



**Medi-Caps University**  
**Department of Commerce**  
**B.Com. Global Finance 6 Semester Program**  
**Model-Scheme**  
**Batch 2024-2027**

**1. Vision of the University:**

Be an internationally acclaimed University recognised for its excellent teaching, research, innovation, outreach and creating top class technocrats and professionals who can serve the mankind as multi skilled global citizen.

**2. Mission of the University:**

- ☐ Establish state-of-the-art facilities for world class education and research.
- ☐ Conduct scholarly research and creative endeavours that impact quality of life.
- ☐ Attract quality staff and students to cater for diverse needs and preferences and widen participation.
- ☐ Build a foundation for students to be successful at all levels through high-quality, innovative programs.
- ☐ Collaborate with institute, industry, and society to address current issues through research and align curriculum.
- ☐ Involve in societal outreach programs to identify concerns and provide sustainable ethical solutions.
- ☐ Encourage life-long learning and team-based problem solving through an enabling environment.

**3. Vision of the Department:**

The Department is committed to inculcate the fundamentals of commerce with practical exposure to the students, so that they can match themselves with international standard and serve to the mankind with high morale.

**4. Mission of the Department:**

- 1) Create a learning environment for students so that they can learn the various concepts of commerce and allied courses in a pervasive manner.
- 2) Maintain and enhance the national and international industrial and academic relations for students' practical exposure.
- 3) Develop the leadership qualities, ethical values and social values through various social and academic programs.

- 4) Team up with the experienced faculty members for creating a rich, learning and conducive environment.
- 5) Provide rational guidelines to the students through mentoring.

### 5. Program Education Objectives (PEOs):

|                         |  |
|-------------------------|--|
| <b>PEO<sub>01</sub></b> | To implement the concepts and principles of commerce in business, government and non- profit organizations at national and global level. |
| <b>PEO<sub>02</sub></b> | To provide solid foundation to pursue professional careers such as CA, ICWA, CFA, ACS, and in research.                                  |
| <b>PEO<sub>03</sub></b> | To demonstrate entrepreneurial acumen in graduates with flair of self-employment for their employer organizations.                       |
| <b>PEO<sub>04</sub></b> | To nurture the students with the intellectual, personal and societal skills for a holistic approach in business and life.                |
| <b>PEO<sub>05</sub></b> | To inculcate initiative in students for better industry acceptance with necessary skills.  |

### 6. Program Outcomes (POs):

|                        |  |
|------------------------|--|
| <b>PO<sub>01</sub></b> | Identify and define the business problems and opportunities in changing global business environment. |
| <b>PO<sub>02</sub></b> | Focus on social responsibility issues of different stake holders of society.                         |
| <b>PO<sub>03</sub></b> | Develop commerce concepts and principles to address business development issues with competency.     |
| <b>PO<sub>04</sub></b> | Apply ethical principles, commit to professional ethics, responsibilities and business norms.        |
| <b>PO<sub>05</sub></b> | Demonstrate problem solving skills by gathering and analysing appropriate                            |



|                        |  |
|------------------------|--|
|                        | information.   |
| <b>PO<sub>06</sub></b> | Lead at global level successfully in a continuously changing business environment.   |
| <b>PO<sub>07</sub></b> | Effectively communicate business plans and decisions in oral and written form.   |
| <b>PO<sub>08</sub></b> | Use IT, analytical and research skills in planning, execution and monitoring the business.                                     |
| <b>PO<sub>09</sub></b> | Develop holistic approach by the contextual knowledge to assess social and cultural issues in concern with business practices. |
| <b>PO<sub>10</sub></b> | Use various concepts and theories of commerce to sustainable development of business and society.                              |
| <b>PO<sub>11</sub></b> | Develop self-confidence and provide a way of thinking about the general issues prevailing in the society.                      |
| <b>PO<sub>12</sub></b> | Engage in independent and life-long learning in the broadest context of business and society.                                  |

### 7. Program Specific Outcomes (PSOs):

|                         |  |
|-------------------------|--|
| <b>PSO<sub>01</sub></b> | Demonstrate and apply in-depth knowledge of core commerce disciplines like accounting, finance, taxation, economics, and business management for informed decisions in solving business problems.                                  |
| <b>PSO<sub>02</sub></b> | Analyze financial statements and interpret economic data to assess the financial health of organizations and communicate effectively, both written and orally, to present business ideas and recommendations to diverse audiences. |
| <b>PSO<sub>03</sub></b> | Develop critical thinking and problem-solving skills to navigate complex business scenarios and utilize research methodologies to gather and analyze data relevant to business problems.   |
| <b>PSO<sub>04</sub></b> | Demonstrate ethical conduct and social responsibility in business practices and adapt to the ever-evolving business environment by continuously learning and updating their knowledge.   |
| <b>PSO<sub>05</sub></b> | Pursue higher studies in commerce or related disciplines, or embark on successful careers in various sectors like banking, finance, accounting, economics, marketing, human resource and more.                                     |

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**Department of Commerce**  
**B.Com. 6 Semester Program**  
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**Batch 2024-2027**  
**FIRST YEAR**  
**Semester-ODD (I)**

| Sr.No<br>. | Code        | Course Title  | Hours Per Week |          |          | Credits   | Hrs.      |
|------------|-------------|---|----------------|----------|----------|-----------|-----------|
|            |             |   | L              | T        | P        |           |           |
| 1          | CM3AE06 (T) | Communication Skills (T)                                  | 2              | 0        | 0        | 2         | 2         |
| 2          | CM3AE06 (P) | Communication Skills (P)                                  | 0              | 0        | 2        | 1         | 2         |
| 3          | CM3SE05 (T) | Computer Applications in Business (T)                     | 2              | 0        | 0        | 2         | 2         |
| 4          | CM3SE05 (P) | Computer Applications in Business (P)                     | 0              | 0        | 2        | 1         | 2         |
| 5          | CM3EG11 (T) | Micro Economics (T)                                       | 4              | 0        | 0        | 4         | 4         |
| 6          | CM3CO01 (T) | Principles of Management and Organizational Behaviour (T) | 4              | 0        | 0        | 4         | 4         |
| 7          | CM3CO24 (T) | Financial Reporting (T)                                   | 4              | 1        | 0        | 5         | 5         |
| 8          | CM3SS01     | Live Project-I/ Certificate                               | 0              | 0        | 2        | 1         | 2         |
|            |             | <b>TOTAL</b>  | <b>16</b>      | <b>1</b> | <b>6</b> | <b>20</b> | <b>23</b> |

New Syllabus

| Course Code | Course Name          | Hours per Week |   |   | Total |         |
|-------------|----------------------|----------------|---|---|-------|---------|
|             |                      | L              | T | P | Hrs   | Credits |
| CM3AE06     | Communication Skills | 2              | 0 | 2 | 4     | 3       |

## Unit-I

**Grammar and Vocabulary Development:** Applied Grammar and usage: Parts of Speech, Tenses, Subject-Verb Agreement, Active and Passive Voice, Clauses, Modals, Reported Speech, common errors. Vocabulary: Synonyms, Antonyms, Homophones, One Word Substitution, Affixation: Prefixes & Suffixes, Correctly Spelt Words, Idioms, Proverbs, and Derivation from root words.

## Unit-II

**Developing Effective Communication Skills:** Corporate Communication, Process, Characteristics and principles, Verbal and non-verbal communication, Barriers to effective communication, Importance of effective communication, Importance of Feedback in communication. Seven Cs of Communication.

## Unit-III

**Speaking Skills and Oral Presentation:** Preparing for and conducting presentations, Introducing yourself, Use of formal expressions, Delivery using Audio – Visual Aids with stress on body language and voice modulations, audience research, objective of presentation, Assimilation of data and post presentation strategy.

## Unit-IV

**Developing Reading and Listening Skills:** Reading Comprehension, Process, note-making, note - taking, SQ3R reading technique. Listening Skills: Meaning, process hearing and listening, types, barriers.

## Unit-V

**Developing Writing Skills:** Précis, Paragraph writing, digital communication etiquettes. Business Letters: Parts & Layouts of Business Letters, writing job application and Resume, Calling/ Sending Quotations/ Orders/ Complaints and E-mails.

## Text Books:

1. P.C. Wren and Martin, High School English Grammar & Composition, , S Chand and Co Pvt Ltd.
2. S. Kumar and P. Lata , English for Effective Communication, Oxford UP, New Delhi.
3. J.S. Korlahalli and R. Pal, Essentials of Business Communication All Courses, Sultan Chand & Sons.

### **References Books**

1. A.C. Gimson, An introduction to the Pronunciation of English, ELBS.
2. S. Greenbaum, The Oxford English Grammar, Oxford University Press.
3. K.Mohan and M. Raman, Effective English Communication, Tata Mc-Graw Hill.
4. A.J. Thompson and A. V. Martinet, A Practical English Grammar, Oxford UP, New Delhi.
5. U. S. Rai and S.M, Rai, Effective Communication, Himalaya Publishing House.

### **List of Practicals (Wherever Applicable)**

1. Exercises on Grammar and vocabulary
2. Exercises based on reading and comprehension which also include taking notes during presentation.
3. Exercises based on listening which also include taking notes.
4. Writing technical description precis, business letters.
5. Presentations on various issues.
6. Presentations with Non-verbal communication.
7. Delivering speeches and exercising voice modulation transcription.
8. Performing extempore.
9. Role plays.
10. Group discussions.



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**Medi-Caps University, Indore**

**New Syllabus**

| Course Code | Course Name                      | Hours per Week |   |   | Total |         |
|-------------|----------------------------------|----------------|---|---|-------|---------|
|             |                                  | L              | T | P | Hrs.  | Credits |
| CM3SE05     | Computer Application in Business | 2              | 0 | 2 | 4     | 3       |

**Course Contents:**

**UNIT- I Basic Concepts:**

Characteristics of a Computer, Advantages of Computers, Limitation of Computers; Types of Computers; Applications of computers, Hardware, Firmware, Livewire; Software; System Software; Operating system, Translators, interpreter, compiler; function of operating system; Basic commands of operating system, Application software.

**UNIT- II Internet:**

Meaning of Internet; Growth of internet, Owner of Internet, Anatomy of Internet, Net Etiquette ; World Wide Web; Internet Protocols, Usage of Internet to society, Search Engines.

**UNIT- III Word Processing:**

Introduction to word Processing; Word processing concepts, Opening an existing document/creating a new document; saving, Selecting text, Editing text, Finding and replacing text, Formatting text, Bullets and numbering, Tabs, Paragraph Formatting, Page Setup.

**UNIT- IV Spreadsheet and Its Business Applications:**

Spreadsheet concepts; Creating a work book, saving and editing a work book, inserting, deleting work sheets, entering data in a cell, formula Copying, Inserting Charts- LINE, PIE, BAR, Mathematical-ROUND ALL, SUM, SUMIF, COUNT, COUNTIF; Logical - IF, AND, OR, Statistical - AVERAGE, MAX, MIN, STDEV, FREQUENCY, Financial - PMT, PPMT, IPMT.

**UNIT- V Presentation Software & Practical applications:**

Creating a presentation; Editing, Sorting, Layout, Rehearse timing, Loan & Lease statement, Frequency distribution, Regression, Cumulative and calculation of Means, Mode and Median.

**Text Books**

1. Sinha Pradeep K. and Sinha, Preeti Foundation of Computing, , BPB, Publication.
2. Bharitkoka Deepak, Fundaments of Information Technology, Excel Book, New Delhi

**Reference Books**

1. Rajaraman V., Introduction to Information Technology, PHI New Delhi
2. Hunt R., Shelley J., Computers and Commonsense, Prentice Hall of India New Delhi

*NS*  
*Dr. Ajay Kumar*



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**New-Syllabus**

| Course Code | Course Name     | L | T | P | Credit |
|-------------|-----------------|---|---|---|--------|
| CM3EGH      | Micro Economics | 4 | 0 | 0 | 4      |

**Course Contents:**

**Unit-1**

Introduction to Economics: Meaning, Definition and Fundamental nature of Micro Economics, scope of Micro Economics, Methods of the study of Economics, Utility of Economics in business, Objectives of a firm: Profit Maximization, Baumol's sales revenue maximization and Maris hypothesis of Maximization of Growth rate.

**Unit-2**

Consumer Behaviour and Demand Analysis: Cardinal Utility Approach: Diminishing Marginal Utility, Ordinal Utility Approach: Indifference Curves meaning, definition properties and Marginal Rate of Substitution, Concept of Demand and its determinants, Law of Demand, Movement along the demand curve and Shift in Demand Curve, applications of demand curve, Concept and Measurement of Elasticity of Demand. Types of Elasticity of Demand: Price, income and Cross Law of Supply, Price Elasticity of Supply.

**Unit-3**

Cost Curves Analysis and Production Function: The Concept of Cost and types of Costs, Costs in Long Run and Short Run. The Concept of Revenue: Total Revenue, Average Revenue, Marginal Revenue and Relationship between Marginal Revenue and Average Revenue, Production Function: Law of Variable Proportions, Iso-Quants, Law of Returns to Scale, Marginal rate of technical substitution, economies and diseconomies of scale.

**Unit-4**

Market Structure and Pricing: Price and output determination under perfect competition, monopolistic competition and monopoly, Non-pricing competition and Advertising, Price Discrimination under monopoly. Oligopoly market: Kinked demand curve, Concept of Cartel formation.

**Unit-5**

Factor Pricing: Demand for factors and supply of factors. Interest: Meaning of interest, the classical theory of interest, the neo-classical theory of interest, Keynes' liquidity preference theory of interest, modern theory of interest. Profit: Meaning of profit, dynamic theory, innovation theory, risk theory, uncertainty-bearing theory and shackle's theory of profit.

**Text Books**


1. Dwivedi D.N. – Managerial Economics, Vikas Publishing, New Delhi
2. Gupta G.S. Managerial Economics, Tata McGraw Hills, New Delhi
3. Mishra & Puri – Micro Economics, Himalaya Publishing House, New Delhi

**Reference Books:**

1. Koutsoyiannis A. – Modern Micro Economics, Macmillan Press, New Delhi, 11nd Edition
2. Atmanand – Managerial Economics, Excel books, New Delhi
3. Dean Joel, "Managerial Economics", Prentice Hall Publication, Latest edition

*Handwritten signature and date: 15/05/2022*



|   |   |
|---|---|
|  | <p>Medi-Caps University<br/>Faculty of Commerce<br/>Syllabus for Bachelor of Commerce (Hons.)</p> |
|---|---|

| Course Code | Course Name   | Hours per Week |   |   | Total Credits |
|-------------|---|----------------|---|---|---------------|
|             |   | L              | T | P |               |
| CM3CO01     | Principles of Management and Organisational Behaviour | 4              | 0 | 0 | 4             |

## Unit-I

Management concepts & Evolution: Definition, nature, scope and functions of Management, Importance of management, role of manager, management and administration, functional areas of management, POSDCORB-Evolution of management thought.

## Unit-II

Planning: Planning, Nature, Importance, Forms, Types, Steps in Planning Objectives, Policies, Procedures and Methods, Nature and Types of Policies, Decision Making, Process of Decision making, Types of Decisions, Problems involved in Decision making.

## Unit-III

Organizing: Definition, Nature, Process, Purpose or importance of Organizing, Principles of Organisation, Formal and Informal Organizations, Line and Staff Organizations, Delegation, Departmentation, Centralization, Decentralisation, MBO and MBE

Staffing: Meaning, Definition, Steps, Manpower Planning, Recruitment, Selection, Training, Performance Appraisal

## Unit-IV

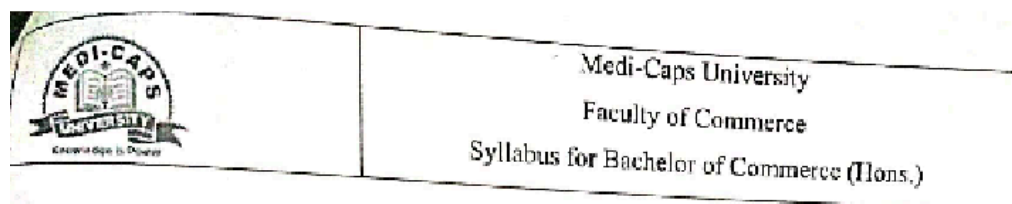
Directing and Controlling: Direction, Definition, Characteristics, Importance, Nature and Scope, Principles, Techniques, Types of Direction, Motivational theories viz Maslow, Herzberg, McGregor's X & Y theory

Controlling, Definition, Features, Significance, Control Process, Requirements of an effective Control System, Controlling techniques, Budgetary and Non-Budgetary Control Techniques (Basic concepts only)

Leadership: meaning, Types, Characteristics, Styles

## Unit-V

Organisational Behaviour: Concept and meaning, Characteristics, Nature of OB-Role of OB, Understanding Human Behaviour, Influencing the Human Behaviour, Approaches to the study of Organisational Behaviour, Process of Behaviour, Models of Organisational Behaviour.



### **Text books**

1. Prasad L.M., Principles & Practice of Management, Sultan Chand & Sons, New Delhi, 2008
2. Anil Bhat & Arya Kumar Principles Processes and Practices 1 st Edition 2008 Oxford Higher Education
3. J.S. Chandan, Management Theory and Practice, 1st edi, Reprint 2007 Vikas Publishing House.
4. Prasad Mannohan, Management – Concepts and Practice, Himalay Publishing House, Mumbai
5. M.N. Mishra, Organizational Behaviour, Vikas Publishing House Pvt. Ltd., Delhi.

### **Reference Books**

1. Harold Koontz, O'Donnell and Heinz Weihrich, Essentials of Management. New Delhi, Tata McGraw Hill, 2006
2. Stephen P. Robbins, David A. Decenzo, Sanghmitra Bhattacharya, 7 Madhushree Nanda Agarwal, Fundamentals of Management, Pearson Education, 2009
3. Robbins, Management, 9th edition Pearson Education, 2008.
4. Stoner, Management, PHI Learning, 2008
5. Stephen P. Robbins, Organizational Behaviour, Prentice Hall of India Private Ltd., New Delhi.





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| Course Code | Course Name            | Hours per Week |   |   | Total Credits |
|-------------|------------------------|----------------|---|---|---------------|
|             |                        | L              | T | P |               |
| CM3C003     | Financial Accounting-I | 4              | 1 | 0 | 5             |

## Unit-I

Introduction: Financial Accounting meaning & definition, Scope, objectives, users of accounting information, advantages and limitations of accounting.

Types of accounting: Basic term used in accounting, Basic accounting concepts & Conventions, Accounting Equation, Introduction of Accounting Standards & IFRS.

## Unit-II

Accounting Process: Classification of Account, Rules of Debit and Credit, journalizing.

Sub-division of Journal: Preparation of Subsidiary Book, Simple cashbooks, Double columns, Triple columns & Petty cash book, Preparation of sales register, purchase register, journal proper.

Ledger: Posting from Journal to respective ledger accounts.

Trial Balance: Meaning, Objectives, Methods of Preparation of Trial Balance.

## Unit-III

Final Account & Rectification of Errors: Final Accounts: Meaning, Features, Uses and preparation of Manufacturing, Trading Account, Profit & Loss Account and Balance Sheet with basic adjustment related to, Depreciation, Closing stock, Prepaid & outstanding expenses, Accrued income, Bad debts, Reserve, Provision for bad debts etc.

Accounting Errors: Types of Errors, Rectification before and after preparations of final Accounts, Suspense Account, Effects of errors on final accounts

## Unit-IV

Depreciation & Bank Reconciliation Statement: Meaning of Depreciation, Causes, Objectives, Methods of providing depreciation, Straight line method, Diminishing balance method, Disposal of assets, Change in the method of depreciation.

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Bank Reconciliation Statement: Need, Reasons for difference between cash book and pass book balances, Problems on favorable and over draft balances, Ascertainment of correct cash book balance.

### Unit-V

Computerized Accounting System: Computerized Accounting: Meaning and Features, Advantages and disadvantages of computerized Accounting Creating of an Organization, Grouping of accounts, Creation of Accounts, Creation of inventory, Creation of stock groups, Stock categories, Units of measurement stock items, Entering of financial transactions.

Types of vouchers: Voucher entry, Editing and deleting of vouchers, Voucher numbering, Customization of vouchers.

Recording of Transactions: Preparing Reports, Cash books, Bank book, Ledger accounts, Trial balance, Profit and loss Account, Balance Sheet.

### Text Books

1. Shukla, Grewal, and Gupta, Advanced Accounts, S. Chand & Co., New Delhi.
2. Maheshwari, and Maheshwari, Financial Accounting, L.Vikas Publishing House, New Delhi.
3. Tulsian, P.C. Financial Accounting, Tata McGraw Hill, New Delhi
4. R.L.Gupta & V.K.Gupta S. Chand & Co., New Delhi.
5. Ghosh T.P, Financial Accounting for Managers, Texman Allied Services (P) Ltd

### Reference Books

1. Horngren, Charles T. Introduction to Financial Accounting, Pearson Education
2. Lal, Jawahar, Financial Accounting, S. Chand & Company, New Delhi.
3. R.L.Gupta & Radhaswamy, Advanced Accounting, S. Chand & Company, New Delhi.
4. T.S Grewal Introduction to accounting S. Chand & Co., New Delhi.
5. Accounting for Managers, Dr Kapil Jain and Rashmi Somani, Dreamtech Publications

*Signature*  
21/07/22



शिक्षा भी | संस्कार भी

**MEDI-CAPS**  
UNIVERSITY

## Financial Reporting

| Course Code | Course Name         | L | T | P | Credit |
|-------------|---------------------|---|---|---|--------|
| CM3CO24     | Financial Reporting | 5 | 0 | 0 | 5      |

### Curriculum:

#### UNIT 1:

Elements of the Financial Statements, Tangible NCA, IAS 38 - Intangible Assets, & IAS 36 – Impairment of Assets.

#### UNIT II:

IFRS 5 - Non-Current Assets Held for Sale & Discontinued Operations, IFRS 16 - Leases, & Financial Instruments

#### UNIT III:

IAS 37 Provisions, Contingent Liabilities and Contingent Assets, IAS 10 Events After Reporting Period, IAS 2 Inventory and IAS 41 Agriculture, & IFRS 13 Fair Value Measurement.

#### UNIT IV:

IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors, IFRS 15 – Revenue from Contracts with Customers, IAS 21 The Effects of Changes in Foreign Exchange Rates, IAS 12 Income Taxes, IAS 33 – EPS, Preparation of Single Entity Financial Statements.

#### UNIT V:

Consolidation of Financial Statements and Profit or Loss, Ratios and Ratio Analysis, & IAS 7 Statement of cash flows.

### Reference books:

1. Financial Reporting study notes by Zell Education



2. Financial Reporting study text by Kaplan Publishing
3. Financial Reporting by BPP Learning media.



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Faculty of Commerce  
Syllabus for Bachelor of Commerce (Hons.)

## Syllabus

| Course code | Course Name                              | L | T | P | Credit |
|-------------|--|---|---|---|--------|
| CM3SS01     | Live Project/ Online Certificate Program | 0 | 0 | 2 | 1      |

**Pre Requisites-Nil**

**Co-Requisites-Nil**

### Course Objectives:

To provide an opportunity to seek and identify current market trends with hands on experience and to further develop their professional skills.

### Course Outcomes:

After completion of this course, students will be able:

- To understand and solve industry specific problems.
- To improve their decision making skills.
- To identify potential opportunities in the Global market.
- **\*\* In case of online certificate student can register for MOOC, SWAYAM portal to get the certification, in this case the faculty must also register with MOOC & SWAYAM for that course so that students progress can be analyzed.**

### Viva-voce in the end of semester exam

This paper also aims to sharpen the communicative skills of the students through practical training on trending topics and through in class sessions. The tutorial classes once a week will be scheduled in class timetable in which the students will follow below instructions:-

1. The students are required to prepare the presentation in group of 5 including all necessary details of the company in prescribed format.
2. The duration of the presentation would be of 30 minutes.
4. The presentation should have Power-Point slides only as their visual aids and the judgment of its effectiveness should be purely done on the basis of the speakers' communication skills.



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5. At the end of presentation, Q/A session followed by feedback by the faculty guide to be done.

### Guidelines for Internal Viva-Voce of Project Report:

At the end of session the viva-voce for the student will be conducted on group basis and should be evaluated on the basis of following criteria:-

1. Knowledge about the title of the project.
2. Topics covered
3. Applications related to functional focus
4. Communication skills
- 5.

Chapter Scheme for Internship Project Report will be as follows: -

### INDEX

| S. no. | Particulars   | Page no. |
|--------|---|----------|
|        | Preface<br>Certificate by the Supervisor<br>Declaration by the Student<br>Acknowledgement   |          |
| 1.     | Introduction<br>1.1 Company Profile<br>(Name, Registered Address, Brief History, Mission, Vision, Products, Form of organization, Organisational Structure, Locational issues, Awards and Achievements.)<br><br>1.2 Rationale of the study<br>1.3 Objectives of Study |          |
| 2.     | Review of literature<br>(Published literature about the company.)   |          |
| 3.     | Learning's from the study   |          |
| 4.     | Limitations of the study  |          |
| 5.     | Suggestions and Conclusion  |          |
| 6.     | References  |          |
| 7.     | Appendix (if any)   |          |

### General Formatting Instructions:



Medi-Caps University  
Faculty of Commerce  
Syllabus for Bachelor of Commerce (Hons.)

**1. For Cover Page :**

- a. *Font Size -18, Bold,*
- b. *Alignment-Center*
- c. *Font Style : Times New Roman*

**2. In rest of the file the text formatting will follow:**

- a. *Font Size -14 & Bold ( Headings),*
- b. *Font-Size-12 & normal for Text,*
- c. *Alignment-Justify*
- d. *Line Spacing: 1.15*
- e. *Margin: Normal*
- f. *Font Style : Times New Roman*

**\*\* Format of Front Page of Project report is enclosed for reference purpose.**





**Medi-Caps university**  
**Department of Commerce**  
**B.Com. Global Finance 6 Semester Program**  
**Model-Scheme**  
**Batch 2024-2027**  
**FIRST YEAR**

| Semester-EVEN (II) |             |                               |                |          |          |           |           |
|--------------------|-------------|-------------------------------|----------------|----------|----------|-----------|-----------|
| Sr.No.             | Code        | Course Title                  | Hours Per Week |          |          | Credits   | Hrs.      |
|                    |             |                               | L              | T        | P        |           |           |
| 1                  | CM3NG01 (T) | Soft Skills-I                 | 2              | 0        | 0        | 2         | 2         |
| 2                  | CM3EG02 (T) | Macro Economics               | 4              | 0        | 0        | 4         | 4         |
| 3                  | CM3CO25 (T) | Audit and Assurance           | 4              | 1        | 0        | 5         | 5         |
| 4                  | CM3CO17 (T) | Business Laws                 | 3              | 0        | 0        | 3         | 3         |
| 5                  | CM3CO18     | Business Mathematics          | 3              | 1        | 0        | 4         | 4         |
| 6                  | CM3SS02     | Live Project-II / Certificate | 0              | 0        | 2        | 1         | 2         |
|                    |             | <b>TOTAL</b>                  | <b>16</b>      | <b>2</b> | <b>2</b> | <b>19</b> | <b>20</b> |

| CM3NG01 -- Soft Skills-I TOPICS     | Total Hrs. |
|-------------------------------------|------------|
| <b>1. ** Communication Skills**</b> | <b>6</b>   |
| - Verbal communication              |            |
| - Written communication             |            |
| - Active listening                  |            |
| - Public speaking                   |            |
| - Constructive feedback             |            |
| <b>2. **Teamwork**</b>              | <b>6</b>   |
| - Collaboration                     |            |
| - Conflict resolution               |            |



|                               |           |
|-------------------------------|-----------|
| - Team building               |           |
| - Interpersonal skills        |           |
|                               |           |
| <b>3. **Time Management**</b> | <b>6</b>  |
| - Prioritization              |           |
| - Goal setting                |           |
| - Procrastination avoidance   |           |
|                               |           |
|                               |           |
| <b>4. **Adaptability**</b>    | <b>6</b>  |
| - Flexibility                 |           |
| - Resilience                  |           |
| - Embracing change            |           |
| - Problem-solving             |           |
| Total Number of Hours         | <b>24</b> |



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| Course Code | Course Name            | Hours per Week |   |   | Total Credits |
|-------------|------------------------|----------------|---|---|---------------|
|             |                        | L              | T | P |               |
| CM3AE02/    | Business Communication | 3              | 0 | 0 | 3             |

#### UNIT-I

**Building Corporate Vocabulary:** Proverbs, Homonyms and Homophones, Antonyms and synonyms, One word substitution, Corporate jargons.

#### UNIT-II

**Introduction to Communication:** Nature, Process and Importance of Effective Communication, Different forms of Communication. Barriers to Communication, Principles of Effective Communication. Types of Communication (verbal & Non Verbal), Body language: Kinesics, Proxemics, Para language. Channels of Communication Formal, Upward, Downward, Lateral. Informal: Grapevine; Advantages and Disadvantages of the grapevine. Comparing Formal and Informal Channels for Communication Situations

#### UNIT-III

**Effective listening:** Art of Listening, Purpose, Components and Principles of effective listening; Factors affecting listening, Importance of Listening, Types of Listening, Barriers to Listening and overcoming them, Listening situations Developing Listening Skills, Importance of Feedback.

#### UNIT-IV

**Presentation Skills :** Preparing for and conducting presentations, Introducing yourself., Use of formal expressions, Delivery using Audio – Visual Aids with stress on body language and voice modulations, audience research, objective of presentation, Assimilation of data and post presentation strategy.

#### UNIT-V

**Business Correspondence :** Art of paraphrasing, Precis, Summarizing, Principles of Business Letter Writing, Types of Business Letters, semi-official letters, Format for Business Letters Cover letters, Sales and Credit letters, Applications, Memorandum, Notices, Agenda, Minutes.

#### Text Books

1. Lasikar, R.V. & Flatley, M.E.; *Basic Business Communication Skills for Empowering the Internet Generation*, Tata McGraw Hill Publishing Company Ltd, New Delhi.

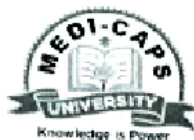
Signature  
9/11/23

2. Boyce, and Thill, *Business Communication Today*, Pearson Education
3. Shirley, Taylor, *Communication for Business*, Pearson Education
4. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, TMH
5. Kaul: *Effective Business Communication*: Prentice Hall, New Delhi.

**Reference Books**

1. Ronald E. Dulek and John S. Fielder: *Principles of Business Communication*; Macmillan Publishing Company London.
3. Randall E. Magors; *Business Communication*: Harper and Row New York.
4. Webster's Guide to *Effective Letter Writing*; Harper and Row, New York.
5. Sengul J: *Business Communication: The Real World and Your Career*, Allied Publishers, New Delhi.
6. Robinson, Netrakanti and Shintre: *Communicative Competence in Business English*; Orient Longman, Hyderabad.

*Shirley*  
9/1/23



मेडी-केप्स विश्वविद्यालय, इंदौर

**Medi-Caps University, Indore**

**SYLLABUS**

| Course Code | Course Name     | L | T | P | Credit |
|-------------|-----------------|---|---|---|--------|
| CM3EG02     | Macro Economics | 4 | 0 | 0 | 4      |

**Prerequisites:** Nil

**Course Contents:**

**Unit-I-Introduction**

Meaning and definition of macro economics, static, comparative static and dynamic analysis major issues of macro economics, development of macro economics, scope of macro economics, concept of stock and flow variables, importance of macro economics, Role of government in the macro economy and limitations of macro economics.

**Unit-II-National Income Accounting**

Meaning and definition of national income, circular flow of income in two sector economy, circular flow of income in three sector economy with government sector and circular flow of income in four sector open economy, Concept of national income: gross national product, gross domestic product, national income at market prices, national income at factor cost, personal income and disposable income, Measurement of National Income: Income method, expenditure method, value added method, importance of national income, Difficulties in measurement of national income, national income and welfare.

**Unit-III-Theories of Employment, Consumption and Investment**

J. B. Say's law of market, Classical theory of employment, Keynes's theory of employment, concept of consumption function, average propensity to consume, marginal propensity to consume, saving function, average propensity to save and marginal propensity to save, meaning of investment, types of investment, determinants of investment, marginal efficiency of capital, theory of multiplier, Leakages and importance of multiplier.

**Unit-IV-Concept and Theories of Money and Prices**

Definition of Money, Functions of Money, Importance of Money, Measures of money supply-M1, M2, M3 and M4, Theories of Money and prices- Irving Fisher's quantity theory of Money, Cambridge cash balance approach (Marshall, Pigou, Robertson and Keynes).

**Unit-V-Business cycles and Inflation**

Phases of business cycles, features of business cycles, Theories of business cycles: Hawtrey theory of business cycles, Keynes's theory of business cycles, Inflation: Meaning of inflation, Deflation, Stagflation, Causes of inflation: Demand pull inflation and cost push inflation, Inflation and unemployment (Phillips curve), Measures to control Inflation, Monetary Policy and Fiscal Policy – objectives and instruments.



शिक्षा भी | संस्कार भी ||

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**Text Books:**

1. Dr. Abha Mittal, Macroeconomics, Taxmann Publications
2. D. N. Dwivedi, Macroeconomics, Theory & Policy, Tata McGraw Hill.
3. Mankiw N. Gregory, Macroeconomics, McMillan.

**Reference Books:**

1. Gardner Ackley, Macroeconomics: Theory and Policy, McMillan.
2. R.G. Lipsey, K.Alec Chrystal, Principles of Economics Oxford University.
3. Paul A Samuelson, William D Nordhaus, Economics, Tata McGraw-Hill

**Open Learning Source:**

1. <https://swayam.gov.in/courses/public>
2. <http://nptel.ac.in/course.php>

**Websites:**

<https://nptel.ac.in/courses/109104073/>



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**Medi-Caps University, Indore**

**New- Syllabus**

| Course Code | Course Name   | L | T | P | Credit |
|-------------|---------------|---|---|---|--------|
| CM3CO17     | Business Laws | 3 | 0 | 0 | 3      |

**Unit-I**

The Indian Contract Act, 1872: Contract, meaning, characteristics and kinds, Essentials of valid contract, Offer and acceptance, contractual capacity, free consent, legality of objects, Void agreements, Discharge of contract, Contingent Contract, Quasi-Contract, Contract of Indemnity and Guarantee, Contract of Bailment and pledge, Contract of Agency.

**Unit-II**

The Sale of Goods Act, 1930: Contract of sale, meaning and difference between sale and agreement to sell, Conditions and warranties, Transfer of ownership in goods including sale by non-owners, Performance of contract of sale, Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

**Unit-III**

Negotiable Instrument Act 1881: Definition of negotiable instruments, Features, Promissory note, Bill of exchange & cheque, Holder and holder in the due course, Crossing of a cheque, types of crossing, Negotiation, Dishonors and discharge of negotiable instrument.

**Unit-IV**

The Consumer Protection Act 1986: Salient features; Definition of consumer; Grievance redressal machinery,

The Information Technology Act 2000 : Definition , Digital Signature , Electronic Governance , Regulation of Certifying Authority, Duties of Subscriber, Penalties and Adjudication , Appellate Tribunal, Offenses.

**Unit-V**

The Limited Liability Partnership Act, 2008 :Salient Features, LLP Agreement, Nature, Incorporation Document, Incorporation by Registration, Registered office and change therein, Change of name, Partners and their Relations, Extent and limitation of liability and partners, Whistle blowing, Winding up and dissolution.

**Text Books**

1. Singh Avtar, The Principles of Mercantile Law; Eastern Book Company, Lucknow.
2. Kuchhal M.C, Business Law; Vikas Publishing House, New Delhi.
3. Kapoor N.D ,Business Law; Sultan Chand & Sons, New Delhi.

**Reference Books**

1. Desai T.R. Indian Contract Act, Sale of Goods Act , S.C. Sarkar & Sons Pvt. Ltd. Kolkata.
2. Khargamwala J.S.: The Negotiable Instruments Act; N.M. Tripathi Pvt. Ltd., Mumbai.
3. Chadha P.R.: Business Law; Galgotia Publications, New Delhi





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**Medi-Caps University, Indore**

## New-Syllabus

| Course Code | Course Name          | Hours per Week |   |   | Total |         |
|-------------|----------------------|----------------|---|---|-------|---------|
|             |                      | L              | T | P | Hrs.  | Credits |
| CM10018     | Business Mathematics | 3              | 1 | 0 | 4     | 4       |

**Prerequisites:** Basic Knowledge of Sets, simple functions and Commercial mathematics.

**Co-requisites:** Basic mathematical Skills

**Curriculum:**

### Unit-I-Matrices and Determinants

Matrices :Definition, Types of Matrices, Operation on Matrices, Transpose of a Matrix.

Determinants: Definition, Minor of an element, Co-factor of an element, Cramer's rule in two variables, Application Oriented problems.

### Unit-II-Set theory and Functions

Set theory: Definition, Types of Sets, Operation on Sets, Application of Set theory in

Business. Function: Definition, Types of Function (Algebraic, Trigonometry), Functions related to Business and Economics, Break-even analysis.

### Unit-III-Differentiation

Derivatives of a Function, Derivatives of Sum, Difference, Product and Quotient, Applications of differentiation in Economic and Managerial problems like marginal analysis, Maxima and Minima- concept and uses.

### Unit-IV-Integration

Elementary Integration, Integration by parts, Simple Definite Integrals, Simple real life problem.

### Unit-V-Mathematics of Finance

Percentage, Ratio and Proportion, Arithmetic Progression, Permutations and Combinations (no proof only simple numerical problem).

### Text Books:

1. Thukral, J. K. *Mathematics*, Taxmann, New Delhi.
2. Verma, A.P. *Business Mathematics and Statistics*, Asian Books Private Limited.

### Reference Books:

1. Dikshit, A. & Jain J.K. *Business Mathematics*.
2. Kapoor, V. K. *Business Mathematics*, Sultan chand & sons, Delhi.
3. Bari, *Business Mathematics*, New Literature publishing company, Mumbai
4. Das, J.K. & Das, N.G. (2011) *Business Mathematics and Statistics*, McGraw Hill Education, 1st edition.



### Web Source:

1. <http://nptel.ac.in/courses/111105041/1>
2. <https://www.youtube.com/watch?v=enashBUDE1U>

### Open Learning Source:

1. <https://swayam.gov.in/courses/public>
2. <http://nptel.ac.in/course.php>

*Dr. Rakesh Daini*  
16 Dec 2022

|   |                         |  |          |          |                |
|---|-------------------------|--|----------|----------|----------------|
| <br><b>MEDI-CAPS UNIVERSITY</b><br>Knowledge Is Power<br><b>Course</b> | शिक्षा भी   संस्कार भी  | <br><b>MEDI-CAPS UNIVERSITY</b> |          |          |                |
| <b>Code</b>   | <b>Course Name</b>      | <b>Hours per week</b>  |          |          | <b>Total</b>   |
|   |                         | <b>L</b>   | <b>T</b> | <b>P</b> | <b>Credits</b> |
| <b>CM3SS02</b>  | <b>Live Project -II</b> | 0  | 0        | 2        | 1              |

**Pre-Requisites-Nil**

**Co-Requisites-Nil**

**Course Objectives:**

To provide an opportunity to seek and identify current market trends with hands-on experience and to further develop their professional skills.

**Course Outcomes:**

After completion of this course, students will be able:

- To understand and solve industry specific problems.
- To improve their decision-making skills.
- To identify potential opportunities in the Global market.
- **\*\* In case of online certificate student can register for MOOC, SWAYAM portal to get the certification, in this case the faculty must also register with MOOC & SWAYAM for that course so that students' progress can be analyzed.**

**Viva-voce in the end of semester exam**

This paper also aims to sharpen the communicative skills of the students through practical training on trending topics and through in class sessions. The tutorial classes once a week will be scheduled in class timetable in which the students will follow below instructions: -

The students are required to prepare the presentation in group of 5 including all necessary details of the company in prescribed format.

The duration of the presentation would be of 30 minutes.

The presentation should have Power-Point slides only as their visual aids and the judgment of its effectiveness should be purely done on the basis of the speakers' communication skills.

At the end of presentation, Q/A session followed by feedback by the faculty guide to be done.

**Guidelines for Internal Viva-Voce of Project Report:**

At the end of session the viva-voce for the student will be conducted on **group basis** and should be evaluated on the basis of following criteria: -

1. Knowledge about the title of the project.
2. Topics covered
3. Applications related to functional focus



4. Communication skills

5. Chapter Scheme for Internship Project Report will be as follows: -

| S. No. | Particulars  | Page no. |
|--------|--|----------|
|        | Preface<br>Certificate by the Supervisor<br>Declaration by the Student<br>Acknowledgement  |          |
| 1.     | Introduction<br>1.1 Company Profile<br><i>(Name, Registered Address, Brief History, Mission, Vision, Products, Form of organization, Organisational Structure, Locational issues, Awards and Achievements.)</i><br>1.2 Rationale of the study<br>1.3 Objectives of Study |          |
| 2.     | Review of literature<br><i>(Published literature about the company)</i>  |          |
| 3.     | Learning's from the study  |          |
| 4.     | Limitations of the study   |          |
| 5.     | Suggestions and Conclusion   |          |
| 6.     | References   |          |
| 7      | Appendix (if any)  |          |

**General Formatting Instructions:**

**1. For Cover Page :**

- a. *Font Size -18, Bold,*
- b. *Alignment-Center*
- c. *Font Style : Times New Roman*

**2. In rest of the file the text formatting will follow:**

- a. *Font Size -14 & Bold ( Headings),*
- b. *Font-Size-12 & normal for Text,*
- c. *Alignment-Justify*
- d. *Line Spacing:1.15*
- e. *Margin: Normal*
- f. *Font Style : Times New Roman*

**\*\* Format of Front Page of Project report is enclosed for reference purpose.**



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### Syllabus

| Course Code | Course Name | Hours per Week |   |   | Total |         |
|-------------|-------------|----------------|---|---|-------|---------|
|             |             | L              | T | P | Hrs.  | Credits |
|             | <b>AA</b>   | 4              | 0 | 0 | 4     | 4       |

**Prerequisites :** .....

**Co-requisites :** .....

### Curriculum

#### Unit-1:

The concept of audit and other assurance engagements, External audits, Corporate governance, Professional ethics and ACCA's Code of Ethics and Conduct.

#### Unit-2:

Obtaining, accepting and continuing audit engagements, Objective and general principles, Assessing audit risks, Understanding the entity and its environment, Fraud, laws and regulations, Audit planning and documentation.

#### Unit-3:

Internal control systems, The use and evaluation of internal control systems by auditors, Tests of controls, Communication on internal control, Internal audit and governance and the differences between external audit and internal audit, The scope of the internal audit function, outsourcing and internal audit assignments.

#### Unit-4:

Financial statement assertions and audit evidence, Audit procedures, Audit sampling and other means of testing, The audit of specific items, Computer-assisted audit techniques, The work of others, Not-for-profit organisations.

#### Unit-5:


Subsequent events, Going concern, Written representations, Audit finalisation and the final review, The Independent Auditor's Report.

**Medi-Caps university**  
**Department of Commerce**  
**B.Com. Global Finance 6 Semester Program**  
**Model-Scheme**  
**Batch 2024-2027**

| SECOND YEAR        |             |                              |                |   |   |         |      |
|--------------------|-------------|------------------------------|----------------|---|---|---------|------|
| Semester-ODD (III) |             |                              |                |   |   |         |      |
| Sr.No.             | Code        | Course Title                 | Hours Per Week |   |   | Credits | Hrs. |
|                    |             |                              | L              | T | P |         |      |
| 1                  | CM3NG02     | Soft Skills-II               | 2              | 0 | 0 | 2       | 2    |
| 2                  | CM3SE03 (T) | Entrepreneurship Development | 3              | 0 | 0 | 3       | 3    |
| 3                  | CM3CO19 (T) | Business Statistics          | 3              | 0 | 0 | 3       | 3    |
| 4                  | CM3CO27 (T) | Performance Management       | 3              | 1 | 0 | 4       | 4    |
| 5                  | CM3CO26 (T) | Taxation (UK)                | 4              | 1 | 0 | 5       | 5    |
| 6                  | CM3CO28 (T) | Strategic Business Leader    | 4              | 0 | 0 | 4       | 4    |
| 7                  | CM3CO04     | Corporate Laws               | 3              | 0 | 0 | 3       | 3    |
|                    |             | <b>TOTAL</b>                 | 22             | 2 | 0 | 24      | 24   |

| CM3NG02 – Soft Skills-II Topics | Total Hrs. |
|---------------------------------|------------|
| <b>1. **Critical Thinking**</b> | 6          |
| - Analytical skills             |            |
| - Decision-making               |            |
| - Creative thinking             |            |
| - Problem-solving               |            |
|                                 |            |
| <b>2. **Leadership**</b>        |            |

|                                      |    |
|--------------------------------------|----|
| - Leading by example                 | 6  |
| - Motivating others                  |    |
| - Delegation                         |    |
| - Decision-making under pressure     |    |
|                                      |    |
| <b>3. **Emotional Intelligence**</b> | 6  |
| - Self-awareness                     |    |
| - Empathy                            |    |
| - Relationship management            |    |
| - Emotional regulation               |    |
|                                      |    |
| <b>4. **Professionalism**</b>        | 6  |
| - Business etiquette                 |    |
| - Punctuality                        |    |
| - Dress code                         |    |
| - Integrity and ethics               |    |
| Total Number of Hours                | 24 |

|  |                              | <p>Medi-Caps University<br/>Faculty of Commerce</p> <p><b>Syllabus for Bachelor of Commerce (Hons.) Second Year<br/>(Odd Semester)</b></p> |   |   |       |        |
|---|------------------------------|--|---|---|-------|--------|
| Course Code   | Course Name                  | Hours per Week   |   |   | Total |        |
|   |                              | L  | T | P | Hours | Credit |
| CM3SE03   | Entrepreneurship Development | 3  | 0 | 0 | 3     | 3      |

#### **Unit I: Entrepreneurship**

Introduction – Meaning & Definition of Entrepreneurship, Entrepreneur Characteristics, Types, and Functions of Entrepreneurs. Factors influencing Entrepreneurship - Pros and Cons of being an Entrepreneur – theories of entrepreneurship-Qualities of an Entrepreneur – Types of Entrepreneur, Role of Entrepreneur in Economy.

#### **Unit-II: Micro Small & Medium Scale Enterprises**

Meaning & Definition – Product Range - Capital Investment - Ownership Patterns – Meaning and importance of Tiny Industries, Ancillary Industries, Cottage Industries. Role played by MSME's in the development of Indian Economy. Problems faced by MSME's and the steps taken to solve the problems - Policies Governing MSME's.

#### **Unit-III: Opportunity Identification & Selection**

Business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. Steps involved in the formation of a small business venture: location, clearances and permits required, formalities, licensing and registration procedure. Assessment of the market for the proposed project – Financial, Technical, Market and Social feasibility study.

#### **Unit-IV: Business Plan Preparation:**

Significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. - preparation of Business Plan, Financial aspects, Marketing aspects, Human Resource aspects, Technical aspects, Social aspects of Business Plan. Precautions to be taken by an entrepreneur while preparing Business Plan.


#### **Unit-V: Project Assistance**

Financial assistance through SFC's, SIDBI, Commercial Banks, IFCI - Non-financial assistance from DIC, SISI, CEDMAP, KVIC - Financial incentives for MSME's and Tax Concessions - Assistance for obtaining Raw Material, Machinery, Land and Building and Technical Assistance.

#### **Text Books**

1. S.S. Khanka, Entrepreneurial Development, S. Chand & Co., New Delhi
2. Sangram Keshari Mohanty . Fundamentals of Entrepreneurship, PHI, New Delhi.
3. Nandan H. Fundamentals of Entrepreneurship, PHI, New Delhi. & Peter. F. Drucker. Innovation and Entrepreneurship, Ane Books Pvt. Ltd., New Delhi.

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|   |   |
|---|---|
|  | <p>Medi-Caps University<br/>Faculty of Commerce<br/>Syllabus for Bachelor of Commerce (Hons.)</p> |
|---|---|

| Course Code | Course Name    | Hours per week |   |   | Total Credit |
|-------------|----------------|----------------|---|---|--------------|
|             |                | L              | T | P |              |
| CM3CO04     | Corporate Laws | 3              | 0 | 0 | 3            |

## UNIT I: Introduction of Company

Meaning, Definition & Characteristics of a company; lifting of corporate veil; formation of company; Types of Companies: On the basis of incorporation- On the basis of liability- On the basis of number of members- On the basis of control- Other Types of companies viz. Government Company, Foreign Company etc.

## UNIT II: Documents relating to formation of company and its Management

Memorandum of association, contents and its alteration, articles of association, contents and its alteration, doctrines of constructive notice and indoor management, distinction between memorandum of association and articles of association. Meaning & contents of Prospectus, Statement in lieu of Prospectus. Director - Legal Position, Appointment and removal of directors.

## UNIT III: Share and Debentures

Meaning and classification, Allotment and forfeiture of Shares, Transmission of Shares, Meaning, features & types of Debentures, Difference between Shares and Debentures.

## UNIT IV: Company Meetings

An introduction, Meaning of 'Meeting'; types of meeting, convening and conduct of meetings, requisites of a valid meeting- notice, agenda, quorum, proxy, resolutions, & minutes.

## UNIT V: Winding Up

Meaning, Procedure and modes of winding up, National Company Law Tribunal (NCLT), Appellate tribunal (NCLAT), Special Courts.

### Text Books:

- 1) 'Company Law' by A.K. Majumdar and Dr.G.K.Kapoor [Taxmann Publications (Pvt) Ltd.] 11<sup>th</sup> Edition, June, 2008.
- 2) 'Company Law' by Avtar Singh. [Eastern Book Co. Lucknow]
- 3) Modern Company Law by Dr.S.C.Tripathi. [Central Law Publications, Allahabad] 4th Edition.
- 4) 'Corporate Laws and Secretarial Practice' by Munish Bhandari [Bharat Law House Pvt. Ltd. New Delhi.]

### Reference Books:

- 1) 'Company Law' by Madhu Tyagi and Arun Kumar [Atlantic Publishers and Distributors]
- 2) Company Law - Shukla S.M.
- 3) Company Law - Nolakha R.L.
- 4) Garg, Chawla & Gupta: Company Law; Kalyani Publishers, Ludhiana
- 5) Gower, LCB, *Principles of Modern company Law*, Stevens & Sons, London.





Medi-Caps University  
Faculty of Commerce  
Syllabus for Bachelor of Commerce (Hons.)

- 6) Hannigan, Brenda, *Company Law*, Oxford University Press, U.K.
- 7) Kannal, S., & V.S. Sowrirajan, *Company Law Procedure*, Taxman's Allied Services (P) Ltd., New Delhi.
- 8) Singh, Harpal, *Indian Company Law*, Galgotia Publishing, Delhi.
- 9) *Companies Act and Corporate Laws*, Bharat Law House Pvt Ltd, New Delhi.





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New –SYLLABUS

| Course Code | Course Name         | Hours per Week |   |   | Total |         |
|-------------|---------------------|----------------|---|---|-------|---------|
|             |                     | L              | T | P | Hrs.  | Credits |
| CM3CO19     | Business Statistics | 3              | 0 | 0 | 3     | 3       |

**Prerequisites:** Basic knowledge of Statistics.

**Co-requisites:** Basic mathematical Skills.

**Curriculum:**

**Unit-I-Population and Sample**

Definition of Statistics, Scope of Statistics in Economics, Management Sciences and Industry, Concept of Population and Sample with illustration, Frequency Distribution, Graphs: Histogram, Frequency polygon. Diagrams: Multiple bar, Pie,

**Unit-II- Measure of Central Tendency and Dispersion**

Measure of Central Tendency: Criteria for good measures of Central Tendency, Arithmetic mean, Median and Mode for grouped and ungrouped data, Measure of Dispersion: Concept of Dispersion, Absolute and Relative measure of Dispersion, Range, Variance, Standard Deviation, Coefficient of Variation.

**Unit-III-Correlation and Regression**

Concept of Correlation, Positive & Negative Correlation, Karl Pearson's Coefficient of correlation, Meaning of Regression, Regression Line  $y$  on  $x$  and  $x$  on  $y$ , Regression Coefficients and Properties.

**Unit-IV- Time Series**

Meaning and Definitions of Time Series, Components of time series; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.

**Unit-V- Index Number**

Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Construction of consumer price indices.

**Text Books**

1. Gupta, S.P. - *Statistical Methods*, Sultan chand & Co, Latest edition.
2. Srivastava, T. N. and Rego S. *Statistics for Management*, McGraw Hill Education (India) Pvt. Ltd.
3. Levine, David, T. Krenbil, P.K. Viswanathan, *Business Statistics*, Pearson Education.
4. Vohra, N. D. *Business Statistics*, McGraw Hill Education (India) Pvt. Ltd.

**Reference Books**

1. Amir D Aczel, Jayavel Sounderpandian, Palanisamy Saravanan, Rohit Joshi, *Complete Business Statistics*, McGraw Hill Education (India) Pvt. Ltd.
2. David R. Anderson, Dennis J. Sweeney, Thomas A. Williams, Jeffrey D. Camm, James J. Cochran, *Statistics for Business and Economics*, Cengage Learning India Pvt. Ltd.
3. Richard Levin, *Statistics for Management*, Pearson Education, Seventh Edition



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4. J.T. S. Chandan– *Statistics for Business and Economics, Vikas Publishing House Pvt. Ltd., Latest edition*
5. Bhardwaj, R.S. – *Business Statistics – Excel Books, Latest edition*
6. Sancheti, D. C. and Kapoor V. K., “*Statistics: Theory, Methods and Applications*”, Sultan Chand and Sons.,
7. Elhance, D.N., Elhance, Veena and Aggrawal B. M. “*Fundamentals of Statistics*”, KitabMahal
8. Sharma, J. K. *Business Statistics, Pearson Education.*

**Web Source:**

1. [nptel.ac.in/courses/105101002/26](https://nptel.ac.in/courses/105101002/26)
2. [nptel.ac.in/courses/112102106/35](https://nptel.ac.in/courses/112102106/35)

**Open Learning Source:**

1. <https://swayam.gov.in/courses/public>
2. <http://nptel.ac.in/course.php>



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Medi-Caps University, Indore

### Syllabus

| Course Code | Course Name | Hours per Week |   |   | Total |         |
|-------------|-------------|----------------|---|---|-------|---------|
|             |             | L              | T | P | Hrs.  | Credits |
|             | <b>PM</b>   | 4              | 0 | 0 | 4     | 4       |

**Prerequisites :** .....

**Co-requisites :** .....

### Curriculum

#### Unit-1:

Managing information, Sources of information, Information systems and data analytics.

#### Unit-2:

Activity-based costing, Target costing, Life-cycle costing, Throughput accounting, Environmental accounting.

#### Unit-3:

Relevant cost analysis, Cost volume analysis, Limiting factors, Pricing decisions, Make-or-buy and other short-term decisions, Dealing with risk and uncertainty in decision-making.

#### Unit-4:

Budgetary systems and types of budget, Quantitative analysis in budgeting, Standard costing, Material mix and yield variances, Sales mix and quantity variances, Planning and operational variances, Performance analysis.

#### Unit-5:

Performance analysis in private sector organisations, Divisional performance and transfer pricing, Performance analysis in not-for profit organisations and the public sector, External considerations and behavioural aspects.



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**Medi-Caps University, Indore**

## Syllabus

| Course Code | Course Name | Hours per Week |   |   | Total |         |
|-------------|-------------|----------------|---|---|-------|---------|
|             |             | L              | T | P | Hrs.  | Credits |
|             | TX          | 4              | 0 | 0 | 4     | 4       |

**Prerequisites :** .....

**Co-requisites :** .....

## Curriculum

### Unit-1:

The overall function and purpose of taxation in a modern economy, Principal sources of revenue law and practice, The systems for self-assessment and the making of returns, The time limits for the submission of information, claims and payment of tax, including payments on account, The procedures relating to compliance checks, appeals and disputes, Penalties for non-compliance.

### Unit-2:

The scope of income tax, Income from employment, Income from self-employment, Property and investment income, The comprehensive computation of taxable income and income tax liability, National insurance contributions for employed and self-employed persons, The use of exemptions and reliefs in deferring and minimising income tax liabilities.

### Unit-3:

The scope of the taxation of capital gains, The basic principles of computing gains and losses, Gains and losses on the disposal of movable and immovable property, Gains and losses on the disposal of shares and securities, The computation of capital gains tax, The use of exemptions and reliefs in deferring and minimising tax liabilities arising on the disposal of capital assets.

### Unit-4:

The basic principles of computing transfers of value, The liabilities arising on chargeable lifetime transfers and on the death of an individual, The use of exemptions in deferring and minimising inheritance tax liabilities, Payment of inheritance tax, The VAT registration requirements, The computation of VAT liabilities, The effect of special schemes.



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### Syllabus

| Course Code | Course Name | Hours per Week |   |   | Total |         |
|-------------|-------------|----------------|---|---|-------|---------|
|             |             | L              | T | P | Hrs.  | Credits |
|             | SBL         | 4              | 0 | 0 | 4     | 4       |

**Prerequisites :** .....

**Co-requisites :** .....

### Curriculum

#### Unit-1:

Qualities of leadership, leadership and organisational culture, Professionalism, ethical codes and the public interest, agency, stakeholder analysis and organisational social responsibility, governance scope and approaches.

#### Unit-2:

Reporting to stakeholders, the board of directors, public sector governance, concepts of strategy, environmental issues, competitive forces, internal resources, capabilities and competences of an organisation, strategic choices.

#### Unit-3:

Identification, assessment and measurement of risk, managing, monitoring and mitigating risk, cloud and mobile technology, big data and data analytics, e- business: value chain, IT systems security and control.

#### Unit-4:

Management and internal control systems, audit and compliance, internal control and management reporting, finance function, financial analysis and decision- making techniques, cost and management accounting.

#### Unit-5:

Enabling success: organising, enabling success: disruptive technologies, enabling success: talent management, enabling success: performance excellence, managing strategic change, innovation and change management, leading and managing projects, professional skills.



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**Model-Scheme**  
**Batch 2024-2027**

| SECOND YEAR        |             |                              |                |   |   |         |     |
|--------------------|-------------|------------------------------|----------------|---|---|---------|-----|
| Semester-EVEN (IV) |             |                              |                |   |   |         |     |
| Sr.No              | Code        | Course Title                 | Hours Per Week |   |   | Credits | Hrs |
|                    |             |                              | L              | T | P |         |     |
| 1                  | CM3NG03     | Soft Skills-III              | 2              | 0 | 0 | 2       | 2   |
| 2                  | CM3SE04 (T) | Research Methodology         | 3              | 1 | 0 | 4       | 4   |
| 3                  | CM3CO29 (T) | Financial Management         | 4              | 1 | 0 | 5       | 5   |
| 4                  | CM3CO12 (T) | Indirect Tax                 | 3              | 1 | 0 | 4       | 4   |
| 5                  | CM3CO13 (T) | Cost Accounting              | 4              | 1 | 0 | 5       | 5   |
| 6                  | CM3CO30 (T) | Strategic Business Reporting | 3              | 0 | 0 | 3       | 3   |
|                    |             | <b>TOTAL</b>                 | 19             | 4 | 0 | 23      | 23  |

| CM3NG03 – Soft Skills-III Topics | Total Hrs. |
|----------------------------------|------------|
| <b>1. **Negotiation Skills**</b> | 6          |
| - Conflict resolution            |            |
| - Bargaining                     |            |
| - Persuasion                     |            |
| - Compromise                     |            |
|                                  |            |
| <b>2. **Self-Motivation**</b>    |            |

|  |    |
|--|----|
| - Setting personal and professional goals          | 4  |
| - Maintaining motivation during challenges         |    |
| - Building a growth mindset                        |    |
|  |    |
| <b>3. **Conflict Resolution**</b>                  | 4  |
| - Understanding and managing conflicts             |    |
| - Effective communication during conflicts         |    |
| - Finding common ground                            |    |
|  |    |
| <b>4. **Stress Management**</b>                    | 6  |
| - Recognizing stressors                            |    |
| - Coping mechanisms                                |    |
| - Balancing work and personal life                 |    |
|  |    |
| <b>5. **Resume Building and Interview Skills**</b> | 4  |
| Group Discussion                                   |    |
| Interview Practice                                 |    |
| Total number of Hours                              | 24 |



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### Syllabus

| Course Code    | Course Name                 | L        | T        | P        | Credit   |
|----------------|-----------------------------|----------|----------|----------|----------|
| <b>CM3SEO4</b> | <b>Research Methodology</b> | <b>3</b> | <b>1</b> | <b>0</b> | <b>4</b> |

**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 Donaied 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/>



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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



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**Reference Books:**

1. Vinod K. Singhania, and Monica Singhania, Student's Guide to Indirect Taxes, Taxmann Publications Pvt. Ltd., Delhi
2. V.S. Datey, Indirect Tax Law and Practice, Taxman Publications Pvt. Ltd., Delhi Latest Edition
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](http://www.gstcouncil.gov.in)



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### Syllabus

| 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](http://www.icmai.in)
2. [www.indaccounting.com](http://www.indaccounting.com)



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Medi-Caps University, Indore

### Syllabus

| Course Code | Course Name | Hours per Week |   |   | Total |         |
|-------------|-------------|----------------|---|---|-------|---------|
|             |             | L              | T | P | Hrs.  | Credits |
|             | <b>FM</b>   | 4              | 0 | 0 | 4     | 4       |

**Prerequisites :** .....

**Co-requisites :** .....

### Curriculum

#### Unit-1:

The nature and purpose of financial management, Financial objectives and relationship with corporate strategy, Stakeholders and impact on corporate objectives, Financial and other objectives in not-for profit organisations, The economic environment for business, The nature and role of financial markets and institutions, The nature and role of money markets.

#### Unit-2:

The nature, elements and importance of working capital, Management of inventories, accounts receivable, accounts payable and cash, Determining working capital needs and funding strategies.

#### Unit-3:

Investment appraisal techniques, Allowing for inflation and taxation in DCF, Adjusting for risk and uncertainty in investment appraisal, Specific investment decisions (lease or buy, asset replacement, capital rationing).

#### Unit-4:

Sources of, and raising, business finance, Estimating the cost of capital, Sources of finance and their relative costs, Capital structure theories and practical considerations, Finance for small- and medium-sized entities (SMEs), Nature and purpose of the valuation of business and financial assets, Models for the valuation of shares, The valuation of debt and other financial assets, Efficient market hypothesis (EMH) and practical considerations in the valuation of shares.



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### Syllabus

| Course Code | Course Name | Hours per Week |   |   | Total |         |
|-------------|-------------|----------------|---|---|-------|---------|
|             |             | L              | T | P | Hrs.  | Credits |
|             | SBR         | 4              | 0 | 0 | 4     | 4       |

**Prerequisites :** .....

**Co-requisites :** .....

### Curriculum

#### Unit-1:

Fundamental ethical and professional principles, the financial reporting framework, Fair Value Measurement

#### Unit-2:

Non-current assets, provisions, contingencies and events after the reporting period, revenue.

#### Unit-3:

Leases, employee benefits, income taxes.

#### Unit-4:

Financial instruments, share-based payments, other reporting issues.

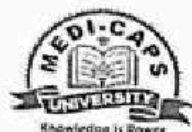
#### Unit-5:

Group accounting including statements of cash flows, associates and joint arrangements, foreign transactions and entities, interpret financial and non-financial information for different stakeholders, impact of changes and potential changes in accounting regulation.



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**B.Com. Global Finance 6 Semester Program**  
**Model-Scheme**  
**Batch 2024-2027**

| THIRD YEAR       |             |                              |                |          |          |           |           |
|------------------|-------------|------------------------------|----------------|----------|----------|-----------|-----------|
| Semester-ODD (V) |             |                              |                |          |          |           |           |
| Sr.No.           | Code        | Course Title                 | Hours Per Week |          |          | Credits   | Hrs .     |
|                  |             |                              | L              | T        | P        |           |           |
| 1                | CM3PC01     | Industrial Training          | 0              | 2        | 0        | 2         | 2         |
| 2                | CM3E**      | Discipline Specific Elective | 3              | 0        | 0        | 3         | 3         |
| 3                | CM3E**      | Discipline Specific Elective | 3              | 0        | 0        | 3         | 3         |
| 4                | CM3E**      | Discipline Specific Elective | 3              | 0        | 0        | 3         | 3         |
| 5                | CM3E**      | Discipline Specific Elective | 3              | 0        | 0        | 3         | 3         |
| 6                | CM3E**      | Discipline Specific Elective | 3              | 0        | 0        | 3         | 3         |
| 7                | CM3EG13 (T) | Advance Audit and Assurance  | 3              | 0        | 0        | 3         | 3         |
|                  |             | <b>TOTAL</b>                 | <b>18</b>      | <b>2</b> | <b>0</b> | <b>20</b> | <b>20</b> |



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**Syllabus**

| Course code | Course Name         | L | T | P | Credit |
|-------------|---------------------|---|---|---|--------|
| CM3PC01     | Industrial Training | 0 | 2 | 0 | 2      |

**Pre Requisites:-Nil**

**Co-Requisites:-Nil**

**Course Objectives:**

To provide an opportunity to seek and identify current market trends with hands on experience and to further develop their professional skills.

**Course Outcomes:**

After completion of this course, students will be able:

- To understand and solve industry specific problems.
- To improve their decision making skills.
- To identify potential opportunities in the Global market.

**This course is completed in two phases -**

**Phase I- Min- 4 Weeks, Max-8 Weeks (Industry Specific Training)**

**Phase II-Tutorials which includes preparation of Report, Presentation & Viva-voce**

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**Syllabus**

| Course Code | Course Name           | L | T | P | Credit |
|-------------|-----------------------|---|---|---|--------|
| CM3EA03     | Management Accounting | 3 | 0 | 0 | 3      |

**Prerequisites:** Nil

**Co-requisites:** Nil

**Curriculum:**

**Unit- I- Management Accounting**

Meaning & Definition, Objectives and Functions, Advantages and limitations, Difference between management accounting with financial accounting & cost accounting

**Unit-II- Ratio Analysis**

Advantages and Limitations, Uses of Ratios: Current ratio, Liquid ratio, Absolute quick ratio or Acid Test ratio, Gross Profit ratio, Net Profit ratio, Proprietary ratio, Debt-Equity ratio, Working capital ratio, Stock turnover ratio, Debtors ratio, Creditors ratio, Fixed assets ratio.

**Unit- III- Fund Flow and Cash Flow Statement**

Meaning, Definition of Fund Flow & Cash Flow Statement, Uses, Limitations, Difference between Fund Flow and Cash Flow Statement, Preparation of Fund Flow Statement, Preparation of Cash Flow Statement

**Unit-IV-Financial Statements Analysis**

Meaning, Profit & Loss Account, Balance Sheet- Functions of Financial Statements, Limitations, Tools of Financial Statement Analysis- Comparative Financial Statements, Common Size Financial Statements, Trend Percentages

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#### **Unit-V-Budgetary Control**

Meaning, Objectives, Importance and Limitations of Budgetary Control, Various Types of Budgets (Theory Only), Preparation of Cash Budget & Flexible Budget

#### **Text books:**

- 1) S.N. Maheshwari, Management Accounting, Sultan Chand Publishers.
- 2) Shashi K. Gupta, R.K. Sharma, Management Accounting, Kalyani Publishers.
- 3) M.Y. Khan, P.K. Jain, Management Accounting Tata McGraw Hill.

#### **Reference Books:**

- 1) R.S.N. Pillai, V. Bagavathi, Management Accounting, Sultan Chand Publishers.
- 3) Dr. S.M. Shukla, Advanced Accounting, Sultan Chand Publishers.
- 4) N. Vinayakan, G.B. Gupta, Management Accounting, Kalyani Publishers.

#### **Websites:**

<https://nptel.ac.in/courses/110101004/17> (management accounting)

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**Syllabus**

| Course Code | Course Name              | L | T | P | Credit |
|-------------|--------------------------|---|---|---|--------|
| CM3EA04     | Advanced Cost Accounting | 3 | 0 | 0 | 3      |

**Prerequisites:** Nil

**Co-requisites:** Nil

**Curriculum:**

**Unit-I-Introduction**

Meanings and Concepts of Cost Accounting, Steps for installation of Cost Accounting System, Practical difficulties in installing of cost accounting system, meaning of cost auditing, Difference between financial audit and cost audit, Objectives, advantages, types of cost audit, Procedure of cost audit.

**Unit-II- Accounting for Labour**

Labour Turnover and methods of measuring Labour Turnover, Methods of paying wage remuneration including incentive schemes - Time Rate and Piece Rate Plans of Employee Remuneration, Incentive Bonus Schemes- Halsey Plan, Rowan Plan.

**Unit- III- Budget and Budgetary Control**

Concept and importance of Budgetary Control, Classification of budgets, and Preparation of cash budget (Cash accounting method) Production budget, Preparation of Fixed and Flexible budget.

**Unit-IV- Process costing**

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Preparation of Process Accounts (Joint Product and By- Product) Computation of Inter Process Profit – Advantages and Disadvantages (simple problem), Computation of Equivalent Production – FIFO (simple problem).

**Unit- V. Operating costing: Transport Business**

Meaning, scope, characteristics of operating costing methods, operating cost UNITS, Transport operating costing procedure, Computation of transport operating costing (simple problem).

**Text book**

1. Charles T. Horagren, Cost Accounting: A Managerial Emphasis, Pearson.
2. Jawaharlal & Seema Srivatsava: Cost Accounting, Tata McGraw Hill.
3. V.K. Saxena, Cost Accounting -Text Book, Sultan Chand Publication.

**Reference Books**

1. Colin Drury, Management & Cost Accounting, Cengage Learning.
2. S.N. Maheswari, Advanced Cost Accounting, Sultan Chand Publishers.
3. M.C. Shukla, T.S. Grewal, & M.P. Gupta, Cost Accounting, Sultan Chand Publishers.

**Websites**

[www.icmai.in](http://www.icmai.in)

[www.idnaccounting.com](http://www.idnaccounting.com)

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Syllabus

| Course Code | Course Name                         | L | T | P | Credit |
|-------------|-------------------------------------|---|---|---|--------|
| CM3EA05     | Accounting for Service Organization | 3 | 0 | 0 | 3      |

Prerequisites: Nil

Co-requisites: Nil

Curriculum:

**Unit- I-Accounting for Banking**

Meaning of Banking & Banking Company, Types of Accounts maintained, Preparation of Final Accounts of Banking with Practical Problems and Legal Provisions stated in Banking Regulation 1969

**Unit- II-Accounting for Insurance Companies**

Types of Insurance, Accounts maintained by General Insurance Company, Preparation of Revenue Account, P. & L. Account and Balance Sheet as per the IRDA Regulations and required information's

**Unit- III-Accounting for Life Insurance**

Introduction about Life Insurance Companies, Preparation of Revenue Account, P. & L. Account and Balance Sheet as per the Preparation of Revenue Account, P. & L. Account and Balance Sheet as per the LIC Act 1956 with Practical Problems

**Unit- IV-Accounting for Electricity Company**

Accounts maintained by electricity supply company, Preparation of Revenue Account, Net Revenue Account, Capital Account and General Balance Sheet with Practical Problems

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**Unit- V-Accounting for Hotel Business**

Meaning, Visitors Ledger (Theory Only), Final Accounts of Hotels under Sole Proprietorship

**Text books:**

- 1) A. Mukherjee, M. Hanif, Modern Accountancy (Vol. II), Tata McGraw Hill.
- 2) S.P.Jain, K.L. Narang, Advanced Accountancy. Kalyani Publishers.
- 3) M.C. Shukla, T.S. Grewal, Advanced Accounts, Sultan Chand Publishers.

**Reference Books:**

- 1) Hrishikesh Chakraborty, Advanced Accountancy, Oxford University.
- 2) T.P. Ghosh, Accounting Standards and Corporate Accounting Practices, Taxman Publication.
- 3) R.K. Gupta and M. Radhaswamy, Advanced Accountancy, Sultan Chand Publishers.

**Websites:**

[nptel.ac.in/courses/110108047/module1/Course%20Lecture%20Notes.pdf](https://nptel.ac.in/courses/110108047/module1/Course%20Lecture%20Notes.pdf)

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**Syllabus**

| Course Code | Course Name                  | L | T | P | Credit |
|-------------|------------------------------|---|---|---|--------|
| CM3EA06     | Advanced Goods & Service Tax | 3 | 0 | 0 | 3      |

**Prerequisites:** Nil

**Co-requisites:** Nil

**Curriculum:**

**Unit- I-Determination of Tax Liability on Services**

Meaning, Exempted Services, Applicable Rates on Taxable Services, Computation of Taxable Value of Services & Tax Liability related Practical Problems, Provisions relating Job Work.

**Unit- II-Input Tax Credit**

Claim of Input Tax Credit: Meaning, Procedure of claim, Documentary Requirements Transfer of Input Tax Credit, Refund of Un-Utilized ITC, Recovery of Excess Tax Credit, and Practical Problem related to Input Tax Credit.

**Unit- III-Assessment, Returns and Procedurals**

Preparation of Tax Invoice, Invoice in respect of Goods and Services, Contents and Proforma, Provisions, Electronic Way Bill, Audit in GST, Assessment, Types of Assessment, Self-Assessment, Summary and Scrutiny.

**Unit-IV-GST and Technology**

Structure, Vision and Mission GST Network, Goods and Service Tax Suvidha Providers (GSP): Concepts, Framework and Guidelines and architecture, GSP Eco System.

**Unit- V-Special Provisions**

GST Council, Powers and Functions Taxability of E-Commerce, Anti Profitceering, Avoidance of Dual Control, Offences & Penalties, Appeals.

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**Text books:**

- 1) S.S Gupta, G.S.T- How to meet your obligation, Taxmann Publications.
- 2) S. Halakandhi, G.S.T. (Vastu and Sevakar), Taxmann Publications.
- 3) Dr. Sanjiv Agrawal, C.A. Sanjeev Malhotra, Goods & Service Tax, Bloomsbury India.

**Reference Books:**

- 1) Vastu and Sevakar Vidhan by Government of India, Taxmann Publications
- 2) V.S. Datey , All About GST: - Taxmann Publications
- 3) Dr. B.G. Bhaskara, LM Manjunath, GST- Law & Practice, Himalaya Publications.

**Websites:**

- 1) <https://mptax.mp.gov.in>
- 2) <https://services.gst.gov.in/services>
- 3) [www.gstcouncil.gov.in](http://www.gstcouncil.gov.in)

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**Medi-Caps University, Indore**

**Syllabus**

| Course Code | Course Name                | L | T | P | Credit |
|-------------|----------------------------|---|---|---|--------|
| CM3EB01     | Fundamentals of Investment | 3 | 0 | 0 | 3      |

Prerequisites: Nil

Co-requisites: Nil

**Curriculum:**

**Unit-I- Introduction to Investment**

Investment , Speculation , Gambling ; Awareness & Risk of Investment , Objectives of Investors , Investment Opportunities in the market - Sources of information , Investment decision process , Types of Investment Avenues , Impact of taxes and Inflation on Investment.

**Unit- II-Investors Protection Guidelines**

Investors Protection Guidelines, Role of SEBI and Stock Exchange , Investors Grievances and Redressal System , Investor awareness and activism.

**Unit- III- The Indian securities market**

The Indian securities market, the market participants and trading of securities, security market indices, Investment Companies - Introduction, Meaning, Concepts and Types of Investment, Open ended and Closed ended Investment Companies.

**Unit-IV-Security Risk & Return**

Systematic and Unsystematic Risk - Sources of risk, Measurement of risk and return- Fixed income securities – bonds, shares, sources of risk, and their valuation.

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### **UNIT – V Portfolio Management**

Meaning of Portfolio Management , Portfolio Analysis , why portfolios? Portfolio Objectives, Portfolio management process , Selection of Securities.

#### **Text books:**

1. Jerome B. Cohen, Edward D. Zinbarg, Investment Analysis and Portfolio Management, Ricchard D., Irwin Inc., Illinois.
2. J.C. Fancis, Investment Analysis and Management, McGraw Hill.
3. N.D Vohra, B.R Bagri, Futures and Options, McGraw Hill.

#### **Reference Books:**

1. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill.
2. R.P Rustogi, Fundamentals of Investment, Sultan Chand Publishers.
3. S.C Stanely, Haang Maury Stall, Investment Analysis and Management, Allyn and Bacon Publisher.

#### **Websites:**

1. [http://www.universityofcalicut.in/o/SDE/BCom\\_finance\\_fundamentals\\_of\\_investment.p  
df](http://www.universityofcalicut.in/o/SDE/BCom_finance_fundamentals_of_investment.pdf)
2. [http://pluto.huji.ac.il/~davramov/&vramov\\_Doron\\_Investments.pdf](http://pluto.huji.ac.il/~davramov/&vramov_Doron_Investments.pdf)
3. [https://www.vanguard.co.uk/documents/portal/literature/investment-fundamentals-  
guids.pdf](https://www.vanguard.co.uk/documents/portal/literature/investment-fundamentals-guids.pdf)

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This paper also aims to sharpen the communication skills apart from real time learning in industry. These are important skills required to be mastered by middle and higher level managers. To pursue this tutorial classes twice a week will be scheduled in class timetable in which the students will follow below instructions:-

1. The students are required to prepare an Internship Report in consultation with the faculty guide.
2. To present the report in front of guide and external examiner, the students are required to prepare a presentation including all necessary details of the company in prescribed format.
3. The duration of the presentation would be of 20 minutes.
4. The presentation should have Power Point slides only as their visual aids and the judgment of its effectiveness should be purely done on the basis of the speakers' industry learning & communication skills.
5. At the end of presentation, Q/A session followed by feedback by the faculty guide to be done.

#### Guidelines for Internal Viva-Voce of Project Report:

At the end of session the viva-voce for the student will be conducted and evaluated on the basis of following criteria:

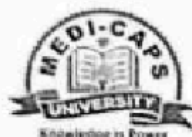
1. Knowledge about the company
2. Topics covered
3. Applications related to functional focus
4. Communication skills

Chapter Scheme for Internship Project Report will be as follows:

#### INDEX

| S. no. | Particulars                   | Page no. |
|--------|-------------------------------|----------|
|        | Preface                       |          |
|        | Certificate by the Supervisor |          |
|        | Declaration by the Student    |          |
|        | Acknowledgement               |          |

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**Syllabus**

| Course Code | Course Name     | L | T | P | Credit |
|-------------|-----------------|---|---|---|--------|
| CM3EB02     | Risk Management | 3 | 0 | 0 | 3      |

**Prerequisites:** Nil

**Co-requisites:** Nil

**Curriculum:**

**Unit-I-Introduction to Risk Management**

Risk Management-Meaning, Background, Types of Risks, Sources of Risk, Risk management techniques - Selecting and Implementing risk management techniques.

**Unit-II-Risk management in Banks**

Risk Indicators, Risk Reporting, Controlling Risk, Risk Management Process and Methods, RBI guidelines on Risk management, Asset Liability Management (ALM)-Concept, organization.

**Unit-III-Understanding Basel Accord**

Basel Accord and its Implications, BASEL I, BASEL II, BASEL III, Market risk- Introduction, Types of Market Risk- Liquidity risk, interest rate risk, foreign exchange risk, price risk

**Unit-IV-Operational and Credit Risk in Banks**

Operational Risk: Introduction, Likely forms of operational risk and causes for significant increase in operational risk, Sound Principles of Operational Risk Management (SPOR) measurement, Credit Risk Management- Introduction, credit risk models.

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**Unit-V- Risk Mitigation:**

Risk mitigation- Meaning, Methods, Capital adequacy norms, prudential norms, Exposure norms, NPA – Causes and Remedial Measures.

**Text Books:**

1. Joel Bessis, Risk Management in Banking, Wiley Publication.
2. ICSI, Banking and Insurance Law & Practices, Taxman's Publication.
3. Justin Paul, Management of Banking and Financial Services, Pearson.

**Reference Books:**

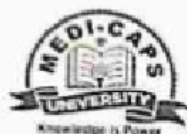
1. IIBF, Bank Financial Management, Macmillan Publishers.
2. John Hull, Risk Management and Financial Institutions, Pearson.
3. Vasant Joshi, Vinay Joshi, "Managing Indian Banks", Response Books.

**Websites:**

1. [www.rbi.gov.in](http://www.rbi.gov.in)
2. [www.managementstudyguide.com](http://www.managementstudyguide.com)
3. [www.rmahq.org](http://www.rmahq.org)

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Syllabus

| Course Code | Course Name           | L | T | P | Credit |
|-------------|-----------------------|---|---|---|--------|
| CM3EB03     | International Banking | 3 | 0 | 0 | 3      |

Prerequisites: Nil

Co-requisites: Nil

Curriculum:

**Unit-I-International Banking – Introduction**

Meaning, Types of international banking, services offered by international banks, Reasons for International banking, International banking vis –a –vis Domestic Banking, Features and Benefits of International Banking, The functions of an International Banking Facility (IBF)

**Unit-II-International Financial Institutions**

World Bank: International Monetary Fund: Asian Development Bank, International Financial Corporation (I.F.C.) International Development Association (I.D.A.)

**Unit-III-Banking Instruments**

Cheque –Types of cheques, Demand draft, the difference between a cheque and demand draft, letter of credit, International debit card, international credit card, forex card, White label ATMs (WLAs) NEFT, RTGS difference between NEFT and RTGS.

**Unit-IV-Foreign Exchange Market**

Definition, features, structure of foreign exchange market, International Financial Transactions: Lending and Borrowing across borders, Meaning and types of exchange rates- Spot rate, forward rate, Cross rates (theory only).

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#### **Unit-V-Balance of payments**

Balance Of Payments, Structure of Balance of payments, Balance of Trade and Balance of payments, Equilibrium in the Balance of payments, Types of Disequilibrium in the Balance of payments, Causes of Disequilibrium in the Balance of payments, and Measures for correcting Disequilibrium in the Balance of Payments

#### **Text Books:**

1. IIB, International Banking, JAICO publishing.
2. IIB, International Corporate Finance, JAICO publishing.
3. T.H. Donaldson, Readings in International communal Banking, Macmillan.

#### **References Books:**

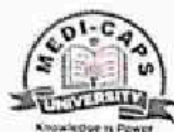
1. Daniel R. Kane , Principles of International Finance, Croom Helm Inc.
2. Neil Coulbeck, The Multinational Banking Industry, Croom Helm Inc.
3. John E. Pippenger. Fundamentals of International Finance, PHI.

#### **Websites:**

<http://nptel.ac.in/courses/110106040/51>

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Syllabus

| Course Code | Course Name                  | L | T | P | Credit |
|-------------|------------------------------|---|---|---|--------|
| CM3EB04     | Banking & Financial Services | 3 | 0 | 0 | 3      |

Pre-requisites: Nil

Co-requisites: Nil

Curriculum:

Unit- I-Introduction to Bank and Banking

Historical Evolution of Banking: Origin and Development of Banking ,Structure of Banking in India , Banks and Economic Development , Functions of Commercial banks (conventional and innovative functions) , Central Bank – RBI – functions.

Introduction to Financial Services: Meaning & Definition, Features, Importance, Types of Financial Services.

Unit- II-Customers & Account Holders

Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers including Minors - Meaning & Operations of Joint Account Holders, Meaning of Partnership Firms/ Joint Stock companies/ Executors and Trustees/ Clubs and Associations and Joint Hindu Undivided Family as account holder.

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**Unit- III-Principles of Lending**

Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advance against various securities, Securitization of Standard Assets, Anti-money Laundering Guidelines, Credit Information Bureau of India Ltd. (CIBIL)

**Unit- IV-Online Banking System**

Online Banking, Online Transfers, Online Clearing System, Immediate Payment Service (IMPS), Real time gross settlement (RTGS), National Electronic Funds Transfer (NEFT), E-Cheques, Wallets,

**Unit- V-Financial Services in Banking**

Merchant/Investment banking, Leasing, Factoring, Forfeiting, Mutual Funds, Portfolio Management, Wealth Management, Banc assurance, Loan Syndication, Consumer Finance/Retail Banking, Securitization, Stock broking.(Concepts only)

**Text books:**

1. H.P. Sheldon, Practice and Law of Banking, McDonald & Evans, Publishing.
2. H.L. Bedi, Theory and Practice of Banking, Universal Law Publishing.
3. S.N. Maheshwari, Banking Law and Practice, Kalyani Publishers.

**Reference Books:**

1. M Radhaswamy, S.V Vasudevan, Text Book of Banking, Sultan Chand Publishers.
2. Indian Institute of Bankers, Commercial Banking Vol-I & II.
3. P.N. Varshney, Banking Law and Practice, Sultan Chand Publishers.

**Websites:**

1. Reserve Bank of India [www.rbi.com](http://www.rbi.com)
2. Indian Institute of Banking and Finance [www.iibf.org.in](http://www.iibf.org.in)
3. Indian Bankers Association [www.iba.org.in](http://www.iba.org.in)
4. Institute of Banking Personal Selection [www.ibps.com](http://www.ibps.com)
5. Institute of Finance, Banking and Insurance [www.ifbi.com](http://www.ifbi.com)

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**Syllabus**

| Course Code | Course Name                       | L | T | P | Credit |
|-------------|-----------------------------------|---|---|---|--------|
| CM3EB05     | Insurance Practice and Principles | 3 | 0 | 0 | 3      |

**Pre-requisites:** Nil

**Co-requisites:** Nil

**Curriculum:**

**Unit-I-Introduction**

Indian insurance industry: Transition and Prospects, legal frame work, Insurance- Basic concepts and principles, Classification of Insurance, reinsurance, Principles Governing Marketing of Insurance products.

**Unit-II-Procedures**

Channels of distribution for insurance products, policy servicing and claim settlement, Registration of Insurance Companies, Licensing of Insurance Agents, Professional standards, Code of Conduct for insurance agent, Protection of Policyholder's interest.

**Unit-III-Insurance Contract**

Nature and Subject matter of Insurance contract, Features- as per Indian contract act, Express & Implied conditions, Conditions Subsequent & precedent to liability, Evidence and documents, proposal form, Cover note & renewable notices.

**Unit-IV-Life Insurance**

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Law relating to life Insurance; General Principles of Life Insurance Contract; Terminologies of Life Insurance, Plans of Life Insurance, Proposal and policy; assignment and nomination; title and claims;

**Unit – V-General Insurance**

Law relating to general insurance; General Principles of general insurance; different types of general insurance (Marine/ Fire/ Motor Vehicle/ Health); general insurance Vs life insurance

**Text books:**

1. N.S. Kothari, P. Bahl . Principles and Practices of Insurance, Cengage Learning .
2. P.K. Gupta, Insurance and Risk management, Himalaya Publishing.
3. Inderjit Singh, Rakesh Katyal & Sanjay Arora, Insurance Principles and Practices, Kalyani Publishers.

**Reference Books:**

1. M.N. Mishra, Insurance Principles and Practice, Sultan Chand Publication.
2. P.K. Gupta, Fundamentals of Insurance, Himalaya Publishing House.
3. Dr. P. Periasamy, Principles and Practice of Insurance, Himalaya Publishing House.

**Websites:**

1. <https://sol.du.ac.in/course/view.php?id=126>
2. [https://ia.org.hk/en/supervision/reg\\_ins\\_intermediaries/files/sn-p&p-2013.pdf](https://ia.org.hk/en/supervision/reg_ins_intermediaries/files/sn-p&p-2013.pdf)
3. <https://sol.du.ac.in/mod/book/view.php?id=1226>

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Syllabus

| Course Code | Course Name          | L | T | P | Credit |
|-------------|----------------------|---|---|---|--------|
| CM3EB06     | New Venture Planning | 3 | 0 | 0 | 3      |

Prerequisites: Nil

Co-requisites: Nil

Curriculum:

**Unit- I Introduction**

Introduction to new venture planning, search for new ideas, Source of innovative ideas, Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking, barriers to creativity.

**Unit- II Methods to New Ventures**

The pathways to New Ventures for Entrepreneurs, Creating New Ventures, Acquiring an established Venture: Advantages of acquiring an ongoing Venture, Franchising: Franchise law, evaluating the franchising opportunities.

**Unit- III Sources of Finance**

Financing Stages; Sources of Finance- Long term & short term sources; Venture Capital; Criteria for evaluating new venture proposals; Evaluating Venture Capital- process; Sources of financing for Indian venture capitalist.

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#### **Unit- IV Mobilising Resources**

Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Meaning and process of contract management, Basic start-up problems.

#### **Unit- V Marketing Aspects**

Developing Marketing Plan: Customer Analysis, Sales Analysis and Competition Analysis, Market Research, Marketing Decision- Product, Price, Place and Promotion, Market Niche and Market Share.

#### **Text books:**

1. D.F Kuratko, V. Rao, Entrepreneurship: A South-Asian Perspective, Cengage Learning.
2. K.R. Allen, Launching New Ventures: An Entrepreneurial Approach, Cengage Learning.
3. B.R. Barringer, and R. D. Ireland, Entrepreneurship: Successfully Launching New Ventures, Pearson Education

#### **Reference Books:**

1. K. Ramachandran, Entrepreneurship Development, McGraw Hill..
2. Rajeev Roy, Entrepreneurship, Oxford University.
3. David H. Holt, Entrepreneurship: New Venture Creation, PHI Learning.

#### **Websites:**

<https://nptel.ac.in/courses/110105067/> (Entrepreneurship)

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|    |  |  |
|----|--|--|
| 1. | <p>Introduction</p> <p>1.1 Company Profile<br/>(Name, Registered Address, Brief History, Mission, Vision, Products, Form of organization, Organisational Structure, Location, Awards and Achievements.)</p> <p>1.2 Rationale of the study</p> <p>1.3 Objectives of Study</p> |  |
| 2. | <p>Review of literature<br/>(Published literature about the company )</p>  |  |
| 3. | Learning from the study  |  |
| 4. | Limitations of the study   |  |
| 5. | Suggestions and Conclusion   |  |
| 6. | References   |  |
| 7. | Appendix (if any)  |  |

### General Formatting Instructions:

1. For Cover Page :
  - a. Font Size -18, Bold,
  - b. Alignment-Center
  - c. Font Style : Times New Roman
2. In rest of the file the text formatting will follow:
  - a. Font Size -14 & Bold ( Headings),
  - b. Font-Size-12 & normal for Text,
  - c. Alignment-Justify
  - d. Line Spacing:1.5
  - e. Margin: Normal
  - f. Font Style : Times New Roman

**\*Note: The separate guideline is also issued for faculty members.**

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**Medi-Caps University, Indore**

Syllabus

| Course Code | Course Name                                   | L | T | P | Credit |
|-------------|---|---|---|---|--------|
| CM3EC01     | Fundamentals of Computer Programming Language | 3 | 0 | 0 | 3      |

**Prerequisites:** Nil

**Co-requisites:** Nil

**Curriculum:**

**Unit-I- Concept of structural programming**

algorithm, Flowchart, advantages & disadvantages of algorithm & flowchart, making of sequence, selection & iteration, introduction to translator (compiler, assembler, interpreter) linker, loader.

**Unit-II- Types of Languages**

Introduction to C language, history of C language, features of C Language, character sets, keywords, identifier, constant, concept of header file, Data types in C: fundamental & derived data types, operations in C: Arithmetic, relational, logical, increment, decrement, bitwise, compound assignment operator, conditional operator.

**Unit-III-Simple Expression in C**

Flow of control: Selection statement, if, IF.... Else, nested IF iteration statement; While loop, for, do-while loop. Use of BREAK and CONTINUE in Loops.

**Unit-IV- Functions & its types**

Introduction, types of functions, local, global variables, call by value, call by reference, function prototype, recursion technique & example. Pointer: concept of pointer, address operator, Strings, String functions.

**Unit-V-Concept of array**

introduction, need of array, type of array (1d, 2d, array), memory representation of array, Concept of structure, syntax, reading writing structure variable and array of structure, passing structure in function. Union: concept of union, different between structure & union

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**Text books:**

1. Ashok Kamthane, Programming in C, Pearson Publication.
2. P.J. Deitel, H.M. Deitel, C -How to Program, Pearson & PHI Publication.
3. D.W.Kernighan, D.M.Ritchie, The C Programming Language, PHI Publication.

**Reference Books:**

1. Susant Rout, C: Learning and Building Business and System Applications, PHI Publication.
2. K.R. Venugopal, Mastering C, Mc Graw Hill.
- 3 H.Schildt, C-The Complete Reference, McGraw Hill.

**Websites:**

1. Nptel.ac.in/courses/106102067/ (Principles of Programming Languages - nptel)
2. nptelvideos.in/2012/11/principles-of-programming-languages.html (Principles of Programming Languages | NPTEL Online Videos)
3. <https://www.onlineprogrammingbooks.com/c/>

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(W.e.f. Session 2019)



## Medi-Caps University, Indore

### Syllabus

| Course Code | Course Name                       | L | T | P | Credit |
|-------------|-----------------------------------|---|---|---|--------|
| CM3EC02     | Data Communication and Networking | 3 | 0 | 0 | 3      |

#### Course Contents

##### Unit -I

**Data Communication:** Concept of Data communications, Data Communication Component, Data representation, Distributed processing. (Concepts only), Transmission Modes [Simplex, Half-Duplex, Full Duplex], OSI Model.

##### Unit -II

**Data Transmission:** Types of Data Transmission [Serial, Parallel, Synchronous, Asynchronous], Communication Media [Guided & Unguided], Network components – Hub, Bridge, Switch, Router, Gateway.

##### Unit -III

**Computer Networks:** Concepts of Internet, Intranet and Extranet, Network Architecture [P2P, Client-Server], Various Topologies: Point to point and point to multipoint topologies, Bus, Star, Ring, Mesh, Tree. Types of network [LAN, WAN, MAN,].

##### Unit -IV

**Basic concept of web technology:** Network Addressing Concept - IP address. Protocol Models [TCP/IP]. Important Terms [URL, Domain Name System, UDP, HTTP, FTP, TELNET, HTML,].

##### Unit-V

**Wireless transmission:** Introduction to Wireless transmission, Communication Satellites, Mobile communication, multiplexing, Repeaters, ATM - ATM Technology - ATM protocol, Cryptography: Encryption and decryption

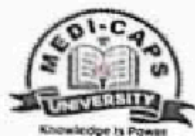
#### Text Books:

1. Forouzan, 1998, Introduction to Data Communications in Networking, Tata McGraw Hill
2. Sanjay Sharma, Data communication networks, Catson books
3. F. Halsall, 1995, Data Communications, Computer Networks and Open Systems, Addison Wesley.

#### Reference Books:

1. S.Tanenbaum, 2003, Computer Networks, Fourth Edition, Pearson Education, Inc.
2. Lamarca, 2002, Communication Networks, Tata McGraw Hill
3. Jean Walrand Communication Networks (A first course) - Second Edition - WCB McGraw Hill

  
(DR. MUKESH PERWAL)



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**Medi-Caps University, Indore**

Syllabus

| Course Code | Course Name                   | L | T | P | Credit |
|-------------|-------------------------------|---|---|---|--------|
| CM3EC03     | Accounting Information System | 3 | 0 | 0 | 3      |

**Prerequisites:** Nil

**Co-requisites:** Nil

**Curriculum:**

**Unit-I- Introduction**

Advantages and Disadvantages of AIS. Steps in Designing AIS. Features of good AIS. History and background of accounting software and commercial language. Limitation of traditional accounting information architecture, manual accounting information system v/s computerized accounting

**Unit-II- Designing Computerized Accounting System**

Designing of Transaction file structure for cash voucher SQL. Designing of Transaction for Journal Voucher Sales voucher & purchase entry. Designing of Transaction file for Sales & Purchase. Extracting information from the files

**Unit-III- Introduction to Voucher**

Creating a voucher entry form, various types of vouchers used in account entries. Effect of vouchers on trial balance, P&L and Balance sheet.

**Unit-IV- Introduction to Tally**

Concept of accounting, Cash vouchers entry in accounting packages like tally. Bank vouchers entry in accounting packages like tally, designing of transaction files for bank voucher using VFP. Journal vouchers entry in accounting packages like tally etc.

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**Unit-V- Designing Accounting Support System**

Designing Supplier and customers System for Accounting using Form, Query, Module, and Report; Designing Payroll System for Accounting using Form, Query, Module, and Report.

**Text Books:**

1. J.L.Boockholdt, Accounting Information System, Irwin Professional Publishing.
2. Usha Dahiya & Sapna Nagpal, Computer Applications in Management, Taxmann Publications.
3. Nanda Dhameja, Financial Accounting for Managerial Competitiveness, Sultan Chand Publications.

**Reference Books:**

1. Dr. S. Sudalaimuthu, Computer Application in Business, Himalaya Publishing.
2. R Mohanty, S.K Satapathy, Computer Application in Business Accounting, Himalaya Publishing.
3. Sangita Sardana, Computer Application, Kalyani Publication.

**Websites:**

<http://nptel.ac.in/courses/110105035/6>

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**Syllabus**

| Course Code | Course Name                  | L | T | P | Credit |
|-------------|------------------------------|---|---|---|--------|
| CM3EC04     | Enterprise Resource Planning | 3 | 0 | 0 | 3      |

**Prerequisites:** Nil

**Co-requisites:** Nil

**Curriculum:**

**Unit-I- Introduction**

Overview of enterprise systems, Evolution of ERP -Risks and benefits, What is ERP, Reasons for the growth of ERP, Scenario and Justification of ERP in India, Various Modules of ERP, Advantage of ERP.

**Unit-II- ERP Functional Modules**

Overview of ERP software solutions- Small, medium and large enterprise vendor solutions, Business Process Reengineering (BPR), Business process Management, Functional modules.

**Unit-III- ERP Implementation**

Implementation Issues: Pre implementation issues, financial justification of ERP, evaluation of commercial software during implementation issues, Implementation life cycle, Education and Training.

**Unit-IV- Post Implementation**

Post implementation Issues, performance measurement, Maintenance of ERP- Organizational and Industrial impact; Success and Failure factors of ERP Implementation.

**Unit-V- Emerging Trends on ERP**

Extended ERP systems and ERP add-ons -CRM, SCM, Business analytics - Future trends in ERP systems-web enabled, Wireless technologies, cloud computing.

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**Text books:**

1. Alexis Leon, Enterprise Resource Planning, Tata McGraw-Hill.
2. Vinod Kumar Garg, N.K. Venkitakrishnan, ERP- Concepts and Practice, PHI.
3. Jagan Nathan Vaman, ERP in Practice, Tata McGraw-Hill.

**Reference Books:**

1. Alexis Leon, ERP demystified, Tata McGraw-Hill.
2. Mahadeo Jaiswal, Ganesh Vanapalli, ERP McMillan.
3. C.S.V Murthy Enterprise Resource Planning, Himalaya Publishing.

**Websites:**

1. [nptel.ac.in/courses/110105083/10](https://nptel.ac.in/courses/110105083/10) (Lecture 10: Enterprise Resource planning)
2. [nptel.ac.in/courses/112107238/60](https://nptel.ac.in/courses/112107238/60) (Lecture 60 Enterprise Resource Planning (ERP))
3. [mhrd.gov.in/e-content](https://mhrd.gov.in/e-content) (E-Contents | Government of India, Ministry of Human Resource)
4. <https://sol.du.ac.in/mod/book/view.php?id=803> (Study Material-1: Unit 1 Enterprise Resource Planning)

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मेडी-केप्स विश्वविद्यालय, इंदौर

**Medi-Caps University, Indore**

**Syllabus**

| Course Code | Course Name                    | L | T | P | Credit |
|-------------|--------------------------------|---|---|---|--------|
| CM3EC05     | Internet and Digital Marketing | 3 | 0 | 0 | 3      |

**Prerequisites:** Nil

**Co-requisites:** Nil

**Curriculum:**

**Unit-I- Introduction to Internet & Digital marketing**

Concept of Internet & Digital marketing, Understanding the difference between Internet & Digital marketing. Impact of internet on consumer needs, Online marketing objectives, Online buying behaviour, Internet as a tool for market research.

**Unit-II- Acquiring & Engaging Users through Digital Channels**

Understanding the relationship between content and branding and its impact on sales, search marketing, mobile marketing, video marketing, and social-media marketing. Online campaign management; using marketing analytic tools to segment, target and position.

**Unit-III- Search Engine Optimization**

Introduction, Key SEO Concepts, Search engine optimization elements: On-page/On-site SEO, SEO Content Writing, Code Optimizing, Inbound Links, Types of SEO, The SEO Process, Customer Insights, Analysis & Review, Keyword Research & Selection.

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**Unit-IV- Social Media Marketing**

Consumer generated content, Social networks and online communities, Social media listening, Blogging, Viral marketing, Integrated online marketing, Trust in Internet Marketing, Ethical and Legal Issues,

**Unit-V- Designing Organization for Digital Success**

Digital Transformation, Digital Leadership Principles, Online P.R, Reputation Management, ROI of Digital Strategies, How Digital Marketing is adding value to business, and Evaluating Cost Effectiveness of Digital Strategies.

**Text Books:**

1. Vandana Ahuja, Digital Marketing, Oxford University Press.
2. R. Prasad, Digital Marketing: Approaches and Applications, ICFAI
3. Philip Kotler, H. Kartajaya Marketing 4.0: Moving from Traditional to Digital , John Wiley & Sons.

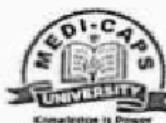
**Reference Books:**

1. Mel Carson and J. Paul, Pioneers of Digital: Success Stories from Leaders in Advertising, Marketing, Search and Social Media, Springer, Kogan Page.
2. Drayton Bird, Commonsense Direct and Digital Marketing, Kogan Page.
3. Ryan Damian, Understanding Digital Marketing: Marketing strategies for engaging the digital generation; Kogan Page.

**Websites:**

- [www.digitalvidya.com](http://www.digitalvidya.com)  
[www.tutorialspoint.com](http://www.tutorialspoint.com)  
[www.edupristine.com](http://www.edupristine.com)

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**Medi-Caps University, Indore**

Syllabus

| Course Code | Course Name      | L | T | P | Credit |
|-------------|------------------|---|---|---|--------|
| CM3EC06     | Operating System | 3 | 0 | 0 | 3      |

Prerequisites: Nil

Co-requisites: Nil

Curriculum:

**Unit- I- Introduction**

Operating System Overview: Definition & Concept of an Operating System, Functions, Types of an Operating System, Operating System as an extended machine and Resource Manager.

**Unit- II- Process Management**

Process Management Functions, Process Model, Hierarchies and Implementation, Multitasking, Multiprogramming and Multi-Threading, Long-term and Short-term Scheduler, Process Synchronization and Deadlocks.

**Unit- III- Memory Management**

Memory Management Functions, Memory Management of single user Operating System, Memory Management Techniques, Memory Partition, Memory Swapping.

**Unit- IV- Virtual Memory and File Management**

Virtual Memory: Demand Paging, Page Replacement, Thrashing. File System: File Concepts, Access Methods, File Types, File Operations, File Naming, File Protection and Security.

**Unit- V- I/O System**

Overview - I/O Hardware - Application I/O Interface - Kernel I/O Subsystem - Transforming I/O Requests to Hardware Operations - Performance. Secondary Storage Structures: Protection - Goals - Domain - Access matrix - The Security Problem - Authentication - Threats - Threat Monitoring - Encryption.

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Syllabus

| Course Code | Course Name     | L | T | P | Credit |
|-------------|-----------------|---|---|---|--------|
| CM3EG02     | Macro Economics | 4 | 0 | 0 | 4      |

**Prerequisites:** Nil

**Co-requisites:** Nil

**Curriculum:**

**Unit-I-Introduction**

Meaning of macro economics, kinds of macro economics, major issues of macro economics, development of macro economics, scope of macro economics, concept of stock and flow variables, importance of macro economics, Role of government in the macro economy and limitations of macro economics.

**Unit-II-National Income Accounting**

Meaning and definition of national income, circular flow of income in two sector economy, circular flow of income in three sector economy with government sector and circular flow of income in four sector open economy, Concept of national income: gross national product, gross domestic product, net national product or national income at market prices, National income at factor cost, personal income and disposable income, Measurement of National Income: Income method, expenditure method, value added method, importance of national income, Difficulties in measurement of national income, national income and welfare.

**Unit-III-Theories of Employment, Consumption and Investment**

J. B. Say's law of market, Classical theory of employment, Keynes's theory of employment, concept of consumption function, average propensity to consume, marginal propensity to consume, saving function, average propensity to save and marginal propensity to save, meaning of investment, types of investment, determinants of investment, marginal efficiency of capital, theory of multiplier, Leakages and importance of multiplier.

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**Text Books:**

1. Gary J. Nutt, Operating Systems, A Modern Perspective, Pearson Education.
2. Andrew S. Tanenbaum, Modern Operating Systems, PHI.
3. D. M. Dhamdhare, Operating Systems: A Concept-Based Approach, Tata Mac Graw Hill.

**Reference Books:**

1. H.M. Deitel, An Introduction to Operating System, Wiley Publication.
2. Naresh Chauhan, Principles of Operating Systems, Oxford Press.
3. A. Silberschatz, P.D. Galvin Gang, Operating System Concepts, Wiley Publication.

**Websites:**

1. [www.tutorialspoint.com](http://www.tutorialspoint.com)
2. [codescracker.com](http://codescracker.com)
3. [edu.gcfglobal.org](http://edu.gcfglobal.org)

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#### **Unit-IV-Concept and Theories of Money and Prices**

Definition of Money, Functions of Money, Importance of Money, Measures of money supply- M1, M2, M3 and M4, Theories of Money and prices – Irving Fisher's quantity theory of Money, Cambridge cash balance approach (Marshall Pigou, Robertson and Keynes).

#### **Unit-V-Business cycles and Inflation**

Phases of business cycles, features of business cycles, Theories of business cycles: Hawtrey theory of business cycles, Keynes's theory of business cycles, Inflation: Meaning of inflation, Deflation, Stagflation, Causes of inflation: Demand pull inflation and cost push inflation, Inflation and unemployment (Phillips curve), Measures to control Inflation, Monetary Policy and Fiscal Policy – objectives and instruments.

#### **Text Books:**

1. Dr. Abha Mittal, Macroeconomics, Taxmann Publications
2. D. N. Dwivedi, Macroeconomics, Theory & Policy, Tata McGraw Hill.
3. Mankiw N. Gregory, Macroeconomics, McMillan.

#### **Reference Books:**

1. Gardner Ackley, Macroeconomics: Theory and Policy, McMillan.
2. R.G. Lipsey, K. Alec Chrystal, Principles of Economics Oxford University.
3. Paul A Samuelson, William D Nordhaus, Economics, Tata McGraw-Hill

#### **Websites:**

<https://nptel.ac.in/courses/109104073/>

<https://www.khanacademy.org/economics-finance-domain/macroeconomics>

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**Syllabus**

| Course Code | Course Name                 | L | T | P | Credit |
|-------------|-----------------------------|---|---|---|--------|
| CM3EA01     | Basic International Finance | 3 | 0 | 0 | 3      |

**Prerequisites:** Nil

**Co-requisites:** Nil

**Curriculum:**

**Unit-I- Introduction**

Concept of International trade, International Business, International Finance and difference among them, Theories of International Trade, International Trade financing in India, Balance of Payment (of India)

**Unit-II- International Monetary System**

Different types of Exchange Rate Mechanisms-Gold Standard, Gold Exchange Standard, Bretton Woods System, Current Monetary System, European Monetary Union, IMF and World Bank, Roles of IMF and World Bank

**Unit-III- Foreign Exchange Management**

Types of Exchange Rate- Exchange Rates Spot Rate, Forward Rate, Cross Rate, Factors affecting exchange rates and forward rates, Exchange Rate determination and Forecasting:

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Purchasing Power Parity and Interest Rate Parity, Relationship between PPP and IRP, Demand Supply Approach

**Unit-IV- Foreign Exchange Exposures**

Types of Exposures- Accounting of Foreign Exchange Transactions, Financial Accounting and Foreign Exchange- Alternative currency translation methods, Statement of Financial Accounting, Standard No. 8, Statement of Financial Accounting Standard No. -52, Measuring & Managing Economic Exposures, Calculating Economic Exposure

**Unit-V-Measuring Risk**

Managing Political Risk- Measuring political Risk, Country Risk Analysis, Post-expropriation Policies, Foreign Exchange Dealings and Risk Management System- Hedging with Derivatives- FRAs Swaps Futures and Options

**Text books:**

- 1) P.G. Apte, International Finance, McGraw Hill.
- 2) Alan C. Shapiro, Multinational Financial Management, Prentice Hall.
- 3) Bearley Miers, Financial Management, McGraw Hill.

**Reference Books:**

- 1) Maurice D. Levi, International Finance -The Markets and Financial Management of Multinational Business, McGraw Hill.
- 2) David K. Eiteman, Multinational Business Finance, Pearson.
- 3) V. J. Banerjee, International Finance (Theory and Practice), Centrum Press.

**Websites:**

<https://nptel.ac.in/courses/110105031/> (International Finance)

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**Syllabus**

| Course Code | Course Name                       | L | T | P | Credit |
|-------------|-----------------------------------|---|---|---|--------|
| CM3EA02     | Principles & Practice of Auditing | 3 | 0 | 0 | 3      |

**Prerequisites:** Nil

**Co-requisites:** Nil

**Curriculum:**

**Unit-I- Introduction to Auditing**

Meaning - Definition – Objectives – Differences between Accountancy and Auditing – Types of Audit - Advantages of Auditing – Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Program.

**Unit-II- Internal Control**

Internal control- Meaning, definition, objects, Limitation and function of internal control, internal audit. Internal Check- Meaning, definition, object, Limitations and need for internal check, internal check as regards cash book. Difference between Internal Check- Internal Control and Internal Audit

**Unit-III- Vouching**

Meaning - Definition – Importance – Routine Checking and Vouching - Points to be noted in Vouchers- Types of Vouchers, Vouching of Cash Transactions - Vouching of Receipts and Payments, Vouching of Wages, vouching of trading transactions vouching of share capital

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**Unit-IV- Verification and Valuation of Assets and Liabilities**

Concept, objects, Auditors Duty in Verification and Valuation, Difference between Verification and Valuation, Verification and Valuation of different Items: Assets: Land & Building, Goodwill – Investments, Liabilities: Bills Payable - Sundry Creditors – Contingent Liabilities

**Unit-V- Company Audit**

Qualification, Disqualification, Appointment and Rotation, Removal and Resignation, Remuneration, Rights, Duties and Liabilities of Company Auditor, Divisible Profit and Dividend, Audit Report- Contents and Types

**Text Books:**

1. Arun Jha, Auditing – University Edition, Taxman Publications.
2. P.N. Reddy & Appannaiah, Auditing, Himalaya Publishing.
3. B.N Tandon., Sudharsanam & S. Sundharababu, A Handbook of Practical Auditing, Sultan Chand Publishing.

**Reference Books:**

1. Lawrence Robert Dicksee, Auditing: A Practical Manual for Auditors, Atlantic Publishers.
2. R. G. Saxena, Principles and Practice of Auditing, Himalaya Publishing.
3. Dr. Alice Mani, Principles & Practices of Auditing, Sahitya Bhavan Publication.

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Medi-Caps University, Indore

### Syllabus

| Course Code | Course Name | Hours per Week |   |   | Total |         |
|-------------|-------------|----------------|---|---|-------|---------|
|             |             | L              | T | P | Hrs.  | Credits |
|             | <b>AAA</b>  | 4              | 0 | 0 | 4     | 4       |

**Prerequisites :** .....

**Co-requisites :** .....

### Curriculum

#### Unit-1:

International regulatory frameworks for audit and assurance services, money laundering, laws and regulations, code of Ethics for Professional Accountants, fraud and error, professional liability.

#### Unit-2:

Quality control (firm-wide), advertising, publicity, obtaining professional work and fees, professional appointments, planning, materiality and assessing the risk of material misstatement.

#### Unit-3:

Evidence and testing considerations, audit procedures and evidence evaluation, using the work of others, group audits.

#### Unit-4:

Subsequent events and going concern, completion and final review, auditor's reports, reports to those charged with governance and management.

#### Unit-5:

Audit-related and assurance services, specific assignments, audit of social, environmental and integrated reporting, audit of performance information (pre-determined objectives) in the public sector, reporting on other assignments, professional and ethical developments, other current issues.

**Medi-Caps university**  
**Department of Commerce**  
**B.Com. Global Finance 6 Semester Program**  
**Model-Scheme**  
**Batch 2024-2027**

| THIRD YEAR         |             |                              |                |          |          |           |           |
|--------------------|-------------|------------------------------|----------------|----------|----------|-----------|-----------|
| Semester-EVEN (VI) |             |                              |                |          |          |           |           |
| Sr.No.             | Code        | Course Title                 | Hours Per Week |          |          | Credits   | Hrs .     |
|                    |             |                              | L              | T        | P        |           |           |
| 1                  | CM3PC02     | Project Dissertation         | 0              | 2        | 0        | 2         | 2         |
| 2                  | CM3E**      | Discipline Specific Elective | 3              | 0        | 0        | 3         | 3         |
| 3                  | CM3E**      | Discipline Specific Elective | 3              | 0        | 0        | 3         | 3         |
| 4                  | CM3E**      | Discipline Specific Elective | 3              | 0        | 0        | 3         | 3         |
| 5                  | CM3E**      | Discipline Specific Elective | 3              | 0        | 0        | 3         | 3         |
| 6                  | CM3E**      | Discipline Specific Elective | 3              | 0        | 0        | 3         | 3         |
| 7                  | CM3EG14 (T) | Advance Financial Management | 3              | 0        | 0        | 3         | 3         |
|                    |             | <b>TOTAL</b>                 | <b>18</b>      | <b>2</b> | <b>0</b> | <b>20</b> | <b>20</b> |

| Course Code    | Course Name                   | Hours Per Week |   |   | Credits |
|----------------|-------------------------------|----------------|---|---|---------|
|                |                               | L              | T | P |         |
| <b>CM3PC02</b> | <b>Project / Dissertation</b> | 0              | 2 | 0 | 2       |

**Introduction:**





## II. Guidelines for External Viva-Voce of Dissertation Report:

All students are compulsorily required to appear for Viva-Voce of Dissertation Report as per the date and venue specified. The viva-voce for the student is conducted on **individual basis** and evaluation based on following criteria:

- (1) Knowledge about the Topic (Statement of the Problem)
- (2) Research Methodology Adopted
- (3) Applications related to functional focus (Result and its Implications)
- (4) Communication Skills

The External marks of Project/Dissertation Viva-Voce is as below:

|                         | External Viva-voce  |
|-------------------------|---|
| <b>Marks</b>            | 60  |
| <b>Date &amp; Day</b>   | External viva-voce will be conducted on same date as notified by Controller of examination. |
| <b>Time &amp; Venue</b> | Time and venue will be notified by the department.  |

## III. Guidelines for Internal Viva-Voce of Project/Dissertation

The segregation of marks of Project/Dissertation Internal Viva-Voce is as below:

|                         | Attendance                              | Project Submission                                      | Viva- Voce/<br>Presentation                             |
|-------------------------|---|---|---|
| <b>Marks</b>            | 10                                      | 10  | 20  |
| <b>Date &amp; Day</b>   | Class attendance                        | Atleast 20 days before the commencement of End-sem exam | Atleast 15 days before the commencement of End-sem exam |
| <b>Time &amp; Venue</b> | Concerned guide will convey to students |   |   |

### Guidelines for Presentation (Optional to Viva-Voce)

1. The duration of the presentation would be 10-15 minutes.

2. The presentation should have Power-Point slides only as their visual aids and the judgment of its effectiveness should be purely done on the basis of the speakers' communication skills.
3. At the end of presentation, Q/A session followed by feedback by the faculty guide to be done.

#### **IV. Submission of Dissertation Report**

**One Hard-Bound** copy of dissertation report in **Yellow Colour** should be submitted to Guide Atleast 15 days before the commencement of End-sem exam with the soft copy mailed to guide.

#### **V. Guidelines for Dissertation Report Preparation:**

1. Provide proper binding margin 1 inch on all sides of the paper except left side 1.5 inch.
2. Top, bottom, & right margins should be equal and uniform. The line spacing should be 1.5cm.
3. The text style should be Times New Roman, Font size 12, normal and justified.
4. The Chapter Headings should be Bold, font size 14.
5. The Chapter Sub-heading should be Bold, font size 12, should be left aligned.
6. Preferred size of the Report: 50-60 pages.
7. Pagination: Pages shall be numbered consecutively throughout the report, starting with the Introduction, Arabic numerals (1, 2, 3 ...) as from the 'Introduction' section onwards. Page numbers shall be located centrally at the bottom of the page.

#### **FORMAT FOR PREPARING DISSERTATION REPORT:**

**MEDI-CAPS UNIVERSITY**  
**INDORE**





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**UNIVERSITY**

**Project Report**

**ON**

**“TITLE”**

*Submitted as Partial Fulfillment for*

*Degree of Bachelor of Commerce*

*To*

*Medi-Caps University, Indore*

**May, 2020**

**GUIDED BY –**

**Name & Designation**

**SUBMITTED BY –**

**Name, Enrollment No.**



### DECLARATION BY THE STUDENT

This is to certify that the dissertation entitled “Title of the Dissertation Report” is a bonafide work done by me..... (Name of the Student with Enrollment No.), under the supervision of Prof./Dr./Mr. .... (Name of the supervisor) in partial fulfillment for the degree of Bachelor of Commerce by Medi-Caps University, Indore.

Place:

(Signed)

Date:

Name:

Enrollment No.:



### CERTIFICATE OF THE SUPERVISOR

This to certify that Mr./ Ms. .... has executed the dissertation entitled ..... under my supervision and the report submitted therewith is the result of work done under my supervision.

Place:

Date:

Name of the Supervisor:

Designation:

Place:

Date:

External Viva-Voce Examiner



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## ACKNOWLEDGEMENT

I am grateful to my Guide (Name of the Guide with designation) of Medi-Caps University, Department of Commerce, Indore for his/her precious guidance throughout my dissertation work. He/She has devoted his/her valuable time and motivated me at every step towards completing this dissertation. The study would not have been possible without his/her generous guidance.

I am deeply indebted to (Name of the Dean), Dean Commerce, Medi-Caps University, Indore for his/her continuous support and blessings. His/Her support has rendered me great help towards this dissertation work.

I also express my sincere gratitude to my family members, friends and respondents for extended support throughout the dissertation work.

Name of the Student





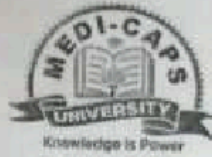
| CHAPTERS           | CONTENTS   | PAGE No. |
|--------------------|--|----------|
|                    | Declaration by the Candidate/Student   | i        |
|                    | Certificate of the Supervisor/Guide  | ii       |
|                    | Acknowledgement  | iii      |
|                    | Abstract   | iv       |
|                    | Table of Contents  | v        |
|                    | List of Tables   | vi       |
|                    | List of Charts and Figures   | vii      |
|                    | List of Appendices   | viii     |
| <b>Chapter - 1</b> | <b>Introduction</b><br>1.1 Overview of the Topic<br>1.2 Rationale of the study   | 1        |
| <b>Chapter - 2</b> | Review of literature<br><i>(Published related literature about the Title in APA Style)</i>   | 10       |
| <b>Chapter - 3</b> | Research Methodology<br>3.1 Objectives of Study<br>3.2 Hypotheses of the Study <i>(If Applicable)</i><br>3.3 Conceptual Model <i>(If Applicable)</i><br>3.4 Sample Characteristics <i>(Sample Size, Unit, Frame etc...)</i><br>3.5 Measures <i>(Questionnaire)</i><br>3.6 Procedures <i>(Data Collection Procedure-Tools &amp; Techniques)</i> | 25       |
| <b>Chapter - 4</b> | Data Analysis and Interpretation   | 30       |
| <b>Chapter - 5</b> | <b>Conclusion</b><br>5.1 Conclusion <i>(Recommendation and Suggestions)</i><br>5.2 Implications of the Study<br>5.3 Limitations of the study<br>5.4 Scope for the future Study   | 52       |
|                    | References (APA Style)   | 59       |
|                    | Appendix <i>(Questionnaire, Tables, Graphs etc. if any)</i>  | 60       |



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**Syllabus**

| Course Code | Course Name             | L | T | P | Credit |
|-------------|-------------------------|---|---|---|--------|
| CM3EG09     | Supply Chain Management | 3 | 0 | 0 | 3      |

**Prerequisites :**

**Co-requisites :**

**Curriculum:**

**UNIT I : Introduction to Supply Chain Management –**

Meaning, Definitions, Features, Functions, Objectives, Importance, and Significance of Supply Chain (SC), Competitive and Supply Chain Strategies, Achieving Strategic Fit, Key issues of Supply Chain Management.

**UNIT II : Designing and Planning the Supply Chain Network –**

Distribution – Basic Concept, Designing the Distribution Network, Distribution Networks in Practice, Role of Distribution Network, Factors Influencing Distribution Network, Modelling for Supply Chain.

**UNIT III : Dynamics of Supply Chain –**

Supply Chain Integration, Push-based, Pull-based and Push-Pull Based Supply Chain, Demand Forecasting in a Supply Chain, Managing Inventory in Supply Chain Environment, Transportations, Inventory, Warehousing, Managing logistics.

**UNIT IV : Information Technology in the Supply Chain –**

IT Framework – Customer Relationship Management, Internal Supply Chain Management – Supplier Relationship Management, Transaction Management, Use of Best Practices and Information Technology (IT) in Supply Chain Management, Lack of Supply Chain Coordination and the Bullwhip Effect, Future of IT.

**UNIT V : Dimensions of Logistics –**

Macro and Micro Dimension to Logistics, Strategic Alliances, Third Party & Fourth Party Logistics, Retailer-Supplier Partnerships (RSP), Supplier Evaluation & Selection, Logistics Interfaces with other Areas, Approach to Analysing Logistics Systems, Factors Affecting the Cost & Importance of Logistics.



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**Text books:**

1. L.M. Bhole, Financial Markets and Institutions, Tata McGraw Hill.
2. M.Y. Khan, P.K. Jain, Financial Services, Tata McGraw Hill.
3. G.L. Sharma, Y.P. Singh, Contemporary Issues in Finance and Taxation, Academic Foundation, Delhi.

**Reference Books:**

1. J.K. Singh, Venture Capital Financing in India. Dhanpat Rai and Company
2. Annual Reports of Major Financial Institutions in India.
3. Vasant Desai, Indian Financial System, Himalaya Publishing.

**Websites:**

1. <https://www.studocu.com/en/document/clemson-university/fin-inst-mkts/summaries/chapter-1-text-notes-summary-book-financial-markets-and-institutions/856648/view>
2. <https://www.slideshare.net/venkykk/film-2013-final-financial-institutions-and-notes-as-per-bput-syllabus-for-mba-2nd>
3. <https://www.investopedia.com/walkthrough/corporate-finance/1/financial-markets.aspx>



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**Syllabus**

| Course Code | Course Name                              | L | T | P | Credit |
|-------------|--|---|---|---|--------|
| CM3EA11     | Financial Statement Analysis & Reporting | 3 | 0 | 0 | 3      |

Prerequisites :

Co-requisites :

Curriculum;

**UNIT I**

Financial Statement Analysis: Meaning Significance, types, and limitations of financial statement; Accounting policies, regulations of financial accounting, and accounting choices/practices; Window dressing – meaning and ways and means to check window dressing.

**UNIT II**

Techniques of Financial Analysis: Ratio analysis; Ratio Analysis. Calculation of liquidity, solvency, profitability and turnover ratios-Interpretation of ratios, fund flow and cash flow analysis; Common – size and comparative statement analysis Inter-firm and intra-firm comparison.

**UNIT III**

Reporting and Measurement: Income concepts for financial reporting; Measurement and Reporting of revenue and expenses, and gains and losses; Measurement of assets and Liabilities. Additional disclosure Statements-Need for additional statements, Additional Report, Directors Report, corporate Governance.

**UNIT IV**

Purpose of financial Reporting, Users of Financial Reporting, Other Developments in Reporting; Disclosure in financial reporting, Financial Ratios used in Annual Report, Management use of Financial Analysis

**UNIT V.**

Capital Budgeting: Introduction, Meaning of Capital Budgeting, features, Importance, Concepts Nature, Process, Types of Capital budgeting, Types of capital Investment Decisions Advantages and Limitations – Ranking Investment Proposals – Pay Back Period, ARR, NPV, IRR and Present Value Index.





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**Text Books**

1. Foster G: ( 2005) Financial Statement Analysis; Prentice Hall, New Delhi.
2. Institute of Chartered Accounts of India journal Publications.
3. S.P. Gupta, Management Accounting, Sahityabhavan publication

**Reference Books**

1. International accounting Standards Committee; Various Publications.
2. Pandey I.M. ( 2004) Essentials of Management Accounting, Vikas Publication House Pvt Ltd.
3. Porwal, L.S. ( ) 2004) Accounting Theory: An Introduction, Tata McGraw Hill New Delhi.

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**Syllabus**

| Course Code | Course Name                              | L | T | P | Credit |
|-------------|--|---|---|---|--------|
| CM3EA12     | Business ethics and corporate governance | 3 | 0 | 0 | 3      |

**Unit I : Conceptual Framework:**

Concept of Ethics and Governance; Domain of Ethics and Governance- Equality, Justice, Rights and Liberties, Society, Morality and Socio-Cultural Values, Importance of Ethics and Governance.

**Unit II: Ethics in Business:**

Concept of Business Ethics; Features of Business Ethics; Elements of Business Ethics; Ethics and Profit Motive; Types of Business Ethics; Ethical Concerns in Indian Business Scenario

**Unit III: Moral Issues in Business:**

Morality and Ethics, Business Values, Approaches and Practices of business ethics, ethics program, codes of ethics, Green Governance, Clause 49, Corporate Social Responsibility in business.

**Unit IV: Corporate Governance:**

Concept of Corporate Governance, Theories and Models, Clause-49 Reporting, Codes and Standards in India, Audit Committee, Disclosure, Related party Transactions, Report on Corporate Governance, Corporate Governance reforms.

**Unit V: Corporate Governance in India:**

Impact of Global Developments- A Brief Overview of Cadbury Committee Recommendations, Landmarks in Emergence of Corporate Governance in India— A Brief Overview of the CII Recommendations, Kumar Mangalam Birla Committee Recommendations, and Narayana Murthy Committee Recommendations;

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**Text Books:**

1. Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning
2. Aruna Jha, Auditing, Taxmann Publication.
3. N Balasubramanian, A Casebook on Corporate Governance and Stewardship, McGraw Hill

**Reference Books:**

1. KV Bhanumurthy and Usha Krishna, Politics, Ethics and Social Responsibility of Business, Pearson Education
2. B.N. Ghosh, Business Ethics and Corporate Governance, McGraw Hill Education
3. S K Mandal, Ethics in Business and Corporate Governance, McGraw Hill Education



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**Syllabus**

| Course Code | Course Name           | L | T | P | Credit |
|-------------|-----------------------|---|---|---|--------|
| CM3EB07     | Financial Derivatives | 3 | 0 | 0 | 3      |

**Prerequisites:** Nil

**Co-requisites:** Nil

**Curriculum:**

**UNIT – I Introduction**

Concept, Features, Types, Uses of Financial Derivatives, Basic Financial Derivates, Traders in Financial Derivatives Market, History of derivatives, origin of derivatives in India, Indian Financial Derivatives Market Trends. (Theory Only)

**UNIT – II : Financial Regulators in India**

Regulation to Risk Management Practices, Regulations for Clearing and settlements, Securities contracts (Regulation) Act. 1956, SEBI Act. 1992, Recommendations of L.C. Gupta committee – J.R. Varma Committee Report (Theory).

**UNIT – III Forward and Futures Contracts**

Concept, Features of Forward and Futures, Forward prices, Forward Rate Agreements, differences between Forward and Future contracts, Valuation of Forward & Futures contract.

**UNIT – IV Options**

Concepts, its type, Factors affecting option Prices, upper bounds, lower bounds, early exercise, put & call parity, Trading strategies: Spreads, combinations, payoffs; binomial model: One Period, Two Period and multiple Period. Black-Scholes option model.

**UNIT – V Financial Swaps**

Concept, Features of Swap contracts, Types of Financial Swaps, Structure and Trading Mechanism of Interest rate swap, currency swaps & cross currency swaps.



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**Text books:**

1. John C. Hull. Options, Futures and Other Derivatives (7th ed.). Pearson Education
2. R. Madhumathi, M. Ranganatham. Derivatives and risk management (1st ed.) Redhead.
3. K. Financial Derivatives- An introduction to futures, forwards, options, swaps. Prentice Hall of India

**Reference Books:**

1. Amuthan, Financial Derivatives, Himalaya Publishing House, New Delhi, 2010
2. Kumar, S.S.S., Financial Derivatives, Prentice Hall of India Pvt., Ltd New Delhi

**Websites:**

1. <http://www.ddcgjust.ac.in/studymaterial/mba/fin-407.pdf>
3. <https://www.investopedia.com/terms/d/derivative.asp>
4. <http://dl4a.org/uploads/pdf/Financial%20Derivatives%20Module.pdf>





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**Syllabus**

| Course Code | Course Name                         | L | T | P | Credit |
|-------------|-------------------------------------|---|---|---|--------|
| CM3EB08     | Indian Banking and Insurance System | 3 | 0 | 0 | 3      |

**Prerequisites:** Nil

**Co-requisites:** Nil

**Curriculum**

**UNIT – I Introduction:**

Definition, Functions of Commercial Banks, Evolution of banking in India, Indian Banking System: Features, Classification of Banking Institutions, RBI, Functions of RBI, Control of credit by RBI, Powers of RBI.

**UNIT – II Functions of Banks:**

Primary Functions: Accepting deposits as Demand Deposits, Current & savings Accounts, Recurring & Fixed deposits. Granting Loans & Advances: Term loan, Short-term credit, Overdraft, cash credit, Purchasing & discounting of bills.

Secondary Functions: Agency functions as payment & collection of Cheques, Bills & Promissory notes, Trustee, Executor, Safe Custody, Transfer of funds, Pension Payments, Foreign exchange.

**UNIT – III Types of Accounts and Process of Opening Accounts:**

Different types of accounts and process to open Accounts in Banks, Procedure for operating account, use of Pay - in- slips, pass book, Cheques, Types of Cheques, Crossing and Endorsement of Cheques, Use of E-Banking System, Documentations required in Bank, Know your Customer (KYC), Application form, Introduction, Proof of residence, Specimen signature & Nomination.

**UNIT – IV Introduction of Insurance:**

Meaning & Definition of insurance, basic principle of insurance, types of insurance, Evolution and Importance of Life & general Insurance, Role of Life Insurance & general Insurance in human life.

### **Unit – V Basics of General and Life Insurance:**

General Insurance Meaning, types, need, Scope - Principles- Functions of General Insurance. Organisation & Administration of general insurance in India. Life Insurance Meaning- Need-& Principles of life insurance. Types of major policies. Life Insurance Corporation of India- Management, Objectives and Activities, Career options in insurance Business .

#### **Text books:**

1. Introduction to Banking : Vijayraghvan Iyengar (Anurag Jain Excel Books New Delhi)
2. Banking Theory Law & Practice: Dr. S. Gurusamy ( Vijay Nicole Imprints Pvt. Ltd. Chennai)
3. Insurance Principles & Practices : M.N. Mishra ( S. Chand & Company Ltd.)
4. Elements of banking & Insurance: Jyotsna Sethi & Nishwari Bhatia PHI Learning Pvt. Ltd.

#### **Reference Books:**

1. Insurance (Indian Insurance Environment) K.B.S.Kumar ICFAI University Press.
2. General Fire Hazards :Insurance Institute of India Mumbai.
3. Personal Management in Banks: P.K.S. Menon Nabhi Publication New Delhi.
4. Monetary Policy Financial Stability & Central Banking in India: Narendra Jadhav Macmillan India Ltd.







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**Syllabus**

| Course Code | Course Name                     | L | T | P | Credit |
|-------------|---------------------------------|---|---|---|--------|
| CM3EB09     | Marketing of insurance products | 3 | 0 | 0 | 3      |

**Prerequisites:** Nil

**Co-requisites:** Nil

**Curriculum:**

**Unit-1 Marketing of insurance product**

The role of the customer in marketing, the definition of marketing, Marketing and other related business functions within the insurance industry, creating a marketing strategy for insurance products, Impact of external and internal factors on the marketing strategy

**Unit-2 MARKETING THEORY AND CONCEPTS IN THE INSURANCE INDUSTRY**

Insurance customers and their buying patterns, Supply and demand in the insurance industry, The marketing mix, Segmentation of existing and prospective customers, Competitive positioning, Differentiation of the product

**Unit- 3 INSURANCE PRODUCTS**

Different products offered by life insurers – term plans pure endowment plans, combinations of plans, traditional products, Market linked policies, of Annuities and group policies. Risk covers for dying early and for living too-long. Risks faced by the owner of assets

**Unit - 4 MARKETING STRATEGY FOR INSURANCE PRODUCTS**

Identifying segments in insurance customers, Customer's attributes and behaviour, Identifying competitors, Competitor's portfolio of offerings and position, Branding insurance products and services, Establishing a brand, The importance of branding, Brand awareness, Brand extension

**Unit- 5 IMPLEMENTING MARKETING STRATEGY**

Communicating the marketing message for insurance products and services, the marketing communications portfolio, the marketing message, E-marketing, Advertising, Public relations, Promotion, Sponsorship, Emergency communications plan,

**Text Books:**

1. Ayers, J. B. (2006). Handbook of Supply Chain Management (2<sup>nd</sup> ed.). Florida: Auerbach Publication.
2. Ballou, R. H., & Srivastava, S. K. (2008). Business logistics/supply chain management (5th ed.). New Delhi: Pearson Education.
3. Chopra, S., & Meindl, P. (2007). Supply Chain Management: Strategy, Planning and Operation (3rd ed.). New Delhi: Pearson Education.

**Reference Books:**

1. Mentzer, J. T. (2001). Supply chain management. New Delhi: Sage Publications.
2. Raghuram, G., & Rangaraj, N. (2000). Logistics and supply chain management: cases and concepts. New Delhi: Macmillan.
3. Shah, J. (2009). Supply chain management: Text and cases. New Delhi

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**Text book**

1. The marketing casebook. Sally Dibb, Lyndon Simkin. 2nd ed. London: Thomson Learning.
2. Marketing management. Philip Kotler. 13th ed. London: Pearson Education, 2009.
3. Marketing planning for financial services. Roy Stephenson. Aldershot, Hants: Gower, 2005.

**Reference Books**

1. Marketing strategy: the difference between marketing and markets. Paul Fifield. 3rd ed. London: Butterworth- Heinemann, 2007.
2. Marketing theory: a student text. Michael J Baker. London: Thomson Learning, 2000.

**Websites**

1. <https://onlinecourses.nptel.ac.in/>

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**Syllabus**

| Course Code | Course Name                       | L | T | P | Credit |
|-------------|-----------------------------------|---|---|---|--------|
| CM3ED10     | BANKING TECHNOLOGY AND MANAGEMENT | 3 | 0 | 0 | 3      |

**Prerequisites:** Nil

**Co-requisites:** Nil

**Curriculum:**

**Unit I Branch Operation and Core Banking:**

Introduction and Evolution of Bank Management, Technological Impact in Banking Operations, Total Branch Computerization- Concept and Opportunities, Centralized Banking – Concept, Opportunities, Challenges & Implementation.

**Unit II Delivery Channels:**

Overview of delivery channels -Automated Teller Machine (ATM), Phone Banking, Call centers, Internet Banking, Mobile Banking, Payment Gateways, Card technologies, MICR electronic clearing,

**Unit III Back office Operations:**

Bank back office management, Inter branch reconciliation, Treasury Management, Forex Operations, Risk Management, Data Centre Management, Network Management, Knowledge Management (MIS/DSS/EIS) Customer Relationships Management (CRM).

**Unit IV Interbank Payment System:**

Interface with Payment system Network, Structured Financial Messaging system, Electronic Fund transfer, RTGS, Negotiated Dealing Systems & Securities Settlement Systems, Electronic Money, E Cheques.

**Unit V Contemporary Issues in Banking Techniques:**

E Banking, Recent Core Banking Software, Security Issues in Electronic Banking, RBI regulations for Electronic Banking, Analysis of Rangarajan Committee Reports,





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**Textbooks:**

1. Padmalatha Suresh, Justin Paul- Management of Banking and Financial Services, New Delhi: Pearson
2. Joshi and Joshi -Managing Indian Banks, New Delhi: Tata McGrawHill
3. Turban Rainer Potter, Information Technology, John Wiley & Sons Inc

**Reference Books:**

1. Kaptan SS & Choubey NS., —E-Indian Banking in Electronic Era, Sarup & Sons, NewDelhi
2. Vasudeva. —E-Banking, Common Wealth Publishers, New Delhi,
3. Banking Technology – Indian Institute of Bankers Publication



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**Syllabus**

| Course Code | Course Name                   | L | T | P | Credit |
|-------------|-------------------------------|---|---|---|--------|
| CM3EB11     | Project Appraisal and Finance | 3 | 0 | 0 | 3      |

**Prerequisites:** Nil

**Co-requisites:** Nil

**Curriculum:**

**UNIT – I Introduction**

Concept of Project appraisal and evaluation, Project cycle, Project cycle management, Private and Public sector Projects/commercial / National probability; Identification of investment opportunities – industry analysis review of project profiles, – feasibility study, Project identification and formulation

**UNIT – II Financial analysis:**

Cost of project and means of financing, major cost components, Profitability and financial projections: cost of production, break even analysis, projected balance sheet, profit and loss account and cash flow statement.

**UNIT – III Project risk assessment**

Risk and Sensitivity Analysis, Taxonomy of Risks, cash flow approaches, Sensitivity Analysis, application of simulation techniques; Monitoring and Evaluation of a Project, PERT / CPM, Monitoring mechanism.

**UNIT – IV Social Cost Benefit Analysis (SCBA):**

Concept and Rationale for SCBA- Basic Differences between Commercial Profitability Vs SCBA – SCBA and National Economic Profitability – Methods for SCBA – UNIDO Approach – Little – Mirrlees Approach – SCBA in India. (Theory only)

**UNIT – V Public Projects:**

Concept, Agencies involved – The planning commission of India, Project appraisal and management division (PADM) Other Institutions, Appraisal and approval of government funded plan projects and schemes, Approval procedure – Generic 19 structure for detailed project Report (DPR) – Guidelines for formulation and preparation of feasibility report. (Theory only)

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**Text books:**

1. Prasanna Chandra: Project Preparation Appraisal Budgeting and Implementation, Tata McGraw Hill Publishing House, New Delhi,
2. S.Choudhury "Project Management" TATA McGraw Hill Publishing House, New Delhi,
3. R.B.Khanna, "Project Management", PHI Learning Private Limited, New Delhi.

**Reference Books:**

1. Chaudhary, S: Project Management, Tata McGraw Hill, New Delhi,
2. N.P. Agarwal, B.K. Mishra Project Management, Ramesh Book Depot, Jaipur 2006
3. Pitale, R.L: Project Appraisal Techniques, Oxford and IBH Publishing Pvt. Ltd., New Delhi

**Websites:**

1. [http://www.academia.edu/7053755/Notes\\_Project\\_Appraisal](http://www.academia.edu/7053755/Notes_Project_Appraisal)
2. [http://www.dphu.org/uploads/attachements/books/books\\_2358\\_0.pdf](http://www.dphu.org/uploads/attachements/books/books_2358_0.pdf)
3. <http://www.accountingnotes.net/financial-management/financial-institutions/4-main-aspects-project-appraisal-by-financial-institutions/10900>





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**Syllabus**

| Course Code | Course Name                                  | L | T | P | Credit |
|-------------|--|---|---|---|--------|
| CM3EB12     | Investment Analysis and Portfolio Management | 3 | 0 | 0 | 3      |

Prerequisites: Nil

Co-requisites: Nil

**Curriculum:**

**Unit-1 Introduction**

Investment Meaning, Objectives of Investment, Elements of Investment, Investment Process, Basics of Risk & Return, Systematic & Non-systematic Risk, Market risk, interest rate risk, Purchasing power risk, Business risk & Financial Risk, Measurement of Risk.

**Unit-2 Investment Alternatives & Valuation of Investments**

Types of Investment, Valuation of fixed income securities & variable income securities (Excluding Derivatives), Basics of Stock Return & valuation, Basics of Bond Return & valuation

**Unit-3 Fundamental Analysis**

Meaning of Fundamental Analysis, Economic analysis, Factors of Economy analysis, Industry Analysis, Types of industry, Company analysis, quantitative & qualitative factors of company analysis.

**Unit-4 Technical Analysis**

Meaning of Technical Analysis, Assumption of technical analysis, Tools of technical analysis, Types of chart, Line chart, Bar chart, Point & figure chart, candle stick chart, Dow Jones Theory, Elliot wave theory, Difference between fundamental & Technical analysis.

**Unit-5 Portfolio Management**

Meaning of portfolio, Portfolio Management Process, Portfolio analysis, Portfolio risk measurement, Markowitz Model, Sharpe single index model, Capital Assets Pricing Model, Portfolio performance evaluation, Portfolio revision.



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**Text Books:**

1. Chandra Prasanna . Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi.
2. K.Nagarajan G.jayabal, Security analysis and Portfolio Management, New age international
3. Donald E. Fischer and Ronald J Jordon: Security Analysis and Portfolio Management, New Delhi, Prentice Hall of India,

**Reference Books:**

1. Gibson Roger C: Asset Allocation, McGraw Hill.
2. Robert A. Hanger: Modern Investment Theory, New Delhi, Prentice Hall of India (P)
3. Punithavathy Pandian, Securities Analysis and Portfolio Management, Vikas Pub. House.

**Websites**

1. [www.investing.com/education](http://www.investing.com/education)
2. [www.moneycontrol.com/gyan/technical/](http://www.moneycontrol.com/gyan/technical/)

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**Syllabus**

| Course Code | Course Name                         | L | T | P | Credit |
|-------------|-------------------------------------|---|---|---|--------|
| CM3EC07     | Object Oriented Analysis and Design | 3 | 0 | 0 | 3      |

**Prerequisites:** Nil

**Co-requisites:** Nil

**Curriculum:**

**Unit-I: Introduction:**

Object Oriented Programming: Concepts – Benefits – Languages - Structured vs. Object Oriented Programming. C++: Genesis - Structure of a program – Tokens - Data Types – Operators - Control Structures - C vs C++ - Functions.

**Unit-II: Classes, Objects, Constructors and Destructors:**

Encapsulation - Hiding - Abstract data types - Object & Classes – Attributes - Methods - C++ class declaration - State identity and Behaviour of an object. Purpose of Constructors - Default Constructor - Parameterized Constructors - Copy Constructor - Default parameter value.

**Unit-III: Overloading, Conversions, Derived Classes and Inheritance:**

Function and Operator Overloading - Overloading Unary and Binary Operators - Data and Type Conversions - Derived Classes - Concept of Reusability - Visibility modes - Types of Inheritance - Single and Multiple Inheritance - Multilevel Inheritance.

**Unit-IV: Polymorphism, Virtual Function, Streams and Files:**

Polymorphism - Virtual - Classes - Virtual functions - Rules for Virtual function - Pure Virtual functions - Stream Classes - Types of I/O - Formatting Outputs - File Pointers - Buffer - C++ Stream - Unformatted console I/O operations – Functions: get() - put() – formatted console I/O operations

**Unit-V: Exception Handling and Data Structures in C++:**

Exceptions in C++ Programs - Try and Catch Expressions - Exceptions with arguments. Data Structures: Introduction - Linked list - Stacks - Queues.



**Text Books:**

1. Objected Oriented Programming with C++: E. Balagurusamy, McGraw Hill.
2. C++ Programming-A Practical Approach; Madhusudan Mothe, Pearson.
3. Programming in C++; A. N. Kanthane, Pearson.

**Reference Books:**

1. James Martin and James J. Odell, Principles of Object-Oriented Analysis and Design.
2. Bertrand Meyer: Object Oriented Software Construction
3. The Complete Reference C ++: H.Schildt, McGraw Hill





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**Syllabus**

| Course Code | Course Name                         | L | T | P | Credit |
|-------------|-------------------------------------|---|---|---|--------|
| CM3EC08     | IT & its Implications in E-Business | 3 | 0 | 0 | 3      |

**Prerequisites:** Nil

**Co-requisites:** Nil

**Curriculum:**

**UNIT 1: Information & Technology:**

Define Information Technology, differentiate computer science & IT, Define Information System, Data & Information, Basic concepts of Information System, Component of information system, Organization structure & IT

**UNIT: 2 E-Business Framework:**

Definition of E-Business, Origin of E-Business, History of the Internet, E-Business Opportunities for Businesses, Working of E-Business, E-Business Vs the Traditional Business Mechanism, Advantages of E-Business, Disadvantages of E-Business, Main Goals of E-Business.

**UNIT: 3 Network Infrastructure for E-Business:**

Local Area Network (LAN) Protocols, Wide Area Network (WAN), The Internet, TCP/IP Reference Model, Domain Names, Hyper Text Mark-up Language (HTML), Simple Exercises in HTML, Common Gateway Interface, Multimedia Objects, Network Access Equipment, Network Cables, Broadband Telecommunication

**UNIT: 4 E- PAYMENTS:**

E-payment systems – An overview, B to C payments, B to B payments, Types of E- payment system – Credit card payment, debit cards, accumulating balance, online stored value payment systems, digital cash; digital (electronic) wallets, agile wallet, smart cards and digital cheques, Secure Electronic Transaction (SET) protocol

**UNIT: 5 E-Business Applications:**

Integration and e-Business suits - ERP, E-SCM, E-CRM - Methods and Benefits of E-Payment Systems, E-Marketing – Applications and issues, E-Business in different Fields: e-Tourism, E-Recruitment, E- Real Estate, E-Stock Market, E-Music/Movies, E-Publishing and E-Books.





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**Syllabus**

| Course Code | Course Name              | L | T | P | Credit |
|-------------|--------------------------|---|---|---|--------|
| CM3EA07     | Tax Planning & Procedure | 3 | 0 | 0 | 3      |

**Prerequisites :**

**Co-requisites :**

**Curriculum:**

**Unit - I : Concept of tax planning**

Meaning, scope, importance, objectives, tax evasion & avoidance, Indian corporate tax, types, residential status & tax incidences, Tax liability, minimum alternate tax & tax on distributed profits.

**Unit - II : Areas of tax [planning**

Tax planning of new business, Location, deductions to new industrial undertaking amalgamation, merger and tax planning special tax provisions – Free Trade Zone

**Unit - III : Tax planning & Financial Decisions**

Tax planning & financial decision, capital structure, dividend , bonus shares, purchase of assets out of own funds or out of borrowed funds

**Unit - IV : Tax Management**

Tax Management, difference between tax planning & management, areas of tax management, return of income and assessment, penalties and prosecutions, appeals – revisions.

**Unit - V : Tax Filling**

Advance payment of Tax , Permanent account number and procedure to obtain it, filing of returns manually, online provision & procedures of compulsory online filing of returns for specific assesses

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**Text Books:**

1. Bhatia V., E-commerce, Khanna Book Pub. Co. (P) Ltd., Delhi.
2. R. G. Saha, E-Business, HPH
3. P. T. Joseph, E-Commerce: A Managerial Perspectives, Tata McGraw Hill.

**Reference Books:**

1. Murthy CSV: "E. Commerce" Himalaya Publishing House Pvt.Ltd.
2. M. Suman – E – Commerce & Accounting
3. Marriappa M – E- Commerce,





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**Syllabus**

| Course Code | Course Name    | L | T | P | Credit |
|-------------|----------------|---|---|---|--------|
| CM3EC09     | Web Technology | 3 | 0 | 0 | 3      |

Prerequisites: Nil

Co-requisites: Nil

**Curriculum:**

**Unit-1**

Java script- Introduction to Java, Basic concepts of data types, Operations, types of functions, Control structure, Event and event handling

Java- Use of objects, Concept of Arrays, Types of Array classes, designing classes, Inheritance, Input and output, Exception handling.

**Unit-2**

Java beans- Fundamentals for java beans, JAR files, What is Introspection, how to develop a bean, connecting to DB,

Java GUI-Exception handling - swing GUI components - Graphics and Java 2d - Strings, characters and Regular Expressions.

**Unit -3**

Java Server Pages- Introduction to Java server pages, Anatomy of a JSP Page, Basics of HTTP & servlet basics, Problems with JSP, JSP Processing and application design, requirements for JSP environment, Declaring variables and methods, Error handling and debugging, Sharing data between JSP pages, Requests, and users, database Access.

**Unit -4**

JDBC- Fundamentals of JDBC, How to establish connectivity, working with connection interface, statements, SQL statements- creation and working with SQL statements, working with result set objects

**Unit-5**

Python Programming- Python Based Web Development Strings - Operators - Decisions- Functions - Classes And Objects - Files And Directories - Modules - Text Processing - Accessing Databases - Simple Web Application Using Python



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**Text books-**

1. Ivan bayross, Web Enabled Commercial Application Development Using HTML, JavaScript, DHTML and PHP.
2. Paul Deitel and Harvey Deitel, "Java SE 8 for programmers", Pearson Education, 2015
3. Cay Horstmann, BIG Java

**Reference Books:**

1. Marty Hall and Larry Brown, —Core Servlets and Java server Pages, Second Edition
2. Bryan Basham, Kathy Siegra, Bert Bates, —Head First Servlets and JSP, Second Edition
3. Uttam K Roy, —Web Technologies, Oxford University Press, 2011





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**Syllabus**

| Course Code | Course Name                 | L | T | P | Credit |
|-------------|-----------------------------|---|---|---|--------|
| CM3EC10     | Database Management Systems | 3 | 0 | 0 | 3      |

Prerequisites: Nil

Co-requisites: Nil

**Curriculum:**

**Unit 1: Database Management System Concepts**

Introduction, Significance of Database, Database System Applications; Data Modelling for a Database; Entities and their Attributes, Pros and Cons of DBMS

**Unit 2: Database System Architecture:**

Three Level Architecture of DBMS, The External Level or Subschema, The Conceptual Level or Conceptual Schema, The Internal Level or Physical Schema, Mapping; MySQL Architecture; SQL Server 2000 Architecture; Oracle Architecture; Database Management System Facilities

**Unit 3: Database Models and Implementation**

Data Model and Types of Data Model, Relational Data Model, Hierarchical Model, Network Data Model, Object/Relational Model, Object-Oriented Model; Entity-Relationship Model, Modelling using E-R Diagrams

**Unit 4: File Organization for Conventional DBMS**

Storage Devices and its Characteristics, Magnetic Disks, Physical Characteristics of Disks, Performance Measures of Disks, Optimization of Disk-Block Access; File Organization, Fixed-Length Records

**Unit 5: Introduction to RDBMS**

An informal look at the relational model; Relational Database Management System; RDBMS Properties, The Entity-Relationship Model; Information Stored in the System Catalog.

SQL – I : Categories of SQL Commands: Data Definition; Data Manipulation Statements.

SELECT - The Basic Form, Subqueries, Functions, GROUP BY Feature

**Text Books:**

1. Database Management system, by Raghu Ramakrishnan, Johannes Gehrke .
2. Seven Databases in Seven Weeks: A Guide to Modern Databases and the NoSQL Movement by Eric Redmond, Jim R. Wilson
3. SQL and Relational Theory by C.J. date

**Reference Books:**

1. Fundamentals of Database Systems by Ramez Elmasri, Shamkant B. Navathe
2. Fundamentals of Relational Database Management Systems by S. Sumathi, S. Esakkirajan







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| Course Code | Course Name                   | L | T | P | Credit |
|-------------|-------------------------------|---|---|---|--------|
| CM3EC11     | Management Information System | 3 | 0 | 0 | 3      |

Prerequisites: Nil

Co-requisites: Nil

**Curriculum:**

**Unit I -**

Management Information Systems – Meaning of management information system, Basic Concepts of MIS, difference between Data, Information & Knowledge, Types of information systems, Contemporary approaches to MIS

**Unit II -**

Decision Making – What is Decision Making, Types of Decisions- Structured, Semi structured & Semi structured Decisions, Models of Decision Making - Classical, Administrative and Herbert Simon's Models, Attributes of information.

**Unit III -**

IT in MIS – Definition of information technology, Basics of Telecommunication and Networks - Types of computer networks- LAN, MAN, WAN etc, Topologies of Networks – Bus, Star, Mesh, Ring, Tree, Introduction to IT enabled services

**Unit IV -**

Introduction to DBMS – Concepts of Data base management system, Differentiate between data Warehousing and data mining, Introduction to system development, Systems Development Life Cycle

**Unit V -**

Applications of Management Information system- Personnel, Production, Marketing, Finance & Material Management, Enterprise Resource Planning, Cyber security, Ethical issues in MIS

**Text Books:**

1. C.S.V Murthy : Management Information Systems, Himalaya Publishing House, New Delhi. Laudon K C & Laudon J P : Management Information Systems: Managing the Digital Firm, Prentice-Hall.
2. O'Brien J : Management Information Systems, Tata McGraw-Hill, Galgotia

**Reference Books**

1. Oz E : Management Information Systems, Vikas Pub.
2. Jawedkar W S : Management Information Systems, Tata McGraw-Hill.
3. Mudrick R G : An information system for modern management, Pearson.





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Medi-Caps University, Indore

**Syllabus**

| Course Code | Course Name           | L | T | P | Credit |
|-------------|-----------------------|---|---|---|--------|
| CM3EC12     | Multimedia Essentials | 3 | 0 | 0 | 3      |

Prerequisites: Nil

Co-requisites: Nil

**Curriculum:**

**Unit-1: Introduction to Multimedia:**

Multimedia and Interactivity, Basics of multimedia reporting, Importance of audio, photo and video production skills in the newsworld in contemporary times, brainstorming about story, ideas, legal and ethical issues and diversity in the media - media law, ethics, multicultural sensitivity.

**Unit-2: Print Multi-Platform Communications:**

Leads and Nut Graphs, News Writing for Web, Content Development, Sources and Online Research, Story Organization, Strategies for effective interviewing and note taking, Interviewing Techniques.

**Unit-3: Audio & Video Content:**

Focus on audio recording, telling stories with sources and natural sound, bytes, editing & Placement of sound, Storytelling with video, Broadcasting/ webcasting: Collecting content, Structuring story and writing.

**Unit-4: Mobile Journalism:**

Screen sizes & responsive web, Information multimedia and web architecture, corporate websites, web feature stories, key points for web interactive narrative, interactive users vs. linear narratives, Interactive writer.

**Unit-5: Multimedia Issues and Systems:**

Bandwidth Requirements, MM Compression Techniques (Coding Techniques, JPEG, MPEG-1/2/4/7, H.263), The Internet and Multimedia Applications, Quality of Service (QoS), Multimedia Models and Representation.



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**Text Books:**

1. Korolenko, Michael. Writing for Multimedia: A Guide and Source Book for the Digital Writer. Pearson. 2005.
2. Savage, Terry Michael, and Karla E. Vogel. An Introduction to Digital Multimedia. Jones & Bartlett Publishers, 2013.
3. Christin, Anne-Marie, ed. A History of Writing: From Hieroglyph to Multimedia. Flammarion-Pere Castor, 2002.

**Reference Books:**

1. Garrand, Timothy Writing for Multimedia and the Web: A Practical Guide to Content
2. Development for Interactive Media. CRC Press, 2006.





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**Text Books :-**

1. Saklecha Shripal, Corporate Tax planning, Satish printers and publishers,
2. Singhania, Vinod K. and Monica, Corporate Tax planning, Taxmann publications Pvt. Ltd.
3. Abuja, Girish and Ravi Gupta, Corporate Tax Planning and Management, Bharat Law House

**Reference Books:-**

1. Shuklendra Acharya and M.G. Gurha, Tax Planning Under Direct Taxes, Modern Law Publication,
2. Mittal, D.P. Law of Transfer Pricing, Taxmann Publications Pvt. Ltd.
3. IAS – 12 AND AS – 22 Ghose, T.P. IFR



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**Syllabus**

| Course Code | Course Name                | L | T | P | Credit |
|-------------|----------------------------|---|---|---|--------|
| CM3EA08     | Corporate Financial Policy | 3 | 0 | 0 | 3      |

**Prerequisites :**

**Co-requisites :**

**Curriculum:**

**UNIT – I: Introduction of Financial Policies**

Meaning & Scope of Corporate Financial Policy and other Managerial Functions, Decision in Corporate Financing Policy, Factors to be considered in formulating Financing Policy.

**UNIT – II Cost of Capital:**

Meaning and Definition – Significance of Cost of Capital – Types of Capital – Computation of Cost of Capital- Cost of Preference Share Capital – Cost of Equity Share Capital.

**UNIT – III Corporate Financial Goals:**

Mission- Vision- Profit Maximization- Wealth Maximization- Economics and Business Environment-Sustained Growth Approach – Growth of Single Product Company, Growth Potential of Multi Product Company.

**UNIT – IV Mergers and Acquisitions:**

Meaning-reasons - types of Combinations-Forms of Merger- Motives and Benefits of Merger- Financial Evaluation of a Merger- Merger Negotiations.

**Unit – V Corporate Valuation:**

Meaning of Corporate Valuation – Methods of Corporate Valuation –Reasons for corporate Valuation-Different approaches for corporate Valuation- Valuation of Bonds and Intangible Assets – Valuation of Shares.





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**Text books:**

1. Corporate Accounting – Dr. S.M. Shukla and Dr. K.L. Gupta.
2. O.P Agrawal: Corporate Financial Policy, HPH
3. Ghousia Khatoon: Corporate Financial Policy, VBH

**Reference Books:**

1. Capital Market in India – Dr. Rakesh Chakbartri
2. Indian company Act—Dr. G.K. Varshney.
3. Corporate Accounting – Dr. Mehta and Prof. Mukesh Bhatt



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**Syllabus**

| Course Code | Course Name            | L | T | P | Credit |
|-------------|------------------------|---|---|---|--------|
| CM3EA09     | Corporate Tax Planning | 3 | 0 | 0 | 3      |

**Prerequisites :**

**Co-requisites :**

**Curriculum:**

**Unit - I : Introduction**

Tax planning & management, tax evasion & avoidance, Indian corporate tax, types, residential status & tax incidence of companies, Tax liability, minimum alternate tax & tax on distributed profits.

**Unit - II : Tax planning w.r.t. New Business**

Tax planning of new business, Location, nature of business, financial management decision, capital structure, dividend, deemed dividend, bonus shares, sale of scientific research assets.

**Unit - III : Tax planning w.r.t. Specific Management Decision**

Tax planning of specific managerial decision, make or buy, own or lease, repair or replace, employee's remuneration, receipt of insurance compensation, distribution of assets on liquidation.

**Unit - IV : Special Provisions relating to Non Residents**

Special provisions for non-residents, double taxation relief, provisions regulating transfer pricing, advance rulings, advance pricing agreement.

**Unit - V : Tax planning w.r.t. business restructuring**

Tax planning of restructuring: - amalgamation, demerger, slump sale, conversion of sole proprietary/firm into company, conversion of company into Limited liability partnership, Transfer of asset between holding-subsidiary



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**Text Books :-**

1. Saklecha Shripal, Corporate Tax planning, Satish printers and publishers,
2. Singhania, Vinod K. and Monica, Corporate Tax planning, Taxmann publications Pvt. Ltd.
3. Ahuja, Girish and Ravi Gupta, Corporate Tax Planning and Management, Bharat Law House

**Reference Books:-**

1. Shuklendra Acharya and M.G. Gurha, Tax Planning Under Direct Taxes, Modern Law Publication,
2. Mittal, D.P. Law of Transfer Pricing, Taxmann Publications Pvt. Ltd.
3. IAS – 12 AND AS – 22
4. Ghose, T.P. IFRS, Taxmann Publications Pvt. Ltd.



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**Syllabus**

| Course Code | Course Name                      | L | T | P | Credit |
|-------------|----------------------------------|---|---|---|--------|
| CM3EA10     | Financial Markets & Institutions | 3 | 0 | 0 | 3      |

**Prerequisites:** Nil

**Co-requisites:** Nil

**Curriculum:**

**Unit – I Introduction**

An overview of Indian financial system, Structure of Indian Financial System, financial sector reforms: context, need and objectives, Financial markets and institutions, Financial intermediation, Financial system and economic development.

**Unit – II Financial Regulators in India**

Salient provisions of banking regulation act and RBI Act; Role of RBI as a central banker; NBFCs & Financial Institutions: NBFCs and its types; comparison between Banks and NBFCs, Ministry of Corporate Affairs & SEBI- Introduction & Functions.

**Unit – III Money market**

Money Market: Meaning, role and participants in money markets, Segments of money markets, Call Money Markets, Repos and reverse Repo concepts, Treasury Bill Markets, Market for Commercial Paper, Commercial Bills and Certificate of Deposit.

**Unit – IV Capital Markets**

Meaning, Features, functions, organization and instruments; Indian equity market – primary and secondary markets; Role of stock Exchanges in India; SEBI and Investor protection. Currency Market & Debt Market- role and functions of these markets.

**Unit – V Financial Institutions**

Depository and non-depository institutions- Meaning, Functions, Types of Depository and non-depository institutions, Commercial banking & Development financial institutions - introduction & its role in Indian Economy.





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### Syllabus

| Course Code | Course Name | Hours per Week |   |   | Total |         |
|-------------|-------------|----------------|---|---|-------|---------|
|             |             | L              | T | P | Hrs.  | Credits |
|             | AFM         | 4              | 0 | 0 | 4     | 4       |

Prerequisites : .....

Co-requisites : .....

### Curriculum

#### Unit-1:

The role and responsibility of senior financial executive/advisor, financial strategy formulation, ethical and governance issues, management of international trade and finance, strategic business and financial planning for multinational organisations, dividend policy in multinationals and transfer pricing.

#### Unit-2:

Discounted cash flow techniques, application of option pricing theory in investment decisions, impact of financing on investment decisions and adjusted present values.

#### Unit-3:

Valuation and the use of free cash flows, international investment and financing decisions.

#### Unit-4:

Acquisitions and mergers versus other growth strategies, valuation for acquisitions and mergers, regulatory framework and processes, financing acquisitions and mergers.

#### Unit-5:

Financial reconstruction, business re-organisation, role of the treasury function in multinationals, use of financial derivatives to hedge against forex risk, use of financial derivatives to hedge against interest rate risk.