

B.Com.(Hons.)-IV Sem.

Subject: Theory & Practice Of Cost Accounts

Max. Marks : 85  
Mini. Marks : 28

**Unit I :-**

**Cost Accounting:** - Nature ,Scope ,Methods, Techniques & installation of costing system, Cost concept & its classification ,Concept of cost audit .  
Accounting for Material – Material control concept & techniques ,Pricing of material issues, Material losses & their treatment .

**Unit II :-**

**Accounting for Labor:** - Labor cost ,control procedure, Labor turnover .Idle Time, Over time method & wage payment and incentive schemes. Accounting for overheads, Classification and absorptions, Computation of machine hour rate .

**Unit-III:-**

**Unit costing:** Job & batch costing, operating costing.  
Cost –volume profit analysis .Break even point.

**Unit IV:-**

Contract costing, process cost, Accounting.

**Unit V:-**

**Standard Costing:** - Budgetary Control –concepts and importance ,Cash Budget, production Budget & Flexible budget .

**Suggested Readings**

Arora M.N.

Cost Accounting, Vikas New Delhi.

Maheshwari S.N.

Advanced Problem & Solutions in cost Accounting, S.Chand New Delhi.

Dr. Mangal Ramesh

Cost Accounting-Universal Publication  
Agra.

Agrawal M.L.

Cost Accounting-Sahitya Bhavan, Agra.

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**Course Objective :**

The objective of this course is to help the students to understand human behaviour in organizations and its application for improving their managerial effectiveness.

**COURSE CONTENTS**

**UNIT - I**

➤ **Foundations Of Organizational Behaviour:**

Organization behaviour model, The Hawthorne Studies, Understanding behaviour in organization,

संगठनात्मक व्यवहार के आधारभूत तत्व:-

संगठनात्मक व्यवहार मॉडल, हार्थोन प्रयोग, संगठनात्मक व्यवहार को समझना ।

➤ **FOUNDATIONS OF INDIVIDUAL BEHAVIOUR:**

Personality, Learning, Creativity

व्यक्तित्व, सीखना, रचनात्मकता

**UNIT - II**

➤ **Perceptions & Individual Decision Making:**

Factors influencing perception, Perceptions & Decision making, Counseling

व्यक्तिगत निर्णयन, व दृष्टिकोण: दृष्टिकोण को प्रभावित करने वाले घटक, दृष्टिकोण व निर्णयन, परामर्श

➤ **Values, Attitudes & Job Satisfaction:**

Importance & Types Of Values

Attitudes & Consistency, (Cognitive Dissonance Theory), Job Satisfaction- Meaning Its Determinants & Implication

मूल्य, प्रवृत्ति व कार्य संतोष : मूल्यों का महत्व व प्रकार, प्रवृत्ति व निरंतरता,

कार्य संतोष - अर्थ व इसके निर्धारक तत्व व क्रियान्वयन

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- Basic Motivation Concepts:  
Maslow's Hierarchy Of Human Needs, Herzberg's Two Factor Hygiene Theory, Mc Gregor's Theory X & Y, William Ouchi's Theory Z, Employee-Centered Supervision Theory, Motivation Process, Types & Tools,

मूलभूत अभिप्रेरणा सिद्धांत:

मास्लो की आवश्यकता अनुक्रम विचारधारा, हर्जबर्ग की द्विघटक आरोग्य विचारधारा मेकग्रेगर की 'एक्स' तथा वाई विचारधारा, विलियम औची की 'जेड' विचारधारा, कर्मचारी केन्द्रित पर्यवेक्षण विचारधारा, अभिप्रेरण की प्रक्रिया, प्रकार व साधन ।

#### UNIT - IV

- The Group Behaviour :  
Classifying Groups: Stages Of Group Development, External Conditions Imposed On The Groups, Group Decision Making,  
समूह व्यवहार :-  
समूहों का वर्गीकरण, समूह विकास के चरण, समूहों को प्रभावित करने वाली बाहरी परिस्थितियां एवं घटक, समूह निर्णयन

#### UNIT - V

- Conflict And Stress Management:  
Transitions In Conflict Thought, Functional & Dysfunctional Conflict,, The Conflict Process, Causes and Management of Stress  
विवाद व तनाव प्रबंध :-  
विवाद के विचार में परिवर्तन, कार्यात्मक एवं अकार्यात्मक विवाद, विवाद की प्रक्रिया, तनाव के कारण व तनाव का प्रबंध,

#### TEXT READINGS :

1. Stephen P. Robbins, Organizational Behaviour: Concepts : Controversies Applications, New Delhi, Prentice Hall, 7<sup>th</sup> Ed, 1996
2. Fred Luthans, Organizational Behaviour, Seventh Ed., New York: Mr Graw Hill, 1995.
3. John W. Newstrom and Keith Davis, Organizational Behaviour, Human Behaviour at Work, New Delhi : Tata McGraw Hill, 1993.
4. Rs. S. Dwivedi Human Relations and Organisational Behaviour : A Global Perspective Macmillan.
5. Agrawal P.K., Management Process & Organisational Behaviour 2011, Vrinda Pub.
6. Keith Devis : Tata Mac Graw Hill.
7. Kamran Sultan Organizational Behaviour, 2011 Dreamech Press.
8. Karampal Business Management & Organisational Behaviour, 2011, IK International Publications.

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Devi Ahilya Vishwavidyalaya, Indore  
B.Com. (Hons) Part II – Semester IV  
Syllabus

Dr. Manoj  
Padia

① E. Commerce  
② Sem.

MAX. MARKS: 85

PAPER – MIS AND DBMS

MIN. PASS MARKS: 28

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I	<b>Meaning and use MIS:</b> System view of Business, Process of MIS, Development of MIS within the organization, Management Process, Information needs, Systems approach in Planning, Organizing and Controlling MIS.
Unit-II	<b>MIS Planning and System Design:</b> Planning, Implementation and Controlling of Management Information System, Managerial Decision Making, Characteristics and components of Decision Support Systems. System Design, Input/Output design, Forms design.
Unit-III	<b>Introduction:</b> Purpose of Database System, Advantages and Disadvantages of DBMS, Basic database concepts, Instances and Schema, Data Independence, 3 Level architecture, Database Administrator, Database Users.
Unit-IV	<b>Data Modeling:</b> Data models, Introduction of E-R Model, Entity Sets, Attributes and keys, Relationships (ER), Weak and Strong entity types, Entity- Relationship Diagram, Design of an E-R Database schema.
Unit-V	<b>Introduction to SQL:</b> Basic queries in SQL, Data Definition Language, Data manipulation Language, Data transition language, Data Control Language.

BOOKS:

1. H.F. Korth & A. Silverschatz, Database Concepts, Tata McGraw Hill, New Delhi
2. Ivan Bayross, SQL/PL SUI The Programming Language of Oracle
3. C.S.V. MURTY; Management Information System
4. Robert G. Murdick: Information System for Modern Management, New Delhi .PHI
5. Jerome Kanter, Management Information System, New Delhi, PHI
6. James O' Brien, Computer in Business Management.

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**[B.com IV sem (hons.)]- Value Added Programme**

[Max.Marks: 50]

Mini.Marks: 17

**1. Summer Training**

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Summer training is a major component of the learning process.

**The objectives of the summer training are:**

1. To provide an opportunity to the students to work in professional environment and apply concepts and techniques to a real-life problem/situation.
2. To develop awareness among the students about organizations, their problems and prospects,
3. To develop individual skills towards time bound resolution of problems by actual participation,
4. To enable students to learn about their strengths / weaknesses, and their value to the organization,
5. To provide an opportunity to the students to understand possible career options, and organizations to interact with and understand the students for eventual future placement.

**2. Project report:**

[25]

Every student is required to undergo summer training for 3 weeks with an organization, in any one of following:

- Industry,
- Corporate,
- Malls,
- Banks
- Miscellaneous.

The training will enable the student to study the organization, its business and the environmental forces acting upon it. She/he is expected to work on a small project or participate, in individual/group capacity, in solving a given problem of the organization, under the guidance of a senior executive of the participating organization. Every summer project is guided by a faculty member of the Institute to make it more logistic.

On successful completion of the training, a student is required to make a **project report** which is evaluated by the faculty for promotion to the third year.

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