SYLLABUS FOR

THE FOUR-YEAR UNDERGRADUATE PROGRAMME
(FYUGP)

As per provisions of NEP_2020 to be implemented from academic year 2025 onwards.

Semester - VIII

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

GOVT. DIGVIJAY AUTONOMOUS P.G.COLLEGE RAJNANDGAON C.G.

SYLLABUS FOR

THE FOUR-YEAR UNDERGRADUATE PROGRAMME (FYUGP)

B.COM. VIII SEMESTER (HONOURS DEGREE)

2025-26

Semester	Course	Course Code	Course Name	Credit	Credits	Internal marks	ESE max Marks	Total Marks	Remarks
VIII	DSC XX		STATISTICAL ANALYSIS	4	4+0+0	20	80	100	
	DSE X		ADVANCE ACCOUNTING	4	4+0+0	20	80	100	
	DSE XI		MANAGEMENT CONCEPT AND ORGANISATIONAL BEHAVIOUR	4	4+0+0	20	80	100	
	DSE XII		ACCOUNTING FOR MANAGERIAL DECISION	4	4+0+0	20	80	100	
	DSE XIII		MANAGERIAL ECONOMICS	4	4+0+0	20	80	100	

GOVT. DIGVIJAY AUTONOMOUS P.G.COLLEGE RAJNANDGAON C.G.

SYLLABUS FOR

THE FOUR-YEAR UNDERGRADUATE PROGRAMME (FYUGP)

B.COM. VIII SEMESTER (HONOURS WITH RESEARCH DEGREE)

2025-26

Semester	Course	Course Code	Course Name	Credit	Credits	Internal marks	ESE max Marks	Total Marks	Remarks
VIII	DSC XX		STATISTICAL ANALYSIS	4	4+0+0	20	80	100	
	DSE X		ADVANCE ACCOUNTING	4	4+0+0	20	80	100	
			DISSERTATION / RESEARCH PROJECT	12	12+0+0	-	-	.	

Session: **2025-26**	Program: B.COM
Semester: VIII SEM	Subject: STATISTICAL ANYLASIS
Course Type: DSC -**XX**	Course Code: ....
Course Title:	STATISTICAL ANYLASIS
Credit: **4**	Lecture: **60**
M.M. 100 = (ESE 80+IA 20)	Minimum Passing Marks: **40%**

Title	Calculus
Course Learning Outcome:	The course aims to help learners to acquire conceptual knowledge on statistics to impart skills for recording various kinds of business transactions and to prepare cost statements

Title	Calculus
Programe Specific Outcome:	**P.S.O.-**1 The students can get the knowledge, skills and attitudes during the end of the B.comdegree course.
	P.S.O.- 2 By goodness of the preparation, they canturn into a manager, accountant, management accountant, cost accountant, bank manager, auditor, company secretary, teacher, professor, stock agents and so on.
	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.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.S.O.- 5 Students will gain thorough systematicand subject skills within various disciplines of finance, auditing and taxation, accounting, management,communication, computer.

Units	Lectures	Lectures (15 x 4 = 60)	Credits
I	15	Collection of data - Primary and Secondary data, Methods of collection primary data, Questionnaire, Schedule and Interview. Non-Parametric tests- Chi- Square test, Sign test, Wilcoxon signes rank test, Wold Wolfowitz test, Kruskal- Wallis test.	1
II	15	Analysis of Time Series. Association of attributes. - Two Attributes ,consistency of data measurement of Association of attributes – Method of comparison of observed and expected frequencies Percentage method Coefficient of association	1
III	15	Probability theory - Probability theorem - Addition and Multiplication, Probability theorem, Conditional probability, Permutation and Combination in probability theory.Statistical Quality Control – Objects, Control charts -Mean control chart -X chart, Range chart(R Chart), Control chart for attributes - P chart, np chart, C chart, Product control or Acceptance sampling.	1
IV	15	Statistical testing - Hypothesis and Errors sample size - Large and Small sampling test , 'T' test, 'F' test, 'Z' test. Business forecasting.	1

Suggested Readings:

1.Heinz, Kohler: Statistics for Business & Economics, HarperCollins;

2.Gupta, S.C. Fundamental of Statistics, Himalaya Publication.

3.Sharma J.K., Business Statistics, Person Education.

4. Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, new delhi

5.Dr.S.M.Shukla & Dr. S.P.Sahaya,Sahitya Bhawan Publication,Agra(Hindi & English Medium)

Session: **2025-26**	Program: B.COM
Semester: VIII SEM	Subject: ADVANCE ACCOUNTING
Course Type: DSE-**X**	Course Code: ....
Course Title:	: ADVANCE ACCOUNTING
Credit: **4**	Lecture: **60**
M.M. 100 = (ESE 80+IA 20)	Minimum Passing Marks: **40%**

Title	Calculus
Course Learning Outcome:	The course aims to help learners to acquire conceptual knowledge on Cost account to impart skills for recording various kinds of business transactions and to prepare cost statements

Title	Calculus
Programe Specific Outcome:	**P.S.O.**-1 The students can get the knowledge, skills and attitudes during the end of the B.com degree course. **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.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.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.S.O.**- 5 Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.

Units	Lectures	Lectures (15 x 4 = 60)	Credits
I	15	Redemption of Preference shares and Redemption of debentures	1
II	15	financial statements of companies. Investment accounts.	1
III	15	Accounting for holding and subsidiary companies. Double Account system.	1
IV	15	Royalty accounts, Voyage accounts	1

Suggested Readings:

1. Advanced Accountancy - R.L.Gupta and Radhaswamy

2. Advanced accounting - S.P.Jain and K.L.Narang

3. Advanced Accountancy - M.A.Arulanandam and K.S.Raman

4. Advanced Accountancy - S.N.Maheswari and S.K.Maheshwari

5. Advanced Accountancy - T.S.Reddy and A.Murthy

6. Principles of Accountancy - DalstonL.Cecil and JenitraL.Merwin.

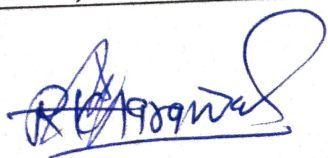# GOVT. DIGVIJAY AUTONOMOUS P.G. COLLEGE, RAJNANDGAON (C.G.)
FYUGP (CBCS/LOCF Course)
Department: - COMMERCE

Session: 2025-26	Program: B.COM
Semester: VIII SEM	Subject: Management Concepts and Organisational Behaviour
Course Type: DSE-XI	Course Code: ....
Course Title:	: Management Concepts and Organisational Behaviour
Credit: 4	Lecture: 60
M.M. 100 = (ESE 80+IA 20)	Minimum Passing Marks: 40%

Title	Calculus
Course Learning Outcome:	The course aims to help learners to acquire conceptual knowledge on Management Concepts and Organisational Behaviour to impart skills for recording various kinds of business transactions and to prepare cost statements

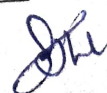| Title	Calculus
Programe Specific Outcome:	P.S.O.-1 The students can get the knowledge, skills and attitudes during the end of the B.comdegree course. P.S.O.- 2 By goodness of the preparation, they canturn into a manager, accountant, management accountant, cost accountant, bank manager, auditor, company secretary, teacher, professor, stock agents and so on. 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.S.O.- 4 The students will acquire the knowledge, skill in different areas of communication, decisionmaking, innovations and problem solving in day-to-day business activities. P.S.O.- 5 Students will gain thorough systematicand subject skills within various disciplines of finance, auditing and taxation,accounting, management, communication, computer.

Units	Lectures	Lectures (15 x 4 = 60)	Credits
I	15	School of Management thought – The Scientific management school, The management Process school, Human behaviour and Social system School, Decision theory School, The System Theory School, school of Contingency, Function of manager.	1
II	15	Group Dynamics and Team Development : Group Dynamics - Definition and behaviours, Group formation, Group development, Managing team.	1
III	15	Interpersonal and Organisational communication - Concept of two -way communication, Communication process model, Types of organisational communication, Importance of communication, Barriers in effective communication and Suggestions.	1
IV	15	Organisational Development - Concept ,Need for change, Resistance to change organisational development Interventions process of organisational development.	1

Suggested Readings:

1. Drucker, Peter, F., 1981. Management: Tasks, Responsibilities and Practices, Allied Publishers, New Delhi.

2. Hodgets, Richard M., 1986, Management Theory: process and Practice, Academic Press, London.

3. Stoner, James. A.F. and Freeman.E.R., 1989. Management, Prentice Hall of India, New Delhi.

4. Katz R.L., 1974. Skills of an Effective Administrator, Harvard Business Review, 52(5) 90- 102.

5. Newman, William Hsummer, Charles E. and Warren, E, 1974. The Process of Management: Concepts, Behaviour and Practice, Prentice Hall of India: New Delhi.

FYUGP (CBCS/LOCF Course)
Department: - COMMERCE

Session: **2025-26**	Program: B.COM
Semester: VIII SEM	Subject: ACCOUNTING FOR MANAGERIAL DECISION
Course Type: DSE-**XII**	Course Code: ....
Course Title:	: ACCOUNTING FOR MANAGERIAL DECISION
Credit: **4**	Lecture: **60**
M.M. 100 = (ESE 80+IA 20)	Minimum Passing Marks: **40%**

Title	Calculus
Course Learning Outcome:	The course aims to help learners to acquire conceptual knowledge on ACCOUNTING FOR MANAGERIAL DECISION to impart skills for recording various kinds of business transactions and to prepare cost statements

Title	Calculus
Programe Specific Outcome:	**P.S.O.-**1 The students can get the knowledge, skills and attitudes during the end of the B.com degree course. **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.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.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.S.O.-** 5 Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.

Units	Lectures	Lectures (15 x 4 = 60)	Credits
I	15	Accounting plan and responsibility centres - Meaning and Significance of responsibility accounting, responsibility centres, Cost Centre profit centre and Investment Centre, Objective and determinants of responsibility centres.	1
II	15	Cash flow analysis, Fund flow analysis.	1
III	15	Contemporary issues in management accounting - Value chain analysis, Activity based costing, Quality costing, Target and life cycle costing	1
IV	15	Reporting to management - Objective of reporting, Reporting needs at different managerial level, Types of reports, Modes of reporting, Reporting at different level of management. Accounting as an information system	1

Suggested Readings:

1. Honrngren, C.T., Sundem, G.L., Stratton, W.O., Burgstahler, D., & Schatcberg.J. (2005). Introduction to Management Accounting. New jersey : Person Prentics Hall.

2. Atkinson, A.A., Kaplan, R.S., Matsumura, E.M. & Young, S.M. (2013. Management Accounting Information for Decision-Making and Stratedy Execution. London: Pearson Education.

3. Hilton , R.W., & Platt D.E.(2011). Managerial Accounting: Creating Value in Global Business Environment New York: McGraw Hill Education.

4. Singh, S. (2016) Management Accounting. New Delhi : PHI Learning.

5. Dr. Karim & Agrawal, Sahitya Bhawan Publisher & Distributer.

Session: **2025-26**	Program: **B.COM**
Semester: VIIISEM	Subject: **Managerial Economics**
Course Type: DSE – XIII	Course Code: ....
Course Title:	: Managerial Economics
Credit: **4**	Lecture: **60**
M.M. 100 = (ESE 80+IA 20)	Minimum Passing Marks: **40%**

Title	Calculus
Course Learning Outcome:	The course aims to help learners to acquire conceptual knowledge on Cost account to impart skills for recording various kinds of business transactions and to prepare cost statements

Title	Calculus
Programe Specific Outcome:	**P.S.O.-**1 The students can get the knowledge, skills and attitudes during the end of the B.comdegree course. **P.S.O.-** 2 By goodness of the preparation, they canturn into a manager, accountant, management accountant, cost accountant, bank manager, auditor, company secretary, teacher, professor, stock agents and so on. **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.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.S.O.-** 5 Students will gain thorough systematicand subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.

Units	Lectures	Lectures (15 x 4 = 60)	Credits
I	15	Introduction to Managerial Economics Nature, scope, and significance of managerial economics, Role of managerial economist in business decision-making, Fundamental concepts: opportunity cost, marginal analysis, incremental principle, time perspective. Demand analysis: Law of demand, determinants of demand, elasticity of demand (price, income, cross)	1
II	15	Production and Cost Analysis Production function: Short-run and long-run, Law of variable proportions and returns to scale, Isoquants and isocost lines Cost concepts: Fixed, variable, total, average, marginal costs, Cost-output relationship (short-run and long-run), Economies and diseconomies of scale	1
III	15	Market Structures and Pricing Decisions Market structures: Perfect competition, monopoly, monopolistic competition, oligopoly, Price and output determination in different markets Price discrimination and Pricing Strategies, Pricing methods: Cost-plus pricing, penetration pricing, skimming pricing, transfer pricing.	1
IV	15	Business Cycles & Inflation Business cycles: Phases, causes and control measures, Theories of Business Cycle; Cobweb Theorem; Inflation Concept: Types, causes, effects and control.	1

Suggested Readings:

1. Ahuja, H. L. (2019). Theory of Micro Economics. New Delhi: Sultan Chand Publishing House.

2. Koutsoyannis, A. (1975). Modern Microeconomics. London: Palgrave Macmillan.

3. Chaturvedi, D. D., & Gupta, S. L. (2010). Business Economics Theory & Applications. New Delhi: International Book House Pvt. Ltd.

4. Kennedy, M. J. (2010). Micro Economics. Mumbai: Himalaya Publishing House.