

# बरकतउल्ला विश्वविद्यालय, भोपाल



क्रमांक 5974 / अकादमी / पाठ्यक्रम / अ-1 / 2020

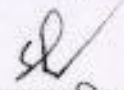
भोपाल, दिनांक 21-12-2020

## अधिसूचना

सर्व संबंधितों को सूचित किया जाता है कि स्नातकोत्तर एम.बी.ए. (इंटीग्रेटेड) IX<sup>th</sup> सेमेस्टर के स्पेशलाइजेशन के पाठ्यक्रम प्रबंध अध्ययन समिति की अनुशंसा उपरंत विश्वविद्यालय अधिनियम 1973 की धारा 15(4) में कुलपतिजी द्वारा अनुमोदन उपरंत सत्र 2020-21 से IX<sup>th</sup> सेमेस्टर से तथा एम.बी.ए. तृतीय सेमेस्टर के प्रश्नपत्र ELEMENTS OF DIRECT & INDIRECT TAX में संशोधन किया गया है। संलग्न संशोधित पाठ्यक्रम सत्र 2020-21 से प्रभावशील होगा।

संलग्न : उपरोक्तानुसार

आदेशानुसार

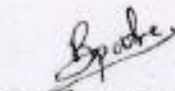
  
कुलसचिव

पृ० क्र० 5975 / अकादमी / पाठ्यक्रम / अ-1 / 2020

भोपाल, दिनांक 21-12-2020

प्रतिलिपि:

- 1- संचालक संत हिरदाराम इस्टीट्यूट आफ मैनेजमेंट लेक रोड, संत हिरदाराम नगर, बैरागड भोपाल की ओर सूचनार्थ कि उक्त संशोधित पाठ्यक्रम के अनुसार अध्यापन की कार्यवाही सुनिश्चित करना चाहेंगे।
- 2- अधिष्ठाता, प्रबंध संकाय, सी.आर.आई.एम. यू.टी.डी. भोपाल की ओर सूचनार्थ।
- 3- प्रबंध अध्ययन समिति के सदस्यों की ओर सूचनार्थ।
- 4- परीक्षा नियंत्रक, बरकतउल्ला विश्वविद्यालय भोपाल की ओर सूचनार्थ।
- 5- उप-कुलसचिव परीक्षा / गोपनीय / भण्डार कक्ष बरकतउल्ला विश्वविद्यालय भोपाल की ओर अग्रिम कार्यवाही हेतु प्रेषित।
- 6- सहायक-कुलसचिव परीक्षा / गोपनीय / भण्डार कक्ष बरकतउल्ला विश्वविद्यालय भोपाल की ओर अग्रिम कार्यवाही हेतु प्रेषित।
- 7- अनुभाग अधिकारी-~~परिष्कार~~ परीक्षा / गोपनीय / भण्डार कक्ष बरकतउल्ला विश्वविद्यालय भोपाल की ओर अग्रिम कार्यवाही हेतु प्रेषित।
- 8- स्ट्रांग रूम प्रभारी बरकतउल्ला विश्वविद्यालय भोपाल की ओर अग्रिम कार्यवाही हेतु प्रेषित।
- 9- संबंधित सहायक परीक्षा / गोपनीय / भण्डार कक्ष बरकतउल्ला विश्वविद्यालय भोपाल की ओर सूचनार्थ
- 10- प्रभारी वेबसाइट की ओर इस आशय के साथ कि कृपया इस अधिसूचना के साथ संलग्न पाठ्यक्रम को विश्वविद्यालय की वेबसाइट पर अपलोड करने की कार्यवाही सुनिश्चित करना चाहेंगे।
- 11- कुलपति के निज सचिव के माध्यम से कुलपतिजी की ओर सूचनार्थ।
- 12- कुलसचिव के निज सहायक के माध्यम से कुलसचिवजी की ओर सूचनार्थ।
- 13- संबंधित नस्ती।

  
कुलसचिव, अकादमी

**Barkatullah University, Bhopal**

**MBA (Integrated)  
Semester IX  
SPECIALIZATION**

**Specialization: Marketing Management**

Paper	Code	Subject	Maximum marks
1	FSM1	Consumer Behaviour	100
2	FSM2	Advertising Management	100
3	FSM3	Sales and Distribution Management	100

**OR**

**Specialization: Human Resource Management**

Paper	Code	Subject	Maximum marks
1	FSO1	Management of Industrial Relations	100
2	FSO2	Management Training & Development	100
3	FSO3	Human Resource Planning & Development	100

**OR**

**Specialization: Financial Management**

Paper	Code	Subject	Maximum marks
1	FSF1	Security Analysis & Investment Management	100
2	FSF2	International Financial Management	100
3	FSF3	Management of Financial Services	100

*Note: The student has to choose three papers from any one specialization from the above.*

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**Barkatullah University, Bhopal**  
**MBA (Integrated) Semester – IX**  
**[Specialization: Marketing Management]**

**Paper 1: CONSUMER BEHAVIOUR (Code FSM 1)**

Maximum marks: 80 marks

**Course Objectives:**

The basic objective of this course is to develop an understanding about the consumer decision making process and its applications in marketing function of phones forms course contents

**UNIT I:** Introduction to consumer behaviour, consumer behaviour and marketing strategy, consumer involvement and decision making

**UNIT II:** Information search process, evaluation criteria and decision rules, consumer motivation, information processing and consumer perception

**UNIT III:** Consumer attitude change, influence of personality and self concept on buying behaviour

**UNIT IV:** Psychographics and Lifestyle, reference group influence, diffusion of innovation and opinion leadership, family decision making

**UNIT V:** Industrial buying behaviour- models of consumer behaviour, consumer behaviour audit, consumer behaviour studies in India

**SCHEME OF EXAMINATION:**

Total Marks:( Internal 20, External 80)=100 Marks

**PATTERN FOR EXTERNAL EXAMINATION:**

Sec A: (Short Answers)	4 out of 8	4x8= 32 Marks
Sec B: (Essay type & Case)	3 out of 5	3x16=48 Marks

**RECOMMENDED BOOKS**

1. Assael, Consumer behaviour and marketing action, Ohio
2. Howard, John, Consumer behaviour in marketing, Eaglewood Cliffs, New Jersey, PHI
3. Hawkins D I, Consumer behaviour- Implications for marketing strategy, Texas business 1995
4. Shiffmann and Kanuk, Consumer behaviour, New Delhi PHI
5. Mowen, John C. Consumer Behaviour, New York MacMillan

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**Barkatullah University, Bhopal**  
**MBA (Integrated) Semester – IX**  
**[Specialization: Marketing Management]**

**Paper 2: ADVERTISING MANAGEMENT (Code FSM 2)**

Maximum marks: 80 marks

**Course Objectives:**

The aim of the paper is to acquaint the students with concepts techniques and give experience in the application of concepts for developing an effective advertising program

**UNIT I:** Advertising role in the marketing process, legal, ethical and social aspects of advertising, process of communication- Wilbur Schramm model, two step flow of communication

**UNIT II:** Theory of cognitive dissonance and clues for advertising strategists- stimulation of primary and selective demand- objective setting and Market Positioning, DAGMAR approach, determination of target audience

**UNIT III:** Building of advertising program, message, headlines, copy, logo, illustration, appeal layout, campaign planning, media planning, budgeting

**UNIT IV:** Evaluation- rationale of testing, opinion and aptitude test, recognition, recall, experimental designs, advertising organisation- selection, compensation and appraisal of an agency, electronic media buying advertising campaign

**UNIT V:** Advertising Vs consumer behaviour; sales promotion- role of Creative strategies, advertising- retail, national, cooperative, political, international, public service advertising

**SCHEME OF EXAMINATION:**

Total Marks:( Internal 20, External 80)=100 Marks

**PATTERN FOR EXTERNAL EXAMINATION:**

Sec A: (Short Answers)	4 out of 8	4x8= 32 Marks
Sec B: (Essay type & Case)	3 out of 5	3x16=48 Marks

**RECOMMENDED BOOKS**

1. Aaker, David, Advertising management 4<sup>th</sup> edition, New Delhi Prentice Hall of India
2. Belch George and Belch Michael, Introduction to advertising and promotion, 3<sup>rd</sup> edition, Erwin
3. Borden, William, H, advertising, New York, John Wiley
4. KleppnerUtto, Advertising procedure, New Jersey, Eaglewood Cliffs, New Jersey, PHI
5. SenguptaSubrato, Brand positioning Strategies for competitive advantages, New Delhi Tata Mcgraw Hills

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**Barkatullah University, Bhopal**  
**MBA (Integrated) Semester – IX**  
**[Specialization: Marketing Management]**

**Paper 3: SALES AND DISTRIBUTION MANAGEMENT (Code FSM 3)**

Maximum marks: 80 marks

**Course Objectives:**

The purpose of this paper is to acquaint the students with concepts which are helpful in developing a sound sales and distribution policy and in organizing and managing sales force and marketing channels

**UNIT I:** Nature and scope of sales management; Setting and formulating personal selling objectives; Recruiting and selecting sales personnel

**UNIT II:** Developing and conducting sales training programs; Designing and administering compensation plans; Motivating sales personnel

**UNIT III:** Sales meetings and sales contests; Designing territories and allocating sales efforts; Objectives and quotas for sales personnel; Developing and managing sales evaluation program; Sales cost and cost analysis

**UNIT IV:** An overview of marketing channels, their structure, functions and relationships; Channel intermediaries: wholesaling and retailing; Logistics of distribution; Channel planning, organisational patterns in marketing channels; Managing marketing channels

**UNIT V:** Information system and channel management; Assessing performance of marketing channels; International marketing channels

**SCHEME OF EXAMINATION:**

Total Marks: (Internal 20, External 80)=100 Marks

**PATTERN FOR EXTERNAL EXAMINATION:**

Sec A: (Short Answers)	4 out of 8	4x8= 32 Marks
Sec B: (Essay type & Case)	3 out of 5	3x16=48 Marks

**RECOMMENDED BOOKS**

1. Anderson R. Professional sales management. Eaglewood Cliffs, New Jersey prentice Hall
2. Anderson R. Professional and personal selling. Eaglewood Cliffs, New Jersey prentice Hall
3. Stanton W. J. Management of sales force. Homewood Illinois, Richard Irwin
4. Dairymples D. J. Sales Management: Concept and cases. New York John Wiley
5. Johnson. Sales management: Concepts, practices and cases. New York McGrawHill

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**Barkatullah University, Bhopal**  
**MBA (Integrated) Semester – IX**  
**[Specialization: Human Resource Management]**

**Paper I: MANAGEMENT OF INDUSTRIAL RELATIONS (Code FSO I)**

Maximum marks: 80 marks

**Course Objectives:**

Organisational efficiency and performance is are intricately interlinked with Industrial Relations this course in is an attempt to appreciate the conceptual and practical aspects of Industrial Relations at the macro and micro levels

**UNIT I:** Industrial Relations perspectives, Industrial Relations and emerging socio-economic scenario, Industrial Relations and the state

**UNIT II:** Legal framework of Industrial Relations role and feature of trade unions; Trade Union and the employee, Trade Union and the management

**UNIT III:** Discipline and Grievance management, negotiation and collective settlements

**UNIT IV:** Participative management and co-ownership, productive bargaining and gain sharing

**UNIT V:** Employee empowerment and Quality Management, Industrial Relations and technological change

**SCHEME OF EXAMINATION:**

Total Marks:( Internal 20, External 80)=100 Marks

**PATTERN FOR EXTERNAL EXAMINATION:**

Sec A: (Short Answers) 4 out of 8

4x8= 32 Marks

Sec B: (Essay type & Case) 3 out of 5

3x16=48 Marks

**RECOMMENDED BOOKS**

1. Kochan T A and Henry, Collective bargaining and industrial relations, 2e Homewood Illinois D Irish
2. Mamkoottam, trade unionism: myth and reality New Delhi Oxford University Press
3. Niland J R, The feature of Industrial Relations, New Delhi Sage 1994
4. Papola T S and Rodgers G. labour institutions and economic development in India Geneva ILO 1992
5. Ramaswamy, The Rayon spinners: strategic management of Industrial Relations Delhi Oxford 1994
6. Virmani B R, Participative management versus collective bargaining, New Delhi Vision Books 1988
7. Webb Sydney and webb, Industrial democracy Melbourne Longman 1987

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**Barkatullah University, Bhopal**  
**MBA (Integrated) Semester – IX**  
**[Specialization: Human Resource Management]**

**Paper 2: MANAGEMENT TRAINING & DEVELOPMENT (Code: FSO 2)**

**Maximum marks: 80 marks**

**Course Objectives:**

The purpose of this paper is to provide an in-depth understanding of the role of training in the HRD and to enable the course participants to manage the training systems and processes

**UNIT I:** Training process- an overview, roles, responsibilities and challenges to training managers

**UNIT II:** Organisation and management of training function, training needs assessment and action research

**UNIT III:** Instructional objectives and lesson planning, learning process, training climate and pedagogy

**UNIT IV:** Developing training method modules, training methods and techniques, facilities planning and training aids, training communication

**UNIT V:** Training evaluation, training and development in India

**SCHEME OF EXAMINATION:**

Total Marks:( Internal 20, External 80)=100 Marks

**PATTERN FOR EXTERNAL EXAMINATION:**

Sec A: (Short Answers)	4 out of 8	4x8= 32 Marks
Sec B: (Essay type & Case)	3 out of 5	3x16=48 Marks

**RECOMMENDED BOOKS**

1. Buennet, Improving training effectiveness, Gover
2. Buckley R and Caple. The theory and practice of training, London Kogan and page
3. Linton and Pareek. Training for development 2<sup>nd</sup> edition New Delhi Vistaar
4. Pepper Allan D. Managing the training and development function Gover
5. Rae L., How to measure training effectiveness, Aldershot
6. Reid M A. Training interventions- managing employees development 3<sup>rd</sup> edition London IPM

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**Barkatullah University, Bhopal**  
**MBA (Integrated) Semester – IX**  
**[Specialization: Human Resource Management]**

**Paper 3: HUMAN RESOURCE PLANNING & DEVELOPMENT (Code FSO 3)**

**Maximum marks: 80 marks**

**Course Objectives:**

The objective of this paper is to develop a conceptual as well as practical understanding of Human Resource Planning, deployment and development in organizations

**UNIT I:** Macro level manpower planning and labour market analysis; Organisational human resource planning; stocktaking

**UNIT II:** Workforce flow mapping- Age and grade distribution mapping; Models and techniques of Manpower demand and supply forecasting

**UNIT III:** Behavioural factors in Human Resource Planning; Wastage analysis; Retention; redeployment and exit strategies; Career management and career planning

**UNIT IV:** Performance planning- Potential appraisals and career development; HRD climate; Culture; QWL and management of change

**UNIT V:** TQM and HRD strategies; HRD in strategic organizations; Human resource information system; Human resource valuation and accounting

**SCHEME OF EXAMINATION:**

Total Marks:( Internal 20, External 80)=100 Marks

**PATTERN FOR EXTERNAL EXAMINATION:**

Sec A: (Short Answers)	4 out of 8	4x8= 32 Marks
Sec B: (Essay type & Case)	3 out of 5	3x16=48 Marks

**RECOMMENDED BOOKS**

1. Arthur, Career theory handbook. Eaglewood Cliff
2. Belkaoui and Belkaoui, Human resource valuation: A guide to strategies and techniques, Greenwood
3. Dale, Total quality and human resources: An executive guide. Oxford publications
4. Greenhaus. Career management. New York
5. Mabey and Salama. Strategic human resource management. Oxford

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**Barkatullah University, Bhopal**  
**MBA (Integrated) Semester – IX**  
**[Specialization: Financial Management]**

**Paper 1: SECURITY ANALYSIS & INVESTMENT MANAGEMENT (Code: FSF 1)**

Maximum marks: 80 marks

**Course Objectives:**

The objective of this course is to impart knowledge to students regarding the theory and practice of Security Analysis and investment decision making process

**UNIT I:** Investment- return and risk operations of Indian stock market, new issue market listing of securities, cost of investing in securities

**UNIT II:** Mechanics of investing Markets and brokers investment companies, market indices and return

**UNIT III:** Security credit ratings, objectives of Security Analysis investment alternatives valuation, theories of fixed and variable income securities, return to risk and investment decisions

**UNIT IV:** Government securities, non-security forms of investment, real estate investment, investment instruments of the money market

**UNIT V:** Stock market analysis- fundamental and Technical approach, Efficient market theory, recent development in the Indian stock market

**SCHEME OF EXAMINATION:**

Total Marks:( Internal 20, External 80)=100 Marks

**PATTERN FOR EXTERNAL EXAMINATION:**

Sec A: (Short Answers)	4 out of 8	4x8= 32 Marks
Sec B: (Essay type & Case)	3 out of 5	3x16=48 Marks

**RECOMMENDED BOOKS**

1. Amling F, Investment, Eaglewood Cliffs, New Jersey PHI
2. Bhalla V K, Investment management- Security Analysis and Portfolio Management 8<sup>th</sup> edition Delhi
3. Fischer Donald E and Jordan, Analysis and Portfolio Management, PHI
4. Fuller Russell and Farrell James, modern investment in Security Analysis, New Delhi McGraw-Hill
5. Robert H Haugen, Modern investment theory, Eaglewood Cliffs, New Jersey
6. Sharpe, William F. Investment, New Delhi, prentice Hall Of India
7. Investment analysis and management. Prasanna Chandra, Tata McGraw-Hill
8. Investment management. Preeti Singh, Himalaya Publications

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**Barkatullah University, Bhopal**  
**MBA (Integrated) Semester – IX**  
**[Specialization: Financial Management]**

**Paper 2: INTERNATIONAL FINANCIAL MANAGEMENT (Code FSF 2)**

**Maximum marks: 80 marks**

**Course Objectives:**

The objective of this course is to give students an overall view of the international financial system and how multinational corporations operate.

**UNIT I:** Multinational Financial Management – An overview, Evolution of the International Monetary and Financial system.

**UNIT II:** Managing short-term assets and liabilities, Long run investment decisions, The foreign Investment Decision; Political Risk Management.

**UNIT III:** Multinational Capital Budgeting, Application and Interpretation.

**UNIT IV:** Cost of Capital and Capital Structure of the Multinational Firm. Dividend Policy of the Multinational Firm.

**UNIT V:** Country Risk Analysis; Long Term Financing, Foreign Exchange Market.

**SCHEME OF EXAMINATION:**

Total Marks:( Internal 20, External 80)=100 Marks

**PATTERN FOR EXTERNAL EXAMINATION:**

Sec A: (Short Answers)	4 out of 8	4x8= 32 Marks
Sec B: (Essay type & Case)	3 out of 5	3x16=48 Marks

**RECOMMENDED BOOKS**

1. Abdullah, F A Financial Management for the Multinational Firm, Eaglewood Cliffs, New Jersey, Prentice hall Inc. 1987
2. Bhalla VK, International Financial Management, 2<sup>nd</sup> ed. New Delhi, Anmol 2001
3. Buckley, Adrian, Multinational Finance, New York, Prentice Hall Inc. 1996
4. Kim, Suk and Kim, Seung, Global Corporate Finance: Text & Cases, 2<sup>nd</sup> ed. Miami Florida, Kolb, 1993
5. Shapiro, Alan C. Multinational Financial Management, New Delhi Prentice Hall of India 1995.

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**Barkatullah University, Bhopal**  
**MBA (Integrated) Semester – IX**  
**[Specialization: Financial Management]**

**Paper 3: MANAGEMENT OF FINANCIAL SERVICES (Code FSF 3)**

**Maximum marks: 80 marks**

**Course Objectives:**

The main objective of this course is to help the students to learn the various financial services and their role in the overall financial system

**UNIT I:** Financial system and markets: concept, Nature and scope of financial services; Regulatory Framework for financial services

**UNIT II:** Management of risk in financial services; stock exchange operations; Mutual Funds merchant banking services

**UNIT III:** Managing of issue shares and bonds- mobilizing of fixed deposits: inter corporate loans

**UNIT IV:** Other financial services- leasing and hire purchase; debt securitization; Housing Finance; credit rating; credit cards

**UNIT V:** Banking and Insurance; venture capital; factoring for failing and bill discounting; insurance

**SCHEME OF EXAMINATION:**

Total Marks:( Internal 20, External 80)=100 Marks

**PATTERN FOR EXTERNAL EXAMINATION:**

Sec A: (Short Answers)	4 out of 8	4x8= 32 Marks
Sec B: (Essay type & Case)	3 out of 5	3x16=48 Marks

**RECOMMENDED BOOKS**

1. V K Bhalla, management of financial services Anmol publications New Delhi
2. V K Bhalla and Singh, International Financial centres, New Delhi Anmol
3. Gordan and Natarajan, Emerging scenario in financial services, Himalaya publishing house
4. Meidan, Option pricing: theory and applications, Lexington books Toronto
5. Kim and Kim, Global corporate finance text and cases, Miami Florida

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# **Barkatullah University, Bhopal**

Syllabus

**MBA INTEGRATED  
(DUAL DEGREE COURSE IN MANAGEMENT)**

**SECOND YEAR  
THIRD SEMESTER**

## **ELEMENTS OF DIRECT AND INDIRECT TAX**

Course code: CP 304

Max. Marks: 60

**Course objectives:** The course aims to help students to comprehend the basic principles of the laws governing Direct and Indirect taxes including GST.

**Unit I:** Income Tax Act 1961: Salient Features and Basic Concepts –Previous year, assessment year, Person, Gross total income and agricultural income, residential status and incidence of tax, fully exempted incomes, Income from Salary Head.

**Unit II:** Income from House Property, Business or Profession, Capital gains, other sources.

**Unit III:** Clubbing of income, Deductions under Chapter VI (related to individuals), Assessment of individuals. Rebates and Reliefs, Set off and carry forward of losses, Deduction of tax at source.

**Unit IV:** Meaning and features of Goods and Service Tax (GST). necessity and implementation of GST, favourable impacts and difficulties of GST, important terms and definition- Business, place of Business, composite supply, goods, input goods and input service, input tax, exempt supply, gross turnover, capital goods, tax invoice, electronic cash ledger, electronic credit ledger, inward supply outward supply, person, supplier, job work, reverse charge, recipient and other definitions under Section 2, classification of goods and service tax.

**Unit V:** Meaning and scope of supply/ tax liability on composite and mixed supply, levy and collection of tax, registration under GST, Person liable/ not liable for registration, compulsory registration; process for registration, issue of registration Number (GSTIN), List of exempted goods under GST.

### **SCHEME OF EXAMINATION:**

Total Marks: (Internal 40, External 60) = 100 Marks

### **PATTERN FOR EXTERNAL EXAMINATION:**

Sec A: (Short Answers)      3 out of 6      3x8=24 Marks  
Sec B: (Essay type & Case)      3 out of 5      3x12=36 Marks

### **RECOMMENDED BOOKS:**

1. Singhanian, V. and Singhania, M., Students' guide to Income Tax, Taxmann
2. Ahuja & Gupta, Systematic Approach to Income Tax, Bharat
3. V.S. Datey, Indirect Taxes Laws and Practice, Taxmann
4. Goods and Service Tax, H C Mehrotra and V P Agrawal, Sahitya Bhawan Publications, Agra
5. Goods and Service Tax, C K Shah & S K Mangal, RBD Publishing House, New Delhi

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