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# **School of Studies in Commerce**

**Vikram University, Ujjain (M.P.)**

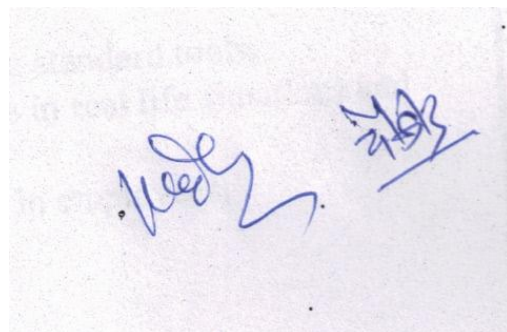
**Revised Course Structure**

**2019-21**

**M.Com (for UTD)**

**Two-Year Full-Time Programme**

**Choice Based Credit System (CBCS)**



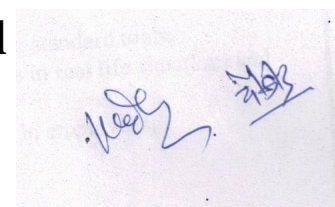
## **M. Com. CBCS**

### Program Objectives

- To provide a systematic and rigorous learning and exposure to Banking and Finance related disciplines.
- To train the student to develop conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in routine and special activities relevant to financial management and Banking Transactions of a business.
- To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce.
- To enable a student well versed in national as well as international trends.
- To facilitate the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors nature of various financial instruments.
- To provide in-depth understanding of all core areas specifically Advanced Accounting, International Accounting, Management, Security Market Operations and Business Environment, Research Methodology and Tax planning.

### ***Program Outcomes***

- After Completing Masters in Commerce students are able to
- Develop an ability to apply knowledge acquired in problem solving.
- Ability to work in teams with enhanced

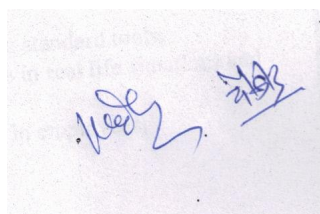


interpersonal skills and communication.

- The students can work in different domains like Accounting, Taxation, HRM, Banking and Administration.

Ability to start their own business.

- Ability to work in MNCs as well as pvt, and public companies.
- To develop team work, leadership and managerial and administrative skills.
- Students can go further for professional courses like CA/ CS/CMA/CFA



# **M.Com (CBCS)**

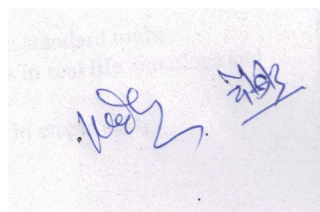
**2019-21**

The School of Studies in Commerce will have choice based credit system(CBCS) in M.Com (for UTD). The student will have to earn 104 actual credits (valid credits) and 16 virtual credits(total 120 credits) in total four semesters(two year duration). The course will comprise of lectures(L), Seminars(S), Group Discussions(GD), Library Assignments(LA), Project Work (PW) and comprehensive viva (CV)

The semester will consist of 16-18 weeks of academic work. One credit is equivalent to one hour (60 minutes) of teaching (lecture) or two hours (120 minutes) of S, GD, LA, PW and comprehensive viva(CV). The credits for the course have been distributed among the courses under Core and skill development, Generic Elective and Discipline Specific Elective categories. The credits associated with the courses will be valid credits, while credits associated with comprehensive viva-voce will be virtual credits.

During the semester a teacher offering the course will do the continuous evaluation of the student at three points of time by conducting three tests of 20 marks each, of these, two must be written tests and third may be written test/Quiz/Seminar/Assignment for theoretical courses. Marks obtained in two best tests out of three will be awarded to the student. In each course, there shall be End semester exam of 60 marks. Each student has to appear in at least two tests and End Semester Examination; otherwise, the student will be awarded Ab grade in that course. Examination and evaluation of the courses will be as per ordinance 14 of the Vikram University.

The details of the course are:



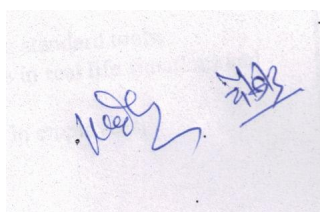
## M.Com(CBCS) 2018-20

### Course & Examination Structure

#### Semester I

S. No.	Course Code	Title of Course	Course Type	Marks			
				Internal Examination Marks	University Examination Marks	Total Marks	Credits
1	MC 101	Advanced Accounting	Core	40	60	100	5
2	MC 102	Cost Analysis and Control	Core	40	60	100	5
3	MC 103	Business Society and Environment	A.E.C.C.	40	60	100	5
4	MC 104	Management Concept	Core	40	60	100	5
5	EDC 001	Entrepreneurship Development	S.E.C	30	50	80*	4
6	MC 105	Comprehensive Viva-Voce (Virtual Credits)	Core	-	80	80	4
7	MC 106	Seminars or Group Discussion	Core	40	-	40	2
		Total				600	30

- **\*Division of marks is approximately in 40:60 ratio**



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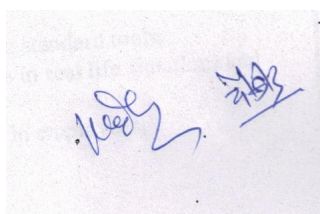
## M.Com (CBCS) 2018-20

### Course & Examination Structure

#### Semester II

S. No.	Course Code	Title of Course	Course Type	Marks			
				Internal Examination Marks	University Examination Marks	Total Marks	Credits
1	MC 201	Corporate Legal Framework	Core	40	60	100	5
2	MC 202	Functional Management	Core	40	60	100	5
3	MC 203	Organisational Behaviour	A.E.C.C.	40	60	100	5
4	MC 204	Advanced Statistical Analysis	Core	40	60	100	5
5	EDC 002	Communication Skills	S.E.C	30	50	80*	4
6	MC 205	Comprehensive Viva-Voce (Virtual Credits)	Core		80	80	4
7	MC 206	Seminars or Group Discussion	Core	40		40	2
		Total				600	30

- **\*Division of marks is approximately in 40:60 ratio**



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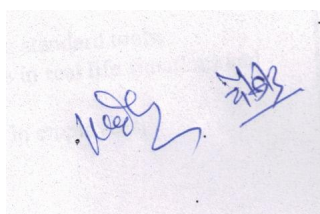
## M.Com(CBCS) 2018-20

### Course & Examination Structure

#### Semester III

S. No.	Course Code	Title of Course	Course Type	Marks			
				Internal Examination Marks	University Examination Marks	Total Marks	Credits
1	MC 301	Managerial Economics	Core	40	60	100	5
2	MC 302	Accounting for Managerial Decision	Core	40	60	100	5
s3	MC 303	Tax Planning and Management	GE	40	60	100	5
4	MC 304	(Any one to be opted)					
	(A)	Advertising and Sales Management	DSE	40	60	100	5
	(B)	Consumer Behaviour		40	60	100	5
5	EDC 003	Personality Development	S.E.C			80*	4
6	MC 305	Comprehensive Viva-Voce (Virtual Credits)	Core		80	80	4
7	MC 306	Seminars or Group Discussion	Core	40		40	2
		Total				600	30

- \*Division of marks is approximately in 40:60 ratio



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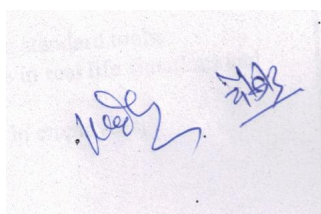
## M.Com(CBCS) 2018-20

### Course & Examination Structure

#### Semester IV

S. No.	Course Code	Title of Course	Course Type	Marks			
				Internal Examination Marks	University Examination Marks	Total Marks	Credits
1	MC 401	International Marketing	Core	40	60	100	5
2	MC 402	Project Planning and Management	GE	40	60	100	5
3	MC 403	(Any one to be opted)					
	(A)	Strategic Financial Management	DSE	40	60	100	5
	(B)	Indian Financial System		40	60	100	5
4	MC 404	Rural & Agricultural Marketing	Core	40	60	100	5
5	EDC 004	Tourism Management	S.E.C			80*	4
6	MC 405	Comprehensive Viva-Voce (Virtual Credits)	Core		80	80	4
7	MC 406	Seminars or Group Discussion	Core	40		40	2
		Total				600	30

- \*Division of marks is approximately in 40:60 ratio



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## **M.Com(CBCS)**

### **Semester 1**

#### **M.C.101**

#### **ADVANCED ACCOUNTING**

##### **Objectives**

1. The concepts, nature and purpose of financial statements in relationship to decision making.
2. How to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.
3. How to use a basic accounting system to create the data needed to solve a variety of business problems.
4. How to use accounting information to solve a variety of business problems.

##### **Outcomes**

Upon successful completion of this course, the student will be able to:

- Acquire conceptual knowledge of basics of accounting
- Identify events that need to be recorded in the accounting records
- Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP
- Describe the role of accounting information and its limitations
- Equip with the knowledge of accounting process and preparation of final accounts of sole trader
- Identify and analyze the reasons for the difference between cash book and pass book balances

##### **Course Contents**

###### **Unit - 1**

Final Accounts (Advanced).

###### **Unit - 2**

Advanced Problems of Bank Reconciliation Statement, Rectification of Errors, Accounting for Non Profit Organisation.

###### **Unit - 3**

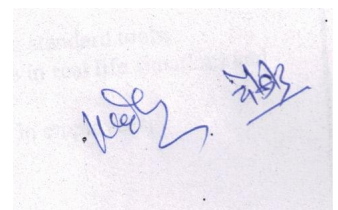
Accounting from Incomplete Records, Accounting for Insurance Claim.

###### **Unit - 4**

Investment A/c, Voyage A/c, Insolvency A/c.

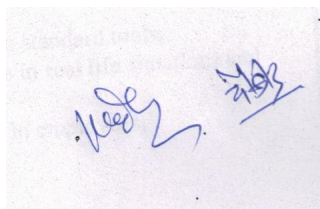
###### **Unit - 5**

Dissolution of Partnership firm including sale of Firm and Amalgamation.



### **Suggested Readings:**

1. Gupta R.L., Radhaswamy M: Company Accounts; Sultan Chand and Sons, New Delhi.
2. Maheshwari S.N: Corporate Accounting; Vikas Publishing House, New Delhi.
3. Monga J.R, Ahuja, Girish, and Sehgal Ashok: Financial Accounting: Mayur Paper Backs, Noida.
4. Shukla M.C., Grewal T .S. and Gupta S.C.: Advanced Accounts: S. Chand & Co. New Delhi,
5. Moore C.L. and Jacdicke R.K.: Managerial Accounting; South Western Publishing Co., Cincinnati, Ohio.
6. Modi, Oswal & S.K. Khatik; Corporate Accounting in Hindi & English (both) College Book House, Jaipur



**M.C.102**

**COST ANALYSIS AND CONTROL**

**Objectives**

- The course aim is to provide advanced knowledge of cost analysis and control.
- To enrich student's understanding of the fundamental concepts of cost and costing

**Outcomes**

- Explains cost accounting systems.
- Explains the purposes of cost accounting.
- Defines the concepts of cost, expense, loss and revenue.
- Explains the relationships between cost and financial accounting.
- Prepare production cost statement and cost of goods sold statement.
- Explains main manufacturing cost elements.

**Course Contents**

**Unit - 1**

Various cost concepts, Cost centre and cost unit, Methods and techniques of Costing. Installation of costing system, Methods of inventory control, Overheads Accounting.

**Unit - 2**

Process Accounting Joint product and Byproduct, Equivalent Production and Inter Process Profit, Operating Cost.

**Unit - 3**

Marginal Costing: Concepts, Break Even Analysis, Uniform costing and Inter firm comparison. Use of Managerial Costing in business Decision.

**Unit - 4**

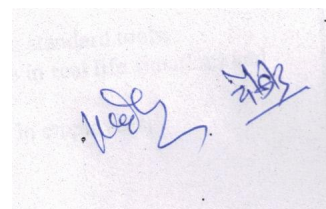
Budgetary Control: Basic concepts, Preparation of functional budget: Cost Audit, Objectives and Advantages.

**Unit - 5**

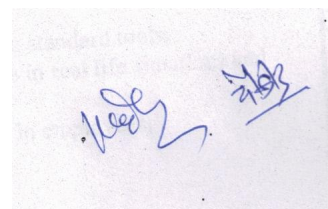
Standard Costing and Variance Analysis.

**Suggested Readings:**

1. Oswal Maheshwari - Cost Accounting
2. M. Agarwal & M Jain - Cost Accounting



3. Jain & Narang - Cost Accounting
4. S.N. Mahehwari - Cost Accounting
5. M.C. Agarwal- Cost Accounting
6. Jawaharlal- Cost Accounting



**Objectives :**

The objective of this paper is to create awareness among students of the external environmental factors which affect decision making in the business organization.

A business Environment course will prepare future entrepreneurs to plan, launch and grow a business venture within the context of their local and national social, political, legal cultural and economic environment. It will ensure that future entrepreneurs consider the labour environment and retail environment they are entering. They will be able to assess the impact of these different environments on the potential to succeed in their new business venture. We will look at the micro-environment as well as the macro-environment of a business and in particular the variables that influence the activities of a business.

**Outcomes**

- Examine how different factors and trends in the external environment are likely to impact upon a proposed business venture.
- Conduct a business analysis of the local and national environment.
- Employ business models and tools to evaluate changes in an organization's business environment.
- Present a business environmental analysis and recommendations to reduce the risk of the identified issues.
- Describe what business operations encompass.
- Explain the structure, process and function of business management.
- Explore the role of marketing in business.

**Unit - 1**

Theoretical Framework of Business Environment: Concept, Significance and nature of business environment; Elements of environment - internal and external; Changing dimensions of business environment, Liberalisation, Privatisation and Globalisation.

**Unit - 2**

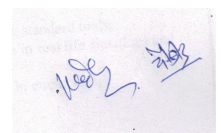
Economic Environment of Business: Significance and elements of economic environment; Economic systems and business environment; Economic planning in India; Government policies: Industrial policy and licensing policy, fiscal policy, Monetary policy, EXIM policy.

**Unit - 3**

Political and Legal Environment of Business: Monopoly and Restrictive Trade Practices (MRTP) Act, Foreign Exchange Management Act (FEMA),

**Unit - 4**

Socio, Cultural & International Environment: Social responsibility of business, Characteristic, Components, Scope, relationship between society and business,



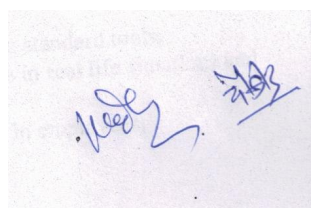
Socio-cultural business Environment, Social Groups, World Trade Organisation (WTO), International Monetary Fund (IMF), Foreign Direct Investment in India.

### **Unit – 5**

Technological Environment: Concept, Online Channels, Online Services, Advantage of Online services, E-commerce, Indian conditions of Ecommerce, Electronic Banking, Franchise Business.

### **Suggested Readings:**

1. Adhikary, M: Economic Environment of Business, Sultan Chand & Sons, New Delhi
2. Ahluwalia, I.J.: Industrial Growth in India, Oxford University Press Delhi.
3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publication, New Delhi.



**M.C.104**

## **MANAGEMENT CONCEPTS**

### **Course Objectives**

1. To help the students gain understanding of the functions and responsibilities of managers.
2. To provide them tools and techniques to be used in the performance of the managerial job.
3. To enable them to analyze and understand the environment of the organization.
4. To help the students to develop cognizance of the importance of management principles.

### **Course Outcomes**

On completion of this course, the students will be able to Understand the concepts related to Business.

Demonstrate the roles, skills and functions of management.

Analyze effective application of PPM knowledge to diagnose and solve organizational problems and develop optimal managerial decisions.

Understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities

### **Unit - 1**

**Introduction:** Concept of Management, Scope and Nature of Management,

Approaches to Management, Human Relation, Behavioural and System approach.

### **Unit - 2**

**Planning:** Concept of Planning, Objectives and components of Planning, Nature and Process of Planning, determination of Objectives. Management by objectives, Management by Exception, Concepts, Nature and Process of decision-making. Theories of decision-making.

### **Unit - 3**

**Organizing:** Concept, objectives and element of organization, process and principles of organization. Organization Structure and Charts, Span of Management, Delegation of Authority, Centralization and Decentralization.

### **Unit - 4**

**Directing:** Concept, Nature, Scope, Principles and Techniques of Direction,

Communication: concept, Process, Channel and Media of Communication.

Barriers to effective communication, Building effective communication system.

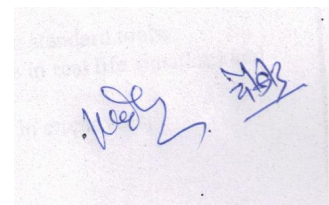
### **Unit - 5**

**Controlling:** Concept, objectives, nature and process of control, levels and areas of control. Various control techniques. Z-Theory of Management, Management

Education in India: Objectives, Present position and difficulties.

Suggested Readings:

- 1 .Understanding Organization - Shukla
2. principle of management - G.S. Sudha



## ENTREPRENEURSHIP DEVELOPMENT (EDC 001)

### Objectives :

- To prepare the budding entrepreneurs and to provide the students seedbeds of entrepreneurship at the entry level and enhance their entrepreneurial skills.
- To familiarise students with concepts of product/service development, venture creation, and
- business management. A strong focus on entrepreneurship directed at preparing students with
- leadership skills and challenge-managing enables them to grow businesses and adapt to
- continuous environmental, technological and regulatory changes.

### Outcomes:

After completing the course, the student shall be able to:

- understand the concept of entrepreneurship in the context of Indian economic scenario.
- link the individual's capability and strength as a guiding factor towards entrepreneurial
- orientation.
- understand social support system for gaining strength towards entrepreneurial preferences.
- understand entrepreneurial process for initiating new venture creation.
- understand various dimensions of managing a business enterprise once it is formed.

### Course Contents:

#### Unit I: Introduction

Entrepreneurship - meaning, nature, importance, specific traits of Entrepreneurs, , Role of entrepreneurs in Indian Economy.

#### Unit II: Analysis of Entrepreneur opportunities

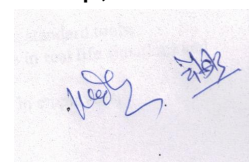
Defining, objectives, identification, process of sensing, accessing the impact of opportunities and threats.

#### Unit III: Search of Business Idea

Preparing for business plan, legal requirements for establishing of a new unit- procedure for registering business, starting of new venture, product designing / branding, research and development, selection of forms of business organization.

#### Unit IV: Role of Supportive Organizations

D.I.C and various government policies for the development of entrepreneurship, Government schemes and business assistance; subsidies, Role of Banks.



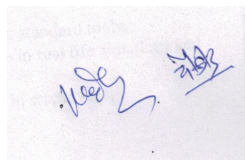


## Unit V: Market Assessment

Meaning of market assessment, components and dimensions of market assessment, Questionnaire preparations, survey of local market, Visit to industrial unit, business houses, service sector etc. Submission of Survey based report on one successful / one unsuccessful entrepreneur.

### Suggested Readings:

- |  |                      |
|--|----------------------|
| 1 Entrepreneurship Development                           | Dr.C.B.Gupta         |
| 2 Dynamics of Entrepreneurial Development and Management | Vasant Desai         |
| 3 Innovation and Entrepreneurship                        | Peter F. Drucker     |
| 4 Entrepreneurship Development                           | G.A. Kaulgud         |
| 5 Entrepreneurship-Need of the Hour                      | Dr. Vidya Hattangadi |
| 6 Entrepreneurship Development                           | Dipesh D. Uike       |



## **Semester 2: M.C.201 CORPORATE LEGAL FRAMEWORK**

### **Objectives :**

- The objective of this course is to give basic knowledge of important corporate & economic laws applicable to Indian Business Houses so that students understand the basic legal framework of business operations.
- To provide an overview of important laws that have a bearing on the conduct of business in India
- To examine the various legal forms that a corporate entity can take and the relative advantages and
- disadvantages of each of these forms
- To understand various modes of dispute resolution in corporate transactions.

### **Outcomes**

After completing this course the students would be:

- able to appreciate the importance of law and legal institutions in corporate world
- able to have a basic understanding of the laws relating to contract, consumer protection, competition, companies and dispute resolution

### **Course Contents**

#### **Unit - 1**

The Companies Act 2013 (Relevant Provisions): Definition, types of companies, Memorandum of association; Articles of association; Prospectus; Share capital and Membership, Meetings and Resolutions; Company Management; Managerial Remuneration; Winding up and dissolution of companies.

#### **Unit - 2**

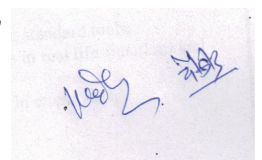
The Negotiable Instruments Act, 1881: Definition, Types of Negotiable Instruments, Negotiation; Holder and holder in due course, Payment in due course; Endorsement and Crossing of cheque; Presentation of negotiable instruments.

#### **Unit - 3**

MRTP Act 1969: Monopolistic trade practices; Restrictive trade practices; Unfair trade practices.

#### **Unit - 4**

The Consumer Protection Act, 1986: salient features; Definition of Consumer, Right of consumer; Grievance Redressal Machinery.

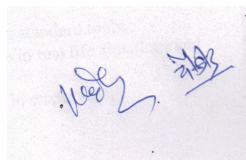


## Unit – 5

Regulatory Environment for International Business; FEMA, WTO: Regulatory framework of WTO, basic principles and its character, WTO provisions relating to preferential treatment to developing countries; regional groupings, technical standard, anti-dumping duties and other Non Tariff Barriers. Custom valuation and dispute settlement, TRIP and TRIMS.

### Suggested Readings:

1. Singh, Avtar: Law Relating to Monopolies, Restrictive and Unfair Trade Practices, Eastern Book Co., Lucknow.
2. The Companies Act, 2013
3. The Negotiable Instruments Act, 1881
4. SEBI Act, 1992, Nabhi Publication, Delhi.
5. Amarchand D, Government and Business, Tata McGraw Hill, New Delhi
6. Securities (Contract and Regulation) Act
7. Jain Narang - Corporate Legal Framework



## M.C.202    **FUNCTIONAL MANAGEMENT**

### Objectives:

The students shall be able to:

Analyze and apply the concepts of management and its principles.

Apply the concepts of management and its principles to human resource management.

Analyze and apply the concepts of management in marketing.

Organize and analyze significance of office with other functional areas.

Organize, analyze & Apply modern managerial concepts to manufacturing operations.

Apply the concepts of sound financial plans in Fixed & Working Capital investment.

### **Outcomes:**

On completion of this course, the students will be able to  
Understand the concepts related to Business.

Demonstrate the roles, skills and functions of management.

Analyze effective application of PPM knowledge to diagnose and solve organizational problems and develop optimal managerial decisions.

Understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities

### **Course Contents**

#### **Unit - 1**

Financial Management: Concept, Nature and Objectives, Functions of Financial

Manager, Financial Planning, Nature, Need and influencing factors, Characteristics of a sound financial plan.

#### **Unit - 2**

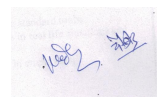
Capitalization, Concept and Theories, Over and Under Capitalization, Capital structure, Balanced Capital Structure, Trading on Equity, Leverage: Financial and Operating leverage.

#### **Unit - 3**

Concept of Marketing Management, Nature and Scope of marketing, Functions of marketing management, Marketing mix. Advertising Management: Meaning Objectives, functions and scope, Media of advertising, Selecting an advertising media Essential of a good advertising copy, Meaning of Sales Promotion, Importance, limitations and Methods of sales promotion.

#### **Unit - 4**

Concept of Personal Management, Functions, Scope and Importance, Signification of Man-Power Planning, Sources of Recruitment, Characteristics of a Good Recruitment Policy, Concept of Selection, Selection procedure, Importance of employee Training, Methods of Training.

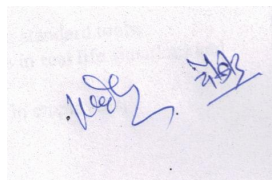


## Unit - 5

Production Management: Concept, Importance, Scope and functions. Types of production systems, Concept of production planning, objectives, elements and steps. Procedure of production control, Process of New Product Development, Concept of Product Diversification, Standardization, Simplification and Specialization.

### Suggested Readings:

1. Motihar M. - Functional Management
2. functional management - G.S. Sudha



**Objectives :**

- To familiarize the students with the basic concepts, tasks & responsibilities of understanding, analyzing, behaviour of individuals & groups.
- The course aims to develop a theoretical understanding among learners about the structure and behaviour of
- organisation as it develops over time. The course will also make them capable of realizing the competitiveness for firms.

**Outcomes:**

After completion of the course, learners will be able to:

- Differentiate between various types of personality using standard tools;
- Appreciate the applicability of decision making process in real life situations and use TA and Johari Window;
- Have knowledge to understand the level of motivation in employees;
- Describe characteristics of a leader;

**Course contents**

**Unit - 1**

Concept of Organization, Types and significance, Organization Goal and its determinants. Organization Behaviour - Concept, Nature and Significance, Organizational Behaviour models.

**Unit - 2**

Personality: Concept, Theories, Determinants and importance, Perception: Concept, Process and Theories, Learning: Concept, Components, affecting factors and theories.

**Unit - 3**

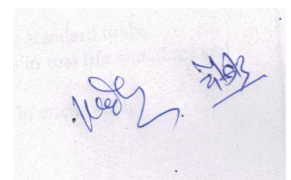
Motivation: Meaning, types and important elements, Theories of Motivation, : Concept, factors, significance and Theories.

**Unit - 4**

Nature of interpersonal Behaviour, Transactional Analysis, Concept of Group, Theories of group formation, Group cohesiveness, Power and Authority.

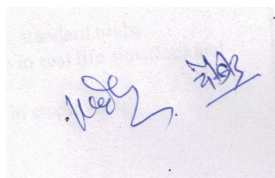
**Unit - 5**

Organizational Conflicts: Causes and suggestions. Developing sound Organizational Climate, Management of Change, Concept and Process of Organizational Development.



### **Suggested Readings:**

1. L.M. Prasad - Organizational Behavior
2. C.V. Gupta - Organizational Behavior
3. G.S. Sudha - Organizational Behavior
4. P.C. Jain - Organizational Behavior
5. Sareen Sandeep - Organizational Behavior



**Objectives**

- The course is designed to equip the students with statistical techniques applicable to the solutions of business problems. The emphasis will be on applications of concepts and tools to various business\commerce related problems and gain understanding of statistical techniques.
- The course is designed to equip the students with statistical techniques applicable to the solutions of business problems. The emphasis will be on applications of concepts and tools to various business\commerce related problems and gain understanding of statistical techniques.

**Outcomes:** After completion of the course ,learners will be able to:

- Apply a basic knowledge of statistics to business disciplines;
- Develop the ability to analyze and interpret data to provide meaningful information to assist in management decision making activities;
- Apply appropriate graphical and numerical descriptive statistics for different types of data;
- Apply probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context;
- Explain and interpret a variety of hypothesis tests to aid decision making in a business context;
- Use simple/multiple regression models to analyze the underlying relationships between the variables

**Course contents**

**Unit - 1**

Theory of Probability - Probability Distributions, Binomial, Poisson and Normal Distribution.

**Unit - 2**

Theory of Sampling and Test of Signification.

**Unit - 3**

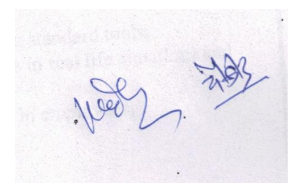
Analysis of Variance (including one way and two way classification), Chi square Test.

**Unit - 4**

Interpolation and Extrapolation. Association of Attributes.

**Unit - 5**

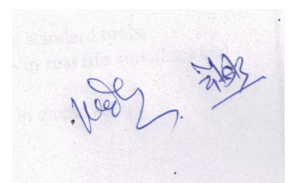
Regression Analysis, Statistical Decision Theory: Decision under Risk and Uncertainty, Decision Tree Analysis.





**Suggested Readings:**

1. Shukla & Sahai - Advanced Statistical Analysis
2. Gupta C.B - Advanced Statistical Analysis
3. Gupta B.N. - Advanced Statistical Analysis
4. Elhance D.N - Advanced Statistical Analysis
5. Pathak & Shashtri - Advanced Statistical Analysis
6. Singh U.N - Advanced Statistical Analysis
7. Nagar K.N - Advanced Statistical Analysis



## COMMUNICATION SKILLS (EDC 002)

### Objectives :

- The objective of this paper is to make students aware of the practical significance of good communication and help them in acquiring competence in reporting and drafting for business.
- The course aims to enhance written and verbal communication/ presentation skills amongst the learners and ability to frame effective documentation both in digital and non-digital environment.

### Outcomes

- After completing the course, the student shall be able to
- realize the significance of effective communication in business.
- learn business vocabulary and understand varied ways/methods to present business plans.
- gain knowledge on drafting of official letters and documents.
- develop appropriate skills for report writing and different ways of documentation.

### understand the role of technology for enabling communication

### Course Contents:

#### Unit I: Introduction:

Definition, nature, objects, elements and importance of communication, principles and practices, models of communication, types of communication,

#### Unit II: Communication Skills and Soft Skills

Interviewing and group discussion, resume preparation , etiquette and manners, self-management, body and sign language, presentation skills, feedback & questioning technique: objectiveness in argument (Both one on one and in groups).

#### Unit III: Concept to Effective Communication

Dimensions and directions of communication, means of communication, 7C's for effective communication.

#### Unit IV: Listening Skills

Importance of listening skills, good & bad listening , communication channels, types of communication medium- audio, video, digital, barriers of communication.

#### Unit V: Public Speaking and Reporting

Effective Public Speaking and its principles, interpretation and techniques of report writing, letter writing, negotiation skills.

#### Suggested Reading:

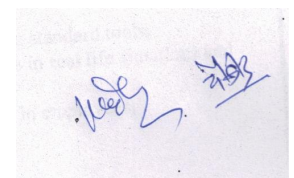
Business Communication- Royan and V.lesikar, John D. Pettit, JR.Richard D.Irwin, INC

Business communication- K.K. Sinha

Business Etiquettes - David Robinson

Business communication - Dr. Nageshwar Rao and Dr. R.P. Das

Effective business communication- Morphy Richards



## Semester 3

### M.C.301 MANAGERIAL ECONOMICS

#### Objectives :

- The objective of this course is to provide the students an understanding of the concepts and tools of economic analysis of business situation to enable them to take managerial decisions in the light of economic changes influencing the economy.
- The Basic objective of this course is to familiarize the students with the concepts and tools of Managerial Economics as applicable to decision making in contemporary business environment.

**Outcomes:** Upon successful completion of Managerial Economics paper you will be able to:

- Develop an understanding of the applications of managerial economics. CO2: Interpret regression analysis and discuss why it's employed in decision-making.
- Discuss optimization and utility including consumer behaviour. CO4: Assess the relationships between short-run and long-run costs.
- Analyse perfectly competitive markets including substitution.
- Explain uniform pricing and how it relates to price discrimination and total revenue.
- Students will study fundamental concepts of Economics, including supply and demand as well as methods of measuring economic performance, such as GDP, inflation, and unemployment.
- Other topics include the profit, causes of instability in the economy and potential corrective measures.

#### Course contents

##### Unit - 1

Nature and Scope of Managerial economics, Managerial Economist: Role and Responsibilities, fundamental economic concepts Incremental Principle, Opportunity Cost Principle, Discounting Principle, Equi-Marginal Principle, Profit Maximization Theory.

##### Unit - 2

Demand Analysis, Elasticity of Demand, its Meaning and Importance, Price Elasticity, Income Elasticity, Cross Elasticity. Theory of Consumer Choice.

##### Unit - 3

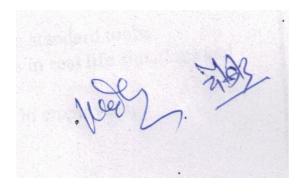
Production Function, Law of Variable Proportions, Law of Returns to Scale.

##### Unit - 4

Business Cycles: Nature and Phases, Theories of Business Cycles : Non-Monetary Theories and Monetary Theories.

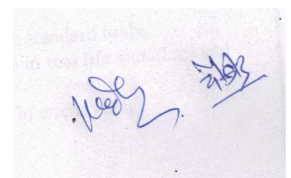
##### Unit - 5

Profit Management - Measurement of Profit, Concept of Risk and Uncertainty, Profit Planning and Forecasting.



### **Suggested Readings:**

1. Chopra, O.P. Managerial Economics, Tata McGraw Hill, Delhi.
2. Dean, Joel: Managerial Economics, Prentice Hall, Delhi.
3. Varian, H.R. International Micro Economics: A Modern Approach, East West Press, New Delhi.
4. Varshney, RL and Maheshwari, KL Managerial Economics; Sultan Chand and Sons New Delhi.
5. Dwivedi D.N.: Managerial Economics, Vikas Publishing House, New Delhi.
6. Sinha V.C - Managerial Economics



## **M.C.302 Accounting for Managerial Decisions**

### **Objectives**

- The objective of this paper is to acquaint the students with the basic concepts and techniques of management accounting and to enable them to take rational decisions in the area of management accounting.
- The objective of this paper is to acquaint the students with the basic concepts and techniques of management accounting and to enable them to take rational decisions in the area of management accounting.

### **Outcomes:**

After completing the course learners will be able to:

- Describe the concept of management accounting;
- Prepare various budget sand to measure the performance of the business firm applying budgetary control measures;
- Compute standard cost sand
- Analyze production cost preparing variance report; Analyze cost, volume and profit and to solve shortrun decision making problems applying marginal costing and Break-Even technique;

### **Course Contents**

#### **Unit – 1**

Management Accounting: Its meaning, nature and importance. Difference of Management accounting with Cost Accounting and Financial accounting  
Role and Duties of Management Accountant.

#### **Unit – 2**

Nature and Limitations of Financial Statements, Needs and objectives of financial Analysis, Ratio Analysis: Profitability, Activity and Financial Ratios.

#### **Unit – 3**

Fund Flow analysis and Cash Flow analysis, Application of A.S.3

#### **Unit – 4**

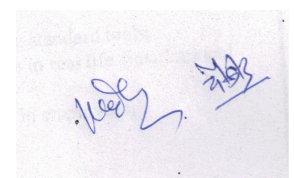
Nature and Characteristics of Long Terms Investment Decision, Methods of Ranking Investment Proposals.

#### **Unit – 5**

Management Reporting System, Types of Reports, Responsibility Accounting, Concept of Management Audit.

### **Suggested Readings:**

1. M.R. Agarwal – Accounting for Managers
2. Agarwal & Agarwal - Accounting for Managers
3. Agarwal, Jain & Jain - Management Accounting



## **M.C.303 TAX PLANNING AND MANAGEMENT**

### **Objectives**

1. To expose the students to the latest provisions of Income Tax Act.
2. To identify the Tax Planning and management, Assessment Procedures for Individuals, Firms and Companies.

### **Outcomes**

Students will get working knowledge regarding legitimate way of tax planning under different financial/ managerial decisions after taking into consideration the impact of Direct Tax Laws.

### **Course Contents**

#### **Unit – 1**

Concept of Tax Planning: Meaning, Scope, Importance, Objectives of Tax Planning, Tax Avoidance, Tax Evasion and Tax Planning.

#### **Unit – 2**

Areas of Tax Planning: Ownership Aspect, Activity Aspects & Locational Aspects, Nature of the Business & Tax Planning.

#### **Unit – 3**

Tax Planning and Setting up New Business: Deductions Available to New Industrial Undertakings, Amalgamation, Merger and Tax Planning. Special Tax Provisions - Tax Provisions Relating to Free Trade Zones, Infrastructure Sector & Backward Areas. Tax Incentives for Exporters.

#### **Unit – 4**

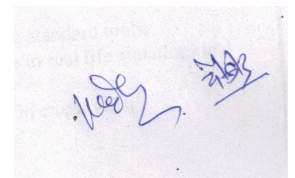
Tax Planning and Financial Decisions: Capital Structure Decision Dividend, Inter Corporate Dividend, Bonus Shares, Purchase of Assets Out of Own Funds or Out of Borrowed Funds.

#### **Unit – 5**

Tax Management: Introduction, Difference between Tax Planning and Tax Management, Areas of Tax Management, Return of Income and Assessment, Penalties and Prosecutions, Appeals and Revisions.

### **Suggested Readings:**

1. Ahuja, G.K. and Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax; Bharat Law House, New Delhi.
2. Lakhotia, R.N.; Corporate Tax Planning; Vision Publication, Delhi.
3. Singhanian, V.K. Direct Taxes: Law and Practice; Taxman's Publication, Delhi.
4. Sainghanian, Vinod K; Direct Tax Planning and Management; Taxman's Publication, Delhi.- Tax Planning and Management



## M.C.304 (A) Advertising and Sales Management

### Objective :

The objective of this paper is to give in-depth knowledge about issues relating to advertising effects on sales.

- To give in-depth knowledge about advertising and nature channels in sales management.
- Develop a plan for organizing, staffing and training a sales force.
- Know the distinction between the skills required for selling and sales management.
- Identify the key factors in establishing and maintaining high morale in the sales force.
- Develop an effective sales compensation plan.
- Evaluate the performance of a sales person.
- Organize sales territories to maximize selling by advertising effectiveness.

### Outcomes

- Evaluate sales and sales management strategies in relation to current legal and ethical standards of practice.
- Demonstrate a clear understanding of major marketing concepts in writing and orally using proper business communications techniques.
- Demonstrate the ability to use on-line resources to research and prepare written and oral assignments.

### Course Contents

#### Unit - 1

**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.

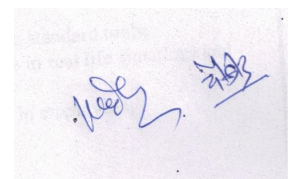
#### Unit - 2

**Pre-launch Advertising Decision:** Determination of target audience, Advertising Media and their choice. Advertising messages, Layout of advertisement and Advertising Appeal, Advertising Copy.

#### Unit - 3

**Promotional Management:** Advertising Department, Role of Advertising

Agencies and their Selection, Advertising Budget, Evaluation of Advertising Effectiveness.



## **Unit – 4**

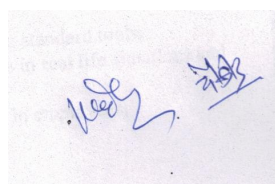
**Personal Selling:** Meaning and Importance of Personal Selling, -Difference between Personal Selling, Advertising and Sales Promotion. Methods and Procedure of Personal Selling.

## **Unit – 5**

**Sales Management:** Concept of Sales Management, Objectives and Functions of Sales Managements. Sales Organization, Management of Sales force and Sales force objectives, Sales force Recruitment :- Selection, Training, Compensation and Evaluation.

### **Suggested Readings:**

1. Philip Kotler - Marketing Management
2. Sontaka - Marketing Management
3. P.C. Tripathi - Marketing Management
4. Bhadad & Porwal - Marketing Management





## M.C.304 (B) CONSUMER BEHAVIOUR

### **Objective :**

Understanding how and why consumers behave in a given way enables marketers to design and implement better marketing strategies. Consumer Behaviour focuses upon understanding consumer decision-making processes and the various factors that influence these processes. Collaborative work processes, inquiry and communication skills within marketing contexts are focused upon for student attribute development.

### **Outcomes-**

On successful completion of the course students will be able to:

1. Discuss the rationale for studying consumer behaviour.
2. Identify and explain factors which influence consumer behaviour inclusive of society and culture.
3. Demonstrate how knowledge of consumer behaviour can be applied to marketing.
4. Develop communication skills both orally and in writing within marketing contexts
5. Demonstrate the capability to work both independently and in a team environment employing inquiry processes to complete marketing projects.

### **Course Contents**

#### **Unit - 1**

Introduction: Meaning and Significance of Consumer Behaviour,  
Determinants of consumer behaviour, Consumer behaviour Vs. Buyers  
Behaviour, Consumer Buying Process and Consumer Movements in India.

#### **Unit - 2**

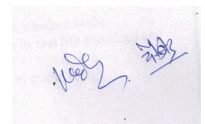
Organisational Buying Behaviour and Consumer, Research: Characteristics  
and Process of organizational, Buying Behaviour, Determinants of organizational buying  
behaviour. History of consumer research and Consumer Research Process.

#### **Unit - 3**

Consumer Needs and Motivations: Meaning of Motivation, Needs and Goals, Dynamic  
nature of consumer motivation, Types and systems of consumer needs, Measurement of  
Motives and Development of Motivational Research.

#### **Unit - 4**

Personality & Consumer Behaviour: Concept of Personality, Theories of Personality,  
Personality and understanding consumer Diversity, Self and self-images.

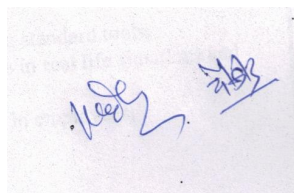


## Unit – 5

Social Class and Consumer Behaviour: Meaning of Social Class, Measurement of Social Class, Lifestyle profiles of the social class, Socialclass Mobility, Affluent and Non-affluent Consumer, Selected consumer behaviour applications in social class.

### Suggested Readings:

1. Philip Kotler - Marketing Management
2. Ramanuj Majumdar- Consumer Behaviour
3. Rajnish Krishna- Consumer Behaviour



## PERSONALITY DEVELOPMENT (EDC 003)

### Objectives

It covers a variety of personality theories including the theoretical and scientific explanations for individuals' characteristic patterns of perception, thought, emotion and behavior. Emphasizes the understanding and mastery of personality constructs applied to students' personal and professional lives.

### Outcomes

Upon successful completion students should be able to:

1. Analyze the determinants of personality characteristics to better understand their effects on cognitions, emotions, and behavior.
2. Think critically about and apply theoretical and research-based explanations for human behavior in order to successfully negotiate the challenges of daily living.
3. Apply the major personality domains and theories to better understand one's own behavior and the behavior of others..

### Course Contents:

#### Unit I: Introduction

Personality development- concept, types, role and impact, developing self awareness, projecting a winning personality.

#### Unit II: Personality Assessment

Personality assessment and testing- resume writing- types, contents, formats, interviewing skill , group discussion, JAM sessions, persuasive communication .

#### Unit III: Communication Skill

Practice on oral/spoken communication skill and testing-voice and accent, feedback and questioning techniques, objectives in an argument.

#### Unit IV: Presentation Skills

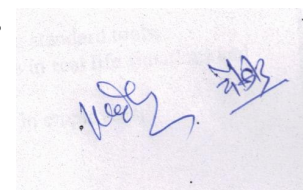
Skills and techniques, etiquette, project/assignment presentation, role play and body language, impression management.

#### Unit V: Personality Development Activities

Leadership activities, motivation activities, team building activities, stress and time management techniques, creativity and ideation.

### Suggested Readings:

Business Communication- Royan and V.lesikar, John D. Pettit, JR.Richard D.Irwin, INC.  
Personality Development and soft skills- Barun K. Mitra, Oxford Publisher.  
Personality Development -Rajiv K.Mishra, Rupa Publisher.



## Semester 4

M.C.401

## INTERNATIONAL MARKETING

### Objectives :

- The objective of this paper is to give in-depth knowledge about regulatory provisions in international marketing.
- This course aims to introduce students to the international marketing concept and enable them to be able to analyse the international
- market environment and develop international marketing strategies for a business.

### Outcomes

On successful completion of the course, the students should be able to:

- understand the process of international marketing and its impact on the growth of international business and to appreciate the changing dynamics of the diverse international marketing environment.
- understand the product planning and pricing decisions in international marketing.
- Describe decisions related to international channel and physical distribution strategies.
- Identify and describe emerging trends and issues in international marketing.

### Course contents

#### Unit - 1

**International Marketing:** Meaning, Scope, Nature and Significance.

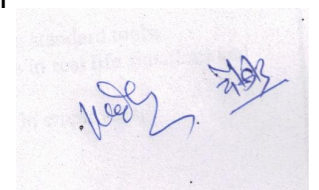
International Marketing Environment - Internal and External, International Market. Orientation Identification and Selection of foreign market, Functions and qualities of an Export Manager.

#### Unit - 2

**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 - 3

**Direct Trading and Indirect Trading:** Meaning and Methods, Methods of Payment in international Marketing.



## **Unit – 4**

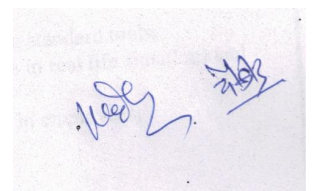
**Export Credit:** Meaning, Nature, Influencing factors and significance, Methods of Export Credit, Export Credit and Finance in India. Risk in Export Trade, Role of the Export Credit Guarantee, Corporation of India Limited, The Export-Import Bank of India.

## **Unit – 5**

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.

### **Suggested Readings:**

1. International Marketing - V.S. Rathore



## **M.C.402 Project Planning and Management**

### **Objectives**

- The course aim is to provide basic knowledge of project, its formulation, management and implementation.
- The course aims to enable the learners to evolve a suitable framework for the preparation, appraisal, monitoring, and control of projects undertaken in an organisation.

### **Outcomes:**

After completion of the course, learners will be able to:

1. Explain the concept and attributes of projects, project management system, process and its principles;
2. Perform technical feasibility, marketing feasibility and commercial viability; using NPV, and further to understand tax and legal aspects of a project;
3. Develop schedule for a specific project and its appraisal using various techniques;
4. Calculate project duration and assess project cost;
5. Evaluate project management in terms of risk and performance.

### ***Course Contents***

#### **Unit - 1**

Project: Meaning, Characteristics and steps, Project Life Cycle, Causes of Project Failure. Classification of Project, Project Identification, Sources of Project Ideas, Considerations for Initial Selection of Projects.

#### **Unit - 2**

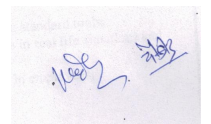
Project Formulation: Pre-feasibility Study, Project Feasibility Analysis: Market Analysis, Technical Analysis, Financial Analysis, Economic Analysis.

#### **Unit - 3**

Project Finance: Direct Financial Assistance, Bridge Loans, Specific Assistance Scheme of Financial Institutions. Project Organization Structure, Role, Qualities and Functions of Project Manager, Rights and Responsibilities of a project manager.

#### **Unit - 4**

Project Implementation: Pre-requisites for successful Implementation. Project Management Systems; Characteristics, Necessity, Project Management Information System.

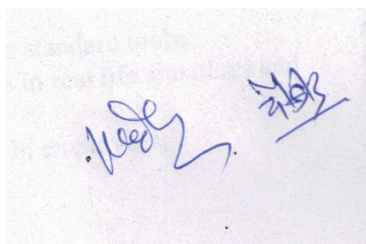


## Unit – 5

Project Audit: Ex-post Project Evaluation, Human aspect of Project Management, Environment Appraisal of Projects (a brief review).

### Suggested Readings:

1. N.P. Agarwal - Project Planning & Management
2. Prasanna Chand - Project Planning & Management
3. Chowdhri S.C - Project Planning & Management
4. Singh Narendra - Project Planning & Management



## M.C.403 (A) Strategic Financial Management

### Objectives

1. The objective of this course is to acquaint the students with the basic concepts and techniques of Strategic financial management to enable them to take rational decisions in the area of finance.
2. Strategic Financial Management is designed to expose the student to the Strategic financial issues of determining the monetary resources needed by a business, the mix of these resources, the sources and uses of funds, the benefits, risks and costs associated with different types of resources and financing.

### Outcomes

1. Upon successful completion of Strategic Financial Management, the student will be able to:
2. Demonstrate an understanding of the overall role and importance of the finance function.
3. Demonstrate basic Strategic finance management knowledge.
4. Communicate effectively using standard business terminology

### **Unit - 1**

Concept of Time Value of Money, Leverage Analysis: Financial and Operating Leverage.

### **Unit - 2**

EBIT - EPS Analysis, Financial Break-Even level, Indifference level of EBIT, Value of the Firm: Net Income and Net operating Income Approach, Traditional Approach, MM Hypothesis.

### **Unit - 3**

Valuation of Equity, Preference Share, and Debentures.

### **Unit - 4**

Dividend Decision: Relevance of Sound Dividend Policy, Dividend Policy

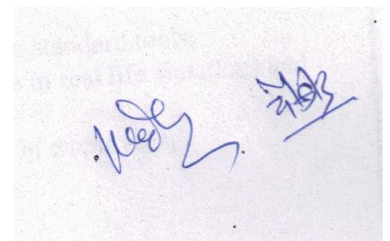
and Retained Earning, Stability of Dividends, Legal Constraints, Bonus Share. Theories of Dividend Decisions.

### **Unit - 5**

Working Capital: Concept, Needs and Affecting factors, Methods of Financing working capital, Working Capital Monitoring and control. Estimation of working capital.

### **Suggested Readings:**

1. Strategic Financial Management - G.P. Lakhotia
2. Strategic Financial Management (Hindi) - N.P. Agarwal





**Objectives**

- The course aim is to provide basic knowledge of global financial system, institutions, components influencing the world economic growth and development.

**Outcomes**

- To introduce students to the world of financial services
- To enrich student's understanding of the fundamental concepts and working of financial service institutions
- To equip students with the knowledge and skills necessary to become employable in the financial service industry.

**Course contents**

**Unit - 1**

Introduction of Financial System: Components, functions, Nature and Role,

Relationship between financial system and Economic growth.

**Unit - 2**

Money Market in India: Meaning, functions, Development of Money Market in India, Money Market Instruments. Capital Market: Meaning and functions, History of Indian Capital Market, Reforms in Indian Capital Market.

**Unit - 3**

Depositories and Custodians: Depository System NSDL, CSDL, Stock Holding Corporation of India. Derivatives Market, Concept, Benefits and Need. Types of Financial Derivatives, Forward and future Contracts, Options, Futures, Types and Benefits.

**Unit - 4**

Credit Rating: Concept and significance, Credit Rating Agencies in India,

Factoring and Forfeiting.

**Unit - 5**

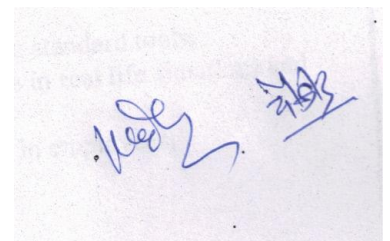
Mutual Funds: Introduction, History, Types, Organization, Regulation over

Mutual Funds, Objectives of Financial Sector Reform, Present Position of

Financial Sector Reforms in India.

**Suggested Readings:**

1. Indian Financial System - B. Phatak
2. Indian Financial System - Khan & Jain



M.C.404

## Rural and Agricultural Marketing

### Objectives :

1. The objective of this course is to explain the students' fundamentals principles and practices of rural and agricultural as well as create awareness about other inter related aspects like rural marketing, export procedures etc.
2. This course aims to build a basic understanding of Rural and agricultural marketing decisions. It will equip students with an understanding of marketing mix elements.

### **Outcomes:**

Students will be able to

- learn the basic concepts and principles of marketing and to develop their conceptual skill to be able to manage rural and agricultural marketing operations of a business firm.
- understand the complexities involved in various targeting and positioning decisions
- take effective decisions for launching new products and to understand the implications of different pricing strategies.
- develop the skills to design the promotion-mix strategies
- familiarize about the current trends in marketing to take proactive measures while taking marketing decisions

### **Course Content**

#### **Unit - 1**

**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 - 2**

**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 - 3**

**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 - 4**

**Regulation of Markets:** Regulated market, Genesis of Regulated Market in India, Limitations in present marketing regulation, Advantages and Limitations of regulated market, Organization of Regulated Market, Future of Regulated Markets in India.

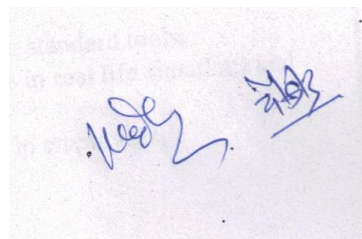
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## Unit - 5

**Marketing of Farm Products:** Packaging - Packing and Packaging, Packing material. Transportation Advantages, Means of transport and Transportation cost. Grading and Standardization - Meaning, Type, Criteria, Labeling and specification, Storage and Warehousing.

### Suggested Readings:

1. Marketing Management - Sontaka
2. Marketing Management - R.L. Vashney
3. Marketing Management - Bhadada & Porwal



## **TOURISM MANAGEMENT (EDC 004)**

### **Objective:**

Familiarizing student with the fundamental concept, growth and development of tourism.

- To realize the potential of tourism industry in India and world.
- To understand the basic concepts of tourism.

To understand the various elements of Tourism.

- To understand the measurement of tourism and impact of tourism.
- To study the system, elements and motivational factors of tourism.

To familiarize with travel formalities and documents required for international travel.

To familiarize with the role and functions of important organizations of tourism

### **Outcomes**

Upon completion of the programme , graduates will be able to :

Analyze the various components of Tourism and to describe how they coincide each other.

Depicts the interrelationship between travel, tourism and hospitality industries.

Develop leadership skills and to provide necessary Managerial, Communicative, IT, product and Resource skills to effectively handle Tourism activities.

Mold career paths and equip students to face professional challenge

### **Course Contents:**

#### **UNIT I: Introduction**

Concept of tourism & importance in economy, types of tourism, tourism in Madhya Pradesh history and development, Geography, Climate, Forest, River and Mountain.

#### **UNIT II: Overall Scenario**

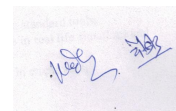
Present scenario, planning, development and opportunities. Social and Economic impact of tourism, role of public and private sector in the promotion of tourism.

#### **UNIT III: Tourism Resources**

Physical and Biographical, Tourist satisfaction and service quality-Transport accommodation, other facilities and amenities available in Madhya Pradesh. Role of tourist service provider, heritage site in M.P.

#### **UNIT IV: Financial aspects of Tourism**

Requirements of capital investment, sources of finance, Madhya Pradesh State Tourism Development Corporation Limited - funds, finance, policies, packages and its role for the development of tourism in madhyapradesh.



## **UNIT V: Practical training**

Case studies of popular tourist places and tourist statistics in Madhya Pradesh,  
Analytical studies of tourist arrivals trends.

### **Suggested Readings:**

Ancient Geography of M.P-Bhattacharya D.K

All district Gazettes of M.P

Tourism planning -Gunn. Clare A

