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

Activity based costing, Balanced score card.

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

Unit - II
Company Final Accounts.

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

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

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.

Unit - V  Emerging Trends in Indian Capital Market Depositories and Scriptless trading. Book Building, Stock tending scheme, Rolling settlement Green shoe option, Responsibilities and Code of Conduct for Portfolio Manager.

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

JIWAJI UNIVERSITY, GWALIOR (MP), M.COM. SYLLABUS 2014-2016
MC-AF-304: INCOME TAX LAW AND PRACTICES

Max. Marks: 100
External: 85
Internal: 15

Unit - I
Computation of tax liability of Individual.

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

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

Unit - IV
Assessment of company and computation of tax.

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

Suggested Readings:

- Srirup Sachtech, Income Tax Law
- Mahrotra & Mahrotra, Income Tax Law
- Singhani, Income Tax Law
- Dr. Modi & Modi, Income Tax Law
# MC-BM: 301 - MARKETING MANAGEMENT

<table>
<thead>
<tr>
<th>Unit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unit - II</td>
<td>Marketing Information System: Concept, need and components, Marketing Research Concept, Objectives and process. Sales forecasting: Role, Factors and Steps, product planning and development, Product classification, Product life Cycle, Product Positioning and diversification, Development of New Product.</td>
</tr>
<tr>
<td>Unit - IV</td>
<td>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.</td>
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</tbody>
</table>

**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.

Unit - V

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.

(Prof. K.S. Thakur)
Dean, Faculty of Commerce

JIWAJI UNIVERSITY, GWALIOR (MP), M.COM. SYLLABUS 2014-2016
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 oligopoly.

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 - I

Unit - II

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.

Unit - V

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