

MASTER OF COMMERCE (M.COM.)

**Two Year Programme
(Four Semesters)**

COURSE STRUCTURE

Under

**Choice Based Credit System (CBCS)
W.E.F. ACADEMIC SESSION 2020-2021**



**DEPARTMENT OF COMMERCE
UNIVERSITY OF LUCKNOW
LUCKNOW**

PROGRAMME OBJECTIVES

- To acquaint students in the conventional as well as contemporary areas in the discipline of Commerce.
- To enable students to be well versed with national as well as international trends in business.
- To enable students to understand accounting and auditing practices, marketing environment, human resource development, taxation rules, role of regulatory bodies in the corporate and financial sectors, nature of financial instruments and markets, customer relationship management and business ethics.
- To provide in-depth knowledge of all core areas specifically Accounting & Finance, Marketing and Human Resource Management.

PROGRAMME OUTCOMES

After Completing Masters in Commerce (M.Com) the students will be able to:

- Develop an ability to apply knowledge acquired in problem solving in practical life and management of business activities.
- Inculcate ethical values, team work, leadership and managerial skills moulding students into future visionaries, management leaders that are compassionate yet efficient.
- Develop innovative thought processes and nurture open-mindedness, equitability and perseverance.
- Develop teaching and research talent in students and to create academic expertise suiting to contemporary needs of the society.
- Adopt a reflective approach to personal development and embrace the philosophy of continual professional development.

PROGRAMME SPECIFIC OUTCOMES

After the completion of the M.Com Course, a student should be able to:

- Pursue Research in his chosen area.
- Become successful Entrepreneurs.
- Teach in Colleges and Universities after qualifying the requisite tests. (NET/SET)
- Work in Banking and Insurance sector as executives after qualifying requisite test.
- Pursue professional courses such as CA/CS/CMA/CFA.
- Work as Accountants in Corporations.
- Work as Executives in Marketing and Sales.
- Work as Managers in Organizations.
- Work as investment and tax consultants after internship in suitable organizations.

**DEPARTMENT OF COMMERCE
LUCKNOW UNIVERSITY**

YEAR	SEMESTER-ODD	SEMESTER-EVEN
First	Semester- I	Semester- II
Second	Semester- III	Semester- IV

SEMESTER I

Paper Code	Name of Paper	Core/ Open	Credit	Marks		Total Marks
				Written	Internal Assessment	
MC-101	Accounting Theory & Practice	Core	4	70	30	100
MC-102	Indian Financial System / MOOC'S	Core	4	70	30	100
MC-103	Direct Tax Law & Accounts	Core	4	70	30	100
MC-104	Indian and Global Business Environment	Core	4	70	30	100
MC-105	Marketing Management	Core	4	70	30	100
MC-106	Management of Small Business	Core	4	70	30	100
MC-107	Value Added Course* (Credit)		4			100
	Total		28			700

*Value Added Courses : French/German Language

SEMESTER II

Paper Code	Name of Paper	Core/ Open	Credit	Marks		Total Marks
				Written	Internal Assessment	
MC-201	Accounting For Business Decisions	Core	4	70	30	100
MC-202	Indirect Tax Laws & Account	Core	4	70	30	100
MC-203	Labour Legislation	Core	4	70	30	100
MC-204	Entrepreneurship Development	Core	4	70	30	100
MC-205	Financial Management	Core	4	70	30	100
	Total		20			500

Value Added Non-Credit :Yoga

SEMESTER III

Paper Code	Name of Paper	Core/ Open	Credit	Marks		Total Marks
				Written	Internal Assessment	
MC-301	Corporate Accounting	Core	4	70	30	100
MC-302	Human Resource Management	Core	4	70	30	100
Annexed	Elective Group (Core)	Core	4	70	30	100
Annexed	Elective Group (Core)	Core	4	70	30	100
Annexed	Elective Group (Open)	Open	4	70	30	100
	Internship & Viva-voce		4			100
	Total		24			600

SEMESTER IV

Paper Code	Name of Paper	Core/ Open	Credit	Marks		Total Marks
				Written	Internal Assessment	
MC-401	Business Research Methodology	Core	4	70	30	100
Annexed	Elective Group (Core)	Core	4	70	30	100
Annexed	Elective Group (Core)	Core	4	70	30	100
Annexed	Elective Group (Open)	Open	4	70	30	100
	Dissertation & Viva-voce		8			200
	Total		24			600

Electives

Semester III

Elective Group – Core [Choose any One Group]*					
Group	Specialisation	Paper Code	Paper		
A	Accounting & Finance	MC-FC-31	Business Analysis and Forecasting	Elective Core	4
		MC-FC-32	Business Ethics and Corporate Governance	Elective Core	4
B	Marketing	MC-MC-31	Customer Relationship Management	Elective Core	4
		MC-MC-32	Digital Marketing	Elective Core	4
C	Human Resource	MC-HC-31	Labour Welfare and Social Security	Elective Core	4
		MC-HC-32	Organisational Behaviour	Elective Core	4

* The group opted by student in Semester III will continue in Semester IV

Elective – Open [Choose Any One Paper]					
		Paper Code	Paper		
		MC-O-33	Security Analysis & Portfolio Management	Elective Open	4
		MC-O-34	Strategic Cost Accounting	Elective Open	4
		MC-O-35	Rural Marketing	Elective Open	4
		MC-O-36	Human Resource Development	Elective Open	4
		MC-O-37	Intra Departmental	Elective Open	4

Semester IV

Elective Group – Core [Choose any One Group]					
Group	Specialisation	Paper Code	Paper		
A	Accounting & Finance	MC-FC-41	Tax Planning and Management	Elective Core	4
		MC-FC-42	Specialized Accounting	Elective Core	4
B	Marketing	MC-MC-41	Services Marketing	Elective Core	4
		MC-MC-42	Sales and Distribution Management	Elective Core	4
C	Human Resource	MC-HC-41	Industrial Relation in India	Elective Core	4
		MC-HC-42	Industrial Psychology	Elective Core	4

Elective – Open [Choose Any One Paper]					
		Paper Code	Paper		
		MC-O-43	Project Planning and Management	Elective Open	4
		MC-O-44	Working Capital Management	Elective Open	4
		MC-O-45	International Marketing	Elective Open	4
		MC-O-46	Group Dynamics	Elective Open	4
		MC-O-47	Inter Departmental	Elective Open	4

	Grand Total (Sem. I+II+III+IV) (Credit 28+20+24+24)	96		2400	
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NOTE :

1. Each paper will be covered in 3 lectures + 2 tutorials per week throughout the semester.
2. Each paper will be of 4 credits.
3. Tutorial consists of presentation & contact classes.
4. The student has the option to study one Massive Open Online Course (MOOC'S) paper instead of Core paper MC-102 in Semester I.
5. In the beginning of Semester III, the student will have to select ONE Elective Group consisting of two papers out of three elective groups (Core) offered i.e. Accounting and Finance, Marketing and Human Resource for their specialization. No change in the Specialization will be permitted after the student has made his/her choice.
6. The student will be given the option to choose any one paper under Elective Open in Semester III & IV. The student of Department of Commerce may opt for an Intra Departmental Paper in place of Elective Open in Semester III and for an Inter Departmental paper in Semester IV.
7. Intra Departmental paper means papers opened by Department of Applied Economics and Department of Business Administration
8. Inter Departmental paper means papers opened by other Departments in the university except Faculty of Commerce.
9. Paper opened for students of Deptt. of Applied Economics/ Business Administration under Intra Department in Semester III – Management of Small Business.
10. Paper opened for other department students outside the Faculty of Commerce under Inter Department in Semester IV – Financial Management.
11. Add-on-course of 4 credits is provided in Semester I.
12. The student of Semester II have to undertake a Value added (non credit) paper where he/she would attend lectures but no examination will be held.
13. The total number of papers in I to IV are as follows :
 - a) Semester I :- Seven papers consisting of Six core + One value added course;
 - b) Semester II :- Six papers consisting of Five core + One value added (non-credit);
 - c) Semester III :- Six papers consisting of Two core + Two elective core + One open elective + One Internship.
 - d) Semester IV :- Five papers consisting of One Core + Two Core Elective + One Open Elective + Dissertation.
14. Each theory paper will be of maximum 100 marks divided into 70 marks for written examination and 30 marks for internal assessment.
15. Internal assessment shall be bifurcated as follows:
 - a) Mid-term examination [15 Marks]
 - b) Presentation + Assignment [5+5= 10 Marks]
 - c) Attendance [5 Marks]
16. Examination will be of 3 hours duration.
17. The student will have to undergo internship in the month of May-June in any corporation/ institution for 6-8 weeks just after Semester II examination, which will be assessed in Semester III.
18. Dissertation Assessment and Viva-voce will be of 100 marks each in Semester IV.

MC- 101 : ACCOUNTING THEORY AND PRACTICE

COURSE OBJECTIVES

The course aims to provide in-depth knowledge of Accounting Theory and Practice to the students.

COURSE OUTCOMES : After completion of this course, the students should be able to :

- Evaluate the notions and ideas of thought that have shaped theoretical basis for accounting
- Examine the relationship between accounting theory and practice
- Learn the fundamentals of depreciation, inventory and price-level changes
- Understand practical implications of accounting theory

COURSE OUTLINE

Unit I : Introduction

Accounting an overview – Meaning and definitions of accounting, Accounting and book-keeping, Concepts, Conventions, Postulates and Principles of accounting, Emerging patterns of accounting, IFRS and its applicability in India

Unit II : Accounting Theory

Accounting Theory – Concept, Role, Classification of accounting theory and Methodologies of accounting theory, Other approaches of accounting theory

Unit III : Concept of Income, Capital and Revenue

Income – Accounting concept of income, Relevance of Income measurement, Different concepts of income measurement, Operating income.

Capital - Concept and different approaches of capital

Revenue – Meaning, concepts, Revenue Producing activities, Revenue recognition criteria and Ind-AS-18, Basics of computerized accounting.

Unit IV : Valuation of Depreciation and Inventory

Depreciation – Meaning, Need, Objectives, Importance and Limitations of depreciation, Depreciation Policies, Methods of charging depreciation, Factors affecting computation of depreciation and selection of depreciation method. Valuation of change in method.

Inventory - Need, Objective and Methods of Inventory valuation, Ind-AS-2.

Unit V : Accounting for Inflation and Foreign Currency Translation

Inflation Accounting – Needs & Objectives of inflation accounting, Monetary and Non-monetary items, Methods of Inflation accounting.

Accounting for Foreign Currency translation - Functional currency and its identification, Translation process, Methods of Foreign currency translation, Ind-AS-21.

SUGGESTED READINGS :

1. Lal, Jawahar – Accounting Theory and Practice
2. Porwal, L.S. – Accounting Theory
3. Hendriksen – Accounting Theory
4. Bierman and Drebin – Financial Accounting
5. Edwards and Black – The Modern Accountant's Handbook
6. Davidson – Handbook of Modern Accounting
7. Maheshwari, S.N. – Advanced Accountancy Vo. I and II
8. Shukla and Grewal – Advanced Accounting
9. Agarwal, B.D. – Higher Accountancy
10. Gupta and Radhaswamy – Advanced Accounts, Vol. I and II

MC- 102 : INDIAN FINANCIAL SYSTEM

COURSE OBJECTIVE

The objective of this course is to enable the students to comprehend the framework of the Indian Financial System comprising of financial markets, institutions and services operating in the Indian economy.

COURSE OUTCOMES : After completion of this course, the students should be able to :

- Acquire knowledge of the various components of Indian financial system and recent reforms.
- Know about the financial instruments of money and capital market.
- Understand the interplay of the financial markets, institutions and services in the Indian economy.
- Understand the regulatory framework governing the Indian financial system.

COURSE OUTLINE

Unit I : Overview

Meaning of Financial System, Functions and Key elements of the Indian Financial System, Role of the Financial System in the Economy, Reforms in the Financial System.

Unit II : Money Market

Money Market : Composition, Functions and Instruments.
Development Banks, Banking and Non-Banking Financial Institutions.

Unit III : Capital Market

Capital Market : Functions, Organisation & Instruments. Primary Market : Issues, Book building, Green Shoe Option, IPO's and FPO's.

Secondary Market : Functions and Organisation.
Concept of Derivative and Debt Market in India.

Unit IV : Financial Services

Investments and Merchant Banks, Depository and Custodians, Credit Rating Agencies, Factoring and Forfeiting, Lease, Hire purchase, Housing Finance, Micro Finance.

Unit V : Financial Regulation

Regulatory Framework : Ministry of Finance, SEBI and RBI – Functions and Role.
Mutual Funds, Insurance Institutions.

SUGGESTED READINGS :

1. L.M. Bhole - Financial Institutions and Markets
2. M.Y. Khan - Indian Financial System
3. Bimal Jaiswal & Bhuvana Venkatraman – Financial Market, Institution and Financial Services
4. R.M. Srivastava - Management of Indian Financial Institutions
5. S.C. Kuchal - Corporation Finance
6. Bharti V. Pathak - Indian Financial System
7. Kohn Meir - Financial Institutions & Markets
8. Madura Jeff - Financial Institutions & Markets
9. H.R. Machiraju - Indian Financial System
10. Vasant Desai - The Indian Financial System
11. V.P. Agarwal - Vittiya Bazaron Ki Karyapranali (Hindi)
E. Gordon, K. Natrajan, Agarwal - Bhartiya Vittiya Bazar Evam Sevain (Hindi)
12. RBI Publications

MC- 103 : DIRECT TAX LAW AND ACCOUNTS

COURSE OBJECTIVES

The course aims to acquaint the students with basic principles underlying the provisions of direct tax laws.

COURSE OUTCOMES : After completion of this course, the students should be able to

- Know the provisions of the Income tax act
- Study various heads of Income
- Analyze the profit and gain from business or profession
- Combine the learning across the financial accounting and financial management.

COURSE OUTLINE

Unit I : Introduction

Basic concepts, scope of total income, PAN, exempted income, deductions from gross total income, deemed income, clubbing of income, set off and carry forward of losses.

Unit II : Heads of Income

Income from salaries; Income from house property; Income from business & professions; Income from capital gain; and Income from other sources.

Unit III : Tax Liability of Individual

Computation of Total income and tax liability of individual, Hindu undivided family.

Unit IV : Tax Liability of Company

Computation of total income and tax liability of company and firm.

Unit V : Assessment of Tax

Income tax authorities, return of income and assessment process, appeals and revisions, advance payment of tax, tax deduction at source (TDS), E-filing of ITR, tax collected at source (TCS), Avoidance of Double Taxation.

SUGGESTED READINGS :

1. Shukla, S.K. - Direct Tax : Law and Accounts, New Royal Book Co., Lucknow
2. शुक्ला, एस. के. – प्रत्यक्ष कर : विधि एवं खाते, New Royal Book Co., Lucknow
3. Singhanian, V.K. - Direct Tax : Laws and Accounts
4. Mehrotra, H.C. - Income Tax
5. Taxman - Income Tax
6. Bare Act - Income Tax Act 1961 & Income Tax Rules 1962

MC – 104 : INDIAN AND GLOBAL BUSINESS ENVIRONMENT

COURSE OBJECTIVE

The course develops ability to understand and scan business environment, analyse opportunities and take decisions.

COURSE OUTCOMES : After completion of this course, the students should be able to

- Identify and differentiate various Micro and Macro factors affecting functioning of Business.
- Analyze Indian and Global Economy in light of changing government regulatory policies.
- Understand unfair trade practices under FEMA Act.
- Learn about the objectives and strategies in Economic planning with special reference to Planning Commission and NITI Aayog.

COURSE OUTLINE

Unit I : Introduction

Business Environment : Concept of Business; nature, scope and significance of business environment; Types of environment factors – Internal & External, Micro and macro, Changing Dimensions of Business environment. Multinational Corporations (MNCs)

Unit II : Concept of Economic System

Concept of Economic System and its impact on business operations. Types of Economic system : Capitalism; socialism and mixed economic system. Interactions of economic and non-economic factors in business.

Unit III : Government and Business

Concept of government and business. Need of government intervention in business; Forms of government intervention. Types of enterprises : private and public. Monetary policy and Fiscal Policy. International Trade.

Unit IV : Economic Policy and Governance

Important Legislations laid down by government : Industrial policy; New economic policy; FEMA; SEBI; Concept of Liberalisation, privatization and globalization. (LPG)

Unit V : Financial Institutions

Social responsibilities of business. Major financial institutions : RBI, NABARD, SIDBI, IDBI, World Bank and IMF, WTO.

SUGGESTED BOOKS :

1. Arvind Kumar, Pushpendra Misra & Shreya Sheel – Business Environment
2. Ghosh, P. and Kapoor, G.K. – Business and Society : A study of Business Environment.
3. Adhikari, M. – Economic Environment of Business.
4. Cherunilam – Business Environment
5. Dasgupta, A. and Sengupta, A. – Government and Business in India
6. Kuchhal, S.C. – Industrial Economy of India
7. Dutta and Sundaram – Indian Economy

MC – 105 : MARKETING MANAGEMENT

COURSE OBJECTIVE

The purpose of this course is to develop an understanding of the underlying concept, strategies and the issues involved in the exchange of products and services.

COURSE OUTCOMES : After completion of this course, the students should be able to

- Learn about Marketing Concepts and Philosophies.
- Understand the changing Marketing Environment.
- Gain knowledge of consumer buying behaviors.
- Take product related decisions.
- Gain knowledge of current trends in marketing.

COURSE OUTLINE

Unit I : Introduction

Evolution of Marketing Concept, Marketing mix and its environmental variables, Marketing Strategy and Planning, Market Segmentation, Targeting & Positioning.

Unit II : Consumer Behaviour and Promotion Decisions

Consumer Behaviour – Concept, significance and factors influencing consumer behavior, buying motives, buying habits and process.

Customer Relationship Management, Promotion decisions, factors influencing promotion decisions, promotion tools.

Unit III : Marketing Information System and Marketing Research

Marketing Information system-Meaning, importance and benefits;

Marketing Research – Meaning, scope, objectives, types, methods and advantages, Marketing Research Process.

Unit IV : Product and Pricing Decisions

Product related policy decisions, Factors influencing product mix, Product differentiation and product positioning, New product development, Brand Management. Pricing Policy Decision – Objective, Price determination, Kinds of pricing, Factors affecting pricing decision, Pricing policies and strategies.

Unit V : Recent Developments

Modern retailing trends in India, Rural marketing, Direct Marketing, Green Marketing, Online marketing, social marketing.

SUGGESTED READINGS

1. A. Chatterjee – Marketing Fundamentals – A Contemporary Insight
2. R.K. Maheshwari & Ram Milan – Marketing Management
3. McCathy, D.J. – Basic Marketing – A Managerial Approach
4. Kotler Philip – Marketing Management – Analysis, Planning and Control
5. Dholakia – Marketing Management
6. Neelamegham, S. – Marketing Management and the Indian Economy
7. Jain, S.C. – Viparan Prabandh (Hindi)
8. Ramaswamy, V.S. & Namakuimari, S. – Marketing Management
9. Saxena, Rajan – Marketing Management
10. Arun Kumar – Marketing Management
11. S.P. Bansal – Marketing Management
12. Ajit Shukla – Marketing Management

MC- 106 : MANAGEMENT OF SMALL BUSINESS

COURSE OBJECTIVES

The course aims to impart in-depth knowledge of organisational and financial framework for small businesses.

COURSE OUTCOMES : After completion of this course, the students should be able to :

- Explain the major concepts in the functional areas of accounting, marketing, finance, management, and economics related to small business enterprises.
- Evaluate the legal, social and global environment of business.
- Apply knowledge of business concept and functions in an integrated manner.

COURSE OUTLINE

Unit I : Basics of Small Business Enterprise

Small Business – Definition, features, role of small business in economic development, Reasons for establishing small business, Characteristics of successful small businessman, Advantages and disadvantages of small business, Reasons for failure of small business, Difference between small and large business units.

Unit II : MSMEs

Definition, Characteristics, scope and significance of cottage, small and medium industries, Role of MSMEs, Government Policies and Development of MSMEs, Reservation of items for MSMEs, Problems of MSMEs.

Unit III :Institutions Supporting MSMEs

Central, State and other institutional support for MSMEs, Technological upgradation and institutional facility for MSME, Incentives and subsidies.

Unit IV : Management of Small business

Production Management, Financial management, Marketing management, Personnel management in small business enterprises.

Unit V : Global Opportunities

Small enterprises in international business, Role of SHGs in Micro Enterprises, Role of NGO in MSMEs.

SUGGESTED READINGS :

1. Desai, Vasant – Management of Small-scale industries
2. Farooqui, Q.H. – Small and Cottage Industries in India
3. Shukla, M.B. – Entrepreneurship and Small Business Management
4. Singh, N. – Scientific Management of Small-Scale Industries
5. Commissioner, Small-Scale Industries, Govt. of India – Annual Report
6. Small-Scale Industries Corp., New Delhi – Annual Report
7. State Financial Corporations – Annual Report
8. SIDBI – Annual Report
9. Indian Investment Centre, New Delhi – Various Publications.

FRENCH

COURSE OBJECTIVE

The aim of this course is to enable students to introduce themselves and others, to wish in French and to interact with francophone persons. They will also be able to read and write documents in French.

COURSE OUTCOMES : After completion of this course, the students should be able to :

- Communicate elementary things in French
- Read and write official letters
- Prepare resume and advertisements
- Work in multinational companies

Unit I :

Se presenter, Dire les nationalites et les professions, l'alphabet et les nombres jusqu'a 60, Savoir Saluer dire l'adresse, Conjuguer au present les verb etre, avoir, regarder, parler, ecouter, lire, ecrire et comprendre, les jours et lest mois, article definit et indefinit, demander et repondre << qui est-ce ? et qu'est-ce que c'est?>>

Unit II :

Les loisirs et les lieux; a, au, a l, a la, aux, en, chez; les verbs au present faire, aller, rester, venir, aimer, adorer, preferer; il y a; l'heure (quelle heure est-il?, il est....; imperatif des verbs-commencer arriver, partir, entrer, sortir, vouloir, pouvoir, savoir et connaitre (conjugaison au present; interrogation et negation.

Unit III :

Des adjective pour decrire une personne, ses qualites et ses defaults; interroger et repondre avec 'si'; feminin et pluriel des adjectifs; demander l'age; savoir les nombre jus qu'a 1000000; voici, voila, c'est ici/la/la-las, c'est pres(de)/loin(de); les adjectives demonstratif-ce, cet,cette et ces; les nombres ordinaux-premier, deuxieme (second)..... centieme; conjugaison des verb-vendre, acheter, batiment et les meubles

Unit IV :

Les repas de la journee, les legumes; conjugaison au present des verbs – gouter, choisir, commander, manger, boire; exprimer la quantite avec les articles partifs – de, du, de l', de la et des; les pronoms apres les preposition – moi, toi, lui, elle, nous, vous, eux et elle; moi.....aussi/ moi..... non plus; le temps matin/apres midi etc; conjugaison au present des, verbs pour les activites de la journee come-se reveiller, se lever, se laver, s'habiller, prendre le petit dejeuner, partir travailler, dejeuner se promener, se reposer, se coucher et dormir; construction negatif et interrogatif et en forme infinitive des verbs pronominales; c'est sur/ce n'est pas sur; encore/un autre; les adjectives possessives – mon/ma mes ton/tantes, son/sa/ses, etc.

Unit V :

Les vêtements de l'homme et de la femme, les matériaux comme cuir, velours etc. et les couleurs Dire la taille, la pointure, le poids et les mesure et aussi le prix; Tout – Comme adjective-tout, toute tous et toutes; Tout – comme pronom – tout, tous; l'imperatif des verbs pronominaux comme se lever; conjugaison des verbs (au present-se lever, etre debout, se coucher, s'asseoir; les ingredients de la cuisine comme le sucre, le sel etc. les ustencils, comme poel, casserole etc.; Donner des ordre/interdire; construction avec "il faut" et avec le verb "devoir,

PRESCRIBED BOOK :

1. Le Nouveau Sans Frontiere 1 (Unit I & II)

SUGGESTED READINGS :

1. S.P. Singh - Cours de la langue Francaise en hindi, Langers Publication, Delhi
2. S.P. Singh – French Tenses and Art of Conjugaison, Shreya Publications, Delhi
3. M. Dondo – Modern French Course
4. G. Mauger – Cours de la langue Francaise et de civilization, Goyal Publication, Delhi

GERMAN

COURSE OBJECTIVE

The aim of this course is to enable students to introduce themselves and others, to wish in German and to interact with German people. They will also be able to read and write documents in German.

COURSE OUTCOMES : After completion of this course, the students should be able to :

- Communicate elementary things in German
- Read and write official letters
- Prepare resume and advertisements
- Work in multinational companies

Unit I :

Introduction to Germany, Basic grammar structure, Nouns (Singular, plural, Numbers, Days, Months, Seasons, Colours.

Unit II :

Personal Pronouns, Verbs, Conjunctions, Prepositions, Articles, Adjectives, Prepositions.

Unit III:

Tenses, Sentences constructions, Interrogative sentences, Affirmative sentences, Negative sentences.

Unit IV :

Comprehension, texts, paragraph, writing, vocabulary.

Unit V :

Culture, Market, industry, theatre, music.

PRESCRIBED BOOK

1. Netzwerk deutsch als Fremd sprache – A1 , Goyal Publishers & Distributors, Delhi

SUGGESTED READINGS

1. Langeuscheidt – German in 30 days.
2. German Vocabulary, TEP Books
3. Collins – Easy Learning German Grammar

MC- 201 : ACCOUNTING FOR BUSINESS DECISIONS

COURSE OBJECTIVES

The course aims to develop the ability of economic decision making among the students and enable them to understand decision making techniques in a business organization.

COURSE OUTCOMES : After completion of this course, the students should be able to

- Develop an insight of postulates, principles and techniques of accounting and utilization of financial and accounting information for planning, decisions making and control.
- Gain knowledge about tools and techniques of financial statement analysis.
- Identify difference between various forms of accounting- Financial, Management and Cost.
- Prepare forms of budgetary statements and types of budget.

COURSE OUTLINE

Unit I : Management Accounting

Management Accounting - Introduction, definition, objectives, nature, scope, role and emerging patterns of management accounting. Management Accountant - Role, position, duties and responsibilities of management accountant, Reporting to management. Difference between cost, management and financial accounting.

Unit II : Financial Statement and its Interpretation

Analysis and interpretation of financial statements, Tools of financial statement analysis, Uses & importance of analysis, Horizontal, vertical and dimensional analysis of financial statement and their interpretations.

Unit III : Ratio Analysis

Ratio analysis – Concept and importance of ratio analysis, Types of ratios – liquidity, profitability, activity and solvency ratios, accounting for changes in financial position.

Unit IV : Managerial Costing and Cost-Volume-Profit Analysis

Managerial Costing as a tool for decision making – Meaning, significance, objectives and importance. Cost-volume-profit analysis – Contribution margin, profit volume analysis, multiple product analysis and optimal use of limited resources.

Unit V : Budgetary Control

Budgeting & Budgetary control - Meaning, importance, types, nature and functions, preparation of different types of budget, Budgetary control, Concept of Performance and Zero base budgeting.

SUGGESTED READINGS :

1. Shashi K Gupta & R.K. Sharma – Management Accounting : Principle & Practice.
2. M.E. Thukaram Rao : Management Accounting.
3. Pandey, I.M. – Management Accounting
4. Gupta, R.L. – Advanced Accountancy Vol. II
5. Goyal, M.M. – Management Accounting
6. Khan and Jain – Management Accounting
7. Sharma, D.C. and Gupta, K.G. - Management Accounting
8. Batty, J. - Management Accounting
9. Hingorani, Ramnathan and Grewal - Management Accounting
10. Lall, B.M. and Jain, I.C. – Cost Accounting : Principles and Practice, Prentice Hall, Delhi

MC- 202 : INDIRECT TAX LAWS AND ACCOUNT

COURSE OBJECTIVES

The course aims to acquaint the students with basic principles underlying the provisions of Goods and Services Tax and Custom Duty.

COURSE OUTCOMES : After completion of this course, the students should be able to :

- Know the basic methods and legal provisions of indirect taxes
- Understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution to the economic development.
- Comprehend the principles of taxation, objectives of tax and its impact, shifting and incidence process of indirect taxes in the market orientated economy.
- Understand the implications of GST on the taxable capacity consumers, dealers and society at large.
- Understand the Custom Duty framework in India.

COURSE OUTLINE

Unit I: Introduction to Indirect Tax System, GST

GST - Basic concepts, key definitions, GST Framework, GST Council, Levy and collection of GST with Composition Scheme.

Unit II : Registration Under GST

Procedure of Registration under GST, Meaning, Time & Value of Supply, Input Tax Credit, Tax Invoice and Bill of Supply, Debit & Credit Note, Reverse charge and Exemption from GST.

Unit III : Recording and Assessment

Accounts & Records under GST, Return, Procedure of Accounting and Assessment under GST, Demand, Payment of Tax, Refund of Tax & Recovery of Tax, Liability of Payment of Tax, Types of Assessment and Voucher under GST.

Unit IV : Authorities and Power

Powers of GST Authorities - Inspection, Search, Seizure and Arrest, Offences and Penalty, Appeals & Revision, Audit, Advance Ruling, Various Provisions & Issues under GST, IGST Basic provisions, TCS, TDS, Provisions relating to E-Commerce and E-Way Bill.

Unit V : Custom Duty

Custom Duty Act, 1962 : Various Provisions of Custom Law & Duties : Basic concept and objectives of Custom Duty Act, Computation & Assessment of Custom Duty, Custom Tax Authorities and their powers, Appeal, Penalties, Prosecution and Appeals.

Suggested Readings :

1. S.K. Shukla : Goods and Service Tax with Custom Duty (Hindi & English)
2. Sripal Saklecha & Anit Saklecha – GST Evam Custom Kanon, Taxmann (Hindi)
3. Bare Act of GST.
4. Taxman – Indirect Tax Laws

MC- 203 : LABOUR LEGISLATION

COURSE OBJECTIVES

The course aims to impart knowledge of the laws relating to the management of the Labour force and its application in the real world.

COURSE OUTCOMES : After completion of this course, the students should be able to :

- Know about the developments and the judicial setup of Labour Laws.
- Learn about the salient features of welfare and wage Legislations.
- Understand the laws related to working conditions of labour.

COURSE OUTLINE

Unit I : The Factory Act, 1948

Brief history, object, applicability, definition, approval, licensing and registration of factories; The inspecting staff, health, safety and welfare provisions relating to hazardous, processes, working hours of adults. Employment of women, employment of young persons, annual leave with wages, penalties and procedure.

Unit II : The Payment of Wages Act, 1936

Introduction, Application of the Act, Definitions, rules for payment of wages, Deductions from wages provisions of the payment of wages Act relating to deduction, Registers and records, inspectors claims for wrongful deductions penalty for various offences.

Unit III : The Minimum Wages Act, 1948

Object and scope of the Act, Definition, fixation of minimum rates of wages, Working hours and determination of wages and claims.

Unit IV : Industrial Dispute Act, 1947

Concept, layoff, retrenchment, strike, lockout, closure, authorities for settlement of Industrial disputes in India, procedure, power and duties of authorities, penalties.

Unit V : The Trade Union Act, 1926

History, objectives, definitions, Certain Acts not to apply, Registered Trade unions, Registration of trade union, Rights and liabilities of registered trade union, Recognition of trade union, Regulations, Penalties and Procedure.

SUGGESTED READINGS :

1. Malik, P.K. – Industrial Laws, Vol. 1 & 2
2. Singh, Indrajeet – Industrial and Labour Laws (Hindi)
3. Kapoor, N.D. – Industrial Laws
4. S.K. Shukla & K.P.Tewari – Industrial and Labour Law, (Hindi & English), New Royal Book Co., Lucknow
5. Chakraborty, B.K. – Labour Laws in India
6. Mishra, S.N. – Labour and Industrial Laws
7. Goswami, V.G. – Industrial Laws
8. Shukla, R.K. – Industrial Laws
9. P.K. Jain – Industrial Laws
10. Sanjeev Kumar – Industrial Laws

MC – 204 : ENTREPRENEURSHIP DEVELOPMENT

COURSE OBJECTIVE :

The course aims to impart in-depth knowledge about Entrepreneurship and its Development.

COURSE OUTCOMES : After completion of this course, the students should be able to

- Understand the institutional support to entrepreneurs
- Classify the challenges of women entrepreneur
- Know the parameters to assess opportunities and constraints for new business ideas
- Understand the systematic process to select and screen a business idea
- Design strategies for successful implementation of idea and write a business plan

COURSE OUTLINE

Unit I : Entrepreneur

Evolution, meaning, definition and characteristics of an entrepreneur, Functions and types of entrepreneur, Role and responsibilities of an entrepreneur, Obstacles faced by an entrepreneur.

Unit II : Entrepreneurship Development

Meaning, concept and process of entrepreneurship, Environment of entrepreneurship – Significance and SWOC analysis, Theories of Entrepreneurship – Joseph Schumpeter's Theory of Innovation, Hagen's Theory of Status Withdrawal, David McClelland's Need for Achievement Theory, Knight's Risk Taking Theory. Meaning, Role, phases and institutions of EDP's.

Unit III : Business Planning and Financing

Meaning & concept of business plan, Key elements of business plan, Method to initiate ventures, Sources of finance in India, Venture Capital, Criteria for evaluating new venture proposals.

Unit IV : Women and Social Entrepreneurs

Women Entrepreneurs – concept & role, Challenges and opportunities of women entrepreneurs in India. Social entrepreneurs – feature and importance, Strategies of successful entrepreneurs.

Unit V : Recent Trends

Recent trends – Start up, Stand up, Skill India, Make in India, Incubation Centre. Concept of Sociopreneur, Edupreneur, Ecopreneur, Netpreneur, Intrapreneur.

SUGGESTED READINGS :

1. B.R. Barhol - Entrepreneurship Development
2. Shukla, M.B. – Entrepreneurship and Small Business Management
3. Jain, Pankaj – Entrepreneurship Development (Hindi)
4. Lal, Madhurima – Entrepreneurship
5. Agarwal & Mehta – Uddyamita Ka Vikas (Hindi), SBPD Publishing House
6. Mote, V.L. et. al. – Capital Investment Decisions
7. Sudha, G.D. – Vyavasayik Uddyamita ka Vikas (Hindi)
8. Desai, Vasant – Entrepreneurship Development

MC – 205 : FINANCIAL MANAGEMENT

COURSE OBJECTIVES

The aim of the course is to provide conceptual understanding of the subject as well as its importance in the corporate organisation's overall performance. It equips the students with the tools and techniques used by a Financial Manager while making financial investment and dividend decisions.

COURSE OUTCOMES : After completion of this course, the students should be able to :

- Learn about the various sources of finance available to businessmen.
- Ability to select an investment proposal by analyzing the compounded and discounted value of money invested.
- Understand the theories and factors upon which dividend and financing decisions are taken.

COURSE OUTLINE

Unit I : Overview

Nature, Scope and Objectives of Financial Management, Time Value of Money, Concept of Risk and Return, Financial Planning and Forecasting.

Unit II : Investment Decision

Capital Budgeting : Concept and Techniques, Risk and uncertainty.

Capital Rationing as a Decision Making Tool.

Unit III : Cost of Capital, Dividend Decision

Cost of Capital, Weighted Average Cost of Capital

Dividend Decisions : Dividend Models, Determinants and Factors Influencing Dividend Policy.

Unit IV : Financing Decision

Leverage, EBIT-EPS Analysis, Capital Structure : Theories and Factors.

Unit V : Working Capital Management

Working Capital Estimation, Management of Cash, Inventory Management, Receivables Management.

SUGGESTED READINGS :

1. Van Horne, James - Financial Management & Policy
2. Solomon Ezra - The Theory of Financial Management
3. S.C. Kuchhal - Financial Management
4. I.M. Pandey - Financial Management
5. Bimal Jaiswal & Leena S. Shimpi – Business Finance/Financial Management
6. P. Chandra - Fundamentals of Financial Management
7. R.P. Rustagi - Financial Management : Theory, Concepts and Problems
M.Y. Khan & P.K. Jain - Financial Management : Text, Problem and Cases
8. V.K. Bhalla - Financial Management & Policy
9. P.G. Apte - International Financial Management
10. V.K. Bhalla - International Financial Management
11. S.P. Gupta - Vittiya Prabandh (Hindi)
12. M.D. Agarwal & N.P. Agarwal - Vittiya Prabandh (Hindi)

NON-CREDIT PAPER

YOGA

COURSE OBJECTIVE

The aim of the course on Yoga education is to teach students five basic principles, proper exercise, breathing, relaxation, diet and meditation.

COURSE OUTCOMES : After completion of this course, the students should be able to :

- Practice Self discipline and Self control.
- Develop Self awareness
- Improve concentration and higher level of consciousness
- Improve health, hygiene and emotional stability

COURSE OUTLINE :

Unit I : Introduction

History, Concept and Development, Origin of yoga, aims and objectives of yoga.

Unit II : Schools of Yoga

Astang yoga, Karma yoga, Bhakti yoga, Hatha yoga.

Unit III : Patanjali Yoga Sutra

Introduction, Samadhi Pad, Sadhan Pad, Vibhuti Pad and Kaivulya Pad.

Unit IV : Asanas

Concept, Definition, Types, Techniques and Benefits.

Unit V : Pranayama and Meditation

Concept, Definitions, Types and Benefits.

SUGGESTED READINGS :

1. Dr. P.D. Mishra – Yoga : Ek Parichay
2. Swami Satyanand Saraswati – Asan, Pranayama Mudra and Bandh
3. Patanjali Yoga Darshan, Geeta Press, Gorakhpur
4. Swami Shivanand ji - Dhayna Yoga
5. Swami Niranjan Nand Saraswati – Pran evam Pranayam

MC- 301 : CORPORATE ACCOUNTING

COURSE OBJECTIVES

The course aims to impart the knowledge of detailed accounting process and reporting requirements of companies among the students.

COURSE OUTCOMES : After completion of this course, the students should be able to :

- Calculate Goodwill, evaluate shares adopting different methods and preparation of final accounts of Indian Companies.
- Have a comprehensive understanding of the advanced issues in accounting for assets, liabilities and owner's equity
- Understand the treatment regarding issue of bonus shares and treatment of prior period profits
- Account for mergers and amalgamations and analyse the internal or external reconstructions of companies
- Summarize the consolidated financial statement and balance sheet for holding companies

COURSE OUTLINE

Unit I : Shares & Debentures

Accounting for shares & debentures – Issue, forfeiture, re-issue, redemption, buy-back of shares, Bonus share.

Unit II : Financial statements Analysis

Meaning, objectives, tools and types. Common size statement, Comparative financial statement, Profit prior to incorporation, Computation of managerial remuneration.

Unit III : Accounting of Change in Formation of Company

Accounting problems relating to acquisitions : Amalgamation, Absorption and reconstructions, liquidation of companies.

Unit IV : Accounts of Holding Companies

Concept, consolidated financial statements, needs for consolidation, document to be filed along with consolidated of financial statements, minority interest, cost of control, pre acquisition & post acquisition, elimination of unrealized profit.

Unit V : Valuation of Shares and Goodwill

Valuation of Shares : Intrinsic value method, Yield method and Fair value method,
Valuation of goodwill : Average profit method, Super profit method, Capitalisation method, annuity method.

SUGGESTED READINGS :

1. Bhattacharya and Dearden – Accounting for Management
2. Anthony, Robert – Management Accounting – Text and Cases
3. Gupta, R.L. – Advanced Accountancy
4. Grewal, T.S. – Double Entry Book Keeping
5. Hingorani, Ramanathan and Grewal – Management Accountancy
6. Agarwal, B.D. – Higher Accountancy
7. Shukla and Grewal – Advanced Accounts
8. Maheshwari, S.N. – Advanced Accountancy

MC – 302 : HUMAN RESOURCE MANAGEMENT

COURSE OBJECTIVES

The course aims at familiarizing the students with the significance and role of HRM in the working of the modern organizations. It will provide exposure regarding human resource processes and practices with special reference to India.

COURSE OUTCOMES : After completion of this course, the students should be able to :

- Understand employee recruitment and selection process.
- Evaluate different training programs and understand their limitations.
- Gain knowledge regarding the developing role of human resource management in the globalized world.

COURSE OUTLINE

Unit I : Overview of HRM

HRM : Concept, evolution, objectives, scope, importance, principles and functions.

Manpower Planning : Concept, need, objectives, principles, methods or techniques.

Unit II : Staffing

Recruitment, Selection, Factors affecting recruitment, source of recruitment (Internal & External), selection process, methods of selection.

Training and development – Meaning, Nature, Significance, Types and techniques.

Unit III : Employee Appraisal and Maintenance

Career Planning : Concept and techniques;

Career Development : Concept and techniques;

Performance Appraisal : Concept, significance, types, methods or techniques, Potential appraisal.

Unit IV : Compensation and Incentives

Compensation – Meaning, concept, fair wages, living wages, minimum wages, factors affecting compensation, significance of compensation, components of compensation, types of wages, wage policy in India.

Incentives – Concept, types, incentive schemes.

Unit V : Employee Integration and Separation

Promotion, Job analysis and design, Job enrichment, Job enlargement, Labour Turnover, Absenteeism, Voluntary Retirement, Superannuation, Lay-off, Retrenchment, Dismissal, Discharge.

SUGGESTED READINGS :

1. Mamoria, C.B. – Personnel Management
2. Srivastava, M.P. – Human Resource Planning : Approaches, Needs, Assessment Needs, Assessment and Priorities in Manpower Planning.
3. Ashwathapa – Human Resource Management
4. R.K. Shukla, Human Resource Management, New Royal Book Co., Lko.
5. Bimal Jaiswal & Deepak Verma – Managing Human Resource/HRM
6. R.B.S. Verma, Manav Sansadhan vah Prabandh ki Rooprekha, New Royal Book Co., Lko.
7. VSP Rao – Human Resource Management – Text and Cases
8. Gary Dessler – Human Resource Management
9. P. Jyothi and D.N. Venkanesh – Human Resource Management
10. John M. Ivancevich : Human Resource Management

MC-FC-31 : BUSINESS ANALYSIS AND FORECASTING

COURSE OBJECTIVES

The course aims to equip the students with advanced knowledge of the methods and techniques relating to business analysis and forecasting.

COURSE OUTCOMES : After completion of this course, the students should be able to :

- Understand the importance of forecasting in making accurate decisions in economic and business environment.
- Forecast demand in light of changing circumstances and to formulate business plans.
- Handling the trend seasonal and cyclical issues in forecasting analysis.
- Understand the bases of regression analysis, time series and its application and forecasting.

COURSE OUTLINE

Unit I : Introduction

Nature and Structure of Business. The Business System, Business Forecasting – Meaning, Characteristics, Needs, Significance and Factors affecting business forecasting, The process of business forecasting, Limitations and suggestions for making forecasting process more effective.

Unit II : Demand Analysis

Introduction, Determinants of Demand, Analysis of Consumer Behaviour Indifference curve analysis, Exceptional Demand decisions. Elasticity of demand, Demand for Industrial Products, Consumer Durables and Non Durables, Demand Function. Forecasting of Demand.

Unit III : Cost Analysis

Cost concepts, relevant for management decisions, Cost functions, short run and long run average, Marginal and Total Cost. Cost, Price and Profit.

Unit IV : Factor Pricing

Elements of factor pricing, Labour pricing, Demand and supply of factors of production. The Production function and the optimal input combinations.

Unit V : Business Forecasting Techniques

Methods and Techniques of forecasting, Qualitative & Quantitative techniques, Time series analysis, regression, co-relation, moving averages.

SUGGESTED READINGS :

1. Horowitz : An Introduction to Quantitative Analysis
2. Varshney and Maheshwari : Managerial Economics
3. Manne, A.S. – Economic Analysis for Business
4. Gupta, S.P. – Business Statistics
5. Levin and Kirpatick – Quantitative Analysis for Business Decisions
6. Levin and Kirpatrick – Statistics for Business Decisions
7. Richard & Brackford - Business Economics
8. Mote, Paul & Gupta - Managerial Economics
9. Joel Dean - Economic Theory
10. Baumol, W.J. - Operational Analysis
11. Dwivedi, D.N. - Managerial Economics
12. Manne, A.S. - Economic Analysis for Business
13. Mithani, D.M. - Managerial Economics
14. झिंगन, एम.एल. – प्रबन्धकीय अर्थशास्त्र
15. वाष्णीय एवं माहेश्वरी – प्रबन्धकीय अर्थशास्त्र

MC-FC-32 : BUSINESS ETHICS AND CORPORATE GOVERNANCE

COURSE OBJECTIVE

The course aims to develop an understanding about the role of corporations in the society, developments in governance and corporate citizenship. The course will also provide necessary knowledge about business ethics and ethos.

COURSE OUTCOMES : After completion of this course, the students should be able to :

- Understand the value and necessity of giving back to the society.
- Appreciate accountability of business entities towards stakeholders and society.
- Understand the need for strong internal control in order to prevent corporate frauds.
- Build up traits in value system and become responsible global citizens.

COURSE OUTLINE :

Unit I : Concept

Business Ethics : Concept, characteristics, importance, Indian ethos and values.

Approaches to business ethics : Theories of Ethics-Friedman's Economic theory, Kant's Deontological theory, Mill & Bentham's Utilitarianism theory.

Unit II : Ethical Practices and Corporate Governance

Ethics in marketing and advertising, Finance and accounting, Human resource management, Information technology, Copyright and patents, Environmental ethics (Carbon trading).
Code of ethics, Work ethics.

Unit III : Corporate Social Responsibility

Concept, relevance, models, importance in society,
Regulatory framework, SEBI guidelines and Clause 49, Audit committee,
Role of independent directors, changing role of board of directors.

Unit IV : Areas of Corporate Social Responsibility

Corporate Social Responsibility towards stakeholders : Shareholders, creditors, financial institutions, government, consumers, employees and workers, community and society.
Corporate Philanthropy.

Unit V : Corporate Social Responsibility in India

Role of NGOs and international agency
Corporate Social Responsibility in special companies : SMES, Family business, multi-national enterprises.
Concept of Secretarial Audit
Corporate Social Responsibility and Sustainability : Role in sustainable development, integrated reporting

SUGGESTED READINGS :

1. Companies Act, 2013
2. Shailendra Kumar, Alok Kumar Rai – Business Ethics, Cengage Learning India Pvt. Ltd.
3. CSV Murthy – Business Ethics and Corporate Governance, HPH.
4. SEBI, 2015, Chapter IV, Listing Obligations and Disclosure Requirements Regulations
5. Sharma, J.P. (2016) – Corporate Governance, Business Ethics and CSR, Ane Books Pvt. Ltd, New Delhi
6. Prohibition of Insider Trading Regulations, 2015
7. Secretarial Standard on Meetings of the Board of Directors, SSI, The Institute of Company Secretaries of India
8. Mallin, Christin, A. – Corporate Governance (Indian Edition), Oxford University, Press, New Delhi
9. Sharma, J.P. – Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd, New Delhi
10. Boatright – Ethics and the Conduct of Business, Pearson Education.

MC-FC-31 : CUSTOMER RELATIONSHIP MANAGEMENT

COURSE OBJECTIVE:

The objective of this course is to enable students to understand the core concept of Customer Relationship Management (CRM), CRM as a business strategy and its organizational context.

COURSE OUTCOMES : After completion of this course, the students should be able to :

- Understand the concepts and principles of CRM and managing Customer Relationship.
- Appreciate the rules and changing face of CRM as an IT enabled function
- Introduce the core concepts of CRM paradigm
- Emphasize CRM as a business strategy
- Highlight the role of appropriate business process and technology management capabilities in managing customer relationship

COURSE OUTLINE :

Unit I : Introduction

Evolution of Relationship Marketing, Purpose of Relationship Marketing, Introduction to CRM – Definition, Concept of CRM, Significance and types of CRM, Factors responsible for growth of CRM, CRM Cycle and CRM implementation, building relationship with multiple stakeholders.

Unit II : Customer Satisfaction and Loyalty

Concept, significance and components of customer satisfaction, measurement of customer satisfaction, customer satisfaction models.

Meaning, concept and significance of customer loyalty, factors influencing customer loyalty.

Unit III : Customer Analysis

Customer profitability analysis, Life time customer value, value chain analysis, customer defection, customer retention, important stages of customer retention, measurement, customer expectation, customer acquisition.

Unit IV : Managing Customer Relationship

Stages, Techniques to manage customer relations, Customer experience management, creating a customer profile, knowing your customer, segmenting and targeting customers, tools used for segmenting and targeting customers.

Meaning, Definition and Types of Service quality, Service quality dimension and gaps.

Unit V : Technology and Customer Relations

E-CRM in business, A changing perspective, Features and advantages of E-CRM, Technologies of E-CRM, Functional components of CRM,

SUGGESTED READINGS :

1. Alok Kumar Rai – Customer Relationship Management : Concept and Cases, PHI
2. Jagdish & Seth - Customer Relationship Management : Emerging Concept – Tools & Applications.
3. Lakshaman Jha - Customer Relationship Management – A Strategic Approach.
4. Federico, Rajola - Customer Relationship Management – Organisational and Technological Perspective.
5. Ed Peelen - Customer Relationship Management.

MC-MC-32 : DIGITAL MARKETING

COURSE OBJECTIVE

The course aims to familiarize students with the concept of digital marketing and its evolution. It further aims to equip students with the ability to understand and subsequently create strategic and targeted campaigns using digital media tools.

COURSE OUTCOMES : After completion of this course, the students should be able to :

- Understand the concept of digital marketing and its real world iterations.
- Articulate innovative insides of digital marketing enabling a competitive edge.
- Understand how to create and run digital media based campaigns.
- Identify and utilize various tools of digital marketing.

COURSE OUTLINE.

Unit I : Introduction

Introduction to digital marketing, Traditional vs. digital marketing, Reason for growth, Need for a comprehensive digital marketing strategy, digital marketing plan.

Unit II : Contemporary Digital Revolution

Digital Innovation and Trends: The contemporary digital revolution, digital transformation framework; Security and privatization Issues with digital marketing, Understanding trends in digital marketing- Indian and global context, Online communities and co-creation.

Unit III : Strategies for Digital Marketing

Designing Organization for Digital Success: Digital leadership principles, online P.R. and reputation management. ROI of digital strategies, Value addition by digital marketing, cost effectiveness of digital strategies.

Unit IV : Social Media Marketing

Introduction, process, goals, channels, implementation, tools, search engine, Facebook, Twitter, LinkedIn, Youtube.

Issues : Credibility, fake news, Linkage with social media and social community.

Unit V : E-mail and Mobile Marketing

E-mail marketing – Introduction, process, Design and content, Delivery, Discovery

Mobile marketing – Introduction, concept, process, goals, setup, monitor, analysis

Enhancing digital experiences with mobile app; Pros and cons, Targeted advertising, Security, Spam, Growth areas.

SUGGESTED READINGS

1. Seemagupta - Digital Marketing, McGraw Hill
2. Chuck Hemann Ken Burbary – Digital Marketing Analytics, Pearson

MC-HC-31 : LABOUR WELFARE AND SOCIAL SECURITY

COURSE OBJECTIVES

The objective of the course is to enable students to understand the various concepts related to labour legislations and social security.

COURSE OUTCOMES : After completion of this course, the students should be able to :

- Learn about the legalities involved in managing the labour force.
- Understand the implementation strategies of labour welfare schemes.
- Comprehend the concept of social security schemes and programmes.

COURSE OUTLINE

Unit- I : Concept of Labour Welfare

Labour welfare- Evolution, meaning, definition, concept, need & importance, objectives, Scope, Philosophies of labour welfare, types of labour welfare- statutory and non-statutory, Principles of labour welfare, approaches and agencies of labour welfare work, labour welfare officer.

Unit- II : Labour Welfare in India

Historical development, constitutional and legal framework, labour welfare policies and labour welfare programmes in India, International Labour Organisation (ILO): Structure, functions and provisions

Unit- III : Social Security

Meaning, Definition, Concept, need and importance of social security, Types of social security, social assistance, social insurance, social security in India, measures of social security.

Unit- IV : Labour Laws

Employee Insurance Act 1948: Definitions, Objects of the Act, Corporation, standing committee and medical benefits council, finance & Audit, Contributions, Benefits, adjudication of disputes and claims, Penalties

Maternity Benefit Act 1961: Aims, Objectives, scope, admissible benefits and eligibility, role of inspector

Unit- V : Labour Welfare Legislations

The Employees' Provident Funds and Miscellaneous Provisions Act 1952: Object & Scope of the Act, Definitions, Applicability, Appropriate Government, Employees provident fund schemes and Authorities, Penalties and Miscellaneous

Payment of Bonus Act 1965: Computation of gross profit and available surplus, eligibility and disqualification for bonus, Payment of minimum and maximum bonus, penalties & provisions with respect to bonus.

SUGGESTED READINGS

1. Sarma, A.M. – Aspects of Labour Welfare and Social Security, Himalaya Publishing.
2. Srivastava, S.C. – Social Security and Labour Laws, Eastern Book Publishing.
3. S.K. Shukla & K.P.Tewari – Industrial and Labour Law, (Hindi & English), New Royal Book Co., Lucknow
4. Devi, D. – Social Security and Labour Legislation
5. Singh, Indrajeet – Industrial and Labour Laws (Hindi)
6. Chakraborty, B.K. – Labour Laws in India
7. Sanjeev Kumar – Labour Laws
8. Goswami, V.G. – Labour and Industrial Laws, Central Law Agency

MC-HC-32 : ORGANISATIONAL BEHAVIOUR

COURSE OBJECTIVE

The aim of this course is to familiarize the students with the behavioural aspects and patterns of human beings in context of their workplace.

COURSE OUTCOMES : After completion of this course, the students should be able to :

- Understand the importance of perception.
- Become a good leader and develop requisite qualities.
- Describe motivating factors of employees.
- Explain the organizational issues related to group, culture, learning and personality.

COURSE OUTLINE :

Unit I : Introduction

Meaning, nature, significance, Key elements of Organisational Behaviour, Role of managers in Organisational Behaviour – Interpersonal, Informational and Decision Role, Approaches, Challenges and Globalisation of Organisational Behaviour.

Unit II : Perception and Learning

Perception : Meaning, concept, nature, importance, factors affecting perception.

Learning : Nature, feature, process, components of learning, Theories of learning.

Unit III : Personality

Personality – Definition, Meaning of personality, Factors affecting personality, Theories of personality, Personality traits affecting Organisational Behaviour, Types of personality.

Unit IV : Leadership and Motivation

Leadership – Definition, concept, need of leadership, Leadership Theories.

Motivation – Definition & meaning of motivation, Importance, Theories of motivation.

Unit V : Organisational culture and Group

Organisational culture – Meaning, concept & nature, functions of organizational culture, types of culture, cultural diversity, power & politics.

Introduction to Group – Meaning & importance of groups, types of groups, advantages & disadvantages, Difference of group & team.

SUGGESTED READINGS :

1. Aswathapa, K. – Organizational Behaviour, Himalaya Publishing House
2. Prasad, L.M. - Organizational Behaviour, Sultan Chand & Sons
3. Robin, Stephens P. - Organizational Behaviour, Pearson
4. Gaurav, Sankalp – Management and Organizational Behaviour
5. Fred, Luthans – Organizational Behaviour
6. Neeru Vashisth - Organizational Behaviour, Taxmann Publication.

MC-O-33 : SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

COURSE OBJECTIVES :

The course is designed to equip the students with essential tools, techniques, models and investment theory necessary for analyzing different types of securities, making sound investment and optimal portfolio choice.

COURSE OUTCOMES : After completion of this course, the students should be able to :

- Understand the designing and construction of portfolios.
- Gain knowledge about techniques of doing investment analysis.
- Identify and study the trends of stock markets.
- Make investment decisions taking into consideration various determinants influencing investment decisions.

COURSE OUTLINE :

Unit I: Investment Management

Nature & Scope of Investment Management. Investment Objectives, Investment Process, Investment Management and Portfolio Management, Factors for Investment Analysis, Impact of Economic and Industry Analysis, Investment Environment and Role of Capital Markets.

Unit II : Analysis of Fixed Income Securities

Bond fundamentals; Types of bonds; Value of bonds; Bond yields (Yield to maturity and Yield to Call), Bond Price – yield relationship; Malkeil Bond theorems; Bond Portfolio Management.

Unit III : Security Analysis

Approaches to Security Analysis, Market Indicators, Security Price Movements, Fundamental Analysis, Technical Analysis, Dow Jones Theory, Random Walk Theory, Efficient Market Hypothesis.

Unit IV : Portfolio Analysis

Portfolio Analysis, Portfolio Selection, Portfolio Revision, Portfolio Evaluation, Diversification, Markowitz approach of Portfolio Management, CAPM Model, Significance of Beta in Portfolio Theory.

Unit V : Portfolio Management

Institutional and Managed Portfolio, Performance Evaluation of Management Portfolio, Investment Companies and Mutual Funds.

SUGGESTED READINGS :

1. S. Kevin : Security Analysis and Portfolio Management
2. Fisher & Ronald J. Jordan : Security Analysis and Portfolio Management
3. Avdhani, VA : Security Analysis and Portfolio Management
4. Sudhindra Bhatt : Security Analysis and Portfolio Management
5. P. Pandin : Security Analysis and Portfolio Management
6. V.K. Bhalla : Investment Management

MC-O-34 : STRATEGIC COST ACCOUNTING

COURSE OBJECTIVES

The course aims to impart and inculcate the knowledge of controlling and effective management of cost among the students.

COURSE OUTCOMES : After completion of this course, the students should be able to :

- Identify differences between various forms of accounting – financial, management and cost accounting.
- Identify cost according to their associated activities and apply costing techniques for computing cost of product or services.
- Make various managerial decisions on the basis of learning about concept and issues involved therein.

COURSE OUTLINE

Unit I : Introduction

Meaning and terminology of cost accounting, comparison with other disciplines (management and financial accounting), Concept and uses of Cost Accounting; Accounting plan and responsibility centres : Meaning, significance of responsibility accounting, Types of Responsibility centres – cost centre, profit centre, investment centre, revenue centre, Responsibility performance reporting.

Unit II : Marginal Costing and Transfer Pricing

Marginal costing – Meanings & features, Criticism against marginal costing, concept, basic characteristics, application and limitations of marginal costing.

Transfer pricing – Concepts, requisites, objectives, methods of transfer pricing, Transfer pricing in MNCs.

Unit III : Variance & Break Even Analysis

Variance analysis – Material, Labour, Overheads and its relevance

Break even analysis – Definition, steps, formulation and its assumptions and limitations of break even analysis, Profit Volume Ratio, Margin of Safety.

Unit IV : Standard Costing and Audit

Standard costing analysis as a control technique, setting of standards,

Value chain analysis – Meaning and types of value chain, quality costing, target and life style costing

Cost Audit – Definition, meaning, objectives, Important legal provision as to cost audit.

Unit V : Activity Based Costing

Activity based costing : Meaning & objectives, advantages & limitations, steps and other concepts in activity based costing

Job Costing – Definition, Features, Procedures and its advantages.

SUGGESTED READINGS :

1. Pandey, I.M. – Management Accounting
2. Gupta, R.L. – Advanced Accountancy Vol. II
3. Kishore, M Ravi – Cost Accounting and Financial Management
4. Goyal, M.M. – Management Accounting
5. Khan and Jain – Management Accounting
6. Sharma, D.C. and Gupta, K.G. - Management Accounting
7. Anthony, R.M. - Management Accounting
8. Horngren Charles, T. - Management Accounting
9. Batty, J. - Management Accounting
10. Hingorani, Ramnathan and Grewal - Management Accounting
11. Horngreen Charles T., Geogre Goster and Srikant M. Dalinr – Cost Accounting : A Managerial Emphasis, Prentice Hall, Delhi
12. Lall, B.M. and Jain, I.C. – Cost Accounting : Principles and Practice, Prentice Hall, Delhi
13. Welsch, Glenn A., Ronald W. Hilton and Paul N. Gordan – Budgeting, Profit and Control, Prentice Hall, Delhi.

MC-O-35 : RURAL MARKETING

COURSE OBJECTIVE –

The objective of the course is to provide conceptual understanding of the rural marketing with special reference to India and develop skills required for Planning of Rural Products.

COURSE OUTCOMES : After completion of this course, the students should be able to :

- Understand issues in rural marketing and characteristics of rural market.
- Understand non-conventional methods of reaching rural markets.
- Develop marketing strategy for rural markets.
- Identify and explain factors which influence consumer behaviour.
- Relate internal dynamics such as personality, perception, learning, motivation and attitude to the choices rural consumer make.

COURSE OUTLINE.

Unit I : Introduction of rural market

Concept, Nature, importance of rural marketing, factors contributing to the growth of rural marketing, Understanding Rural market environment, Rural vs Urban marketing, Challenges in rural marketing and strategy to overcome the challenges, rural marketing research.

Unit II : Rural market Behaviour

Characteristics, attitude and buying patterns of rural Consumer, Factors influencing rural consumer behaviour, Need for rural market segmentation, bases and market segmentation strategies.

Unit III : Product and Pricing for Rural Product

Product planning for rural markets, Product Concept and Classification, Product line and mix decision, Pricing objectives, Pricing Strategies in rural market, Factors influencing pricing decision – Packaging and Branding Decision.

Unit IV : Distribution Decisions for Rural Market

Distribution channels and logistics in rural markets, Innovations in rural distribution.

Advertising : Choice of media in rural marketing.

Sales Promotion : Different ways of means, innovations in advertisement & promotions, challenges in rural communication.

Unit V : Institutional Support to Rural Marketing

Role of agricultural cooperative banks, Commercial banks for rural marketing, Role of cooperative societies and self help groups (SHGs) in rural marketing, Future of Rural Marketing.

SUGGESTED READINGS

1. Pradeep Kashyap : Rural Marketing
2. Sanal Kumar Velayudhan – Rural Marketing
3. Gopalsway, T.P. – Rural Marketing, Wheeler
4. Sukhpal Singh – Rural Marketing, Vikas
5. Raja Gopal – Rural Marketing, Rawat

MC-O-36 : HUMAN RESOURCE DEVELOPMENT

COURSE OBJECTIVE

The objective of the course is to make students aware about the concept, techniques and development of the employees at workplace.

COURSE OUTCOMES : After completion of this course, the students should be able to :

- Design effective HRD programmes.
- Develop skills to imbibe quality aspect while developing oneself.
- Able to analyse career prospects.
- Identify the traits lacking in a good employee.

COURSE OUTLINE :

Unit I : Introduction

Concept & nature of Human Resource Development, Relation between Human Resource Management and Human Resource Development, Challenges for Human Resource Development, Evolution of Human Resource Development, Role of Human Resource Development professionals, Principles of designing Human Resource Development systems.

Unit II : Designing Programs of HRD

Need for HRD, designing of Human Resource Development and their implementation, evaluating effectiveness of the programmes, Human Resource Development Audit.

Unit III : Workers Development

Concept, objectives and importance rationale for workers development; Roles of Unions in Human Resource Development, Techniques of Worker's Development in India. Influence of motivation on workers development.

Unit IV : Executive Development

Concept, nature, need & significance of executive development, process of designing executive development programme, Techniques of executive development.

Unit V : Quality Circles and Quality Worklife

Quality Circles – Concept, nature, feature and needs.

Quality Worklife (QWL) – Meaning, concept, significance, career management and development – Nature and concept, HRD practices in Indian industry.

SUGGESTED READINGS :

1. Chaudhary, .D.P. – Training Methodology & Development, HPH
2. Virmani & Seth – Evaluating Management Training & Development, New Delhi: Vision Book
3. Lynton & Pareek – Training & Development, New Delhi
4. Taylor & Lippitt – Management Development & Training Handbook, UK:McGraw Hill.
5. V.S.P. Rao – Human Resource Management : Text and Cases, Excel Books.
6. Garry Dessler – Human Resource Management, Pearson

MC – 401 : BUSINESS RESEARCH METHODOLOGY

COURSE OBJECTIVE

The course is designed to provide sufficient theoretical inputs to conduct various types of research relating to different problems of industry and business for accurate prediction, decision and control action.

COURSE OUTCOMES : After completion of this course, the students should be able to :

- Understand Research and identify research problems.
- Learn Quantitative and Qualitative Methods of research.
- Represent data in tabular as well as graphical manner.
- Write Research paper and Preparation of Report

COURSE OUTLINE

Unit I : Introduction

Nature, scope and significance of Business Research Methodology, Scientific Methods of Research, Research-Process, Research Design.

Unit II : Research Problem & Hypothesis

Research Problem : Scope, significance, selection and formulation. Hypothesis : Types and its significance in Research Methodology

Unit III : Sampling, Collection and Tabulation of Data

Sample Design, Sampling errors. Types of Data and their characteristics, Methods of Data Collection - Questionnaire, Schedules, Interview, Observation, Sources of Secondary Data.

Unit IV : Analysis of Data

Different statistical techniques of data analysis - Testing hypothesis – χ^2 test, t-test, f-test, z-test, regressions equation, Association of Attributes, etc.

Unit V : Data Interpretation and Preparation of Report

Meaning, Techniques and Precautions in Interpretation. Report writing, Presentation, Footnoting, Referencing, Preparation of Bibliography, Appendices.

SUGGESTED READINGS

1. Manoj Dixit, Research Methodology, New Royal Book Co., Lucknow
2. Anderson, Durason and Poole – Thesis and Assignment, Wiley Eastern Ltd.
3. Pauline, V. Young – Scientific Social Surveys and Research, Prentice Hall of India.
4. Kothari, C.R. – Research Methodology : Methods and Techniques, Wiley Eastern
5. Redman and Mory – The Romance of Research
6. Ackoff, R.L. – The Design of Social Research, Chicago University Press
7. Tandon, B.C. – Business Research Methodology
8. Kerlinger, F. – Research Methodology
9. Lokeshkaul – Research Methodology
10. Festinger – Research Methodology
11. Luck, D.J., Wales, H.G., Taylor, D.A. & Rubin, R.S. – Marketing Research, Prentice Hall of India.
12. Tull, D.S. and Hawkins, D.I. – Marketing Research : Measurement and Methods, McMillan.
13. Brown, F.E. – Marketing Research, Addison Wesley USA
14. Green, R.E. and Tull, D.S. – Research for Marketing Decisions, Prentice Hall of India.
15. Ferber, R. – Market Research, McGraw Hill Book Company.

MC-FC-41 : TAX PLANNING AND MANAGEMENT

COURSE OBJECTIVES

The course aims to sharpen the skills of the students to enable them to plan and manage tax affairs.

COURSE OUTCOMES : After completion of this course, the students should be able to :

- Identify the difference among Tax Evasion, Tax Planning and Tax Avoidance.
- Understand the various deductions, rebates and reliefs to reduce the taxable income and tax liability.
- Take managerial decisions keeping in view the Income Tax Rules.

COURSE OUTLINE

Unit I : Introduction

Definition, nature, scope, significance and limitations of tax-planning, difference between tax-evasion and tax-avoidance, tax management, tax-audit : concept, significance, procedure and legal provisions, IRS.

Unit II : Tax Planning with reference to Organisational Set-up

Tax planning with reference to location, nature and form of organisation of new business, organisational problems and tax-management, tax-obligations of individuals, firms and companies.

Unit III : Tax Planning through Managerial and Financial Decisions

Tax-planning through managerial decisions like make or buy, repair or renovate, own or lease, export and domestic sales, capital structure, dividend policy, amalgamation, mergers etc.

Unit IV : Implications of Concessions, Incentives, Tax Audit

Implications of Tax-concessions and incentives in respect of Residential status, location of business, rebates including deduction and exemption etc.

Unit V : Heads of Income

Tax planning regarding Salary, house property, capital gains, business & profession, other source, etc., Fine and Penalties.

SUGGESTED READINGS :

1. Shukla, S.K. – Tax Planning & Management, (कर नियोजन एवं प्रबन्ध) (Hindi & English), New Royal Book Co., Lucknow
2. Prasad, Bhagwati – Law and Practice of Income Tax in India.
3. Mehrotra, H.C. – Income Tax Laws
4. Bare Act.

MC-FC-42 : SPECIALISED ACCOUNTING

COURSE OBJECTIVE

The aim of this course is to impart knowledge about accounting of special entities and to make students familiar with emerging accounting trends in the world.

COURSE OUTCOMES : After completion of this course, the students should be able to :

- Understand the concept and procedure of double accounting system.
- Frame ideas about accounting system in special entities like electricity and railway company.
- Gain knowledge about CSR made by companies.
- Develop concept and ideas relating to emerging trends of accounting such as environmental and forensic accounting.

COURSE OUTLINE

Unit I: Accounting for Special Entities

General accounting system and Double Accounting System : Meaning, historical background, objectives, difference between double accounting system and general accounting system, format of double accounting system, revenue account, net revenue account and capital account, General balance sheet.

Unit II : Accounting for Electricity Companies

Major accounting reforms in Indian Electricity Act 1910, The Electricity Supply Act 1948,1978 and The Electricity Act 2003, Accounting system of electricity companies: Statement of share and loan capital, statement of capital structure, statement of operating revenue, statement of operating expenses, net revenue account and general balance sheet.

Unit III : Accounting for Railway Company

Historical evolution of railway company in India, Legal framework of railway company in India, Accounting system in railway company: Revenue account, net revenue account, capital account and general balance sheet.

Unit IV : Corporate Social Responsibility

Concept of Corporate social responsibility (CSR), Legal Provision under Companies Act 2013, Overheads of CSR, Corporate Social Responsibility Accounting: Meaning, objective and Requirements of disclosures and Sustainability Reports.

Unit V : Environmental Accounting and Forensic Accounting

Meaning, objective and importance; Types of Environment Accounting; Costs and benefits of Environment Accounts.

Forensic Accounting: Meaning, concept, objectives, components of forensic accounting, investigative services and litigation services.

SUGGESTED READINGS :

1. Hanif & Mukherjee : Corporate Accounting
2. S.N. Maheshwari : Corporate Accounting
3. R.L. Gupta & Radhaswami : Corporate Accounting
4. P.V. Ratnam : Advanced Accounting with Accounting Standards
5. S.M. Shukla : Advanced Accounting Vol. I & II.
6. Thomas, G. Fraser & Monika Agarwal : Ethics Governance and CSR in India
7. M.N. Mandal : Corporate Social Responsibility in India
8. Shuchi Pahuja : Environmental Accounting and Reporting
9. Siddhartha Sarkar : Economic and Environmental Accounting for Sustainable Development
10. Apurva Joshi : Student's handbook on Forensic Accounting.

MC-MC-41 : SERVICES MARKETING

COURSE OBJECTIVE :

The objective of this course is to identify critical issues in service design and to impart knowledge about the nature of service products & markets, building service model and creating customer value.

COURSE OUTCOMES: The students will be able to-

- Explain the nature and scope of service marketing and utilize key service frameworks including the 7p's of marketing, the GAPS model
- Demonstrate knowledge of the extending marketing mix for services.
- Develop and justify marketing planning and control systems appropriate to service-based activity.
- Explain service blueprint, integration of new technologies and other key issues facing today's customer service providers and service managers.
- Provide a theoretical and practical basis for assessing service performance.

COURSE OUTLINE

Unit I : Marketing Services

Concept of services, Characteristics, nature, importance of services factors affecting services, Reason for the growth of service sector in India, Concept of services marketing, Objective and functions of services marketing, Need and challenges for services marketing, Technological development in services marketing, E-Services

Unit II : Services Marketing Mix and Research

7 P's of service marketing – Product, Pricing, Place, Promotion, People, Physical Evidence, Process. Application of Marketing Research in Services Marketing; Services Marketing Process; Collection of Services Marketing Information; Strategic Marketing Process for Services; Services Marketing Planning.

Unit III : Consumer Behaviour in Services

Customer Behavior in Service Settings, Consumer Choice, Consumer Experience, Post Experience Evaluation.

Customer Expectations of Service - Importance, Factors, Issues, Ensuring high Customer Satisfaction, Understanding differences among Consumers.

Unit IV : Dimensions of Service Quality

Delivering Quality Service, Challenges of Measuring Service Quality, Employees role in Service Delivery, Service quality research and measurement, SERVQUAL, The Customer Gap, The customer expectations versus perceived service gap, Closing the Gaps, Key factors and strategies for closing the gap, GAPS Model of Service Quality.

Unit V : Modern Trends in Services Marketing - Marketing of services in Financial Services/Health Services/Hospitality Services including travel and tourism/Professional Services/Public Utility Services - Developing Sustainable Service Models.

SUGGESTED BOOKS:

1. Dr. Helen Woodruffe - Services Marketing
2. Dr. K. Karunakaran - Services Marketing
3. Valarie Zeithaml & Mary Jo Bitner- Services Marketing: Integrating Customer Focus across the Firm
4. Cristofer Lovelock- Services Marketing: People, Technology, Strategy
5. R. Srinivasan- Services Marketing: The Indian Context
6. Prof. Ajit Shukla- Services Marketing
7. Ravi Shanker – Services Marketing, the Indian Experience
8. K. Rama Rao – Services Marketing
9. Harsh V. Verma – Services Marketing: Text and Cases

MC-MC-42 : SALES AND DISTRIBUTION MANAGEMENT

COURSE OBJECTIVE –

The objective of this course is to provide in depth understanding of organisations effective sales force and distribution systems to reach the target customers.

COURSE OUTCOMES : After completion of this course, the students should be able to :

- Gain knowledge, understanding and skills in sales force management.
- Acquaint with implementation of sales management strategies.
- Understand the Distribution process in organisation.
- Apply the Practical aspects of the key decision making in sales force and distribution channel management.

COURSE OUTLINE.

Unit-I : Introduction

Nature and Scope of Sales Management; Objectives and functions of Sales management; Prospecting for customers; Modes of sales presentation, Designing and delivering of sales presentation; Recruiting and selecting Sales Personnel – Methods and administering selection procedures;

Unit-II : Training and Compensation of Sales Personnel

Developing Sales Training Programmes, Executing and Evaluating sales training programmes; Motivating Sales Personnel; Compensating sales personnel, Designing and Administering various Compensation Plans; Controlling Sales personnel and managing sales evaluation programmes, Comparing standards with actual performances of sales personnel;

Unit-III : Quota and Channel Management

Objective and Types of Quotas, Quota setting procedure, administering the quota system; Designing Sales Territories and Allocating Sales efforts to sales territories; An Overview of Marketing Channels; Structure, Functions and Relationships of channels of Distribution; Channel Dynamics- Channel Planning and organizational Patterns in Marketing Channels; Channel Design Process and Channel Management Decisions

Unit-IV : Intermediaries and Market Logistics

Channel Intermediaries- Role and Types; Wholesaling- Types of Wholesalers, Wholesaler marketing decisions; Retailing- Types of retailers, retailer marketing decisions; Market Logistics- Logistics objectives, Market logistics decisions for Distribution Channels;

Unit-V : Performance Assessment and Information System

Role of Information System in Distribution Channel Management; Assessing Performance of Marketing Channels – Effectiveness, efficiency, tracking mechanism, marketing channel policies and legal issues.

SUGGESTED READINGS:

1. Panda Tapan K, Sahadve Sunil – Sales and Distribution Management.
2. Krishna K. Havaladar, Vasant M. Cavale – Sales and Distribution Management.
3. Tanner, J; Honeycutt ED; Erffmeyer Robert C.; Sales management: Pearson Education, 2009
4. Anderson, R. Professional Sales Management. Englewood Cliff, New Jersey, Prentice Hall Inc., 1992.
5. Anderson, R. Professional Personal Selling. Englewood Cliff, New Jersey, Prentice Hall Inc., 1991.
6. Dalrymple, D J. Sales Management: Concepts and cases. New York, John Wiley, 1989.
7. Johnson, E M etc. Sales Management: Concepts Practices and cases. New York, McGraw Hill, 1986.

MC-HC-41 : INDUSTRIAL RELATIONS IN INDIA

COURSE OBJECTIVE:

The course aims to enable the student to identify the causes of industrial unrest and significance of good industrial relations and also make them learn the art of managing human relations at work.

COURSE OUTCOMES : After completion of this course, the students should be able to :

- Gain Proficiency in dispute and conflict management
- Understand importance of maintaining cordial union- management relations
- Gain knowledge about the rights and powers of the workers
- Design a conducive and amicable work environment for workers

UNIT-I : Introduction to IR

Meaning, concept, evolution of industrial relations, scope and objectives of industrial relations, significance of industrial relations, major actors and their role in industrial relations, approaches to industrial relations, problems of industrial relations.

UNIT-II : Trade Union

Meaning, concept, features of trade union, objectives of trade union, importance of trade union, functions of trade unions, types/structure of trade union, trade union movement in India, growth and development of trade union movement, weakness of trade union, measures for strengthening trade union in India, Approaches of trade union.

Worker's education and training.

UNIT-III : Collective Bargaining and Grievance

Collective Bargaining - Meaning, features, scope, need and importance of collective bargaining, principles of collective bargaining, types of bargaining, process of bargaining, suggestions for effective implementation of collective bargaining strategies, recommendations of national commission on bargaining.

Grievance : Concept, Causes of grievances, grievance procedure, steps in handling grievance, Directive principles of handling grievances, Ideal grievance procedure.

UNIT – IV : Workers Participation in Management, Discipline

Workers Participation in Management – Meaning, concept, aims, objectives of WPM, forms of participation, levels of participation, pre-requisites of WPM, Methods of workers participation in management, WPM practices in India.

Discipline : Objects, forms/types of discipline, principles of maintaining discipline, causes of indiscipline, suggestions for effective discipline. Disciplinary action, elements and principles of disciplinary action process.

UNIT – V : Industrial Disputes and Conflict Management

Industrial Disputes – Meaning, nature, concept, feature and significance of disputes, causes of industrial disputes, forms of disputes – strikes, lockouts, ghearo, picketing, boycott, Methods of maintaining industrial peace, Prevention and settlement of industrial disputes, implication of disputes on productivity and performance.

Conflict Management – Meaning, nature, importance, types and level of conflicts, impact of conflicts, reasons for conflict, measures for reducing conflict.

SUGGESTED READINGS-

- 1.Kochran, T. A. & Katz Henary: Collective bargaining and industrial relations
- 2.Bhagoliwal, T.N.: Industrial relations in India
- 3.Mehrotra, S.N. : Labour problems in India
- 4.Mani, B.R.: participative management vs. Collective bargaining
- 5.Owen, W.V. & Finstone, H. V.: Industrial Relations
6. Dr. R.S. Kulshrestha – Bharat mein Udyogon ka Sanghathan – Prabandh evam Vitt (Hindi)

MC-HC-42 : INDUSTRIAL PSYCHOLOGY

COURSE OBJECTIVE

To provide basic knowledge of the psychological dimensions of the workforce in the work environment and how psychology is applied at workplace.

COURSE OUTCOMES : After completion of this course, the students should be able to :

- Understand Handling industrial tensions and find the causes of it.
- Acquire Proficiency in dealing with human resource at work.
- Understand building blocks of a job
- Evaluate the safety norms required at workplace.

COURSE OUTLINE :

Unit I : Introduction

Concept, Significance, Nature and Scope of Industrial Psychology; Problems of industrial psychology; Foundations of industrial psychology – Economic, social and psychological.

Unit II : Job-related Behaviour and its Measurement

Job Analysis; Concept, objectives and methods of job evaluation; Concept and methods of performance appraisal; Essential of a good performance appraisal system; Performance appraisal vs. merit rating; Job specification – Maintenance and Motivational factors.

Unit III : Individual Differences, Vocational Guidance and Selection

Individual differences – Nature, significance; Reasons behind individual differences; Vocational guidance – Necessity and kinds; Scientific steps in vocational guidance and limitations of guidance; Vocational selection – Advantages and methods.

Unit IV : Industrial Tension and Maladjustment

Concept, Causes, effects and remedies to minimize industrial tension; Maladjustment – Emotional and Vocational; Readjusting a maladjusted worker; Monotony – Determining factors and effect on productivity; Elimination of monotony.

Unit V : Industrial Fatigue and Accidents

Concept, Causes, effects and remedies to eliminate industrial fatigue; Causes and Ill-effects of Accidents, Steps for Reduction in Accidents.

SUGGESTED READINGS :

1. P.K. Gosh & M.B. Ghorpade – Industrial Psychology, Himalayan Publication.
2. Vikram Bisen, Priya - Industrial Psychology, New Age International.
3. M.L. Bium, J.C. Naylor - Industrial Psychology, B.S. Publisher
4. Dr. Rajan Mishra - Industrial Psychology, Laxmi Publications.
5. R.C. Yadav, Kalida D. Beg, Arun Kumar Singh - Industrial Psychology, New Royal Book Company.
6. Girish Bala, Radha Kumar Singh – Uddyogik Manovigyan, Kalyani Publications (Hindi)
7. Ramnath Sharma – Uddyogik Manovigyan, Kedarnath Prakashan (Hindi)

MC-O-43 : PROJECT PLANNING AND CONTROL

COURSE OBJECTIVE

The aim of the course is to enable the student to evolve a suitable framework for the preparation, appraisal, monitoring and control the industrial project and develop analytical skills for handling different types of projects.

COURSE OUTCOMES : After completion of this course, the students should be able to :

- Understand the management, scope, cost, timing, and quality of the project, at all times focused on project success as defined by project.
- Align the project to the organization's strategic plans and business justification throughout its lifecycle.
- Identify project goals, constraints, deliverables and performance criteria.
- Implement project management knowledge to real life project challenges.

COURSE OUTLINE

Unit I : Introduction

Project Planning and Overview, Capital Expenditure and Capital Budgeting, Facets of Project Analysis, Financial and Technical Feasibility Study, Method of Resource Allocation, Generation and Screening of Project Ideas.

Unit II : Market and Demand Analysis

Analysis of Market and Demand, Demand forecasting, marketing planning, technical analysis relating for material and manufacturing process. Product mix, capacity, location, machines scheduling, routing etc.

Unit III : Financial Estimates and Projections

Analysis relating to Project – Cost, Sources of Finance, Estimation of Cost of Production, sales, working capital requirements, cash flows relating to project, BEP and Project Viability.

Unit IV : Project Appraisal

Cost of capital of the Project, Modes of Long and short term financing, Project appraisal criteria, both in financial and non financial terms.

Unit V : Project Monitoring and Control

Project Monitoring and control – Tools and techniques, Net Working – PERT & CPM. Project implementation and control, Pre requisites for successful implementation, Project control – reasons for ineffective control

SUGGESTED READINGS :

1. Albert Lester : Project Planning and Control
2. Dr. B.C. Punima and Khandelwal : Project Planning and Control with PERT and CPM
3. Paul, E. Harris : Production Planning and Control
4. James, P. Lewis : Production Planning Scheduling and Control
5. Prasanna Chandra : Project Management
6. Charry : Project Management

MC-O-44 : WORKING CAPITAL MANAGEMENT

COURSE OBJECTIVE

The objective of the course is to acquaint students with the importance of working capital and techniques used for effective working capital management.

COURSE OUTCOMES : After completion of this course, the students should be able to :

- Understand how to evaluate a company's liquidity position.
- Analyze factors affecting account receivables and payables.
- Identify components of cash and prepare short term cash budgets.
- Understand objective of inventory management and simple inventory control techniques.

COURSE OUTLINE :

Unit I : Introduction

Concept of working capital, Importance and kinds of working capital, Estimation of working capital needs, Working capital approaches, Objectives of working capital management.

Unit II : Financing of Working Capital

Sources of working capital finance – Long term and short term finances, financing of Working capital.

Unit III : Cash Management

Motives for holding cash, Cash equivalents, Need and objectives of cash management, Cash forecasting and cash budgets, Cash Float, Cash Cycle, Baumol Model, Miller-Orr model, Stone Model.

Unit IV : Receivables Management

Concept and nature of receivables, Costs and benefits of receivables, Sound credit policy – Credit standard, credit limit, credit period. Ageing schedule and decision tree analysis.

Unit V : Inventory Management

Components of Inventory; Risks and cost of inventory, Managing inventory – EOQ, ABC analysis, Just in Time, Reorder point subsystem, Safety stocks.

SUGGESTED READINGS :

1. Bhalla, V.K. : Working Capital Management – Text & Cases, S. Chand & Co.
2. Bhattacharya, H : Working Capital Management – Strategies & Techniques, PHI
3. Rustagi, R.P. : Working Capital Management, Taxmann's
4. Pandey, I.M. : Financial Management, Vikas Publications.

MC-O-45 : INTERNATIONAL MARKETING

COURSE OBJECTIVE

The course is designed to provide an exposure of the environmental dynamics of international business and their impact on the international business operations of a firm and to acquaint them with the conceptual framework, policies and procedures of international marketing management.

COURSE OUTCOMES : After completion of this course, the students should be able to :

- Develop an understanding of major issues related to international marketing
- Develop skills in researching and analyzing trends in global markets and in modern marketing practice
- Assess an organization's ability to enter and compete in international markets.

COURSE OUTLINE

Unit I : Introduction

Nature, scope and significance of international marketing, Domestic Vs. International marketing, Reasons and Motives of international marketing. Internationalisation, Stages, EPRG framework, International Marketing environment, geographical, economics, demographic, socio-cultural, political and legal environment.

Unit II : Selection and Entry Strategy

Selection of foreign markets, market entry strategies, Indirect and direct exporting, Global market segmentation.

Unit III : International Product & Pricing Decisions

International Product Decisions – Product Planning and Development for global markets, Product life-cycle, Product standardisation Vs. adaptation, Branding, Packaging and Labeling.
International pricing decisions – Pricing, objectives, Factors affecting pricing process and methods.

Unit IV : Distributional Channel

International Channel Decision – Distribution Channels and logistic decision, Institutional infrastructure for export promotion, Export assistance and promotion schemes.

Unit V : International Financial Institutions

International economic institutions – IMF, WTO and World Bank, Export-Import Procedure & Documentation.

SUGGESTED READINGS

1. Keegan – International Marketing
2. Varshney, R.L. & Bhattacharya, B. – International Marketing
3. Francis Cherunilam – International Marketing
4. Vasudevan – International Marketing
5. Jain, S.C. – International Marketing, CBS publications, New Delhi
6. Keegan, Warren J. – Global Marketing Management, Prentice Hall, New Delhi
7. Onkvisit, Sak and John J Shaw– International Marketing: Analysis and strategy
8. Fayer Weather, John – International Marketing
9. Rakesh Mohan Joshi – International Marketing

MC-O-46 : GROUP DYNAMICS

COURSE OBJECTIVE

This course helps the students to learn about the composition and working of groups in an organization. It help them to understand the intricacies related to group formation and maintenance in an organization.

COURSE OUTCOMES : After completion of this course, the students should be able to :

- Identify and handle group problems.
- Develop strategies to resolve conflicts.
- Design group and teams in the organization.
- Demonstrate excellent communication and decision-making in group settings.
- Identify issues related to group norms leadership, team management and group decision-making.

COURSE OUTLINE :

Unit I : Introduction

Meaning, concept, nature and significance, group process components, types of groups, reasons for joining groups, features of formal & informal groups, the advantages and disadvantages of different types of group.

Unit II : Norms and Conflict

Group norms, Group decision-making, Group development, Group cohesiveness, Dysfunctional Groups.

Conflicts – Meaning, reasons, consequences and significance, conflicts and group effectiveness, Conflict resolution.

Unit III : Group Leadership

Meaning, concept and significance of leadership, qualities of a good leader, leadership styles, theories of leadership.

Unit IV : Teams

Meaning, Groups Vs. Teams, Teamwork, Team building, Types of teams, Essentials of an effective team building process, Skills required for team building and development.

Unit V : Communication in a Group

Communication process, channel, formal & informal communication, Scalar chain principle, verbal & non-verbal communication, barriers to communication, essentials of good group communication, limitations of group communications.

SUGGESTED READINGS :

1. Donelson P. Forsyth – Group Dynamics
2. Blokdyk Gerardus – Group Dynamics : A Complete Guide
3. Singh, Nagendra P. – Human Resources and Group Dynamics Training
4. Timony M. Franz – Group Dynamics and Team Intervention