RKDF UNIVERSITY , BHOPAL
Master of Commerce (M.COM)
SCHEME
First Semester
Academic Session 2025-26

S.No	Subject Code	Subject Name	Marks Distribution						Total Marks	Credits
			CAA (Continuous Assessment & Assignment)		Theory Marks		Practical Marks			
			Max	Min	Max	Min	Max	Min		
1	MCOM-101	Cost Analysis and Control	40	18	60	27	-	-	100	05
2	MCOM-102	Organisational Behaviour	40	18	60	27	-	-	100	05
3	MCOM-103	Business Environment	40	18	60	27	-	-	100	05
4	MCOM-104	Managerial Economics	40	18	60	27	-	-	100	05
5	MCOM-105	Internship/ Apprenticeship /Seminar	20	09	-	-	80	40	100	02
Grand Total			140		180		80	-	500	22

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Course	Category	Subject	Subject Code
M.Com	Core-I	Cost Analysis and Control	MCOM-101
Total Credit: 5		Max.Marks:100 (Internal:40+External:60)	

Course Learning Outcomes:

On Successful Completion of This Course, the Students will be able:

1.To understand the Concept Cost Inventory Control and Overhead Accounting.

2. To understand the learning about fixed and variable cost and its Impact on Profit as well as decision making.

3. To understand about types and preparation of budget.

4. To understand the various standards cost of materials, labour and overheads.

5. To understand the determination cost of product/service.

Syllabus

Unit	Topics	No. of Lectures
I	Concepts and practices system of Cost Accounting in ancient India. History of Cost Accounts in India, Methods of Cost Accounting in India, Various Cost Concept. Techniques of Costing, Installation of Costing System, Methods of Inventory Control, Overheads Accounting.	15
II	Process Accounting, Joint and By-Product, Equivalent Production and Inter Process Profit, Operating Cost.	15
III	Marginal Costing: Concepts, Use of Marginal Costing in Indian Industries, Break Even Analysis, Price Strategy: Factors Influencing Product Pricing, Pricing Decision Process, Methods of Determination of Pricing.	15
IV	Standard Costing and Variance analysis, Budgetary Control: Basic Concept, Preparation of Functional Budget.	15
V	Differential Cost and Control: Concept of Differential Cost Decision Making and Different Cost, Cost Reduction and Cost Control Process, Cost Audit: Objectives and Advantages	15
Keywords/Tags: Concept of Cost, Overheads, Joint and by- Product, Operating Cost, Marginal Cost Budget, Standard Costing, Variance Analysis, Differential Cost.		

Recommended Reference Books:

1. Agrawal M.L., Dr. Gupta- Cost Accounting, Sahitya Bhavan Publications, Agra
2. Arora, M.N. : Cost Accounting- Theory, Problems and Solutions, Himalaya Publishing House, New Delhi.
3. Banerjee-Cost Accounting: Theory and Practice, PHL
4. Jain and Narang- Advanced Cost Accounting, Kalyani Publishers.
5. Jawaharlal-Cast Accounting, McGraw Hill Education.

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First Semester

Course	Category	Subject	Subject Code
M.Com	Core-II	Organizational Behaviour	MCOM-102
Total Credit: 5		Max.Marks:100 (Internal:40+External:60)	

Course Learning Outcomes:

On Successful Completion of This Course, the Students will be able :

1. Develop understanding about basics of Organizational Behaviour.

2. Depth understanding of action research as a process and an approach.

3. Know the concept of organizational behavior and understand the role of managers.

4. Applying group dynamics and leadership qualities in an organization

5. Analyzing best management practices around the world.

6. Evaluating emerging trends in corporate structure, strategy and culture in India.

Syllabus

Unit	Topics	No. of Lectures
I	**Organization:** Concept, nature and need, importance of Organization. Forms of organization in Indian industries principles of organization. Organization Structure and Design Authority and Responsibility Relationships Delegation of Authority and Decentralization, Interdepartmental Coordination. Emerging Trends of Corporate Structure in Indian.	15
II	**Organizational Behavior:** Organizational Behavior Concept and significance Organizational behavior in Indian philosophy. Emergence and ethical perspective, Attitudes, Perception, Learning, personality.	15
III	**Group Behavior:** Groups in organizations, Influence, Group dynamics, Team building - Interpersonal relations, Group decision making techniques, Sources of power-Power centers- Power and Politics. Communication: transactional analysis in communication skills.	15
IV	**Organizational Conflict:** Dynamics and management, Sources, patterns, levels and types of conflict: Traditional and modern approaches to Conflict. Functional and dysfunctional organizational conflicts: Resolution of conflict. Motivation meaning, importance, factors and principle. motivation meaning, importance, factor and theories of motivation.	15
V	**Organizational Culture and Work Stress:** Meaning, Definition and role of organizational culture, cultural dimension, culture on organizational effectiveness, concept of stress, sources of stress, stress consequences, Remedial measures of work stress	15
Keywords/Tags: Organization, Organizational Behavior, Group Behavior Conflict, Culture, work stress		

Recommended Reference Books:

1. Blake, Robert & Mouten: Building a Dynamic Corporate through Grid OD Homewood
2. Burke W. W.: Organization Development Principles & Practice, Sage Publication
3. Edgar F. Huse: Organization Development & Change, Thomas Publication
4. Richard Beckhard: Organization Development Strategies & Models. Tata McGraw Hill
5. S.Ramnarayan & Kuldeep Singh and T. V. Rae: OD- Interventions & Strategies, Response Books, New Delhi
6. S.Ramnarayan and T V. Rao: OD Accelerating Learning & Transformation, Sage, New Delhi
7. Thomas H.Patten: Organization Development through Tears Building, Thomas Publication
8. Wendell L. French, Cecil H. Bell: Organization Development, Prentice Hall
9. सिंघल आर. के. संगठनात्मक व्यवहार
10. सोनी, एम. एल संगठनात्मक व्यवहार, मध्य प्रदेश हिंदी ग्रंथ अकादमी, भोपाल
11. प्रसाद, एल.एम. 2020. प्रबंधन के सिद्धांत और अभ्यास। नई दिल्लीः सुल्तान बंद एंड सो

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First Semester

Course	Category	Subject	Subject Code
M.Com	Core-III	Business Environment	MCOM-103
Total Credit: 5		Max.Marks:100 (Internal:40+External:60)	

Course Learning Outcomes:

On successful completion of this course, students will be able -

1. To impart knowledge about business environments in India.

2. To develop understanding of globalization for India.

3. Understand the economic, social, political and cultural environment of business in India

4. To develop understanding of foreign direct investment

5. To develop the understanding foreign trade policy

Syllabus

Unit	Topics	No. of Lectures
I	**Theoretical Framework of Business Environment In India:** Concept of business environment on the basis of Indian religion, trends and values, significance and nature of business environment; elements of environment internal and external, changing dimensions of business environment, liberalisation, privatisation and globalisation, impact on Indian industries.	15
II	**Economic Environment of Business In India:** Significance and elements of economic environment, economic systems and business environment, government policies industrial policy, licensing policy, fiscal policy, monetary policy and EXIM policy.	15
III	**Foreign capital:** Foreign direct investments, trends and problems, multinational corporations and collaborations, foreign exchange in India	15
IV	**Socio, Cultural & International Environment of India:** Social responsibility of business, characteristics, components, scope, relationship between society and business, targets of socio-cultural business environment, social groups, World Trade Organization (WTO), International Monetary Fund (IMF), World bank and UNCTAD.	15
V	**Technological Environment:** Concept, online channels, online services, advantage of online services, e-commerce, Indian conditions of e-commerce, electronic banking, franchise business.	15
Keywords/Tags: Business Environment, LPG, FDI, EXIM, E-Commerce		

Recommended Reference Books:

1. Adhikar, M. Economic Environment of Business Sultan Chand & Sons New Delhi.
2. Ahluwalia, L. J.: Industria! 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 Environment of Business, Visas Publication, New Delhi.
7. Raj Agrawal and Parag Diwan, Business Environment; Excel Books, New Delhi.
8. Ramaswamy, V.S and Nama Kumari: Strategic Planning for Corporate Success, Macmillan, New Delhi.
9. Sengupta, N. K. Government and Business in India, Vikas Publication, New Delhi
10. जैन, डॉ. जिनेन्द्र कुमार "व्यावसायिक पर्यावरण" मध्यप्रदेश हिन्दी ग्रन्थ अकादमी, भोपाल।
11. आर. एस. सोहाने व्यावसायिक वातावरण ।
12. उपाध्याय एवं शर्मा व्यावसायिक वातावरण, रमेश बुक डिपो जयपुर ।
13. गुप्ता, दिनेश एवं पाठक, व्यावसायिक वातावरण ।

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Course	Category	Subject	Subject Code
M.Com	Core-IV	Managerial Economics	MCOM-104
Total Credit: 5		Max.Marks:100 (Internal:40+External:60)	

Course Learning Outcomes:

On successful completion of this course, students will be able -

1. To knowledge about the nature and importance of Managerial Economics.

2. To knowledge about the theories of firm.

3. To understand about the concept of demand and production.

4. To understand about the theories of distribution.

5. To develop the ability to analyze the trade cycle.

Syllabus

Unit	Topics	No. of Lectures
I	**Introduction Of Managerial Economics:** Meaning, nature, scope and importance of Managerial Ancient Indian economy and Economic discipline, managerial concept of Kautilya's Arthyashastra, Role of Vedas in modern managerial economics. Theories of firm.	15
II	**Demand Analysis:** Meaning of demand, law of demand, elasticity of demand. Theory of the customer choice. Indifference curve approach.	15
III	**Market Analysis:** Introduction of market, structure of market, price, determination under perfect competition, monopoly and imperfect competition, studies of product market, financial market, labour market. Production functions: Law of variable proportion, law of returns to scale.	15
IV	**Business Cycles:** Nature and phases of business cycle, theories of business cycle, Keynesian theory of employment.	15
V	**Profit Distribution:** Concept and theories of distribution; Profit management, measurement of profit, concept of risk and uncertainty, principles of profit maximization.	15
Keywords/Tags: Managerial Economics, Demand Analysis, Forms of Markets, Profit & Risk, Indifference Curve.		

Recommended Reference Books:

1. Chopra, O.P. Managerial Economics, 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, R.L. and Maheshwari, K.L. Managerial Economics, Sultan Chand & Sons, New Delhi
5. डॉ. सिन्हा, वी.सी- प्रबंधकीय अर्थशास्त्र, एस.बी.पी.डी आगरा ।
6. डॉ. जैन, एस.सी., प्रबंधकीय अर्थशास्त्र, कैलाश पुस्तक सदन, भोपाल ।