



# **BANGALORE UNIVERSITY**

*REVISED SYLLABUS 2014 – 2015*

*B.B.A. (CBCS) DEGREE SEMESTER SCHEME*

*(Revised Syllabus on 15.06.2015 BOS)*

**DEPARTMENT OF COMMERCE**

*Central College Campus, Bangalore – 560 001.*

  
**BANGALORE UNIVERSITY**  
**DEPARTMENT OF COMMERCE**

**REGULATIONS PERTAINING TO B.B.A (CBCS) DEGREE SEMESTER SCHEME 2014 - 15**

**I. OBJECTIVES :**

1. To develop ethical managers with inter disciplinary knowledge'
2. To develop entrepreneurs
3. To prepare students to take the responsibility of full line of Finance function of a company with special reference to SME sector.
4. To prepare students to take the responsibility of full line of Marketing function of a company with special reference to SME sector.
5. To prepare students to take the responsibility of full line of Human Resource function of a company with special reference to SME sector.
6. To develop IT enabled global middle level managers for solving real life business problems.
7. To develop business analysts for companies, capital markets and commodity markets.
8. To prepare students to take up higher education to become business scientists, researchers consultants and teachers, with core competencies.
9. Also to develop the students for competitive examinations of UPSC, KPSC, BSRB, Staff Selection Commission, etc.

**II. ELIGIBILITY FOR ADMISSION :**

Candidates who have completed Two years Pre – University course of Karnataka State or its equivalent are eligible for admission into this course.

**III. DURATION OF THE COURSE:**

The course of study is four (04) years of Eight Semesters. A candidate shall complete his/her degree within eight (08) academic years from the date of his/her admission to the first semester. However, students successfully complete Two (02) years of the course and leave the course, will be awarded Diploma in Commerce. Students successfully completes Three (03) years of the course will be awarded Bachelors Degree in Management (B.B.M). An option is provided to the students to continue the course to the Fourth year and those who successfully complete the Fourth year will be awarded Bachelors Degree in Management (Hon.) {B.B.M, (Hon.)}.

**IV. MEDIUM OF INSTRUCTION**

The medium of instruction shall be in English.

**V. CLASS ROOM STRENGTH OF STUDENTS**

There shall be Maximum of 60 students in each section.

**VI. ATTENDANCE:**

- a. For the purpose of calculating attendance, each semester shall be taken as a Unit.
- b. A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the subjects compulsorily.

- c. A student who fails to complete the course in the manner stated above shall not be permitted to take the University examination.

**VII. COURSE MATRIX**

See Annexure – 1

**VIII. TEACHING AND EVALUATION:**

M.Com/MBA/MFA/MBS graduates with B.Com, B.B.M, BBA & BBS as basic degree from a recognized university are only eligible to teach and to evaluate the subjects (excepting languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation. Languages and additional subjects shall be taught by the graduates as recognized by the respective board of studies.

**VIII. SKILL DEVELOPMENT / RECORD MAINTENANCE AND SUBMISSION:**

- a. Every college is required to establish a dedicated business lab for the purpose of conducting practical/on line assignments to be written in the record.
- b. In every semester, the student should maintain a Record Book in which a minimum of 5 exercises/programs per subject are to be recorded. This Record has to be submitted to the Faculty for evaluation at least 15 days before the end of each semester.

**IX. SCHEME OF EXAMINATION:**

- a. There shall be a university examination at the end of each semester. The maximum marks for the university examination in each paper shall be 70.
- b. Of the 30 marks of Internal Assessment, 20 marks shall be based on Two tests. Each test shall be of at least 01 hour duration to be held during the semester. The average of two tests shall be taken as the internal assessment marks. The remaining 10 marks of the Internal Assessment shall be based on Attendance and Skill Development Record of 05 marks each.
- c. The marks based on attendance shall be awarded as given below:
  - 75% to 80% = 02 marks.
  - 81% to 85% = 03 marks.
  - 86% to 90% = 04 marks.
  - 91% to 100% = 05 marks.
- d. Marks for skill development shall be awarded by the faculty concerned based on Skill Development exercises provided in the syllabus of each paper. The student is required to prepare/workout the concerned exercises in a Record Book maintained by him/her and shall submit it the faculty concerned at least 15 days before the last date of the semester.

**X. PROJECT REPORT AND VIVA-VOCE:**

- a) The Project report in the sixth semester carries 100 marks (70 marks for project report and 30 marks for viva – voce) which shall form part of Sixth semester examination.
- b) There shall be single valuation of project report and this will be done simultaneously along with Vive - Voce. Internal Assessment does not carry any marks.
- c) A batch of Two (02) Project Report and Viva – Voce Examiners shall evaluate and conduct Viva - Voce examinations for a maximum of Thirty (30) Project Reports and Conduct Viva – Voce Examinations for

the same candidates.

- d) The principal of the college shall submit the project reports of the students, to the university within three days after the completion of Viva - Voce examination.
- e) Candidate shall obtain a minimum of 40% marks (Including Viva-Voce) in this subject (project Report) failing which he/she shall revise and resubmit before the commencement of the next examination. However, no student shall be allowed to resubmit the project report after three consecutive chances.
- f) The student who fails to submit the project report shall not be permitted to take the examination.
- g) The board of examiners or their nominees' shall conduct viva-voce examination for Project Report.

#### **XI. APPEARANCE FOR THE EXAMINATION:**

- a) A candidate shall apply for all the parts in each examination when he/she appears for the first time. A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the university.
- b) A candidate who has passed any language under Part-I shall be eligible to claim exemption from the study of the language if he/she has studied and passed the language at the corresponding level.
- c) Further, candidates shall also be eligible to claim exemption from studying and passing in those commerce subjects which he/she has studied and passed at the corresponding level, subject to the conditions stipulated by the university.
- d) A candidate who is permitted to seek admission to this degree course on transfer from any other University shall have to study and pass the subjects which are prescribed by the University. Such candidates shall not however, be eligible for the award of ranks.

#### **XII. MINIMUM FOR A PASS:**

Candidates who have obtained a minimum of 35% marks in university examination (i.e. 25 marks out of 70 marks of theory examination) and 40% in aggregate (i.e., total of university examination and internal assessment marks) in each subject shall be eligible for a pass or exemption in that subject.

#### **XIII. CLASSIFICATION OF SUCCESSFUL CANDIDATES:**

1. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:
  - a. First Class: Those who obtain 60% and above of the total marks of parts I, II and III.
  - b. Second Class: Those who obtain 50% and above but less than 60% of total marks of parts I, II and III.
  - c. Pass Class: Rest of the successful candidates who secure 40% and above but less than 50% of marks in part I, II and III.
2. Class shall be declared on the basis of the aggregate marks obtained by the candidates in this degree course (excluding languages (part I) and non-core subjects (Part III)) as a whole. However, only those candidates who have passed each semester university examination in the first attempt only shall be eligible for award of ranks. The first ten ranks only shall be notified.

#### **XIV. MEDALS AND PRIZES:**

No candidates passing an external examination shall be eligible for any scholarship, fellowship, medal, prize

or any other award.

**XV. TERMS AND CONDITIONS:**

- a) A candidate is allowed to carry all the previous uncleared papers to the subsequent semester/semesters.
- b) Such of those candidates who have failed/remained absent for one or more papers henceforth called as repeaters, shall appear for exam in such paper/s during the three immediately succeeding examinations. There shall be no repetition for internal assessment test.
- c) The candidate shall take the examination as per the syllabus and the scheme of examination in force during the subsequent appearances.

**XVI. PATTERN OF QUESTION PAPER:**

Each theory question paper shall carry 70 marks and the duration of examination is 3 hours. The Question paper shall ordinarily consist of three sections, to develop testing of conceptual skills, understanding skills, comprehension skills, articulation and application of skills. The question paper setter shall be asked to prepare TWO sets of papers with a maximum of 10% repetition. The Question Paper will be as per the following Model:

|                                       |                                            |                      |
|---------------------------------------|--------------------------------------------|----------------------|
| <b>SECTION-A</b><br>1. a,b,c,d,e,f,g, | (Conceptual questions)<br>Answer any Five  | (05 X 02 = 10 Marks) |
| <b>SECTION -B:</b><br>2,3,4,5,6.      | (Analytical questions)<br>Answer any Three | (03 X 06 = 18 Marks) |
| <b>SECTION-C:</b><br>7,8,9,10,11.     | (Essay type questions)<br>Answer any THREE | (03 X 14 = 42 Marks) |
| <b>Total</b>                          |                                            | <b>70 Marks</b>      |

**XVII. PROVISION FOR IMPROVEMENT OF RESULTS:**

The candidate shall be permitted to improve the results of the whole examination or of any Semester or a subject within the prescribed time by the university after the publication of the results. This provision shall be exercised only once during the course and the provision once exercised shall not be revoked. The application for improvement of results shall be submitted to the Registrar (Evaluation) along with the prescribed fee.

**XVIII. REMOVAL OF DIFFICULTY AT THE COMMENCEMENT OF THESE REGULATIONS:**

If any difficulty arises while giving effect to the provision of these Regulations, the Vice Chancellor may in extraordinary circumstances, pass such orders as he may deem fit.

## ANNEXURE – 1

**BANGALORE UNIVERSITY**  
**B.B.A (CBCS) COURSE SEMESTER SCHEME -- 2014 – 15**  
**COURSE MATRIX**

**I SEMESTER**

|                      | Subjects                                                                                                      | Paper | Instruction<br>hrs/week | Duration<br>of<br>Exam(hrs) | Marks |      |       | Credits   |
|----------------------|---------------------------------------------------------------------------------------------------------------|-------|-------------------------|-----------------------------|-------|------|-------|-----------|
|                      |                                                                                                               |       |                         |                             | IA    | Exam | Total |           |
| Part 1<br>Languages  | <b>Language:</b> Kannada / Sanskrit / Urdu / Tamil / Telugu / Malayalam/ Additional English / Marathi / Hindi | 1.1   | 4                       | 3                           | 30    | 70   | 100   | 2         |
|                      | <b>Language:</b> English                                                                                      | 1.2   | 4                       | 3                           | 30    | 70   | 100   | 2         |
| Part 2<br>Optional   | Fundamentals of Accounting                                                                                    | 1.3   | 4                       | 3                           | 30    | 70   | 100   | 2         |
|                      | Business Organization and Environment                                                                         | 1.4   | 4                       | 3                           | 30    | 70   | 100   | 2         |
|                      | Quantitative Methods for Business - I                                                                         | 1.5   | 4                       | 3                           | 30    | 70   | 100   | 2         |
|                      | Management Process                                                                                            | 1.6   | 4                       | 3                           | 30    | 70   | 100   | 2         |
| Part 3               | Foundation Course*                                                                                            |       | 3                       | 3                           | 30    | 70   | 100   | 2         |
|                      | CC & EC*                                                                                                      |       |                         |                             | 50    | -    | 50    | 1         |
| <b>Total Credits</b> |                                                                                                               |       |                         |                             |       |      |       | <b>15</b> |

**II SEMESTER**

|                      | Subjects                                                                                                     | Paper | Instruction<br>hrs/week | Duration<br>of<br>Exam(hrs) | Marks |      |       | Credits   |
|----------------------|--------------------------------------------------------------------------------------------------------------|-------|-------------------------|-----------------------------|-------|------|-------|-----------|
|                      |                                                                                                              |       |                         |                             | IA    | Exam | Total |           |
| Part 1<br>Language   | <b>Language:</b> Kannada / Sanskrit / Urdu / Tamil / Telugu/Malayalam / Additional English / Marathi / Hindi | 2.1   | 4                       | 3                           | 30    | 70   | 100   | 2         |
|                      | <b>Language:</b> English                                                                                     | 2.2   | 4                       | 3                           | 30    | 70   | 100   | 2         |
| Part 2<br>Optional   | Financial Accounting                                                                                         | 2.3   | 4                       | 3                           | 30    | 70   | 100   | 2         |
|                      | Quantitative Methods for Business – II                                                                       | 2.4   | 4                       | 3                           | 30    | 70   | 100   | 2         |
|                      | Organizational Behavior                                                                                      | 2.5   | 4                       | 3                           | 30    | 70   | 100   | 2         |
|                      | Production and Operations Management                                                                         | 2.6   | 4                       | 3                           | 30    | 70   | 100   | 2         |
| Part 3               | Foundation Course*                                                                                           |       | 3                       | 3                           | 30    | 70   | 100   | 2         |
|                      | CC & EC*                                                                                                     |       |                         |                             | 50    | -    | 50    | 1         |
| <b>Total Credits</b> |                                                                                                              |       |                         |                             |       |      |       | <b>15</b> |

### III SEMESTER

|                           | Subjects                                                                                                     | Paper | Instruction hrs/week | Duration of Exam(hrs) | Marks |      |       | Credits   |
|---------------------------|--------------------------------------------------------------------------------------------------------------|-------|----------------------|-----------------------|-------|------|-------|-----------|
|                           |                                                                                                              |       |                      |                       | IA    | Exam | Total |           |
| Part 1<br><b>Language</b> | <b>Language:</b> Kannada / Sanskrit / Urdu / Tamil / Telugu/Malayalam / Additional English / Marathi / Hindi | 3.1   | 4                    | 3                     | 30    | 70   | 100   | 2         |
| Part 2<br><b>Optional</b> | Soft Skills for Business                                                                                     | 3.2   | 4                    | 3                     | 30    | 70   | 100   | 2         |
|                           | Corporate Accounting                                                                                         | 3.3   | 4                    | 3                     | 30    | 70   | 100   | 2         |
|                           | Human Resource Management                                                                                    | 3.4   | 4                    | 3                     | 30    | 70   | 100   | 2         |
|                           | Business Regulations                                                                                         | 3.5   | 4                    | 3                     | 30    | 70   | 100   | 2         |
|                           | Corporate Environment                                                                                        | 3.6   | 4                    | 3                     | 30    | 70   | 100   | 2         |
|                           | Business Ethics                                                                                              | 3.7   | 4                    | 3                     | 30    | 70   | 100   | 2         |
| Part 3                    | SDC*                                                                                                         |       | 3                    | 3                     | 30    | 70   | 100   | 2         |
|                           | CC & EC*                                                                                                     |       |                      |                       | 50    | -    | 50    | 1         |
| <b>Total Credits</b>      |                                                                                                              |       |                      |                       |       |      |       | <b>17</b> |

### IV SEMESTER

|                           | Subjects                                                                                                     | Paper | Instruction hrs/week | Duration of Exam(hrs) | Marks |      |       | Credits   |
|---------------------------|--------------------------------------------------------------------------------------------------------------|-------|----------------------|-----------------------|-------|------|-------|-----------|
|                           |                                                                                                              |       |                      |                       | IA    | Exam | Total |           |
| Part 1<br><b>Language</b> | <b>Language:</b> Kannada / Sanskrit / Urdu / Tamil / Telugu/Malayalam / Additional English / Marathi / Hindi | 4.1   | 4                    | 3                     | 30    | 70   | 100   | 2         |
| Part 2<br><b>Optional</b> | Business Research Methods                                                                                    | 4.2   | 4                    | 3                     | 30    | 70   | 100   | 2         |
|                           | Marketing Management                                                                                         | 4.3   | 4                    | 3                     | 30    | 70   | 100   | 2         |
|                           | Financial Management                                                                                         | 4.4   | 4                    | 3                     | 30    | 70   | 100   | 2         |
|                           | Services Management                                                                                          | 4.5   | 4                    | 3                     | 30    | 70   | 100   | 2         |
|                           | Banking Regulations & Operations                                                                             | 4.6   | 4                    | 3                     | 30    | 70   | 100   | 2         |
|                           | Cost Accounting                                                                                              | 4.7   | 4                    | 3                     | 30    | 70   | 100   | 2         |
| Part 3                    | SDC*                                                                                                         |       | 3                    | 3                     | 30    | 70   | 100   | 2         |
|                           | CC & EC*                                                                                                     |       |                      |                       | 50    | -    | 50    | 1         |
| <b>Total Credits</b>      |                                                                                                              |       |                      |                       |       |      |       | <b>17</b> |

### V SEMESTER

|                    | Subjects                          | Paper | Instruction hrs/week | Duration of Exam(hrs) | Marks |      |       | Credits |
|--------------------|-----------------------------------|-------|----------------------|-----------------------|-------|------|-------|---------|
|                    |                                   |       |                      |                       | IA    | Exam | Total |         |
| Part 2<br>Optional | Entrepreneurial Management        | 5.1   | 4                    | 3                     | 30    | 70   | 100   | 3       |
|                    | Computer Applications in Business | 5.2   | 4                    | 3                     | 30    | 70   | 100   | 3       |
|                    | Investment Management             | 5.3   | 4                    | 3                     | 30    | 70   | 100   | 3       |
|                    | Management Accounting             | 5.4   | 4                    | 3                     | 30    | 70   | 100   | 3       |
|                    | Elective Paper I                  | 5.5   | 4                    | 3                     | 30    | 70   | 100   | 3       |
|                    | Elective Paper II                 | 5.6   | 4                    | 3                     | 30    | 70   | 100   | 3       |
| Part 3             | SDC*                              |       | 3                    | 3                     | 30    | 70   | 100   | 2       |
| Total Credits      |                                   |       |                      |                       |       |      |       | 20      |

### VI SEMESTER

|                    | Subjects                                             | Paper | Instruction hrs/week | Duration of Exam(hrs) | Marks |      |       | Credits |
|--------------------|------------------------------------------------------|-------|----------------------|-----------------------|-------|------|-------|---------|
|                    |                                                      |       |                      |                       | IA    | Exam | Total |         |
| Part 2<br>Optional | International Business                               | 6.1   | 4                    | 3                     | 30    | 70   | 100   | 3       |
|                    | E-Business                                           | 6.2   | 4                    | 3                     | 30    | 70   | 100   | 3       |
|                    | Income Tax                                           | 6.3   | 4                    | 3                     | 30    | 70   | 100   | 3       |
|                    | Strategic Management Or Project Report & Viva (Voce) | 6.4   | 4                    | 3                     | 30    | 70   | 100   | 3       |
|                    | Elective Paper III                                   | 6.5   | 4                    | 3                     | 30    | 70   | 100   | 3       |
|                    | Elective Paper IV                                    | 6.6   | 4                    | 3                     | 30    | 70   | 100   | 3       |
| Part 3             | SDC*                                                 |       | 3                    | 3                     | 30    | 70   | 100   | 2       |
| Total Credits      |                                                      |       |                      |                       |       |      |       | 20      |

### ELECTIVE GROUPS

#### 1. FINANCE GROUP

| Semester No. | Paper No. | Title of the Paper            | Lecture Hours Per Week | Total Marks |
|--------------|-----------|-------------------------------|------------------------|-------------|
| V            | FN.5.5    | Advanced Financial Management | 04                     | 100         |
|              | FN.5.6    | Financial Markets & Services  | 04                     | 100         |
| VI           | FN.6.5    | International Finance         | 04                     | 100         |
|              | FN.6.6    | Stock and Commodity Markets   | 04                     | 100         |

## 2. MARKETING GROUP

| Semester No. | Paper No. | Title of the Paper             | Lecture Hours Per Week | Total Marks |
|--------------|-----------|--------------------------------|------------------------|-------------|
| V            | MK.5.5    | Consumer Behavior              | 04                     | 100         |
|              | MK.5.6    | Advertising & Media Management | 04                     | 100         |
| VI           | MK.6.5    | Brand Management               | 04                     | 100         |
|              | MK.6.6    | Retail Management              | 04                     | 100         |

## 3. HUMAN RESOURCE GROUP

| Semester No. | Paper No. | Title of the Paper                  | Lecture Hours Per Week | Total Marks |
|--------------|-----------|-------------------------------------|------------------------|-------------|
| V            | HR.5.5    | Employee Welfare & Social Security  | 04                     | 100         |
|              | HR.5.6    | Strategic HRM                       | 04                     | 100         |
| VI           | HR.6.5    | Organizational Change & Development | 04                     | 100         |
|              | HR.6.6    | Compensation Management             | 04                     | 100         |

### 1. Foundation, Skill Development or Interdisciplinary Courses (Foundation Course\*)

(Common for all programmes):

- Constitution of Indian and Human Rights
- Environment and Public Health
- Computer Applications and Information Technology
- Business Entrepreneurship and Management
- Philosophy, Psychology and Life Skills
- Personality Development and Leadership / Integrating Mind, Body and Heart
- Indian History, Culture and Diversity
- Research Methodology
- Education and Literacy / Science and Life
- Human Resource Development .Management
- One of the Foreign Languages such as German, French etc.
- Any other Course prescribed by the University from time to time
- Commodity & Stock Market
- Mathematics in Finance

### 2. Co-and Extra – Curricular Activities (CC& EC\*)

A student shall opt for any one of the following activities in the first four semesters offered in the college

- N.S.S / N.C.C./Rotary Activities / Rovers and Rangers
- Sports and Games / Activities related to Yoga
- A Small project work concerning the achievements of Indian in different fields
- Evolution of study groups/seminar circles on Indian thoughts and ideas
- Interaction with local communities in their neighborhood and learn about and from them
- Exploring different aspects of Indian civilizations
- Other activities such as Cultural Activities as prescribed by the University.

Evaluation of Co-and Extra Curricular Activities is as per the procedure evolved by the University from time to time.

## 1.3 FUNDAMENTALS OF ACCOUNTING

### OBJECTIVE

The objective of this subject is to acquaint students with the accounting concepts, tools and techniques influencing business organizations.

#### **Unit 1: INTRODUCTION TO FINANCIAL ACCOUNTING 08 Hrs**

Introduction – Meaning and Definition – Objectives of Accounting – Functions of Accounting – Users of Accounting Information – Limitations of Accounting – Accounting Principles – Accounting Concepts and Accounting Conventions. Accounting Standards –List of Indian Accounting Standards.

#### **Unit 2: ACCOUNTING PROCESS 10Hrs**

Meaning – Process of Accounting – Kinds of Accounts – Rules - Transaction Analysis – Journal – Ledger – Balancing of Accounts – Trial Balance – Problems.

#### **Unit 3: SUBSIDIARY BOOKS 10 Hrs**

Meaning – Significance – Types of Subsidiary Books – Purchases Book – Sales Book – Purchase Returns Book – Sales Return Book – Bills Receivable Book – Bills Payable Book – Cash Book (Simple Cash Book, Double Column Cash Book, Three Column Cash Book and Petty Cash Book) and Journal proper. Bank Reconciliation Statement – Preparation of Bank Reconciliation Statement.

#### **Unit 4: FINAL ACCOUNTS OF PROPRIETARY CONCERN 10 Hrs**

Preparation of Profit & Loss Account and Balance Sheet (Vertical form).

#### **Unit 5: SINGLE ENTRY SYSTEM 18Hrs**

Meaning – Features – Types – Merits – Demerits – Differences between single entry and double entry systems – Preparation of Opening Statement of Affairs, Closing Statement of Affairs, Computation of Profit/Loss and Revised Statement of Affairs. Conversion of single entry to double entry system.

### SKILL DEVELOPMENT

- List out the accounting concepts and conventions.
- List out any ten errors disclosed by trial balance
- Collect the final accounts of a proprietary concern and present it in vertical form.
- Prepare a Bank Reconciliation Statement with imaginary figures

### BOOKS FOR REFERENCE

1. Jawaharlal & Seema Srivastava: Financial Accounting, HPH
2. R.G Saha, Fundamentals of Accounting, HPH
3. Dr. S.N. Maheswari, Financial Accounting, HPH
4. Dr. Venkataraman R. & others, Fundamentals of Accounting, VBH
5. S Jayapandian: Financial Accounting from Zero,
6. Grewal and Gupta, Advanced Accounting, Sultan Chand.
7. S. P Jain and K. L. Narang ; Financial Accounting, Kalyani Publishers.
8. Soundra Rajan A & K. Venkataramana, Financial Accounting, SHB Publishers.
9. Dr. Alice Mani: Fundamentals of Accounting, SBH.

## **1.4 BUSINESS ORGANISATION AND ENVIRONMENT**

### **OBJECTIVE**

The objective is to familiarize the students with aspects of Business Organization and its Environment.

#### **Unit 1: INTRODUCTION TO BUSINESS ORGANIZATION**

**10 Hrs**

Meaning of Business – Classification of Business Activities – Industry – Types of Industry – Commerce – Trade – Aids to Trade – Meaning – Advantages and Disadvantages

#### **Unit 2: FORMS OF BUSINESS ORGANIZATION**

**14Hrs**

Sole Proprietorship – Meaning – Characteristics – Advantages and Disadvantages. Partnership – Meaning – Characteristics – Advantages and Disadvantages - Types of Partners. Co-operative Society - Meaning – Characteristics – Types – Advantages and Disadvantages.

#### **Unit 3: JOINT STOCK COMPANY**

**08 Hrs**

Meaning – Definition – Features – Types of Companies – Formation of a Company.

#### **Unit 4: BUSINESS ENVIRONMENT**

**14Hrs**

Meaning and Importance. Dimensions of Business Environment – Political, Economic, Social, Legal, Natural and Technological Environment.

#### **Unit 5: GOVERNMENT AND BUSINESS**

**10Hrs**

Meaning and Importance. Impact of Government policy on business and industry with reference to liberalization, privatization and globalization.

### **SKILL DEVELOPMENT**

- Draw a Business Tree
- Prepare a Partnership deed
- Prepare Memorandum and Articles of Association of any company
- Discuss the Impact of Globalization on Indian Business and Industry
- State the impact of Technology on Indian Business

### **BOOKS FOR REFERENCE**

1. Dr. Aswathappa: Essentials of Business Environment, HPH.
2. Francis Cherrunilam : Business Environment, HPH.
3. Muniraju S.K. Podder – Business Organisation & Environment , VBH
4. VivekMittall, – Business Environment, Excel Books, New Delhi.
5. Raj Agarwal – Business Environment, Excel Books, New Delhi.
6. K. Venkataramana, Business Environment, SHB Publishers.
7. Dr. Alice Mani: Business Organization & Environment, SBH.

## 1.5 QUANTITATIVE METHODS FOR BUSINESS - I

### OBJECTIVE

To provide basic knowledge of quantitative methods and their application to commercial situations and for decision making in business.

#### Unit 1: NUMBER SYSTEM

04 Hrs

Introduction – Natural Numbers - Even Numbers – Odd Numbers – Integers – Prime Numbers – Rational & Irrational numbers, Real Numbers, HCF & LCM ( Simple problems )

#### Unit 2: THEORY OF EQUATIONS

12Hrs

Introduction – Meaning – Types of Equations – Simple, Linear and Simultaneous Equations (only two variables) Eliminations and Substitution Method only. Quadratic Equation – Factorization and Formula Method ( $ax^2 + bx + c = 0$  form only). Problems on Commercial Application.

#### Unit 3: PROGRESSIONS

12 Hrs

Introduction – Arithmetic Progression - Finding the ' $n^{\text{th}}$ ' term of an AP and Sum to  $n^{\text{th}}$  term of AP. Insertion of Arithmetic Means in given terms of AP and representation of 3 terms of AP. Geometric Progression – Finding  $n^{\text{th}}$  term of GP – Sum to ' $n^{\text{th}}$ ' Term of GP – Insertion of Geometric Means in given Geometric Progression and also representation of 3 terms of GP.

#### Unit 4: MATRICES AND DETERMINANTS

14Hrs

Introduction, Meaning, types of matrices – operations of addition, subtraction, multiplication of two matrices – problems, transpose of a square matrix. Determinant of a square matrix- minor of an element, co-factor of an element of a determinant. adjoint of a square matrix, singular and non-singular matrices – inverse of a square matrix – Problems on linear equations in two variables using Cramer's rule.

#### Unit 5: COMMERCIAL ARITHMETIC

14 Hrs

Simple interest, Compound interest including half yearly and quarterly calculations, annuities Percentages, bills discounting, concepts of Ratios, duplicate-triplicate and sub-duplicate of a ratio. Proportions, third, fourth and inverse proportion - problems.

### SKILL DEVELOPMENT

- Calculation of future value of present value.
- Calculation of geometric mean i.e, CAGR.
- Calculation of EMI, Premium amount.

### BOOKS FOR REFERENCE

1. A.LeninJothi : financial Mathematics, HPH.
2. Dikshit & Jain : Business Mathematics, HPH
3. Ranganath: Business Mathematics, GK Publications, Mumbai.
4. Dr. R.G. Saha & Others – Methods & Techniques for Business Decisions, VBH
5. R. Selvaraj, Quantitative Methods in Management, Excel Books.
6. G.R. Veena & Seema: Business Mathematics and Statistics, I.K. Intl
7. Dr. Sancheti & Kapoor: Business Mathematics and Statistic, Sultan Chand and Sons.
8. Zamarudeen: Business Mathematics, Vikas Publishers.
9. Saha: Mathematics for Cost Accountants, HPH.
10. 7 Lectures – Quantitative Methods for Business – I, HPH

## 1.6 MANAGEMENT PROCESS

### OBJECTIVES:

The objective is to familiarize the students with concepts and principles of Management

#### Unit 1: INTRODUCTION TO MANAGEMENT

12Hrs

Introduction - Meaning, Nature and Characteristics of Management - Scope and functional areas of Management - Management as a Science, Art or Profession - Management & Administration - Principles of management - Social responsibility of Management and Ethics.

#### Unit 2: PLANNING

08 Hrs

Nature, importance and purpose of planning - Planning process, Objectives - Types of plans (Meaning only) - Decision making – importance & steps.

#### Unit 3: ORGANIZING AND STAFFING

14Hrs

Nature and purpose of organization, Principles of organization - Types of organization –Departmentation, Committees - Centralization Vs decentralization of authority and responsibility - Span of Control - MBO and MBE( Meaning only) - Nature and importance of staffing.

#### Unit 4: DIRECTING AND COORDINATING

14Hrs

Meaning and nature of directing - Motivation theories (Maslow's, Herzberg, McGregor's X & Y theory). Leadership – Meaning -Formal and Informal Leadership – Characteristics - Leadership Styles - Autocratic/Dictatorial - Democratic/Participative, Free reign/Laissez faire Leadership Styles - Communication -Meaning and importance, Barriers to Communication, Types of Communication – Coordination–Meaning, importance and Principles.

#### Unit 5: CONTROLLING

08Hrs

Meaning and steps in controlling - Essentials of a sound control system - Methods of establishing control (in brief).

### SKILL DEVELOPMENT

- Different types of Organization Charts (structure).
- Chart on Staffing.
- Graphic representation of Maslow's Theory.
- Chart on Media of Communication.
- Draft Control chart for different industries / business groups.

### BOOKS FOR REFERENCE

1. Appanniah& Reddy, Management HPH.
2. T. Ramaswamy : Principles of Management, HPH.
3. Rekha & Vibha – Management Process, Vision Book House.
4. Koontz & O'Donnell, Management, McGraw Hill.
5. L M Prasad, Principles of management, Sultan Chand & Sons
6. V.S.P Rao/Bajaj, Management process and organization, Excel Books.

7. Karampal : Management Process & Organizational Behaviour, I.K. Intl
8. Rustum & Davan, Principles and practice of Management.
9. S V S Murthy, Essentials of Management.
10. Thomas. N. Duening& John. M. Ivan cevich, Management, Principles and Guidelines, Biztantra Publications.
11. Tripathi& Reddy, Principles of Management. McGraw Hill
12. Kandepu : Elements of Functional Administration, HPH
13. K. Venkataramana, Management Process, SHB Publishers.
14. Dr. Alice Mani: Management Process, SBH.

## 2.3 FINANCIAL ACCOUNTING

### OBJECTIVE:

The objective of this subject is to acquaint students with the accounting concepts, tools and Techniques influencing Business Organizations.

#### Unit 1: INSURANCE CLAIMS

10Hrs

Introduction – Need – Policy for Loss of Stock – Steps for ascertaining Fire insurance claim – Treatment of Salvage – Average Clause – Computation of Fire insurance claims.

#### Unit 2: HIRE PURCHASE AND INSTALLMENT SYSTEMS

12Hrs

Introduction – Meaning – Hire Purchase Act 1972 – Important Definitions – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor. Installment System – Meaning – Features – Differences between Hire Purchase System and Installment Purchase System (Theory only)

#### Unit 3: ROYALTY ACCOUNTS

12Hrs

Introduction – Meaning – Technical Terms – Royalty – Landlord – Tenant – Minimum Rent – Short Workings – Recoupment of Short Working under Fixed Period – Floating Period – Recoupment within the Life of a Lease – Treatment of Strike and Stoppage of work – Accounting Treatment in the books of Lessee – Preparation of Ledger Accounts – Royalty Account – Landlord Account – Short Workings Account – Minimum Rent Account when Minimum Rent Account is required.

#### Unit 4: SALE OF PARTNERSHIP TO A LIMITED COMPANY

14Hrs

Introduction – Need for conversion - Meaning of Purchase Consideration – Mode of Discharge of Purchase Consideration – Method of calculation of Purchase Consideration – Net Payment Method – Net Asset Method – Passing of Journal Entries and Preparation of Ledger Accounts in the books of Vendor – Treatment of certain items – Dissolution Expenses – Unrecorded Assets and Liabilities – Assets and Liabilities not taken over by the Purchasing Company – Contingent liabilities – Non-assumption of trade liabilities – Passing of Incorporation entries in the books of Purchasing Company.

#### Unit 5: ISSUE OF SHARES

8 Hrs

Meaning of Share, Types of Shares – Preference shares and Equity shares – Issue of Shares at par, at Premium, at Discount, Pro – Rata Allotment – Journal Entries and Bank Accounts – Preparation of Balance Sheet in the Vertical form.

### SKILL DEVELOPMENT

- Problems on calculation of purchase consideration when a firm is converted into a limited company
- Computation of cash price, interest components and hire purchase installments taking any problem
- Understand the meaning and purpose of loss of stock insurance including the average clause
- A problem on royalty highlighting the significance of minimum rent and recoupment of short workings

### **BOOKS FOR REFERENCE**

1. Anil Kumar & Others – Financial Accounting
2. M.A.Arunachalam&K.S.Raman: Advanced Accountancy
3. B.S. Raman, Advanced Accountancy Vol II
4. V.K. Goyal, Financial Accounting 2<sup>nd</sup> Edition
5. Shukla and Grewal, Advanced Accountancy
6. Gupta and Radhaswamy, Advanced Accountancy Vol I& II
7. Agarwal and Jain, Advanced financial Accounting
8. Guruprasad Murthy : Financial Accounting
9. Maheshwari, Advanced Accountancy Vol I & II
10. B.M. Lall Nigam & G.L. Sharma, Advanced Accountancy
11. S.N. Maheshwari& S.K. Maheshwari, Financial Accounting
12. Jain S.P &Narang K.L, Basic Financial Accounting
13. Soundra Rajan A & K Venkataramana, Financial Accounting, SHB Publishers.
14. Dr. Alice Mani: Financial Accounting, SBH.

## 2.4 QUANTITATIVE METHODS FOR BUSINESS - II

### OBJECTIVE

The objective is to provide basic knowledge of quantitative methods and their commercial application for decision making in business.

#### Unit 1: INTRODUCTION TO STATISTICS

04 Hrs

Background and Basic concepts: Introduction – Definition of Statistics – Functions – Scope – Limitations, Classification and Tabulation of Data.

#### Unit 2: MEASURES OF CENTRAL TENDENCY

14 Hrs

Introduction – Types of averages – Arithmetic Mean (Simple and Weighted) – Median – Mode – Graphic location of Median and Mode through Ogive Curves and Histogram.

#### Unit 3: MEASURES OF DISPERSION AND SKEWNESS

14 Hrs

**Part – 1: Measures of Dispersion :** Meaning– Calculation of Absolute and Relative measures of dispersion - Range – Quartile Deviation – Mean Deviation – Standard Deviation and Coefficient of Variation.

**Part – 2: Measures of Skewness:** Meaning of Skewness - Symmetrical & Skewed Distributions- Measures of Skewness - Absolute and Relative Measures of Skewness – Karl Pearson's Coefficient of Skewness and Bowley's Coefficient of Skewness

#### Unit 4: CORRELATION AND REGRESSION ANALYSIS

14Hrs

Correlation – Meaning & Definition - Uses – Types – Probable error – Karl Pearson's & Spearman's Rank Correlation (Excluding Bi-variate and Multiple correlation).

Regression – Meaning and Definition, Regression Equations - Problems

#### Unit 5: INDEX NUMBERS

10 Hrs

Meaning & Definition – Uses – Classification – Construction of Index Numbers – Methods of constructing Index Numbers – Simple Aggregate Method – Simple Average of Price Relative Method – Weighted Index numbers – Fisher's Ideal Index (including Time and Factor Reversal tests) – Consumer Price Index – Problems

### SKILL DEVELOPMENT

- Collect the age statistics of 10 married couples and compute correlation coefficient.
- Collect the age statistics of 10 newly married couples and compute regression equations. Estimate the age of bride when age of bridegroom is given.
- Select 10 items of daily-consumed products and collect base year quantity, base year price and current year price. Calculate cost of living index.

### BOOKS FOR REFERENCE

1. S P Gupta: Statistical Methods- Sultan Chand, Delhi
2. C.R.Reddy : Quantitative Techniques for Management Decisions, HPH.
3. Dr. B N Gupta: Statistics (Sahitya Bhavan), Agra.
4. R.S Bhardwaj: Business Statistics, Excel Books.

5. Chikodi & Prasad – Quantitative Method for Business - II
6. Veerchamy : Operation Research I.K. International Publishers
7. S C Gupta: Business Statistics, Himalaya Publications.
8. Ellahance : Statistical Methods
9. Sanchethi and Kapoor: Business Mathematics, Sultan Chand
10. C.S Mujawar : Statistics for Managers I.K. International Publishers
11. Dr. Alice Mani: Quantitative Methods for Business - II, SBH.

## 2.5 ORGANISATIONAL BEHAVIOUR

### OBJECTIVE:

The objective is to enable the students to understand the Organizational Behaviour, and Organizational Change and dynamic of groups .

#### Unit 1: ORGANIZATIONAL BEHAVIOUR

06Hrs

Organization Behaviour– Definition, Scope and Application in Management -Contributions of other disciplines to OB–Emerging issues in Organizational Behaviour.

#### Unit 2: PERSONALITY, PERCEPTION AND ATTITUDES

16 Hrs

**Personality** :Meaning - Determinants of Personality - Biological factors - Cultural factors - Family and Social Factors - Situational factors -Personality attributes influencing OB, Interactive Behaviour and Interpersonal Conflict.

**Perception** :Meaning - Need - Perceptual Process – Perceptual Mechanism - Factors influencing perception.

**Attitude**: Meaning of Attitude - Characteristics of Attitude – Components of Attitude - Attitude and Behaviour – Attitude formation, change in attitude and barriers to attitude.

#### Unit 3: LEARNING AND BEHAVIOUR MODIFICATION

08Hrs

Principles of Learning & Reinforcement - Observational Learning - Cognitive Learning - Organizational Behaviour Modification - Steps in Organizational Behaviour Modification process - Organizational Reward Systems

#### Unit 4: GROUP DYNAMICS

12Hrs

Meaning - Types of Groups - Functions of small groups - Group Size Status - Managerial Implications – Group Behaviour - Group Norms - Cohesiveness - Group Think,

#### Unit 6: ORGANIZATIONAL CHANGE AND DEVELOPMENT

14Hrs

**Organizational Change**: Meaning - Nature of work change - Pressure for change - Change process - Types of change – Factors influencing change - Resistance to change - Overcoming resistance - **Organizational Development**–Meaning and different types of OD interventions.

### SKILL DEVELOPMENT

- Meaning of job enrichment and list the requirements of job enrichments
- Characteristics of attitude and components of attitude – A brief discussion
- List the determinants of personality
- Factors influencing perceptions - A brief explanation
- List the characteristics of various leadership styles.

### BOOKS FOR REFERENCE

1. K. Aswathappa, Organizational Behaviour, HPH.
2. Appanniah&, Management and Behavioural Process, HPH.
3. Rekha & Vibha – Organizational Behavioural, VBH.

4. Robbins, Organizational Behaviour, International Book House.
5. John W. Newstrom & Kieth Davis, Organizational Behaviour, McGraw Hill.
6. P.G. Aquinas Organizational Behavior, Excel Books.
7. Fred Luthans, Organizational Behaviour. McGraw Hill.
8. M. Gangadhar. V.S.P.Rao and P.S.Narayan, Organizational Behaviour
9. M.N.Mishra: Organisational Behaviour and Corporate Development, HPH.
10. Karamapl : Business Management & Organizational Behavioral I.K. International
11. N.S. Gupta, Organizational Behaviour, HPH.
12. Jit. S. Chandan, Organisational Behaviour, Vikas Publishing House.
13. Sharma R.K & Gupta S.K, Management and Behaviour Process, Kalyani Publishers.
14. K. Venkataramana, Organisational Behaviour, SHBP.

## **2.6 PRODUCTION AND OPERATIONS MANAGEMENT**

### **OBJECTIVE**

The objective of the subject is to make the students understand the concepts of production and operations management of an industrial undertaking and the benefits of automation.

#### **Unit 1: INTRODUCTION TO PRODUCTION AND OPERATIONS MANAGEMENT**

**12Hrs**

Introduction - Meaning & Definition – Classification - Objectives and Scope of Production and operation Management -Automation: Introduction – Meaning and Definition – Need – Types - Advantages and Disadvantages.

#### **Unit 2: PLANT LOCATION AND LAYOUT**

**08 Hrs**

Introduction – Meaning & Definition - Factors affecting location, theory and practices, cost factor in location - Plant layout principles - space requirement- Different types of facilities, Organization of physical facilities – building, sanitation, lighting, air conditioning and safety.

#### **Unit 3: MATERIALS MANAGEMENT**

**08Hrs**

Introduction – Meaning & Definition - Purchasing, Selection of Suppliers, Inventory Management, Material Handling Principles and Practices, Economic Consideration, Criteria for Selection of Materials Handling Equipment, Standardization, Codification, Simplification, Inventory Control, Techniques of

#### **Unit 4: PRODUCTION PLANNING AND QUALITY CONTROL**

**16Hrs**

Objectives and Concepts, capacity planning, corresponding production planning, controlling, scheduling routing – Quality Control - Statistical Quality Control, Quality Management, Control charts and operating characteristic curves, acceptance sampling procedures, Quality Circle, Meaning of ISO and TQM. Productivity – factors influencing productivity - Concept of Standard Time, Method study, Time and Motion Study, Charts and Diagrams, Work Measurements

#### **Unit 6: MAINTENANCE AND WASTE MANAGEMENT**

**12Hrs**

Introduction – Meaning – Objectives - Types of maintenance, Break down, spares planning and control, preventive routine, relative advantages, maintenance scheduling, equipment reliability and modern scientific maintenance methods - Waste Management - Scrap and surplus disposal, salvage and recovery.

### **SKILL DEVELOPMENT**

1. Visit any industry and list out the stages of PPC with as many details as possible.
2. List out the Functions of Materials management in an organization
3. Describe the Functions of Quality Circles in an industry
4. Draw a ISO specification chart
5. Visit a company and List out Environmental issues.
6. Visit a company and draw a chart on Plant layout.

## **BOOKS FOR REFERENCE**

1. Ashwathappa. K & Sridhar Bhatt : Production & Operations Management, HPH.
2. Gondhalekar&Salunkhe : Productivity Techniques, HPH.
3. SN Chary, Production & Operations Management, McGraw Hill.
4. U. Kachru, Production & Operations Management, Excel Books.
5. Alan Muhlemann, John Oaclank and Keith Lockyn, Production & Operations Management, PHI.
6. K KAhuja, Production Management, CBS Publishers.
7. S.A. Chunawalla& Patel: Production & Operations Management, HPH.
8. Everett E Adam Jr., and Ronald J Ebert, Production & Operations Management, Sage Publishers.
9. Dr. L. N. Agarwal and Dr. K.C. Jain, Production Management
10. Thomas E. Morton, Production Operations Management, South Western College.
11. K. Venkataramana, Production Operations Management, SHBP.
12. Sridhara Bhatt - Production & Operation Management, HPH.
13. Ghousia Khaloon – Production & Operation Management, VBH.

### 3.2 SOFT SKILLS FOR BUSINESS

#### **OBJECTIVE:**

The objective is to develop both oral and written communication skills relating to organizational and Business issues

#### **Unit 1: ELEMENTS OF COMMUNICATION 14Hrs**

Meaning, Importance, Objectives & Principles of Communication, , Process, impediments of effective communication, Strategies for effective communication. Types and forms of communication  
Nonverbal Communication- Body Language, Gestures, Postures, Facial Expressions, Dress codes, The Cross Cultural Dimensions of Business Communication, Listening & Speaking, Techniques of Eliciting Response, Probing Questions, Observation, Business and social etiquette.

#### **Unit 2: PUBLIC SPEAKING 10 Hrs**

Importance of Public Speaking and Speech Composition - Principles of Effective Speaking& Presentations. Technical speeches & Non-technical presentations. Speech for introduction of a speaker - Speech for vote of thanks -Occasional speech - Theme speech. Moderating programs - Use of Technology

#### **Unit 3: INTERVIEW TECHNIQUES 08 Hrs**

Importance of Interviews, Art of conducting and giving interviews, Placement interviews - discipline interviews - Appraisal interviews – Exit interviews.

#### **Unit 4: MEETINGS 08Hrs**

Importance of Meetings -Opening and Closing Meetings - Participating and Conducting Group discussions. Brain Storming, e– Meetings, preparing agenda and minutes of the meeting

#### **Unit 5: BUSINESS COMMUNICATION 16Hrs**

Business Letters: Inquiries, Circulars, Quotations, Orders, Acknowledgments Executions, Complaints, Claims & Adjustments, Collection letter, Banking correspondence, Agency correspondence, Bad news and persuading letters, Sales letters, Job application letters - Bio-data, Covering Letter, Interview Letters, Letter of Reference. Memos, Minutes, Circulars & Notices.

#### **SKILL DEVELOPMENT**

- Conduct a mock meeting and draft minutes of the meeting.
- Draft a letter of enquiry to purchase a laptop.
- Draft your bio-data.
- Prepare your Career Plan.

#### **BOOKS FOR REFERENCE**

1. Rai & Rai – Soft Skill for Business, HPH
2. Santhosh Kumar – Soft Skill for Business, VBH.
3. C.G.G Krishnamacharyulu&Lalitha :Soft Skills of Personality Development, HPH.
4. Lesikar, R.V. &Flatley, M.E. (2005). Basic Business Communication Skills for

- Empowering the Internet Generation. Tata McGraw Hill Publishing Company Ltd.,New Delhi.
5. Rai&Rai: Business Communication Himalaya Publishing House
  6. Rajkumar, Basic of Business Communication
  7. Ludlow, R. & Panton, F. (1998). The Essence of Effective Communications. Prentice Hall of India Pvt. Ltd.
  8. M.S. Rao : Soft Skills – Enhancing Employability I.K. International PH.
  9. Rao& Das : Communication Skills, I.K. International PH.
  10. Adair, J. (2003). Effective Communication. Pan McMillan.
  11. Thill, J. V. &Bovee, G. L. (1993). Excellence in Business Communication. McGrawHill, New York.
  12. Bowman, J.P. &Branchaw, P.P. (1987). Business Communications: From Process to Product. Dryden Press, Chicago.
  13. Sharma S.P. & Others, Business Communication, VBH.
  14. Banerjee : Soft Skills Business and Professional Communication, I.K. International

### 3.3 CORPORATE ACCOUNTING

#### OBJECTIVE

The objective of this subject is to enable the students to have a comprehensive understanding about the provisions of the Company's Act and Corporate Accounts.

#### Unit 1: COMPANY FINAL ACCOUNTS

20 Hrs

Statutory Provisions regarding preparation of Company Final Accounts – Treatment of Special Items – Managerial Remuneration – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends ( Theory only) – Transfer to Reserves – Preparation of Profit and Loss Account and Balance Sheet as per Section 219(1)(b) (IV) and form 23AB. Abridged Profit and Loss Account – Abridged Balance Sheet (Vertical Form).

#### Unit 2: FINANCIAL STATEMENTS ANALYSIS

10 Hrs

Analysis of financial statements – comparative statements, comparative income statement, comparative Balance sheet – common size statements – Common size income statement, common size Balance Sheet – Trend percentages. Reporting to management – Management Decision and Analysis.

#### Unit 3: VALUATION OF GOODWILL

8Hrs

Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill – Methods of Valuation of Goodwill - Average Profit Method – Super Profit Method – Capitalization of Super Profit Method – Annuity Method – Capitalization of Profit Method.

#### Unit 4: VALUATION OF SHARES

8 Hrs

Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation – Asset Backing or Intrinsic Value Method – Yield Method – Earning Capacity Method – Fair Value Method - Rights Issue and Valuation of Rights Issue.

#### Unit 5: HOLDING COMPANY ACCOUNTS

10 Hrs

Introduction – Meaning of Holding Company – Subsidiary Company – Steps – Pre Acquisition Profits – Post Acquisition Profits – Minority Interest – Cost of Control or Capital Reserve – Unrealized Profit – Mutual Indebtedness – Preparation of Consolidated Balance Sheet (As per AS21).

#### SKILL DEVELOPMENT

- Collect and fill the share application form of a limited Company.
- Collect a Prospectus of a company and identify the reasons to invest or not to invest in shares.
- List the various functions of underwriters.
- Collect annual report of a Company and List out its assets and Liabilities.
- Collection of latest final accounts of a company and find out the net Asset value of shares
- List out the conditions to be fulfilled for redemption of Preference shares.

#### BOOKS FOR REFERENCE

1. Anil Kumar - Marriappa – Corporate Accounting , HPH.
2. M.A.Arunachalam & K.S.Raman: Corporate Accounting – II, HPH.
3. Dr. S.N. Maheswari , Financial Accounting, Jain Book Depot.
4. V.K. Goyal: Corporate Accounting, PHI.
5. Soundrarajan A & K. Venkataramana, Corporate Accounting, SHBP.
6. S. P. Jain and K. L. Narang – Corporate Accounting, Kalyani Publishers.
7. SP Iyengar, Advanced Accountancy, Sultan Chand and Sons, New Delhi.
8. R L Gupta, Advanced Accountancy, Sultan Chand and Sons, New Delhi..

### 3.4 HUMAN RESOURCE MANAGEMENT

#### OBJECTIVE

The objective is to familiarize the students with concepts and principles of Human Resource Management.

#### **Unit 1: HUMAN RESOURCE MANAGEMENT 10 Hrs**

Introduction – Meaning of HRM – Objectives of HRM – Importance of HRM – Functions and Process of HRM – HR Manager - Duties and Responsibilities – Recent trends in HRM.

#### **Unit 2: HUMAN RESOURCE PLANNING, RECRUITMENT & SELECTION 14 Hrs**

Meaning – Importance of Human Resource Planning – Benefits of Human Resource Planning. Recruitment – Meaning – Methods of Recruitment. Selection – Meaning – Steps in Selection Process – Problems Involved in Placement.

#### **Unit 3: INDUCTION AND TRAINING 08Hrs**

Meaning, objective and purpose of Induction: Training- Need for training, benefits of training, identification of training needs and methods of training.

#### **Unit 4: PERFORMANCE APPRAISAL AND COMPENSATION 10Hrs**

Introduction – Meaning and Definition – Objectives – Methods of Performance Appraisal – Uses and Limitations of Performance Appraisal. Compensation – Meaning of Compensation – Objectives of Compensation.

#### **Unit 5: PROMOTION AND TRANSFERS 08Hrs**

Meaning and Definition of Promotion - Purpose of promotion, basis of promotion, Meaning of transfer, reasons for transfer, types of transfer, right sizing of work force, need for right sizing.

#### **Unit 6: HUMAN RESOURCE DEVELOPMENT 06Hrs**

Meaning of HRD, Role of training in HRD, Knowledge Management, Knowledge Resources, Impact of Globalization on Human Resource Management, Problems in relation to Transnational and Multinationals.

#### SKILL DEVELOPMENT

- Prepare a Chart showing the functions of HRM and a brief explanation on the need for each function.
- Prepare an advertisement for recruitment / selection of candidates for any organization of your choice.
- Give observation report of industrial safety practices followed by any organization of your choice
- Develop a format for performance appraisal of an employee.
- Choose any MNC and present your observations on training programme.

#### BOOKS FOR REFERENCE

1. Aswathappa, Human Resource Management, Tat McGraw Hill.
2. Madhurimalall, Human Resource Management, HPH.
3. Reddy & Appanniah, Human Resource Management. HPH.
4. C.B.Mamoria, Personnel management, HPH.
5. Edwin Flippo, Personnel management, McGraw Hill.
6. SubbaRao, Personnel and Human Resources management, HPH.

7. S.Sadri& Others: Geometry of HR, HPH.
8. Rajkumar : Human Resource Management I.K. Intl
9. Michael Porter, HRM and human Relations, Juta & Co.Ltd.
10. Biswanath Ghosh, Human Resource Development and Management.
11. Rekha & Vibha – Human Resource Management, VBH.
12. K. Venkataramana, Human Resource Management, SHBP.
13. Dr. Alice Mani: Human Resource Management, SBH.

### 3.5 BUSINESS REGULATIONS

#### OBJECTIVE

The objective is to introduce the students to various regulations affecting business and to familiarize the students with such regulations.

#### Unit 1: INTRODUCTION TO BUSINESS LAWS

06 Hrs

Introduction, Nature of Law, Meaning and Definition of Business Laws, Scope and Sources of Business Law, Fundamental Rights and Directive Principle of State Policies, Principles having economic significance, Overview of Business Laws in India.

#### Unit 2: CONTRACT LAWS

14 Hrs

**Indian Contract Act, 1872:** Definition of Contract, essentials of a valid contract (all essentials need to be explained in great detail), classification of contracts, breach of contract and remedies for breach of contract.

**Indian Sale of Goods Act, 1930:** Definition of contract of sale, essentials of contract of sale, conditions and warranties, rights and duties of buyer, rights of an unpaid seller.

#### Unit 3: INFORMATION LAWS AND RTE

10Hrs

**Right to Information Act, 2005:** Objectives of the RTI Act, Scope, SuoMoto disclosure, Method of seeking information, Eligibility to obtain information, Authorities under the Act,.

**Right to Education Act:** Objectives of the RTE Act – Salient Features.

#### Unit 4: COMPETITION AND CONSUMER LAWS

12Hrs

**The Competition Act, 2002:** Objectives of Competition Act, the features of Competition Act, components of Competition Act, CCI, CAT, offences and penalties under the Act.

**Consumer Protection Act, 1986:** Definition of the terms consumer, consumer dispute, defect, deficiency, unfair trade practices and services. Consumer Protection Act, Consumer Redressal Agencies – District Forum, State Commission, National Commission, any two landmark judgments of the Supreme Court.

#### Unit 5: ECONOMIC AND ENVIRONMENTAL LAWS

14Hrs

**FEMA 1999:** Objects of FEMA, definition of important terms – authorized dealer, currency, foreign currency, foreign exchange, foreign security, Directorate of Enforcement, salient features of the FEMA, offences and penalties,

**Environment Protection Act, 1986:** Objects of the Act, definitions of important terms – environment, environment pollutant, environment pollution, hazardous substance and occupier, types of pollution, global warming, causes for ozone layer depletion, carbon trade, rules and powers of central government to protect environment in India.

## **SKILL DEVELOPMENT**

- Prepare a chart showing sources of business law and Indian Constitution Articles having economic significance.
- Draft an agreement on behalf of an MNC to purchase raw materials indicating therein terms and conditions and all the essentials of a valid contract.
- Draft an application to the Chief Information Officer of any government office seeking information about government spending.
- Draft digital signature certificate.
- Draft a complaint to District Consumer Forum on the deficiency of service in a reputed corporate hospital for medical negligence.
- Collect leading cyber crimes cases and form groups in the class room and conduct group discussion.
- Draft a constructive and innovative suggestions note on global warming reduction.

## **BOOK REFERENCE**

1. K. Aswathappa, Business Laws, Himalaya Publishing House,
2. K.R. Bulchandni: Business Laws, HPH.
3. N.D. Kapoor, Business Laws, Sultan chand publications.
4. S.S. Gulshan, Business Law 3<sup>rd</sup> Edition, New Age International
5. S.C. Sharama & Monica : Business Law I.K. International
6. Tulsian Business Law , Tata McGraw-Hill Education
7. Dr. K. Venkataraman, SHB Publications.
8. Kamakshi P & Srikumari P, Business Regulation
9. Dr. Alice Mani: Business Regulations, SBH.

### 3.6 CORPORATE ENVIRONMENT

#### OBJECTIVE

The objective is to enable the students to get familiarized with the existing Company Law and Secretarial Procedure.

#### Unit 1: FORMATION OF COMPANY

14Hrs

**Promotion of Company** – Promotion – Incorporation – Capital Subscription and Certificate of Commencement of Business. **Memorandum of Association** – Definition – Clauses. **Articles of Association** – Definition – Contents – Distinction between Memorandum of Association and Articles of Association – Alteration of Memorandum of Association and Articles of Association. **Prospectus** – Meaning – Contents – Statement in Lieu of Prospectus.

Corporate Social Responsibility initiatives under Companies Act 2013 (Section 135)

#### Unit 2: CAPITAL OF COMPANY

10 Hrs

Share Capital – Meaning of Shares – Kinds of Shares – Merits and Demerits of Shares. Debentures – Meaning – Features – Types – Merits and Demerits, Listing of Shares.

#### Unit 3: COMPANY MEETINGS

12 Hrs

Meaning and Definition – Types of Meeting – Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Board Meeting and Resolutions.

#### Unit 4: COMPANY SECRETARY

10Hrs

Meaning and Definition – Position – Appointment – Rights – Duties – Liabilities – Qualification and Removal of Company Secretary.

#### Unit 5: WINDING UP OF COMPANIES

10 Hrs

Modes of winding up – commencement of winding up – consequences – official liquidator – powers and duties of liquidator.

#### SKILL DEVELOPMENT

- Drafting of Memorandum of Association, Drafting of Articles of Association.
- Drafting Notice of Company Meetings – Annual, Special, Extraordinary and Board meetings.
- Drafting Resolutions of various meetings – different types.
- Chart showing Company's Organization Structure.
- Chart showing different types of Companies.
- A case study on CSR initiatives of any one company

#### BOOKS FOR REFERENCE

1. Maheshwari&Maheshwari, Elements of Corporate Laws, Himalaya Publishers
2. Dr. P.N. Reddy and H.R. Appanaiah, Essentials of Company Law and Secretarial Practice, Himalaya Publishers.
3. M.C. Shukla&Gulshan, Principles of Company Law, S. Chanda & Co.
4. Pradeep K. Shinde, Corporate Environment, VBH.
5. C.L. Bansal, Business & Corporate law, Excel Books.
6. N.D. Kapoor, Company Law and Secretarial Practice, Sultan Chand & Sons.
7. S.S Gulshan, Company Law, New Age International.
8. M.C. Bhandari, Guide to Company Law Procedures, Bhandari Publications.
9. S.C. Kuchal, Company Law and Secretarial Practice, Chaitanya Publishing.
10. K. Venkataramana, Service Management, SHBP.

### 3.7 BUSINESS ETHICS

#### OBJECTIVE

The objective is to provide basic knowledge of business ethics and values and its relevance in modern context.

#### Unit 1: BUSINESS ETHICS

12 Hrs

Introduction – Meaning - Scope – Types of Ethics – Characteristics – Factors influencing Business Ethics – Importance of Business Ethics - Arguments for and against business ethics- Basics of business ethics - Corporate Social Responsibility – Issues of Management – Crisis Management

#### Unit 2: PERSONAL ETHICS

10 Hrs

Introduction – Meaning – Emotional Honesty – Virtue of humility – Promote happiness – karma yoga – proactive – flexibility and purity of mind.

#### Unit 3: ETHICS IN MANAGEMENT

12 Hrs

Introduction – Ethics in HRM – Marketing Ethics – Ethical aspects of Financial Management – Technology Ethics and Professional ethics.

#### Unit 4: ROLE OF CORPORATE CULTURE IN BUSINESS

10 Hrs

Meaning – Functions – Impact of corporate culture – cross cultural issues in ethics

#### Unit 5: CORPORATE GOVERNANCE

12 Hrs

Meaning, scope, composition of BODs, Cadbury Committee, various committees, reports on corporate governance, scope of Corporate Governance, Benefits and Limitations of Corporate Governance with living examples.

#### SKILL DEVELOPMENT

- State the arguments for and against business ethics
- Make a list of unethical aspects of finance in any organization
- List out ethical problems faced by managers
- List out issues involved in Corporate Governance.
- List out unethical aspects of Advertising

#### BOOKS FOR REFERENCE

1. Murthy CSV: Business Ethics and Corporate Governance, HPH
2. Bholanath Dutta, S.K. Podder – Corporation Governance, VBH.
3. Dr. K. Nirmala, Karunakara Readdy : Business Ethics and Corporate Governance, HPH
4. H.R.Machiraju: Corporate Governance
5. K. Venkataramana, Corporate Governance, SHBP.
6. N.M.Khandelwal : Indian Ethos and Values for Managers
7. S Prabhakaran; Business ethics and Corporate Governance
8. C.V. Baxi: Corporate Governance
9. R. R. Gaur, R. Sanghal, G. P. Bagaria; Human Values and Professional ethics
10. B O B Tricker, Corporate Governance; Principles , Policies and Practices
11. Michael, Blowfield; Corporate Responsibility
12. Andrew Crane; Business Ethics
13. Ghosh; Ethics in Management and Indian ethos.

## 4.2 BUSINESS RESEARCH METHODS

### OBJECTIVE

The objective is to create an awareness of the Process of Research, the tools and techniques of research and generation of reports

#### Unit 1: INTRODUCTION TO RESEARCH

14Hrs

Meaning – Objectives – Types of Research – Scope of Research – Research Approaches – Research Process – Research Design – Research Methods Vs Research Methodology - Steps in Research – Problem Formulation – Statement of Research Objective – Exploratory – Descriptive – Experimental Research.

#### Unit 2: METHODS OF DATA COLLECTION

08 Hrs

Observational and Survey Methods – Field Work Plan - Administration of surveys - Training field investigators - Sampling methods - Sample size.

#### Unit 3: TOOLS FOR COLLECTION OF DATA

08 Hrs

Questionnaire Design; Attitude measurement techniques – Motivational Research Techniques – Selection of Appropriate Statistical Techniques

#### Unit 4: STATISTICAL METHODS

18 Hrs

Tabulation of data - Analysis of data –Testing of Hypothesis, Advanced techniques – ANOVA, Chi-Square - Discriminant Analysis - Factor analysis, Conjoint analysis - Multidimensional Scaling - Cluster Analysis (Concepts Only).

#### Unit 5: REPORT WRITING

08 Hrs

Types of Reports, Business, Technical and Academic Report writing – Methodology Procedure – Contents – Bibliography

### SKILL DEVELOPMENT

- Illustrate different types of samples with examples
- Construct a questionnaire for collection of primary data keeping in mind the topic chosen for research
- Narrate your experience using observation technique
- Diagrammatically present the information collected through the questionnaire

### BOOKS FOR REFERENCE

1. O.R.Krishnaswamy; Research methodology in Social Sciences, HPH, 2008.
2. R. Divivedi: Research Methods in Behavior Science, Macmillan India Ltd., 2001.
3. J.K. Sachdeva: Business Research Methodology HPH
4. S.N. Murthy, V. Bhojanna: Business Research Methods Excel Books
5. Levin &Rubin: Statistics for Management, Prentice Hall of India, 2002
6. Gupta S; Research Methodology and Statistical Techniques, Deep & Deep Publication (P) Ltd., 2002
7. Thakur D: Research Methodology in Social Sciences, Deep & Deep Publications (P) Ltd.,1998.
8. Tripathi P.C:A Textbook of Research Methodology, Sultan Chand & Sons, 2002.
9. Cooper: Business Research Methods 6<sup>th</sup> edition, MC Graw Hill,
10. C.R. Kothari, Research Methodology, Vikas Publications
11. Usha Devi N, Santhosh Kumar - Business Research Methodology

## 4.3 MARKETING MANAGEMENT

### OBJECTIVE

The objective is to enable students to understand the concept of marketing and its applications and the recent trends in Marketing.

#### Unit 1: INTRODUCTION TO MARKETING

10 Hrs

Meaning & Definition – Goals – Concepts of Marketing – Approaches to Marketing – Functions of Marketing.

**Recent trends in Marketing** - Introduction, E-business – Tele-marketing – M-Business – Green Marketing – Relationship Marketing – Retailing – Concept Marketing and Virtual Marketing (Meaning Only).

#### Unit 2: MARKETING ENVIRONMENT (MACRO)

10 Hrs

Meaning – Demographic – Economic – Natural – Technological - Political – Legal – Socio - Cultural Environment

#### Unit 3: MARKETING MIX

20 Hrs

Meaning – Elements – Product – Product Mix – Product Line – Product Lifecycle – Product Planning – New Product Development – Failure of New Product – Branding – Packing and Packaging. Pricing – Objectives – Factors influencing Pricing Policy and Methods of Pricing. Physical Distribution – Meaning – Factors affecting Channel Selection – Types of Marketing Channels. Promotion – Meaning and Significance of Promotion – Personal Selling & Advertising (Meaning Only).

#### Unit 4: MARKET SEGMENTATION AND CONSUMER BEHAVIOUR

10 Hrs

Meaning & Definition - Bases of Market Segmentation – Requisites of Sound Market Segmentation. Consumer Behaviour – Factors influencing Consumer Behaviour and Buying Decision Process.

#### Unit 5: CUSTOMER RELATIONSHIP MANAGEMENT

06 Hrs

Meaning and Definition – Role of CRM – Advantages and Disadvantages

### SKILL DEVELOPMENT

- Identify the product of your choice and describe in which stage of the product life cycle it is positioned.
- Suggest strategies for development of a product.
- Study of Consumer Behaviour for a product of your choice.
- Develop an Advertisement copy for a product.
- Prepare a chart for distribution network for different products.

### BOOKS FOR REFERENCE

1. P N Reddy & Appanniah, Marketing Management, HPH.
2. Kuranakaran, Marketing Management, Himalaya Publishers.
3. Rekha & Vibha, Marketing Management, VBH.
4. Philip Kotler, Marketing Management, Prentice Hall.

5. Bose Biplab, Marketing Management, Himalaya Publishers.
6. J.C. Gandhi, Marketing Management, Tata McGraw Hill.
7. Ramesh & Jayanti Prasad: Marketing Management, I.K. International
8. William J. Stanton, Michael J.Etzel, Bruce JWalker, Fundamentals of Marketing, McGraw Hill Education.
9. Sontakki, Marketing Management, Kalyani Publishers.
10. K. Venkataramana, Marketing Management, SHBP.
11. Dr. Alice Mani: Marketing Management, SBH.

## 4.4 FINANCIAL MANAGEMENT

### OBJECTIVE

The objective is to enable students to understand the basic concepts of Financial Management and the role of Financial Management in decision-making.

#### Unit 1: INTRODUCTION TO FINANCIAL MANAGEMENT

10 Hrs

Introduction – Meaning of Finance – Business Finance – Finance Function – Aims of Finance Function – Organization structure of finance - Financial Management – Goals of Financial Management – Financial Decisions – Role of a Financial Manager – Financial Planning – Steps in Financial Planning – Principles of a Sound Financial Planning.

#### Unit 2: TIME VALUE OF MONEY

10 Hrs

Introduction – Meaning & Definition – Need – Future Value (Single Flow – Uneven Flow & Annuity) – Present Value (Single Flow – Uneven Flow & Annuity)– Doubling Period – Concept of Valuation – Valuation of Bonds & Debentures – Preference Shares – Equity Shares – Simple Problems.

#### Unit 3: FINANCING DECISION AND INVESTMENT DECISION

16Hrs

**Financing Decisions:** Introduction – Meaning of Capital Structure – Factors influencing Capital Structure – Optimum Capital Structure – EBIT – EBT – EPS – Analysis – Leverages – Types of Leverages – Simple Problems.

**Investment Decisions:** Introduction – Meaning and Definition of Capital Budgeting – Features – Significance – Process – Techniques – Payback Period – Accounting Rate of Return – Net Present Value – Internal Rate of Return – Profitability Index - Simple Problems

#### Unit 4: DIVIDEND DECISION

08 Hrs

Introduction – Meaning and Definition – Determinants of Dividend Policy – Types of Dividends – Provisions under Companies Act in relation to dividends.

#### Unit 5: WORKING CAPITAL MANAGEMENT

12 Hrs

Introduction – Concept of Working Capital – Significance of Adequate Working Capital – Evils of Excess or Inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital –Cash Management – Receivables Management – Inventory Management,.

### SKILL DEVELOPMENT

- Draw the organization chart of Finance Function
- Illustrate operating cycle for at least 2 companies of your choice.
- Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for 5 years.
- Prepare an ageing schedule of debtors with imaginary figures.
- Capital structure analysis of companies in different industries

## **BOOKS FOR REFERENCE**

1. Reddy, Appananaiah: Financial Management., HPH
2. Sudrasha Reddy – Financial Management, HPH.
3. Venkataraman R \_ Financial Management, VBH.
4. S N Maheshwari, Financial Management., Sultan Chand.
5. R.M.Srivastava : Financial Management –Management and Policy, Himalaya Publishers.
6. Khan and Jain, Financial Management, Tata McGraw Hill.
7. Dr. K.V. Venkataramana, Financial Management, SHB Publications.
8. Sudhindra Bhatt: Financial Management, Excel Books.
9. Sharma and Sashi Gupta, Financial Management, Kalyani Publication.
10. M.Gangadhar Rao & Others: Financial Management, Himalaya Publishers.
11. I M Pandey, Financial Management, Vika Publication House.
12. Prasanna Chandra, Financial Management, Tata McGraw Hill.
13. K. Venkataramana, Financial Management, SHBP.
14. Dr. Alice Mani: Financial Management, SBH.

## 4.5 SERVICES MANAGEMENT

### OBJECTIVE

The objective is to familiarize the students with different services and prepare them with requisite skills to manage services.

#### Unit 1: INTRODUCTION TO SERVICES MANAGEMENT

08 Hrs

Meaning of Services – Concepts - Characteristics of Services – Classification of Services – Growth of Service Sector.

#### Unit 2: SERVICES MARKETING

18Hrs

Meaning – Differences between Products and Services – Importance of Services Marketing – Marketing Mix for Services – 7 P's (in detail) Managing Demand and Supply in Service Industry. Service Delivery Process: Role of Customer in Service delivery process- Quality issues in Services – GAP Model, Managing moments of Truth

#### Unit 3: TOURISM AND HOSPITALITY SERVICES

12 Hrs

Introduction – Evolution of Tourism Industry – Concept and Nature of Tourism – Significance of Tourism Industry- Market segmentation in tourism- Marketing mix of Tourism - Recent Trends in Tourism. Hospitality Services: Types of Hotels –Types of Accommodation – Departments in Hotels – Customer care in Hospitality Industry.

#### Unit 3: BANKING AND INSURANCE SERVICES

12Hrs

**Banking** - Introduction – Traditional Services – Modern Services – Recent Trends in Banking Services. **Insurance** - Introduction – Meaning and Definition of Insurance – Types of Insurance – Life Insurance – Products of Life Insurance – General Insurance – Types of General Insurance – Insurance Agents and other Intermediaries .

#### Unit 5: HEALTHCARE AND INFORMATION TECHNOLOGY ENABLED SERVICES (ITES) 6 Hrs

Hospitals – Evolution of Hospital Industry – Nature of Service – Risk involved in Healthcare Services – marketing of medical services – Hospital extension services – Pharmacy, nursing – Medical Transcription. ITES: Introduction – Growth, Types, Job opportunities in ITES.

### SKILL DEVELOPMENT

- Prepare a chart on conditions to be complied for Star Hotel Status.
- Procure any two insurance policies (Xerox) and paste them in the record.
- Visit and Travel and Tour agencies and prepare organization chart.
- Interact with tourist operators and identify the areas of tourism management.
- Prepare a chart showing customer service rendered by at least two MF. (Preferably a comparative chart)
- Procedures of Railway ticket booking with specimen of reservation/cancellation slip.
- Procedure for Air ticket booking both domestic and International.

**BOOKS FOR REFERENCE**

1. S.M. Jha: Services Marketing HPH
2. Dr. Shajahan. S; Service Marketing (Concept, Practices & Cases); Himalaya Publishing House; Mumbai; First Edition 2001.
3. Sunil B Rao – Service Management , VBH.
4. Shanker, Ravi; Services Marketing – the Indian Perspective; Excel Books, New Delhi; First Edition; 2002
5. Dutta : Service Management, I.K. International
6. Cengiz Hakseveretal – ‘Service Management and Operations’; Pearson Education.
7. K. Venkataramana, Service Management, SHBP.

## 4.6 BANKING REGULATIONS & OPERATIONS

### OBJECTIVE

The objective is to familiarize the students to understand the law and practice of banking.

#### Unit 1: COMMERCIAL BANKS

08 Hrs

Introduction – Role of Commercial Banks – Functions of Commercial Banks – Primary Functions and Secondary Functions – Credit Creation of Commercial Banks – Investment Policy of Commercial Banks – Profitability of Commercial Banks. Regulation and Control of Commercial Banks by RBI

#### Unit 2: BANKER AND CUSTOMER RELATIONSHIP

20Hrs

**Banker and Customer:** Meaning of Banker and Customer – Banking Company – General and Special Relationships between Banker and Customer.

**Types of Customers and Account holders:** Procedure and Practice in opening and conducting the accounts of customers particularly individuals including minors - Joint Account Holders. Partnership Firms - Joint Stock companies with limited liability-Executors and Trustees-Clubs and Associations-Joint Hindu Family

#### Unit 3: NEGOTIABLE INSTRUMENTS

08Hrs

Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments (Meanings only) – Cheques – Meaning & Definition – Features - Parties – Crossing of cheques – types of crossing. Endorsements – Meaning – Essentials – Kinds of Endorsement.

#### Unit 4: PAYING BANKER AND COLLECTING BANKER

10 Hrs

**Paying Banker** – Meaning – Precautions – Statutory Protection to the Paying Banker – Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheque.

**Collecting Banker** – Meaning – Duties & Responsibilities of Collecting Banker – Statutory Protection to Collecting Banker

#### Unit 5: PRINCIPLES OF BANK LENDING

10 Hrs

Different kinds of borrowing facilities granted by banks - Loans, Cash Credit, Overdraft, Bills Purchased, Bills Discounted, Letters of Credit - Types of Securities – NPA (Meaning only). Sound principles of Bank Lending.

### SKILL DEVELOPMENT

- Collect and fill account opening form of SB A/c or Current A/c
- Collect and fill pay in slip of SB A/c or Current A/c.
- Draw specimen of Demand Draft.
- Draw different types of endorsement of cheques.
- Past specimen of Travelers Cheques / Gift Cheques / Credit Cheques.
- List customer services offered by atleast 2 banks of your choice.

## **BOOKS FOR REFERENCE**

1. Gordon & Natrajan: Banking Theory Law and Practice, HPH.
2. Maheshwari. S.N.: Banking Law and Practice, Kalyani Publishers
3. Gagendra Naidu, S. K. Poddar , Law and Practice of Banking, VBH.
4. M. Prakash – Banking Regulation & Operations, VBH.
5. Tannan M.L: Banking Law and Practice in India, Wadhwa and company
6. P.SubbaRao ; Bank Management, HPH.
7. Herbert Percival Sheldon, Peter J. Fidler, Herbert B. Sheldon, Sheldon's Practice and Law of Banking, Mac Donald and Evans
8. V. Iyengar; Introduction to Banking, Excel Books.
9. Kothari N. M: Law and Practice of Banking.
10. Shekar. K.C: Banking Theory Law and Practice, VBH.
11. Venkataramana. K, Banking Regulation, SHBP.

## 4.7 COST ACCOUNTING

### OBJECTIVE

The objective of this subject is to familiarize students with the various concepts and element of cost.

#### Unit 1: INTRODUCTION TO COST ACCOUNTING

10 Hrs

Introduction – Meaning & Definition of Cost, Costing and Cost Accounting – Objectives of Costing - Comparison between Financial Accounting and Cost Accounting – Application of Cost Accounting – Designing and Installing a Cost Accounting System – Cost Concepts - Classification of Costs – Cost Unit – Cost Center – Elements of Cost – Preparation of Cost Sheet – Tenders and Quotations.

#### Unit 2: MATERIAL COST CONTROL

14Hrs

Meaning – Types – Direct Material – Indirect Material - Material Control – Purchasing Procedure – Store Keeping – Techniques of Inventory Control – Setting of Stock Levels – EOQ – ABC Analysis – VED Analysis – Just In-Time – Perpetual Inventory System – Documents used in Material Accounting - Methods of Pricing Material Issues – FIFO – LIFO – Weighted Average Price Method and Simple Average Price Method.

#### Unit 3: LABOUR COST CONTROL

10 Hrs

Meaning – Types – Direct Labour – Indirect Labour – Timekeeping – Time booking – Idle Time – Overtime – Labour Turn Over. Methods of Labour Remuneration - Time Rate System – Piece Rate System – Incentive Systems – Halsey plan – Rowan Plan – Taylor's differential Piece Rate System and Merrick's Differential Piece Rate System – Problems

#### Unit 4: OVERHEAD COST CONTROL

14Hrs

Meaning and Definition – Classification of Overheads – Procedure for Accounting and Control of Overheads – Allocation of Overheads – Apportionment of Overheads – Primary Overhead Distribution Summary – Secondary Overhead Distribution Summary – Repeated Distribution Method and Simultaneous Equations Method – Absorption of Factory Overheads – Methods of Absorption – Machine Hour Rate – Problems.

#### Unit 5: RECONCILIATION OF COST AND FINANCIAL ACCOUNTS

08Hrs

Need for Reconciliation – Reasons for differences in Profit or Loss shown by Cost Accounts and Profit or Loss shown by Financial Accounts – Preparation of Reconciliation Statement and Memorandum Reconciliation Account.

### SKILL DEVELOPMENT

- Classification of costs incurred in the making of a product.
- Identification of elements of cost in services sector.
- Cost estimation for the making of a proposed product.
- Documentation relating to materials handling in a company.
- Collection and Classification of overheads in an organization.
- Discuss the reasons for LTO in organizations..

## **BOOKS FOR REFERENCE**

1. M. N. Arora: Cost Accounting, HPH
2. J.Madegowda: Advanced Cost Accounting, HPH.
3. N.K. Prasad: Cost Accounting, Book Syndicate.
4. Gouri Shankar: Practical Costing, HPH.
5. KhannaPandey&Ahuja : Practical Costing, Sultan Chand.
6. K. S. Thakur: Cost Accounting, New Century Book House Pvt. Ltd.
7. M.L. Agarwal: Cost Accounting, Sahithya Bhawan Publications.
8. Palaniappan & Harihara : Cost Accounting I.K. International
9. Jain &Narang: Cost Accounting, Kalyani Publishers.
10. S.P. Iyengar: Cost Accounting, Sultan Chand.
11. S.N. Maheshwari: Cost Accounting, Mahaveer Publishers.
12. Horngren: Cost Accounting – A Managerial Emphasis, Prentice Hall.
13. Dr.A. Sundra Rajan & Dr. K. Venkataramana, SHB Publications.
14. R.G. Saha & Others – Cost Accounting
15. V. Rajesh Kumar & R.K. Sreekantha, Cost Accounting – I, Vittam Publications.
16. Dr. Alice Mani: Cost Accounting, SBH.

## 5.1 ENTREPRENEURIAL MANAGEMENT

### OBJECTIVE

The objective is to enable students to understand the basic concepts of entrepreneurship and prepare business plan to start a small industry.

#### Unit 1: ENTREPRENEURSHIP

12 Hrs

Introduction – Meaning & Definition of Entrepreneurship, Entrepreneur & Enterprise – Differences between Entrepreneurship, Entrepreneur & Enterprise – Functions of Entrepreneur – Role of Entrepreneur for Economic Development - Factors influencing Entrepreneurship - Pros and Cons of being an Entrepreneur – Differences between Manager and Entrepreneur – Qualities of an Entrepreneur – Types of Entrepreneurs. Entrepreneurship Development- Need – Problems – National and State Level Institutions

#### Unit 2: SMALL SCALE INDUSTRIES

10 Hrs

Small Scale Industries - Tiny Industries - Ancillary Industries - Cottage Industries – Definition – Meaning - Product Range - Capital Investment - Ownership Patterns - Importance and Role played by SSI in the development of the Indian Economy - Problems faced by SSI's and the steps taken to solve the problems - Policies Governing SSI's

#### Unit 3: STARTING A SMALL INDUSTRY

12 Hrs

Concept of Business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. - An overview of the steps involved in starting a business venture – Location, Clearances and Permits required, Formalities, Licensing and Registration Procedures - Assessment of the market for the proposed project - Importance of financial, technical and social feasibility of the project.

#### Unit 4: PREPARING THE BUSINESS PLAN (BP)

10 Hrs

Business Plan, Importance of BP, Preparation of BP, Typical BP format - Financial aspects of the BP - Marketing aspects of the BP - Human Resource aspects of the BP - Technical aspects of the BP - Social aspects of the BP - Preparation of BP - Common pitfalls to be avoided in preparation of a BP

#### Unit 5: IMPLEMENTATION OF THE PROJECT AND SICKNESS IN SSIs

12 Hrs

Financial assistance through SFC's, SIDBI, Commercial Banks, KSIDC, KSSIC, IFCI, - Non-financial assistance from DIC, SISI, EDI, SIDO, AWAKE, TCO, TECKSOK, KVIC - Financial incentives for SSI's and Tax Concessions - Assistance for obtaining Raw Material, Machinery, Land and Building and Technical Assistance - Industrial Estates – Role and Types. Sickness: Meaning and definition of a sick industry - Causes of Industrial Sickness - Preventive and Remedial Measures for Sick Industries

### SKILL DEVELOPMENT

- Preparation of a Project report to start a SSI Unit.
- Preparing a letter to the concerned authority-seeking license to the SS Unit, You propose to start.
- Format of a business plan.
- A Report on the survey of SSI units in the region where college is located.
- Chart showing financial assistance available to SSI along with rates of interest.

- Chart showing tax concessions to SSI both direct and indirect.
- Success stories of Entrepreneurs in the region.

## **BOOKS FOR REFERENCE**

1. Vasant Desai: The Dynamics of Entrepreneurship Development and Management, HPH
2. Mark. J. Dollinger, Entrepreneurship – Strategies and Resources, Pearson Edition.
3. Satish Taneja: Entrepreneur Development, HPH.
4. Udai Pareek and T.V. Rao, Developing Entrepreneurship
5. S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems, SIET, Hyderabad
6. Srivastava, A Practical Guide to Industrial Entrepreneurs, Sultan Chand.
7. Government of India, Report of the committee on small and medium entrepreneurs, 1975
8. Vidya Hattangadi ; Entrepreneurship, HPH.
9. N.V.R. Naidu : Management and Entrepreneurship, I.K. International
10. Bharusali, Entrepreneur Development,
11. K. Venkataramanappa, Entrepreneurial Development, SHB Publications
12. Anil Kumar : Small Business and Entrepreneurship, I.K. International
13. Rekha & Vibha – Entrepreneurial Management, VBH.

## 5.2 COMPUTER APPLICATION IN BUSINESS

### OBJECTIVE

The objective of the subject is to make the students understand the concept of information systems used in business and to know the latest trends in doing business in internet environment.

#### Unit 1: INTRODUCTION TO INFORMATION SYSTEM

10 Hrs

Meaning and definition of system, information and information system – business information system – Features of Information system – Uses of Business Information Systems, Users of Information Systems – Components of Business Information Systems.

#### Unit 2: TYPES OF INFORMATION SYSTEMS

14Hrs

Management Support Systems (MSS), Management Information systems, , Transaction Processing systems, Decision Support Systems (DSS), Group Decision Support System (GDSS), Office Automation system, Process Control systems, Executive Information systems, Levels of management and Information systems.

#### Unit 3: MS OFFICE

12 Hrs

MS Word – editing a document- Formatting – Spell Checking – Page setup, Using tabs, Tables and other features Mail Merge, MS Excel – building work sheet- data entry in work sheets, auto fill – working with simple problems- formula – statistical analysis, sort, charts, MS Power point – Design, Side Show – Presentation.

#### Unit 4: DATABASE MANAGEMENT SYSTEMS

14 Hrs

Introduction- Purpose of Database Systems, Views of data, Data Models, Database language, Transaction Management, Storage Management, Database Administrator, Database Users, Overall System Structure, Different types of Database Systems

#### Unit 5: ACCOUNTING SOFTWARE

06Hrs

Introduction to Tally, Opening new company, Safety of Accounts or Password, Characteristics, Making Ledger Accounts, writing voucher, voucher entry, making different types of voucher, correcting sundry debtors and sundry creditors accounts, preparation of Trail Balance, Accounts books, Cash Book, Bank Books, Ledger Accounts, Group Summary, Sales Register and Purchase Register, Journal Register, Statement of Accounts, & Balance Sheet.

### SKILL DEVELOPMENT

- Maintain a Record on Practicals.

### BOOKS FOR REFERENCE

1. James Obrein, Management Information Systems, Tata McGraw Hill
2. M. Suman \_ Computer Application Business, VBH
3. R.G. Saha – Computer Application Business, HPH.
4. Amrutha Gowri & Soundrarajana A, Computer Application Business, SHBP.
5. Manjunath, GunduRao – Computer Business Applications, HPH.
6. Sudaimuthu& Anthony: Computer Applications in Business, HPH.

7. S. Perekar, Anindita Hazra; Computer Application in Business
8. Srivatasava : Enterprise Resource Planning I.K. International
9. S Sadagopan, Enterprise resource planning (ERP), Tata McGraw Hill
10. S.P. Rajagopal, Computer Application in Business
11. C.S.V.Murthy: Management Information, HPH

## 5.3 INVESTMENT MANAGEMENT

### OBJECTIVES:

1. To enable develop skills in analyzing various types of securities.
2. To develop necessary skills in students to design and revise a portfolio of securities.

### Unit 1: Introduction Investment Management

10Hrs

Investment management, nature and scope, investment avenues, types of financial assets and real assets, Security return and risk – Systematic and unsystematic risk - sources of risk, Measurement of risk and return, sources of investment information, Fixed income – securities – bonds, preference shares – sources of risk, valuation, duration of bonds – theory of interest rates – yield curve, Bond innovations and their valuation.

### Unit 2: Securities Analysis

14Hrs

Analysis of variable income securities, fundamental analysis – analysis of economy, industry analysis, company analysis – financial and non – financial, Equity valuation models, Options, futures, forwards, warrants, and their valuations, Technical analysis – Dow's theory, charts – Efficient market hypothesis and its implications, Tax aspects of investment, Securities Trading procedure. A Critical Survey of software packages for security analysis.

### Unit 3: Portfolio Management

10Hrs

Meaning of portfolio management, portfolio analysis, why portfolios? Portfolio objectives, portfolio management process, selection of securities. Portfolio theory, Markowitz Model, Sharpe's single index model. Efficient frontier with Lending and borrowing, optimal portfolio capital Asset pricing model, Arbitrage pricing theory two factor and multi factor models.

### Unit 4: Portfolio Management Strategies

12Hrs

Bond Portfolio Management strategies, Equity portfolio management strategies, strategies using derivatives, hedging. Portfolio revision – rebalancing plans, portfolio evaluation, Sharpe's index, Treynor's measure and Jensen's measure.

### Unit 5: Mutual Funds

10Hrs

Mutual funds, Investors life cycle, Personal investment, Personal Finance, Portfolio Management of funds in banks, insurance companies, pension funds, International investing, International funds management, emerging opportunities. A brief survey of software packages for Portfolio Management.

### Skill Development

Seminars, Group Discussion and Case Studies on various aspects of syllabus.

### Books for Reference

1. Bombay Stock Exchange Directory.
2. Donald E. Fischer and Ronald J. Jordan: Security Analysis and Portfolio Management, Pearson Ed.
3. Stanely S.C. Haung Maury Stall: Investment Analysis and Management, Allyn and Bacon Inco., Massachustes.
4. Jerome B. Cohen and Edward D. Zinbarg Etal: Investment Analysis and Portfolio Management, Ricchard D., Irwin Inc., Illinois.
5. J.C. Fancis: Investment Analysis and Management
6. Panduan Puneethavarty, Securities Analysis and Portfolio Management, Vikas Pub. House.
7. Fuller & Farrel, Modern Investment and Security Analysis, McGraw Hill International.

## 5.4 MANAGEMENT ACCOUNTING

### OBJECTIVE

The objective of this subject is to enable the students to understand the analysis and interpretation of financial statements with a view to prepare management reports for decision-making.

#### Unit 1: INTRODUCTION TO MANAGEMENT ACCOUNTING

06 Hrs

Meaning – Definition – Objectives – Nature and Scope of Management Accounting – Relationship between Financial Accounting, Management Accounting, and Cost Accounting

#### Unit 2: RATIO ANALYSIS

16 Hrs

Meaning and Definition of Ratio, Accounting Ratio and Ratio Analysis – Uses – Limitations – Classification of Ratios – Problems on Ratio Analysis - Preparation of Trading and Profit & Loss Account and Balance Sheet with the help of Accounting Ratios

#### Unit 3: FUND FLOW ANALYSIS

12Hrs

Meaning and Concept of Fund – Meaning and Definition of Fund Flow Statement – Uses and Limitations of Fund Flow Statement – Procedure of Fund Flow Statement – Statement of changes in Working Capital – Statement of Funds from Operation – Statement of Sources and Application of Funds – Problems.

#### Unit 4: CASH FLOW ANALYSIS

12Hrs

Meaning and Definition of Cash Flow Statement – Differences between Cash Flow Statement and Fund Flow Statement – Uses of Cash Flow Statement – Limitations of Cash Flow Statement – Provisions of AS-3 – Procedure of Cash Flow Statement – Concept of Cash and Cash Equivalents - Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to AS-3 (Indirect Method Only).

#### Unit 5: MARGINAL COSTING AND BUDGETORY CONTROL

10Hrs

**Marginal Costing:** Meaning, Features and Assumptions - Calculation of Break Even Point – Equation Method, Graphic Method, Problems .

**Budgetary Control:** Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – Classification of Budgets –Functional Budgets – Problems on Flexible Budgets

### SKILL DEVELOPMENT

- Collection of financial statements of any one organization for two years and preparing comparative statements
- Collection of financial statements of any two organization for two years and prepare a common Size Statements
- Collect statements of an Organization and Calculate Important Accounting Ratio's
- Draft a report on any crisis in an organization.

**BOOKS FOR REFERENCE**

1. PN Reddy & Appanaiah, Essentials of Management Accounting, HPH.
2. J. Made Gowda: Management Accounting, HPH.
3. R.G. Saha – Management Accounting, VBH.
4. Dr. S.N. Maheswari, Management Accounting, VBH.
5. Sexana, Management Accounting, Tata McGraw Hill
6. Sudhindra Bhatt; Management Accounting, Excel Books.
7. Dr. S.N. Goyal and Manmohan, Management Accounting
8. Jawaharlal : Essentials of Managerial Accounting, HPH.
9. B.S. Raman, Management Accounting, United Publishers.
10. Sharma and Gupta, Management Accounting, S J Publishers.
11. Soundra RajanA & Venkataramana. K, Management Accounting, SHBP.

## 6.1 INTERNATIONAL BUSINESS

### OBJECTIVE

The objective of this subject is to facilitate the students in understanding International Business in a multi cultural world.

### Unit 1: INTRODUCTION TO INTERNATIONAL BUSINESS

10Hrs

Meaning and Definition of International Business – Theories of International Trade – Economic Theories – Forms of International Business - Nature of International Business

### Unit 2: MODES OF ENTRY INTO INTERNATIONAL BUSINESS

12 Hrs

Mode of Entry – Exporting – Licensing – Franchising – Contract Manufacturing – Turn Key Projects – Foreign Direct Investment – Mergers, Acquisitions and Joint Ventures – Comparison of different modes of Entry.

### Unit 3: GLOBALIZATION

16Hrs

Globalization: Meaning - Features – Stages –Production –Investment and Technology, Globalization – Advantages and Disadvantages – Methods and Essential Conditions for Globalization. **MNC's and International Business:** Definitions – Distinction between Indian Companies – MNC – Global Companies and TNC – Organizational Transformations – Merits and Demerits of MNC's in India

### Unit 4: INTERNATIONAL MARKETING INTELLIGENCE

8 Hrs

Information required – Source of Information – International Marketing Information System and Marketing Research.

### Unit 5: EXIM TRADE

10 Hrs

Export Trade, Procedure, Steps & Documentation, Direction of India's Trade – Export Financing – Documents related to Export Trade – Export Marketing – Import Trade, Procedure, Steps, Documentations and Problems - EXIM Policy - Balance of Payment – Disequilibrium and Measures for Rectification - Institutions connected with EXIM Trade.

### SKILL DEVELOPMENT

- List any three MNC's operating in India along with their products or services offered.
- Prepare a chart showing currencies of different countries
- Tabulate the foreign exchange rate or at least 2 countries for 1 month
- Collect and Paste any 2 documents used in Import and Export trade.

### BOOKS FOR REFERENCE

1. Dr. Aswathappa International Business, Tata McGraw Hill.
2. P. SubbaRao – International Business – HPH
3. Shyam Shukla; International Business, Excel Books.
4. Francis Cherunilam; International Business, Prentice Hall of India
5. MahuaDutta, International Business, I.K. Intl
6. J. Maskeri- International Business
7. Rosy Joshi; International Business, Kalyani Publishers.
8. Venkataramana. K, International Business, SHBP.
9. Subhasre S – International Business, HPH.

## 6.2 E-BUSINESS

### OBJECTIVE:

The objective is to expose the students to electronic modes of commercial operations.

### UNIT 1 :E-BUSINESS

16Hrs

Introduction, E-Commerce – definition, History of E-commerce, types of E-Commerce B to B etc. Comparison of traditional commerce and e-commerce. E-Commerce business models – major B to B, B to C model, Consumer-to-Consumer (C2C), Consumer-to-Business (C2B) model, Peer to-Peer (P2P) model – emerging trends. Advantages/ Disadvantages of e-commerce, web auctions, virtual communities, portals, e-business revenue models.

### UNIT 2 : SECURITY FOR E-BUSINESS

12 Hrs

Security threats – An area view – implementing E-commerce security – encryption – Decryption, Protecting client computers E-Commerce Communication channels and web servers Encryption, SSL protocol, Firewalls, Cryptography methods, VPNs, protecting, networks, policies and procedures

### UNIT 3 : E-PAYMENTS

12Hrs

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 4 : E-BUSINESS MARKETING TECHNOLOGIES

10 Hrs

E-Commerce and marketing B to B and B to C marketing and branding strategies. Web transaction logs, cookies, shopping cart database, DBMS, SQL, data mining, CRM (customer relationship Management) system – permission marketing, affiliate marketing, viral marketing.

### UNIT 5 : CYBER LAWS

06Hrs

Legal Aspects of E-Business, Internet frauds – Cyber Laws. IT Act 2000 salient features.

### SKILL DEVELOPMENT

- Visit Few Business Websites and note down in Practical Record Book

### BOOKS FOR REFERENCE

1. Marriappa M – E- Commerce,
2. R. G. Saha, E-Business, HPH
3. M. Suman – E – Commerce & Accounting
4. Kalakota Ravi and A. B. Whinston : “Frontiers of Electronic Commerce”, Addison
5. Watson R T : “Electronic Commerce – the strategic perspective.” The Dryden press
6. Agarwala K.N and Deeksha Ararwala: “Business on the Net – Whats and Hows of E-Commerce”
7. Agarwala and Ararwala : “Business on the Net – Bridge to the online store front,”
8. Murthy CSV: “E. Commerce” Himalaya Publishing House Pvt.Ltd.

9. Diwan, Prag and Sharma, "Electronic Commerce – A manager guide to E-business", Vanity Books International
10. P. Diwan, S. Sharma; "E-Commerce", Excel Books.
11. JanalD.S : "Online Marketing Hand book." Van Nostrand Reinhold Network
12. Kosiur David, "Understanding Electronic Commerce Microsoft", press Washing-ton.
13. Minoli and Minol, "Web Commerce Technology Handbook", TMH New Delhi.
14. Schneider Gary P, "Electronic Commerce- course Technology, Delhi.
15. Young Margaret Levine: "The complete reference to Internet", TMH.
16. C.S.Rayudu: "Ecommerce and E Business", HPH.
17. Kalakota Ravi: "E-business 2: Road map for success." Pearson Education Ltd.
18. Kalkota Ravi. "Electronics Commerce": A managers Guide.
19. Mariammal & Soundra Rajan, E-business, SHB.

## 6.3 INCOME TAX

### OBJECTIVE

The objective of this subject is to expose the students to the various provision of Income Tax Act relating to computation of Income individual assesses only.

#### Unit 1: INTRODUCTION TO INCOME TAX

14 Hrs

**Income Tax:** Brief History - Legal Frame Work – Types of Taxes - Cannons of Taxation – Important Definitions: Assessment – Assessment Year – Previous Year – Exceptions to the general rule of Previous Year - Assessee – Person – Income - Casual Income – Gross Total Income – Total Income – Agricultural Income

**Residential Status:** Determination of Residential Status of an individual (simple problems) - Incidence of Tax (Simple Problems on Computation of Gross Total Income).

**Exempted Incomes:** Introduction – Exempted Incomes U/S 10 (Restricted to Individual Assessee) – Only theory

#### Unit 2: INCOME FROM SALARY

16 Hrs

Meaning & Definition – Basis of Charge – Allowances – Fully Taxable Allowances – Partly Taxable Allowances: House Rent Allowance, Entertainment Allowance, Transport Allowance, Children Education & Hostel Allowances - Fully Exempted Allowances – Perquisites – Tax Free Perquisites – Perquisites Taxable in all Cases: Rent free accommodation - Concessional accommodation, Personal obligations of the employee met by the employer – Perquisites Taxable in Specified Cases : Gardener, Sweeper, Gas, Electricity, Water and Motor car facility (when the motor car is owned or hired by the employer )– Provident Funds – Deductions from Salary U/S 16 – Problems on Income from Salary(excluding retirement benefits).

#### Unit 3: INCOME FROM HOUSE PROPERTY

10 Hrs

Basis of Charge – Exempted Incomes from House Property – Annual Value – Determination of Annual Value – Loss due to Vacancy – Deductions from Annual Value – Problems on Income from House Property(Excluding Pre-Construction interest)

#### Unit 4: PROFITS AND GAINS FROM BUSINESS AND PROFESSION

10Hrs

Meaning and Definition of Business & Profession – Expenses & losses Expressly Allowed – Expenses and losses Expressly Disallowed – Expenses Allowed on Payment Basis - Problems on computation of income from Business of Sole Proprietor.

#### Unit 5: COMPUTATATION OF TOTAL INCOME

06 Hrs

Income from **Capital Gains** (excluding exemptions - Theory only) - **Income from Other Sources** (Theory only) - Deductions **U/S 80 C, D & G**. Simple problems on Computation of Total income of an Individual

### SKILL DEVELOPMENT

- Form No. 49A (PAN) and 49B.
- Filling of Income Tax Returns.
- List of enclosures to be made along with IT returns (with reference to salary & H.P).

- Preparation of Form 16.
- Computation of Income Tax and the Slab Rates.
- Computation of Gratuity.
- Chart on perquisites.
- List of enclosures to be made along with IT returns (with reference to salary and house property incomes)

#### **BOOKS FOR REFERENCE**

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) ltd.
3. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
4. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
5. Gaur & Narang: Income Tax, Kalyani Publisher s
6. 7 Lecturer – Income Tax – VBH
7. Dr.V.Rajesh Kumar and Dr.R.K.Sreekantha: Income Tax – I, Vittam Publications

## **6.4 STRATEGIC MANAGEMENT OR PROJECT REPORT AND VIVA - VOCE**

### **OBJECTIVE:**

The Objective of this subject is to expose the students to the various strategic issues such as strategic planning, implementation and evaluation etc. and preparation of project reports.

### **Unit 1: INTRODUCTION TO STRATEGIC MANAGEMENT**

**10 Hrs**

Introduction - Meaning and Definition – Need – Process of Strategic Management – Strategic Decision Making – Business Ethics – Strategic Management.

### **Unit 2: ENVIRONMENTAL APPRAISAL**

**12 Hrs**

The concept of Environment – The Company and its Environment – Scanning the Environment, Technological, Social, Cultural, Demographic, Political, Legal and Other Environments Forces. SWOT Analysis – Competitive Advantage – Value Chain Analysis.

### **Unit 3: STRATEGIC PLANNING**

**12 Hrs**

Strategic Planning Process – Strategic Plans during recession, recovery, boom and depression – Stability Strategy – Expansion Strategy – Merger Strategy – Retrenchment Strategy – Restructure Strategy – Levels of Strategy – Corporate Level Strategy – Business Level Strategy and Functional Level Strategy – Competitive Analysis – Porter's Five Forces Model.

### **Unit 4: IMPLEMENTATION OF STRATEGY**

**14 Hrs**

Aspects of Strategy Implementation – Project Manipulation – Procedural Implementation – Structural Implementation – Structural Considerations –Organizational Design and Change – Organizational Systems. Behavioral Implementation – Leadership Implementation – Corporate Culture – Corporate Policies and Use of Power. Functional and Operational Implementation – Functional Strategies – Functional Plans and Policies. Financial – Marketing – OPERATIONAL and Personnel dimensions of Functional Plan and Policies – Integration of Functional Plans and Policies.

### **Unit 5: STRATEGY EVALUATION**

**08 Hrs**

Strategy Evaluation and Control - Operational Control - Overview of Management Control – Focus on Key Result Areas.

### **SKILL DEVELOPMENT**

- Present a chart showing Strategic Management Process.
- Select any organization and undertake SWOT analysis.
- Present strategy followed by an FMCG company in Indian Market.
- Select any sector and make competitive analysis using Porter's five forces model.
- List social responsibility action initiated by any one company.
- Select any organization and identify the Key Result Areas

### **BOOKS FOR REFERENCE**

1. Dr. Aswathappa, Business Environment for Strategic Management, Tata McGraw Hill.
2. Subbarao: Business Policy and Strategic Management, HPH.

3. Charles W.L Hill and Gareth R. Jones, Strategic Management an Integrated Approach, Cengage Learning
4. Azhar Kazmi, Business Policy and Strategic Management, Tata McGraw Hill
5. C. AppaRao; Strategic Management and Business Policy, Excel Books.
6. Ghosh P.K., Business Policy and Strategic Planning and Management, Tata McGraw Hill.
7. Pillai, Strategic Management,
8. Lawrence, Business Policy and Strategic Management, Tata McGraw Hill.
9. Sathyashekar : Business Policy and Strategic Management, I.K International Publishing House Pvt. Ltd.

## **ELECTIVE GROUPS**

### **1. FINANCE GROUP**

#### **F. N 5.5 ADVANCED FINANCIAL MANAGEMENT**

##### **OBJECTIVE**

The objective is to familiarize the students with Advanced Financial Analysis and Decisions.

##### **Unit 1: INVESTMENT DECISIONS AND RISK ANALYSIS**

**12 Hrs**

Risk Analysis – Types of Risks – Risk and Uncertainty – Techniques of Measuring Risks – Risk adjusted Discount Rate Approach – Certainty Equivalent Approach – Sensitivity Analysis - Probability Approach - Standard Deviation and Co-efficient of Variation – Decision Tree Analysis –Problems.

##### **Unit 2: COST OF CAPITAL AND CAPITAL STRUCTURE**

**20Hrs**

**Part 1:Capital Structure:** Meaning and Significance of Cost of Capital – Types of Capital – Computation of Cost of Capital – Specific Cost – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital – Weighted Average Cost of Capital – Problems.

**Part 2: Capital Structure:** Introduction to Capital Structure – Capital Structure Theories - Net Income Approach - Net Operating Income Approach - Traditional Approach – MM Approach – Problems.

##### **Unit 3: DIVIDEND THEORIES**

**10 Hrs**

Introduction – Irrelevance Theory – MM Model. Relevance Theories - Walter Model - Gordon Model – Problems on Dividend Theories.

##### **Unit 4: PLANNING AND FORECASTING OF WORKING CAPITAL**

**10 Hrs**

Concept of Working Capital – Determinants of Working Capital – Estimating Working Capital Needs – Operating Cycle – Cash Management – Motives of Holding Cash – Cash Management Techniques – Preparation of Cash Budget – Receivables Management – Preparation of Ageing Schedule and Debtors Turnover Ratio – Inventory Management Techniques – Problems on EOQ.

##### **UNIT 5: CORPORATE VALUATION**

**04 Hrs**

DCF method, relative valuation method, net asset method, value based management. (Only concepts)

##### **SKILL DEVELOPMENT**

- Preparation of a small project report of a small business concern covering all components- (Finance, Marketing, Production, Human Resources, General administration) (Any one component can be selected as a title of the report)
- Designing a capital structure for a Trading concern
- Preparing a blue print on working capital of a small concern.
- Prepare a chart on Modes of cash budget.
- List out different modes of Dividend Policy.
- List out the Companies, which have declared dividends recently along with the rate of dividend.

### **BOOKS FOR REFERENCE**

1. S N Maheshwari, Financial Management Principles and Practice, Sultan Chand and sons
2. Sudarshan Reddy: Advance Financial Management, HPH.
3. Narendra Singh : Advanced Financial Management, HPH.
4. Khan and Jain, Financial Management, Tata McGraw Hill
5. Ghousia Khatoon, Mahanada B. C. Advanced Financial Management VBH
6. P.K. Sinha; Financial Management, Excel Books.
7. Sharma and Sashi Gupta, Financial Management, Kalyani Publishers.
8. I M Pandey, Financial Management, Vikas Publishing house
9. Prasanna Chandra, Financial Management, Tata McGraw Hill.
10. Dr. K. Venkataramanappa, SHB Publications

## **F. N 5.6 FINANCIAL MARKETS & SERVICES**

### **OBJECTIVE**

The objective is to familiarize the students with Traditional and Modern Financial Services.

#### **Unit 1: FINANCIAL MARKETS**

**12 Hrs**

Primary Market - Meaning – Features - Players of Primary Market – Instruments in Primary Market (Names) – Procedure for issuing Equity shares and Debentures - SEBI guidelines towards the issue of Equity Shares and Debentures - Merits and Demerits of Primary Markets. Secondary Market – Meaning – Structure – Functions – Trading and Settlement System of Stock Exchange Transactions - Players in the Stock Market – Merits and Demerits of Stock Markets – Reforms in Stock Market – OTCEI and NSE – Origin – Function – Merits – Demerits.

#### **Unit 2: NON-BANKING FINANCIAL INTERMEDIARIES**

**12 Hrs**

Investment & Finance Companies - Merchant Banks - Hire Purchase Finance - Lease Finance - Housing Finance - Venture Capital Funds and Factoring.

#### **Unit 3: SEBI**

**10Hrs**

Objectives of SEBI – Organization - Functions and Functioning of SEBI - Powers of SEBI - Role of SEBI in marketing of Securities and Protection of Investor Interest.

#### **Unit 4: MUTUAL FUNDS**

**12Hrs**

Concept of Mutual Funds - Growth of Mutual Funds in India - Mutual Fund Schemes – Money Market Mutual Funds – Private Sector Mutual Funds – Evaluation of the performance of Mutual Funds – Functioning of Mutual Funds in India.

#### **Unit 5: RECENT TRENDS IN FINANCIAL SERVICES**

**10 Hrs**

Personalized Banking – ATM – Tele-banking & E-banking - Credit & Debit Card - Customization of Investment Portfolio - Financial Advisors.

### **SKILL DEVELOPMENT**

- Collection of Share certificate / debenture certificate.
- Chart showing modus operandi of leasing – hire purchase procedures.
- Collect any specimen of new Financial Instruments and record the same.
- Select any Mutual Fund and examine the various closed and open-ended schemes offered.
- Visit any Housing Finance Companies and analyse the features of various financing schemes offered.

### **BOOKS FOR REFERENCE**

1. E Gardon& K Natarajan: Financial Markets & Services, HPH.
2. Vasant Desai : Financial Markets & Financial Services , Himalaya Publishing House.
3. K.Nanje Gowda, Financial Markets & Financial Services , VBH.
4. V.A. Avadhani : Financial Services in India, HPH.
5. Meir Kohn: Financial Institutions and Markets, Tata Mc Graw Hill
6. R.M Srivastava / D. Nigam; Dynamics of Financial Markets & Institutions in India, Excel Books.
7. L M Bhole: Financial Institutions and Markets, Tata Mc Graw Hill
8. Dr. K. Venkataramanappa, SHB Publications

## **F.N6.5 INTERNATIONAL FINANCE**

### **OBJECTIVES:**

To familiarize the students with International Financial environment, instruments and institutions.

### **UNIT – 1: INTRODUCTION TO INTERNATIONAL FINANCE**

**12 Hrs**

Issues involved in International Business and Finance, methods of payment, International Monetary system – Fundamental terms and concepts – Home currency – foreign currency – direct quote – indirect quote – bid and ask, spot and forward rate - appreciation and depreciation – cross currency rates.

### **UNIT – 2: FOREIGN EXCHANGE AND BALANCE OF PAYMENTS**

**12 Hrs**

Forex Market & Its Intermediaries, ADR, Foreign Exchange Rate, Theories of Foreign Exchange Rate Determination.

Components of Balance of Payments – Disequilibrium in the balance of payments- methods of correction of disequilibrium.

### **UNIT – 3: INSTRUMENTS IN INTERNATIONAL FINANCIAL MARKETS.**

**08 Hrs**

Meaning-Definition-International Financial Markets-Globalization of Capital markets, Innovation in foreign securities and International Portfolio Management.

### **UNIT – 4: FOREIGN EXCHANGE RISK**

**10 Hrs**

Exchange risks – Hedging, Forward, Future, Swaps Options, -Valuation of future and swaps- valuation of options and efficiency of the exchange market.

### **UNIT – 5:INTERNATIONAL FINANCIAL INSTITUTIONS AND LIQUIDITY**

**14 Hrs**

The IMF, International liquidity and SDR's (special drawing rights) – International bank for reconstruction and development (World Bank), International development association, International investment guarantee agency.

### **SKILL DEVELOPMENT:**

- Visit any authorized dealers' establishments and understand their activities.
- Analyze the trend of FDI into India in the last five years.

### **BOOKS FOR REFERENCE:**

1. Avadhani B.K, International Finance Theory and Practice, HPH
2. Aswathanarayana T & K. Rajeswari – International Finance – VBH
3. K. Venkataramana, International Finance, SHBP.
4. Harris Manville, International Finance.
5. Madhu Vij, International Finance, Excel Books
6. Keith Pibean, International Finance, McMillan
7. Timothy Carl Kesta, Case and Problems in International Finance.
8. R.M Srivastava , Multinational Financial Management, Pragathi Publications
9. P.A. Apte, International Financial Management, TMH
10. Somanath : International Financial Management I.K. Intl
11. Levi, International Marketing Management.
12. Bandar D.C, International Finance.
13. Murthy E.N, International Finance & Risk Management.
14. M.L. Verma, Foreign Trade & Management in India.
15. Rao and Chary, International Finance.

## **F. N 6.6 STOCK AND COMMODITY MARKETS**

### **OBJECTIVE:**

The objective is to provide students with a conceptual framework of Stock Markets and Commodity Markets, functionaries in these markets and their mode of trading.

### **Unit 1: AN OVERVIEW OF CAPITAL AND COMMODITY MARKETS: 10Hrs**

Primary Market, Secondary Market (Stock Market), Depositories, Private placements of shares / Buy back of shares, Issue mechanism. Meaning of commodity and Commodity markets, Difference between Stock Market and Commodity Market.

### **Unit 2: STOCK MARKET: 12 Hrs**

History, Membership, Organization, Governing body, Functions of stock Exchange, on line trading, role of SEBI, Recognized Stock Exchanges in India (brief discussion of NSE BSE and Nifty). Derivatives on stocks: meaning, types (in brief).

### **Unit 3: TRADING IN STOCK MARKET: 12Hrs**

Patterns of Trading & Settlement – Speculations – Types of Speculations – Activities of Brokers – Broker Charges – Settlement Procedure, National Securities Depository Ltd.( NSDL) Central Securities Depository Ltd.( CSDL) (in brief).

### **Unit 4: COMMODITY MARKET: 12Hrs**

Evolution, Commodity derivatives, Commodity exchanges-Regional & National and International, Functions, role, objectives and types- Types of transactions in Commodity market – Spot, Future and Forward options markets.

### **Unit 5: TRADING IN COMMODITY MARKETS: 10 Hrs**

Patterns of Trading & Settlement, Price discover, Efficiency of Commodity Markets - Size of Commodity Markets in India - Benefits of Commodity Markets.

### **SKILL DEVELOPMENT**

- Prepare the list of recognized stock exchanges in India
- Prepare the process chart of online trading of share and debentures.
- Prepare the chart showing Governing Body of the Commodities Market.
- Prepare the list of commodities traded on commodity market.
- Enlist the role of NSDL and CSDL.

### **BOOKS FOR REFERENCE:**

1. Gurusamy, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
2. Srivastava RM : Management of Financial Institutions, HPH
3. Saunders, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
4. Bharat Kulkarni; Commodity Markets and Derivatives, Excel Books.
5. Khan, Indian Financial Systems, 6th edition, Tata McGraw Hill

6. Bhole, L.M. (2000), Indian Financial Institutions, Markets and Management, McGraw Hill, New York
7. PallaviModi: Equity – The Next Investment destination, HPH.
8. Avadhani (2010) Financial Markets and Services, Himalaya Publishers.
9. K. Venkataramanappa, SHB Publications

## **2. MARKETING GROUP**

### **M.K. 5.5 CONSUMER BEHAVIOR**

#### **Unit 1: INTRODUCTION**

**10 Hrs**

Introduction to Consumer Behaviour - A managerial & consumer perspective; Need to study Consumer Behaviour; Applications of consumer behaviour knowledge; current trends in Consumer Behaviour; Market segmentation & consumer behaviour.

#### **Unit 2: INDIVIDUAL DETERMINANTS OF CONSUMER BEHAVIOUR**

**12Hrs**

Consumer needs & motivation; personality and self-concept; consumer perception; learning & memory; nature of consumer attitudes; consumer attitude formation and change.

#### **Unit 3: ENVIRONMENTAL DETERMINANTS OF CONSUMER BEHAVIOUR**

**12 Hrs**

Family influences; Influence of culture; subculture & cross cultural influences; group dynamics and consumer reference groups; social class & consumer behaviour.

#### **Unit 4: CONSUMER'S DECISION MAKING PROCESS**

**12Hrs**

Problem recognition; Search & Evaluation; Purchase processes; Post-purchase behaviour; personal influence & opinion leadership process; Diffusion of innovations; Models of Consumer Behaviour; Researching Consumer behaviour; Consumer research process.

#### **Unit 5: CONSUMER SATISFACTION & CONSUMERISM**

**10Hrs**

Concept of Consumer Satisfaction; Working towards enhancing consumer satisfaction; sources of consumer dissatisfaction; dealing with consumer complaint. Concept of consumerism; consumerism in India; The Indian consumer; Reasons for growth of consumerism in India; Consumer protection Act 1986.

#### **SKILL DEVELOPMENT:**

- Conduct an informal interview of a local retail store owner and determine what demographic and socio economic segments the store appears to satisfy. How did the owner select this segment or segments?
- Conduct formal interview to the managers of three retail-clothing stores. Determine the degree to which they believe consumer's personality and self-image are important to the marketing activities of the stores.
- Visit three local restaurants and assess how each attracts clientele in different stages of the family life cycle.
- You are the owner of two furniture stores, one catering to upper-middle class consumers and the other to lower-middle class consumers. How do social class differences influence each store's
  - Product lines & styles
  - Advertising media selection
  - The copy & communication styles used in the advertisements
  - Payment policies
- For each of the following Products & services, indicate who you would go to for information and advice;
  - The latest fashion in clothes

- Banking
- Air travel
- Vacation destinations
- A personal computer
- For each situation; indicate the person's relationship to you and your reasons for selecting him/her as the source of information and advice.

**BOOKS FOR REFERENCE:**

1. Leon. G. Schiffman & Leslve Lazer Kanuk; Consumer behaviour; 6th Edition; PHI, New Delhi, 2000.
2. Suja.R.Nair, Consumer behaviour in Indian perspective, First Edition, Himalaya Publishing House, Mumbai, 2003.
3. Batra/Kazmi; Consumer Behaviour.
4. David. L. Loudon & Albert J. Bitta; Consumer Behaviour; 4th Edition, Mcgraw Hill, Inc; New Delhi, 1993.
5. K. Venkatramana, Consumer Behaviour, SHBP.
6. Assael Henry; Consumer behaviour and marketing action; Asian Books(P) Ltd, Thomson learning, 6th Edition; 2001.
7. Jay D. Lindquist & M. Joseph Sirgy, Shopper, Buyer and Consumer Behaviour, 2003.
8. Blackwell; Consumer Behaviour, 2nd Edition.
9. S.A.Chunawalla : Commentary on Consumer Behaviour, HPH.
10. Sontakki; Consumer Behaviour, HPH.
11. Schiffman; Consumer Behaviour, Pearson Education.

## **M.K. 5.6 ADVERTISING & MEDIA MANAGEMENT**

### **Unit 1: INTRODUCTION & BASIC CONCEPTS**

**12Hrs**

History of advertising; Advertising purpose and functions; Economic, social & ethical aspects of advertising; Advertising & the marketing mix, Advertising as a communication process; types of advertising; Major Institutions of Advertising Management.

### **Unit 2: ADVERTISING AND CAMPAIGN PLANNING**

**10Hrs**

Marketing strategy & Situation analysis; Advertising plan; Advertising objectives; DAGMAR approach; Advertising strategy; Advertising campaign-planning process.

### **Unit 3: CREATIVE STRATEGY & ADVERTISING BUDGET**

**12Hrs**

Creative approaches; The art of copywriting; Advertising copy testing; creativity in communication, motivational approaches & appeals, Advertising budget process; Methods of determining Advertising appropriations.

### **Unit 4: ADVERTISING MEDIA STRATEGY**

**10 Hrs**

Role of media; types of media; their advantages and disadvantages; Media research & advertising decisions; media planning, selection & scheduling strategies.

### **Unit 5: ADVERTISING EFFECTIVENESS & ORGANISING ADVERTISING FUNCTIONS.**

**12Hrs**

Methods of measuring advertising effectiveness; Advertising research; structure & functions of an advertising agency; Selection & co-ordination of advertising agency; Advertising regulations; Internet advertising.

### **SKILL DEVELOPMENT:**

- Sketch the competitive position for the development of an advertising plan for Sahara Airlines & Tata Telephones.
- Define the advertising objectives on DAGMAR Approach for any product of your choice.
- By selecting an appropriate theme & appeal, create & enact an advertisement for a range of any established products. For this purpose, the class should be divided into groups and formal presentations have to be evaluated.
- Select two print & electronic media for the purpose of understanding the functions of advertising media. Comparative analysis of the same should be done & short reports must be prepared.
- Get into the exciting world of internet / Net advertising and identify the message content of 10 products / Services of your choice.

### **BOOKS FOR REFERENCE:**

1. Rajeev Batra, John. G.Myers. T. David.A. Aaker; Advertising Management; 5th Edition, PHI Edition, New Delhi, 1998.
2. Kazmi/Batra; Advertising & Sales promotion 3<sup>rd</sup> Edition
3. Ghouse Basha, Advertising and Media Management, VBH

4. Jefkins&Yadin; Advertising, 4th Edition; Pearson Education, New Delhi, 2000.
5. Manendra Mohan; Advertising Management - Concepts & Cases; Tata McGraw Hill Publishing company Ltd, New Delhi 2001.
6. K. Venkataraman, Advertising & Media Management, SHBP.
7. S.A.Chunnawalia&K.c.Sethia Foundations of Advertising - Theory & Practice, Himalaya Publishing House, 2002.
8. Sonatakki, Advertising, Kalyani Publishers
9. Wells, Advertising.
10. Rayudu: Media and Communication Management, HPH.

## **M.K 6.5 BRAND MANAGEMENT**

### **OBJECTIVE**

The objective is to enable the students to acquire skills in Product & Brand Management

### **Unit 1: PRODUCT MANAGEMENT**

**05 Hrs**

Meaning of Product – Product Personality, Types of Products – Product Line, Product Mix.

### **Unit 2: PRODUCT DEVELOPMENT**

**12 hrs**

Factors influencing design of the product – Changes affecting Product Management – Developing Product Strategy; Setting objectives & alternatives, Product strategy over the lifecycle. New product development – Product Differentiation and Positioning strategies. Failure of New Product.

### **Unit 3: MARKET POTENTIAL & SALES FORECASTING**

**10 hrs**

Forecasting target market potential and sales – Methods of estimating market and sales potential, Sales forecasting, planning for involvement in international market.

### **Unit 4: BRAND MANAGEMENT**

**12 hrs**

Meaning of Brand – Brand Development: Extension, Rejuvenation, Re launch- Product Vs Brands, Goods and services, Retailer and distributors, People and organization, Brand challenges and opportunities, The brand equity concept, Identity and image.

### **Unit 5: BRAND LEVERAGING AND BRAND PERFORMANCE**

**12 hrs**

Establishing a brand equity management system, measuring sources of brand equity and consumer mindset, Co-branding, celebrity endorsement. Brand Positioning & Brand Building – Brand knowledge, Brand portfolios and market segmentation – Steps of brand building, Identifying and establishing brand positioning, Defining and establishing brand values.

### **Unit 6: DESIGNING & SUSTAINING BRANDING STRATEGIES**

**05 hrs**

Brand hierarchy, Branding strategy, Brand extension and brand transfer – Managing brand over time.

### **SKILL DEVELOPMENT :**

- List out a few celebrity brand endorsements and the appropriateness of using them.
- Draw a chart showing the brand environment
- List out a few recent news and trends about brands
- List out some of the methods of brand valuation
- List out a few brands and the adjectives attached to their ads.

### **BOOKS FOR REFERENCE**

1. Gupta SL: Brand Management, HPH.
2. Branding Concepts- Pati, Debashish, Macmillan India
3. Brand Building : M.Bhattacharjee, HPH.
4. Harsh V. Verma; Brand Management, Excel Books.

5. Subrato Sengupta, Brand Positioning Strategies for Competitive Advantage, McGraw Hill.
6. The New Strategic Brand Management- Kapfere, Jean-Noel, Kogan page 5<sup>th</sup> edition
7. Das & Naveen, Brand Management Perspectives and Practices, ICFAI University Press.
8. Chaturvedi, B.M, Total Brand Management: An Introduction-, ICFAI University Press.
9. Ray, Brand Management Financial Perspectives, ICFAI University Press.

## **M.K 6.6 RETAIL MANAGEMENT**

### **OBJECTIVE**

The objective is to enable students to acquire skills in Retail Management.

### **Unit 1: INTRODUCTION TO RETAILING**

**10 Hrs.**

Definition – functions of retailing - types of retailing – forms of retailing based on ownership. Retail theories – Wheel of Retailing – Retail life cycle. Retailing in India – Influencing factors – present Indian retail scenario. Retailing from the International perspective

### **Unit 2: RETAIL CONSUMER BEHAVIOUR**

**12 Hrs.**

Buying decision process and its implication to retailing – influence of group and individual factors. Customer shopping behaviour - Customer Service satisfaction. Retail planning process – Factors to consider – Preparing a complete business plan – implementation – risk analysis.

### **Unit 3: RETAIL OPERATIONS**

**12 Hrs.**

Choice of Store location – Influencing Factors, Market area analysis – Trade area analysis – Rating Plan method - Site evaluation. Retail Operations: Store Layout and visual merchandising – Store designing – Space planning, Retail Operations - Inventory management – Merchandise Management – Category Management.

### **Unit 4: RETAIL MARKETING MIX**

**12 Hrs.**

Retail marketing mix –Introduction. **Product** – Decisions related to selection of goods (Merchandise Management revisited) –Decisions related to delivery of service. **Pricing** – Influencing factors – approaches to pricing – price sensitivity - Value pricing – Markdown pricing. **Place** – Supply channel – SCM principles – Retail logistics – computerized replenishment system – corporate replenishment policies. **Promotion** – Setting objectives – communication effects - promotional mix. Human Resource Management in Retailing – Manpower planning – recruitment and training – compensation – performance appraisal.

### **Unit 5: IMPACT OF IT IN RETAILING**

**10 Hrs.**

Non store retailing (E tailing) The impact of Information Technology in retailing - Integrated systems and networking – EDI – Bar coding – Electronic article surveillance – Electronic shelf labels – customer database management system. Legal aspects in retailing. Social issues in retailing. Ethical issues in retailing.

### **SKILL DEVELOPMENT:**

- Draw a retail life cycle chart and list the stages
- Draw a chart showing a store operations
- List out the major functions of a store manager diagrammatically
- List out the current trends in e-retailing

## **BOOKS FOR REFERENCE**

1. Barry Bermans and Joel Evans, "Retail Management – A Strategic Approach", 8th edition, PHI Private Limited, New Delhi, 2002.
2. Suja Nair: Retail Management, HPH.
3. A.J. Lamba, "The Art of Retailing", 1st edition, Tata Mc GrawHill, New Delhi, 2003.
4. SwapnaPradhan, Retailing Management, 2/e, 2007 & 2008, TMH
5. K. Venkatramana, Retail Management, SHBP.
6. A. Siva Kumar; Retail Marketing, Excel Books.
7. James R. Ogden & Denise T. Ogden, Integrated Retail Management 2007, Biztantra Cengage Learning
8. R.S. Tiwari : Retail Management , HPH
9. Araif Sakh: Retail Management, HPH.
10. Levy &Weitz, Retail Management,, TMH 5th Edition 2002
11. Rosemary Varley, Mohammed Rafiq, Retail Management, Palgrave Macmillan
12. Chetan Bajaj, Retail Management, Oxford Publication.
13. Uniyal & Sinha, Retail Management,, Oxford Publications.

### **3.HUMAN RESOURCE GROUP**

#### **H.R 5.5 EMPLOYEE WELFARE& SOCIAL SECURITY**

##### **OBJECTIVE**

The objective is to enable students to acquire skills in Labor Welfare & Social Security.

##### **Unit 1: SOCIAL & LABOUR WELFARE**

**12 Hrs.**

Social Welfare; Labour Welfare: Concept, Scope; Philosophy and Principles of Labour Welfare; Indian constitution and Labour Welfare; Labour Welfare Policy and Five Year Plans, Historical Development of Labour Welfare in India;

##### **Unit 2: INDIAN LABOUR ORGANIZATION**

**12 Hrs.**

Impact of ILO on Labour Welfare in India; Agencies of Labour Welfare and their Roles, Labour Welfare Programmes: Statutory and Non-Statutory, Extra Mural and Intra Mural. Welfare Centers; Welfare Officer: Role, Status and Functions.

##### **Unit 3: SOCIAL SECURITY**

**10 Hrs.**

Concept and Scope; Social Assistance and Social Insurance, Development of Social Security in India; Social Security measures for Industrial Employees.

##### **Unit 4: LABOUR ADMINISTRATION – 1**

**12 Hrs.**

Evolution of Machinery for Labour Administration; Central Labour Administrative Machinery in India, Labour Administration in India.

##### **Unit 5: LABOUR ADMINISTRATION – 2**

**10 Hrs.**

Director General of Employment and Training; Director General of Factory Advice Service; Provident Fund Organization; ESI Schemes; Central Board for Workers' Education;

##### **SKILL DEVELOPMENT :**

- Preparation of a list of statutory welfare measures by visiting industry
- Preparation of a list of voluntary welfare measures by visiting industry
- Preparation of list of social security measures by visiting industry

##### **BOOKS FOR REFERENCE**

1. Moorthy, M.V. Principles of Labour Welfare, Oxford & IBH Publishing Co., New Delhi.
2. Vaid, K.N. Labour Welfare in India, Sree Ram Centre for Industrial Relations and Human Resources, New Delhi.
3. K. Venkataramana, Employee Welfare& Social Security, SHBP.
4. Sharma, A.M. Aspects of Labour Welfare and Social Security, Himalaya Publishing, House, Mumbai.
5. Ram Chandra P. Singh, Labour Welfare Administration in India, Deep & Deep Pub., New Delhi.

6. Punekar, S.D. Deodhar S.B., Sankaran, Saraswathi, Labour Welfare, Trade Unionism and Industrial Relations, Himalaya Publishing House, Mumbai.
7. Pant, S.C., Indian Labour Problems, Chaitanya Publishing House, Allahabad.
8. Saxena, R.C., Labour Problems and Social Welfare, K. Nath & Co., Meerut.
9. Bhogiliwala, T.N. Economics of Labour & Industrial Relations, Sahitya Bhavan Publishing Agra.
10. Memoria, C.B. Dynamics of Industrial Relations in India, Himalaya Publishing. House, Mumbai.

## **H.R. 5.6STRATEGIC HRM**

### **OBJECTIVE**

The objective is to enable students to acquire skills in Strategic Human Resource Management.

### **Unit 1: INTRODUCTION TO STRATEGIC HRM**

**10 Hrs.**

Strategic Role of HRM, Planning and Implementing Strategic HR policies, HR Strategies to increase firm performance.

### **Unit 2: INVESTMENT PERSPECTIVES OF HR**

**12 Hrs.**

Investment Consideration, Investments in Training and Development, Investment Practices for improved retention, Job secure workforce, Nontraditional Investment Approaches.

### **Unit 3: MANAGING STRATEGIC ORGANIZATION**

**10 Hrs.**

Managing Strategic Organizational Renewal- Managing change and OD, instituting TQM Programmes, Creating Team based Organizations, HR and BPR, Flexible work arrangement.

### **Unit 4: ESTABLISHING STRATEGIC PLANS**

**12 Hrs.**

Establishing Strategic pay plans, Determining periods, Establishing periods, Pricing Managerial and professional jobs, Compensation trends, Objectives of International Compensation, Approaches to International Compensation, Issues related to double taxation. Cases.

### **Unit 5: GLOBAL HRM**

**12 Hrs.**

Managing Global Human Resources-HR and the internationalization of business, Improving international assignments through selections, Training and maintaining international employees, Developing International Staff and Multinational Teams - Multinational, Global, and Transnational Strategies - Strategic Alliances, Sustainable Global Competitive Advantage, Globally Competent Managers, Location of Production Facilities.

### **SKILL DEVELOPMENT:**

- Prepare a statement showing man power requirements in an imaginary situation.
- Specimen of a payroll with imaginary roles.
- Preparation of job card with imaginary facts.
- Preparation of questionnaire on performance appraisal

### **BOOKS FOR REFERENCES**

1. Gary Dessler, Human Resource Management, PHI, New Delhi, 2003.
2. Charles R. Greer, Strategic Human Resource Management, Pearson Education, 2003.
3. Mahananda B. C. Strategic Human Resource Management, VBH.
4. Luis R. Gomez-Mejia, David B. Balkin, Robert L. Cardy, Managing Human Resources, PHI,
5. Peter J. Dowling, Denise E. Welch, Randall S. Schuler, International Human Resource Management, Thomson South-Western, 2002.

## **H.R 6.5 ORGNISATIONAL CHANGE AND DEVELOPMENT**

### **OBJECTIVE:**

The objective is to enable the students to understand need for Organizational Change and Development and the OD interventions

### **Unit 1: CHANGE MANAGEMENT**

**10Hrs**

The importance and nature of change. Change and human response. Introducing change effectively: Basic steps, factors influencing change- resistance to change, overcoming resistance to change

### **Unit 2: ORGANIZATION EFFECTIVENESS**

**10Hrs**

Organization effectiveness: Concept, problems in measurement of effectiveness. System - level criteria of judging effectiveness.

### **Unit 3: ORGANIZATIONAL DEVELOPMENT**

**16 Hrs**

The nature of Organizational Development (OD): Assumptions and values. Relevant systems concepts. Action research, OD Interventions: Team interventions, Inter-group interventions, personal, interpersonal and group processes interventions: A descriptive inventory of OD interventions.

### **Unit 4: OD INTERVENTIONS**

**10Hrs**

Comprehensive interventions, Structural interventions, Job enrichment and MBO, Conditions for optimal success of OD.

### **Unit 5: CREATIVITY & INNOVATION**

**10Hrs**

Creativity & Innovation: Meaning, Need, Components of Creativity & Innovation, Organizational Constraints, Organizational environment for Creativity & Innovation,

### **SKILL DEVELOPMENT**

- List out the recent OD interventions in Organizations.
- Discuss case studies on Impact of change on Organizational effectiveness.

### **BOOKS FOR REFERENCE**

1. Dunnette, M.D. (Ed.) (1976). Handbook of Industrial and Organizational Psychology. Chicago: Rand McNully.
2. French, W.L.; & Bell, C.H. Jr. (1980). Organizational Development. London, Prentice Hall.
3. Herbert, T.T. (1981). Dimensions of Organizational Behavior. London: MacMillan.
4. Khandwalla, P.N. (1988). Organizational effectiveness. In J. Pandey (Ed.) Psychology in India: The State-of-the Art (Vol.3, pp. 97-215). New Delhi: Sage.
5. Luthans, F. (1989). Organizational Behaviour. London: McGraw Hill.
6. Margulies, N.; & Raia, A.P. (1975). Organizational Development: Values, process and technology. New Delhi: Tata McGraw Hill,
7. McGill, M.E. (1977). Organizational Development for Operating Managers. AMACO (a division of American Management Association).

8. Pareek, U. & Rao, T.V. (1986). Designing and Managing Human Resources Systems. New Delhi: Oxford.
9. Rudrabasavaraj, M.N. (1977). Executive Development in India. New Delhi: Himalaya Publishing House.
10. Sharma, R.A. (1982). Organizational Theory and Behaviour. New Delhi: Tata McGraw Hill,

## **H.R. 6.6 COMPENSATION MANAGEMENT**

### **OBJECTIVE:**

The objective is to enable the students to understand the various aspects of Compensation Management

### **UNIT-1: JOB EVALUATION AND PERFORMANCE APPRAISAL**

**10 Hrs**

Job Evaluation - Definition - Traditional and New Techniques - Performance Appraisal -Basic concepts - performance standard - Appraisal methods.

### **UNIT-2: COMPENSATION MANAGEMENT**

**10 Hrs**

Compensation - Definition - Classification - Types - Incentives - Fringe Benefits.

### **UNIT-3: WAGE AND SALARY ADMINISTRATION**

**16 Hrs**

Theories of wages - wage structure - wage fixation - wage payment - salary administration. Difference between salary and wages - Basis for compensation fixation- Components of wages - Basic Wages - Overtime Wages - Dearness Allowance - Basis for calculation - Time Rate Wages and Efficiency Based Wages - Incentive Schemes - Individual Bonus Schemes, Group Bonus Schemes - Effect of various labour laws on wages-Preparation of Pay Roll

### **UNIT- 4:REWARDS AND INCENTIVES**

**10 Hrs**

Rewards for Sales personnel - Pay - commission- Performance based pay system - incentives - executives compensation plan and packages.

### **UNIT- 5: REGULATORY BODIES FOR COMPENSATION MANAGEMENT**

**10 Hrs**

Wage Boards - Pay Commissions - Compensation Management in Multi-National organizations.

### **SKILL DEVELOPMENT**

- List out the fringe benefits offered to employees of any two companies
- Discuss the role of regulatory bodies in compensation management
- List out various Incentive Schemes of wage payments

### **BOOKS FOR REFERENCE**

1. Compensation & Reward Management, BD Singh, Excel Books
2. Compensation, Milkovich & Newman, TMH
3. Strategic Compensation, Joseph J. Martocchio, 3rd Edition, Pearson Education
- 4 Compensation Management in Knowledge based world, Richard I. Anderson, 10th edition, Pearson Education
- 6 Compensation Management, Er Soni Shyam Singh, Excel Books.
7. Richard Thrope& Gill Homen : Strategic Reward Systems - Prentice-Hall.
8. Thomas. P. Plannery, David. A. Hofrichter & Paul. E. Platten: People, Performance & Pay – Free Press.
9. Michael Armstrong & Helen Murlis: Hand Book of Reward Management – Crust Publishing House.
10. Joseph. J. Martocchio: Strategic Compensation – A Human Resource Management Approach - Prentice-Hall.
11. Edwarde. E. Lawler III: Rewarding Excellence (Pay Strategies for the New Economy) – Jossey -Bass.