



Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

M.COM. PROGRAM (2020-22)

SEMESTER-I

MCOM101 ADVANCED ACCOUNTING

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME									
		THEORY			PRACTICAL			L	T	P	CREDITS
		END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*					
MCOM101	ADVANCED ACCOUNTING	60	20	20	-	-	4	-	-	4	

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit;

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

The objective of the course is to impart the basic knowledge of financial accounting theory, Accounting, standards, principles and procedures to accounting problems and its application in business.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist 8 Questions, out of which student will be required to attempt any 5 questions.

Course Outcomes

1. Understand Financial accounting concepts and their application in business.
2. Apply the dual-entry recording framework to a series of transactions that results in a balance sheet.
3. Gain knowledge on the preparation of financial statements.
4. Develop the skills needed to analyze financial statements effectively and making business decisions

COURSE CONTENT

Unit I: Fundamentals Of Financial Accounting: Meaning and definition, Need and functions of accounting, Users of accounting information, importance and limitations of accounting, Relationship of accounting with other disciplines, Accounting Principles-Concepts and Conventions, An introduction to Accounting Standards, Concept and definition, Process of Accounting, various stages of DES accounting: Journal, Ledger, Trial Balance, Preparation of Final Accounts with adjustments.



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Unit II: Accounting for Hire Purchase and Installment Payment System, Single Entry System.

Unit III: Branch Accounts and Departmental Accounts

Unit IV: Advanced Problems of Bank Reconciliation Statement, Accounting for Non Profit Organization.

Unit V: Accounting for Partnership Firms: Admission, Retirement and Dissolution, Conversion of partnership firm into a company

Suggested Readings

1. CA (Dr.) P.C. Tulsian and Bharat Tulsian (2016). ***Financial Accounting***. S Chand Publications.
2. Dr. S.M. Shukla (2019). ***Financial Accounting***. Sahitya Bhawan Publications
3. V. Rajasekaran and R. Lalitha (2010). ***Financial Accounting***. Pearson
4. M. Hanif and A. Mukherjee (2018). ***Financial Accounting-I*** Mc Graw Hill Publications
5. CMA M.N. Arora, K.V. Achalpathi and S. Brinda. ***Financial Accounting***. Taxmann's
6. Deepak Sehgal. ***Financial Accounting***. Vikas Publishing House, New Delhi



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MCOM102 BUSINESS AND CORPORATE LAWS

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME									
		THEORY			PRACTICAL			L	T	P	CREDITS
		END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*					
MCOM204	Business and Corporate Laws	60	20	20	-	-	4	-	-	4	

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit;

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

The objective of this course is to familiarize students about relevant provisions of Business and Corporate laws and to enable them to understand impact of legal provisions on the functioning of business.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The Semester Examination will be worth 60 Marks. The question paper and semester exam will consist 8 questions, out of which student will be required to attempt any 5 questions.

Course Outcomes

Through this course, students will be able to understand about legal framework, which is necessary to comply with for operating a business and its impact on its functioning.

COURSE CONTENT:

Unit I: Indian Contract Act, 1872 and Sale of Goods Act, 1930:- Definitions, essentials of a valid contract, offer, acceptance, free consent, consideration, legality of object, capacity to contract, discharge of contract, consequences of breach of contract. Sale of Goods Act, 1930: Definition, conditions and warranties; Transfer of property, right of unpaid seller.

Unit II: The Negotiable Instruments Act, 1881:- Definitions, types of negotiable instruments; Negotiation; Holder in due course; Payment in due course; Endorsement and crossing of cheque; Presentation of Negotiable instruments, recent provisions of The Negotiable Instruments (Amendment) Act, 2018



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Unit III: The Companies Act, 2013:- Definitions and types of companies; Memorandum of association; Prospectus; Share Capital and membership; meetings and resolutions; Company managements; Winding up and dissolution of companies and recent amendments.

Unit IV: SEBI Act, 1992 and FEMA Act 2000:- Theoretical background of SEBI, its power and functions, relevant provisions. FEMA Act 2000: Definitions, Meaning of Foreign Exchange, need for FEMA Act 2000 and difference between FEMA and FERA Act and other relevant provisions.

Unit V: Monopolistic Restrictive and Unfair Trade Practices, Consumer Protection Act: - MRTP Act 1969-monopolistic trade practices; Restrictive trade practices; Unfair trade practices; The Consumer Protection Act 1986-salient features; Definition of consumer, rights of consumer; Grievance redressal machinery.

Suggested Readings

1. N.D. Kapoor – *Elements of Mercantile Law* – Sultan Chand & Co., New Delhi.
2. Avtar Singh – *Company Law* – Eastern Book Company, 17th Edition
3. N.D. Kapoor (2013)-*Industrial Law* – Sultan Chand & Co., New Delhi, 12th Edition.
4. Melvin and Katz, *E-book: The Legal Environment of Business*, McGraw-Hill 2nd edition



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MBAI101PRINCIPLES AND PRACTICE OF MANAGEMENT

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	CREDITS
		END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
MBAI101	Principles and Practice of Management	60	20	20	-	-	4	-	-	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit;

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

To understand the core management principles which applies to individuals, medium and large organizations. The students are expected to learn the basics of management functions and realize the ideal characteristics of a manager. The impetus of this subject is to make the students familiarize with the professional skills required to be an effective manager.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections A and B. Section A will carry 36 Marks and consist of five questions, out of which student will be required to attempt any three questions. Section B will comprise of one or more cases / problems worth 24 marks.

Course Outcomes

1. Understand the role of managers.
2. Understand the major functions of management viz. Planning, Organizing, Staffing, leading and controlling.
3. Describe the interrelationship among the various functions of Management.
4. Develop a general management perspective.
5. Use analytical skills for decision making.

COURSE CONTENT

Unit I: Nature and Evolution of Management

1. Meaning, Nature and Concept of Management
2. Functions and Responsibilities of Managers
3. Evolution of Management Thoughts
4. Early Classical Approaches – Scientific Management, Administrative Management, Bureaucracy, Hawthorne study, Principles of Fayol
5. Neo-Classical Approaches – Human Relations Movement, Behavioral Approaches



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6. Modern Approaches – Quantitative Approach; Systems Approach; Contingency Approach

Unit II: Planning

1. Planning: Nature and Purpose of Planning
2. Planning Process, Types of Planning and Objectives
3. Advantages and limitations of Planning
4. MBO
5. Decision Making, Process of Decision Making

Unit III: Organizing

1. Nature and Purpose of Organizing
2. Departmentation
3. Span of Control
4. Line and Staff Relationship
5. Delegation and Decentralization

Unit IV: Directing

1. Meaning and Characteristics of Direction
2. Elements of Direction
3. Principles of effective Direction
4. Direction Process
5. Leadership

Unit V: Controlling

1. Concepts and Process of Controlling
2. Controlling Techniques
3. Feedback and Feed Forward Controls
4. Profit and Loss Control
5. Budgetary Control
6. Return on Investment Control
7. Managing in Virtual Environment
8. Managerial Skills

Suggested Readings

- 1 Koontz and Heinz Weihrich (2008). *Essentials of Management*. Tata McGraw-Hill Education, India, Latest Edition.
- 2 Robbins and Coulter (2007). *Management*. Prentice Hall of India, Latest Edition.
- 3 Hillier Frederick S. and Hillier Mark S(2008). *Introduction to Management Science: A Modeling and Case Studies Approach with Spreadsheets*. McGraw Hill, India, Latest Edition.
- 4 Weihrich Heinz and Koontz Harold (2011). *Management: A Global and Entrepreneurial Perspective*. McGraw-Hill Education, New Delhi, India, Latest Edition.
- 5 Tripathi P.C. and Reddy P.N.(2012). *Principles of Management*. Tata McGraw Hill Education, New Delhi, India, Latest Edition.



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MBAI102 MARKETING MANAGEMENT

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	CREDITS
		END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
MBAI102	Marketing Management	60	20	20	-	-	4	-	-	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit;

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objectives

1. The objective of the course is to provide the learners exposure to modern marketing concepts, tools, and techniques.
2. To help them develop abilities and skills required for the performance of marketing functions.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections A and B. Section A will carry 36 Marks and consist of five questions, out of which student will be required to attempt any three questions. Section B will comprise of one or more cases / problems worth 24 marks.

Course Outcomes

1. Demonstrate understanding of marketing management.
2. Apply the concept of marketing in business operations.
3. Develop an understanding of the linkages of marketing management and other functions of an organization.

COURSE CONTENT

Unit I: Marketing Concepts

1. Introduction- Nature and scope of marketing, Evolution, Various marketing orientations
2. Marketing Vs Selling concepts
3. Consumer need, Want and Demand concepts
4. Marketing Environment
5. Marketing challenges in the globalized economic scenario

Unit II: Market Segmentation, Targeting, Positioning and Branding

1. Segmentation-Meaning, Factors influencing segmentation, Basis for segmentation
2. Targeting-Meaning, Basis for identifying target customers, Target Market Strategies



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3. Positioning-Meaning, Product differentiation strategies, Tasks involved in positioning
4. Branding- Concept of Branding, Brand Types, Brand equity, Branding Strategies

Unit III: Products and Pricing

1. Product Decisions- Concept and Objectives, Product mix
2. New product development process
3. Product Life cycle strategies
4. Pricing Decisions- Pricing concepts and Objectives
5. Pricing strategies-Value based, Cost based, Market based, Competitor based
6. New product pricing – Price Skimming and Penetration pricing

Unit IV: Distribution Decisions

1. Importance and Functions of Distribution Channel
2. Channel alternatives
3. Factors affecting channel choice
4. Channel design
5. Channel conflict and Channel management decisions, Distribution system
6. Multilevel Marketing (Network Marketing)

Unit V: Integrated Marketing Communications

1. Concept of communication mix, Communication objectives
2. Advertising- Advertising Objectives, Advertising Budget, Advertising Copy
3. AIDA model, Advertising Agency Decisions
4. Sales Promotion: Sales Promotion Mix, Tools and Techniques of sales promotion, Push-pull strategies of promotion
5. Personal selling- Concept, Features, Functions, Steps/process involved in Personal selling
6. Publicity / Public Relation- Meaning, Objectives, Types, Functions of Public Relations
7. Digital Marketing- Basic concepts of E-Marketing

Suggested Readings

1. Kotler, Keller, Koshy and Jha (2009). *Marketing Management: A South Asian Perspective*. Pearson Education, Latest Edition.
2. Masterson Rosalind and Pickton David (2014). *Marketing: An Introduction*. Sage Publications, Latest Edition.
3. Panda Tapan (2008). *Marketing Management. Excel Books*. India Latest Edition.
4. Ramaswamy V. S. and Namakumar S. (2009). *Marketing Management*. Macmillan Publishers, Latest Edition.
5. Etzel M. J, Walker B J and Stanton William J. (1997). *Fundamentals of Marketing Management*. Tata McGraw Hill, Latest Edition.
6. Kumar Arun and N Meenakshi (2009). *Marketing Management*. Vikas Publications, Latest Edition.
7. Karunakaran K. (2009). *Marketing Management*. Himalaya Publishing House, Latest Edition.
8. SaxenaRajan (2009). *Marketing Management*. Cengage Learning, Latest Edition.
9. Lamb, Hair, Sharma, McDanniel (2012). *Marketing. Cengage Learning*. Latest Edition.



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MBAI104 ORGANIZATIONAL BEHAVIOR

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	CREDITS
		END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
MBAI104	Organizational Behavior	60	20	20	-	-	4	-	-	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit;

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

The objective of the course is to familiarize the students with Organisational, Group and Individual Behaviour. The course also educates the students the concept and theories of Motivation, Leadership and Teamwork.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections A and B. Section A will carry 36 Marks and consist of five questions, out of which student will be required to attempt any three questions. Section B will comprise of one or more cases / problems worth 24 marks.

Course Outcomes

1. To describe human behavior and that of others in an organizational setting.
2. To examine important aspects of group/team processes and manage them.
3. To demonstrate ability to manage, lead and work with other people in the organization.

COURSE CONTENT

Unit I: Introduction to Organizational Behavior (OB)

1. Definition, Contributing Disciplines to the OB field, Levels of OB
2. Models of Organisational Behavior
3. Challenges and Opportunities for OB
4. Organisational Behaviour in Global Context

Unit II: Determinants of Individual Behavior



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1. Personality - Concept, Determinants, Personality Traits (MBTI & Big Five); Major Personality Attributes Influencing OB.
2. Perception – Factors Affecting Perception, Attribution Theory, Errors in Perception
3. Attitude - Formation, Components of Attitudes, Types
4. Learning - Concept, Theories - Classical Learning, Operant Learning and Social Learning and Managerial Implications

Unit III: Motivation and Leadership

1. Motivation: Concept and Process
2. Theories of Motivation: Need Hierarchy Theory, Two Factor Theory, Victor Vroom Theory, Equity Theory, Organisational Justice, Application of Motivational Theories
3. Leadership: Meaning and Styles
4. Leadership Theories: Trait Theory, Behavioral Theories- Managerial Grid, Situational Theories-Fiedler's Model and Hersey-Blanchard Model

Unit IV: Group Behavior and Conflict Management

1. Groups and Team: Concept, Classification, Life Cycle of a Team, Building effective Teams
2. Conflict: Meaning, Level, Sources, Model of Conflict Resolution.
3. Interpersonal Orientations: Transactional Analysis, Stroking

Unit V: Organisation Culture, Stress and Change Management

1. Organisational Culture: Concept, Creating and Sustaining Culture, OB Across Cultures
2. Change : Concept, Forces for Change, Resistance to Change, Approaches to Managing Change
3. Stress: Concept, Causes, Approaches to Stress Management
4. Issues between Organisations and Individuals.

Suggested Readings

1. Stephens, R., Judge, T. and Sanghi, S. (2011). *Organizational Behavior*. Pearson Education India, Latest Edition.
2. Newstorm, J. (2007). *Positive Organizational Behavior*. Sage Publications, 12 Edition.
3. Hitt, Millar, Colella (2006). *Organizational Behavior: A Strategic Approach*. John Wiley and Sons, Latest Edition.
4. Dwivedi R. S. (2001). *Human Relations and Organizational Behavior: A Global Perspective*. Macmillan, Latest Edition.
5. Greenberg, J. and Baron, R. (2008). *Behavior in Organizations*. Pearson Prentice Hall, Latest Edition.