

W. COM. W in Distance Education, Jiwaji University, Gwalior

JIWAJI UNIVERSITY

GWALIOR



Syllabus

SUBJECT

MASTER OF COMMERCE

SCHOOL OF STUDIES IN

DISTANCE EDUCATION

(सत्र 2022 - 24)

Dr. S. B. K.

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SCHOOL OF STUDIES IN DISTANCE EDUCATION
JIWAJI UNIVERSITY, GWALIOR



Syllabus

SUBJECT

M. COM

M.Com Previous Scheme of Examination

Paper		Max.		Min.		Total Min in Theo. & Assignment
		Theo	Ass.	Theo/Pract	Assign	
MC-101	MANAGEMENT PRINCIPLES AND PRACTICES	70	30	24	12	36
MC-102	BUSINESS ENVIRONMENT	70	30	24	12	36
MC-103	MANAGERIAL ECONOMICS	70	30	24	12	36
MC-104	STATISTICAL ANALYSIS	70	30	24	12	36

M.Com Final Scheme of Examination

Paper			Max.		Min.		Total Min in Theo. & Assignment
			Theo	Ass	Theo/Pr act.	Assi gn	
MC-201	Organizational Behavior (Compulsory)		70	30	24	12	36
MC-202	Research Methodology (Compulsory)		70	30	24	12	36
MC-203	Marketing Group (Optional)	Marketing Management	70	30	24	12	36
		International Marketing					
MC-204	Accounting Group (Optional)	Accounting For Managerial Decisions	70	30	24	12	36
		Management of Cost Accounting					
		Taxation Group (Optional)					
		Income Tax Law and Practices					
		Goods and Service Tax					

Note: Select one group from three groups

Note: Practical and Viva-Voce shall be conducted jointly by the External and Internal Examiners. However in case of difference of opinion the decision of the External examiner shall be final.

40 % and above but less than 50 % : Third Division
50 % and above but less than 60 % : Second Division
60 % and above : First Division

Dr. S. B. K.

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MC-101: MANAGEMENT PRINCIPLES AND PRACTICES

- UNIT I:** Concept, Significance and Principles of Management, Evaluation of Management thought Managerial roles and skills, some leading Management thinker, F.W. Taylor, Henry Fayol, Functions of Management. Development of Management Thought - Classical, Neo-Classical and Modern approach.
- UNIT II:** Nature of Planning, Importance of Planning, Types of plans, steps in planning, Forms of Planning, Limitations of Planning, and Management by Objective. Meaning and Types of Decision, Steps in rational decision making. Corporate Planning and Environmental Analysis, Environment of Decision Making, Difficulties in Decision Making. Principles of Decision making.
- UNIT III:** Principles of organizing, Departmentalization, Organization Structure- Formal and Informal Organization, Line & Staff Matrix. Concept of Authority, Types of Authority Relationships Concept, Process of Delegation of Authority and barriers to Effective Delegation.
- UNIT IV:** Distinction between coordination and cooperation, Need for coordination, Requisites for Excellent Coordination, Meaning and Functions of a Leader, Characteristics of Leadership, Approaches to Leadership and Leadership Styles.
- UNIT V:** Need for Control, Steps in Control Process, Types of Control Methods, Control Techniques, Management By Exception. Management of change, new Challenges for Managers

Suggested Readings:

1. P.C. Tripathi & P.N. Reddy Principles of Management- Mc Graw Hill
2. Meenakshi Gupta Principles of Management- PHI
3. T.N. Chhabra Principles of Management, Danpat Rai, New Delhi
4. Kumar Pradeep and Thakur K.S., Management Principles and Practices, Wisdom Publications, New Delhi.
5. Harold Koontz, O'Donnell and Heinz Weihrich, Essentials of Management, Tata McGrawHill, New Delhi.
6. Stoner, Management, PHI Learning, New Delhi.
7. M. Prakash and Parag Diwan, Management - Principles and Practices, Excel Books, New Delhi.
8. Chandan, J.S., Management - concepts and Strategies, Vikas Publishing House, New Delhi.
9. Robert C. Apple by: Modern Business Administration, McMillan India Ltd., New Delhi.
10. Moshal, B.S., Principles of Management, Ane Books Pvt. Ltd., New Delhi.

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MC-102:BUSINESS ENVIRONMENT

- Unit -I** Concept and Significance of business environment. Components of business environment Socio culture environment base of business. Concept of business ethics and morality Concept of social audit. Indicators of Economic Development and performance of Indian Economy.
- Unit -II** The Indian Financial Sector, Economic Environment of Business. New Economic Policy, second generation reforms. Present industrial Policy, Industrial licensing policy, export-import Policy, Monetary Policy, Fiscal Policy. Capital market in India.
- Unit -III** Political and Legal environment of Business- Critical elements of political environment Government and business, changing dimensions of legal environment in India
Social responsibilities of business, Corporate Governance, Problems of regional imbalances and Economic development, Ethical Environment.
- Unit -IV** Patent Act 1951. Competition Act 2002 Liberalization Policy Implications of Globalization. Policy in Business.
Labour Environment, Public sectors in India-Process of privatization through **disinvestment**.
- Unit - V** International and Technological Environment. Multinational Corporations, Foreign Collaborations and Indian Business. Non-resident Indians and Corporate sector International Institutions. W.T.O., World Bank, IMF. Technological Environment in India. Technology Transfer in India.

Suggested Readings:

1. G. Updahaya Sharma & Dayal: Business Environment (Hindi & English) Ramesh Book Depot
2. B.P. Gupta & H.R. Swami Ramesh Book Depot.
3. P. Kumar Mahaveer Book Depot.
4. O.S. Shrivastava (Kalyani Publication)
5. V.C. Sinha, Sahitya Bhawan

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MC-103: MANAGERIAL ECONOMICS

- 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 Production and Cost Analysis: Production Function, Laws of return, Internal & external economics and Diseconomy. Money cost, Real cost, opportunity cost & other types of cost. Relationship of marginal cost and average cost.
- 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 Profit Management: Concept of Profit Difference between Economic profit and accounting profit, Theories of profit, Tools of profit planning. Business Cycles : meaning, Causes, Phases, Theories of Business cycles, Hawtrey, Haywek, Hick and Kalecki.

Suggested Readings:

- Suma Damodaran, Managerial Economics Oxford University Press 2006.
- Thomas. R. Christopher and Maurice Charles S Managerial Economics: Concepts and Application Tata McGraw Hill 20065. R.Saravanan&R.Karuppasamy Managerial Economics, science Tech Publications(India) Pvt.Ltd., 2009.
- Pal Sumitra Managerial Economics Macmillan India Ltd 2007.
- G S Gupta Macro Economics Tata McGraw Hill 2006.
- H.Carig Peterson and W.Cris Lewis Managerial Economics Pearson Education 2005.
- P.L.Metha, Managerial Economics, Sultan Chand & Sons

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MC-104: STATISTICAL ANALYSIS

UNIT-I: Measures of Central Tendency: Computation of mean, Mode, Median, Geometric mean, Harmonic Mean, Uses of various averages and Limitations of averages.

Dispersion and Skewness : Computation of Mean Deviation , Quartile Deviation, standard Deviation and their coefficients, Skewness and its coefficient.

UNIT-II: Correlation- Meaning, Definitions, Types and Degree of Correlation, Methods of Correlation

Regression Analysis- Meaning and Uses of regression analysis, Regression lines, Regression coefficient and its properties, Regression equations (a) by using mean, SD and coefficient of correlation and (b) by using method of least square.

UNIT-III: Introduction, Measurement of association of attributes: Comparison of Observed and Expected Frequencies Method, Proportion Method, Yule's Coefficient of Association, Chi-square test: Meaning and Uses of Chi-square, Measures of Chi-square.

UNIT-IV: Concept and Importance of the probability, Basic terminology, Calculation of probability, Addition theorem, Multiplication theorem, Bernoulli Theories, Bayes' theorem and its Applications.

Distribution- Binomial, Poisson and normal Distribution.

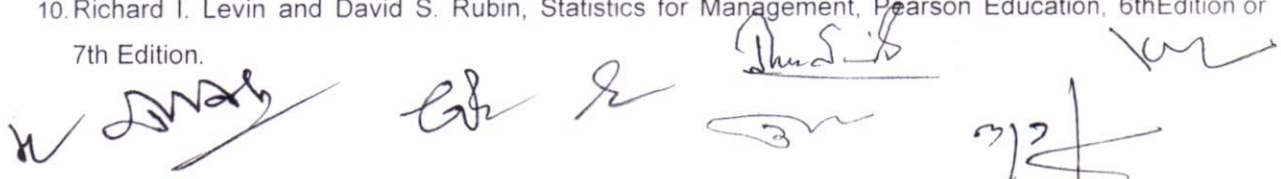
UNIT-V: Sampling Theory- Basic concepts, Types, Techniques and Testing, Practical uses of sampling, Standard errors and its computation. Test of single proportions and difference of proportions.

Hypothesis, Concept of standard error, Test of significance, Large Samples- Problems relating to test of significance of means, Test of significance of proportions.

Test of significance of small samples 't' tests for significance of means only. Test of significance of Large samples 'Z' tests.

Suggested Readings:

1. Beri, G.C., Business Statistics (Tata Mc Graw Hill 2nd Edition).
2. Sharma, J.K., Business Statistics (Pearson Education 2nd Edition).
3. Gupta, S.P., Statistics, S.Chand & Sons.
4. Wilcox, Rand R., *BASIC STATISTICS - Understanding Conventional Methods and Modern Insights*, Oxford University Press, 2009.
5. Hoff, Peter D., - *A First Course in Bayesian Statistical Methods*, Springer, 2009.
6. Dalgaard, Peter - *Introductory Statistics with R, Second Edition*, Springer, 2008.
7. Render, and Stair J.R., Quantitative Analysis for Management (Prentice - Hall 7th Edition).
8. Rubin, L., Statistics for Management (Person 2000, New Delhi 7th Edition).
9. Black, K., Business Statistics for Contemporary Decision Making, Wiley Student Edition.
10. Richard I. Levin and David S. Rubin, Statistics for Management, Pearson Education, 6th Edition or 7th Edition.

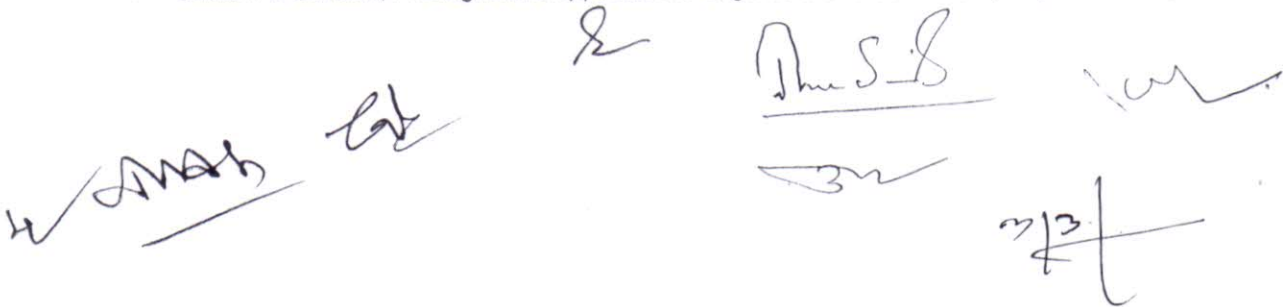


MC-201: ORGANIZATIONAL BEHAVIOUR (Compulsory)

- 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 Transitions in conflict thought, functional versus Dysfunctional conflict, conflict Process, conflict Management Techniques, negotiation Process concept of Organizational culture, Relationship of Culture with Organizational behavior, national and Global culture, Levels of Organizational Culture. Organizational change and Development-forces of changes, Resistance to change, Process for planned Organizational change, Change cycles and techniques of Organizational Development.

Suggested Readings:

- Kumar Pradeep and Thakur, K.S., Organisational Behaviour, Wisdom Publications, New Delhi
- Fred Luthans, *Organisational Behaviour*, McGraw Hill Book Co., 1995.
- Stephen P. Robbins, *Organisational Behaviour*, Prentice Hall, 1997.
- Keith Davis, *Human Behaviour at Work*, -M.cGraw Hill Book Co., 1991
- Gregory Moorehead and R.S. Griffin, *Organisational Behaviours: Managing People and Organisations*, Jaico, 1994.
- Judith R. Gordon, *A Diagnostic Approach to Organisational Behaviour*, Allyn & Bacon, 1993.

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MC-202 RESEARCH METHODOLOGY (Compulsory)

- 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 - II Meaning of Research Design, Need for Research Design, Features of A Good Research Design, Types of Research Designs - Exploratory, Descriptive, Experimental And diagnostic, Hypothesis - Concept, Sources and Types, Formulation of Hypothesis.
- 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, Application of SPSS.
- Unit - V Research Report: Types of Reports and Characteristics of a Research Report, Formulation of Research Report, layout of Research Report, Utility and Limitations of Research Report, Footnote, References and Bibliography.

Suggested Readings:

- Kothari, C.R., Research methodology Methods and Techniques, New Age International Limited Publishers, New Delhi.
- Donald R Cooper and Pamela S Schindler, Business Research methods, Tata McGraw - Hill Company Limited, Noida.
- J.K. Sachdeva, Business Research Methodology, Himalaya Pub. House, New Delhi.

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Optional Paper

Group A Marketing Group

MC- 203: MARKETING MANAGEMENT

- Unit - I** Concept of Marketing and marketing Management, Meaning, Nature, Objective and importance, Difference between market and marketing, Retailing and selling. Functions of marketing management Role of marketing in economic development. Indian Marketing, Environment Marketing mix, marketing planning, Planning process, Market Segmentation, its concept, Nature and bases.
- Unit - II** 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.
- Unit - III** Product Branding and packaging Product pricing decision, methods of Price Determination, new Product Pricing policies, Resale price maintenance. Challenges before modern Marketing in India, Marketing and Social responsibility, marketing Ethics.
- 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** Concept, Nature, Objectives and Importance of Advertisement. Effects of Advertising on production, Market, Consumers and Industrial Growth. Social effects and Ethical issues in Advertising.
- Advertising process, media role and their selection, Advertising Message Measuring Advertisement Effectiveness : Objective and methods, Advertising Audit, Advertising Agency, Function, types and selection.

Suggested Readings:

- Philip Kotler, Marketing Management - Analysis, Planning, Implementation and Control, Prentice Hall of India.
- M.M. Varma & R.K. Agarwal, Marketing Management, Forward Publishing Company
- R.S. Davar, Marketing Management, Progressive Publications.
- Rakesh Khurana & A.N. Ravichandra, Strategic Marketing Management - Concepts & Cases, Global Business Press.

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MC-204: INTERNATIONAL MARKETING

- Unit - I** International Marketing : Meaning, scope, Nature and Significance. International Marketing Environment - Internal and External, International Market, Orientation, Identification and Selection of foreign market, Functions and qualities of an Export management.
- Unit - II** Export Organization : Meaning, affecting factors and types, Overseas Product Development : It's concept and methods, Pricing and its factors, Methods of Pricing, Price quotation.
- Unit - III** Direct Trading and Indirect Trading : Meaning and methods, Methods of Payment in International Marketing.
- Unit - IV** Export Credit : Meaning, Nature, Influencing factors and significance, methods of Export Credit, Export Credit and Finance in India. Risk in Export Trade, Role of the Export Credit Guarantee, Corporation of India Limited, The Export-Import Bank of India.
- 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.

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Optional Paper

Group B Accounting Group

MC- 203: ACCOUNTING FOR MANAGERIAL DECISIONS

- Unit - I** Management Accountancy : meaning, Nature, scope and functions, Role of Management Accounting in decision making, Tools & Techniques of Management Accounting. Management Accounting Vs. Financial accounting and cost Accounting.
- Unit - II** Financial Statements, Meaning Limitations, Objectives and Methods of Financial Statement Analysis: Ratios - Classification, Profitability, Turnover ratio Financial Ratios, Advantages of Ratio Analyses and Limitations.
- Unit - III** Capital Budgeting - Nature, Characteristics and Methods of Capital Budgeting.
- Unit - IV** Fund flow, 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)

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MC- 204: MANAGEMENT OF COST ACCOUNTING

- 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 - IV Budgetary Control: Basic Concepts, Preparation of Functional budgets. Cost Audit : Objectives and Advantages. Preparation of cost Audit Programme, cost Audit 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 and overhead variances and its computation.

Activity based costing, Balanced score card.

Suggested Reading:

- Thakur, K.S., Cost Accounting Theory and Practices, Excel Books, New Delhi.
- P.V. Rathnam, Cost and Management Accounting
- R.S. Kaplan, Advance Management Accounting

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Optional Paper

Group C Taxation Group

MC- 203: INCOME TAX LAW AND PRACTICES

- 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:

- SripulSachtech, Income Tax Law
- Mahrotra&Mahrotra, Income Tax Law
- Singhani, Income Tax law
- Dr. Modi&Modi, Income Tax Law

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MC- 204: GOODS AND SERVICE TAX

- Unit – I** Introduction of GST – Constitutional framework of Indirect tax before GST. Concept of GST. Objectives and purpose of GST, Need of GST. Salient features of GST, Structure of GST (SGST, CGST, UTGST and IGST).
- Unit – II** Levy and collection of GST-Tax reforms and GST in India, Supply of goods and service-Place of Supply within state, Interstate, Impact and Export, Time of supply, Valuation of GST. Valuation rules, Tax rate, and Composition problem relating to custom duty.
- Unit - III** Input Tax Credit-eligible and Non eligible input tax credit, Appointment of credit and blocked credit, Tax credit in respect of capital goods-Recovery of excise tax credit. Transfer of Input credit. TDS, TCS reverse charge Mechanism, Job work.
- Unit - IV** Registration procedure of GST, Person Liable and not Liable for registration, Goods and Service Tax network (GSTN). Salient feature of GSTN, Amendments, cancellation and Revocation of registration, Return of GST, Calculation of GST.
- Unit - V** GST council, GST benefits, GST Authorities, Rights and Duty of GST Authority, GST Refund, Appeal, Revision and Settlement, Penalties and offences.

Suggested Reading:

- GST E-Way Bill Samasyaen evam Samadhan- Hindi, C.A. Arpit Haldia & C.A. Megha Haldia
- GST Manual with GST Law Guide- TAXMANN.
- S.P. Gupta: Financial Management.
- V.K. Bhalla: Instrument Management S.Chand & Sons.
- Preeti Singh: Instrument Management, Himalayan.
- P.V. Kulkarni: Financial Management.
- Khan & Jain: Financial Management.

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