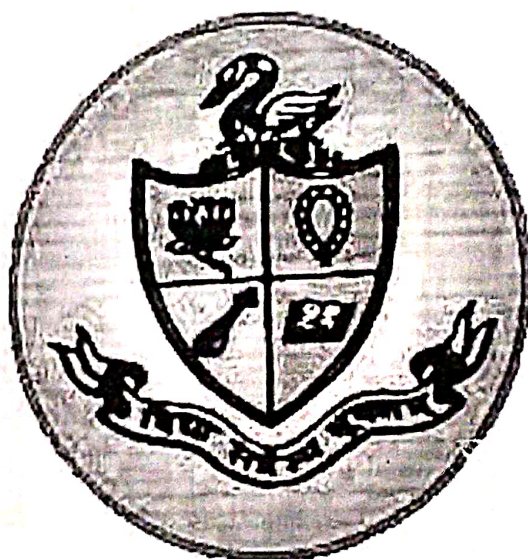


**SYLLABUS FOR
THE FOUR-YEAR UNDERGRADUATE PROGRAMME
(FYUGP)**

As per provisions of NEP_2020 to be implemented from
academic year 2022 onwards.

SEMESTER - V



**GOVT. DIGVIJAY AUTONOMOUS
P.G. COLLEGE,
RAJNANDGAON (C.G.)**

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DIGVIJAY AUTONOMOUS P.G.COLLEGE RAJNANDGAON C.G.
SYLLABUS FOR

THE FOUR-YEAR UNDERGRADUATE PROGRAMME
(FYUGP)

B.COM. V SEMESTER

2025-26

Semester	Course	Course Code	Course Name	Credit	Credits	Internal marks	ESE max Marks	Total Marks	Remarks
V	DSC XIII		INCOME TAX 1	4	4+0	20	80	100	
	DSC XIV		FINANCIAL MANAGEMENT	4	4+0	20	80	100	
	DSC XV		MANAGEMENT ACCOUNTING 1	4	4+0	20	80	100	
	DSE- III		OFFICE MANAGEMENT	4	4+0	20	80	100	
			CORPORATE GOVERNANCE						
	DSE- IV		PRINCIPLE OF MARKETING	4	4+0	20	80	100	
			INVESTMENT MANAGEMENT						
	SEC V		PRODUCTION MANAGEMENT	2	2+0	10	40	50	

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GOVT. DIGVIJAY AUTONOMOUS P.G. COLLEGE, RAJNANDGAON (C.G.)

FYUGP (CBCS/LOCF Course)

Department: -COMMERCE

Session: 2025-26	Program: B.COM
Semester: V	Subject: Income Tax - I
Course Type: DSC XIII	Course Code:
Course Title:	Income Tax - I
Credit: 4	Lecture: 60
M.M. 100 = (ESE 80+IA 20)	Minimum Passing Marks: 40%

Title	Calculus
Course Learning Outcome:	The course aims to impart the learners, knowledge about the use of income tax and other data/information for the purpose of income, tax rate, assessment year etc.

Title	Calculus
Programme Specific Outcome:	<p>P.S.O.-1 Introduction of person ,income, assessment year, income tax rate slab .</p> <p>P.S.O.-2 Prepare various heads of income , deduction to be made from gross total income while computing total income.</p> <p>P.S.O.-3 Taxable Income and tax liability of individual.</p>

Units	Lectures	Lectures (15 x 4 = 60)	Credits
I	15	Unit 1: Basic concepts :- Person Income, Casual income, Agriculture income, Assessment year, Previous year, Gross total income, Total income, Exemptions tax Basic of charges:- Residence status and tax liability, income which does not from part of total income.	1
II	15	Unit 2: Taxable Income under the heads:- Income from Salary and Income from House Property.	1
III	15	Unit 3: Profit and gains of Business or Profession, Capital Gains and Income from other Sources.	1
IV	15	Unit 4: Computation of Total Income & Tax Liability:- Set-off & carry forward of losses, Deduction from gross total income, computation of Total Income and Tax Liability in Individual.	1

Suggested Readings :-

1. Singhanian V.K. : Students Guide to Income Tax; Taxmann, Delhi.
2. Prasad, Bha gwati : Income Tax Law & Prective; Wily Publication, New Delhi.
3. Mehrotra H.C. : Income Tax Law & Accounts : Sahitya Bhawan, agra.
4. Girish Ahuja and Ravi Gupta : Systematic approach to income tax : Sahitya Bhawan Publications, New Delhi.
5. Chandra Mahesh and Shukla D.C. : Income Tax Law and Practice; Pragati Publications, New Delhi.
6. R.K. Jain: Income Tax & Law Shatiya Bhawan, Publication, Agra

GOVT. DIGVIJAY AUTONOMOUS P.G. COLLEGE, RAJNANDGAON (C.G.)

FYUGP (CBCS/LOCF Course)

Department: - COMMERCE

Session: 2025-26	Program: B.COM
Semester: V	Subject: Financial Management
Course Type: DSC XIV	Course Code:
Course Title:	Financial Management
Credit: 4	Lecture: 60
M.M. 100 = (ESE 80+IA 20)	Minimum Passing Marks: 40%

Title	Calculus
Course Learning Outcome:	<ol style="list-style-type: none"> 1. Distinguish and explain each from of business; 2. Prepare draft of Article of Association & Memorandum of Association for a business; 3. Explain principles and functions of management implemented in the Organization; 4. Identify and explain the managerial skill used in business;

Title	Calculus
Programe Specific Outcome:	<p>P.S.O.-1 The students can get the knowledge, skills and attitudes during the end of the B.com degree course.</p> <p>P.S.O.- 2 By goodness of the preparation, they can turn into a manager, accountant, management accountant, cost accountant, bank manager, auditor, company secretary, teacher, professor, stock agents and so on.</p> <p>P.S.O.- 3 Students will prove themselves in different professional exams like C.A., C S, CMA, MPSC, UPSC. As well as other coerces.</p> <p>P.S.O.- 4 The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day-to-day business activities.</p> <p>P.S.O.- 5 Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.</p>

Units	Lectures	Lectures (15 x 4 = 60)	Credits
I	15	Introduction: Nature, scope and objectives of financial management ,Functions and Responsibilities of Finance Manager. Time value of money, Risk and Return Analysis, Emerging Dimensions in finance area- Digital/ E currencies like Bit Coin / Crypto currencies, block chain.	1
II	15	Leverage-Operating Leverage, Financial Leverage and Combined Leverage. EBIT-EPS analysis. Dividend Policies-Issues in dividend policies; Dividend Models - Walter's Model, Gordon's Model, M.M. Hypothesis, Forms of dividend payment, types of dividend policies and Determinants of dividend policy.	1
III	15	Capital budgeting: Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk & Uncertainty – Certainty Equivalent Approach and Risk -Adjusted Discount Rate Method.	1
IV	15	Management of Working Capital: Concept of Working Capital, Nature of Working Capital, Significance of Working Capital, Operating cycle and factors determining of working capital requirement, working capital estimation. Cash Management, Receivables management, inventory management.	1

Suggested Readings :-

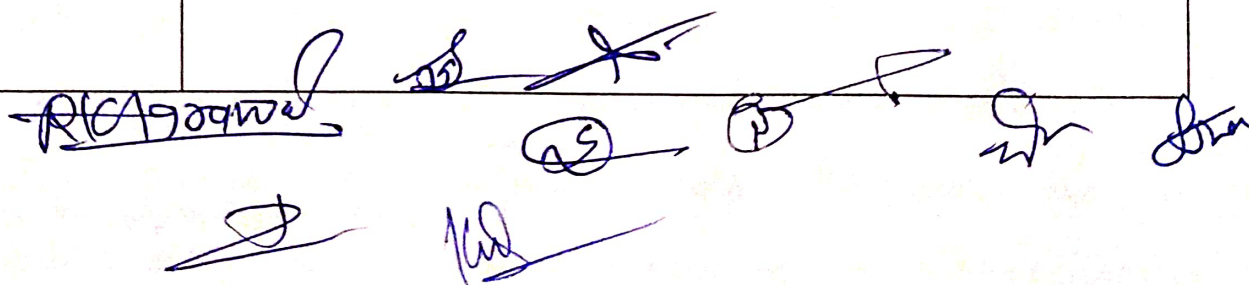
1. Chandra P. ,Financial Management Theory and Practice, Tata McGraw Hill New Delhi
2. Pandey ,I.M. Financial Management, Vikas Publications New Delhi
3. Singh, P. Financial Management , Ane Books Pvt. Ltd. New Delhi.
4. Singh J.K., Financial Management ,Galgotia Publishing House, New Delhi
5. Prasanna Chandra,Financial Management Theory and Practice, Tata McGraw Hill New Delhi
6. वित्तीय प्रबंध, डॉ. एस. पी. गुप्ता , साहित्य भवन आगरा
7. वित्तीय प्रबंध , डॉ. बी. के. मेहता , संजय साहित्य भवन आगरा
8. वित्तीय प्रबंध ,डॉ. एफ. पी. शर्मा , राजीव बंसल साहित्य भवन आगरा
9. वित्तीय प्रबंध , अग्रवाल एवं अग्रवाल ,महेश बुक डिपो जयपुर

GOVT. DIGVIJAY AUTONOMOUS P.G. COLLEGE, RAJNANDGAON (C.G.)
FYUGP (CBCS/LOCF Course)
 Department: - COMMERCE

Session: 2025-26	Program: B.COM
Semester: V	Subject: Management Accounting 1
Course Type: DSC XV	Course Code:
Course Title:	Management Accounting 1
Credit: 4	Lecture: 60
M.M. 100 = (ESE 80+IA 20)	Minimum Passing Marks: 40%

Title	Calculus
Course Learning Outcome:	The course aims to impart the learners, knowledge about the use of financial, cost and other data/information for the purpose of managerial planning, control and decision making.

Title	Calculus
Programe Specific Outcome:	<p>P.S.O.-1 Describe the concept of management accounting;</p> <p>P.S.O.- 2 Prepare various budgets and to measure the performance of the business firm applying budgetary control measures;</p> <p>P.S.O.- 3 Determine liquidity or short-term solvency and long-term solvency</p>



Units	Lectures	Lectures (15 x 4 = 60)	Credits
I	15	Introduction :- Meaning, Objectives, and Scope of management accounting; Difference between financial accounting, cost accounting and management accounting; Cost control and Cost reduction; Cost management; Cost concepts used in managerial decision making.	1
II	15	Ratio Analysis Meaning, Advantages, Objectives, Importance and limitations; Classification of ratio: Probability ratio, turnover and Liquidity ratio	1
III	15	Unit 3: Budget and Budgetary Control Concept of budget; different types of budgets; budgeting and budgetary control; meaning, objectives, merits, and limitations of budgetary control; budget administration;	1
IV	15	Unit 4: Functional Budgets Functional budgets including cash budget; Fixed and flexible budgets: meaning and preparation; Zero-based budgeting; Performance budgeting, difference between performance & traditional budgeting.	1

Suggested Readings

- Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., & Schatzberg, J. (2005). *Introduction to Management Accounting*. New Jersey: Pearson Prentice Hall.
- Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., & Young, S. M. (2013). *Management Accounting Information for Decision-Making and Strategy Execution*. London: Pearson Education.
- Hilton, R. W., & Platt, D. E. (2011). *Managerial Accounting: Creating Value in a Global Business Environment*. New York: McGraw Hill Education.
- Singh, S. (2016). *Management Accounting*. New Delhi: PHI Learning.
- Goel, R. (2013). *Management Accounting*. Delhi: International Book House Pvt. Ltd.
- Arora, M. N. (2014). *Management Accounting*. New Delhi: Himalaya Publishing House Pvt. Ltd.
- Maheshwari, S. N., & Mittal, S. N. (2017). *Management Accounting-Principles & Practice*. New Delhi: Mahavir Publications.
- Singh, S. K., & Gupta, L. (2010). *Management Accounting—Theory and Practice*. New Delhi: Pinnacle Publishing House.
- Khan, M. Y., & Jain, P. K. (2017). *Management Accounting: Text, Problems and Cases*. New Delhi: Tata McGraw Hill Education.
- Balakrishnan, N., Render, B., & Stair, J. R. M. (2012). *Managerial Decision Modelling with Spreadsheet*. London: Pearson Education.
- George E. M. (2000). *Management Decision Making: Spreadsheet Modelling, Analysis, and Application*, Cambridge: Cambridge University Press.

Note: Learners are advised to use web sources too.

GOVT. DIGVIJAY AUTONOMOUS P.G. COLLEGE, RAJNANDGAON (C.G.)

FYUGP (CBCS/LOCF Course)

Department: - COMMERCE

Session: 2025-26	Program: B.COM
Semester: V	Subject: Office Management
Course Type: DSE III	Course Code:
Course Title:	Office Management
Credit: 4	Lecture: 60
M.M. 100 = (ESE 80+IA 20)	Minimum Passing Marks: 40%

Title	Calculus
Course Learning Outcome:	The course aims to develop a theoretical understanding among learners about the structure of Office Management as it develops over time. The course will also make them capable of realizing the competitiveness for firms.

Title	Calculus
Programme Specific Outcome:	<p>P.S.O.-1 The students can get the knowledge, skills and attitudes during the end of the B.com degree course.</p> <p>P.S.O.- 2 By goodness of the preparation, they can turn into a manager, accountant, management accountant, cost accountant, bank manager, auditor, company secretary, teacher, professor, stock agents and so on.</p> <p>P.S.O.- 3 Students will prove themselves in different professional exams like C.A., C S, CMA, MPSC, UPSC. As well as other coeres.</p> <p>P.S.O.- 4 The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day-to-day business activities.</p> <p>P.S.O.- 5 Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.</p>

Units	Lectures	Lectures (15 x 4 = 60)	Credits
I	15	Office and Office Management: Meaning of office. Functions of office – primary and administrative management functions, importance of office, duties of the office manager, his qualities and essential qualifications	1
II	15	Filing and Indexing: Filing and Indexing – Its meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment, Weeding of old records, meaning and need for indexing, various types of indexing.	1
III	15	Mail and Mailing Procedures: Mailing Procedures – meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email. Inward and outward mail – receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch. (8 Lectures) Forms and Stationery: Office Forms	1
IV	15	Modern Office Equipments: Modern Office Equipment – Introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio	1

Suggested Reading:

1. Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi..
2. Leffingwell and Robinson: Text book of Office Management, Tata McGraw-Hill.
3. Terry, George R: Office Management and Control.
4. Ghosh, Evam Aggarwal: Karyalaya Prabandh, Sultan Chand & Sons.
5. Duggal, B: Office Management and Commercial Correspondence, Kitab Mahal.

[Handwritten signatures and initials are present below the suggested reading list.]

FYUGP (CBCS/LOCF Course)

Department: - COMMERCE

Session: 2025-26	Program: B.COM
Semester: V	Subject: CORPORATE GOVERNANCE
Course Type: DSE III(Optional)	Course Code:
Course Title:	CORPORATE GOVERNANCE
Credit: 4	Lecture: 60
M.M. 100 = (ESE 80+IA 20)	Minimum Passing Marks: 40%

Title	Calculus
Course Learning Outcome:	The course aims to provide knowledge of corporate governance, procedures, and techniques in accordance with current legal requirements and professional standards.

Title	Calculus
Programe Specific Outcome:	<p>P.S.O.-1 The students can get the knowledge, skills and attitudes during the end of the B.com degree course.</p> <p>P.S.O.- 2 By goodness of the preparation, they can turn into a manager, accountant, management accountant, cost accountant, bank manager, auditor, company secretary, teacher, professor, stock agents and so on.</p> <p>P.S.O.- 3 Students will prove themselves in different professional exams like C.A., C S, CMA, MPSC, UPSC. As well as other coerces.</p> <p>P.S.O.- 4 The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day-to-day business activities.</p> <p>P.S.O.- 5 Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.</p>

Units	Lectures	Lectures (15 x 4 = 60)	Credits
I	15	Introduction: Corporate Governance - Meaning, significance and principles, Management and corporate governance; Theories and Models of corporate governance; Agency theory and separation of ownership and contract; ownership structure and firm performance; Whistle blowing, Class Action; Role of Institutional investors.	1
II	15	Directors and Shareholders : Powers of directors; Duties of directors; Non-executive directors and their duties; Relationship between board and shareholder; Board structure and Independent director, board committees and their functions.	1
III	15	Corporate Governance Framework in India : Initiatives and reforms- Confederation of Indian Industry (CII) (1997), Kumar Mangalam Birla (1999), NR Narayana Murthy Committee (2005) and Uday Kotak Committee (2017). Regulatory framework: Relevant provisions of the Companies Act, 2013, Corporate Governance in the public sector, banking, non- banking financial institutions.	1
IV	15	Business Ethics and Corporate Social Responsibility (CSR) : Business Ethics and Values; Importance of Ethics; Corporate Governance and Ethics; Ethical theories; Code of Ethics and ethics committee. Concept of Corporate Social Responsibility; CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, CSR and Corporate Philanthropy; Environmental Aspect of CSR, Models and benefits of CSR,	1

Suggested Readings :-

Gupta, K., & Arora, A. (2015). Fundamentals of Auditing. New Delhi: Tata Mc-Graw Hill Publishing Co. Ltd.

Kumar A., Gupta L., & Arora, R. J. (2016). Auditing and Corporate Governance. Delhi: Taxmann Pvt. Ltd.

Mallin, C. A. (2018). Corporate Governance. New Delhi: Oxford University Press.

Rani, G. D., & Mishra, R. K. (2017). Corporate Governance-Theory and Practice. New Delhi: Excel Books.

Sharma, J. P. (2016). Corporate Governance, Business Ethics, and CSR. New Delhi: Ane Books Pvt. Ltd.

Tricker, B.(2015). Corporate Governance-Principles, Policies, and Practice (Indian Edition). New Delhi: Oxford University Press.

Institute of Chartered Accountants of India, Auditing and Assurance Standards. New Delhi : ICAI.
www.icaai.org

GOVT. DIGVIJAY AUTONOMOUS P.G. COLLEGE, RAJNANDGAON (C.G.)
FYUGP (CBCS/LOCF Course)
 Department: - COMMERCE

Session: 2025-26	Program: B.COM.
Semester: V	Subject: Principle of Marketing
Course Type: DSE -IV (Option)	Course Code:
Course Title:	Principle of Marketing
Credit: 4	Lecture: 60
M.M. 100 = (ESE 80+IA 20)	Minimum Passing Marks: 40%

Title	Calculus
Course Learning Outcome:	The course aims to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing.

Title	Calculus
Programe Specific Outcome:	<p>P.S.O.-1 The students can get the knowledge, skills and attitudes during the end of the B.com degree course.</p> <p>P.S.O.- 2 By goodness of the preparation, they can turn into a manager, accountant, management accountant, cost accountant, bank manager, auditor, company secretary, teacher, professor, stock agents and so on.</p> <p>P.S.O.- 3 Students will prove themselves in different professional exams like C.A., C S, CMA, MPSC, UPSC. As well as other coerces.</p> <p>P.S.O.- 4 The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day-to-day business activities.</p> <p>P.S.O.- 5 Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.</p>

Units	Lectures	Lectures (15 x 4 = 60)	Credits
I	15	Introduction Marketing - Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Marketing Mix. Marketing Environment: Need for studying marketing environment; Micro environmental & Macro environmental factors .	1
II	15	Understanding Consumer Behaviour and Market Selection Consumer Behaviour: Need for studying consumer behaviour; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions.. Market Segmentation- Levels and bases of segmenting consumer markets.	1
III	15	Marketing Mix Decision - Product: Product Decisions: Concept and classification; Levels of Product. Designing value- Product-mix dimensions, strategies and types; Branding- functions, strategies, types and qualities of good brand name; Packaging and Labelling- functions, types and ethical aspects New Product Development: Product life cycle – concept and marketing strategies; New product development- concept and process.	1
IV	15	Pricing and Distribution Decisions: Objectives; Factors affecting the price of a product; Pricing methods; Pricing strategies; pricing decisions. Distribution Decisions: Channels of distribution- types and functions. factors affecting choice of distribution; channel; Wholesaling and retailing; Types of retail formats; Management of retailing operations: an overview. Emerging distribution trends..	1

Suggested Readings:

Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). Marketing. New York: McGraw Hill.
 Grewal, D., & Levy, M. (2017). Marketing. New York: McGraw Hill Education.
 Kotler, P., Armstrong, G., & Agnihotri, P. (2018). Principles of Marketing. London: Pearson Education.
 Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2013). Principles of Marketing: A South Asian Perspective. London: Pearson Education.
 Mahajan, J. P., & Mahajan, A. (2014). Principles of Marketing. Delhi: Vikas Publications.
 Saxena, R. (2006). Marketing Management, Delhi: Tata McGraw Hill Education.
 Sharma, K., & Aggarwal, S. (2018). Principles of Marketing. Delhi: Taxmann Publication



GOVT. DIGVIJAY AUTONOMOUS P.G. COLLEGE, RAJNANDGAON (C.G.)

FYUGP (CBCS/LOCF Course)

Department: - COMMERCE

Session: 2025-26	Program: B.COM
Semester: V	Subject: INVESTMENT MANAGEMENT
Course Type: DSE- IV (Option)	Course Code:
Course Title:	INVESTMENT MANAGEMENT
Credit: 4	Lecture: 60
M.M. 100 = (ESE 80+IA 20)	Minimum Passing Marks: 40%

Title	Calculus
Course Learning Outcome:	The course aims to familiarize learners with different aspects of investment management and risks, introduce them to the framework of their analysis and valuation and highlight the process of portfolio management.

Title	Calculus
Programe Specific Outcome:	<p>P.S.O.-1 The students can get the knowledge, skills and attitudes during the end of the B.com degree course.</p> <p>P.S.O.- 2 By goodness of the preparation, they can turn into a manager, accountant, management accountant, cost accountant, bank manager, auditor, company secretary, teacher, professor, stock agents and so on.</p> <p>P.S.O.- 3 Students will prove themselves in different professional exams like C.A., C S; CMA, MPSC, UPSC. As well as other coeres.</p> <p>P.S.O.- 4 The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day-to-day business activities.</p> <p>P.S.O.- 5 Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.</p>

Units	Lectures	Lectures (15 X 4= 60)	Credits
I	15	Introduction Investment management- concept and need; Investment Process; Avenues for investment- features and classes; Security and Portfolio- concept and features; Difference between investment, speculation, and gambling	1
II	15	Risks and Equity Valuation Models Risk- concept, elements, types (systematic and unsystematic); Measurement of risk; Risk and Return Analysis- individual security and portfolio; Security Pricing; Factors influencing valuation of securities;	1
III	15	Debt Instruments and Valuation Bonds & Debentures- meaning, types and features; Public Deposits, Public Sector Bonds, Risk in bond market; Calculation of Return on Bond and debentures- Yields on bonds, yield to maturity; Determinants of interest rate; Bond Valuation Theories; Sovereign Debt; Credit Rating; Scenario of Indian Debt Market.	1
IV	15	Portfolio Management Portfolio Management- Concept, Need, Dimensions, and Theories; Condition of Certainty; Opportunity Set with Uncertainty; Measurement of Portfolio Risk; Ways to Minimize Risk;	1

Suggested Readings:

Avadhani, V. A. (2019). Security Analysis & Portfolio Management. Mumbai: Himalaya Publishing House.

Bhalla, V. K. (2008). Investment Management, Security Analysis and Portfolio Management. New Delhi: S. Chand Publishing.

Chandra, P. (2008). Investment Analysis & Portfolio Management. New Delhi: Tata McGraw Hill Education.

Khatri, D. K. (2012). Investment Management and Security Analysis. New Delhi: Trinity Press Pvt. Ltd.

Kevin, S. (2015). Security Analysis and Portfolio Management. New Delhi: PHI Learning.

Ranganatham M., & Madhumathi R. (2nd Edition) Security Analysis and Portfolio Management. Noida: Pearson (India) Education

Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.

Note: Learners are advised to use latest edition of text books.



GOVT. DIGVIJAY AUTONOMOUS P.G. COLLEGE, RAJNANDGAON (C.G.)

FYUGP (CBCS/LOCF Course)

Department: - COMMERCE

Session: 2025-26	Program: B.COM
Semester: V	Subject PRODUCTION MANAGEMENT
Course Type: SEC- V	Course Code:
Course Title:	PRODUCTION MANAGEMENT
Credit: 2	Lecture: 30
M.M. 100 = (ESE 80+IA 20)	Minimum Passing Marks: 40%

Title	Calculus
Course Learning Outcome:	The course aims to familiarize learners with different aspects of PRODUCTION management and risks, introduce them to the framework of their analysis and valuation and highlight the process of portfolio management.

Title	Calculus
Programe Specific Outcome:	<p>P.S.O.-1 The students can get the knowledge, skills and attitudes during the end of the B.com degree course.</p> <p>P.S.O.- 2 By goodness of the preparation, they can turn into a manager, accountant, management accountant, cost accountant, bank manager, auditor, company secretary, teacher, professor, stock agents and so on.</p> <p>P.S.O.- 3 Students will prove themselves in different professional exams like C.A., C S, CMA, MPSC, UPSC. As well as other coeres.</p> <p>P.S.O.- 4 The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day-to-day business activities.</p> <p>P.S.O.- 5 Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and</p>

Units	Lectures	Lectures (30)	Credits
I	7	Production Management: meaning, definition, scope, importance and problems. Production Planning and Control: objectives, functions of Production Planning and Control.	1/2
II	8	Production System i.e. Continuous and Intermittent Production System, Plant Layout: factors, types and methods, Plant Location.	1/2
III	7	Aggregate Planning, Capacity Planning, Material Requirement Planning, Just in Time Manufacturing (JIT).	1/2
IV	8	Quality Control: concepts and functions of Inspection and Quality Control Department, Statistical Quality Control, acceptance Sampling, Control charts, Total quality management (TQM): concepts and characteristics.	1/2

Suggested Readings:

1. Industrial Engineering; Hazra.
2. Industrial Engineering; Martand Telsang Sultan Chand & Sons.
3. Production management ; Buffa

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