

MASTER OF COMMERCE (M.COM.)

**Two Year Programme
(Four Semesters)**

COURSE STRUCTURE

Under

**National Education Policy (NEP)
W.E.F. ACADEMIC SESSION 2025-2026**



**DEPARTMENT OF COMMERCE
UNIVERSITY OF LUCKNOW
LUCKNOW**

UNIVERSITY OF LUCKNOW
Master of Commerce Programme
Regulations 2025-26

1. Applicability

These regulations shall apply to the Master in Commerce (M.Com.) programme from the session 2025-26.

2. Minimum Eligibility for admission

A three/four year Bachelor's degree or equivalent in B.Com., B.Com. (Hons.) awarded by the University or Institute as per law and recognized as equivalent by this University with minimum 45% percentage marks or equivalent grade, shall constitute the minimum requirement for admission to the Master in Commerce programme.

3. 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.

4. 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.

5. Specific Programme 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.

6. Course Structure

The course structure of the Master in Commerce (M.Com.) programme from session 2025-26 shall be as under :

SEMESTER I

Paper Code	Name of Paper	Credit	Remarks
MCCC-01	Accounting Theory & Practice	4	Core Course
MCCC-02	Financial Management	4	Core Course
MCCC-03	Direct Tax Law & Accounts	4	Core Course
MCCC-04	Marketing Management	4	Core Course
MCCC-05	Indian and Global Business Environment	2	Core Course
MCVIC/A OR MCVIC/B	Foreign Language – French Yoga	2	Value Added Credited Course (Intradepartmental)
	Total	20	

Note: The student will choose any one Value Added Credited Course from MCVIC/A OR MCVIC/B

SEMESTER II

Paper Code	Name of Paper	Credit	Remarks
MCCC-06	Accounting For Business Decisions	4	Core Course
MCCC-07	Indirect Tax Laws & Account/ MOOCS	4	Core Course
MCCC-08	Labour Legislation	4	Core Course
MCCC-09	Business Research Methodology/ MOOCS	4	Core Course
MCCC-10	Business Analysis and Forecasting	2	Core Course
MCIC	Artificial Intelligence in Business	2	Interdepartmental Course
	Total	20	

SEMESTER III

Paper Code	Name of Paper	Credit	Remarks
MCCC-11	Corporate Accounting	4	Core Course
MCCC-12	Human Resource Management	4	Core Course

Choose any One Group*

MCEL-13A	Strategic Cost Accounting	4	Elective	Group A
MCEL-14A	Specialized Accounting	4	Elective	
MCEL-15A	Business Ethics & Corporate Governance	2	Elective	

MCEL-13B	Customer Relationship Management	4	Elective	Group B
MCEL-14B	Digital Marketing	4	Elective	
MCEL-15B	Logistic and Supply Chain Management	2	Elective	

MCEL-13C	Organisational Behaviour	4	Elective	Group C
MCEL-14C	Labour Welfare and Social Security	4	Elective	
MCEL-15C	Entrepreneurship Development	2	Elective	

MCIN	Internship Field Work	2	Summer Internship
	Total	20	

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

SEMESTER IV

Paper Code	Name of Paper	Credit	Remarks
MCCC-16	Forensic Accounting and Fraud Examination	4	Core Course

Choose any One Group

MCEL-17A	Indian Financial System	4	Elective	Group A
MCEL-18A	Security Analysis and Portfolio Management	4	Elective	

MCEL-17B	Services Marketing	4	Elective	Group B
MCEL-18B	Sales and Distribution Management	4	Elective	

MCEL-17C	Industrial Psychology	4	Elective	Group C
MCEL-18C	Management of Small Business	4	Elective	

MCMT	Master Dissertation & Viva-voce	8	Master Thesis
	Total	20	
	Grand Total (Sem. I to IV)	80	

MC- M.Com.; MCCC – Core Course; MCVIC – Value added course (Intradepartmental Credited); MCIC – Interdepartmental Course; MCEL – Elective; MCIN – Internship Field Work; MCMT - Dissertation

MCCC-01 : 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

MCCC-02 : 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)

MCCC- 03 : 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. Tax Planning, Tax Management, Tax Avoidance, Tax evasion.

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 processer, 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

MCCC-04 : 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 to Marketing

Nature, concepts, functions and role of marketing management, Marketing management process- a strategic perspective, concept of marketing mix, market analysis-understanding, Marketing Environment, Consumer buying decision process and influences, Market Segmentation, Targeting and Positioning.

UNIT II: Product Decision

Concept of a Product; Classification of Products; Major Product Decisions; Product Line and Product Mix; Branding; Packaging and Labelling; Product Life Cycle – Strategic Implications; New Product Development and Consumer adoption process.

UNIT III: Price Decision

Concept and meaning of price and pricing, Significance of pricing decision, Factor affecting price determination, Pricing method technique, Pricing policies and strategies

UNIT IV: Distribution & Promotion Decisions

Channels of distribution, Different types and functions of intermediaries, Distribution logistics and major logistics decisions, Promotion Mix, Communication process, Promotion tools and their effectiveness, determining optimal promotion mix.

Unit V: Recent Developments

Modern retailing trends in India, Rural marketing, Direct Marketing, Sustainable Marketing, Influencer Marketing, direct marketing, online marketing, emerging trends and issues in marketing development, ISO certification

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

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; FDI, FII, FPI, Disinvestment

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

MCVIC/A : FOREIGN LANGUAGE - 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, parlars ecouter, lire, ecrire et comprendre, les jours et lest mois, article definit et indefinit, demander et reprendre<< 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'haure (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 après les preposition – moi, toi, leu, elle, nous, vovs, eux et ells; 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 prononinales; 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 veterments de l'homme et de la femme, les materiaux comme cuir, velours etc. et lest couleurs Dire la taille, la pointure, le poids et les mesure et ausi le prix; Tout – Comme adjective-tout, toute tous et toutes; Tout – comme pronom – tout, tous; l'imperatif des verbs pronomiaux comme se lever; conjugaison des verbs (au present-se lever, etre debout, se coucher, s'asseoir; lex 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

MCVIC/B : 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 Pranayaam

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 : Marginal Costing and Cost-Volume-Profit Analysis

Marginal Costing as a tool for decision making – Meaning, significance, objectives and importance. Cost-volume-profit analysis – Contribution, Margin of Safety, 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

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 Kanoon, Taxmann (Hindi)
3. Bare Act of GST.
4. Taxman – Indirect Tax Laws

MCCC- 08 : 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 : Trade Union Act, 1926

Definitions, objectives, scope, registration of trade unions, appointment of registrar, cancellation of registration, rights and liabilities of registered trade unions, dissolution of trade unions, 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

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 & Formulation of 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, Pilot Testing, Schedules, Interview, Observation, Primary and Secondary Data.

Unit IV : Analysis of Data

Different statistical techniques of data analysis - Testing hypothesis – Chi-square test, t-test, f-test, z-test, Association of Attributes, Factor analysis, ANOVA, MANOVA, Regression analysis.

Unit V : Data Interpretation and Preparation of Report

Meaning, Techniques and Precautions in Interpretation. Report writing, Presentation, Footnoting, Referencing, Preparation of Bibliography, Appendices, Use of software in Data Analysis, Plagiarism.

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.

MCCC-10 : 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 business forecasting process more effective.

Unit II : Demand Analysis

Introduction, Determinants of Demand, Analysis of Consumer Behaviour : Utility Analysis and Indifference curve analysis, Exceptional Demand decisions. Elasticity of demand, Demand for Industrial Products, Consumer Durables and Non Durables, Demand Function, Types of elasticity 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 analysis, Correlation.

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 Kirpatrick – 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

MCIC : ARTIFICIAL INTELLIGENCE IN BUSINESS

Course Objectives:

To introduce the basic concepts and meaning of Artificial Intelligence (AI) and explain the relationship and application of AI with accounting, finance, auditing, marketing and human resource.

Course Outcomes: After completion of this course, the students should be able to :

- Understand the basic meaning and importance of Artificial Intelligence.
- To explain how AI is used in accounting operations.
- Identify the applications of AI in auditing, finance and taxation.
- Understand the basics of Artificial Intelligence and its relevance in marketing.
- Analyze the impact of AI on consumer behavior and marketing decision-making.
- Understand the application of AI in HR and Performance Management.

Course Outline :

Unit I: Introduction to Artificial Intelligence

Meaning and importance of Artificial Intelligence (AI): Basic concepts of AI, Automation, Learning and Decision-making.

Unit II: AI in Accounting and Auditing

Meaning of Accounting: Shift from manual to computerized accounting, Simple connection between AI and accounting, Use of AI in day-to-day accounting (basic examples). AI in data entry, journal entries, ledger posting and financial statements.

Meaning of auditing and role of AI in auditing, AI for analysing- financial data.

Unit III: AI in Finance and Taxation

Concept of Finance, Introduction to AI powered financial tools.

Meaning of Taxation, Calculating Income Tax & GST using AI software.

Unit IV: AI in Marketing

Meaning of Marketing, Types of AI in marketing (Narrow, General, Super AI), Overview of Marketing Functions, Intersection of AI and Marketing, Key AI Technologies in Marketing: Machine Learning, Natural Language Processing, Computer Vision, Benefits and Challenges of AI in Marketing.

Unit V: AI in Human Resource (HR)

Meaning of Human Resource, Understanding AI in HR, Introduction to AI tools, Leveraging AI for Diversity Management, Adopting AI in HR management, Adoption of AI in Task automation, Recruitment, and Talent acquisition, Role of AI in performance management.

SUGGESTED READINGS :

1. Omoruyi, Kenneth – Artificial Intelligence for Accountants
2. Romney & Steinbart – Accounting Information Systems (latest edition)
3. ICAI Report on Emerging Technologies
4. Deloitte & PwC Research Papers on AI in Finance
5. Relevant MOOC content (Coursera, edX) and AI podcasts
1. Philip Kotler, Hermawan Kartajaya, Iwan Setiawan - Marketing 5.0: Technology for Humanity, Wiley Publication
2. A.K. Pradeep, Andrew Appel, Stan Sthanunathan- AI for Marketing and Product Innovation: Powerful New Tools for Predicting Trends, Connecting with Customers, and Closing Sales, Wiley Publication
3. Omer Artun, Dominique Levin- Predictive Marketing: Easy Ways Every Marketer Can Use Customer Analytics and Big Data, Wiley Publication
4. Rajdeep Grewal, K. Sudhir, Anindya Ghose- Artificial Intelligence in Marketing, Springer
5. Jim Sterne- Artificial Intelligence for Marketing: Practical Applications, Wiley Publication
6. R. Kanakaraj, Yuvarani. K, Akil Kumar. J, and Ambalatharasu. K - Ai Marketing, AIP Publication
7. Tamil Selvi K Ganesan - Ai and the future of Smart Marketing, Notion Press
8. Ben Eubanks (2018). Artificial Intelligence for HR: Use AI to Support and Develop a Successful Workforce. Kogan Page Publishers, 2018
9. Strohmeier, Stefan (2022). Handbook of Research on Artificial Intelligence in Human Resource Management. Edward Elgar Publishing, 2022

MCCC- 11 : 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 for Corporate Restructuring

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 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

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.

Unit III : Employee Appraisal and Maintenance

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.

Performance Appraisal : Concept, Significance, Types, Methods or Techniques, Potential Appraisal.

Unit IV : Employee Relations

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

Collective Bargaining : Concepts, Goals of management and unions in collective bargaining.

Unit V : Employee Integration and Separation

Promotion, 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

MCEL-13A : STRATEGIC COST ACCOUNTING

COURSE OBJECTIVE

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), Uses of Cost Accounting; Responsibility Accounting: 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 Breakeven Analysis

Marginal Costing- Meaning, concept and features, Criticism against marginal costing, application and limitations of marginal costing. Cost Volume Profit Analysis: Contribution, Profit-volume ratio, Break even analysis – Steps, formulation, assumptions, limitations and Margin of safety.

Unit III : Standard Costing and Variance Analysis

Standard costing as a control technique, setting of standards, Variance analysis –Meaning of Variance Analysis, Material, Labour, Overheads Variance and their relevance in cost management

Unit IV: Strategic Costing Techniques, Cost Audit and Transfer Pricing

Value chain analysis – Meaning and types of value chain, quality costing, target costing and life style costing, Cost Audit – Definition, meaning, objectives, important legal provision as to cost audit. Transfer pricing – Concepts, requisites, objectives, methods of transfer pricing.

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.

MCEL-14A : SPECIALIZED 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.

MCEL-15A : 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, Importance in society, Principles of CSR, 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, Employees, government, society and sustainable development, Corporate Philanthropy.

Unit V : Corporate Governance in India

Meaning & scope, Role of Corporate Governance, Indian scenario – SEBI guidelines and clause 49, Secretarial Audit.

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.

MCEL-13B : 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 CRM Model , CRM strategy.

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, base profit analysis, 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, Customer data Management, sales force Automation

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.

MCEL-14B : 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, Evolution and development of digital marketing, Traditional vs. digital marketing, Digital Marketing Channels, Creating Digital Marketing Plan, Digital Content Marketing, Understanding trends in digital marketing-Indian and global context.

Unit II: Contemporary Digital Revolution:

The contemporary digital revolution, Digital marketing strategy, Marketing Strategies for the digital world-latest practices, Security and Privacy issues with digital Marketing, Online communities and co-creation.

Unit III: Introduction to Social Media Marketing:

Social Media Marketing-Plan, Process, Goals, Channels, Implementation, Tools, Search Engine, Facebook Ads-its Creation & Visibility, Twitter, LinkedIn, YouTube Account Creation, Instagram, Introduction to Blogging, Fake news, Linkage with social media and social community.

Unit IV: Designing Organization for Digital Success:

Digital Transformation Framework; Digital leadership principles, Online Public Relation and Reputation Management, Value addition by digital marketing, cost effectiveness of digital strategies.

Unit V: Digital Marketing-User's Perspective

E-mail and Mobile Marketing – Introduction, Process, Plan, Design and Content delivery, Discovery, Mobile marketing and app-based marketing – Introduction, concept, process, goals, Pros and Cons, Integrating digital strategy with business objectives, Legal and ethical aspects of digital marketing.

SUGGESTED READINGS

1. Seema Gupta - Digital Marketing, McGraw Hill
2. Chuck Hemann Ken Burbary – Digital Marketing Analytics, Pearson
3. Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston (2015). Internet Marketing: Strategy, Implementation, and Practice. Pearson India.
4. Kotler, Philip, Hermawan Kartajaya, and Iwan Setiawan (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. Pearson India.
5. Ryan, Damian and Jones Calvin (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation.

MCEL-15B : LOGISTIC AND SUPPLY CHAIN MANAGEMENT

COURSE OBJECTIVES

- To provide an in-depth understanding of logistics and supply chain concepts, strategies, and operations.
- To analyze the role of logistics and SCM in enhancing organizational efficiency and customer value.
- To familiarize students with inventory management, distribution networks, and procurement strategies.
- To explore technological advancements and global practices in supply chain integration.
- To equip students with analytical tools and decision-making frameworks in logistics and SCM.

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

- Understand the foundational concepts and functions of logistics and supply chain management.
- Evaluate different components of SCM, including inventory, warehousing, and transportation.
- Apply strategies for effective sourcing, procurement, and distribution.
- Analyze the impact of globalization and technology on modern supply chains.
- Develop sustainable, ethical, and agile supply chain strategies aligned with business goals.

COURSE OUTLINE

Unit 1: Introduction to Logistics and Supply Chain Management

Meaning, Scope, and Evolution of SCM, Logistics vs. Supply Chain Management, Importance in Global and Domestic Business, Supply Chain Drivers and Metrics, Supply Chain Network Design.

Unit 2: Inventory Management and Warehousing

Meaning and definition of Inventory, Types and Functions of Inventory, Economic Order Quantity (EOQ) and Safety Stock, ABC Analysis and Inventory Turnover, Role and Types of Warehousing, Warehouse Design, Layout, and Automation

Unit 3: Transportation and Distribution Management

Transportation Modes: Rail, Road, Air, Sea, and Pipeline. Transport Costing and Route Planning, Distribution Strategies: Centralized vs. Decentralized, Last-Mile Delivery and Reverse Logistics, Freight Forwarding and Third-Party Logistics (3PLs)

Unit 4: Procurement, Sourcing, and Vendor Management

Strategic Sourcing and Global Procurement, Supplier Selection, Evaluation, and Relationship Management, Contract Management and Negotiation, E-Procurement and Vendor Portals, Make-or-Buy Decisions

Unit 5: Technology, Global Trends, and Sustainability in SCM

Role of IT: ERP, SCM Software, RFID, IoT, Blockchain. AI and Automation in Logistics, Green Logistics and Sustainable SCM, Global Supply Chain Challenges: Risk, Compliance, Trade Wars, Agile and Resilient Supply Chains Post-COVID-19

SUGGESTED READINGS:

1. Logistics and Supply Chain Management by Martin Christopher
2. Supply Chain Management: Strategy, Planning, and Operation by Sunil Chopra & Peter Meindl
3. Introduction to Logistics Systems Management by Gianpaolo Ghiani et al.
4. Supply Chain Management: Strategy, Planning, and Operation by Sunil Chopra and Peter Meindl
5. Logistics & Supply Chain Management by Martin Christopher

MCEL-13C : 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 Dynamics

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, Organizational conflict.

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.

MCEL-14C : 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- concept, need & importance, objectives, Scope, types of labour welfare- statutory and non-statutory, Principles of labour welfare, ILO

Unit- II : Social Security

Meaning, Definition, Concept, need and importance of social security, Types of Social Security, Social Assistance, Social Insurance, Measures of Social Security.

Unit- III : Social Security Laws

Employee State Insurance Act 1948: Definitions, Objectives of the Act, Corporation, Standing Committee and Medical Benefits Council, Finance & Audit, Contributions, Benefits, Adjudication of disputes and claims, Penalties and procedures.

Unit- IV : Labour Welfare Laws

Trade union – Concept, scope, objectives of the act, provisions, registration of trade union, rights & liabilities of registered trade union, dissolution of registered trade union, penalties and procedure.

Unit- V : Labour Welfare Legislations

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.

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

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

MCCC – 15C : 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, 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 Entrepreneurship

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

Unit V : Government Initiative to Promote Entrepreneurship in India

Government Schemes to promote Entrepreneurship – Start up, Stand up, Skill India, Make in India, Incubation Centre. Concept of Unicorn, Study of main Unicorn in India.

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

MCCC-16 : FORENSIC ACCOUNTING AND FRAUD EXAMINATION

COURSE OBJECTIVE

To enable students to meet the challenges posed by rising financial frauds and scams world over, more so in the view of limitations of financial accounting and auditing procedures.

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

- Understand forensic accounting
- Describe various kinds of corporate frauds
- Develop the strategies to prevent corporate fraud, use fraud investigation techniques, inquiry methods generate fraud reports and discuss the policy implications at top management level.
- Discuss about Banking, Insurance and Capital Markets Frauds.
- Do Legal follow-up, including evidence gathering

COURSE OUTLINE :

Unit I : Forensic Accounting & Fraud Fundamentals

Meaning, nature and scope, auditors liability for undetected frauds, fraud auditing (forensic audit) phases : Recognition and planning, Evidence collection and evaluation, Communication of results.

Unit II : Fraud Definition & Taxonomy

Ingredients of fraud, why is a fraud committed and who commits a fraud? Meaning and nature of corporate fraud, concept of fraud under Companies Act 2013, frauds for and against a company, victims of fraud.

Unit III : Types of Corporate Frauds

Bribery and corruption, Misappropriation of assets, Manipulation of financial statements, Procedure-related frauds, Corporate espionage, Fraud in e-commerce, Fraud Prevention – Strategies, Fraud prevention for consumers and businesses.

Unit IV : Banking Frauds :

Overview – Case study/examples; Insurance Frauds – Overview, Case Study/examples; Capital Market Frauds – Overview, Case study/examples.

Unit V : Fraud Management

Fraud Detection – Symptoms of fraud; Fraud Investigation – Inquiry methods, Fraud reports; Management of Fraud – Culmination, consequences and policy implication of corporate frauds; Resolution of Fraud – Legal follow up.

SUGGESTED READINGS :

1. Albrecht, Chad O., Albrecht, Conan C., Albrecht, W. Steve & Zimelman, Mark F. (2015) – Forensic Accounting & Fraud Examination.
2. Banerjee, Robin (2015) – Who Cheats and How?
3. Bologna, Jack and Lindquist, Robert J. (1995) – Fraud Auditing and Forensic Accounting
4. Bremser, Wayne G. (1995) – Forensic Accounting and Financial Fraud.
5. Dalal, Chetan (2015) – Novel & Conventional Methods of Audit, Investigation and Fraud Detection.
6. Gupta, Sanjeev (2016) – Corporate Frauds and their Regulation in India.
7. Kaul, Vivek (2013) – Easy Money
8. Manning, George A. (2010) – Financial Investigation and Forensic Accounting
9. Sharma, B.R. (2014) – Bank Frauds

Note : Latest editions of the readings may be used.

MCEL-17A : 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

MCEL-18A : 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 of 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- Bar diagram, Candlestick chart, Graph Chart , 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, Treynor Sharpe and Jensen Measure.

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

MCEL-17B : SERVICES MARKETING

COURSE OBJECTIVES

The course aims to introduce students to the distinctive nature of services and their marketing challenges.

COURSE OUTCOMES : By the end of the course, students will be able to:

- Understand the unique characteristics and scope of services marketing.
- Apply the 7Ps of service marketing mix in real-world scenarios.
- Evaluate service quality using frameworks like SERVQUAL and GAP models.
- Analyze customer behavior, expectations, and satisfaction in service contexts.
- Formulate service marketing strategies for different sectors through case-based insights.

COURSE OUTLINE

Unit I: Introduction to Services Marketing

Nature and Characteristics of Services, Differences between Goods and Services, Classification of Services, Growth and Importance of Service Sector, Challenges in Marketing of Services, Services Marketing vs. Product Marketing, Strategic marketing process of services.

Unit II: The Service Marketing Mix (7Ps)

Product: Service Design, Branding, and New Service Development, Pricing Strategies for Services, Place: Distribution of Services and Role of Technology, Promotion: Communication and Education in Services, People: Service Personnel and Internal Marketing, Process: Service Delivery and Blueprinting, Physical Evidence: Role in Service Experience

Unit III: Consumer Behaviour in Services

Customer Expectations and Perceptions, Factors Influencing Customer Behaviour, Service Encounter and Moment of Truth, Customer Involvement and Participation, Managing Demand and Capacity in Services, Service Recovery and Complaint Handling, Post Experience Evaluation.

Unit IV: Managing Service Quality and Customer Satisfaction

Understanding Service Quality, SERVQUAL and GAP Models, Dimensions of Service Quality (RATER), Measuring Customer Satisfaction and Loyalty, Customer Relationship Management (CRM) in Services, Total Quality Management (TQM) in Service Sector

Unit V: Applications and Trends in Services Marketing

Marketing of Financial Services, Marketing of Tourism, Hospitality, and Transport Services, Marketing of Healthcare, Education, and Retail Services, E-services and Role of Technology, Ethical Issues in Services Marketing, Emerging Trends: Personalization, AI, and Experience Marketing

SUGGESTED READING

1. Ravi Shankar – Services Marketing: The Indian Perspective, Excel Books
2. Zha S. S. – Services Marketing, Himalaya Publishing House
3. R. Srinivasan – Services Marketing, Prentice Hall of India
4. Rajendra Nargundkar – Services Marketing: Text and Cases, Tata McGraw Hill
5. Harsh V. Verma – Services Marketing: Text and Cases, Pearson Education
6. Valarie Zeithaml, Mary Jo Bitner, and Dwayne Gremler – Services Marketing: Integrating Customer Focus Across the Firm, McGraw-Hill
7. Christopher Lovelock and Jochen Wirtz – Services Marketing: People, Technology, Strategy, Pearson

MCEL-18B : 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, Sales forecasting methods.

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, Sale Audit

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
5. Inc., 1992.
6. Anderson, R. Professional Personal Selling. Englewood Cliff, New Jersey, Prentice Hall Inc., 1991.
7. Dalrymple, D J. Sales Management: Concepts and cases. New York, John Wiley, 1989.
8. Johnson, E M etc. Sales Management: Concepts Practices and cases. New York, McGraw Hill, 1986.

MCEL-17C : 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; Essentials 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)

MCEL- 18C : 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, Reservation of items for MSMEs, Problems of MSMEs.

Unit III : Government Policies and Development of 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.