

B.Com V

Semester

Syllabus

Subject Name	L	T	P	Credit
COM170 - Financial Management	3	1	0	4

Objectives:

- To providing understanding of nature, importance, structure of finance related areas and to impart knowledge regarding source of finance for a business.
- To understand the concepts and theories underlying financial management.
- To be able to evaluate the financial decisions and its implications for the shareholders and the company
- To be competent to analyze and evaluate information for financial planning, control and decision making.
- To provide a theoretical framework for considering corporate finance problems and issues and to apply these concepts in practice.

Unit-1

Financial Management: Financial Goals; Profit v/s Wealth Maximization; Capital Structure Financial Functions-Investment, Financing, and Dividend Decisions; Financial Planning and types.

Unit-2

Capital Budgeting: Nature of Investment Decisions, Investment Evaluation Criteria, Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return, Profitability Index; NPV and IRR Comparison.

Unit -3

Cost of Capital: Significance of Cost of Capital; Calculating Cost of debt; Preference Shares, Equity Capital, and Retained Earnings; Combined (Weighted) Cost of Capital.

Leverage Analysis: Meaning, Types and Their Measures, Effects on Profit.

Unit -4

Capital Structure: Theories and Determinants. Dividend Policies: Issues in Dividend Policies; Walter's Model; Gordon' Model; M.M. Hypothesis, Forms of Dividends and Stability in Dividends, Determinants

Unit-5

Management of Working Capital: Nature of working Capital, Significance of Working Capital, Operating Cycle and Factors Determining of Working Capital Requirements; Management of Working Capital-Cash, and Inventories

Outcomes:

- How to evaluate the cost of debt, cost of equity and the Cost of Capital and create a optimal capital structure in business.
- How to calculate relevant cash flows for capital budgeting projects and apply various methods to analyze projects.
- Evaluate working capital effectiveness of a company based on its operating and cash conversion cycles, and compare the company's effectiveness with that of peer companies.
- How to evaluate a company's management of accounts receivable, inventory, and accounts payable over time and compared to peer companies.

Text books:

1. Bhalla V. K.: Modern Working Capital Management, Anmol Pub., Delhi.
2. Brigham E. F., Gapenski L. C., and Ehrhardt M.C: Financial management- Theory and Practice: Harcourt College Publishers, Singapore.



3. Khan M. Y. and Jain P. K: Financial Management, Text and Problems; Tata McGraw Hill, New Delhi.

Reference books:

1. Pandey I. M: Financial Management: Vikas Publishing House, New Delhi.
2. Prasanna Chandra: Financial Management Theory and Practice; Tata McGraw Hill, New Delhi.
3. Rao, Singh Rao Financial Management Apex Publishing, Udaipur.

Subject Name	L	T	P	Credit
COM181 - Financial Market and Services	3	1	0	4

Objectives:

The Course aims at providing the students, basic knowledge about the Finance concepts, markets and various services provided in those markets. The syllabus is structured in a way which provides adequate information about the roles of intermediaries and its regulating bodies. The course also provides information about the prevailing financial system in India.

Unit 1:**Introduction to the Financial System**

Nature and role of financial system, financial system and financial markets, government intervention in the financial system, informal and formal financial system, components of formal financial system- institutions, intermediaries, markets and services, functions and weaknesses of Indian Financial System.

Unit 2: Introduction to Financial Markets

Money market and Capital market, money market instruments- T Bills, CPs & CDs. Capital Market-primary and secondary, methods of raising capital, Derivative concepts, Role of SEBI.

Unit 3: Introduction to Financial services

Fund based and Fee based service. Conceptual aspect of factoring, forfeiting, credit rating, bill discounting, leasing, securitization and consumer finance. Evaluation of strategic decisions regarding factoring, leasing and merger & acquisitions.

Unit 4: Insurance and Mutual funds

Basic concepts of insurance and mutual funds, role of IRDA and AMFI

Unit 5: Introduction to Banking

An overview of the different activities performed by a bank. Retail Banking: Concepts, forms and products of retail banking. Corporate Banking: meaning, nature, functions and products.

COURSE OUTCOMES:

After completion of this course, the student will be able to

1. Understand the role and function of the financial system in reference to the macro economy.
2. Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.
3. Evaluate and create strategies to promote financial products and services.

Text books:

1. "Financial Markets and Services" E. Gordon & K. Natarajan, Himalaya Publishing House

Reference books:

- "Financial Markets, Institutions and Financial Services" Clifford Gomez, Prentice Hall of India



- "Financial Markets and Institutions-An Introduction to the Risk Management Approach" A. Saunders & M. M. Cornett. Tata McGraw Hills Publication
- "Indian Financial System" Bharti Pathak, Pearson Education.
- "Financial Institutions and Markets- structure, growth and innovations" L. M. Bhole &

Subject Name	L	T	P	Credit
COM182 - Investment Planning and Management	3	1	0	4

Objectives:

- Manage investment portfolios.
- Value assets such as stocks and bonds.
- Optimally diversify portfolios.
- Allocate investments into stock and bond portfolios in accordance with a person's risk preferences.
- Figure out when a trading account at a brokerage firm will receive a margin call.
- Measure the riskiness of a stock or a portfolio position.
- Adjust the value of an asset to take into account the riskiness of the asset.
- Understand and critically evaluate investment advice from brokers and the financial press.

Unit-1

Introduction to Securities: Investment vs. Speculation, Investment Process, Investment categories,

Risk & Return: Security returns. Risk in Traditional sense, systematic & Unsystematic risk .

Unit-2

Economic Analysis: Analytical Framework for common stocks, Economic and Industry Analysis, Economic Forecasting & Stock investment decisions, Forecasting technique

Unit -3

Company Analysis: *Measuring Earnings*-Introduction, Internal & External Information and Accounting Issues.

Company Analysis: *Forecasting Earnings*-Introduction, Chemistry of earning forecasting via the Earning Model, Market share/Profit margin approach, Independent Forecast of Revenue & Expenses

Technical Analysis: Market Indicators

Unit -4

Efficient Market Theory: Fundamentals and Technical Analysis, Rando Walk, The Efficient Market Hypothesis.

Unit-5

Portfolio Analysis: Traditional Portfolio Analysis, Markowitz Risk Return Optimization-An Example, Adequate Diversification

Outcomes:

- Students will understand the characteristics of different financial assets such as money market instruments, bonds, and stocks, and how to buy and sell these assets in financial markets.
- Students will understand the benefit of diversification of holding a portfolio of assets, and the importance played by the market portfolio.
- Students will know how to apply different valuation models to evaluate fixed income securities, stocks, and how to use different derivative securities to manage their investment risks.

**Text books:**

1. Donald E. Fischer and Ronal J. Jordan: Security Analysis and Portfolio Management (Prentice Hall of India Private Limited), Sixth Edition.

Reference books:

1. V.A Avadhani: Investment Management (Himalaya Publishing House)
2. V.K Bhalla: Investment Management (New Delhi Sultanchand & Sons), Tenth Edition

Subject Name	L	T	P	Credit
COM183 - International Trade and Finance	3	1	0	4

Objectives:

The course provides a theoretical analysis of international trade topics with references to empirical evidence. Students will learn the main empirical patterns of current international trade and how to access sources of this information. They will become familiar with the concept of comparative advantage, and study models showing how technological differences, differences in resource endowments, and economies of scale determine trade patterns and income distribution. The effects of various trade policy instruments on welfare will be analyzed. The course touches upon currently relevant issues such as off shoring, export subsidies in agriculture and high-technology industries, and international trade agreements. Students will acquire the problem-solving skills necessary to analyze these and similar matters.

Unit-1

Need, Importance and Problems of International Trade, Advantages and Disadvantage of International Trade, Free Trade, Protection Trade, Tariff, Quota and Dumping.

Unit-2

India's Foreign Trade - Introduction, Trends of Exports and Imports of India, Composition and Direction of India's Foreign Trade, Foreign Trade Policy, WTO. Foreign Aid - Overview

Unit -3

Balance of Payment- Concept of BOT and BOP, Components, Importance, Causes of Disequilibrium and Measures for Correction. Meaning and Importance of Foreign Exchange Rate: Fixed and Flexible Exchange Rates-Merits and Demerits, Determination of Foreign Exchange Rate.

Unit -4

Institutional set up for Export Promotion - Export promotion Measures, Export Promotion Councils, Commodity Board, ECGC, IIFT, Export House.

Unit-5

Role, Importance and Functions: IMF (International Monetary Fund), IBRD (International Bank for Reconstruction and Development), IFC (International Finance Corporation), IDA (International Development Association), ADB (Asian Development Bank), WTO.

Course Outcomes:

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

1. Describe and interpret the assumptions and structure of standard models of international trade theory and policy.
2. Use the standard models of international trade to interpret and analyse real problems and issues in international economics.
3. Describe and interpret how institutions and policy affect international trade.
4. Construct written work that is logically and professionally presented.

Text books:



1. Andley K.K.: Foreign Exchange Trade and Foreign Exchange.
2. C.T. Kindelberger.: International Economics.
3. Francis Cheamilan: International Trade and Export Management.
4. Kuppu Swami: ABC of Foreign Exchange.

Reference books:

1. Lal. G.S.: Financing of foreign Trade and Foreign Exchange.
2. P.T. Ellsworth: International Economics.
3. Trivedi, I.V. & Sharma M.K: International Trade & Finance (Hindi).
4. Varghese, S.K.: Foreign Exchange and Financing sof Foreign Trade.

Subject Name	L	T	P	Credit
COM184 - Public Finance	3	1	0	4

Objectives:

- Studying the functioning of modern public finance
- After successful completion of the course students will be able to critically assess the mechanism of functioning of modern public finance

Unit-1

Public Expenditure: Public goods, Externalities, education, Cost Benefit Analysis

Unit-2

Public Expenditure: Social Insurance, Income maintenance, social security, health care market and government and Income Re-Distribution.

Unit -3

Tax Analysis:-Public Revenue, Public Debt, Fiscal Policy, Budget, Fiscal Federalism

Unit -4

Theory of public debt: economic effects of public debt, loans and savings as source of finance for development. Burden of public debt, Public Debt Management, Repayment of Public Debt

Unit-5

Fiscal Policy: Objectives, neutral, compensatory and functional finance. Balanced budget multiplier. Fiscal policy in under- developed countries. Automatic and built in flexibility.

Outcomes:

On successful completion of this course, student should be able to:

1. Analyze the functioning of modern public finance
2. Identify the types of public needs and the mechanisms of their financing
3. Argue the theoretical basis of public expenditures and to analyze their types and economic effects
4. Classify public revenues and integrate them into the fiscal and tax system
5. Classify public revenues and expenditures through the budget and to analyze the instruments and objectives of budgetary policy

Text books:

- Richard A. Musgrave , Public Finance in Theory and Practice McGraw Hill Book Company, New York.
- Buchaman J.M. , the Public Finances, Richard D.Irwin, Homewood. Jha H. (1998), Modern Public Economics, Routledge, London.

Reference books:

- Singh S.K. Public Finance in Developed and Developing Countries, S.Chand and Company Ltd, New Delhi.
- Chelliah R.J. , Fiscal Policy in Underdeveloped Countries
- N. Radhakrishnan, : Public Finance, Theory and Approach, Vrinda Publications, New Delhi.

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Subject Name	L	T	P	Credit
COM185 - Personal Selling and Advertising	3	1	0	4

Objectives:

This course investigates various promotional tools used in the communication mix, such as advertising, sales promotion, and publicity, to sell products and services. Concepts include: advertising planning processes, determining advertising and promotional goals and objectives, control and evaluation of advertising and promotional programs, and regulatory issues. Students will develop a comprehensive advertising campaign for a real or imaginary product.

Unit-1

Introduction to Sales Management- Definition, Meaning, Objectives, Role of sales management in marketing, Recent trends in sales management, *Sales Organization*: Types and structures of sales organization Functions and responsibilities of sales manager.

Unit-2

Managing the Sales Force- Sales personnel Recruitment and Selection process, criteria used for selection of sales personnel, Importance of Training, Relationship Selling, Value added Selling. *Sales Reporting*- Sales records, Sales reports, Sample of Sales Report Format, Key Performance Indicators of sales

Unit -3

Sales planning and control- Sales planning, Sales forecasting – concept and methods qualitative and quantitative, Sales quotas- concept, purpose and types, Sales control- process of sales control- Goal setting, Performance Measurement, diagnosis and corrective actions

Unit -4

Advertising Management- Definition, Nature and evolution of advertising, its functions and role, criticism, social, economic and legal aspects of advertising. Place of advertising in Marketing Mix, Indian advertising industry, *copy writing*: different elements of a copy and layout

Unit-5

Advertising budget- Objectives, preparation and methods of advertising budget; advertising agency and its function, *Advertising media*- different types of media, function, merits and demerits of media, selection of media and its vehicles.

Outcomes:

In this course, learners...

- Analyze the expanding environment of media and sales techniques.
- Assess the strengths, weaknesses, opportunities and threats (SWOT) of different kinds of promotional campaigns.
- Examine the importance of market segmentation, position and action objectives to the development of an advertising and promotion program.
- Develop creative strategies for advertising.
- Plan media strategy, scheduling, and vehicle selection.
- Assess strategic uses of sales promotions.



Text books:

1. Kazmi and Batra, Advertising and Sales Management, Excel Books
2. R. S. Davar, Salesmanship & Publicity. Vikas Publishing House, New Delhi

Reference books:

1. S. A. Chunawalla & K. C. Sethia, Foundations of Advertising Theory & Practice, Himalaya Publishing
2. P. K. Sahu & K. C. Raut, Salesmanship and Sales Management. New Delhi: Sangam Books Pvt. Ltd.

Subject Name	L	T	P	Credit
COM186 - Rural Development	3	1	0	4

Objectives:

Rural markets represent a substantial portion of the Global Marketplace. Despite of huge potential, rural markets have been traditionally ignored by most multinationals from advanced countries, as well as by local large-scale manufacturers of packaged products. The course introduces the student to the various aspects of Indian rural markets as the study of rural marketing has become significant because of the saturation of the urban markets and the increase in the purchasing power of the rural population. It covers aspects like relevance and scope of rural market in India, the environment prevailing these dynamic involved in the behavior of rural consumers, rural markets research, and rural market segmentation and targeting. It also goes in details for explaining the product strategy adopted by the companies for rural market, pricing strategy and rural distributions includes traditional and modern channels.

Unit-1

Rural Development: Concept, Definition Nature and Scope of Rural Development; Need for Rural Development; Historical evolution of the concept of Rural Development in the Indian Context; Causes of Rural Backwardness.

Unit-2

Health conditions and Services in Rural Areas: Accessibility of health facilities; Health schemes - Arogya Sree, NTR Vaidya Seva; Issues in Community Health- National Health Policy of India/National Rural Health Mission; Janani Suraksha Yojana; AYUSH programme; National AIDS Control programme.

Unit -3

Rural Housing: Status, National Housing and Habitat policy – Different Schemes of housing policy, Indira Awaas Yojana, NTR Gruha Kalpa.

Unit -4

Status of Rural areas: Composition of Rural Population, Rural Work Force, Problems of Unemployment and Under employment

Unit-5

Conditions and Problems of Agricultural Labour; Rural poverty; Levels of Living of Rural People; Integrated Rural Development.

Outcomes:

On successful completion of the course, the student will be able to

- gain insight into the socio-economic structure of rural India
- understand the prospects and problems of rural development in India

Text books:

1. Vasant Desai : A Study of Rural Economy
2. Jain S.C. : Rural Development
3. Das Kumar B : Rural Development through Decentralization

Reference books:

1. Venkata Reddy K : Rural Development in India Poverty and Development
2. Khanna B.S. : Rural Development in South Asia:Policies, Programmes and Organizations
3. Robert Chambers : Rural Development Putting the Last First



5. Desai A.R. : Introduction to Rural Sociology

Subject Name	L	T	P	Credit
COM190 - Major Research Project	0	0	6	3

Objective:

The objective of Major Research Project are enable to develop the understanding of the given problem and to enhance the analytical and problem solving ability and implementation capabilities of research process.

Examination:

The Major Research Project (MRP) shall be compulsory. University will constitute an expert committee consisting of a professor and reader from management institute to review and approve the synopsis. The students have to submit duly approved synopsis within 30 days from the completion of fourth semester examination. Students will be required to submit the final MRP Report in the hard bound form in the number specified by the University fifteen days before beginning of V Semester examination. Major Research Project (MRP) will carry a maximum of 100 marks - out of which, 50 marks will be for the report and its contents and 50 marks will be for the presentation/viva-voce. A panel of external and internal examiners will jointly award both of these components of marks. The University shall appoint the external examiner and the Director/Head of the Institution shall appoint the internal examiner. A panel of external and internal examiners shall evaluate the student's performance.



Subject Name	L	T	P	Credit
MGT440 - Research Methodology	3	1	0	4

Objectives:

- Identify appropriate research topics
- Understand some basic concepts of research and its methodologies
- Select and define appropriate research problem and parameters
- Prepare a project proposal (to undertake a project)
- Organize and conduct research (advanced project) in a more appropriate manner
- Write a research report and thesis
- Write a research proposal (grants)

Unit-1

Research: Meaning, objectives Significance, Types of Research, Research Process. Research Problem: Meaning, Need of Defining, Technique involved in defining.

Unit-2

Research Design: Meaning, Need and features of good research design, Different Research Designs. Measurement and scaling Techniques: Measurement scales . Test of sound measurement. Scaling-meaning and classification Bases Important scaling Techniques.

Unit -3

Sampling Theory: Population and samples, Random sampling and non random sampling, parameter, statistic and standard error of statistic. Data collection- primary and secondary sources.

Unit -4

Data Analysis: Descriptive and inferential techniques, testing of hypothesis: Basic concepts and procedure.. Chi-square Test: Characteristic and Assumptions, Test of Goodness of Fit and independence of attributes.

Unit-5

Marketing Research: Concept, Applications and Limitations. Applications of Research - sales research, Product research, Motivational research, Advertising research, market segmentation, Physical distribution research.

Outcomes:

- Apply a range of research techniques to business and management problems / issues understand and apply research approaches, techniques and strategies in the appropriate manner for managerial decision making
- Demonstrate knowledge and understanding of data analysis and interpretation in relation to the research process
- Conceptualize the research process
- Develop necessary critical thinking skills in order to evaluate different research approaches utilized in the service industries.
- Apply the understanding of feasibility and practicality of research methodology for a proposed project

Text books:

1. Malhotra Naresh K. (2008). Marketing Research. Pearson publishers, Latest Edition.
2. Zikmund, Babin, Carr, Griffin (2003). Business Research Methods. Cengage Learning, India, Latest Edition.

Reference books:

1. Cooper Donald R and Schindler Pamela S. (2006). Business Research Methods. McGraw-Hill Education, Latest Edition.
2. Anderson, Sweeney, William, Cam (2014). Statistics for Business and Economics. Cengage Learning, Latest Edition.
3. Krishnaswami O. R., Ranganatham M. (2011). Methodology of Research in Social Sciences. Himalaya Publishing House, Latest Edition.

Subject Name	L	T	P	Credit
MGT450 - E-Commerce Applications	2	1	0	3

Objectives:

- Understanding the concept and detailed knowledge of E-commerce to the students.
- To Guide students about various aspects of E - Commerce Fundamentals
- To introduce to the new window for expanding Business with the use of E-commerce process

Unit-1

Internet and Commerce: Business operations; E-commerce practice vs. traditional business practice; Concepts b2b, b2c, c2c, b2g, g2h, g2c; Benefits of e-commerce; Management issues relating to e-commerce.

Unit-2

Operations of E-commerce: Credit card transaction; Secure Hypertext Transfer Protocol (SHITP); Electronic Payment System; Secure Electronic Transaction (SET); SET's encryption; Process; Cyber cash; Smart Cards; Indian Payment models.

Unit -3

Applications in B2C: Consumers' shopping procedure on the internet, Global market; Strategy of traditional department stores; Products in b2c model; Success factors of e-brokers; Broker-based services online; Online travel tourism services; Benefits and Impact of e-commerce on travel industry; real estate market; Online stock trading and its benefits; Online banking and its benefits; Online financial services and their future; E-auctions-benefits, implementation, and impact.

Unit -4

Applications in B2B: Application of b2b; Key technologies for b2b; Architectural models of b2b; Characteristics of the supplier-oriented marketplace, buyer-oriented marketplace, and intermediary-oriented marketplace; Benefits of b2b on procurement reengineering; Just in Time delivery in b2b; Internet-based EDI from traditional EDI; Integrating EC with back-end information systems; marketing issues in b2b.

Unit-5

Applications in Governance: EDI in governance; E-government; E-governance – applications of the internet; Concept of government-to-business, business-to-government and citizen-to-government; Private sector interface in e-governance. Emerging Business Models.

Outcomes:

- Understand the various elements of E-Commerce
- To be able to use & apply the E-Commerce tools efficiently
- To understand the legal aspects of E- Commerce.

Text books:

1. Turban, Rainer, and Potter, Introduction to E-Commerce, second edition, 2003
2. H. M. Deitel, P. J. Deitel and T. R. Nieto, E-Business and E-Commerce: How to Programe, Prentice hall, 2001



Reference books:

1. E-Business and E-Commerce Management: Strategy, Implementation and Practice, 3rd Ed., Prentice Hall, 2007
2. J. E. Rayport and B. J. Jaworski, Case in E-Commerce, McGraw Hill, 2002