programmes. Critical Evaluation.

**Unit-5** 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 Service and financial Institutions. Role of Development Banks.

**MATA GUJRI MAHILA MAHAVIDYALAYA (AUTONOMOUS)  
JABALPUR (M.P)**

CLASS	M.COM.
SEMESTER	III
SUBJECT	ACCOUNTING FOR MANAGERIAL DECISIONS
PAPER	IV
COMPULSORY /OPTIONAL	COMPULSORY
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit-1** Management Accounting: Its meaning, nature and importance. Difference of Management accounting with Cost Accounting and Financial accounting Role and Duties of Management Accountant.

**Unit-2** Nature and Limitations of Financial Statements, Needs and objectives of financial Analysis, Ratio Analysis: Profitability, Activity and Financial Ratios.

**Unit-3** Fund Flow analysis and Cash Flow analysis, Application of A.S.3

**Unit-4** Nature and Characteristics of Long Terms Investment Decision, Methods of Ranking Investment Proposals.

**Unit-5** Management Reporting System, Types of Reports, Responsibility Accounting, Concept of Management Audit.

# M.COM IV

# SEM

<u>PAPER</u>	<u>SUBJECT NAME</u>	<u>THEORY MARKS</u>	<u>INTERNAL ASSESSMENT MARKS</u>	<u>TOTAL</u>
<b>Group A- Specialization- Marketing Management</b>				
<b>I</b>	Advertising And Sales Management	40	10	50
<b>II</b>	Consumer Behavior	40	10	50
<b>III</b>	Rural And Agricultural Marketing	40	10	50
<b>IV</b>	International Marketing	40	10	50
<b>Group A- Specialization- Accounting</b>				
<b>I</b>	Corporate Accounting	40	10	50
<b>II</b>	Cost Administration And Control	40	10	50
<b>III</b>	Accounting Theory	40	10	50
<b>IV</b>	Institutional Accounting	40	10	50



**MATA GUJRI MAHILA MAHAVIDYALAYA (AUTONOMOUS)  
JABALPUR (M.P)**

CLASS	M.COM.
SEMESTER	IV
SUBJECT	GROUP-A : SPECIALIZATION – MARKETING MANAGEMENT
PAPER	I ADVERTISING AND SALES MANAGEMENT
COMPULSORY /OPTIONAL	OPTIONAL PAPER
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit–1** Introduction: Concept, Scope, Objectives and Functions of Advertising. Role of Advertising in marketing mix and the advertising process. Legal, ethical and social aspect of advertising.

**Unit–2** Pre-launch Advertising Decision: Determination of target audience, Advertising Media and their choice. Advertising messages, Layout of advertisement and Advertising Appeal, Advertising Copy.

**Unit–3** Promotional Management: Advertising Department, Role of Advertising Agencies and their Selection, Advertising Budget, Evaluation of Advertising Effectiveness.

**Unit–4** Personal Selling: Meaning and Importance of Personal Selling,-Difference between Personal Selling, Advertising and Sales Promotion. Methods and Procedure of Personal Selling.

**Unit–5** 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.

**MATA GUJRI MAHILA MAHAVIDYALAYA (AUTONOMOUS)**  
**JABALPUR (M.P)**

CLASS	M.COM.
SEMESTER	IV
SUBJECT	GROUP-A : SPECIALIZATION – MARKETING MANAGEMENT
PAPER	II- CONSUMER BEHAVIOUR
COMPULSORY /OPTIONAL	OPTIONAL PAPER
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit–1** Introduction: Meaning and Significance of Consumer Behaviour, Determinants of consumer behaviour, Consumer behaviour Vs. Buyers Behaviour, Consumer Buying Process and Consumer Movements in India.

**Unit–2** Organisational Buying Behaviour and Consumer, Research: Characteristics and Process of organizational, Buying Behaviour, Determinants of organizational buying behaviour. History of consumer research and Consumer Research Process.

**Unit–3** Consumer Needs and Motivations: Meaning of Motivation, Needs and Goals, Dynamic nature of consumer motivation, Types and systems of consumer needs, Measurement of Motives and Development of Motivational Research.

**Unit-4** Personality & Consumer Behaviour: Concept of Personality, Theories of Personality, Personality and understanding consumer Diversity, Self and self-images.

**Unit–5** Social Class and Consumer Behaviour: Meaning of Social Class, Measurement of Social Class, Lifestyle profiles of the social class, Socialclass Mobility, Affluent and Non-affluent Consumer, Selected consumer behaviour applications in social class.

**MATA GUJRI MAHILA MAHAVIDYALAYA (AUTONOMOUS)  
JABALPUR (M.P)**

CLASS	M.COM.
SEMESTER	IV
SUBJECT	GROUP-A : SPECIALIZATION – MARKETING MANAGEMENT
PAPER	III- RURAL & AGRICULTURAL MARKETING
COMPULSORY /OPTIONAL	OPTIONAL PAPER
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit–1** Rural Marketing: Image of Indian Rural Marketing and Approach to Rural Markets of India, Rural Consumer and Demand Dimensions and Market Segmentations, Channels of Distribution and Physical Distribution Product Management, Marketing Communication and Sales force Tasks.

**Unit–2** Agricultural Marketing: Concept, Nature, Scope and Subject matter, Classification of agricultural products and their difference with manufactured goods. Agriculture market: Meaning, Components, Dimensions and Classification. Market structure: Dynamics of Market Structure, Components of market, Structure and Market forces.

**Unit–3** 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.

**Unit–4** Regulation of Markets : Regulated market, Genesis of Regulated Market in India, Limitations in present marketing regulation, Advantages and Limitations of regulated market, Organization of Regulated Market, Future of Regulated Markets in India.

**Unit–5** 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 and Warehousing.

**MATA GUJRI MAHILA MAHAVIDYALAYA (AUTONOMOUS)  
JABALPUR (M.P)**

CLASS	M.COM.
SEMESTER	IV
SUBJECT	GROUP-A : SPECIALIZATION – MARKETING MANAGEMENT
PAPER	IV-INTERNATIONAL MARKETING
COMPULSORY /OPTIONAL	OPTIONAL PAPER
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit–1** International Marketing: Meaning, Scope, Nature and Significance. International Marketing Environment - Internal and External, International Market. Orientation Identification and Selection of foreign market, Functions and qualities of an Export Manager.

**Unit–2** Export Organization: Meaning, affecting factors and types, Overseas Product Development: It's concept and methods, pricing and its factors, Methods, of Pricing, Price quotation.

**Unit–3** Direct Trading and Indirect Trading: Meaning and Methods, Methods of Payment in international Marketing.

**Unit–4** Export Credit: Meaning, Nature, Influencing factors and significance, Methods of Export Credit, Export Credit and Finance in India. Risk in Export Trade, Role of the Export Credit Guarantee, Corporation of India Limited, The Export-Import Bank of India.

**Unit–5** 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.

**MATA GUJRI MAHILA MAHAVIDYALAYA (AUTONOMOUS)  
JABALPUR (M.P)**

CLASS	M.COM.
SEMESTER	IV
SUBJECT	GROUP-A : SPECIALIZATION – ACCOUNTING
PAPER	I-CORPORATE ACCOUNTING
COMPULSORY /OPTIONAL	OPTIONAL PAPER
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit–1** Issue and Forfeiture of shares, Accounting for Redemption of Preference Share and Debenture, Buy back of Equity Share, Profit Prior and After Incorporation, Underwriting Commission.

**Unit–2** Company Final Accounts, AS-4, AS-5, Disposal of Profit, Declaration of Bonus Shares.

**Unit–3** Merger of Companies, AS-14

**Unit–4** Internal Reconstruction of a Company, Liquidation of a company.

**Unit–5** Valuation of Goodwill and Share.

**MATA GUJRI MAHILA MAHAVIDYALAYA (AUTONOMOUS)  
JABALPUR (M.P)**

CLASS	M.COM.
SEMESTER	IV
SUBJECT	GROUP-A : SPECIALIZATION – ACCOUNTING
PAPER	II – COST ADMINISTRATION AND CONTROL
COMPULSORY /OPTIONAL	OPTIONAL PAPER
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit–1** Application of Marginal Costing, Key factor analysis, Profit planning, Optimum Product Mix, Make or Buy Decision, Price fixation, Discontinuance of Product, Diversification of Product line, Acceptance of New order, Close Down decision.

**Unit–2** Budgetary Process: Budget Manual, Zero Base Budget, Planning, Programming of Budgeting system, Performance Budgeting, Disposal of variance in standard costing, Transfer Pricing: Meaning, necessity and methods.

**Unit–3** Pricing Strategy: Factors influencing product pricing, Pricing decision process, Pricing Methods: Cost plus pricing, Standard cost pricing, Marginal, cost pricing, Pricing for Target Rate of Return; Added Value, Method of Pricing, Differential Cost Pricing, Going Rate Pricing, Opportunity Cost Pricing, Administered Pricing, Export Pricing, Skimming and Penetration Pricing policy, Price Discrimination Target pricing, Non financial factors of Pricing.

**Unit–4** Cost Reduction and Cost Control, Cost Control Process, Cost Reduction Process, Planning for Cost Reduction, Techniques for cost control and Reduction, Value Analysis, Inventory Control Techniques.

**Unit–5** TQM in Costing, Material Requirement Planning, Manufacturing Resource Planning Product Life Cycle Costing, Project Life Cycle Costing, Feedback Control System, Activity Based Costing, Target costing, Enterprises Resource Planning, Synergy, Benchmarking, Business Process Outsourcing.

**MATA GUJRI MAHILA MAHAVIDYALAYA (AUTONOMOUS)  
JABALPUR (M.P)**

CLASS	M.COM.
SEMESTER	IV
SUBJECT	GROUP-A : SPECIALIZATION – ACCOUNTING
PAPER	III – ACCOUNTING THEORY
COMPULSORY /OPTIONAL	OPTIONAL PAPER
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit–1** Accounting: as an Information System, as a language factors influencing Accounting Environment. Accounting and Economic Development. Concept of Accounting Theory. Role and classification of Accounting Theory. Approaches of Accounting Theory.

**Unit–2** Accounting Postulates, Concept and Principles, G.A.A.P., Accounting Policies. Revenue Recognition, Study of AS-9, Concept of Expenses, Gain and losses.

**Unit–3** Revenue Measurement and its Relevance, Various Concept of Income: Accounting Concept, Economic Concept and Capital Maintenance Concept, Operating and Non-operating Activities, Concept of Comprehensive Income, Prior Period Items and Extraordinary Items.

**Unit–4** Conceptual study of Accounting for Changing prices, Segment Reporting, Social Accounting.

**Unit–5** Interim Reporting, Human Resource Accounting, Value Added Reporting. Environmental Accounting and reporting.

**MATA GUJRI MAHILA MAHAVIDYALAYA (AUTONOMOUS)  
JABALPUR (M.P)**

CLASS	M.COM.
SEMESTER	IV
SUBJECT	GROUP-A : SPECIALIZATION – ACCOUNTING
PAPER	IV – INSTITUTIONAL ACCOUNTING
COMPULSORY /OPTIONAL	OPTIONAL PAPER
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit–1** Accounting for Holding Company.

**Unit–2** Accounting for Bank and Insurance Company (including Life Insurance).

**Unit–3** Double Accounts System.

**Unit–4** Accounting for Co-operative societies, Hotel Accounting.

**Unit–5** Government Accounting.