



BANGALORE UNIVERSITY

SYLLABUS 2012-13
BBM Degree Semester Scheme

DEPARTMENT OF COMMERCE
Bachelor of Business Management
Central College Campus, Bangalore – 560 001

BANGALORE UNIVERSITY
DEPARTMENT OF COMMERCE

REGULATIONS PERTAINING TO BBM DEGREE SEMESTER SCHEME

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 sustaina.
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 – 1

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/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/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:

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

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

Semester No.	Paper No.	Title of the Paper	Lecture Hour Per Week	Total Marks
I	1.1	Language: Kannada / Sanskrit / Urdu / Tamil / Telugu / Additional English / Marathi / Hindi	04	100
	1.2	LANGUAGE: ENGLISH	04	100
	1.3	Fundamentals of Accounting	04	100
	1.4	Business Organisation and Environment	04	100
	1.5	Quantitative Methods for Business - I	04	100
	1.6	Market Behaviour & Cost Analysis	04	100
	1.7	Management Process	04	100
II	2.1	Language: Kannada / Sanskrit / Urdu / Tamil / Telugu / Additional English / Marathi / Hindi	04	100
	2.2	LANGUAGE: ENGLISH	04	100
	2.3	Financial Accounting	04	100
	2.4	Quantitative Methods for Business - II	04	100
	2.5	Organizational Behavior	04	100
	2.6	Production and Operations Management	04	100
	2.7	Environmental Studies	04	100
III	3.1	Language: Kannada / Sanskrit / Urdu / Tamil / Telugu / Additional English / Marathi / Hindi	04	100
	3.2	Soft Skills for Business	04	100
	3.3	Corporate Accounting	04	100
	3.4	Human Resource Management	04	100
	3.5	Services Management	04	100
	3.6	Corporate Environment	04	100
	3.7	Computer Fundamentals	04	100
IV	4.1	Language: Kannada / Sanskrit / Urdu / Tamil / Telugu / Additional English / Marathi / Hindi	04	100
	4.2	Business Research Methods	04	100
	4.3	Marketing Management	04	100
	4.4	Financial Management	04	100
	4.5	Business Regulations	04	100
	4.6	Cost Accounting	04	100
	4.7	Indian Constitution	04	100
V	5.1	Entrepreneurial Management	04	100
	5.2	Computer Applications in Business	04	100
	5.3	Banking Regulations & operations	04	100
	5.4	Corporate Governance	04	100
	5.5	Management Accounting	04	100
	5.6	Elective - Paper -I	04	100
	5.7	Elective - Paper -II	04	100
VI	6.1	International Business	04	100
	6.2	E-Business	04	100
	6.3	Income Tax	04	100
	6.4	Strategic Management	04	100
	6.5	Elective - Paper-III	04	100
	6.6	Elective - Paper -IV	04	100
	6.7	Project Report & Viva-voce (75 marks + 25 marks)		100

ELECTIVE GROUPS

1. FINANCE GROUP

Semester No.	Paper No.	Title of the Paper	Lecture Hour Per Week	Total Marks
V	5.6	Advanced Financial Management	04	100
	5.7	Financial Markets & Services	04	100
VI	6.5	Investment & Portfolio Management	04	100
	6.6	Stock And Commodity Markets	04	100

2. MARKETING GROUP

Semester No.	Paper No.	Title of the Paper	Lecture Hour Per Week	Total Marks
V	5.6	Consumer Behavior	04	100
	5.7	Advertising & Media Management	04	100
VI	6.5	Brand Management	04	100
	6.6	Retail Management	04	100

3. HUMAN RESOURCE GROUP

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

4. INTERNATIONAL BUSINESS GROUP

Semester No.	Paper No.	Title of the Paper	Lecture Hour Per Week	Total Marks
V	5.6	International Marketing Management	04	100
	5.7	International Financial Management	04	100
VI	6.5	International HRM	04	100
	6.6	Exim & Forex Management	04	100

5. INFORMATION & TECHNOLOGY GROUP

Semester No.	Paper No.	Title of the Paper	Lecture Hour Per Week	Total Marks
V	5.6	Accounting Information Systems	04	100
	5.7	Enterprise Resource Planning	04	100
VI	6.5	Information Technology And Audit	04	100
	6.6	Banking Technology and Management	04	100

1.3 FUNDAMENTALS OF ACCOUNTING

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

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

Unit 2: ACCOUNTING PROCESS 12 Hours

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

Unit 3: SUBSIDIARY BOOKS 12 Hours

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: 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

Meaning – Features – Types – Merits – Demerits – Differences – Preparation of Opening Statement of Affairs, Closing Statement of Affairs, Computation of Profit/Loss and revised Statement of Affairs

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) BS Raman, *Financial Accounting*
- 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*
- 8) S Jayapandian: *Financial Accounting from Zero,*

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

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 Hours

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

Unit 4: BUSINESS ENVIRONMENT 15 Hours

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

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) Dr. Ramachandra; *Business Environment*
- 4) Raj Agarwal – *Business Environment*
- 5) Vivek Mittall, – *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 ($ax^2 + bx + c = 0$ 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

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

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) G.R. Veena & Seema: Business Mathematics and Statistics, I.K. Intl
- 5) Dr. Sancheti & Kapoor: Business Mathematics and Statistics.
- 6) Zamarudeen: Business Mathematics.
- 7) Dikshit & Jain : Business Mathematics
- 8) R. Selvaraj, Quantitative Methods in Management

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- skimmed 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 versus 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

1. P.L Mehta: *Managerial Economics*, Sultan Chand & Sons, New Delhi.
2. D.M. Mithani: *Managerial Economics*, Himalaya Publishing House, New Delhi.
3. R.L Varshney and K:L Maheshewari: *Managerial Economics*, Sultan Chand & Sons, New Delhi.
4. H.L Ahuja: *Business Economics*, S. Chand & Company Ltd., New Delhi.
5. Venugopal : *Economics for Business*, I.K. Intl
6. Reddy & Appananiah: *Economics for Business*
7. K.M.Pandey & Others: *Economics for Managerial Decisions*
8. K.P.M Sundaram: *Micro Economics*, Sultan Chand & Sons, New Delhi.
9. M.L. Jhingan & J.K. Stephen: *Managerial Economics*, Vrinda Publishiing (P) Ltd. Delhi.
10. Manoj Kumar Mishra : *Managerial Economics*, Voyu Education of India, New Dehli.
11. Srivastava R.M. : *Financial Management – Management and Policy* ,HPH
12. Khan and Jain: *Financial Management*, Tata McGraw Hill Education Private Ltd., New Delhi
13. R.K. Sharma and S.K. Gupta: *Financial Management*, Kalyani Publications, Ludiana.
14. Atmananad, *Managerial Economics*

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) Appaniah & Reddy, Management.
- 3) T. Ramaswamy : Principles of Management
- 4) L M Prasad, Principles of management.
- 5) Karampal : Management Process & Organisational Behaviour, I.K. Intl
- 6) Rustum & Davan, Principles and practice of Management.
- 7) S V S Murthy, Essentials of Management.
- 8) Thomas. N. Duening & John. M. Ivan cevich, Management, Principles and Guidelines, Biztantra Publications.
- 9) Tripathi & Reddy, Principles of Management.
- 10) Kandepu : Elements of Functional Administration
- 11) Rekha & Vibha: Business Management
- 12) VSP Rao/Bajaj, Management process and organization.

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

Introduction – Meaning – Objectives – Apportionment of Revenue Items – Inter Departmental Transfers at Cost Price – At Selling Price – Preparation of Departmental Trading and Profit & Loss Account – General P&L Account – Balance Sheet.

Unit 2: INSURANCE CLAIMS

12 Hours

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

Unit 3: HIRE PURCHASE AND INSTALLMENT SYSTEMS

15 Hours

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

Unit 4: ROYALTY ACCOUNTS

15 Hours

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 5: SALE OF PARTNERSHIP TO A LIMITED COMPANY

15 Hours

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 – In the books of Purchasing Company – Passing of Incorporation entries.

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) Shukla and Grewal, *Advanced Accountancy*
- 4) Gupta and Radhaswamy, *Advanced Accountancy Vol I & II*
- 5) Agarwal and Jain, *Advanced financial Accounting*
- 6) Guruprasad Murthy : *Financial Accounting*
- 7) Maheshwari, *Advanced Accountancy Vol I & II*
- 8) B.M. Lall Nigam & G.L. Sharma, *Advanced Accountancy*
- 9) S.N. Maheshwari & S.K. Maheshwari, *Financial Accounting*
- 10) Jain S.P & Narang K.L, *Basic Financial Accounting*
- 11) S. Anil Kumar, Mariappa & V. Rajesh Kumar, *Financial Accounting*
- 12) V.K. Goyal, *Financial Accounting 2nd Edition*

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

Introduction – Meaning & Definition – Methods of dispersion - Range – Quartile Deviation – Mean Deviation – Standard Deviation and Coefficient of Variation.

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

Meaning & Definition – uses – Classification – Construction of Index Numbers – Methods of constructing Index Numbers – Simple Aggregative Method – Simple Average of Price Relative Method – Weighted index method – Fisher's Ideal method including Time and Factor Reversibility tests – Consumer Price Index – Problems

Unit 6: TIME SERIES

10 Hours

Introduction – Meaning and Definition – Uses – Components of Time Series – Computation of Trend Values – Moving Averages Method and Method of Least Squares.

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) Veerchamy : *Operation Research I.K. International Publishers*
- 5) S C GUPTA: *Business Statistics, Himalaya Publications.*
- 6) ELLAHANCE : *Statistical Methods*
- 7) SANCHETHI AND KAPOOR: *Business Mathematics*
- 8) R.S Bhardwaj: *Business Statistics*
- 9) C.S Mujawar : *Statistics for Managers I.K. International Publishers*

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

Meaning - Types of Groups - Functions of small groups - Group Size Status - Managerial Implications – Group Behaviour - Group Norms - Cohesiveness - Group Think, Formal and Informal Leadership Characteristics Leadership Styles - Autocratic / Dictatorial - Democratic / Participative, Free reign/Laissez faire Leadership Styles & Management Activities, Interpersonal Communication.

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 reconcilements 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) Fred Luthans, *Organizational Behaviour*
- 4) K. Aswathappa, *Organizational Behaviour*
- 5) M. Gangadhar. V.S.P.Rao and P.S.Narayan, *Organizational Behaviour*
- 6) M.N.Mishra: *Organisational Behaviour and Corporate Development*
- 7) Karamapl : *Business Management & Organizational Behavioral* I.K. International publi
- 8) N.S. Gupta, *Organizational Behaviour*
- 9) Jit. S. Chandan, *Organisational Behaviour*
- 10) Sharma R.K & Gupta S.K, *Management and Behaviour Process.*
- 11) Appanniah &, *Management and Behavioural Process.*
- 12) P.G. Aquinas *Organizational Behavior*

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

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

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*
- 2) Ashwathappa. K & Sridhar Bhatt : *Production & Operations Management*
- 3) Alan Muhlemann, John Oaclank and Keith Lockyn, *Production & Operations Management*
- 4) K K Ahuja, *Production Management*
- 5) S.A.Chunawalla & Patel: *Production & Operations Management*
- 6) Everett E Adam Jr., and Ronald J Ebert, *Production & Operations Management*
- 7) Dr. L. N. Agarwal and Dr. K.C. Jain, *Production Management*
- 8) Thomas E. Morton, *Production Operations Management*
- 9) Gondhalekar & Salunkhe : *Productivity Techniques*
- 10) U. Kachru, *Production & Operations 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**

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 etiquettes.

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

Principles of Effective Speech & Presentations. Technical speeches & Non-technical presentations. Speech of introduction of a speaker - speech of vote of thanks -occasional speech - theme speech. Moderating programs Use of Technology

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**

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.

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*
- 2) *Lesikar, R.V. & Flatley, M.E. (2005). Basic Business Communication Skills for Empowering the Internet Generation. Tata McGraw: Hill Publishing Company Ltd. New Delhi.*
- 3) *Rai & Rai: Business Communication Himalaya Publishing House*
- 4) *Ludlow, R. & Panton, F. (1998). The Essence of Effective Communications. Prentice Hall of India Pvt. Ltd.*
- 5) *M.S. Rao : Soft Skills – Enhancing Employability I.K. International*
- 6) *Rao & Das : Communication Skills*
- 7) *Adair, J. (2003). Effective Communication. Pan Mcmillan.*
- 8) *Thill, J. V. & Bovee, G. L. (1993). Excellence in Business Communication. McGrawHill, New York.*
- 9) *Bowman, J.P. & Branchaw, P.P. (1987). Business Communications: From Process to Product. Dryden Press, Chicago.*
- 10) *Sharma S.P. & Others, Business Communication*
- 11) *Rajkumar, Basic of Business Communication*
- 12) *Banerjee : Soft Skills Business and Professional Communication, I.K. International*

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

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 – 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: ISSUE OF SHARES

10 Hours

Meaning of Share, Types of Shares – Preference share and equity shares – Issue of Shares at Apr, at, Premium, at Discount, Pro – Rate Allotment – Journal Entries – And Bank Accounts – Balance Sheet

Unit 3: UNDERWRITING OF SHARES

10 Hours

Meaning – Terms used in Underwriting – Underwriter – Marked Applications – Unmarked Applications – Partial Underwriting – Complete Underwriting – Pure Underwriting – Firm Underwriting – Underwriting Commission – Determination of Net Liability and Total Liability.

Unit 4: VALUATION OF GOODWILL

10 Hours

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 5: VALUATION OF SHARES

10 Hours

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.

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) Dr. Anilkumar, Dr. Rajesh Kumar and B Mariyappa – Corporate Accounting – I
- 4) S. P. Jain and K. L. Narang – Corporate Accounting
- 5) SP Iyengar, Advanced Accountancy.
- 6) R L Gupta, Advanced Accountancy.
- 7) V.K. Goyal: Corporate Accounting.

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

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

15 Hours

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: 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

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

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) Subba Rao, *Personnel and Human Resources management*
- 5) S.sadri & Others: *Geometry of HR*
- 6) Rajkumar : *Human Resource Management I.K. Intl*
- 7) Michael Porter, *HRM and human Relations*
- 8) Biswanath Ghosh, *Human Resource Development and Management.*
- 9) Reddy & Appanniah, *Human Resource Management.*
- 10) Rekha & Raghu , *Human Resource Management*
- 11) Madhurima lall, *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

Meaning of Services – Concepts - Characteristics of Services – Classification of Services – Marketing mix in service industry- Growth of Service Sector – Service processes – Building Customer Loyalty - Managing the Service Sector.

Unit 2: TOURISM AND TRAVEL SERVICES

10 Hours

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 and Travel Services.

Unit 3: BANKING AND INSURANCE SERVICES

10 Hours

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.

Unit 4: FINANCE AND MARKETING SERVICES

15 Hours

Financial services – meaning - features – importance – contribution of financial services in promoting industry – Financial instruments – types – Mutual Funds – factoring – Leasing – Venture Capital. Marketing Services – Meaning – features – importance - Contribution of Marketing Services in promoting industry and impact on growth of economy - customer service; types of marketing services.

Unit 5: HEALTHCARE AND EDUCATIONAL SERVICES

15 Hours

Hospitals – Evolution of Hospital Industry – Nature of Service – Risk involved in Healthcare Services – marketing of medical services – Hospital extension services – Pharmacy, nursing – medical Transcription . Educational services - A brief insight into Indian Education System – Issues in Education – Modern Trends in Education Service.

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. Ramachandra, 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
- 6) Venugopal, Vasanthi & Raghu V.N; *Services Marketing*; Himalaya Publishing house; Mumbai; First Edition 2001.
- 7) Cengiz Haksever et al – '*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

15 Hours

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.

Unit 2: CAPITAL OF COMPANY

10 Hours

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

Unit 3: COMPANY MEETINGS

12 Hours

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

Unit 4: COMPANY SECRETARY

13 Hours

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

Unit 5: WINDING UP OF COMPANIES

10 Hours

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) N.D. Kapoor: Company Law and Secretarial Practice.
- 4) K.Ramchandra & Others : Legal System in Business
- 5) M.C. Bhandari: Guide to Company Law Procedures.
- 6) S.C. Kuchal: Company Law and Secretarial Practice.
- 7) Dr. P.N. Reddy and H.R. Appanaiah: Essentials of Company Law and Secretarial Practice, Himalaya Publishers.
- 8) S.S Gulshan: Company Law
- 9) C.L. Bansal: Business & Corporate law

3.7 COMPUTER FUNDAMENTALS

OBJECTIVES

To provide basic knowledge of Computer and its Usage.

Unit 1: INTRODUCTION TO COMPUTERS

10 Hours

General features of a Computer – Generation of Computers - Personal Computer – Workstation – Mainframe Computer and Super Computers. Computer Applications – Data Processing – Information Processing – Commercial – Office Automation – Industry and Engineering – Healthcare – Education – Graphics and Multimedia.

Unit 2: COMPUTER ORGANIZATION

10 Hours

Central Processing Unit – Computer Memory – Primary Memory – Secondary Memory – Secondary Storage Devices – Magnetic and Optical Media – Input and Output Units – OMR – OCR – MICR – Scanner – Mouse – Modem.

Unit 3: COMPUTER HARDWARE AND SOFTWARE

15 Hours

Machine language and high level language – Application software – Computer program – Operating system – Computer virus, antivirus and Computer security – Elements of MS DOS and Windows OS – Computer arithmetic – Binary, octal and hexadecimal number systems – Algorithm and flowcharts – Illustrations – Elements of database and its applications.

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

- 1) Alexis Leon and Mathews Leon (1999): *Fundamentals of information technology*, Leon Techworld Pub.
- 2) Jain, S.K. (1999): *Information Technology "O" level made simple*, BPB Pub.
- 3) Jain, V.K. (2000): *"O" Level Personal Computer Software*, BPB Pub.
- 4) Sharma Dhiraj: *Information Technology for Business HPH*
- 5) Archanakumar : *Computer Basics with Office automation I.K. International*
- 6) Rajaraman, V. (1999): *Fundamentals of Computers*, Prentice Hall India.
- 7) Hamacher, *Computer Organisation*, Mc Graw.
- 8) Sinha, *Computer Fundamentals*, BPB Pub.
- 9) Saha & Saha : *Computer Fundamentals*
- 10) D. Bharihoke, *Fundamental of Information Technology*.

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

15 Hours

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 Hours

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 Hours

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

Unit 4: STATISTICAL METHODS

16 Hours

Tabulation of data - Analysis of data – drawing 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 Hours

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) Levin & Rubin: *Statistics for Management*, Prentice Hall of India, 2002
- 5) Gupta S; *Research Methodology and Statistical Techniques*, Deep & Deep Publication (P) Ltd., 2002
- 6) Thakur D: *Research Methodology in Social Sciences*, Deep & Deep Publications (P) Ltd., 1998.
- 7) Tripathi P.C: *A Textbook of Research Methodology*, Sultan Chand & Sons, 2002.
- 8) Cooper: *Business Research Methods* 6th edition, MC Graw Hill,
- 9) C.R. Kothari, *Research Methodology*, Vikas Publications
- 10) S.N. Murthy, V. Bhojanna: *Business Research Methods Excel Books*

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

10 Hours

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

Unit 2: MARKETING ENVIRONMENT (MACRO)

10 Hours

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

Unit 3: MARKETING MIX

20 Hours

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.

Unit 4: MARKET SEGMENTATION AND CONSUMER BEHAVIOUR

10 Hours

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

05 Hours

Meaning and Definition – Role of CRM – Advantages and Disadvantages

Unit 6: RECENT TRENDS IN MARKETING

05 Hours

Introduction, E-business – Tele-marketing – M-Business – Green Marketing – Relationship Marketing – Retailing – Concept Marketing and Virtual Marketing.

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) J.C. Gandhi - Marketing Management
- 4) Ramesh & Jayanti Prasad: Marketing Management, I.K. International
- 5) Dr. Ramachandra, Dr. Chandra Shekar, Marketing management .
- 6) Stanton W.J. etzal Michael & Walker, Fundamentals of Management.
- 7) P N Reddy & Appanniah, Marketing Management.
- 8) Sontakki, Marketing Management.
- 9) Vibha & Rekha , Marketing Management
- 10) Bholanath Datta: Marketing management 2nd Edition

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

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 Hours

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

10 Hours

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

Unit 4: INVESTMENT DECISION

10 Hours

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 5: DIVIDEND DECISION

08 Hours

Introduction – Meaning and Definition – Determinants of Dividend Policy – Types of Dividends – Types of Dividend Policies in India.

Unit 6: WORKING CAPITAL MANAGEMENT

12 Hours

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. Working capital finance.

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*.
- 2) R.M.Srivastava : *Financial Management –Management and Policy*
- 3) Khan and Jain, *Financial Management*.
- 4) Sharma and Sashi Gupta, *Financial Management*.
- 5) M.Gangadhar Rao & Others: *Financial Management*
- 6) I M Pandey, *Financial Management*
- 7) Reddy, Appananaiah: *Financial Management*.
- 8) Dr. Ramachandra, Dr. Chandrashekar, *Financial Management*.
- 9) Prasanna Chandra, *Financial Management*.
- 10) Sudhindra Bhatt: *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.

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

10 Hours

Information Technology Act, 2000: Introduction to Cyber Law in India, importance of Cyber Law, E-Commerce, Paperless Society, Digital Signatures, cyber crimes, salient features of IT Act, 2000, any two landmark judgments.

Right to Information Act, 2005: Objectives of the RTI Act, its scope, suo moto disclosure, method of seeking information, who is eligible to get information, Authorities under the Act, RTE – Salient Features.

Unit 4: COMPETITION AND CONSUMER LAWS

10 Hours

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

10 Hours

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 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) N.D. Kapoor, *Business Laws*, Sultan chand publications.
- 2) K.R. Bulchandni: *Business Laws*,
- 3) S.C. Sharama & Monica : *Business Law I.K. International*
- 4) K. Aswathappa, *Business Laws*, Himalaya Publishing House,
- 5) K. Ramachandra and others, *Legal Aspects of Business*, Himalaya Publishing House.
- 6) *Tulsion Business Law*
- 7) Kamashi & Shrikumari, *Business Law*
- 8) S.S. Gulshan, *Business Law 3rd Edition*

4.6 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 Hours

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

15 Hours

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 Hours

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 Merricks differential Piece Rate System – Problems

Unit 4: OVERHEAD COST CONTROL

15 Hours

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

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

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*
- 2) D.D. Basu - *Introduction to the Indian Constitution.*
- 3) A.S. Narang - *Indian Constitution, Government and Politics.*
- 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*
- 7) J.C. Johari - *Indian Government and Politics Vol. I & II, Vishal, New Delhi.*
- 8) Gran Ville Austin - *The Indian Constitution – Corner stone of a Nation, Oxford, New Delhi, 2000.*
- 9) M.U. Pylee, *Constitutional Government in India.*
- 10) K.K. Ghai, *Indian Constitution.*
- 11) G.N.K Chowdhary, *Indian Constitution.*

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

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 Entrepreneur

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 Development and Management*, HPH
2. Mark. J. Dollinger, *Entrepreneurship – Strategies and Resources*, Pearson Edition.
3. Satish Taneja: *Entrepreneur Development*
4. Udai Pareek and T.V. Rao, *Developing Entrepreneurship*
5. S.V.S. Sharma, *Developing Entrepreneurship, Issues and Problems*
6. Srivastava, *A Practical Guide to Industrial Entrepreneurs*
7. Government of India, *Report of the committee on small and medium entrepreneurs, 1975*
8. Vidya Hattangadi ; *Entrepreneurship*
9. N.V.R. Naidu : *Management and Entrepreneurship*, I.K. International
10. Bharusali, *Entrepreneur Development*
11. Dr. Venkataramanappa, *Entrepreneurial Development*
12. Bholanath Datta: *Entrepreneurship and Management*
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

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

15 Hours

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

15 Hours

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

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

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*
2. Manjunath, Gundu : *Computer Business Applications*
3. Sudaimuthu & Anthony: *Computer Applications in Business*
4. Srivatasava : *Enterprise Resource Planning I.K. International*
5. S Sadagopan, *Enterprise resource planning (ERP)*
6. S.P. Rajagopal, *Computer Application in Business*
7. C.S.V.Murthy: *Management Informa*
8. S. Perekar, Anindita Hatva; *Computer Application in Business*

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

Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments – Promissory Notes – Bills of Exchange – 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 Hours

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 – 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 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 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 & Natrajan: *Banking Theory Law and Practice*
- 2) Tannan M.L: *Banking Law and Practice in India.*
- 3) P.Subba Rao ; *Bank Management*
- 4) Sheldon H.P: *Practice and Law of Banking.*
- 5) Kothari N. M: *Law and Practice of Banking.*
- 6) Maheshwari. S.N.: *Banking Law and Practice.*
- 7) Shekar. K.C: *Banking Theory Law and Practice.*
- 8) Gagendra Naidu, S. K. Poddar , *Law and Practice of Banking*
- 9) V. Iyengar; *Introduction to 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

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 Hours

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

Unit 3: ETHICS IN MANAGEMENT

10 Hours

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 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 out 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) R. R. Gaur, R. Sanghal, G. P. Bagaria; Human Values and Professional ethics
- 5) B O B Tricker, Corporate Governance; Principles , Policies and Practices
- 6) Murthy CSV: Business Ethics and Corporate Governance
- 7) Michael, Blowfield; Corporate Responsibility
- 8) Andrew Crane; Business Ethics
- 9) Ghosh; Ethics in Management and Indian ethos.
- 10) C.V. Badi: Corporate Governance

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

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

Unit 2: FINANCIAL STATEMENTS

12 Hours

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: 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

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 5: CASH FLOW ANALYSIS

10 Hours

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 6: CVP ANALYSIS AND BUDGETORY CONTROL

10 Hours

Introduction – Meaning and Definition of Marginal Cost & Marginal Costing – Features – Cost Volume Profit Analysis – Assumptions – Uses – Contribution – P/V Ratio – Break Even Point – Margin of Safety – Angle of Incidence – Break Even Chart – Problems – BUDGETORY CONTROL: Introduction – Meaning & Definition of Budget and Budgetary

Control – Objectives of Budgetary Control – Classification of Budgets – Flexibility
Classification – Functional Budgets – Problems on Flexible Budgets and Cash 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. Dr. S.N. Maheswari , Management Accounting
2. Sexana, Management Accounting
3. J. Made Gowda: Management Accounting
4. Dr. S.N. Goyal and Manmohan, Management Accounting
5. Jawahar lal : Essantials of Managerial Accounting
6. B.S. Raman, Management Accounting
7. Dr. Ramachnadra, Dr, Chandra Shekar & Shivarudrappa ; Management Accounting
8. Sharma and Gupta, Management Accounting
9. PN Reddy & Appanaiah, Essentials of Management Accounting.
10. Sudhindra Bhatt; Management Accounting

6.1 INTERNATIONAL BUSINESS

OBJECTIVE

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

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

12 Hours

Meaning and Definition - Features – Stages – Stages of Markets Production – Investment and Technology Globalization – Advantages and Disadvantages – Methods and Essential Conditions for Globalization.

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

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

Unit 6: EXIM TRADE

10 Hours

Export Trade, Procedure, Steps & Documentation Direction of India's Trade – Export Financing – Document 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*
- 2) P. Subba Rao - *International Business - HPH*
- 3) Francis Cherunilam; *International Business, Prentice Hall of India*
- 4) Mahua Dutta, *International Business, I.K. Intl*
- 5) Dr. Ramachandra, Dr. Chandrashekar, *International Business*
- 6) J. Maskeri- *International Business*
- 7) Shyam Shukla; *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

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. Hardware and Software for E-Business

10 Hours

Web server hardware and software – software for web servers, Website and internet utility programs, Web server hardware, web hosting choices – electronic commerce software – shopping cart.

UNIT 3. SECURITY FOR E-BUSINESS

10 Hours

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 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

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

REFERENCE BOOKS

1. Kalakota Ravi and A. B. Whinston : *Frontiers of Electronic Commerce*, Addison
2. Watson R T : *Electronic Commerce – the strategic perspective*. The Dryden press
3. Agarwala K.N and Deeksha Ararwala: *Business on the Net – Whats and Hows of E-Commerce*
4. Agarwala and Ararwala : *Business on the Net – Bridge to the online store front*,
5. Murthy CSV: *E. Commerce Himalaya Publishing House Pvt.Ltd.*
6. Diwan, Prag and Sharma, *Electronic Commerce – A manager guide to E-business*,
7. Janal D.S : *Online Marketing Hand book*. Van Nostrand Reinhold Network
8. Kosiur David, *Understanding Electronic Commerce* Microsoft, press Washing-ton.
9. Minoli and Minol, *Web Commerce Technology Handbook*, TMH New Delhi.
10. Schneider Gary P, *Electronic Commerce course Technology Delhi*.
11. Young Margaret Levine: *The complete reference to Internet*, TMH.
12. C.S.Rayudu: *Ecommerce and E Business*
13. Kalakota Ravi: *E-business 2: Road map for success*.
14. Kalkota Ravi. *Electronics Commerce: A managers Guide*.
15. P. Diwan, S. Sharma; *E-Commerce*

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

Residential Status of an Individual – Resident – Not Ordinarily Resident – Non-resident – Determination of Residential Status – Incidence of Tax – Problems on Scope of Total Income.

Unit 3: EXEMPTED INCOMES

5 Hours

Introduction – Exempted Incomes U/S 10 (Restricted to Individual Assessee).

Unit 4: INCOME FROM SALARY

15 Hours

Meaning – Basis of Charge – Advance Salary – Arrears of Salary - Definitions – Salary Allowances – Fully Taxable Allowances – Partly Taxable Allowances – Fully Exempted Allowances – Perquisites – Tax Free Perquisites – Taxable Perquisites – Perquisites Taxable in all Cases – Perquisites Taxable in Specified Cases – Profits in Lieu of Salary – Provident Fund – Transferred Balance – Deductions from Salary U/S 16 – Problems on Income from Salary

Unit 5: INCOME FROM HOUSE PROPERTY**10 Hours**

Basis of Charge – Deemed Owners – Exempted Incomes from House Property – Treatment of Composite Rent – Annual Value – Determination of Annual Value – Treatment of Unrealized Rent – Loss due to Vacancy – Deductions from Annual Value – Problems on Income from House Property

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: COMPUTATATION 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.
- 5) Gaur & Narang: *Income Tax*.

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

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

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

Strategic Planning Process - Strategic Plans during recession, recovery, boom and depression - Stability Strategy - Expansion Strategy - Merger Strategy - Retrenchment Strategy - Restructures 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

15 Hours

Aspects of Strategy Implementation - Project Manipulation - Procedural Implementation - Structural Implementation - Structural Considerations - Structures for Strategies - 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

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

1. Charles W.L Hill and Gareth R. Jones, *Strategic Management an Integrated Approach*
2. Dr. Aswathappa, *Business Environment for Strategic Management*
3. Azhar Kazmi, *Business Policy and Strategic Management*
4. Subbarao: *Business Policy and Strategic Management*
5. Ghosh P.K., *Business Policy and Strategic Planning and Management.*
6. Pillai, *Strategic Management*
7. Lawrence, *Business Policy and Strategic Management.*
8. C. Appa Rao; *Strategic Management and Business Policy*
9. Sathyashekar : *Business Policy and Strategic Management.*

FINANCE GROUP

5.6 ADVANCED FINANCIAL MANAGEMENT

OBJECTIVE

To familiarize students with Advance Financial Management decisions.

Unit 1: INVESTMENT DECISIONS AND RISK ANALYSIS

12 Hours

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

12 Hours

Meaning and Definition – 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.

Unit 3: CAPITAL STRUCTURE THEORIES

12 Hours

Introduction – Capital Structure – Capital Structure Theories – Net Income Approach – Net Operating Income Approach – Traditional Approach – MM Approach – Problems.

Unit 4: DIVIDEND THEORIES

10 Hours

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

Unit 5: PLANNING AND FORECASTING OF WORKING CAPITAL

10 Hours

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 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

1. Narendra Singh : Advanced Financial Management
2. S N Maheshwari, Financial Management Principles and Practice.
3. Khan and Jain, Financial Management.
4. Sudarshan Reddy: Advance Financial Management
5. Sharma and Sashi Gupta, Financial Management.
6. I M Pandey, Financial Management.
7. Prasanna Chandra, Financial Management.
8. PV Kulkarni & BG Sathya Prasad, Financial Management.
9. 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

12 Hours

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 - 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 Hours

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

Unit 3: SEBI

12 Hours

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

14 Hours

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 Hours

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. Vasant desai : *Financial Markets & Financial Services*, Himalaya Publishing House.
2. Meir Kohn: *Financial Institutions and Markets*, Tata McGraw Hill
3. L M Bhole: *Financial Institutions and Markets*, Tata McGraw Hill
4. E Gardon & K Natarajan: *Financial Markets & Services*
5. V.A. Avadhani : *Financial Services in India*.
6. R.M. Srivastava / D. Nigam; *Dynamics of Financial Markets & Institutions in India*

6.5 INVESTMENT & PORTFOLIO MANAGEMENT

Unit 1: INTRODUCTION TO INVESTMENT MANAGEMENT

12 Hours

Meaning of Investment – Selection of Investment – Classification of Securities – Risk and Uncertainty – Types of Risks – Risk and Expected Return – Measurement of Portfolio Risk – Benefits of Diversification – Investment Strategies – Types of Companies and Stocks – Matrix approach in Investment Decision – Investment Avenues

Unit 2: SECURITY ANALYSIS

14 Hours

Introduction – Fundamental Analysis – Economic Analysis – Industry Analysis – Company Analysis. Technical Analysis – Dow Theory – Advanced Declined Theory – Chartism Assumptions of Technical Analysis.

Unit 3: MODERN PORTFOLIO THEORY

12 Hours

Introduction – Mean – Variance Model – Markowitz Model – Sharpe single index model – Capital Market Line – Market Portfolio – Capital Asset Pricing Model – Security Market Line – Beta Factor – Alpha and Beta Coefficient – Arbitrage Pricing Model.

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. A.P. Dash : *Security Analysis and Portfolio Management*, I.K. International
4. Prasanna Chandra, *Investment Analysis and Portfolio Management*, Mcgraw-Hill
5. Fischer and Jordan, *Security Analysis and Portfolio Management*, Prentice Hall
6. Avadhani, *Investment Analysis and Portfolio Management*, HPH
7. Punithavathy, *pandian, Investment Analysis and Management*.
8. Sudhindra Bhatt; *Security Analysis and Portfolio Management*.

6.6 STOCK AND COMMODITY MARKETS

Objective: To provide students with a conceptual framework of stock markets and commodity markets, functionalities in these markets and their mode of trading.

1. AN OVERVIEW OF CAPITAL AND COMMODITY MARKETS: 10 Hours

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.

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.

4. TRADING IN STOCK MARKET:

14 Hours

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).

5. COMMODITY MARKET:**14 Hours**

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

6. TRADING IN COMMODITY MARKETS:**10 Hours**

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

Reference Books:

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. Khan, *Indian Financial Systems*, 6th edition, Tata McGraw Hill
5. Bhole, L.M. (2000), *Indian Financial Institutions, Markets and Management*, McGraw Hill, New York
6. Pallavi Modi: *Equity – The Next Investment destination*.
7. Avadhani (2010) *Financial Markets and Services*, Himalaya Publishers
8. 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:

- 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) David. L. Loudon & Albert J. Bitta; *Consumer Behaviour*; 4th Edition, Mcgraw Hill, Inc; New Delshi, 1993.
- 4) Assael Henry; *Consumer behaviour and marketing action*; Asian Books(P) Ltd, Thomson learning, 6th Edition; 2001.
- 5) Jay D. Lindquist & M. Joseph Sirgy, *Shopper, Buyer and Consumer Behaviour*, 2003.
- 6) Blackwell; *Consumer Behaviour*, 2nd Edition.
- 7) S.A.Chunawalla : *Commentary on Consumer Behaviour*.
- 8) Sontakki; *Consumer Behaviour*.
- 9) Schiffman; *Consumer Behaviour*.
- 10)Batra/Kazmi; *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:

- 1) Rajeev Batra, John.G.Myers.T.David.A.Aaker; Advertising Management; 5th Edition, PHI Edition, New Delhi, 1998.
- 2) Jeffkins & Yadin; Advertising, 4th Edition; Pearson Education, New Delhi, 2000.
- 3) Manendra Mohan; Advertising Management - Concepts & Cases; Tata McGraw Hill Publishing company Ltd, New Delhi 2001.
- 4) S.A.Chunnawalia & K.c.Sethia Foundations of Advertising - Theory & Practice, Himalaya Publishing House, 2002.
- 5) Sonatakki, Advertising.
- 6) Wells, Advertising.
- 7) Rayudu: Media and Communication Management
- 8) Kazmi/Batra; Advertising & Sales promotion 3rd Edition

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

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

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) Brand Positioning Strategies for Competitive Advantage- Subrato Sengupta
- 5) The New Strategic Brand Management- Kapferer, Jean-Noel
- 6) Brand Management Perspectives and Practices- Das, Naveen
- 7) Total Brand Management: An Introduction- Chaturvedi, B.M
- 8) Brand Management Financial Perspectives- Ray
- 9) Harsh V. Verama; Brand Management

6.6 RETAIL MANAGEMENT

OBJECTIVE

To expose students to acquire skills in Retail Management.

Unit 1: INTRODUCTION TO RETAILING

12 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: CONSUMER BEHAVIOUR IN THE RETAIL CONTEXT

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 – an Introduction. Retail marketing mix: Product – Decisions related to selection of goods (Merchandise Management revisited) – Decisions related to delivery of service. Retail marketing mix: Pricing – Influencing factors – approaches to pricing – price sensitivity - Value pricing – Markdown pricing. Retail marketing mix: Place – Supply channel – SCM principles – Retail logistics – computerized replenishment system – corporate replenishment policies. Retail marketing mix: 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

12 Hrs

Non store retailing 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.

BOOKS FOR REFERENCE

- 1) Barry Bermans and Joel Evans, "Retail Management – A Strategic Approach", 8th edition, PHI private limited, Newdelhi, 2002.
- 2) Suja Nair: Retail Management
- 3) A.J.Lamba, "The Art of Retailing", 1st edition, Tata McGrawHill, Newdelhi, 2003.
- 4) Retailing Management by Swapna Pradhan, 2/e, 2007 & 2008, TMH
- 5) Integrated Retail Management by James R. Ogden & Denise T.
- 6) Ogden, 2007, Biztantra
- 7) R.S.Tiwari : Retail Management , HPH
- 8) Araif Sakh: Retail Management
- 9) Retail Management – Levy & Weitz-TMH 5th Edition 2002
- 10) Retail Management by Rosemary Varley, Mohammed Rafiq-
- 11) Retail Management by Chetan Bajaj-Oxford Publication.
- 12) Retail Management by Uniyal & Sinha-Oxford Publications.
- 13) A. Siva Kumar; Retail Marketing.

INTERNATIONAL BUSINESS GROUP

5.6 INTERNATIONAL MARKETING MANAGEMENT

UNIT – 1: INTERNATIONAL MARKETING

8 hours

Meaning – Reasons and Motives for International marketing – International Marketing Decisions – Scope of marketing Indian products abroad.

UNIT – 2: NATURE AND SCOPE OF INTERNATIONAL MARKETING

8 hours

Features of International Marketing – Need for international Trade – International Marketing Environment – The basis of International Trade – Theory of comparative cost – Modern Theories – Tariff and Non-Tariff barriers – WTO and its impacts.

UNIT – 3: INTERNATIONAL MARKETING INTELLIGENCE

6 hours

Requirement and Sources of Information – 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

International Product Decisions. Product, Product mix, Branding, Packaging Labelling and Product Communication Strategies. Exporters cost and Pricing Objectives – methods and Approaches and Steps – transfer pricing – dumping – Information Requirements for pricing.

UNIT – 6: INTERNATIONAL DISTRIBUTION AND PROMOTION

12 Hours

International channels System – Direct and Indirect Exports – Distributions Strategies and International logistics.

Marketing Environment and promotion Strategy – International marketing Communication mix – export promotion Organization trade Fair and Exhibitions – Problems in International Marketing.

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*.
3. P.G.Apte, *International Financial Management*.
4. Somanatha : *International Financial Management*, I.K. International
5. Mohd. Akbar ali Khan : *International Trade and Finance*
6. Philip R. Cateoria, *International Marketing*.
7. B.S. Rathore & J.S. Rathore, *International Marketing Management*.
8. M.L. Verma, *Foreign Trade and Management in India*.
9. Dana – Nicoleta Lasca, *International Marketing, Biztantra*.
10. Srivasthava, *International Marketing*.
11. P.K. Vasudeva: *International Marketing, Excel Books*

5.7 INTERNATIONAL FINANCIAL MANAGEMENT

UNIT – 1: International Finance:

8 Hours

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:

10 Hours

Meaning of International Financial Management; Scope and significance of International financial management in international markets.

UNIT – 3: Foreign Exchange rates:

12 Hours

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:

10 Hours

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:

8 Hours

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*
2. Mittal, *International Rate Foreign Exchange Tariff policy*
3. Venkataraman K.V, *Finance of Foreign Trade and Foreign Exchange*
4. Genaro C da costa; *International Trade and Payments*
5. Chowdery, *Finance of Foreign Trade and Foreign Exchange*
6. Balachandran, *Foreign Exchange*.
7. Somanath : *International Financial Management, I.K. International*
8. Srivastava, *International Finance*.
9. Madhu Vij; *International Financial Management 3rd Edition*.

6.5 INTERNATIONAL HRM

UNIT – 1: Globalization and Human Resource Management-

10 Hours

Introduction – Impact on employment- impact on HRD, Impact on Wages & Benefits, Impact on Trade Unions, Impact on Collective Bargaining, Impact on Participative management and Quality Circles, Managing Diversified cultures.

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:

1. Subba Rao, *International Human Resource Management*
2. Shaun Tyson, *Strategic Prospects HRM*.
3. Peter J. Dowling & Others, *International Human Resources Management*.
4. Sengupta/Bhattacharya; *International Human Resources Management*.

6.6 EXIM & FOREX MANAGEMENT

OBJECTIVE

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

Unit 1: FOREIGN EXCHANGE MARKET

12 hrs

The Foreign Exchange Market, Structure and Organization – Mechanics of Currency Trading – Types of Transactions and Settlement Dates – Exchange Rate Quotations and Arbitrage – Arbitrage with and without Transaction Costs – Swaps and Deposit Markets – Option Forwards – Forward Swaps and Swap Positions – Interest Rate Parity Theory.

Unit 2: MARKET FUTURE

12 hrs

Currency and Interest Rate Futures, Future Contracts, Markets and Trading Process, Future Prices Spot and Forward, Hedging and Speculation with Currency Futures – Interest Rate Futures – Foreign Currency Options – Option Pricing Models – Hedging with Currency Options – Future Options - Innovations.

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

Foreign Exchange Risk Management – Hedging, Speculation and Management of Transaction Exposure – Using Forward Markets for Hedging – Hedging with Money Market, Currency Options and Currency Futures – Internal Hedging Strategies – Speculation in Foreign Exchange and Money Markets.

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
- 3) Apte P.G., *International Financial Management*, Tata McGraw Hill, New Delhi
- 4) Jain : *Export Import Procedures and documentation*
- 5) Mcrae T.N and D.P Walkar, *Foreign Exchange Management*, Prentice Hall.
- 6) Evilt H.E., *Manual of Foreign Exchange*.
- 7) Holgate H.C.F, *Exchange Arithmetic*
- 8) Rajwade A.V., *Foreign Exchange Risk Management*, Prentice Hall of India.
- 9) A. Kumar; *Export and Import Management*.

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 :The Information System: An Accountant's Perspective 10 hours

The Information Environment - What Is a System? An Information Systems Framework, AIS Subsystems, A General Model for AIS, Acquisition of Information Systems Organizational Structure - Business Segments, Functional Segmentation, The Accounting Function, The Information Technology Function

The Evolution of Information System Models - The Manual Process Model, The Flat-File Model, The Database Model, The REA Model, Accountants as System Designers, Accountants as System Auditors

Unit – 2 : Introduction to Transaction Processing 10 hours

An Overview of Transaction Processing - Transaction Cycles, The Expenditure Cycle, The Conversion Cycle, The Revenue Cycle, Accounting Records - Manual Systems, The Audit Trail, Computer-Based Systems, Documentation Techniques - Data Flow Diagrams and Entity Relationship Diagrams Flowcharts, Record Layout Diagrams, Computer-Based Accounting Systems - Differences between Batch and Real-Time Systems, Alternative Data Processing Approaches, Batch Processing Using Real-Time Data Collection, Real-Time Processing.

Unit – 3 : Computer-Based Accounting Systems 10 hours

Automating Sales Order Processing with Batch Technology, Keystroke, Edit Run, Update Procedures, Reengineering Sales Order Processing with Real-Time Technology, Transaction Processing Procedures, General Ledger Update Procedures, Advantages of Real-Time Processing, Automated Cash Receipts Procedures, Reengineered Cash Receipts Procedures, Point-of-Sale (POS) Systems, Daily Procedures, End-of-Day Procedures, Reengineering Using EDI, Reengineering Using the Internet. Control Considerations for Computer-Based Systems. PC-Based Accounting Systems - PC Control Issues.

Unit – 4 : Financial Reporting and Management Reporting Systems 15 hours

Data Coding Schemes - A System without Codes, A System with Codes, Numeric and Alphabetic Coding Schemes, The General Ledger System, The Journal Voucher, The GLS Database, GLS Procedures, The Financial Reporting System - Sophisticated Users with Homogeneous, Information Needs, Financial Reporting Procedures, Controlling the FRS. The Management Reporting System, Factors that Influence the MRS, Management Principles, Management Function, Level, and Decision Type Problem Structure, Types of Management Reports, Responsibility Accounting, Behavioral Considerations.

Unit-5:Computer Controls and Auditing IT Controls And Accounting Package

15 hours

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 its uses with problems

References:

- 1. Accounting Information Systems**, 11/E Marshall B. Romney, Paul J. Steinbart, Arizona State University, Prentice Hall
- 2. The Crossroads of Accounting and IT** Donna Kay, Ali Ovlia, May 2011, Hardback,
- 3. Accounting Information Systems** International Edition 10th Edition George Bodnar, William Hopwood Aug 2009,

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

An overview of Enterprise, Integrated Management Information, Business Modeling, ERP for Small Business, ERP for make to order companies, Business Process Mapping for ERP Module Design, Hardware Environment and its Selection for ERP Implementation.

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

ERP Market, Introduction, SAP AG, Baan Company, Oracle Corporation, People Soft, JD Edwards World Solutions Company, System Software Associates, Inc. (SSA) QAD, A Comparative Assessment and Selection of ERP Packages and Modules.

Skill Development:

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

BOOKS FOR REFERENCE:

- | | |
|---|---|
| 1. Enterprise Resource Planning | : Alexis Leon, Leon Publishers |
| 2. "Managing Business Process Flows | : Ravi Anupindi, Suni Chopra, |
| 3. Pearson Education". | |
| 4. Enterprise Resource Planning | : Altekhar, PHI. |
| 5. Enterprise Resource Planning | : Srivatsava, I.K Intl |
| 6. Enterprise Resource Planning | : Zaveri Jyotindra |
| 7. Enterprise Resource Planning | : C.S.V Murthy |
| 8. ERP | : Vinod Kumar Garg and N.K. Venkitakrishnan, PHI. |
| 9. Introduction to SAP, an Overview of SD | : MM, PP, FI/CO Modules of SAP. |
| 10. Enterprise Resource Planning | : P. Diwan: |

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

Introduction – Meaning - Definition -- Preparation of Audit Working Papers –Tally ERP 9 Auditors Edition: Introduction, features, characteristics – Tally.Net: features – requirements for remote connectivity – Access information via SMS, Safeguard Data – Automated Backup and Recovery.

Unit 2: AUDIT OF SUBSIDIARY BOOKS

10 Hrs

Cash book: Checking of Receipts and Payments, vouchers, Checking of Bank Transaction, BRS. Petty cash transaction: sales day book, purchase day book, sales return book, Purchase Return Book, Bills Receivable book, Bills payable book.

Unit 3: AUDIT OF FINANCIAL STATEMENTS

12 Hrs

Configuring profit/Loss account, display profit/loss account, Audit of profit/loss account, Configuring balance sheet, display the balance sheet, Display balance sheet with different stock valuation methods, setting closing stock manually in the balance sheet. Balance sheet of joint stock companies.

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:

1. *Learning Tally ERP 9*, Vishnu Pratap Singh, Computech publications limited, 3rd Revised edition.
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

Bank back office management – Inter branch reconciliation – Treasury management – Forex operations – Risk management – Data center management – Network management – Knowledge management (MIS/DSS/EIS) – Customer relationship management (CRM).

Unit 4. INTER BANK PAYMENT SYSTEM

10 Hours

Interface with payment system network – structured financial messaging system – Electronic fund transfer – RTGSS – Negotiated dealing systems and securities settlement systems – Electronic Money – E-cheques.

Unit 5. CONTEMPORARY ISSUES IN BANKING TECHNIQUES

10 Hours

Analysis of Rangarajan committee reports – E Banking budgeting – Banking software's.

REFERENCES

1. Kaptan S S & Choubey N S, "E-Indian Banking in Electronic Era", Sarup & Sons, New Delhi.
2. Padwal & Godse: Transformation of Indian Banks with Information Technology HPH
3. Vasudeva, "E-Banking", Common Wealth Publishers, New Delhi, 2005.
4. Chandramohan : Fundamental Computer Network, I.K. International
5. Effraim Turban, Rainer R. Kelly, Richard E. Potter, "Information Technology", John Wiley & Sons Inc, 2000.
6. Andrew S. Tanenbaum, "Computer Networks", Tata Mcgraw Hill, 3rd Edition, 2001