JIWAJI UNIVERSITY, GWALIOR

MASTER OF COMMERCE
IN
BUSINESS MANAGEMENT/ACCOUNTING & FINANCE /APPLIED ECONOMICS
SYLLABUS
AND
EXAMINATION SCHEME
W.E.F. 2013-2015

SCHOOL OF STUDIES IN COMMERCE
JIWAJI UNIVERSITY,
GWALIOR-474002 (M.P.)
MASTER OF COMMERCE
BUSINESS MANAGEMENT/ACCOUNTING AND FINANCE/APPLIED ECONOMICS
SYLLABUS AND EXAMINATION SCHEME
(FOUR SEMESTER PROGRAMME)
w.e.f. July, 2013

SEMESTER- I

<table>
<thead>
<tr>
<th>Paper Code</th>
<th>Course</th>
<th>Marks</th>
<th>Max. Marks</th>
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</thead>
<tbody>
<tr>
<td>MC-101</td>
<td>Management Principles &amp; Practices</td>
<td>15</td>
<td>85</td>
</tr>
<tr>
<td>MC-102</td>
<td>Business Environment</td>
<td>15</td>
<td>85</td>
</tr>
<tr>
<td>MC-103</td>
<td>Advanced Financial Accounting</td>
<td>15</td>
<td>85</td>
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<tr>
<td>MC-104</td>
<td>Statistical Analysis</td>
<td>15</td>
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SEMESTER- II

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<tr>
<th>Paper Code</th>
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<tbody>
<tr>
<td>MC-201</td>
<td>Organizational Behaviour</td>
<td>15</td>
<td>85</td>
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<tr>
<td>MC-202</td>
<td>Research Methodology</td>
<td>15</td>
<td>85</td>
</tr>
<tr>
<td>MC-203</td>
<td>Financial Management</td>
<td>15</td>
<td>85</td>
</tr>
<tr>
<td>MC-204</td>
<td>Accounting for Managerial Decisions</td>
<td>15</td>
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</tbody>
</table>

Specialisation Areas :

Students are required to select any one specialisation area in III and IV Semester out of Three Specialisations i.e. Business Management, Accounting and Finance & Applied Economics.

SEMESTER- III (Business Management)

<table>
<thead>
<tr>
<th>Paper Code</th>
<th>Course</th>
<th>Marks</th>
<th>Max. Marks</th>
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</thead>
<tbody>
<tr>
<td>MC-BM-301</td>
<td>Marketing Management</td>
<td>15</td>
<td>85</td>
</tr>
<tr>
<td>MC-BM-302</td>
<td>Personnel Management and Industrial Relations</td>
<td>15</td>
<td>85</td>
</tr>
<tr>
<td>MC-BM-303</td>
<td>Consumer Behaviour</td>
<td>15</td>
<td>85</td>
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<tr>
<td>MC-BM-304</td>
<td>Management of Marketing Services</td>
<td>15</td>
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### SEMESTER- IV (Business Management)

<table>
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<tr>
<th>Paper Code</th>
<th>Course</th>
<th>Marks</th>
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<tbody>
<tr>
<td>MC-BM-401</td>
<td>Management of Sales Promotion and Advertising</td>
<td>Internal 15</td>
<td>85</td>
</tr>
<tr>
<td>MC-BM-402</td>
<td>Management of Rural and Agricultural Marketing</td>
<td>Internal 15</td>
<td>85</td>
</tr>
<tr>
<td>MC-BM-403</td>
<td>Strategic Management</td>
<td>Internal 15</td>
<td>85</td>
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<tr>
<td>MC-BM-404</td>
<td>International Marketing</td>
<td>Internal 15</td>
<td>85</td>
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<tr>
<td>MC-BM-405</td>
<td>Project and Viva-voce</td>
<td>Internal 50</td>
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### SEMESTER- III (Accounting and Finance)

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<tr>
<th>Paper Code</th>
<th>Course</th>
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<tbody>
<tr>
<td>MC-AF-301</td>
<td>Management of Cost Accounting</td>
<td>Internal 15</td>
<td>85</td>
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<tr>
<td>MC-AF-302</td>
<td>Corporate Accounting</td>
<td>Internal 15</td>
<td>85</td>
</tr>
<tr>
<td>MC-AF-303</td>
<td>Investment Management</td>
<td>Internal 15</td>
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<tr>
<td>MC-AF-304</td>
<td>Income Tax Law and Practices</td>
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### SEMESTER- IV (Accounting and Finance)

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<tr>
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<tbody>
<tr>
<td>MC-AF-401</td>
<td>Indian Financial System</td>
<td>Internal 15</td>
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<tr>
<td>MC-AF-402</td>
<td>Institutional Accounting</td>
<td>Internal 15</td>
<td>85</td>
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<tr>
<td>MC-AF-403</td>
<td>Strategic Financial Management</td>
<td>Internal 15</td>
<td>85</td>
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<tr>
<td>MC-AF-404</td>
<td>Indirect Taxes</td>
<td>Internal 15</td>
<td>85</td>
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<tr>
<td>MC-AF-405</td>
<td>Project and Viva-voce</td>
<td>Internal 50</td>
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### SEMESTER- III (Applied Economics)

<table>
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<tr>
<th>Paper Code</th>
<th>Course</th>
<th>Marks</th>
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<tbody>
<tr>
<td>MC-AE-301</td>
<td>Managerial Economics</td>
<td>Internal 15</td>
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<tr>
<td>MC-AE-302</td>
<td>Public Finance</td>
<td>Internal 15</td>
<td>85</td>
</tr>
<tr>
<td>MC-AE-303</td>
<td>Applied Statistics</td>
<td>Internal 15</td>
<td>85</td>
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<tr>
<td>MC-AE-304</td>
<td>Insurance Principles &amp; Practices</td>
<td>Internal 15</td>
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SEMESTER- IV (Applied Economics)

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<tr>
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<tr>
<td></td>
<td></td>
<td>Internal</td>
<td>External</td>
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<tr>
<td>MC-AE-401</td>
<td>Economic Legislations</td>
<td>15</td>
<td>85</td>
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<tr>
<td>MC-AE-402</td>
<td>Industrial Law</td>
<td>15</td>
<td>85</td>
</tr>
<tr>
<td>MC-AE-403</td>
<td>Indian Financial System</td>
<td>15</td>
<td>85</td>
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<tr>
<td>MC-AE-404</td>
<td>Foreign Trade Polices-Documentation and Procedure</td>
<td>15</td>
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<tr>
<td>MC-AE-405</td>
<td>Project and Viva-voce</td>
<td>50</td>
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IMPORTANT NOTE:

1. In M.Com. IV semester (Business Management, Accounting and Finance & Applied Economics) paper MC-BM-405/MC-AF-405/ MC-AE-405: Project and Viva-Voce is compulsory for all the students.

2. Evaluation of Paper MC-BM-405/MC-AF-405/ MC-AE-405: Project and Viva-Voce would be conducted jointly by one internal and one external examiner.

3. University Teaching Department/College reserves the right not to offer those specialisations course to the students of M.Com. III and IV semester for which adequate teaching facilities do not exist in the UTD/Colleges. The decision of the Head/Principal will be final in this matter.

(Prof. K.S. Thakur)
Dean, Faculty of Commerce
MC-101: MANAGEMENT PRINCIPLES AND PRACTICES

Max. Marks : 100
External : 85
Internal : 15

Unit - I

Unit - II

Unit - III

Unit - IV

Unit - V

Suggested Readings:
- Stoner, Management, PHI Learning, New Delhi.
- Robert C. Apple by : Modern Business Administration, McMillan India Ltd., New Delhi.
MC-102 : BUSINESS ENVIRONMENT

Max. Marks : 100
External : 85
Internal : 15

Unit - I

Unit - II

Unit - III
Political and Legal environment of Business- Critical elements of political environment Government and business, changing dimensions of legal environment in India.

Unit - IV

Unit - V

Suggested Readings :

- Prof. G. Updahaya Sharma & Dayal: Business Environment (Hindi & English) Ramesh Book Depot.
- B.P. Gupta & H.R. Swami Ramesh Book Depot.
- Prof. P. Kumar Mahaveer Book Depot.
- O.S. Shrivastava (Kalyani Publication)
- V.C. Sinha, Sahitya Bhawan
MC-103 : ADVANCED FINANCIAL ACCOUNTING

Max. Marks : 100
External : 85
Internal : 15

Unit - I Final Accounts with (Advanced (IFRS) International Adjustment), Financial Reporting System.

Unit - II Accounting from Incomplete Records. Accounting for non-profit organisation.

Unit - III Investment Accounting Branch and Departmental Accounts.

Unit - IV Accounting for Hire Purchase and Instalment System, Insolvency Accounts.

Unit - V Dissolution of Partnership firm, Amalgamation of firm, sale of firm.

Suggested Readings :

- Dr. S. M. Shukla, Advanced Financial Accounting
- Dr. Tulsiyan , Advanced Financial Accounting
- Khandelwal & Khandelwal, Advanced Financial Accounting
- Dr. Jawaharlal, Advanced Accounting
MC-104 : STATISTICAL ANALYSIS

Max. Marks : 100
External : 85
Internal : 15

Unit - I  Regression, Intrapolation and Extrapolatin.

Unit - II  Association of Attributes coefficient of association by Yule's formula and association of attributed upto 3rd order, Chisquare Test.

Unit - III  Probability –Concept and uses of probability in Permulation and computation probability theories – addition, multiplication, Bernoulli theories., Theoretical Frequency distribution.

Unit - IV  Sampling Theory – Basic concepts, Types, Techniqus and Testing, Practical uses of sampling, Standard erros and its computation. Test of single proportions and difference of proportions.

Unit - V  Test of significance based on 'T', 'F' and 'Z' distribution. Analysis of variance.

Suggested Readings :

MC-201 : ORGANIZATIONAL BEHAVIOUR

Max. Marks : 100
External : 85
Internal : 15

Unit - I
Concepts, Nature and Determinants of organization behaviour, Models of organization behaviour, Challenges and opportunities for organization behaviour, Meaning and Importance of Individual behaviour, natural Process of perception, Components of Learning, Principles and Theories of Learning.

Unit - II
Values and attitudes - Concepts, Types and sources, Measurement of Attitude, Defining and classifying groups, stages of Group Development, Group Structure, Group processes, Group Dynamics, Group V/S Team, Team Effectiveness, Group And Intergroup Relations.

Unit - III
Emerging perspective of Motivation, concepts and Types of motivation, theories of Motivation - Mallow's Hierarchy of needs, Herzberg's two factor theory, ERG Theory, Vroom's expectancy theory, equity theory, reinforcement theory and behaviour Modification.

Unit - IV
Nature and significance of leadership, leadership in Different Cultures, Leadership Theories : Trait Theories, Behavioral Theories - Ohio State Studies, Michigan Studies, and Managerial Grid. Fielder's Contingency Model, Hersey and Blanchard's situational Theory, path Goal Theory, Leadership Styles and transformational Leadership.

Unit - V

Suggested Readings :
- Pradeep Kumar and K S Thakur, Organizational Behaviour, Wisdom Publication.
MC-202 : RESEARCH METHODOLOGY

Max. Marks : 100
External       :    85
Internal        :    15

Unit - I Business Research, Meaning, Nature And Types of Research. Research Process, meaning, Identification, Selection And Formulation of Research Problem, Sources of Research Problem, Variables and types of Variables.


Unit - III Concept of sources of Primary Data and Secondary Data and its uses in Research, Questionnaires, Interviews And Surveys. Observation, Contents analysis and measurement Scales, Techniques of Developing Scales, Reliability and validity of Scales.

Unit - IV Data Analysis Using Statistical Packages, Hypothesis Testing - Parametric And Non-parametric Tests, Analysis of Differences Between A Single Sample and a population, Analysis of Differences Between Two or more than two levels of An Independent variable, Analysis of Designs with more than one independent variable, Analysis of Relationships, Statistical Inferences for one or two samples. chi-square Tests, Analysis of Covariance (Ancova) and use of multivariate Analysis in Business Research.


Suggested Readings :

MC-203 : FINANCIAL MANAGEMENT

Max. Marks : 100
External : 85
Internal : 15


Unit - II  Financial Planning, Capitalisation, over and under capitalization, capital structure, Trading on equity.


Unit - IV  Cost of capital: objectives, Types and Analyses Dividend Decision Policy Management of Income and Ploughing back of profits.

Unit - V  Management of working capital Management concepts of working capital, significance of working capital sources of working capital methods of working capital control techniques of cash, receivable, Inventory.

Suggested Readings :

- Kuchhal, S. C. Chaitanya, Financial Management-. 
- Pandey, I. M. Vikas, Financial Management
- R.P. Rustagi, Financial Management, 
- B. Banerjee, Financial Management & Policy,
MC-204 : ACCOUNTING FOR MANAGERIAL DECISIONS

Max. Marks : 100
External : 85
Internal : 15


Unit - IV  Fund flow and cash flow statement (As per Accounting Standard)

Unit - V  Cost of Capital, Responsibility Accounting, Management Reporting.

Suggested Readings :
- S.P. Gupta, Management Accounting
- K.G. Gupta, Management Accounting
- S.N. Maheshwari, Management Accounting
- Jawaharlal, Management Accounting
- R.P. Rustagi, Management Accounting
- Agrawal & Agrawal, Management Accounting (Hindi)
MC-BM : 301- MARKETING MANAGEMENT

Max. Marks : 100
External : 85
Internal : 15

Unit - I

Unit - II
Marketing Information System : Concept, need and components, Marketing Research Concept, Objectives and process.

Unit - III

Unit - IV
Concept and significance of sales promotion, Sales promotion Programmes and strategies. Sales Management : Meaning, objective, Recruitment and selection, Training Compensation to sales staff. Personal selling : Role and significance, qualities of sales force, Personal selling process, Types of personal selling. Channels of Distribution : Concept Role, Classification and factors. Sales Intermediaries. Types and factors, concept and components of Physical distribution.

Unit - V

Suggested Readings :
MC-BM – 302 : PERSONNAL MANAGEMENT & INDUSTRIAL RELATIONS

Max. Marks : 100
External : 85
Internal : 15

Unit - I Personnel Management: Concept, nature, functions and importance. Organisation of personnel department, manpower planning, Personnel policies, personnel Management in Indian perspective.

Unit - II Job Analysis, Recruitment, Selection, Placement, Psychological Tests Induction & Training, Performance Appraisal, Merit rating, Executive Development, employee counseling.

Unit - III Industrial Relations : Conceptual Analysis - Meaning, Three Actors of Industrial Relations, Importance and Objectives, Conditions and Approaches for Congenial Industrial Relations, Limitations of Industrial Relations, How to manage Industrial Relations in Hospitals.

Unit - IV Industrial Conflicts: Concept, causes and Types of Industrial Conflicts, Prevention and Settlement of Industrial Conflicts. Workers’ Participation in Management - meaning, Objectives, Essential Conditions, Forms, Work committees and Employees Empowerment.


Suggested Readings :

- Tripathi, Personnel Management & Industrial Relations, Sultan Chand & Sons.
MC-BM – 303 : CONSUMER BEHAVIOUR

Max. Marks : 100
External : 85
Internal : 15

Unit - I
Introduction, meaning and significance of consumer behaviour, determinants of consumer behaviour, consumer behaviour Vs Buyers behaviour consumer buying process, consumer movement in India.

Unit - II
Organisational Buying behaviour and consumer research: Characteristics, process and determinants of organisational buying behaviour. Concept, History, objectives and process of Consumer Research.

Unit - III

Unit - IV
Personality and consumer behaviour: Concept of personality, theories of personality, personality and understanding consumer diversify, self and self images.

Unit - V
Social class and consumer Behaviour : Meaning, Need, measurement and lifestyle profiles of the social class, Social class Mobility, Affluent and Non affluent consumer selected consumer behaviour applications of social class.

Suggested Readings :

- Wayne D. Hoyer, Deborah, Consumer Behavior.
- Schiffman, Consumer Behavior, 9/e,
- S.L. Gupta and Sumitra Pal, Consumer Behaviour: An Indian Perspective.
- Ramesh Kumar, Consumer Behaviour and Branding
MC-BM – 304 : MANAGEMENT OF MARKETING SERVICES

Max. Marks : 100
External : 85
Internal : 15

Unit - I  Concept of services, Need for service Marketing, Management of marketing services, market segmentation and market mix for services, key areas of services.

Unit - II Marketing of Bank and Insurance services: Concept, various users, Buyers, psychology, product planning and segmentation, marketing mix, personal selling.

Unit - III Marketing of Hotel and Hospital services: concept, users and their behaviour, Hotel product, market segmentation, Market mix, pricing decision, Hotel Marketing in India, Hospital Marketing in India.

Unit - IV Marketing of consultancy services: Concept and need, users and their behaviour, product, planning and development, Market segmentation concept and need of personal care services education service Indian scenario.

Unit - V Marketing of Transport services: Concept uses, product planning, market segmentation, Marketing Mix, price policy, significance of marketing management for Rail and Road Transport.

Suggested Readings :

- Jha S.M. Service Marketing, Himalaya Publications Ltd.
MC-BM – 401 : MANAGEMENT OF SALE PROMOTION & ADVERTISING

Max. Marks : 100
External : 85
Internal : 15

Unit – I  
**Introduction:**
Concept, Scope, Objectives and Functions of advertising. Role of advertising in marketing mix and the advertising process. Legal ethical and social aspect of advertising.

Unit - II  
**Pre-Launch Advertising Decision:**

Unit - III  
**Promotional Management:**
Advertising department, Role of advertising agencies and their selection, Advertising budget, Evaluation of Advertising effectiveness.

Unit - IV  
**Personal Selling:**
Meaning and Importance of personal settling, Difference between personal selling, Advertising and sales promotion, Methods and procedure of personal selling.

UNIT - V  
**Sales Management:**
Concept of sales management, Objectives and Functions of sales management, Sales Organization, Management of sales force and Sales force objectives, Sales force recruitment, selection, training, compensation and evaluation.

**Suggested Readings:**
- R.R. Still, Sales Management - Decision Strategies & Cases
- J.C. Sinha,.Principles of Marketing & Salesmanship
- K.R. Balan, Marketing & Sales Management
- D.A. Aaker, Advertising Management
MC- BM – 402 : MANAGEMENT OF RURAL & AGRICULTURAL MARKETING

Max. Marks : 100
External : 85
Internal : 15

Unit - I
Rural Marketing
Image of Indian rural marketing and Approach to rural markets of India, Rural consumer and demand dimensions and Market segmentations, Channels of distribution and physical distribution, Product Management, Marketing communication and sales force tasks.

Unit - II
Agricultural Marketing :
Concept, Nature, Scope and Subject matter, Classification of agricultural products and their difference with manufactured goods.
Agriculture market - Meaning, Components, Dimensions and Classification.
Market structure - Dynamics of market structure, Components of market structure and Market forces.

Unit - III
Market Management and Channel Strategy :
Modern marketing Management and agricultural products, Structured organized markets - commodity exchange and produce exchange, Cash market, Forward dealing, Exchange market, Speculative market, Channels of distribution for consumer goods, Agricultural consumer goods and Agricultural raw materials.

Unit - IV
Regulated Market in India
Regulated market, Genesis of regulated market in India, Limitations in present marketing regulations, Advantages and Limitations of regulated market, Organization of regulated market, Future of regulated markets and Regulated markets in India.

Unit - V
Marketing of Farm Product :

Suggested Readings :
- Rajani Vohra, Seema Chopra, Rural and Agricultural Marketing.
MC-BM – 403 : STRATEGIC MANAGEMENT

• Max. Marks : 100
  • External : 85
  • Internal : 15

UNIT - I  Course Overview; Course Objectives; Evolution of Business Strategy & Policy, Business Strategy & Policy : Strategic Vision & Mission; Establishing Objectives; Crafting A Strategy, Analysis of the External Environment; Methods for scanning the external environment Structural Analysis; Porters Principles of Industry Competition, Strategic Management process.

Unit - II Evaluating Company Resources And Competitive Strengths : Swot Analysis, Situational Analysis in Health Sector, Michael Porters Value Chain Approach to Operational Analysis; HRM; The Difference between Traditional cost Accounting & Activity Based Cost Accounting, Internal Growth Strategies; External Acquisition Growth; Disinvestments; Grand Strategies of Disinvestments; Retrenchment.

Unit - III Positioning of the Business Portfolio : Strategic Business Units; Product Life - Cycles; The Experience Effect; A Matrix Representation for the Business Portfolio The BCG Methods; Evaluating the strategies of Diversified Companies; Using A Nine - Cell Matrix To Simultaneously Portray Industry Attractiveness And Competitive Strength; Strategic - Fit Analysis; Resource Fit Analysis.

Unit - IV Strategy And Competitive Advantage : The Five Generic competitive strategies; low-cost provider Strategies; Differentiation Strategies; The Strategy of being A best cost provider; Focused Or Market Niche Strategies; Cooperative Strategies; Alliances An Competitive Advantage, A Framework for implementing Strategy; The Principal Strategy-Implementing Tasks; Leading the implantation Process; Building A Capable organization; matching Organization Structure to strategy; Organization Design; Types of Organization Structures.

Unit - V Strategic Evaluation And Control : Importance of Strategic Evaluation; barriers In Evaluation; Designing Strategic Control Systems : Using A Balanced Scorecard Approach to measure Performance.

Suggested Readings:

• Thomas L. Wheelen and J. David Hunger, Strategic Management and Business Policy, Pearson Education, New Delhi.
MC-BM-404 : INTERNATIONAL MARKETING

Max. Marks : 100
External : 85
Internal : 15

Unit – I

Unit - II

Unit - III
Direct Trading and Indirect Trading : Meaning and methods, Methods of Payment in International Marketing.

Unit - IV

Unit - V
Export and Import Procedure, Documentation in foreign trade, Bilateral and Multilateral Trade Agreements, Its meaning objective, types and significance, SAARC, Role of WTO in Foreign Trade.
MC- AF-301 : MANAGEMENT OF COST ACCOUNTING

Max. Marks : 100
External : 85
Internal : 15

Unit – I Various cost concepts, Techniques of inventory control methods of wage payment, classification and allocation of overheads.

Unit – II Process Accounting, joint product and Bye product, Equivalent Production and Inter process profit, Operating costing: Transport, Power generation and Hotel operation costing.

Unit - III Marginal Costing : Concepts, Break Even Analysis, Applications of Break even analysis. Use of Marginal Costing in business decision.

Unit - IV Budgetary Control : Basic Concepts, Preparation of Functional budgets. Cost Audit : Objectives and Advantages. Preparation of cost Audit Programme cost Audi note and working papers, process of cost Audit, Cost audit report.

Unit - V Standard Costing and Variance Analysis : Basic concepts of standard costing, material & labour variances and its computation.

Suggested Readings :

- P.V. Rathnam, Cost and Management Accounting
- R.S. Kaplan, Advance Management Accounting
MC- AF-302 : CORPORATE ACCOUNTING

Max. Marks : 100
External : 85
Internal : 15

Unit – I  Valuation of Goodwill, Valuation of Share, Accounting for Liquidation.

Unit - II  Issue and Forfeiture of shares, Accounting for Redemption of Preference Share and Debenture, Buy back of Equity Share, Bonus Shares.

Unit - III  Company Final Accounts, Disposal of profit

Unit - IV  Computation of prior and post incorporation profit and loss. Accounting of under writing commission

Unit - V  Merger of Companies, AS-14, Internal reconstruction of a Company.

Suggested Readings :

- S.N. Maheshwar, Corporate Accounting, Vikas Publishing House (Pvt) Ltd; 576, Masjid Road, Jangpura, New Delhi – 110014.
- Sehgal & Sehgal, Advanced Accounts, Vol. 2,
MC- AF-303 : INVESTMENT MANAGEMENT

Max. Marks : 100
External : 85
Internal : 15

Unit - I  Investment : Concept objectives and Types, Investment and speculation, factors of sound investment. Financial Markets : Meaning and types. Investment opportunities available in India.

Unit - II  Investment process, negotiable and Not negotiable investment, concept of Return and Risk sources, types and measurement of risk. Portfolio Management, Markowitz Model, Capital Assets pricing Model.


Unit - IV  Stock exchange in India : BSE, NSE, O.T.S.C., Interconnection of stock exchange in India, Stock Indices and their computation. SEBI - their powers and functions.


Suggested Readings :

- Peter L. Bernstein, Investment Management- Wiley Frontiers in Finance Series,
- Robert L. Hagin, Investment Management-
- Aswath Damodaran, Investment Philosophies-
- Shashi K. Gupta, Investment Management- Security Analysis
- R.P. Rustagi, Investment Management
MC-AF-304: INCOME TAX LAW AND PRACTICES

Max. Marks: 100
External: 85
Internal: 15

Unit - I
Computation of tax liability of Individual. (Headwise computation will not be asked).

Unit - II
Assessment of HUF and Co-operative society.

Unit - III
Assessment of partnership firm and computation of tax.

Unit - IV
Assessment of company (Excluding MAT) and computation of tax.

Unit - V
Income tax, Authorities Appeal and Revisions, Advanced payment of tax, Tax conducted at sources PAN, Types of Assessment.

Suggested Readings:

- Sripul Sachtech, Income Tax Law
- Mahrotra & Mahrotra, Income Tax Law
- Singhani, Income Tax Law
- Dr. Modi & Modi, Income Tax Law
MC-AF-401: INDIAN FINANCIAL SYSTEM

Max. Marks : 100
External : 85
Internal : 15


Unit - II  Money Market in India : Meaning, functions, Development of Money Market in India, Money Market Instruments. capital Market : Meaning, functions and Reforms.

Unit - III Depositories and Custodians : Depository System - NSDL, CSDL, Stock holding corporation of India, derivative Market : Concept, Benefits and needs, Types of Financial Derivatives, forward and future contracts, options, futures, types and benefits.

Unit - IV  Credit Rating : Concept, Need, objectives and significance, credit rating agencies in India, factoring an forfeiting.


Suggested Readings:
- M.Y. Khan, Indian Financial System
- M.Y. Khan, Indian financial system 6ED
- HR Machiraji, Indian Financial System
- B. Pathak, Indian Financial System
MC-AF-402 : INSTITUTIONAL ACCOUNTING

Max. Marks : 100
External : 85
Internal : 15

Unit - I  Accounting for Holding Company (with one subsidiary company only)

Unit - II  Accounts relating to Bank and Insurance Company (General & Life Insurance).


Unit - IV  Government Accounting, Local Government. (Municipalities & Panchayat), Accounting for co-operative societies

Unit - V  Inflation Accounting, Human Resources Accounting.

Suggested Readings :

- R.G. Gupta & M Radhaswamy, Sultan Chual & Sons
- A Mukherjee, M. Hanif, Tata Macgraw
- Khandelwal & Khandwal, Ramesh Book Depot.
- Shukla & Gerrewal Ad-A/c.
MC- AF-403 : STRATEGIC FINANCIAL MANAGEMENT

Max. Marks : 100
External : 85
Internal : 15

Unit - I

Unit - II

Unit - III

Unit - IV
Ethical Aspects of strategic Financial Management. Meaning, Concept & components. Ethical brand Equity Entrepreneurship and Ethical F.M.

Unit - V
Mutual Funds. Regulatory framework. Evaluation of various schemes of mutual funds.

Suggested Readings :
- S.P. Gupta : Financial Management (Hindi)
- Preeti Singh : Instrument Management, Himalayan
- P.V. Kulkarni : Financial Management
- Khan & Jain : Financial Management

JIWAJI UNIVERSITY, GWALIOR (MP), M.COM. SYLLABUS 2013-2015
MC-AF-404: INDIRECT TAXES

Max. Marks: 100
External: 85
Internal: 15

Unit - I

Unit – II
Custom Duty – Introduction, Definition procedure of custom duty, Computation of custom duty.

Unit – III
Central Sales Tax - Introduction, Important Term of Definition Interstatis Sales, pinions. Determination of Interstate Sales, Determination of Gross and Taxable Turnover.

Unit - IV
MPVAT, Introduction, Tax Free Goods, Registration and Licensing of dealer,
MPVAT - Assessment Procedure, Computation of Taxable Turnover and VAT, Tax Payment and Recovery of Tax input Tax, Rebate VAT, Authorities & Powers and Duties, Appeal and Revision.

Unit - V
Introduction, Objectives, Service Tax - Basic of service Tax, Table sources, Valuation of taxable services for charging, Service Tax, Computation of Service Tax, Tax Return, Payment & Credit.

Suggested Readings:
- Dr. HC Malhotra, Indirect Taxes (Hindi/English)
- Dr. Saklech, Sripul (Hindi/English)
MC- AE-301: MANAGERIAL ECONOMICS

Max. Marks : 100
External : 85
Internal : 15

Unit - I
Introduction : nature and significance, scope of Managerial Economics, Role and Responsibility of Managerial economics in business. Principles of managerial decision - analysis, concept of micro & macro economics.

Unit - II
Demand Analysis : Elasticity of demand Theories of demand, Demand Forecasting : Nature Scope & significance, types & methods Demand Forecasting for established products, Demand Forecasting for new products. Test marketing, Opinion pooling, Life cycle.

Unit - III

Unit - IV
Analysis of Revenue & price determination Derivation of marginal and average revenue, Relation between marginal and Average curves. Price determination under perfect competition, Monopoly, monopolistic competition and obligopoly.

Unit - V

Suggested Readings :

- P.L.Metha, Managerial Economics, Sultan Chand & Sons
MC-AE-302: PUBLIC FINANCE

Max. Marks : 100
External : 85
Internal : 15


Unit - II  Public expenditure - Nature importance classification and principles. Effect of Public expenditure : Public revenue nature, classification and sources.

Unit - III  Concept of Taxation - objective forms and principles of taxation Indian taxation system, taxable capacity, effect of taxations.

Unit - IV  Public debt - meaning nature and importance redemption of public debt. Impact of Public debt, debt burden over India.


Suggested Readings :
- Modi & Sharma, Public Finance, R.B.D. Jaipur
- V.C. Shinha - Sahitya Bhawan
- K.P. Jain - College Book Depot Agra
MC-AE-303: APPLIED STATISTICS

Max. Marks : 100
External : 85
Internal : 15

Unit - I
Statistical System in India – Historical background and present statistical setup, Central Statistical organisation (C.S.O.), National Sample Survey Organisation (NSSO) and State Statistical organisation (SSO).

Unit - II

Unit - III
Trade Statistics – Internal trade statistics and foreign trade statistics,
Labour Statistics – types, sources, publication, limitations and suggestions.
Price Statistics – type, importance, uses and limitations, measurement of price statistics by wholesale price index numbers and consumer price index numbers.

Unit - IV

Vital Statistics – Meaning and Significance, Measurement of Fertility – Crude Birth Rate, General Fertility Rate (GFR), Specific Fertility Rate (SFR), Total Fertility Rate (TFR), Gross Reproduction Rate (GRR) and Net Reproduction Rate (NRR).

Measurement of Mortality – Crude Death Rate (CDR), Specific Death Rate (Sp.D.R.) and Standardised Death Rate (SDR).

Unit - V
Role and Organisational Structure; Department of Research and Statistics, RBI, Statistical Branch of Central Board of Direct Taxes, Indian Agricultural Statistics Research Institute (TASRI).

General Shortcomings of Indian Statistics and suggest some measure of eradicate them.
MC-AE-304: INSURANCE PRINCIPLES AND PRACTICES

Max. Marks: 100
External: 85
Internal: 15

Unit - I
Introduction of Insurance - Definition need, characteristics, Importance, functions, Principles, Scope and Limitations. Classification and organisation of Insurance, Insurance Organization in India.

Unit - II

Unit - III

Unit - IV

Unit - V
Fire Insurance - Introduction essential elements of fire insurance.

Suggested Readings:

- M.N. Mishra & S. B. Mishra, Insurance Principles and Practice
MC- AE-401 : ECONOMICS LEGISLATION

Max. Marks : 100
External       : 85
Internal        : 15

Unit - I
The industries Development and Regulation Act 1951
Consumer protection Act 1986

Unit - II
Essential Commodities Act 1953
The standard of weight and measures Act 1976

Unit - III
Foreign Trade (Development and Regulation Act 1992)
Foreign contribution (Regulation Act 1976).

Unit - IV
Industrial companies (Special Provision Act).

Unit - V
Copyright Act 1957

Suggested Readings :

Unit - I  The factories Act 1948

Unit - II  Industrial Disputes Act

Unit - III  The Minimum Wages Act 1948
           The Workman Compensation Act 1923.

Unit - IV  The Employee Provident Fund and Misc. Act 1052.
           The Maternity Benefit Act 1961

Unit - V   The Payment of Gratuity Act 1972
           The Payment of Bonus Act 1965
           The Trade Union Act 1926.

Suggested Readings :

- R.C. Agrawal, Industrial law
- Handbook to Companies Act, Taxmann' Allied Services (P) Ltd.,
- R.P. Maheswari.Industrial Law
MC-AE-403: INDIAN FINANCIAL SYSTEM

Max. Marks : 100
External : 85
Internal : 15

Unit - I

Unit - II

Unit - III
Depositories and Custodians: Depository system - NSDL, CSDL, Stock holding corporation of India, Derivative Market: Concept, Benefits and needs, Types of Financial Derivatives, Forward and future Contracts, Option, Futures, types and benefits.

Unit - IV
Credit Rating: Concept, need, objectives and significance, credit rating agencies in India, factoring and forfeiting.

Unit - V

Suggested Readings :

- Christy G.A. and Elenderin, Introduction to Investments.
- Benston G.J., Corporate Financial Disclosure
- Goldsmith, Institutional Investments.
- Statistical Survey of the Indian Economy, The Economic Times (Ed)
MC- AE-404 : FOREIGN TRADE POLICIES – DOCUMENTATION AND PROCEDURE

Max. Marks : 100
External : 85
Internal : 15

Unit - I  Foreign Trade Policy - Need, objectives, significance rationale types of documentation, obtaining export and import licence.

Unit - II  Processing an export order, preshipment Impection and quality control.

Unit - III  Foreign Exchange and GR Formalities Excise and Custom Clearance of export cargo.

Unit - IV  Shipment of goods and pot procedures customers clearance of import cargo.

Unit - V  Pot shipment formalities and procedures claiming duty drawbacks and other benefits.

Suggested Readings :

- India's Foreign Trade, Anmol Publications.
- R K Sen, S Pan, Foreign Direct Investment and Trade in India Deep & Deep Publications.