



मेडी-केप्स विश्वविद्यालय, इंदौर

Medi-Caps University, Indore

Syllabus

Course Code	Course Name	L	T	P	Credit
CM3CO11	Fundamentals of Financial Management	4	1	0	5

Prerequisites : Nil

Co-requisites : Nil

Curriculum

Unit-I: Introduction

Finance: meaning, importance and Function .Finance & related disciplines. Financial management: meaning, definition, Importance, objectives, role of finance manager, Time value of money, Present value of single amount & Annuity, Future value of single amount & Annuity, Doubling period.

Unit-II: Cost of capital

Meaning & Significance of cost of capital, Components of cost of capital, Calculation of cost of Equity, cost of debt, cost of preference shares and cost of retained earnings. Weighted average cost of capital and marginal cost of capital.

Unit- III: Capital structure decision

Factors affecting capital structure, Determination of optimum capital structure. EBIT, EBT analysis, Leverages: operating and financial leverage, Measurement of. Operating financial and Combind leverages.

Unit –IV: Capital Budgeting

Need and importance of capital budgeting, Techniques of capital budgeting: Payback period, Accounting Rate of return, Discounted Payback period, Net present value Method, profitability index and internal rate of return.

Unit-V: Working capital

Meaning & Importance of working capital, Types of working capital, factors affecting working capital requirements, Working capital estimation and calculation, Working capital as a percentage of Net Sales, Working capital as a percentage of total Assets, Working capital based on Operating Cycle.

Text Books

1. Khan and Jain : Financial Management, Tata McGraw Hill, New Delhi
2. R.P Rustagi, : Financial Management, problems & solutions Taxman publication, New Delhi
3. Vyuptakesh Sharan: Fundamentals of financial management , Pearson education.

Reference Books

1. Kulkarni and Satyaprasad Financial Management, Himalaya Publishing House, New Delhi
2. Maheshwari, S.N : Financial Management.
3. Prasanna, Chandra : Fundamentals of Financial Management, Tata McGrawHill, New Delhi
4. C Rama gopal: Financial management & Management Accounting, New Age international publishers.
5. V.K Bhalla, : Financial Management, Anmol Publications, New Delhi

Websites

1. <https://www.investopedia.com/terms/w/workingcapitalmanagement>
2. <http://www.studyfinance.com/lessons/workcap/?page=01>
3. <http://www.bbamantra.com/capital-budgeting/>



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Syllabus

Course Code	Course Name	L	T	P	Credit
CM3CO12	Indirect Tax	3	1	0	4

Prerequisites : Nil

Co-requisites : Nil

Curriculum

Unit –I Introduction of Goods and Service Tax (GST)

Goods & Service Tax (GST) Meaning & Special Features, Necessity and Implementation, Objectives, Important Items and Basic Definitions under Section 2, Classification of Goods and Service Tax

Unit –II Registration & Levy of Tax

Registration under GST, Meaning, Necessity, Procedure, Persons Liable & not Liable for Registration, Compulsory Registration, Levy & Collection of Tax, Tax Liability for Composite & Mixed Supply

Unit-III Classification of Goods & Rates

Taxable & Exempted goods, Rates of GST, Time & Place of supply of Goods & Services Calculation of Taxable Value and Tax Liability, Tax Liability related Practical Problems

Unit-IV Composition Levy

Composition Levy, Meaning, Eligibility, Conditions & Restrictions, Applicable Rates & Rules regarding submission of Return , Composition Levy related Practical Problems

Unit-V Input Tax Credit

Input Tax Credit Meaning, Features, Eligibility, Not Eligibility, Conditions for availing, Provisions, Rules & Procedure, Practical Problems availing Input Tax Credit.

Text Books:

1. Indirect Tax Goods & Service Tax: Shripal Saklecha & Amit Saklecha
2. Indian GST for Beginners-Jayaram Hiregange & Deepak Rao
3. Basic of GST - Nita Tax Association taxman

Reference Books:

1. Vinod K Sighania,. and Monica Sighania,. Studen's Guide to Indirect Taxes, Taxmann Publications Pvt. Ltd., Delhi
2. V.S Datey,. Indirect Tax Law and Practice, Taxman ublications vt.Ltd., Delhi Latest Edi
3. GST Bill/Act 2016
4. Goods & Service Tax: Dr. Sanjiv Agrawal & C.A. Sanjeev Malhotra

Websites:

1. <https://mptax.mp.gov.in>
2. <https://services.gst.gov.in/services>
3. www.gstcouncil.gov.in



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Course Code	Course Name	L	T	P	Credit
CM3CO13	Cost Accounting	4	1	0	5

Prerequisites : Nil

Co-requisites : Nil

Course Outcome:

This course will acquaint the students with basic concepts used in cost accounting and various methods involved in cost ascertainment systems and use of costing data for planning, control & decision-making.

Curriculum

Unit-I: Introduction:

Meaning, objectives, advantages, Nature and scope of cost accounting; Cost concepts, classification, Methods and Techniques; Elements of cost; Difference between financial, cost, and management accounting.

Unit-II: Material/inventory control:

Concept and techniques; Methods of pricing of materials issues – FIFO, LIFO, Simple Average ; Methods of inventory control; Treatment of material losses.

Unit-III: Methods of Costing:

Unit costing-Preparation of Cost Sheet Job costing-Meaning, Features, Advantages and Limitation Contract costing-Preparation of Contract account (Basic), Process costing (Normal losses, Abnormal loss and gain)

Unit-IV: Overheads:

Accounting for Overheads: Classification and departmentalization; Absorption of overheads; Determination of overhead rates; under and over absorption, and its treatment.

Unit-V: Marginal and Standard Costing:

Concept of Marginal Costs and Marginal Costing: Assumptions of Marginal Costing; Marginal Costing vs Absorption Costing; Advantages and Limitations of Marginal Costing; Break Even Analysis: Break-Even Point, Margin of safety, Standard costing-Material and Labour Variance.

Text books:

1. S.N Maheshwari,. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
2. S.P. Jain and K. L. Narang, Cost Accounting, Principles and Methods, Kayla Publishers, Jalandhar.
3. Bhabatos Banerjee, “Cost Accounting –Theory and Practice” PHI Pvt. Ltd, New Delhi.

Reference Books:

1. B.M. Lall Nigam and I.C. Jain, Cost Accounting, Principles, Methods and Techniques, PHI Pvt. Ltd, New Delhi.
2. Bhabatos Banerjee, “Cost Accounting –Theory and Practice” PHI Pvt. Ltd, New Delhi.
3. H. V. Jhamb, Fundamentals of Cost Accounting, Ane Books Pvt Ltd, New Delhi.
4. Homgren, Charles, Foster and Datar. Cost Accounting -A Managerial Emphasis; Prentice- Hall of India, New Delhi.

Websites:

1. www.icmai.in
2. www.indaccounting.com



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Course Code	Course Name	L	T	P	Credit
CM3CO14	Principles of Marketing	3	0	0	3

Prerequisites : Nil

Co-requisites : Nil

Curriculum

Unit I: Introduction:

Concept and types of Market, Nature, Scope and Significance of Marketing; Evolution of marketing concepts; Selling Vs Marketing, Marketing mix; Marketing environment-Macro and Micro environmental factors (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

Unit II: Consumer Behaviour:

Nature and importance of Consumer Behaviour, Consumer Buying decision Process, factors influencing consumer buying behaviour.

Market Segmentation: Concept and Significance of Market Segmentation, Bases of segmenting consumer and industrial markets.

Unit III: Product:

Concept and importance, Product classifications; Concept of Product mix; Branding decisions, Packaging and labelling decisions, Product life-cycle; New Product Development Process (an overview).

Unit IV: Pricing:

Significance. Factors affecting price of a product. Pricing policies and Strategies.

Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Types of Retailers; e-tailing,

Unit V: Promotion:

Nature and importance of promotion; Promotion mix, Advertising, Personal selling, Public relations & Sales promotion (a brief discussion).

Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing,

Text Books:

1. Philip Kotler, , Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. Principles of Marketing, Pearson Education.
2. Rajan Saxena, Marketing Management, Tata McGraw Hill Education.
3. J.Michael, Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education

Reference Books:

1. Dhruv Grewal, Levy Michael,Marketing, McGraw Hill Education.
2. Philip Kotler,; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education.
3. Neeru Kapoor, Principles of Marketing, PHI Learning
4. Rajendra Maheshwari, Principles of Marketing, International Book House
5. Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi.

Websites:

1. http://pc-freak.net/international_university_college_files/Philip%20Kotler%20-%20Principles%20Of%20Marketing.pdf
2. [http://library.aceondo.net/ebooks/Business_Management/Principles_of_Marketing\(14th.Edition\).pdf](http://library.aceondo.net/ebooks/Business_Management/Principles_of_Marketing(14th.Edition).pdf)
3. <https://en.wikibooks.org/wiki/Marketing/Introduction>



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Course Code	Course Name	L	T	P	Credit
CM3EG07	International Trade	3	0	0	3

Prerequisites : Nil

Co-requisites : Nil

Curriculum

Unit-I: Introduction

Introduction: meaning, nature and scope of international trade, factors promoting international trade, role of international trade in economic growth, significance of international trade, international trade vs. domestic trade, complexities of international trade, India and the global economy, India's future prospects of international trade.

Unit-II: Theory of International Trade:

The concept of Mercantilism, theory of absolute advantage, theory of comparative cost advantage, theory of factor endowment (including Leontief Paradox), intra industry trade theory (Neo-Heckscher-Ohlin Model).

Unit-III: Terms of Trade, Devaluation and Trade Strategy:

The terms of trade concept; net barter terms of trade, gross barter terms of trade and income terms of trade, factors affecting terms of trade, meaning of devaluation, effects of devaluation on exports and imports, meaning arguments and demerits of free trade and protection.

Unit-IV: Balance of Payments and Dumping:

Balance of trade and balance of payments, components of balance of payments, disequilibrium in balance of payment; causes and measure for correction, meaning of dumping, types of dumping, objectives of dumping, effects of dumping on importing country and exporting country.

Unit-V: Foreign Exchange:

Meaning of foreign exchange rate, exchange rate system; fixed exchange rates and flexible exchange rates, determination of equilibrium exchange rate, the mint parity theory: determination of foreign exchange rate under gold standard, functions of foreign exchange market, causes of change in the exchange rate.

Text Books

1. B.O Sodersten, International Economics—The Macmillan Press Ltd London.
2. R.Paul Krugman, International Economics- Pearson Education India.
3. Francis Cherunilam, International Economics- Tata McGraw Hill Education Private Limited.

Reference Book:

1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education.
3. Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Roulledge.
4. Michael R. Czinkota. et al. International Business. Fortforth: The Dryden Press.
5. Bennett, Roger Francis Cherunilam. International Business. Pearson Education.
6. Sumati Varma, *International Business*, Pearson Education.
7. Justin, Paul. International Business, Prentice Hall of India Ltd.
8. Peng and Srivastav, Global Business, Cengage Learning.
9. UNCTAD Reports.
10. WTO, Annual Report, various issues.
11. RBI. Report on Currency & Finance, various issues.

Websites

1. <http://unctad.org/en/Pages/aboutus.aspx>
2. https://www.wto.org/english/thewto_e/thewto_e.htm
3. <https://www.rbi.org.in/>



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Course Code	Course Name	L	T	P	Credit
CM3SEO4	Research Methodology	3	1	0	4

Prerequisites : Nil

Co-requisites : Nil

Curriculum

Unit I Introduction to Research:

Meaning and scope of research, objectives of research, characteristics of good research, Types of research, Limitations of research, Research applications in business decisions, Ethical issues in research.

Unit II The Research Process:

Identification and formulation of research problem, Literature review, concept and variables, Statistical inference- Test of hypothesis: Meaning of hypothesis, Procedure of testing hypothesis, Type I and Type II error, Research design, Types of research design- Exploratory, Descriptive and Causal research design.

Unit III: Measurement Scales and Methods of Data Collection:

- Measurement Scales: Nominal, Ordinal, Interval and Ratio scales; Rating scales, Ranking scales, Reliability and Validity of scales.
- Data Collection Methods: Sources of data collection, Methods of data collection- Interviewing and Surveys, Questionnaire- Guidelines for questionnaire construction and design, Pilot study, Observation method, Ethics in data collection- Ethics and the researcher, ethical behaviour of the respondents.

Unit IV:

Sampling: Introduction to sampling, Sampling vs Census, Sampling and non-sampling errors, Importance of sampling, Sampling Plan- Sampling unit, Sample size, Sampling design- Probability and non-probability sampling methods, Characteristics of a good sample design, Sampling in cross-cultural research.

Unit V:

Research Proposal and Report Writing: Difference between research proposal and research report, Types of research reports, Importance of report writing, Precautions in writing research report, Characteristics of a good research report, Integral parts of a research report; Documentation, references and bibliography.

Text Books :

1. U.Sekaran and R.Bougie, Research Methods for Business, Wiley India

2. C. R. Kothari, Research Methodology Methods and Techniques, New age International (P)

Reference Books :

1. Levin and Rubin ,Statistics for Management, PHI.
2. Paul E. Green and Donald S. Tull, Research for Marketing Decisions, PHI.
3. Donald S. Tull and Del I. Hawkins, Marketing Research, Measurement and Methods, PHI Learning.
4. Naresh Malhotra and Satya Bhushan Das, Marketing Research: An Applied Orientation, Pearson Education.
5. William G. Zikmund, Business Research Methods, Cengage Learning India.
6. S.L. Gupta and Hitesh Gupta, Research Methodology - Text and Cases with SPSS Application, International Book House Pvt. Ltd.

Websites:

1. <https://managementhelp.org/businessresearch/index.htm>
2. <http://global.oup.com/uk/orc/busecon/business/brymanbrm4e/student/weblinks/>