Bangalore University
COURSE STRUCTURE 2012-13
Scheme
B.B.M. COURSE MATRIX
I. Objectives:
1. To develop entrepreneurs
2. To develop ethical managers with inter disciplinary knowledge
3. To develop business philosophers with a focus on social responsibility and ecological sustainability.
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 and addressing business development issues with a passion for quality, competency and holistic approach.
7. To prepare students to take up higher education to become business scientists, researchers, consultants and teachers, with core competencies.

II. Eligibility for Admission:
Candidates who have completed two – year 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 3 years of six semesters. A candidate shall complete his/her degree within six (6) academic years from the date of his/her admission to the first semester.

IV. Medium of Instruction
The medium of instruction shall be English. However, a candidate will be permitted to write the examination either in English or in Kannada.

V. 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.

VI. Course Matrix
See Annexure – I

VII. Teaching and Evaluation:
M.Com, M.FA., M.B.S and M.B.A. graduates with B.Com, B.B.M and B.B.S as basic degree from a recognized university are only eligible to teach and evaluate the subjects including (excepting languages, compulsory additional subjects and core Information Technology related subjects) subjects mentioned in this regulation. Languages and additional subjects shall be taught by the graduates as recognized by the respective board of studies.

IX. Project Report and Viva-Voce:
   a. The Project report in the sixth semester carries 100 marks 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. The principal of the college shall submit the project reports of the students, to the university within three days after the completion of VI semester examination.

d. Candidate shall obtain a minimum of 35% 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.

e. The student who fails to submit the project report shall not be permitted to take the examination.

f. The board of examiners or their nominees’ shall conduct viva-voce examination for Project Report.

X. SKILL DEVELOPMENT / RECORD MAINTENANCE AND SUBMISSION:

a. Every college is required to establish a dedicated business lab for the purpose of conducting practical/online 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/programmes 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.

XI. SCHEME OF EXAMINATION:

There shall be a university examination at the end of each semester. The maximum marks for the university examination in a paper shall be 100 marks. For Skill development Record maintenance grades shall be awarded.

Grades for Skill Development Record maintenance shall be awarded by the teacher who taught the paper. And the teacher concerned shall hand over within three day after end of the semester period, the grade’s list to the Head of the Department who in turn shall handover, within the next three days, to the principal.

The principal shall display grades on the notice board paper-wise and student-wise one week prior to the commencement of the semester examination. And the original copy of the same, duly signed by the principal, shall be sent by the principal to the registrar (Evaluation) before the commencement of the semester examination.

XII. APPEARANCE FOR THE EXAMINATION:

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:

a. A Candidate shall apply for all the parts in each examination when he/she has submitted the prescribed application for the examination along with the required fees.

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.

XIII. MINIMUM FOR A PASS:

Candidates who have obtained at least 35% of marks in aggregate in each subject shall be eligible for a pass or exemption in the subject. The minimum mark per paper is 35%. However, there is no minimum mark for pass for record maintenance.

XIV. 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 35% and above but less than 50% of marks in part I, II and III.

2. The results of the degree course as a whole shall be declared on the basis of the aggregate marks obtained by the candidates in management subjects of the First year, Second year and Third year degree course put together as follows:
   a. First Class: Those who obtain 60% and above of the aggregate in the commerce subjects of First year, Second year and Third year degree course.
   b. Second Class: Those who obtain 50% and above but less than 60% of the aggregate marks in the commerce subjects of the First year, Second year and Third year degree course.
   c. Pass Class: Rest of the successful candidates who obtain 35% and above but less than 50% of the aggregate marks in the commerce subjects of the First year, Second year and Third year degree course.

iii) Class and Ranks shall be declared on the basis of the aggregate marks obtained by the candidates in the management subjects of the First to six semester of degree course as a whole. However, only those candidates who have passed each semester public examination in the first attempt only shall be eligible for the award of ranks. The first ten ranks only shall be notified.

XV. MEDALS AND PRIZES:

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

XVI. CONDITIONS TO KEEP TERMS:

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/opt to improve in anyone or more papers (theory/practical/dissertation/project work/field work) henceforth called as repeaters, shall appear for exam in such paper/s during the three immediate successive examinations.

   c. Examination for odd/even semester shall be conducted respectively at the end of odd/even semester (odd with odd, even with even).
d. The candidate shall take the examination as per the syllabus and the scheme of examination in force during the subsequent appearances.

**XVII. PATTERN OF QUESTION PAPER:**
Each theory question paper shall be 3 hours duration for each Examination. 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 will be as per the following Model:

<table>
<thead>
<tr>
<th>SECTION-A</th>
<th>(Conceptual questions)</th>
<th>(08 X 2 = 16 Marks)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. a,b,c,d,e,f,g,h,i,j.</td>
<td>Answer any EIGHT</td>
<td></td>
</tr>
<tr>
<td><strong>SECTION-B:</strong></td>
<td>(Analytical questions)</td>
<td>(03 X 8 = 24 Marks)</td>
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<tr>
<td>2,3,4,5.</td>
<td>Answer any THREE</td>
<td></td>
</tr>
<tr>
<td><strong>SECTION-C:</strong></td>
<td>(Essay type questions)</td>
<td>(04 X 15 = 60 Marks)</td>
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<tr>
<td>6,7,8,9,10.</td>
<td>Answer QUESTION NO. 10 and any THREE of the remaining.</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>100 Marks</strong></td>
<td></td>
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</table>

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

The candidate shall be permitted to improve the results of the whole examination or of any Semester or any subject within 30 days after the publication of the result. 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.

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

If any difficulty arises while giving effect to the provisions of these Regulations, the Vice-Chancellor may in extraordinary circumstances, pass such orders as he may deem fit.
### Bangalore University
### COURSE STRUCTURE 2012-13 Scheme
### B.B.M. COURSE MATRIX

<table>
<thead>
<tr>
<th>Semester No.</th>
<th>Paper No.</th>
<th>Title of the Paper</th>
<th>Lecture Hour Per Week</th>
<th>Total Marks</th>
</tr>
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<tbody>
<tr>
<td>I</td>
<td>1.1</td>
<td>Language: Kannada / Sanskrit / Urdu / Tamil / Telugu / Additional English / Marathi / Hindi</td>
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<td>1.2</td>
<td>LANGUAGE: ENGLISH</td>
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<td></td>
<td>1.3</td>
<td>Fundamentals of Accounting</td>
<td>04</td>
<td>100</td>
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<td></td>
<td>1.4</td>
<td>Business Organisation and Environment</td>
<td>04</td>
<td>100</td>
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<td></td>
<td>1.5</td>
<td>Quantitative Methods for Business - I</td>
<td>04</td>
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<td></td>
<td>1.6</td>
<td>Market Behaviour &amp; Cost Analysis</td>
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<td>Management Process</td>
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<td>Quantitative Methods for Business – II</td>
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<td>Organizational Behavior</td>
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<td>Production and Operations Management</td>
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<td>Environmental Studies</td>
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<td>UGC</td>
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<td>Human Resource Management</td>
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<td>Services Management</td>
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<td>Business Research Methods</td>
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<td>Marketing Management</td>
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<td>Semester No.</td>
<td>Paper No.</td>
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<td>Cost Accounting</td>
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<td>4.7</td>
<td>Indian Constitution</td>
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<td>V</td>
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<td>Entrepreneurial Management</td>
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<tr>
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<td>5.2</td>
<td>Computer Applications in Business</td>
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<td>5.3</td>
<td>Banking Regulations &amp; operations</td>
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<td>Corporate Governance</td>
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<td>Management Accounting</td>
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<td>Elective – Paper –I</td>
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<td>Elective – Paper –II</td>
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<tr>
<td>VI</td>
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<td>E-Business</td>
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<td>6.3</td>
<td>Income Tax</td>
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<td>Elective – Paper–IV</td>
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<td>6.7</td>
<td>Project Report &amp; Viva-voce (75 marks + 25 marks)</td>
<td>04</td>
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### ELECTIVE GROUPS

#### 1. FINANCE GROUP

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<tr>
<th>Semester No.</th>
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<th>Total Marks</th>
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<td>Financial Markets &amp; Services</td>
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<td>VI</td>
<td>6.5</td>
<td>Investment &amp; Portfolio Management</td>
<td>04</td>
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<tr>
<td></td>
<td>6.6</td>
<td>Stock And Commodity Markets</td>
<td>04</td>
<td>100</td>
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#### 2. MARKETING GROUP

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<tr>
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<tbody>
<tr>
<td>V</td>
<td>5.6</td>
<td>Consumer Behavior</td>
<td>04</td>
<td>100</td>
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<tr>
<td></td>
<td>5.7</td>
<td>Advertising &amp; Media Management</td>
<td>04</td>
<td>100</td>
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<td>VI</td>
<td>6.5</td>
<td>Brand Management</td>
<td>04</td>
<td>100</td>
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<td></td>
<td>6.6</td>
<td>Retail Management</td>
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#### 3. HUMAN RESOURCE GROUP

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<tr>
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<th>Total Marks</th>
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<tbody>
<tr>
<td>V</td>
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<td>Employee Welfare &amp; Social Security</td>
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<td></td>
<td>5.7</td>
<td>Strategic HRM</td>
<td>04</td>
<td>100</td>
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<tr>
<td>VI</td>
<td>6.5</td>
<td>Organizational Change &amp; Development</td>
<td>04</td>
<td>100</td>
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<td></td>
<td>6.6</td>
<td>Compensation Management</td>
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#### 4. INTERNATIONAL BUSINESS GROUP

<table>
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<tr>
<th>Semester No.</th>
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<th>Lecture Hour Per Week</th>
<th>Total Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>V</td>
<td>5.6</td>
<td>International Marketing Management</td>
<td>04</td>
<td>100</td>
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<tr>
<td></td>
<td>5.7</td>
<td>International Financial Management</td>
<td>04</td>
<td>100</td>
</tr>
<tr>
<td>VI</td>
<td>6.5</td>
<td>International HRM</td>
<td>04</td>
<td>100</td>
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<tr>
<td></td>
<td>6.6</td>
<td>Exim &amp; Forex Management</td>
<td>04</td>
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</tbody>
</table>

#### 5. INFORMATION & TECHNOLOGY GROUP
OBJECTIVE
The objective of this course is to acquaint students with the accounting concepts, tools and Techniques influencing business organizations.

Unit 1: INTRODUCTION TO FINANCIAL ACCOUNTING 08 Hours

Unit 2: ACCOUNTING PROCESS 12 Hours

Unit 3: SUBSIDIARY BOOKS 12 Hours

Unit 4: RECTIFICATION OF ERRORS 08 Hours
Meaning – Kinds of Accounting Errors and Methods of Rectification of Errors – when suspense account is required and when suspense account is not required.

Unit 5: FINAL ACCOUNTS OF PROPRIETARY CONCERN 10 Hours
Preparation of Trading Account, Profit & Loss Account and Balance Sheet.

Unit 6: SINGLE ENTRY SYSTEM 10 Hours

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 vertical form.
- Prepare a Bank Reconciliation Statement with imaginary figures

BOOKS FOR REFERENCE
1) Dr. S.N. Maheswari, Financial Accounting
2) Jawaharlal & Seema Srivastava: Financial Accounting, HPH
3) S Jayapandian: Financial Accounting from Zero,
4) Grewal and Gupta, Advanced Accounting
5) Dr. Anil Kumar, Dr. Rajesh Kumar, B. Mariyappa; Financial Accounting
6) S. P Jain and K. L. Narang; Financial Accounting
7) R.G. Saha, Fundamentals of Accounting
1.4 BUSINESS ORGANISATION AND ENVIRONMENT

OBJECTIVE
To familiarize the students with aspects of Business Organization and its Environment.

Unit 1: INTRODUCTION TO BUSINESS ORGANIZATION 10 Hours
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 15 Hours

Unit 3: JOINT STOCK COMPANY 08 Hours

Unit 4: BUSINESS ENVIRONMENT 15 Hours

Unit 5: GOVERNMENT AND BUSINESS 12 Hours
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 Article of Association of any company
- 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
2) Francis Cherrunilam: Business Environment
3) Vivek Mittall, – Business Environment
4) Dr. Ramachandra; Business Environment
5) Raj Agarwal – Business Environment
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 Hours
Introduction – Natural Numbers - Even Numbers – Odd Numbers – Integers – Prime Numbers – Rational & Irrational numbers, Real Numbers, HCF & LCM (Simple problems)

Unit 2: THEORY OF EQUATIONS 14 Hours
Introduction – Meaning – Types of Equations – Simple, Linear and Simultaneous Equations (only two variables) Eliminations and Substitution Method only. Quadratic Equation – Factorization and Formula Method (ax² + bx + c = 0 form only). Problems on Commercial Application.

Unit 3: PROGRESSIONS 12 Hours
Introduction – Arithmetic Progression - Finding the ‘n’th term of an AP and Sum to n’th term of AP. Insertion of Arithmetic Means in given terms of AP and representation of AP. Geometric Progression – Finding n’th term of GP – Sum to ‘n’th Term of GP – Insertion of Geometric Means in given Geometric Progression and also representation of GP.

Unit 4: MATRICES AND DETERMINANTS 15 Hours

Unit 5: COMMERCIAL ARITHMETIC 15 Hours
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
1. Calculation of future value of present value.
2. Calculation of geometric mean i.e, CAGR.
3. Calculation of EMI, Premium amount.

BOOKS FOR REFERENCE
1) A.Lenin Jothi : financial Mathematics
2) Saha: Mathematics for Cost Accountants.
3) Ranganath: Business Mathematics
4) R. Selvaraj, Quantitative Methods in Management
6) Dr. Sancheti & Kapoor: Business Mathematics and Statistics.
7) Zamarudeen: Business Mathematics.
8) Dikshit & Jain : Business Mathematics
1.6 Market Behaviour and Cost Analysis

**Objective:** to familiarize the students with the basic concepts of market forces and pricing decisions.

### Unit 1: Market Forces 10 hrs

**Demand:** meaning, law of demand, nature of elasticity of demand, determinants of elasticity of demand, cost of advertisement and derived demand relations. Demand forecasting - meaning and methods (problems on trend projection by method least square). Supply - Law of supply, determinants of supply.

### Unit 2: Cost and Profit Planning 14 hrs

Cost - meaning of short run and long run costs, fixed and variable costs, explicit and implicit costs, opportunity cost and incremental cost (concepts only). Total cost, average cost and marginal cost behavior in short run and long run (including problems). CVP Analysis - BEP, BE Chart, margin of safety, P/V ratio, profit planning, make or buy decisions (including problems at alternative cost and sales).

### Unit 3: Pricing practices and Strategies 12 hrs

Determinants of pricing policy, pricing methods - marginal cost pricing, target rate pricing, product line pricing, administered pricing, competitive bidding, dual pricing, transfer pricing. Price discrimination - requirements, types and dumping strategies. Pricing over product life cycle - skinned pricing, penetration pricing, product line pricing and price leadership.

### Unit 4: Cost of capital and Capital budgeting 10 hrs

Meaning and types of capital, specific cost of capital; debt, preference shares and equity shares and weighted average cost of capital (concepts only). Capital budgeting - meaning and significance (problems on PB period and NPV methods only).

### Unit 5: Firms and Decisions 14 hrs

Firm: meaning and goals, profit verses value (wealth) maximization dynamics (with time value of money). Decision making, decisions under market uncertainty situations, tactical versus strategic decisions and game theory. Linear programming and sensitivity analysis – basic assumptions, merits and demerits – simple problems.

**SKILL DEVELOPMENT**

1. Compute the BEP for a Business unit.
2. Calculate the cost of capital for a manufacturing unit.

**References**

4. Atmananad, Managerial Economics
8. K.M.Pandey & Others: Economics for Managerial Decisions
11. Manoj Kumar Mishra: Managerial Economics, Voyu Education of India, New Delhi.
1.7 MANAGEMENT PROCESS

OBJECTIVES:
To familiarize the students with concepts and principles of Management

Unit 1: INTRODUCTION TO MANAGEMENT 10 Hours
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 Hours
Nature importance and purpose of planning - Planning process, Objectives - Types of plans (Meaning only) - Decision making – importance & steps.

**Unit 3: ORGANIZING & STAFFING**  
14 Hours
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 - Process of selection & recruitment(in brief).

**Unit 4: DIRECTING**  
14 Hours
Meaning and nature of directing - Motivation theories (Maslow’s, Herzberg, McGregors X & Y theory) - Communication meaning and importance, barriers to communication, types of communication - Coordination meaning and importance.

**Unit 5: CONTROLLING**  
10 Hours
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.
- Chart on sources of recruitment.
- Draft Control chart for different industry / business groups.

**BOOKS FOR REFERENCE**
1) Koontz & O’Donnell, Management.
2) Appanah & Reddy, Management.
3) T. Ramaswamy : Principles of Management
4) L M Prasad, Principles of management.
5) VSP Rao/Bajaj, Management process and organization.
7) Rustum & Davan, Principles and practice of Management.
9) Thomas, N. Duening & John, M. Ivan cevich, Management, Principles and Guidelines, Biztantra Publications.
11) Kandepu : Elements of Functional Administration
12) Rekha & Vibha: Business Management

**2.3 FINANCIAL ACCOUNTING**

**OBJECTIVE**
*The objective of this course is to acquaint students with the accounting concepts, tools and Techniques influencing business organizations.*

**Unit 1: DEPARTMENTAL ACCOUNTS**  
13 Hours

**Unit 2: INSURANCE CLAIMS**  
12 Hours

**Unit 3: HIRE PURCHASE AND INSTALLMENT SYSTEMS**  
15 Hours

Unit 4: ROYALTY ACCOUNTS 15 Hours

Unit 5: SALE OF PARTNERSHIP TO A LIMITED COMPANY 15 Hours

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) M.A.Arunachalam & K.S.Raman: Advanced Accountancy
2) B.S. Raman, Advanced Accountancy Vol II
3) V.K. Goyal, Financial Accounting 2nd Edition
4) Shukla and Grewal, Advanced Accountancy
5) Gupta and Radhaswamy, Advanced Accountancy Vol I & II
6) Agarwal and Jain, Advanced financial Accounting
7) Guruprasad Murthy : Financial Accounting
8) Maheshwari, Advanced Accountancy Vol I & II
9) B.M. Lall Nigam & G.L. Sharma, Advanced Accountancy
10) S.N. Maheshwari & S.K. Maheshwari, Financial Accounting
12) S. Anil Kumar, Mariappa & V. Rajesh Kumar, Financial Accounting
2.4 QUANTITATIVE METHODS FOR BUSINESS - II

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

Unit 1: INTRODUCTION TO STATISTICS  04 Hours
Background and Basic concepts: Classification and Tabulation of Data, Introduction – Definition of Statistics – Functions – Scope – Limitations.

Unit 2: MEASURES OF CENTRAL TENDENCY  14 Hours
Introduction – Types of averages – Arithmetic Mean (Simple and Weighted) – Median – Mode – Graphs – Histogram and Ogive Curves.

Unit 3: MEASURE OF DISPERSION  12 Hours

Unit 4: CORRELATION AND REGRESSION ANALYSIS  10 Hours
Correlation – Meaning & Definition - Uses – Types – Probable error – Karl Pearson’s & Spearman’s Rank Correlation (Excluding bivariate and Multi correlation). Regression – Meaning and Definition, Regression Equations - Problems

Unit 5: INDEX NUMBERS  10 Hours

Unit 6: TIME SERIES  10 Hours
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.
- Collect the turnover of a company for 7 years and predict the sales of 8th year by using method of least square.

BOOKS FOR REFERENCE
1) S P GUPTA: Statistical Methods- Sultan Chand, Delhi
2) C.R.reddy : Quantitative Techniques for Management Decisions
3) Dr. B N GUPTA: Statistics (Sahitya Bhavan), Agra.
4) R.S Bhardwaj: Business Statistics
7) ELLAHANCE : Statistical Methods
8) SANCHETHI AND KAPOOR: Business Mathematics

2.5 ORGANISATIONAL BEHAVIOUR

OBJECTIVE: To enable the students to understand the Organizational Behavior and Organizational Change.

Unit 1: ORGANIZATIONAL BEHAVIOUR 04 Hours
Organization - Meaning and significance - The study of organization behaviour - Definition - Scope and Application in Management - Contributions of other disciplines - Organizational structure, challenges facing management, Emerging Organizations.

Unit 2: PERCEPTION AND ATTITUDES 10 Hours
Meaning - Need - Perceptual Process – Perceptual Mechanism - Factors influencing perception - Interpersonal perception.
Meaning - Characteristics of Attitudes – Components of Attitude - Attitude and Behaviour – Attitude formation and Measurement of Attitudes

Unit 3: LEARNING AND BEHAVIOUR MODIFICATION 06 Hours
Principles of learning & Reinforcement - observational learning - Cognitive Learning - Organizational Behaviour Modification - Steps in Organizational Behaviour Modification process - Organizational Reward Systems

Unit 4: PERSONALITY 06 Hours
Determinants of Personality - Biological factors - Cultural factors - family and Social Factors - Situational factors - Personality attributes influencing OB, Interactive Behaviour and Interpersonal Conflict.

Unit 5: GROUP DYNAMICS & LEADERSHIP 12 Hours

Unit 6: ORGANIZATIONAL CHANGE 12 Hours
Meaning - Nature of work change - Pressure for change - Change process - Types of change – Factors influencing change - resistance to change - overcoming resistance - Organizational Development - different techniques.

SKILL DEVELOPMENT
- Meaning of job enrichment and list the reconciliements of job enrichments
● Characteristics of attitudes and components of attitudes – A brief explanation
● List the determinants of personality
● Factors influencing perceptions – A brief explanation
● List the characteristics of various leadership styles.

BOOKS FOR REFERENCE
1) Robbins, Organizational Behaviour
2) John W. Newstrom & Kieth Davis, Organizational Behaviour
3) P.G. Aquinas Organizational Behavior
4) Fred Luthans, Organizational Behaviour
5) K. Aswathappa, Organizational Behaviour
6) M. Gangadhar. V.S.P.Rao and P.S.Narayan, Organizational Behaviour
7) M.N.Mishra: Organisational Behaviour and Corporate Development
8) Karamapli: Business Management & Organizational Behavioral I.K. International publi
9) N.S. Gupta, Organizational Behaviour
10) Jit. S. Chandan, Organisational Behaviour
2.6 PRODUCTION AND OPERATIONS MANAGEMENT

Objective
The objective of the course is to make the students to 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 11 Hours

Unit 2: PLANT LOCATION AND LAYOUT 08 Hours
Introduction – Meaning & Definition - Factor 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 10 Hours
Introduction – Meaning & Definition - Purchasing, selection of suppliers, inventory management, material handling principles and practices, economic consideration, criteria for selection of materials handling equipment, standardization, codifications, simplification, inventory control, Techniques of inventory control - Value analysis, value engineering – Human engineering - Inter- relationship of plant layout and materials handling, SCM

Unit 4: PRODUCTION PLANNING AND QUALITY CONTROL 10 Hours
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.

Unit 5: TIME AND MOTION STUDY 08 Hours
Introduction – 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 10 Hours
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) SN Chary, Production & Operations Management
3) U. Kachru, Production & Operations Management
4) Alan Muhlemann, John Oaclank and Keith Lockyn, Production & Operations Management
5) K K Ahuja, Production Management
6) S.A.Chunawalla & Patel: Production & Operations Management
7) Everett E Adam Jr., and Ronald J Ebert, Production & Operations Management
8) Dr. L. N. Agarwal and Dr. K.C. Jain, Production Management
3.2 SOFT SKILLS FOR BUSINESS

OBJECTIVE: To develop both Oral and written communication skill concerning organizational and Business issues

Unit 1: ELEMENTS OF COMMUNICATION  06 Hours
Meaning, Importance, objectives & Principles of Communication, types and forms of communication, Process, impediments of effective communication, strategies for effective communication.

Unit 2: NONVERBAL COMMUNICATION  10 Hours

Unit 3: PUBLIC SPEAKING – IMPORTANCE OF PUBLIC SPEAKING SPEECH  10 Hours
COMPOSITION

Unit 4: INTERVIEW TECHNIQUES 08 Hours
Importance of Interviews, Art of conducting and giving interviews, Placement interviews - discipline interviews - appraisal interviews – exit interviews.

Unit 5: MEETINGS 06 Hours
Importance, Meetings opening and closing Meetings Participating and Conducting Group discussions. Brain Storming, E-Meetings

Unit 6: BUSINESS COMMUNICATION 10 Hours

Unit 7: CARRIER PLANNING
Awareness of different carries sources of information, choosing a carrier, carrier counseling, and Resume preparation preparing for group discussion

SKILL DEVELOPMENT
1. Conduct a mock meeting and draft minutes of the meeting.
2. Draft a letter of enquiry to purchase a laptop.
3. Draft your bio-data.

BOOKS FOR REFERENCE
1) Soft Skills of Personality Development: C.G.G Krishnamacharyulu & Lalitha
4) Rajkumar, Basic of Business Communication
7) Rao & Das : Communication Skills
11) Sharma S.P. & Others, Business Communication
3.3 CORPORATE ACCOUNTING

OBJECTIVE

The objective of this course is to enable the students to have a comprehensive awareness about the provisions of the company’s act and corporate accounts.

Unit 1: COMPANY FINAL ACCOUNTS 20 Hours

Unit 2: ISSUE OF SHARES 10 Hours

Unit 3: UNDERWRITING OF SHARES 10 Hours

Unit 4: VALUATION OF GOODWILL 10 Hours

Unit 5: **VALUATION OF SHARES** 10 Hours

**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) M.A.Arunachalam & K.S.Raman: Corporate Accounting - II
2) Dr. S.N. Maheswari, Financial Accounting.
3) V.K. Goyal: Corporate Accounting.
4) Dr. Anilkumar, Dr. Rajesh Kumar and B Mariyappa – Corporate Accounting – I
5) S. P. Jain and K. L. Narang – Corporate Accounting
6) SP Iyengar, Advanced Accountancy.
7) R L Gupta, Advanced Accountancy.

**3.4 HUMAN RESOURCE MANAGEMENT**

**OBJECTIVE**
To familiarize the students with concepts and principles of Human Resource Management.

Unit 1: **HUMAN RESOURCE MANAGEMENT** 10 Hours

Unit 2: **HUMAN RESOURCE PLANNING, RECRUITMENT & SELECTION** 15 Hours

Unit 3: **TRAINING AND INDUCTION** 10 Hours
Meaning of Training and Induction, Objective and purpose of induction, Need for training, benefits of training, Identification of training needs and methods of training.

Unit 4: **PERFORMANCE APPRAISAL AND COMPENSATION** 10 Hours

Unit 5: **PROMOTION AND TRANSFERS** 10 Hours
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** 05 Hours
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 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) C.B. Mamoria, Personnel management
2) Edwin Flippo, Personnel management
3) Aswathappa, Human Resource Management
4) Madhurima lall, Human Resource Management
5) Subba Rao, Personnel and Human Resources management
6) S.sadri & Others: Geometry of HR
8) Michael Porter, HRM and human Relations
11) Rekha & Raghu , Human Resource Management

3.5 SERVICES MANAGEMENT

OBJECTIVE
To familiarize the students with different services and prepare them with requisite skills to manage.

Unit 1: INTRODUCTION TO SERVICES MANAGEMENT 10 Hours

Unit 2: TOURISM AND TRAVEL SERVICES 10 Hours

Unit 3: BANKING AND INSURANCE SERVICES 10 Hours

Unit 4: FINANCE AND MARKETING SERVICES 15 Hours

Unit 5: HEALTHCARE AND EDUCATIONAL SERVICES 15 Hours

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) Shanker, Ravi; Services Marketing – the Indian Perspective; Excel Books, New Delhi; First Edition; 2002
3) Dr. Ramachnadra, Dr. Chandra Shekar ; Services Management
4) Dr. Shajahan. S; Service Marketing (Concept, Practices & Cases); Himalaya Publishing House; Mumbai; First Edition 2001.
5) Dutta : Service Management, I.K. International
7) Cengiz Haksever etal – ‘Service Management and Operations’; Pearson Education.
8) Usha Devi & Others , Services Management
3.6 CORPORATE ENVIRONMENT

OBJECTIVE
To enable the students to get familiarized with the existing Company Law and Secretarial Procedure.

Unit 1: FORMATION OF COMPANY

Unit 2: CAPITAL OF COMPANY

Unit 3: COMPANY MEETINGS
Meaning and Definition – Types of Meeting – Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Board Meeting and Resolutions.

Unit 4: COMPANY SECRETARY

Unit 5: WINDING UP OF COMPANIES
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.

BOOKS FOR REFERENCE
1) Maheshwari & Maheshwari: Elements of Corporate Laws
2) M.C. Shukla & Gulshan: Principles of Company Law.
3) C.L. Bansal: Business & Corporate law
4) N.D. Kapoor: Company Law and Secretarial Practice.
5) K.Ramchandra & Others: Legal System in Business
6) S.S Gulshan: Company Law
8) S.C. Kuchal: Company Law and Secretarial Practice.
3.7 Computer Fundamentals

OBJECTIVES
To provide basic knowledge of Computer and its Usage.

Unit 1: INTRODUCTION TO COMPUTERS 10 Hours

Unit 2: COMPUTER ORGANIZATION 10 Hours

Unit 3: COMPUTER HARDWARE AND SOFTWARE 15 Hours

Unit 4: MICROSOFT OFFICE 13 Hours
Word processing and electronic spread sheet – An overview of MS WORD, MS EXCEL and MS POWERPOINT – Elements of BASIC programming – Simple illustrations.

Unit 5: COMPUTER NETWORKS 12 Hours
Types of networks – LAN, Intranet and Internet – Internet applications – World wide web – E-mail, browsing and searching – Search engines – Multimedia applications.

LIST OF PRACTICAL ASSIGNMENTS: (12 Sessions of 2 hours each)
- System use, keyboard, mouse operations. Word pad and paint brush.
- Creating a folder and saving a document – 2 sessions.
- Simple MS. DOS commands – 1 Session
- Windows operating system – icons, menus and submenus, my computer – 2 sessions
- Desktop publishing – preparation of a document using MS.WORD – 2 sessions
- Installation of software, virus scanning – illustrations – 1 session.
- Spreadsheet calculations using MS.EXCEL – 1 session.
- BASIC programming – illustrations – 1 session.
- Internet use. Surfing, browsing, search engines, E-mail. – 2 sessions.

BOOKS FOR REFERENCE
4) D. Bharihoke, Fundamemtal of Inrofmation Techonology.
5) Sharma Dhiraj: Information Technology for Business HPH
6) Archanakumar : Computer Basics with Office automation I.K. International
10) Saha & Saha : Computer Fundamentals

4.2 BUSINESS RESEARCH METHODS

OBJECTIVE
To create an awareness of the Process of Research, the tools and techniques of research and generation of reports

Unit 1: INTRODUCTION TO RESEARCH

Unit 2: METHODS OF DATA COLLECTION
Observational and Survey Methods – Field Work Plan - Administration of surveys - Training field investigators - Sampling methods - Sample size.

Unit 3: TOOLS FOR COLLECTION OF DATA
Questionnaire Design; Attitude measurement techniques – Motivational Research Techniques – Selection of appropriate Statistical Techniques.

Unit 4: STATISTICAL METHODS

Unit 5: REPORT WRITING

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 observational technique
- Diagrammatically present the information collected through the questionnaire

BOOKS FOR REFERENCE
3) S.N. Murthy, V. Bhojanna: Business Research Methods Excel Books
4) J.K. Sachdeva: Business Research Methodology HPH
6) Gupta S. Research Methodology and Statistical Techniques, Deep & Deep Publication (P) Ltd., 2002
10) C.R. Kothari, Research Methodology, Vikas Publications

4.3 MARKETING MANAGEMENT

OBJECTIVE
To enable students to understand the concept of marketing and its applications and also recent trends in Marketing.

Unit 1: INTRODUCTION TO MARKETING
Meaning & Definition – Goals – Concepts of Marketing – Approaches to Marketing – Functions of Marketing.

Unit 2: MARKETING ENVIRONMENT (MACRO)

27
Meaning – Demographic – Economic – Natural – Technological - Political – Legal – Socio - Cultural Environment

Unit 3:  MARKETING MIX  20 Hours

Unit 4:  MARKET SEGMENTATION AND CONSUMER BEHAVIOUR  10 Hours

Unit 5:  CUSTOMER RELATIONSHIP MANAGEMENT  05 Hours
Meaning and Definition – Role of CRM – Advantages and Disadvantages

Unit 6:  RECENT TRENDS IN MARKETING  05 Hours

SKILL DEVELOPMENT
- Identify the producer 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) Philip Kotler - Marketing Management
2) Bose Biplab: Marketing Management
3) Bholanath Datta: Marketing management 2nd Edition
4) J.C. Gandhi - Marketing Management
6) Dr. Ramachandra, Dr. Chandra Shekar, Marketing management .
9) Sontakki, Marketing Management.
10) Vibha & Rekha , Marketing Management

4.4 FINANCIAL MANAGEMENT

OBJECTIVE
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 Hours

Unit 2:  TIME VALUE OF MONEY  10 Hours

Unit 3:  FINANCING DECISION  10 Hours

Unit 4: INVESTMENT DECISION 10 Hours

Unit 5: DIVIDEND DECISION 08 Hours

Unit 6: WORKING CAPITAL MANAGEMENT 12 Hours

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 aging schedule of debtors with imaginary figures.
- Capital structure analysis of companies in different industries

BOOKS FOR REFERENCE
1) S N Maheshwari, Financial Management.
3) Khan and Jain, Financial Management.
5) Sharma and Sashi Gupta, Financial Management.
7) I M Pandey, Financial Management
9) Dr. Ramachandra, Dr. Chandrashekar, Financial Management.
10) Prasanna Chandra, Financial Management.
4.5 BUSINESS REGULATIONS

OBJECTIVE
To introduce the students to various regulations affecting business and to familiarize the students with such regulations.

Unit 1: INTRODUCTION TO BUSINESS LAWS 06 Hours
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, an overview of business laws in India.

Unit 2: CONTRACT LAWS 14 Hours
Indian Contract Act, 1872: Definition of Contract, essentials of a valid contract (all essentials need to be explained in great detail), classification of contracts, remedies for breach of contract.

Unit 3: INFORMATION LAWS 10 Hours

Unit 4: COMPETITION AND CONSUMER LAWS 10 Hours

Unit 5: ECONOMIC AND ENVIRONMENTAL LAWS 10 Hours

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 classroom and conduct group discussion.
- Draft a constructive and innovative suggestions note on global warming reduction.

BOOK REFERENCE
1) N.D. Kapoor, Business Laws, Sultan Chand publications.
2) S.S. Gulshan, Business Law 3rd Edition
3) K.R. Bulchandni: Business Laws,
4) S.C. Sharama & Monica: Business Law I.K. International
5) K. Aswathappa, Business Laws, Himalaya Publishing House,
4.6 COST ACCOUNTING

OBJECTIVE

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

Unit 1: INTRODUCTION TO COST ACCOUNTING 10 Hours

Unit 2: MATERIAL COST CONTROL 15 Hours
Unit 3: **LABOUR COST CONTROL** 10 Hours

Unit 4: **OVERHEAD COST CONTROL** 15 Hours

Unit 5: **RECONCILIATION OF COST AND FINANCIAL ACCOUNTS** 10 Hours
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.
- Developing a case for reconciliation.

**BOOKS FOR REFERENCE**
1) N.K. Prasad: Cost Accounting
2) J.M. Madegowda: Advanced Cost Accounting
3) Gouri Shankar: Practical Costing
4) Khanna Pandey & Ahuja: Practical Costing
5) K.S. Thakar: Cost Accounting
6) M.L. Agarwal: Cost Accounting
7) Palaniappan & Harihara: Cost Accounting I.K. International
8) Jain & Narang: Cost Accounting
9) S.P. Iyengar: Cost Accounting
10) S.N. Maheshwari: Cost Accounting
11) Horngren: Cost Accounting – A Managerial Emphasis
12) M.N. Arora: Cost Accounting, HPH

4.7 **INDIAN CONSTITUTION**

Unit 1:
- a) Framing of the Indian Constitution: Role of the Constituent Assembly.
- b) Philosophy of the Constitution: Objectives, resolution, preamble, fundamental Rights and Duties. Human rights and Environmental protection.

Unit 2:
- a) Special Rights created in the Constitution of Dalits, Backward Classes, Women and Children, and religious and linguistic minorities.
- b) Directive Principles of State policy: The need to balance fundamental rights with directive principles.

Unit 3:
- a) Union Executive: President, Prime Minister and Council of Ministers; powers and functions, coalition Government, problems in their working.
- b) Union Legislature: Lok Sabha and Rajya Sabha, powers and functions. Recent trends in their functioning.

Unit 4:
- a) State Government: Governor, Chief Minister and Council of ministers, Legislature.
- b) Centre – State relations: Political, financial, administrative: Recent Trends.
Unit 5:
   a) Judiciary: Supreme Court, Judicial Review, Writs, Public interest litigations. Enforcing rights through writs.
   b) Emergency provisions (Article 356)

BOOKS FOR REFERENCE
1) Srinivasan D - Indian Constitution
4) Nani Palkhivala – We, the People, UBS Publishers, New Delhi, 1999.
5) A.G. Noorani – Indian Government and Politics.
6) G.B Reddy : Constitutional of India, I.K. International
8) G.N.K Chowdhary, Indian Constitution.
10) M.U. Pylee, Constitutional Government in India.

5.1 ENTREPRENEURIAL MANAGEMENT

OBJECTIVE
To enable students to understand the basic concepts of entrepreneurship and prepare business plan to start a small industry.

Unit 1: ENTREPRENEURSHIP 10 Hours

Unit 2: ENTREPRENEURSHIP DEVELOPMENT 06 Hours
EDP – Need – Problems – National and State Level Institutions

Unit 3: SMALL SCALE INDUSTRIES 10 Hours
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 4: STARTING A SMALL INDUSTRY 12 Hours
To understand what constitutes a 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 - To understand the importance of financial, technical and social feasibility of the project.

Unit 5: PREPARING THE BUSINESS PLAN (BP) 10 Hours
What is a BP? Why is it important? Who prepares it? 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 6: IMPLEMENTATION OF THE PROJECT AND SICKNESS IN SSIs 12 Hours
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 Delevopment and Management, HPH
3. Satish Taneja: Entrepreneur Development
4. Bholanath Datta: Entrepreneurship and Management
5. Uday Pareek and T.V. Rao, Developing Entrepreneurship
6. S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems
7. Srivastava, A Practical Guide to Industrial Entrepreneurs
9. Vidya Hattangadi: Entrepreneurship
11. Bharusali, Entrepreneur Development
12. Dr. Venkataramanappa, Entrepreneurial Development
13. Anil Kumar: Small Business and Entrepreneurship
5.2 COMPUTER APPLICATION IN BUSINESS

OBJECTIVE

The objective of the course is to make the students to 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 Hours

Unit 2: TYPES OF INFORMATION SYSTEMS 15 Hours

Unit 3: MS OFFICE 15 Hours

Unit 4: DATABASE MANAGEMENT SYSTEMS 15 Hours
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 05 Hours

SKILL DEVELOPMENT
Maintain a Record on Practicals.

BOOKS FOR REFERENCE
1. James Obrein, Management Information Systems
2. Manjunath, Gundu Rao – Computer Business Applications
5.3 BANKING REGULATIONS & PRACTICE

OBJECTIVE

*To familiarize the students to understand the law and practice of banking.*

**Unit 1:** COMMERCIAL BANKS  
08 Hours  
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  
12 Hours  
Introduction – Meaning of Banker – Customer – Banking Company – General & Special Relationships of Banker and Customer

**Unit 3:** NEGOTIABLE INSTRUMENTS  
10 Hours  

**Unit 4:** PAYING BANKER AND COLLECTING BANKER  
10 Hours  
*Collecting Banker* – Meaning – Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course. Statutory Protection to Collecting Banker

**Unit 5:** TYPES OF CUSTOMERS AND ACCOUNT HOLDERS  
10 Hours  
Types of Customers and Account Holders - Procedure and Practice is 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 6:** PRINCIPLES OF BANK LENDING  
10 Hours  
Sound principles of Bank Lending – Different kinds of borrowing facilities granted by banks such as Loans, Cash Credit, Overdraft, Bills Purchased, Bills Discounted, Letters of Credit, Types of Securities, NPA.

**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 Travellers Cheques / Gift cheques / Credit cheques.
- List customer services offered by atleast 2 banks of your choice.

**BOOKS FOR REFERENCE**

1) Gordon & Natrajam: Banking Theory Law and Practice  
2) Tannan M.L: Banking Law and Practice in India.  
3) P.Subba Rao ; Bank Management  
5) V. Iyengar; Introduction to Banking
6) Kothari N. M: Law and Practice of Banking.
9) Gagendra Naidu, S. K. Poddar , Law and Practice of Banking

5.4 CORPORATE GOVERNANCE

OBJECTIVE
To provide basic knowledge of business ethics and values and its relevance in modern context.

Unit 1: BUSINESS ETHICS 10 Hours

Unit 2: PERSONAL ETHICS 10 Hours

Unit 3: ETHICS IN MANAGEMENT 10 Hours

Unit 4: ROLE OF CORPORATE CULTURE IN BUSINESS 10 Hours
Meaning – functions – impact of corporate culture – cross cultural issues in ethics

Unit 5: CORPORATE GOVERNANCE 10 Hours
Meaning, scope, composition of BODs, Cadbury Committee, various committee, reports on corporate governance, scope of CG, Benefits and Limitations of CG 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 ethical problems faced by managers
- List out issues involved in Corporate Governance.
- List out unethical aspects of Advertising

BOOKS FOR REFERENCE
1) H.R.Machiraju: Corporate Governance
2) N.M.Khandelwal : Indian Ethos and Values for Managers
3) S Prabhakaran; Business ethics and Corporate Governance
4) C.V. Baxi: Corporate Governance
5) R. R. Gaur, R. Sanghal, G. P. Bagaria; Human Values and Professional ethics
6) B O B Tricker, Corporate Governance; Principles , Policies and Practices
7) Murthy CSV: Business Ethics and Corporate Governance
8) Michael, Blowfield; Corporate Responsibility
9) Andrew Crane; Business Ethics
10) Ghosh; Ethics in Management and Indian ethos.
5.5 MANAGEMENT ACCOUNTING

OBJECTIVE
The objective of this course 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 08 Hours

Unit 2: FINANCIAL STATEMENTS 12 Hours

Unit 3: RATIO ANALYSIS 12 Hours
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 4: FUND FLOW ANALYSIS 10 Hours

Unit 5: CASH FLOW ANALYSIS 10 Hours

Unit 6: CVP ANALYSIS AND BUDGETARY CONTROL 10 Hours

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. Dr. S.N. Maheswari, Management Accounting
2. Sexana, Management Accounting
3. Sudhindra Bhatt; Management Accounting
4. J. Mada Gowda: Management Accounting
5. Dr. S.N. Goyal and Manmohan, Management Accounting
6. Jawahar lal : Essantials of Managerial Accounting
7. B.S. Raman, Management Accounting
8. Dr. Ramachnadra, Dr, Chandra Shekar & Shivarudrappa ; Management Accounting
9. Sharma and Gupta, Management Accounting
6.1 INTERNATIONAL BUSINESS

OBJECTIVE
The objective of this course is to facilitate the students in understanding of International Business in a multicultural world.

Unit 1: INTRODUCTION TO INTERNATIONAL BUSINESS 8 Hours
Meaning and Definition of International Business – Theories of International Trade – Economic Theories – Forms of International Business - Nature of International Business

Unit 2: MODE OF ENTERING INTERNATIONAL BUSINESS 12 Hours

Unit 3: GLOBALIZATION 12 Hours

Unit 4: MNCs AND INTERNATIONAL BUSINESS 10 Hours
Definitions – Distinction among Indian Companies – MNC – Global Companies and TNC – Organizational Transformations – Merits and Demerits of MNC’s in India.

Unit 5: INTERNATIONAL MARKETING INTELLIGENCE 8 Hours

Unit 6: EXIM TRADE 10 Hours

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
2) P. Subba Rao – International Business – HPH
3) Shyam Shukla; International Business
4) Francis Cherunilam; International Business, Prentice Hall of India
6) Dr. Ramachnadra, Dr. Chandrashekar, International Business
7) J. Maskeri- International Business
8) Rosy Joshi; International Desmuch

6.2 E-BUSINESS

Objective: To expose the students to electronic modes of commercial operations.

UNIT 1. E-BUSINESS 15 Hours

UNIT 2. Hardware and Software for E-Business 10 Hours

UNIT 3. SECURITY FOR E-BUSINESS 10 Hours

UNIT 4. E-PAYMENTS 10 Hours
E-payment systems – an overview. B to C payments, B to B payments. Types of E-payment system – Credit card payment, debit cards, accumulating balance, online stored value payment systems, digital cash, digital (electronic) wallets, agile wallet, smart cards and digital cheques. Secure Electronic Transaction (SET) protocol

UNIT 5. E-BUSINESS MARKETING TECHNOLOGIES 10 Hours
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 6. Cyber Laws 05 Hours

SKILL DEVELOPMENT
• Visit Few Business Websites and note down in Practical Record Book

REFERENCE BOOKS
2. Watson R T: Electronic Commerce – the strategic perspective. The Dryden press
4. Agarwala and Ararwala: Business on the Net – Bridge to the online store front,
6. Diwan, Prag and Sharma, Electronic Commerce – A manager guide to E-business,
7. P. Diwan, S. Sharma; E-Commerce
12. Young Margaret Levine: The complete reference to Internet, TMH.
13. C.S.Rayudu: Ecommerce and E Business
6.3 INCOME TAX

OBJECTIVE
The Objective of this course 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 5 Hours
Brief History of Income Tax - 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 – Agricultural Income

Unit 2: RESIDENTIAL STATUS 5 Hours

Unit 3: EXEMPTED INCOMES 5 Hours
Introduction – Exempted Incomes U/S 10 (Restricted to Individual Assessee).

Unit 4: INCOME FROM SALARY 15 Hours

Unit 5: INCOME FROM HOUSE PROPERTY 10 Hours
Unit 6: PROFITS AND GAINS FROM BUSINESS AND PROFESSION  15 Hours
Meaning and Definition of Business, Profession – Expenses Expressly Allowed – Allowable Losses – Expenses
Expressly Disallowed – Expenses Allowed on Payment Basis - Problems on Business relating to Sole Trader only and
Problems on Profession relating to Chartered Accountant, Advocate and Doctor.

Unit 6: CAPITAL GAINS (Theory only).

UNIT 7: INCOME FROM OTHER SOURCES (theory only).  5 Hours

UNIT 8: COMPUTATION OF GTI.

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.
6.4 STRATEGIC MANAGEMENT

**Objective:** The Objective of this course is to expose the students to the various strategic issues such as strategic planning, implementation and evaluation etc.

**Unit 1: INTRODUCTION TO STRATEGIC MANAGEMENT**
10 Hours

**Unit 2: ENVIRONMENTAL APPRAISAL**
12 Hours
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**
13 Hours

**Unit 4: IMPLEMENTATION OF STRATEGY**
15 Hours

**Unit 5: STRATEGY EVALUATION**
10 Hours
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**
2. Dr. Aswathappa, Business Environment for Strategic Management
3. Azhar Kazmi, Business Policy and Strategic Management
4. C. Appa Rao; Strategic Management and Business Policy
5. Subbarao: Business Policy and Strategic Management
6. Ghosh P.K., Business Policy and Strategic Planning and Management.
7. Pillai, Strategic Management
FINANCE GROUP

5.6 ADVANCED FINANCIAL MANAGEMENT

OBJECTIVE
To familiarize the students with Advance Financial Management decisions.

Unit 1: INVESTMENT DECISIONS AND RISK ANALYSIS  12 Hours

Unit 2: COST OF CAPITAL  12 Hours

Unit 3: CAPITAL STRUCTURE THEORIES  12 Hours

Unit 4: DIVIDEND THEORIES  10 Hours

Unit 5: PLANNING AND FORECASTING OF WORKING CAPITAL  10 Hours

UNIT 6: CORPORATE VALUATION  04 hours
DCF method, relative valuation method, net asset method, value based management.

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
4. P.K. Sinha; Financial Management
5.7 FINANCIAL MARKETS & SERVICES

OBJECTIVE

To familiarize the students with Traditional and Modern Financial Services.

Unit 1: FINANCIAL MARKETS

Primary Market - Meaning – Features - Players of Primary Market – Instruments in Primary Market (Names) – Procedure for issuing Equity and Debentures - SEBI guidelines towards the issue of Equity Shares and Debentures -

**Unit 2: NON-BANKING FINANCIAL INTERMEDIARIES**  
12 Hours

**Unit 3: SEBI**  
12 Hours

**Unit 4: MUTUAL FUNDS**  
14 Hours

**Unit 5: RECENT TRENDS IN FINANCIAL SERVICES**  
10 Hours

**SKILL DEVELOPMENT**
- Collection of Share certificate / debenture certificate.
- Chart showing modus operand 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**
3. R.M Srivastava / D. Nigam; Dynamics of Financial Markets & Institutions in India
4. L M Bhole: Financial Institutions and Markets, Tata Mcgrah Hill
5. E Gardon & K Natarajan: Financial Markets & Services
6. V.A.Avadhani : Financial Services in India.
6.5 INVESTMENT & PORTFOLIO MANAGEMENT

Unit 1: INTRODUCTION TO INVESTMENT MANAGEMENT 12 Hours

Unit 2: SECURITY ANALYSIS 14 Hours

Unit 3: MODERN PORTFOLIO THEORY 12 Hours

Unit 4: PORTFOLIO EVALUATION 10 Hours
Sharpe’s measure, Jensen’s measure, Treynor’s measure.

Unit 5: GLOBAL MARKETS 12 Hours
Global Investment Benefits - Introduction to ADRs, GDRs, FCCBs, Foreign Bonds, Global Mutual Funds – Relationship between Trends in Global Markets and the Domestic Markets

BOOKS FOR REFERENCE
1. Preeti Singh: Investment Management
2. Kevin, Investment and Portfolio Management
3. Sudhindra Bhatt; Security Analysis and Portfolio Management.
5. Prasanna Chandra, Investment Analysis and Portfolio Management, Mcgraw-Hill
7. Avadhani, Investment Analysis and Portfolio Management, HPH

6.6 STOCK AND COMMODITY MARKETS

Objective: To provide students with a conceptual framework of stock markets and commodity markets, functionaries in these markets and their mode of trading.
1. AN OVERVIEW OF CAPITAL AND COMMODITY MARKETS: 10 Hours
   Primary Market, Secondary Market (Stock Market), Depositaries, Private placements of shares / Buy back of shares, Issue mechanism. Meaning of commodity and Commodity markets, difference between stock market and commodity market.

2. STOCK MARKET: 12 Hours
   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).

3. TRADING IN STOCK MARKET: 14 Hours

4. COMMODITY MARKET: 14 Hours

5. TRADING IN COMMODITY MARKETS: 10 Hours

Reference Books:
2. Srivastava RM : Management of Financial Institutions, HPH
4. Bharat Kulkarni; Commodity Markets and Derivatives

MARKETING GROUP

5.6 CONSUMER BEHAVIOR

Unit 1: INTRODUCTION 8 Hours
Introduction to Consumer Behaviour - A managerial & consumer perspective; why study consumer behaviour? ; Applications of consumer behaviour knowledge; current trends in Consumer Behaviour; Market segmentation & consumer behaviour.
Unit 2: INDIVIDUAL DETERMINANTS OF CONSUMER BEHAVIOUR  14 Hours
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 Hours
Family influences; the influence of culture; subculture & cross cultural influences; group dynamics and consumer reference groups; social class & consumer behaviour.

Unit 4: CONSUMER'S DECISION MAKING PROCESS  8 Hours
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  8 Hours
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.

REFERENCE BOOKS:
3) Batra/Kazmi; Consumer Behaviour.
8) S.A.Chunawalla : Commentary on Consumer Behaviour.
9) Sontakki; Consumer Behaviour.
10) Schiffman; Consumer Behaviour.
5.7 ADVERTISING & MEDIA MANAGEMENT

Unit 1: INTRODUCTION & BASIC CONCEPTS 10 Hours
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 8 Hours
Marketing strategy & situation analysis; Advertising plan; Advertising objectives; DAGMAR approach; advertising strategy; Advertising campaign-planning process.

Unit 3: CREATIVE STRATEGY & ADVERTISING BUDGET 12 Hours
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 Hours
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. 10 Hours
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.

REFERENCE BOOKS:
2) Kazmi/Batra; Advertising & Sales promotion 3rd Edition
6) Sonatakki, Advertising.
7) Wells, Advertising.
8) Rayudu: Media and Communication Management

6.5 BRAND MANAGEMENT

OBJECTIVE
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

Unit 3: MARKET POTENTIAL & SALES FORECASTING 12 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**  
07 hrs  
Brand hierarchy, Branding strategy, Brand extension and brand transfer – Managing brand over time.

**BOOKS FOR REFERENCE**

1) Gupta SL: Brand Management  
2) Branding Concepts- Pati, Debashish  
3) Brand Building : M.Bhattacharjee  
4) Harsh V. Verama; Brand Management  
5) Brand Positioning Strategies for Competitive Advantage- Subrato Sengupta  
6) The New Strategic Brand Management- Kapfere, Jean-Noel  
7) Brand Management Perspectives and Practices- Das, Naveen  
8) Total Brand Management: An Introduction- Chaturvedi, B.M  
9) Brand Management Financial Perspectives- Ray

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**6.6 RETAIL MANAGEMENT**

**OBJECTIVE**  
*To expose students to acquire skills in Retail Management.*

**Unit 1: INTRODUCTION TO RETAILING**  
12 Hrs.  

**Unit 2: CONSUMER BEHAVIOUR IN THE RETAIL CONTEXT**  
12 Hrs.  

**Unit 3: RETAIL OPERATIONS**  
12 Hrs.  

**Unit 4: RETAIL MARKETING MIX**  
12 Hrs.  

**Unit 5: IMPACT OF IT IN RETAILING**  
12 Hrs.

BOOKS FOR REFERENCE

2) Suja Nair: Retail Management
4) Retailing Management by Swapna Pradhan, 2/e, 2007 & 2008, TMH
5) A. Siva Kumar; Retail Marketing.
6) Integrated Retail Management by James R. Ogden & Denise T.
7) Ogden, 2007, Biztantra
8) R.S.Tiwari : Retail Management , HPH
9) Araf Sakh: Retail Management
11) Retail Management by Rosemary Varley, Mohammed Rafiq-
12) Retail Management by Chetan Bajaj-Oxford Publication.

INTERNATIONAL BUSINESS GROUP

5.6 INTERNATIONAL MARKETING MANAGEMENT

UNIT – 1: INTERNATIONAL MARKETING 8 hours

UNIT – 2: NATURE AND SCOPE OF INTERNATIONAL MARKETING 8 hours

UNIT – 3: INTERNATIONAL MARKETING INTELLIGENCE 6 hours
Requirement and Sources of Information’s – systems and marketing research – Problems in International Marketing research.

UNIT – 4: FEATURE OF INTERNATIONAL MARKETING 10 Hours
Special features of International Marketing
Identifying foreign market product scanning for exports. Export distribution and channels packaging: Overseas market research pricing.

UNIT-5. INTERNATIONAL PRODUCT DECISIONS AND PRICING 16 Hours

UNIT – 6: INTERNATIONAL DISTRIBUTION AND PROMOTION 12 Hours

SKILL DEVELOPMENT:
● Understand the role of WTO in International Marketing.
● Report form the literature available in business magazines about International Product promotion adopted by business units in India.
● From the magazine try to acquire conceptual clarity on transfer pricing and dumping.
● Visit any institution responsible for export promotion and evaluate the functioning with reference to defined objectives.

BOOKS FOR REFERENCE:
1. Francis Cherunilum, International Marketing.
2. B.L. Varshney and B. Bhattacharya, International Marketing management.
5. P.K. Vasudeva: International Marketing, Excel Books

5.7 INTERNATIONAL FINANCIAL MANAGEMENT

UNIT – 1: International Finance: 8Hours
Introduction; Meaning of International Finance; Issues involved in International business & Finance; Currency to be used; Credit worthiness; Methods of Payment; Foreign Exchange Markets.

UNIT – 2: International Financial Management: 10Hours
Meaning of International Financial Management; Scope and significance of International financial management in international markets.

UNIT – 3: Foreign Exchange rates: 12Hours
Need for foreign exchange; Foreign exchange market and Market intermediaries; Exchange rate determination; Foreign Exchange risk - Forwards, futures, swaps, options, Valuation of future and swaps- valuation of options and efficiency of the exchange market; Convertibility of a rupee and its implications.

UNIT – 4: International Financial Markets: 10Hours
Foreign Institutional Investors- Regulations governing Foreign Institutional Investors in India; Global Depository Receipts - Meaning; Foreign Direct investment (FDI) – growth of FDI; Advantages and Disadvantages of FDI to Host country and home country.

UNIT – 5: International Risk Management: 8Hours
Types of Risk – Political, commercial, exchange control restrictions on remittances, differing tax system, sources of funds, exchange rate fluctuations, different stages and rates of inflation, risks of non-payment; Managing Risk. Internal and external technologies.

SKILL DEVELOPMENT:
● Visit any authorized dealers establishment and understand the activities of dealing room
● Analyse the trend of FDI into India during the preceding five years.

BOOKS FOR REFERENCE:
1. Avadhani: International Financial Management
3. Mittal, International Rate Foreign Exchange Tariff policy
4. Venkataraman K.V, Finance of Foreign Trade and Foreign Exchange
5. Genaro C da costa; International Trade and Payments
6. Chowdery, Finance of Foreign Trade and Foreign Exchange
6.5 INTERNATIONAL HRM

UNIT – 1: Globalization and Human Resource Management - 10 Hours

UNIT – 2: Total quality management and HRM - 6 Hours
Introduction, Principles and core concepts of TQM, HRM and TQM, the Total quality HR strategy.

UNIT – 3: Recent Techniques in HRM - 14 Hours
Employees for lease, Moon lighting by employees – Blue moon to full moon, Dual career groups, Flexitime and Flexiwork, Training and Development – Organization’s Educational Institutes, Management Participation in Employee’s Organization, Consumer Participation in Collective Bargaining, Collaborative Approach, Employee’s Proxy, HR accounting, Organizational Politics, Exit Policy and Practice, Future of HRM.

UNIT – 4: Managing HR in an International Business - 10 Hours
Introduction – The internationalization of Business - Improving international assignments through selection - Diversity counts- sending women managers abroad - Training and maintaining international employees.

UNIT – 5: HR Records, Audit, Research and Information system - 10 Hours
HR Records, HR Audits, HR Research, HR Information System, HR philosophy and building employee commitment.

SKILL DEVELOPMENT:
● Understand the concept of TQM in HR.
● Visit any establishment of MNCs and understand the training requirements of Manpower in the global context.

BOOKS FOR REFERENCE:
2. Shaun Tyson, Strategic Prospects HRM.
6.6 EXIM & FOREX MANAGEMENT

OBJECTIVE
To enable the students to acquire skills in Exim & Forex Management.

Unit 1: FOREIGN EXCHANGE MARKET 12 hrs

Unit 2: MARKET FUTURE 12 hrs

Unit 3: EXCHANGE RATE 12 hrs
Exchange Rate Determination and Forecasting – Setting the Equilibrium Spot Exchange Rate – Theories of Exchange Rate Determination – Exchange Rate Forecasting.

Unit 4: RISK MANAGEMENT 12 hrs

Unit 5: RATE MANAGEMENT 12 hrs
Management of Interest Rate Exposure – Nature and Measurement – Forward Rate Agreements (FRA’s) Interest Rate Options, Caps, Floors and Collars, Cap and Floors – Options on Interest Rate Futures, Some Recent Innovations – Financial Swaps.

BOOKS FOR REFERENCE
1) Shapiro Alan. C., Multinational Financial Management. Prentice Hall, New Delhi
2) Chaudhuri & Agarwal: Foreign Trade and Foreign Exchange, HPH
4) Jain : Export Import Procedures and documentation
5) A. Kumar, Export and Import Management.
8) Holgate H.C.F, Exchange Arithmetic

INFORMATION & TECHNOLOGY GROUP

5.6 Accounting Information Systems

Objective:
Accounting Information Systems is concerned with the way computerized information systems impact how accounting data is captured, processed, and communicated. It introduces the technology, procedures, and controls that are necessary in modern accounting field.
Unit - 1  10 hours
The Information System: An Accountant’s Perspective

Unit - 2  10 hours
Introduction to Transaction Processing

Unit - 3  10 hours
Computer-Based Accounting Systems

Unit – 4  15 hours
Financial Reporting and Management Reporting Systems

Unit – 5  15 hours
Computer Controls and Auditing IT Controls And Accounting Package
Relationship between IT Controls and Financial Reporting, Audit Implications of Sections IT Governance Controls, Organizational Structure Controls, Segregation of Duties within the Centralized Firm, The Distributed Model, Creating a Corporate IT Function, Audit Objectives Relating to Organizational Structure, Audit Procedures Relating to Organizational Structure. Tally software and it uses with problems

References:
2. The Crossroads of Accounting and IT Donna Kay, Ali Ovilia, May 2011, Hardback,
5.7 ENTERPRISE RESOURCE PLANNING

Objectives:
This paper will orient students to understand that business processes can be integrated in a seamless chain.

UNIT 1: INTRODUCTION 10 hours
Introduction To ERP, Evolution of ERP, What is ERP? Reasons for the growth of ERP, Scenario and Justification of ERP in India, Evaluation of ERP, Various Modules of ERP, Advantage of ERP.

UNIT 2: ERP ENVIRONMENT 10 hours

UNIT 3: ERP RELATED TECHNOLOGIES 10 hours
ERP and Related Technologies, Business Process Reengineering (BPR), Management Information System (MIS), Executive Information System (EIS), Decision support System (DSS), Supply Chain Management (SCM)
UNIT 4: ERP MODULES 10 hours
ERP Modules, Introduction to Finance, Plant Maintenance, Quality Management, Materials Management, HR, Marketing

UNIT 5: ERP Market 10 hours

Skill Development:
Prepare a list of companies that provide ERP packages and their features.

BOOKS FOR REFERENCE:
2. “Managing Business Process Flows : Ravi Anupindi, Suni Chopra,
3. Pearson Education”.
4. Enterprise Resource Planning : Altekar, PHI.
5. Enterprise Resource Planning : P. Diwan:
9. ERP : Vinod Kumar Garg and N.K. Venkitakrishnan, PHI.
10. Introduction to SAP, an Overview of SD : MM, PP,FI/CO Modules of SAP.

6.5 INFORMATION TECHNOLOGY AND AUDIT

OBJECTIVE: This subject aims at imparting knowledge about auditing done with the use of information technology

Unit 1: INTRODUCTION TO AUDITING SOFTWARE 10 Hrs

Unit 2: AUDIT OF SUBSIDIARY BOOKS 10 Hrs

Unit 3: AUDIT OF FINANCIAL STATEMENTS 12 Hrs
Unit 4: TAX AUDIT 12 Hrs
Extracting financial and quantitative information required for Tax Audit (under Sec. 44AB), Displaying relevant data for Audit based on Clause requirement, Instant Statistics on Audit Listings (Audited Vouchers & Unaudited Vouchers), record Audit Remarks using Audit Notes, Provision to mark Vouchers for Clarification / Verification from Clients, Provides facility to post corrections and reviews remotely, Tracking any alteration / modification to vouchers post Audit, Generate Annexure to Form 3CD, Printing of Form 3CD along with Annexure I and II, Printing of Form 3CA and Form 3CB.

Unit 5: STATUTORY AUDIT 10 Hrs
Creation and maintenance of Audit Programme, create the Audit Programme as pre audit activity, Supports to prepare and maintain Audit Working Papers, Facility to mark the applicable and compiled Accounting Standards for a company, Extracting the financial information required for Statutory Audit, Displaying the relevant data in the required form for analysis, Audit the Vouchers along with instant statistics, Track and audit the Related Party, Mechanism to Audit and interact with the Client remotely, generate the following Financial Statements as per the format specified in Company's Act: Schedule VI Balance Sheet, Schedule VI P&L Statement.

SKILL DEVELOPMENT:
• Maintain a computer record and execute the problems

BOOKS FOR REFERENCE:
2. Guide to Tally 9, Law Point,
3. Tally Ver 9, C Nellai Kannan, Nels publication, ISBN 81-901408-2-5

6.6 BANKING TECHNOLOGY AND MANAGEMENT

OBJECTIVE
The objective of this course is to acquaint students with the banking technology and their recent developments. Also it will enhance the students with live picture of modern banking concepts and Techniques.

Unit 1: BRANCH OPERATION AND CORE BANKING 10 Hours
Introduction and evolution of bank management – Technological impact in banking operation – Total branch computerization – Concept of opportunities – Centralized banking – Concept, opportunities, challenges and implementation

Unit 2: DELIVERY CHANNELS 10 Hours
Over of delivery channels – Automated Teller machine (ATM) – Phone banking – call centers – Internet banking – Mobile banking – Payment gateways – Card technologies – MICR electronic clearing

Unit 3. BACK OFFICE OPERATIONS 10 Hours

Unit 4. INTER BANK PAYMENT SYSTEM 10 Hours

Unit 5. CONTEMPORARY ISSUES IN BANKING TECHNIQUES 10 Hours
Analysis of Rangarajan committee reports – E Banking budgeting – Banking software’s.

REFERENCES
2. Padwal & Godse: Transformation of Indian Banks with Information Technology HPH