

Master's of Business Administration

CLASS	SUBJECT NAME	L	T	P	Credit
B.Com VI SEMESTER	C3- COMB2D - HUMAN RESOURCE MANAGEMENT	6	0	0	6

Objectives:

- To give students the basic understanding of the concepts, functions and processes of human resource management
- To train student so that they can design and formulate various HRM processes such as recruitment, selection, training & development etc.
- To integrate the knowledge of HR concepts to take correct business decisions.
- To outline the nature and sources of conflict and explain the different strategies and approaches used in the resolution of conflict.

COURSE OUTCOMES:

CO1: Understand the basic concepts, principles, and theories of human resource management, including recruitment, selection, training, performance appraisal, compensation, and employee relations.

CO2: Understand how to effectively recruit and select employees, Manpower Planning, Job Analysis, design training programs, conduct performance appraisals, and manage employee relations issues..

CO3: Apply the process of method of training and development, employee counseling, and career development.

CO4: Analyze the qualities of a successful HR person, Analyze Performance appraisal and Method of payments.

CO5: Evaluate the Wages and Salary administration.

ARTICULATION MATRIX

CO/PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	-	3	2	-	-	-	-	-	-	-
CO2	1	-	-	-	-	-	-	-	-	-
CO3	-	3	-	-	2	-	-	-	-	1
CO4	1	-	-	1	1	-	-	-	-	-
CO5	-	3	-	-	1	-	-	-	-	1

High-3 Medium-2 Low-1

Unit 1: Introduction- Human Resource Management

Introduction- Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity, Empowerments, Downsizing, Human Resource Information System. Role of Indian Value system in HRM

Unit 2: Manpower planning

Meaning & concept, need for manpower planning, types of manpower planning, meaning and concept of job analysis, job description & job specification, uses of job analysis information, Recruitment, selection – meaning and steps of selection process, meaning of induction. Staffing; career planning;

Unit 3: Training and development

Training and development: Meaning, need & importance for training, method of training, development - meaning of development, method of development. Employee counseling, executive development programs, evaluation of training and development programs, career development, promotion, transfer and demotion.

Unit 4: Performance Appraisal

Nature, objectives and importance, Modern techniques of performance appraisal: potential appraisal and employee counseling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation: methods of wage payments and incentive plans; fringe benefits: performance linked compensation.

Unit 5: Wages and salary administration-

Meaning purpose & principle of wage & salary administration, Methods of wage payment - time rate & piece rate. Incentive, Health, safety and welfare facilities. Social security Industrial Disputes: causes and settlement machinery.

Reference(s)

- C.B. Mamoria & V. S. P. Rao - Personal Management - Himalya Publication House.
- P.C.Tripathi - Personal Management & Industrial Relations - Schand and company LTD
- G.P. Sinha & PRN Sinha - Industrial relation, Trade Union & Labour Relation - Personal Education New Delhi.
- P.Subba Rao - Personnel and H.R. Management - PHI New Delhi
- P.C.Tripathi - Personal Management & Industrial Relations - Schand and company LTD

Subject Name- B.COM VI SEM 2023-24	L	T	P	Credit
C3-COMC1D: Financial Management	4	0	0	4

Course Objectives:

- To understand basic concept of financial management and financial planning.
- To make clear understanding of about importance of leverage decisions.
- To evaluate the capital budget through budgeting techniques.
- To understand company’s capital structure.
- To able to manage capital structure.
- To analyze the ratios and able to estimate working capital requirements of an organization.

Course Outcomes (COs):

1. Understand the objectives of financial management and enable students to access the proper sources of finance for the business.
2. Apply the analytical techniques in the field of accounting and finance.
3. Analyze the capital budget through capital budgeting techniques.
4. Analyze the role of finance manager in capital structuring of business.
5. Analyze the importance and requirement generation of working capital for business

Articulation Matrix

(Program Articulation Matrix is formed by the strength of correlation of COs with POs and PSOs. The strength of correlation is indicated as 3 for substantial (high), 2 for moderate (medium) correlation, and 1 for slight (low) correlation)

CO/PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	2	-	-	3	1	-	-	-	-	-
CO2	3	2	1	-	-	-	-	-	1	-
CO3	-	1	2	3	-	-	-	-	1	-
CO4	-	-	3	2	-	1	-	-	-	-
CO5	3	-	-	3	-	-	1	-	1	-

High-3 Medium-2 Low-1

Unit-I

12 Hours

Financial Management: Concepts, scope, function and importance financial goal, profit vs. Wealth maximization; financial functions-Investment, financing and dividend decision, financial planning.

Unit-II

12 Hours

Capital structure: meaning and determinants, operating and financial Leverage, Their measured, Effect on profit, analyzing alternate, financial plans, Operating financial and, combined leverage.

Unit-III

12 Hours

Decisions on Investment Proposals: Nature of investment decisions, investment evaluation criteria, payback period, net present value, internal rate of return, profitability index, NPV and IRR comparison.

Unit-IV

12 Hours

Cost of capital: significance of cost, cost of capital, Calculation cost of debt, Preference shares, equity capital, retained earnings, Weighted Average. cost of capital. Dividend Policies, forms of dividends, stability in dividends, determinants of dividends, issues in dividend Policies, Walter's Model, Gordon's Model, M.M. Hypothesis.

Unit-V

12 Hours

Management of working capital: Nature, types and importance of working capital. Operating cycle and factors, determining working capital requirement, Management of working capital, Management of Cash Management of receivables, Management of Inventory.

Reference(s)

- Financial Management, **Pearson**, I M Pandey
- Financial Management, **Shahitya Bhawan Publication**, Agra, Dr. S.P Gupta
- Basics of financial management , **the McGraw-Hills companies**, M Y Khan and P K Jain
- Fundamentals Of Financial Management, **the McGraw-Hills companies**, Prasanna Chandra

Total: 60 Hours

Prepared by
Animesh Patel

Approved by
Dr. Avinash Vikram

HOD , FBAC

Part A Introduction			
Program: Degree		Class :B.COM	Year: III
Session: 2023-24			
Subject:		Commerce	
1	Course Code	C3-COMC2D	
2	Course Title	AUDITING	
3	Course Type	DSE(Discipline Specific Elective)	
4	Pre-requisite	Open for all	
5	Course Learning outcomes (CLO)	<p>On successful completion of this course:</p> <ol style="list-style-type: none"> 1. Students would outline the basic objective of Auditing, the concepts of errors and frauds, principles of audit and different types of audit. 2. Students would construct the factors involved in preparation of Audit plan and Audit programme 3. Students would evaluate the importance of assessment of internal control and internal checks. 4. Students would restate the objectives, basic principles establishing internal audit and its usefulness 5. Students would learn about Test check and Audit sampling as audit techniques 6. Student will understand auditors" legal liabilities, 7. Student will understand to describe the various levels of persuasiveness of different types of audit evidence 8. Student will able describe the quality control procedures 9. Student will Explain the internal and external audit process including the professional standards applicable to the internal audit profession. 	
6	Credit Value	6	
7	Total Marks	Max. Marks: 30 + 70	Min. Passing Marks: 35
Part B- Content of the Course			
Total No. of Lectures-		90	
Unit	Topics	No. of Lectures	
1.	Introduction- Meaning and Nature of Auditing, Objectives, Limitations, Classification of Audit, Errors & Frauds, Code of conduct & Value system for auditors. Audit plan & program	18	
2.	Internal control and Internal check- Meaning and objectives, Features of a good internal control system. Internal Control Questionnaire, Checklist, Tests. Internal Audit, Test-checking, Audit Sampling.	18	
3.	Vouching and Verification- Vouching – Meaning & objectives, Procedure Verification – Assets and Liabilities	18	
4.	Audit of Companies- Audit of company under Company Act 2013, Appointment, Removal, Rotation, Remuneration of Auditor, Rights & Duties of Auditor, Auditors Report.	18	

5.	Special Areas of Audit- Cost Audit, Tax Audit, Management Audit, Performance Audit, Social Audit, Environmental Audit, Audit of Banking & Insurance Company, Audit of Educational Institute, Club & Charitable organization.	18
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Keywords/Tags:

Part C-Learning Resources

Suggested Readings:

S.n.	Author	Book title	Publisher
1.	Basu	Fundamentals of Auditing	Pearson
2	Francis, R.	Principles of Auditing	Himalaya Publications Nagpur
3	Porwal/TH Bhat/ Lone	Auditing	Kitab Mahal Agra
4.	Anil Kumar,Lovleen Gupta,Jyotsna Rajan Arora	Auditing and Corporate Governance	TAXMANN
5,	Dinkar Pagare	Principles and Practice of Auditing	S.Chand and Comp.
6.	Dr. T.R. Sharma	AUDITING	Sahitya Bhavan Agra
7.	M.P.Hindi Granth Academy Books		

Suggestive digital platforms/ web links

- 1.https://www.acecollege.in/CITS_Upload/Downloads/Books/1068_File.pdf
- 2.<https://www.msuniv.ac.in/Download/Pdf/f7c1594f97a24f3>
- 3.https://archive.mu.ac.in/myweb_test/study%20TYBCom%20Accountancy%20Auditing-II.pdf
- 4 https://oms.bdu.ac.in/ec/admin/contents-n/148_20220207121144975.pdf
- 5.<https://www.distanceeducationju.in/pdf/B%20Com%20Sem%20VI%20Sub%20Auditing%20Course%20BCG%20603.pdf>
6. <https://www.eshiksha.mp.gov.in>

Suggested equivalent online courses:

Part D-Assessment and Evaluation

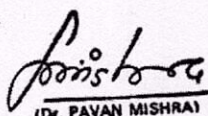
Suggested Continuous Evaluation Methods:

Maximum Marks : 100

Continuous Comprehensive Evaluation (CCE) : 30 Marks University Exam (UE): 70 Marks

Internal Assessment : Continuous Comprehensive Evaluation (CCE)	Class Test Assignment/Presentation	30
External Assessment : University Exam Section Time : 03.00 Hours	Section(A) : Very Short Questions Section (B) : Short Questions Section (C) : Long Questions	70

Any remarks/ suggestions:


DR. PAVAN MISHRA

(PROF.PAVAN MISHRA)

Chairman

Central Board of Studies (Commerce)

Department of Higher Education Govt. of M.P.

Mandsaur University
BBA VI

Subject Name	L	T	P	Credit
V3-COM-SALT- Service Marketing	2	0	0	2

Course Objectives:

- The objective of this course is to explain the concept and activities of service marketing in the management context.
- It is designed to develop an appropriate service marketing design for the clients.
- It provides an opportunity in the field of various services like health care services, E-marketing, Business process outsourcing, medical transcription services etc.

Course Outcomes:

- The students will be able to understand the aspects of marketing of particular relevance to service producing organizations.
- The student will understand the present strategies and approaches for addressing the service marketing challenges
- The student will be able to develop students' abilities to identify services decision problems, ascertain alternatives, define crucial issues
- The student will be able to apply the basic knowledge on challenges in distribution process
- The student will be able to give an overview and analyse the present scenario on the services in the organized retailing

Articulation Matrix

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CO2	-	3	-	-	-	-	-	-	-	-
CO3	3	-	2	-	-	1	-	1	-	2
CO4	1	-	-	3	-	-	-	-	-	1
CO5	1	-	2	3	-	-	-	1	1	-

High-3 Medium-2 Low-1

Unit 1: Foundation of service marketing:

6 Hour

The concept of services, Nature of services, Characteristics of services, classification of services, service marketing, Distinctive characteristics of services, Four I's of services- Intangibility, Inconsistency and inventory

Unit 2: The service marketing and its strategic aspects:

6 Hour

Concept, importance of services marketing, Growth of service marketing in India and Global scenarios, targeting a few segments positioning a service in the marketplace, targeting customers and building relationships

Unit 3: The service marketing mix:

6 Hour

Service product; 8 LH bundled with conventional product and standalone, Service life cycle, service design, Challenges in distribution of service

Unit 4: Distribution Strategies:

6Hour

Personal selling- Advertising and sales promotion in service industry, Customer satisfaction & service quality in service marketing, monitoring and measuring. Customer satisfaction- SERVQUAL & GAP model, handling complaints effectively

Unit 5: Service in organized retailing:

6 Hour

Health care services, Marketing E- services, BPO, Medical transcription services, knowledge process outsourcing services (K PO) E-learning services, mutual fund service, Day care, portfolio services, Hospitality services.

PRACTICAL

1. Formation of a strategy to target customers and build-up relationship for selected service industry
2. Preparation of complaints handling system in selected service industry
3. Implement of SERVQUAL for measuring quality of service in selected service industry
4. Preparing blue print for a selected service industry
5. Designing an imaginary portfolio for your client considering resent rate in the stock market

Text books:

SM Jha, service marketing, Himalaya publishing house Pvt. Ltd. Mumbai

Reference books:

- Rampal, M.K. & Gupta S.L. Service marketing, Galgotia publishing New Delhi

Total 30 Hour

Prepared By:-

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Assistant Professor (FBAC)

Approved By:-

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