



P.K. UNIVERSITY

SHIVPURI (M.P.)

Established Under UGC Act 2F, 1956

Ref. No.

Date: 08/07/19

Board of Study

Session 2019-20

Faculty of Commerce

Today on dated 08/July/2019, a BOS is organized at the Faculty of Commerce, P.K. University, premises. The functions of the Board of Studies are as under:

1. To recommend courses of studies, teaching and examinations scheme in their respective subjects.
2. Prepared panel of Paper Setters and Examiners for the Semester End Examination,
3. To advise on all matters relating to their respective subjects referred to them by the faculty or by the council or Academic Council,
4. To recommend books and reading materials for subjects concerned.

in which following Honorable members were present:

S.No.	Name	Member	Signature
1.	Dr. Anand Kumar Tripathi	Dean Academics	
2.	Ms. Aiman Fatima	Member	
3.	Mr. Jitendra Mishra	Member	
4.	Dr. Vivek Gupta	Member	
5.	Dr. Shushant Kaushik	Member	
5.	Ms. Renubala Goswami	Member	
6.	Mr. Himanshu Pal	Registrar	

DM

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Ref. No. **Agenda 1:**

Date...08/07/19

- Discussing of previous BOS detail and the syllabus running status.

Agenda 2:

- Introducing new syllabus from session 2019-20.

Agenda 3:

- Syllabus and scheme, theory paper marks, practical marks, internal marks discussion

Agenda-4:

- Panels of Papers setters and examiners for the final examination:

Agenda-5:

- Recommends books and reading materials for subjects concerned.

Discussion and Conclusion of Agenda 1:

B.Com. B.Com.[H],M.Com.

- Syllabus and scheme of B.Com.,B.COM.[H] and M.Com. is reviewed
- B.Com.and B.Com.[H] course is started from session 2016-17.
- M.Com. started from session 2017-18.
- Syllabus and Scheme is reviewed.
- **Conclusion:** Members Agreed.

Discussion and Conclusion of Agenda-2:

B.Com:

- Session starts from 2018-19. Running syllabus and scheme will be ended in session 2020-21 for the same students.
- A new syllabus and scheme is introduced for the new students from session 2019-20.

B.Com[H]:

- Session starts from 2018-19. Running syllabus and scheme will be ended in session 2020-21 for the same students.
- A new syllabus and scheme is introduced for the new students from session 2019-20.

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Ref. No. **M.Com.**

Date 08/07/19

- M.Com course contents and syllabus is reviewed and finally no change is made in M.Com. syllabus. It is found up-to-date.

Conclusion: Members Agreed.

Discussion and conclusion of Agenda 3:

B.Com. Course:

- Syllabus and scheme is discussed here. (Attached at end)
- Theory papers will be of 70 marks. And internal of 30 marks..
- Passing marks is 28.

B.Com. [H] Course:

- Syllabus and scheme is discussed here. (Attached at end)
- Theory papers will be of 70 marks. And internal of 30 marks..
- Passing marks is 28.

M.Com. Course :

- Syllabus and scheme is discussed here. (Attached at end)
- Theory papers will be of 70 marks. And internal of 30 marks..
- Passing marks is 28.

Discussion and conclusion of Agenda 4:

- Panels of Papers setters and examiners for the final examination will be done by the internal faculty members as well as from outside by the permission of Hon'able VC Sir.

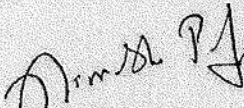
Conclusion: Members Agreed

Discussion and conclusion of Agenda 5:

- Books and reading materials will be brought under the supervision of HOD and concern teacher

Conclusion: Members Agreed

By...


Registrar

P.K.University, Shivpuri (MP)

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P.K. UNIVERSITY SHIVPURI
Ph.D Course Work syllabus
Paper: Research Methodology of Commerce

Sr.No.	Title of Course	PAPER CODE	Maximum Mark's	Qualify Marks 65%	Teaching Lecture	Exam Duration
1-	Research Methodology Department of Commerce.	PRESECM101	100	65	90	3:00 hour's
Total	-		100	65	90	

P.K. UNIVERSITY SHIVPURI
Ph.D Course Work syllabus
Paper: Research Methodology of Commerce

1- Introduction and Research design:

Nature and objectives of research, Methods of Research historical, descriptive and experimental, Research Process, Research approaches, Criteria for good research. Meaning of research design, need of research design, features of good design different research designs and basic principal of experimental designs, design of experiments.

2- Data collection & Analysis:

Types of data, methods and techniques of data collection, Primary and secondary data met analysis, historical methods, Content analysis, devices used in data collection pilot study and protest of tools, choice of data collection methods.

3- Processing and analysis of data:

Measures of Central Tendency, Measures of Dispersion , Measures of Variation, Measures of central Tendency vs. Measures of dispersion, Normal distribution, Measures of Skewness and Interpretation, Correlation and Regression: Type & application Chi-square teat its purpose and use.

4- Paper Writing and report Generation:

Basis concept of paper/ Thesis writing and report generation, writing Research Abstract Introduction, review of literature, Result, Conclusion, Concepts of Bibliography and references, Significance of report writing steps of report writing types of Research reports, Methods of presentation of report, formats of publication in research general.

5-Computer Applications:

Application of computer in research, Generating charts graph in Microsoft Excel, Power Point Presentation, web Search, Introduction to internet, Use of Internet and *www* Using search engine like Google Yahoo etc.

P.K. UNIVERSITY

Ph.D. COURSE WORK SYLLABUS
PAPER-II: COMMERCE
PAPER CODE:-PCOMMCM102

ORGANISATION AND MANAGEMENT

Nature of Management

Concept of Management, Management and Administration: A Terminological Conflict Importance of Management, Nature of Management, Management: Science or Art Management as Profession, Professionalisation of Management in India, Universality of Management, Applying Management Theory in Practice, Role of Management Principles Effective Management

Management Functions and Skills

Management Functions, Nature of Management Functions, Management Role, Functions at Various Levels of Management, Top Management, Functions of Board of Directors, Functions of Chief Executive, Middle Management, Supervisory Management, Functional Areas of Management, Management Skills, Top Management Skills

Planning

Concept of Planning, Nature of Planning, Importance of Planning, Steps in Planning, Types of Planning, Corporate and Functional Planning, Strategic and Operational Planning, Long-term and Short-term Planning, Proactive and Reactive Planning, Formal and Informal, Planning, Types of Plans, Barriers to Effective Planning, Making Planning Effective

Decision Making

Concept of Decision and Decision Making, Types of Decisions, Decision-making Process Effective Decisions, Guidelines for Making Effective Decision, Individual vs. Group, Decision Making, Rationality in Decision Making, Creativity and Decision Making Role of Creativity in Decision Making, Decision-making Conditions

Organising

Concept of Organisation and Organising, Organisation Theory, Classical Organisation Theory, Neoclassical Organisation Theory, Modern Organisation Theory: Systems Approach, Modern Organisation Theory: Contingency Approach, Factors Affecting Organisation Structure, Size of Organisation

Controlling

Concept of Controlling, Controlling and Other Functions, Steps in Controlling, Types of Controlling, Control Areas, Controlling and Management by Exception, Benefits of Management by Exception, Design of Effective Control System, Essentials of Effective Control System, Behavioral Implications of Control, Causes of Resistance to Control

Human Resource Management

Meaning, Objectives, and Human Resource Planning

Human Resource Development

Concept and HRD tools, Training objectives and Methods.

ACCOUNTANCY

Advanced Accounting

Elementary study of Accounting standards -

- a. Introduction, Objectives, Advantages, and Applicability of Accounting Standards
- b. Elementary Study of
 - i. AS-1- Disclosure of Accounting Policies
 - ii. AS-2 – Valuation of Inventories
 - iii. AS-6 - Depreciation Accounting
 - iv. AS-10 – Accounting for Fixed Assets
 - v. A.S.4 Contingencies & events occurring after the Balance Sheet dates

Accounting for Amalgamation -

Amalgamation of companies - Concepts of Amalgamation – Types of Amalgamation - Amalgamation in the nature of Merger and Amalgamation in the nature of Purchase - Purchase consideration - AS 14 on ACCOUNTING FOR AMALGAMATION.

Developments in Accounting

Elementary study of - Human Resources Accounting, Inflation Accounting, Value Added Statement, Corporate social reporting, interim reporting

Cost and Management Accounting

Cost Accounting

Costing, Cost Accounting, Cost Accountancy- Objectives, Scope, Advantages and Limitations of Cost Accounting. Qualities of a good cost accounting system, Essential factors for installing a cost accounting system. Relationship between Cost Accounting, Financial Accounting, and Management Accounting

Marginal Costing & Break-Even-Analysis

Marginal Costing – Concepts of Marginal Cost and Marginal Costing, Advantages and Limitations of Marginal Costing, Classification of costs, Fixed, Variable, Semi-variable-Break-up of Semi-Variable Expenses, Role of Contribution, Basic Equation of Marginal Costing, Marginal Costing Vs Absorption costing, Break-Even Analysis- Meaning of Break-even point, Break-even Chart, Profit-Volume Ratio, Margin of Safety, Key-Factor, Cost-Volume Profit analysis, Point of Indifference, Computation and application of Break-Even Analysis. Major areas of application [Theory only]

Budget and Budgetary Control:

Concept of Budget, Budgeting & Budgetary Control, Budget Manual, Objectives, Advantages, Limitations of Budgetary Control.

Classification of Budgets - Long term, Short term budget, Flexible budget, Fixed budget, Master Budget, Functional Budgets: Sales Budget, Production Budget, Purchase Budget, Capital Expenditure Budget, Cash Budget, Zero-Base Budgeting (ZBB), Nature, procedure, Advantages and limitations of ZBB

Financial Management

Financial statements

Meaning, Nature, Objectives, and Importance of Financial Statements –Limitation of Financial statements – Requisites, Attributes or Essential Requirements of Financial Statements – Recent trends in Presenting Financial statements

Analysis and Interpretation of Financial Statements

Analysis and Interpretation - Meaning – Types of Analysis and Interpretations- Internal Analysis – External Analysis- Horizontal Analysis – Vertical analysis

Tools of Analysis and Interpretation – Meaning, Nature, Objectives, Significance and Limitations of: Comparative Financial Statements, Common Size Statements, Trend Analysis, Ratio Analysis, Fund Flow Analysis and Cash Flow Analysis

Calculations of Ratios

Liquidity Ratios - Current ratio- Quick ratio- Absolute Liquid Ratio

Profitability Ratios - Gross Profit Ratio- Net Profit Ratio- Operating ratio- Operating Profit ratio- Return on Investment- Return on capital Employed Ratio- Earning per share Ratio- Dividend Yield Ratio- Price earnings Ratio- Net profit to Net Worth ratio

Efficiency /Turnover Ratios - Stock turnover ratio – Debtors turnover ratio- Debt collection period ratio- Creditor turnover ratio- Average payment period- Working capital turnover ratio-Fixed assets turnover ratio- Capital turnover ratio

AUDITING

Auditing Concepts - Nature and limitations of Auditing, Basic Principles governing an audit, Objectives & scope of the audit of financial statements, Difference between Auditing and Investigation

Types of Audit - Features, principles, advantages & limitations of - Internal audit, Statutory audit, Continuous audit, Annual audit, Interim audit, Balance sheet audit, Tax audit, Cost audit, Efficiency audit.

Company Audit - Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Powers and duties of auditors, Qualified Audit Report and Clean Audit Report.

MARKETING

Meaning and Definition of Marketing - Traditional v/s Modern Concept – Scope – Importance – Approaches to Study of Marketing – Commodity – Institutional Approach, Functional approach, Decision making approach legal and system approach – Marketing v/s Societal Marketing – Marketing Process, functions of Marketing.

Marketing Mix – P 5

Meaning and Composition – Formulation of new Product Strategy – Product planning and process – Product life cycle – Product positioning – New product planning – Product diversification strategy.

Service Marketing –

Reasons for growth in Service Sectors – Role of Services in an economy – Services in Indian Scenario – Types of Services – Characteristic of Services – Difference between goods services – Needs for services marketing – Obstacles in service marketing.

International Marketing Practices and Problems –

Definition and Meaning – Domestic market and international market – special consideration in international marketing – difficulties in international marketing – Tariff and Non Tariff – Barriers to international marketing – Developing a marketing strategy – selecting a market – Taking entry into market – Direct and indirect exporting – Licensing.

BUSINESS ECONOMICS AND BANKING

Business Economics:

- i) Introduction
- ii) Demand Analysis and Elasticity of Demand
- iii) Utility Analysis.

Market Structure & Price Determination:

- i) Cost, Revenue and Price Determination in different Market situation.
- ii) Production Function –Law of variable proportion and law of returns to scale.

Macro Economics:

- i) Classical and Keynesian Approach in Determination of output & employment
- ii) Macro-Economic Problems – Inflation, Unemployment & Business cycle.
- iii) Monetary and Fiscal Policy.

Banking:

- i) Meaning & Functions of Commercial Bank.
- ii) Accounts of Customers.
- iii) Negotiable Instruments.
- iv) Reserve Bank of India.

REFERENCE BOOKS

Organisation and Management

1. Principles and Practice of Management - L.M Prasad
2. An Introduction to Business Organisation and Management - Singh and Chhabra
3. Business Management in 21st Century - R. K Desai
4. Management Concepts and Strategies - J.S Chandan
5. Principles and Practice of Management- A New Horizon - Jaya Bhattacharya
6. Taxmann's Principles of Management - Dr. Neeru Vasisth
7. Vyavasaay Vyavasthapan - Dr. Prabhaker deshmuKh
8. Personnel and Human Resource Management – P.Subba Rao, Himalaya Publishing House.

Accountancy

1. Advanced Accountancy – Vol. I , R. L. Gupta & M. Radhaswamy, Sultan Chand & Sons
2. Advanced Accounts, M.C. Shukla, T.S. Grewal & S.C. Gupta, S. Chand & Co Ltd.
3. Advanced Accounts - Jain and Narang - Kalyani Publishers, Ludhiana
4. Accounting Theory, R. K. Lele and Jawaharlal, Himalaya Publishers
5. Accounting Text & Cases, Robert Anthony, D.F.Hawkins & K.A.Merchant- Tata McGraw Hill
6. Corporate Accounting, Dr. S. N. Maheshwari, Viakas Publishing House Pvt. Ltd. New Delhi
7. Advanced Accounting, Dr. Ashok Sehgal & Dr. Deepak Sehgal: Taxmann, New Delhi.
8. Fundamentals of Cost Accounting - S N Maheshwari – Sultan Chand & Sons, New Delhi.
9. Cost Accounting - Jawaharlal – Tata McGraw Hill Publishing company Limited New Delhi.
10. Advanced Cost and Management Accounting - V. K. Saxena and C. D. Vashist - Sultan Chand & Sons, New Delhi
11. Cost & Management Accounting - Ravi M Kishore - Taxmann Allied Services Pvt Ltd
12. Financial Management – P. V. Kulkarni, B. G. Satyaprasad - Himalaya Publishing House
13. Financial Management - Ravi M Kishor –Taxmann
14. Financial Management – M. Y. Khan., P. K. Jain- Tata McGraw Hill
15. B. N. Todon – Practical Auditing.
16. Dr Kamal Gupta – Fundamentals of Auditing – TMH – New Delhi.
17. Saxena & Saravaravel – Practical Auditing – Himalaya Publishing House, Mumbai.
18. Saxena & Reddy – Essentials of Auditing - Himalaya Publishing House, Mumbai.
19. L.K.Shukla – Auditing – Principles & Practice – Taxmann law's New Delhi.
20. Auditing by Vinod Kumar Agrawal & Abhishek Porwal – A.S.Foundation, Pune.