

<b>SUBJECT</b>	<b>SUB-COMMITTEE MEMBER</b>	<b>COURSE CO-ORDINATOR</b>
BBA	Dr. R S Umakanth 0821-2419412 M:9880645495 E-Mail-dr.rs.umakanth@gmail.com	Dr. M. Amulya O:0821-2419834 M:9886990917 E-Mail-amulyambims@gmail.com

## 12.0 DETAILS OF B BA SUBJECTS AND SYLLABUS

Sl No.	COURSES Type	Course	Credits	L:T:P Pattern	Work hours per week
<b>I Semester</b>					
1.1	AECC	Kannada-1/Sanskrit/Urdu/Tamil/ Telugu//Marathi/Hindi	3	2:1:0	4
1.2	AECC	English-1	3	2:1:0	4
1.3	DSC-1	Financial Accounting -I	5	4:1:0	6
1.4	DSC-2	Principles of Management	4	3:1:0	5
1.5	DSC-3	Business Environment	4	3:1:0	5
1.6	AECC	Environmental studies	3	3:1:0	4
			<b>22</b>		28hrs
<b>II Semester</b>					
2.1	AECC	Kannada-2/Sanskrit/Urdu/Tamil/ Telugu/Marathi/Hindi	3	2:1:0	4
2.2	AECC	English-2	3	2:1:0	4
2.3	DSC-4	Business Decision Theories	4	3:1:0	5
2.4	DSC-5	Management of Services	4	3:1:0	5
2.5	DSC-6	Financial Accounting - II	5	4:1:0	6
2.6	AECC	Constitution of India	3	2:1:0	4
			<b>22</b>		28hrs
<b>III Semester</b>					
3.1	AECC	Kannada-3/Sanskrit/Urdu/Tamil/ Telugu/ /Marathi/Hindi	3	2:1:0	4
3.2	AECC	Business Communication-I(English – 3)	3	2:1:0	4
3.3	DSC-7	Management Information System	4	2:0:2	6
3.4	DSC-8	Financial Accounting-III	5	4:1:0	6
3.5	DSC-9	Cost Accounting	5	4:1:0	6
3.6	AECC	Disaster Management	2	2:0:0	2
			<b>22</b>		28hrs
<b>IV Semester</b>					
4.1	AECC	Kannad-4/Sanskrit/Urdu/Tamil/ Telugu//Marathi/Hindi	3	2:1:0	4
4.2	AECC	Business Communication-II (English – 4)	3	2:1:0	4
4.3	DSC-10	Quantitative Techniques	5	4:1:0	6
4.4	DSC-11	Commercial Law	4	3:1:0	5
4.5	DSC-12	Organizational Behaviour	4	3:1:0	5
4.6	DSC-13	Management Accounting	5	4:1:0	6
			<b>24</b>		30hrs
<b>V Semester</b>					
5.1	DSC-14	Company Law	4	3:1:0	5
5.2	DSC-15	Business Statistics-I	5	4:1:0	6
5.3	DSC-16	Tax Management-I	5	4:1:0	6
5.4	SEC-1	Business Research Methods / Project Management <sup>1</sup>	4	3:1:0	5
	SEC-1			3:1:0	5
5.5	DSE-1	Elective-I(MM/HRM/FM/B&I/TM)	5	4:1:0	6
5.6	DSE-2	Elective-II (MM/HRM/FM/B&I/TM)	5	4:1:0	6
			<b>28</b>		39hrs
<b>VI Semester</b>					
6.1	DSC-17	Entrepreneurship and Small Business Management	4	3:1:0	5
6.2	DSC-18	Business Statistics-II	5	4:1:0	6
6.3	DSC-19	Tax Management-II	5	4:1:0	6
6.4 A	SEC-2	Business Policy / Project Report <sup>2</sup>	4	3:1:0	5
6.4 B	SEC-2			0:2:2	8
6.5	DSE-3	Electives-III(MM/HRM/FM/B&I/TM)	5	4:1:0	6
6.6	DSE-4	Elective-IV(MM/HRM/FM/B&I/TM)	5	4:1:0	6
			<b>28</b>		42hrs

Total: 146 credits

DSC = Discipline Specific Course

SEC = Skill Enhancement Courses

DSE = Discipline Specific Elective

AECC = Ability Enhancement Compulsory Courses

\* Any one of the languages from Kannada/Sanskrit/Urdu/Tamil/Telugu//Marathi//Hindi/French/German/Persian/Arabic

## Elective Groups

### 1. Marketing Management:

- Elective I: **Principles of Marketing**
- Elective II: **Rural Marketing and Consumer Behaviour**
- Elective III: **Advertising**
- Elective IV: **Retail and Supply Chain Management**

### 2. Human Resource Management

- Elective I: **Human Resource Management**
- Elective II: **Human Resource Development**
- Elective III: **Performance Appraisal and Compensation Management**
- Elective IV: **Employee Empowerment and Industrial Relations**

### 3. Financial Management:

- Elective I: **Financial Management**
- Elective II: **Working Capital Management**
- Elective III: **Financial Services**
- Elective IV: **Investment Analysis and Portfolio Management**

### 4. Tourism Management

- Elective I: **Fundamentals of Tourism**
- Elective II: **Tourism Planning and Organisation**
- Elective III: **Tourism Management**
- Elective IV: **Tourism Marketing**

### 5. Banking and Insurance

- Elective I: **Indian Banking System**
- Elective II: **Banking Information Technology**
- Elective III: **Principles of Insurance**
- Elective IV: **General Insurance**

## Instructions

1. In the fifth semester candidate can choose between Business Research Methods and Project Management.
2. In the sixth semester the candidate can choose between Corporate Governance and Project Report.
3. In the fifth and sixth semester the candidate should choose the papers from the elective group.
4. In the fifth and sixth semester the choice will be offered for a minimum strength of 20 students.
5. The project report shall be in the elective group chosen.
6. Project Report Guidance
  - Project Reports are to be prepared on problem/issues related to business or industry or functioning organisations under the guidance of senior teacher.
  - Guiding ten students in project work will be considered equivalent to teaching three credits course.

## 1.3 FINANCIAL ACCOUNTING-I

**Unit 1-** Meaning of Accounting – Accounting Principles – Concepts and Conventions- Accounting Standards - Meaning – objectives – Indian Accounting Standards – IFRS. Systems of Book- Keeping – Rules of double - entry -preparation of Journal and Ledger.

**Unit 2-** Subsidiary Books – Purchase, Purchase Returns, Sales, Sales Returns, Cash Book, Petty Cash Book, Journal proper, Bills Receivable and Bills Payable Book (Format and Theory only). Problems on Three Column Cash Book.

**Unit 3-**Preparation of Trial Balance- Preparation of Final Accounts of Sole - Trading Concern, Trading Account, Profit and Loss Account and Balance Sheet.

**Unit 4-** Depreciation – Meaning, Causes, Methods of Depreciation. Problems on Straight - line method, Written down value method and Sinking fund method.

**Unit 5-** Consignment- Meaning- Differences between Sales and Consignment – Proforma Invoice – Account Sales- Problems on consignment (at cost and Invoice price)- Normal loss and Abnormal loss.

**Unit 6 -** Bills of Exchange- meaning, Features- parties to Bill of Exchange- Noting and Protest – Discounting – Endorsement – Renewals of Bills - Dishonor of Bills, Simple problems on Trade Bills.

### References:

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|--------------------------------|--------------------------------|
| 1. Financial Accounting        | B S Raman                      |
| 2. Financial Accounting -I &II | G.H. Mahadevaswamy& B H Suresh |
| 3. Advanced accounting         | M C Shukla and T S Grewal      |
| 4. Financial Accounting        | S P jain and Narang K L        |
| 5. ADVANCED ACCOUNTING         | P C TULSIAN                    |

## 1.4 PRINCIPLES OF MANAGEMENT

**Unit 1: Introduction to Management:** Meaning and Definition – Nature - Management Process – Management Functions – Levels of Management and Skills – Importance - Management Thinkers: F W Taylor - Henry Fayol – Elton Mayo - Peter F.Druker and Prahalad.

**Unit 2: Planning & Decision Making :** Meaning & Definition of Planning – Planning Process Purposes of Planning – Features and Importance Benefits of Planning - Types of Plans - Short Range & Long Range Plans - Strategic and Operational Plans, Policies & Procedures, Budgets and Projects - Decision Making : Meaning - Decision Making Process – Individual Vs Group Decision Making - Advantages & Disadvantages of Group Decision Making

**Unit 3: Organising&Staffing :**Meaning & Definition of organization - Nature - Principles of Organisation - Formal & Informal Organisations – Functional Organisation- Unity of Command, Span of Control – Delegation of Authority & Responsibility – Advantages of Delegation, Barriers to Delegation - Centralisation and Decentralisation. Staffing: Meaning, Process, Importance, Functions, Factors affecting Staffing and Advantages of Staffing.

**Unit 4 : Directing & Communication-** Meaning and Definition of Direction - Nature of Direction - Importance of Direction - Orders and Instructions – Supervision: Essentials of

Effective Supervision. Meaning and Definition of Communication - Nature, Objectives and Importance of Communication - Forms of Communication: Oral, Written and Body Language. Types of Communication : Upward, Downward, Horizontal, Vertical, Diagonal- Formal & Informal Communication- Barriers to Communication- Measures to Overcome Barriers to Communication

**Unit 5: Motivation & Leadership:** Meaning & Definition of Motivation – Nature and Importance of Motivation - Theories of Motivation : Maslow’s Hierarchy of Needs Theory , - Herzberg’s Theory – Theory X, Y and Z - Meaning & Definition of Leadership – Functions of Leadership - Leadership Traits - Leadership Styles

**Unit 6: Controlling:** Meaning & Definition of Controlling- Control Process – Types of Control : Feed forward, Concurrent and Feedback Controls –MBO – MBE – Control Techniques: PERT – CPM – JIT, Budgetary Control – Auditing : Internal and external Auditing

### **Books for Reference:**

1. Richard Pettiger. Introduction to Management, Palgrave Macmillan, New York. 52
2. MeenakshyGupta .Principles of Management, PHI, New Delhi.
3. Prasad L.M. Principles of Management, Sultan Chand & Sons, New Delhi.
4. Koontz andnO’Donnel. Principles of Management, Tata McGraw-Hill Publishing, Co.Ltd. New Delhi.
5. Koonts and Heinz Weihrich,, Essentials of Management, Tata McGraw-Hill Publishing Co.Ltd. New Delhi.
6. Bhooshan Y.K. Business Organisation and Management, Sultan Chand & Sons New Delhi.
7. Peter F. Drucker, Practice of Management, Allied Management Tasks , Harper Collins Publishers
8. T.N. Chabbra Principles of Management

## **1.5 BUSINESS ENVIRONMENT**

**Unit 1-** Introduction and characteristics– Concepts of Vision, Mission & Strategy Statements– Types of Environment:– Internal to the Enterprise– Value System, Management Structure and Nature, Human Resource, Company Image andBrand Value– Digital Economic Environment,

**Unit 2-** External environment to the Enterprise: Micro Environment-Suppliers, Competitors, Lenders, Macro Factors- Demographic, Political, Economic, Legal, Technological, Socio-Cultural, Ecological & global.

**Unit 3-** Forms of Business Organization- Concept and characteristics in relation to following business models:–Sole Proprietorship– Partnership& LLP— HUF and Family Business– Cooperatives, Societies and Trusts-Company – Statutory Bodies and Corporations–PSU– MNCs. TNC, Universal companies.

**Unit 4-**Global business environment- -International economicenvironment - International political environment- cultural environment- WTO-IMF-World Bank- Functions- Roles

**Unit 5-**Emerging Trends in Business& Business foundation skills Concepts, Network Marketing– Franchising– Business Process Management (BPM), Knowledge Process management (KPO) –E-Business– M-Commerce- Business foundation skills-Business Concept Development-Creative thinking-Critical thinking-Crisis management – Start up initiative-Incubation- Government initiatives.

### **BOOKS FOR REFERENCE**

1. Indian Business Environment : Role of Micro and Macro Environment of Business Decisions: RanjithPappachan.
2. Business Environment: Indian and Global Perspectives- Faisal Ahmed, M. AbsarAlam
3. Essentials of business environment K Ashwathappa
4. Business Environment Text and cases Francis Cherunilam
5. 4. International business , Text and cases Sundaram & Black

## **1.6. ENVIRONMENTAL STUDIES**

## II SEM BBA

### **2.3 BUSINESS DECISION THEORIES**

#### UNIT-I

Basic concepts—Demand analysis: Meaning of demand—Law of demand—Classification of demand—Demand function—Measure of demand—Methods of measurement of demand. Supply analysis: Law of supply—Determinants of supply—Supply function—Elasticity of supply—Equilibrium.

#### UNIT-II

National Income: Definitions—Concepts of national income—GDP—Methods of measurement of GDP—NDP—NNP-- GNP—considerations for measuring GNP—Income method--Expenditure method and Value added method. Methods of measuring national income—Limitations of each method.

#### UNIT-III

Market structure—Monopoly—Duopoly—Oligopoly and Perfect competition

#### UNIT- IV

Consumer Behaviour: Meaning—factors influencing consumer behaviour—the consumers preference and the concept of utility. Indifference curve analysis: Assumptions of indifference curve analysis—Properties of indifference curve.

#### UNIT- V

Cost Analysis: Fixed cost—Average fixed cost—Variable cost—Average variable cost—Total cost—Average total cost and marginal cost.

### **2.4. MANAGEMENT OF SERVICES**

**Unit 1-** Introduction- Meaning of Services- Concept- 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-** Banking and Insurance Services- Introduction- Traditional 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 3-** Management of Hotel Industry: Hotels- Facilities- The Guest Cycle- Classifications of Hotels-Marketing Mix of Hospitality Industry.

**Unit 4-** Hospital and Educational Service- Evolution of Hospital Industry- Nature of Service-Risk Involved in Health Care Services- Marketing of Medicinal Services – Hospital Extension Services- Pharmacy-, Nursing – Medical Transcription. Educational System- Issues in Education System- Modern trends in Education Service

**Unit 5-** Tourism Service : Introduction- Evolution of Tourism Industry – Concept and Nature of Tourism – Significance of Tourism Industry – Marketing Segmentation in Tourism – recent trends in Tourism and Travel Service.

**Unit 6-** Event management Service: Introduction, Types of Event Management -Corporate Event Management, Private Events, Small Events, Grand Events, Musical Events, Sports Events, Fashion Shows, Children Events, Trade Fairs And Exhibitions, Conference Event Management, Product Launch Event Management-Event Management Software, Event Management Industry in India-an Overview.

**Reference:**

1. Management of banking and insurance services- K Ram murthy, - Sharadha  
- Anthony Samson -- M P Pavan Kumar
2. Management of services - - CmaTrinesh AndBanuPrakash
3. Service Management- Sunil rao
4. Service Management And Operation –Cengizhaksevertile – Pearson education
5. Service Management – K. Venkataramana-
6. Event Management – AshuthoshChaturvedi

**2.5 .FINANCIAL ACCOUNTING – II**

**Unit 1** -Joint-Venture: Meaning, objectives, Methods of preparing Accounts with separate books and without separate books. Differences between Consignment and Joint Venture.

**Unit2**-Branch Accounts: Meaning, objectives and Types-Dependent Branches – Problems on Debtors system only at Cost and Invoice price.

**Unit 3**-Hire purchase: Meaning, Features, Sale v/s Hire purchase - problems on Hire purchase (Excluding Repossession).

**Unit 4**-Installment system: Meaning, Differences between and Installment purchase – problems on Installment system.

**Unit 5**-Partnership Accounts- Fixed Capital system v/s Fluctuating Capital system. Accounting treatment on Admission, Retirement and Death of a partner.Treatment of goodwill, Sacrificing Ratio and Gain Ratio.Problems on Admission, Retirement and Death of a partner.

**Unit 6**-Dissolution of partnership firm, preparation of Account (Excluding Garner v/s Murry case).

**References:**

- |                         |                           |
|-------------------------|---------------------------|
| 1. Financial Accounting | B S Raman                 |
| 2. ADVANCED ACCOUNTING  | RL GUPTHA &Radhaswamy M   |
| 3. Advanced accounting  | M C Shukla and T S Grewal |
| 4. Financial Accounting | S P jain and Narang K L   |
| 5. ADVANCED ACCOUNTING  | P C TULSIAN               |

**2.6 Constitution of India**





### **3.3 MANAGEMENT INFORMATION SYSTEM**

**Module 1-** Introduction to MIS - Meaning, concept - Evolution - significance and need - Objectives and features - subsystems of MIS - MIS and other academic disciplines - operating elements of MIS - structure of MIS based on management activity - based on organizational functions.

**Module 2-** Concepts of information - Nature of information - Definition and Types of management information - data Vs information - Information for various levels of management - Value of information in decision making - age of information.

**Module 3 -**Value and cost of information - Types of information systems - Operations support system - Transaction Processing Systems - Decision support System - Process Control Systems - Executive support system - Formal and Informal information system - Knowledge Work Systems- Expert system Artificial intelligence

**Module 4-**Planning information system - Developing information system - System Analysis and design - Implementing Information System acquisition - Managing and Controlling information system resources - Information resources management.

**Module 5-**Application Technologies: Introduction, ERP Concepts, Evolution of ERP, ERP packages, ERP Evaluation, ERP implementation Application Examples - Tally.ERP 9.

### **3.4 FINANCIAL ACCOUNTING-III**

**Unit 1-**Issue of share-at par and at premium, over subscription and under subscription of shares, pro-rata allotment of shares.Forfeiture and re-issue of forfeited shares.

**Unit 2-**Issue of Debentures and Bonds, types of debentures and Bonds, differences between shares and debentures and Bonds and Debentures.methods of redemption of Debentures conditions for issue of debentures.Simple problems on issue of debentures.

**Unit 3-**Financial statements of a company profit and loss account and balance sheet. (as per new regulations)

**Unit 4-**Liquidation of company, Preparation of liquidator's final statement of account.

**Unit 5-** Redemption of preference shares (simple problems only)

**Unit 6-**Right shares, Bonus share, stock option, E-Trading BSE, NSE and SEBI (problems on Bonus shares).

#### **Books for References**

- |                         |                           |
|-------------------------|---------------------------|
| 2. Advanced Accounting  | RL Gupta&Radhaswamy M     |
| 3. Advanced Accounting  | M C Shukla and T S Grewal |
| 4. Financial Accounting | S P Jain and Narang K L   |
| 5. Advanced Accounting  | P C Tulsian               |

### **3.5 COST ACCOUNTING**

**Unit 1-Cost Accounting:-** Introduction, meaning, definitions of cost, Costing and Cost Accounting, objectives, advantages and disadvantages of Cost Accounting. Comparison between Cost Accounting and Financial Accounting, Elements of Cost, classification of Cost, Cost unit, Cost centre, statement of Cost, preparation of Cost sheet including Estimations, Quotation and Tender.

**Unit 2-Materials:** Meaning, nature, classifications and codification. Purchase procedure, functions of store keeper. Inventory control-meaning, techniques-problems on stock levels, pricing the issue of materials-methods, problems on FIFO AND LIFO only.

**Unit 3-Labour:** Meaning, methods of time keeping and time booking, methods of remunerations to labour overtime and idle time and their treatment problems on time wage, piece wage, Halsey and Rowan plan.

**Unit 4-Overheads:** Meaning, Overhead accounting process-classifications, codifications, allocation, apportionment, re-apportionment and absorption of Overheads. Problems on primary and secondary distribution (Repeated Distribution method only).Machine Hour Rate- Meaning and problems.

**Unit 5-Methods of Costing:** Introduction, different methods of costing and applications-Contract Costing-problems, Process Costing-problems on Process losses only.

**Unit 6-Operating Costing:** Introduction, Format of operating Cost Sheet-problems on Operating Costing- Transport undertakings only.

#### **Books for reference:**

1. Cost Accounting- S P Jain and K L Narang
2. Cost Accounting R S.N. Pillai and V Bagavathi
3. Cost Accounting M Ravi Kishore
4. Cost Accounting Shukla M.C. and Grewal T.S.

### **3.6 DISASTER MANAGEMENT**

## **IV SEMESTER BBA**

### **4.3 QUANTATIVE TECHNIQUES**

**Unit-I** Indices –Meaning - Law of Indices and their application for simplification. Logarithms – Laws of Logarithms – Common Logarithms – Application of Logarithms for simplification.

**Unit –II** Progressions – Meaning of sequence and series – Types of Progression – Arithmetic Progression and Geometric Progression – General terms and sum of ‘n’ terms of Arithmetic Progression and Geometric Progression – Business applications – Problems on Arithmetic and Geometric Progression.

**Unit—III** Ratio Proportions and Percentages and their application to business. Permutations – Factorial notations – Linear and circular Permutations. Combinations – Business applications – problems on Permutations and Combinations.

**Unit – IV** Commercial Arithmetic –Simple interest and Compound interest- Bills discounting concepts, Bankers discount, true discount, Bankers gain and present value of bill.

**Unit –V** Matrices and determinants – Meaning, Definition and types of matrices – Matrix operations and properties. Determinants – Determinants of a square Matrix – Solutions of linear equations by using Cramer’s Rule.

#### **Books for reference:**

1. Business Mathematics---D C Sancheti and V K Kapoor
2. Business Mathematics---K Madappa and M S Sridhar Rao
3. Business Mathematics---P R Vittal
4. Commercial Arithmetic---R H Dhareshwar
5. Commercial Arithmetic---Ayer and Bari
6. Quantative Aptitude---R D Sharma
7. Quantative Aptitude---R S Agarwal

#### **4.4. COMMERCIAL LAW**

**Unit - I** Contract – Definition – Essentials – Types – Offer – Acceptance - Rules –Consideration - Rules and Exceptions.

**Unit – II** Contractual Capacity – Minor’s Agreement – Free Consent – Essentials. Discharge of Contract – Modes – Remedies.

**Unit – III** Contract of Indemnity - Guarantee - Bailment and Pledge - Contract of Agency - Essentials - Rights and liabilities.

**Unit – IV** Intellectual Property Rights - Meaning – Provisions – Importance – Cyber Law – Meaning – Types of Crimes – Offence and Punishment.

**Unit – V** Competition Protection Act, 2002- Objectives, Anti Competition Agreement, Prevention and Abuse of Dominant Position, Competition Commission of India.

#### **4.5 ORGANISATIONAL BEHAVIOUR**

**Unit 1-Introduction-**Organisational Behaviour: Introduction, definition, historical development, fundamental principles of OB, contributing disciplines, approaches, challenges and opportunities.

**Unit 2-Foundations of Individual Behaviour-Individual Behavior:** Foundations of individual behavior. **Ability:** Intellectual abilities, Physical ability, the role of disabilities. **Personality:**

Meaning, formation, determinants, traits of personality, personality attributes influencing OB.  
**Attitude:** Formation, components of attitudes, relation between attitude and behavior.

**Unit 3-Perception and Emotions-Perception:** Process of perception, factors influencing perception, link between perception and individual decision making. **Emotions:** Affect, mood and emotion and their significance, basic emotions, emotional intelligence, self-awareness, self-management, social awareness, relationship management.

**Unit 4: Motivation and Leadership-Motivation:** Meaning, theories of motivation-needs theory, two factor theory, Theory X and Y, application of motivational theories. **Leadership:** Meaning, styles of leadership, leadership theories, trait theory, behavioural theories, managerial grid, situational theories-Fiedler's model, SLT, transactional and transformation leadership.

**Unit 5: Group Behaviour-**Definition, types, formation of groups, building effective teams. **Conflict:** Meaning, nature, types, process of conflict, conflict resolution. **Power and politics:** Basis of power, effectiveness of power tactics.

**Unit 6: Emerging Challenges-**Emerging challenges, managing diversity, behavior, technology transformation, e-business, promoting ethical behavior.

### Reference Books:

1. Organisational Behavior, Stephen P Robbins, Timothy A. Judge, Neharika Vohra, 14<sup>th</sup> Edition, Pearson
2. Organization Behaviour – Ashwathappa, Himalaya Publication House
3. Organisational Behaviour: A modern approach –Arun Kumar and Meenakshi, Vikas Publishing House
4. Organisational Behaviour– Fred Luthans, 12/e, McGraw Hill International
5. Management and Organisational Behaviour– Laurie J Mullins, Pearson education
6. Fundamentals of Organisational Behaviour– Slocum/Hillriegel, Cengage Learning
7. Introduction to Organisational Behaviour – Michael Butler, Jaico Publishing House

## 4.6 MANAGEMENT ACCOUNTING

**Unit 1-** Management Accounting: Meaning and Definitions, Nature, Scope and Objectives of Management Accounting, Difference between Cost and Management Accounting and Management Accounting and Financial Accounting. Limitations of Management Accounting.

**Unit 2-**Marginal Costing: Basic concepts and Definitions, assumptions contribution, P/V ratio. BEP, margin of safety. Make or buy decisions, graphical analysis.

**Unit 3-**Relevant Costs: Meaning, Distinction between Incremental Cost and Opportunity Cost. Simple problems on relevant cost in decision making.

**Unit 4-**Analysis of Financial Statements: Meaning, tools of financial statements-(Common size, comparative, Trend analysis, Ratio analysis).

Profitability Ratio- G/P, N/P, Operating Ratio, EPS, Turnover Ratio, Debtors Turnover ratio, Creditors Turnover ratio, Stocks Turnover ratio, working Capital Turnover ratio, Fixed Assets turnover ratio.

Financial ratio- Current ratio, Liquid ratio, Debt-equity ratio, Proprietary ratio, (problems on above ratio only).

**Unit 5**-Budgetary control: Definitions- Budget, Budgetary control, objectives, Basic concepts, key factors. Types of Budgets, problems on Flexible Budget, Cash Budget and Sales Budget.

**Unit 6**-Standard Costing: Meaning, Definition, Difference between standard costing and budgetary control, Advantages and limitations, Variance analysis. Simple problems on material and labour variances.

## V SEMESTER

### **5.1 Company Law**

Unit – I Company – Definition – Features – Types - Corporate Veil and lifting of Corporate Veil (as per Companies Act of 2013).

Unit – II Company Formation – Stages – CIN - Corporate Social Responsibility - Meaning Scope - Constitution of CSR Committee – CSR expenditure.

Unit – III Memorandum of Association - Articles of Association – Meaning – Contacts – Prospectors – Meaning – Types - Liabilities towards mis Statements in Prospects.

Unit – IV Membership – Modes - Rights Key Managerial Personnel as per Companies Act 2013 - Secretary Directors - Rights and Duties Meeting – Types - Terms.

Unit – V One Person Company - LLP Limited Liability Partnership - Ministry of Company Affairs – Setup – Scope – Objectives - Company Frauds and Scams – Types – Prevention - Credit Rating.

### **5.2. STATISTICS FOR MANAGEMENT- I**

**Unit 1-** Statistics – Meaning – Definition, characteristics, advantages and limitations-Collection of data-methods of collecting primary data and sources of secondary data-Classification and Tabulation of data. Bar diagram, Histogram and Pie chart

**Unit 2-** Measures of central tendency-Arithmetic Mean, Median, quartiles and Mode. Geometric Mean and Harmonic Mean (Individual series only)

**Unit 3-** Measures of Dispersion – Quartile Deviation – Standard deviation – Co-efficient of variation.Skewness-Karl Pearson and Bowley's co-efficient of skewness

**Unit 4-** Correlation-Meaning-types-Karl Pearson's co-efficient of correlation-Spearman's Rank correlation co-efficient. Probable error

**Unit 5-** Regression analysis-Construction of regression equations-Estimation

#### **Books recommended:-**

1. Statistical Methods—S P Gupta
2. Fundamentals of Statistics—D N Elhance
3. Statistics—Sancheti and Kapoor
4. Statistics---R S N Pillai and Bhagavathi

### **5.3 TAX MANAGEMENT-I**

**Unit 1-**Introduction to Income Tax-Income Tax-Income-Person-Income-Person-Assessment year-Previous year-Assessee-Gross Total Income-Total Income-Exempted Income- Agricultural Income –Residential Status and Incidence of Tax (Individuals Only)

**Unit2-**Income from Salary-Meaning of salary- Allowances- Perquisites-Valuations of perquisites- Provident fund-Deductions and U/S 24-Computation of Income from House Property.

**Unit 3-** Income from House Property-Basis of Charge –Exempted Income from House Property – Annual Value-Determination of Annual Value- Deduction U/S 24- Computation of Income from House Property.

**Unit 4-**Profits and Gains of Business and Profession-Meaning and Definition of Business and Profession, Expenses and Losses, Expressly allowed expenses and Losses Expressly Disallowed – Computation of Income from Business and Profession.

**Unit 5-**Deduction Under Chapter VI A-Deductions from section 80C TO 80U (Applicable to Individual only)

**Unit 6-**Income Tax Authorities-Structure-Functions and Powers of various Income Tax Authorities.

### **Skill Development**

1. Filling of Form No.16
2. Filling and Filing of ITR-1
3. Filling of Form No.49A ( For Individuals)
4. Organisation Chart of IT
5. Collect Salary details of any employee of any organization.

- |                   |                   |
|-------------------|-------------------|
| 1) Direct taxes   | H. C Mohotra      |
| 2) Income tax     | Bhugawathi Prasad |
| 3) Direct taxes   | VinodSingania     |
| 4) Jain &Narang   | Dinakarpagare.    |
| 5) Direct taxes   | T. Manoharam      |
| 6) Indirect taxes | Dathe             |

## **5.4 Business Research Methods**

Unit I -Nature and Scope of Business Research – Role of Business Research in decision making. Applications of Business Research; The Research process – Steps in the research process; the research proposal; Problem Formulation: Management decision problem vs. Business Research problem.

Unit II- Research Design: Exploratory, Descriptive & Causal. Validity in experimentation-internal validity and external validity. Secondary Data Research: Advantages & Disadvantages of Secondary Data, Criteria for evaluating secondary sources, secondary sources of data in Indian Context, Syndicated Research (in India) Primary Data Collection: Survey Vs Observations.



Unit III- Measurement & Scaling: Primary scales of Measurement-Nominal, Ordinal, and Interval & Ratio. Scaling techniques-paired comparison, rank order, constant sum, semantic differential, itemized ratings, Likert Scale; Questionnaire-form & design.

Unit IV- Sampling: Sampling techniques, determination of sample size using statistical techniques.

Unit IV - Methods of Analysis: Analysis of Variance (ANOVA) One-Way & Two-Way, Chi square test (goodness of Fit). Multivariate Data Analysis: Factor Analysis(Principal Component Analysis), Discriminant Analysis (only theory)

Text Books: 1. Chawla, D, &Sondhi,N. (2011) Research Methodology Concepts and Cases (1st ed.). Vikas Publishing House

2. Malhotra, N & Dash. S (2010) Marketing Research An Applied Orientation (6th ed.). Pearson, Prentice Hall of India.

3. Zikmund, W.G., Babin, B.J., Carr, J.C. & Griffin, M. (2013). Business Research Methods (9th ed.). Cengage Learning.

4. Johnson, R.A. &Wichern, D.W. (1997) Business Statistics-Decision Making with Data (1st ed.). John Wiley & Sons.

## **5.4 Project Management**

**Unit 1** - Project– meaning, definition, characteristics, importance, types, steps in identification of projects - features – classification of projects - stages in project cycle – identification, formulation and implementation.

**Unit 2-** Project management: meaning and scope, Technical appraisal, Environmental appraisal, Managerial appraisal Concepts of project management: concept of a project, categories of projects - tools and techniques for project management. Theproject manager - roles and responsibilities of project manager.

**Unit 3-**Appraisal of Projects: Market feasibility, technical feasibility, financial feasibility - different types of appraisal to determine feasibility – feasibility report. Project formulation: formulation stages - bottlenecks - feasibility report - financing arrangements - finalization of project implementation schedule.

**Unit 4-**Financial Appraisal of a Project: Evaluation Techniques – traditional and modern (theoretical aspects only). Administrative agencies for project approval: Ministry of Finance - Bureau of public enterprises planning commission public investment board.

**Unit 5** Estimation of Project cost: Preliminary expenses – cost of acquisition of fixed assets, cost on technical knowhow, acquisition of patents and licenses – documentation charges – preparation of project report. Organizing systems and procedures: working of systems - design of systems - project work system’ design - work break down structure - project execution plan - project procedure manual project control system - planning scheduling and monitoring - monitoring contracts and project diary.project evaluation and its objectives, types and methods.

**5.5 . Elective I (HRM/MM/FM/B&I/TM)**

**5.6 . Elective II (HRM/MM/FM/B&I/TM)**

## **6.1 ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT**

**Unit 1: Introduction to Entrepreneurship:** Meaning and definition of entrepreneurship, features of entrepreneurship, entrepreneurship and enterprise. Entrepreneur – Meaning and definition, functions of an entrepreneur, types of entrepreneurs, qualities of a successful entrepreneurship, entrepreneur v/s professional manager, problems faced by women entrepreneurs.

**Unit 2: Entrepreneurship development program:** Meaning of entrepreneurship development program - need, objective, relevance and role of EDP. Phases of Entrepreneurship development programs. Problems in conducting EDP, suggestions to make EDP's successful.

**Unit 3:** Introduction to Small Scale Industry in India: Definition, Steps for setting up small industry, Contribution to Indian Economy-The start-up process – steps involved in establishing a business enterprise, selection of location, clearance, permits, licensing, registration, legal considerations and basic start-up problems.

**Unit 4: Institutional Support to entrepreneurs:** Need for institutional support, financial assistance through – National Small Industries Corporation (NSIC), Small Industries Development Organization (SIDO), Small Scale Industries Board (SSIB), State finance corporations (SFC), Small industries development bank of India (SIDBI), Industrial Finance Corporation of India (IFCI) and commercial banks. Non financial assistance from Small Industries Service Institutes (SISI), , District Industries Centers (DIC). Association of Women Entrepreneurs of Karnataka (AWAKE), Khadi and village industries commission (KVIC).

**Unit 5: Industry Review Report:** The purpose of this chapter is to inculcate in students a spirit of inquiry and research rigor to investigate the efforts that go into the working of industry at large and specific companies in detail, also to develop analytic skills through a comparative study. Apart from learning teamwork, students would be equipped to gather, filter relevant information and understand the dynamics of the respective industry.

### **PARAMETERS FOR ANALYSIS OF COMPANIES OF AN INDUSTRY**

1. Name of the enterprise & Year of Establishment
2. No. of. Employees and brief profile of employees
3. Profile of CEO/CMD
4. Total Share Capital & Share holding pattern
5. Total Sales Turn Over including foreign sales
6. Board of Directors/Management Profile.
7. Major Competitors
8. Annual Growth rate last 5 years
9. No of Subsidiaries (If applicable)
10. Headquarters
11. Market Share [during last three years]

12. Mergers and Acquisitions, Joint Ventures, collaborations & Strategic Alliances.
13. Diversification and other businesses (If applicable)
14. Nature of business & main business & other businesses.
15. Product profile(Range of Products)
16. No. of Patents/ Trade Marks/ Copy Rights(if any)
17. Market capitalization (in case of public company) in India or abroad
18. Number of awards & Recognitions (if any)
19. Market capitalization (In case of listed public company)
20. Litigations, if any.

**Essential Text Books:**

Desai, V. (2014). *The Dynamics of Entrepreneurial Development and Management*  
 David, H. (2013). “Entrepreneurial Development” (5th edition),  
 Gupta, C.B., & Srinivasan, N.D. (2012) Entrepreneurship Development.  
 Khanka, S.S. (2006). Entrepreneurship Development,  
 Kurakto, D.F. (2007). Entrepreneurship-Principles and practices (7th edition).  
 Lall, M., & Sahai, S. (2006). Entrepreneurship (4th edition),  
 Manimala, M.J. (2007). Entrepreneurship Theory at Crossroads,  
 Robert D Hisrich, Mathew J. Manimala, Michael Peter, Dean A Shepherd. (2013). *For teaching Business Plan you can refer- “Entrepreneurship” (8<sup>th</sup> edition)*. Tata McGraw Hill

**6.2 STATISTICS FOR MANAGEMENT -II**

**Unit 1**-Business forecasting-time series analysis-components-measurement of trend by the method of least squares.

**Unit 2**-Linear programming-meaning -features-applications-graphical method of finding solution to linear programming problem (two variables only).limitations.

**Unit 3**-Statistical decision theory-decision making process-decision making under certainty and under uncertainty-mini-max, maxi-min, laplace and hurwicz’s criterion-expected opportunity loss criterion.

**Unit 4**-Probability-Meaning-Uses-Random Experiment-Sample space- Event-Mutually exclusive events- Equally likely events-Independent and Dependent events.Addition and Multiplication theorem.

**Unit 5**-Theoretical distributions-Binomial, Poisson and Normal distribution. Properties of each distribution and their application

**6.3 TAX MANAGEMENT - II**

**Unit – 1** Depreciation – Meaning – Conditions – Block of Assets – Rates of Depreciation – Problems on computations of depreciation U/S 32.

**Unit – 2:** Computation of Income from Capital Gains-Capital Gains – Types of Capital Assets – Transfer – Cost of Acquisition – Cost of Improvement – Types of Capital Gains – Exemption for Individual Assessee – Computations.

**Unit – 3 :** Income from other Sources -Items of Income chargeable – Kinds of Securities – Bond Washing Transaction – Deductions – Computations – Set of Losses and Carry forward and set off of losses – Assessment of Individuals.

**Unit 4-**Assessment of Companies-Meaning-Types of Companies -Computations of Total Income and Tax Liability (Normal Computation Only)

**Unit 5-**Tax deducted at Source-Tax Deduction at Source-Advance Payment of Tax -Interest U/S 234C- Assessment Procedure – Kinds of Assessment – E Filing of Returns.

**Unit 6-**Goods and Service Tax-Short title- Extent and Commencement –Features-Important definitions- Authority agrees – aggregate Turnover – Business Vertical Goods -Capital goods – CGST-SGST-Common portal-Input -Input Service-Input Tax-Input audit-Outward Supply-Output Tax, etc... Advantages and Disadvantages of GST.

Note: Tax management -2 can be replaced when GST Comes in force with full pledged purpose.

### **Skill Development**

- 1) PAN – Filling of Form No.49A (Other than Individuals)
- 2) Filling of Challan for making payments of taxes.
- 3) Filling of Forms No.16A & 15H.
- 4) Different Kinds of Notice U/S 142, 144 and 148.

## **6.4 BUSINESS POLICY**

Unit – I: Meaning and Nature; Business policy and Strategic Management; Imperative, Vision, Mission, and Objectives, Strategic Levels in Organisation.

Unit – II: Strategic Planning- Meaning, Stages, Alternatives, Strategy Formulation. Strategic & Situational Analysis – SWOT Analysis, TOWS Matrix, Portfolio Analysis, BCG Matrix.

Unit – III: Marketing Strategy, Financial Strategy, Production Strategy, Logistics Strategy, Human Resource Strategy.

Unit – IV: Organisational Structures, Establishing Strategic Business Units, Establishing Profit Centers by Business, Product or Service, Market Segment or Customer, Leadership and Behavioural Challenges.

Unit –V Case studies in business policy and strategic management.

SUGGESTED READINGS:

1. Kazmi A, Business Policy & Strategic Management, Tata McGraw hill, New Delhi.
2. Upendra K, Strategic Management Concepts & Cases, Excel Publications, New Delhi.
3. Glueck W.F., Strategic Management & Business Policy, McGraw Hill, Newyork.
4. Thompson & Strickland, Strategic management Concept & Cases, Tata McGraw Hill, New Delhi.

### **6.4 Project Report**

6.5. Elective III (HRM/MM/FM/ B&I/TM)

6.6 Elective IV (HRM/MM/FM/B&I/TM)

## **Elective I HRM: Human Resource Management**

**Unit 1**-Meaning and Definition; Differences between Personnel Management and HRM; objectives; scope; functions; Evolution and Development of HRM- trade union movement era; social responsibility era; Human relations Era; Behavioural Science Era; systems approach era contingency approach era. HRM in India- an overview.

**Unit 2**-Human Resource Planning: Definition, Man-power Planning vis-à-vis HR planning, objectives of HRP; Need for and Importance of HRP- Human Resource Planning process; Human Resource information system, Barriers to HRP.

**Unit 3**-Job-analysis and design; Job analysis- job description- job specification, job evaluation- uses of job analysis, process of Job Analysis- methods of data collection, concept of Job Design, factors affecting job design; Techniques of job Analysis-work simplification, job rotation, Job enrichment, Job Enlargement-ways to enrich job.

**Unit 4**-Recruitment- Meaning and definition; factors affecting recruitment-internal and external-sources of recruitment-internal and external sources- evaluation of internal and external sources; recruitment process; Recruitment practices in India –an overview- Methods of Recruitment-direct, indirect and third party method.

**Unit 5**- Selection : Meaning and definition, differences between recruitment and Selection, Need for scientific selection, Selection process- preliminary interview, application blanks, Selection tests, Types of tests- ability tests, Aptitude tests, Achievement tests, Intelligence tests, Personality tests- interviews- objectives, Types, Final selection, Induction, meaning objectives, Phases of induction.

## **Elective II HRM: Human Resource Development**

**1. Unit 1**- Introduction to HRM- Concept, evolution and development of HRM, scope of HRM, function of HRM, role of HR executives – changing role of HR in India , emerging trends in HRM- competency mapping, business process outsourcing, right sizing of workforce, flexi time, talent management, employee engagement

**Unit 2** -Human Resource Development : Meaning and concept of HRD , training- objectives, methods, difference between training and development , advantages and limitations of training , evaluation of training, performance appraisal – concept, need, methods . Internal mobility and separations- promotion, transfer, demotion, separations. Employee misconduct and disciplinary procedure, grievances and grievances' redressal procedure.

**Unit 3**-Training- Introduction, meaning and definition, objectives, Training and Development, Need and Importance, Benefits of training to Individuals and organization, Steps in Systematic training plan, training methods—on the job training- Job instruction training, Coaching, Mentoring, position rotation, Apprenticeship,- Off the job training- vestibule training, Apprenticeship training, classroom training, internship training, conferences, role playing, computer based training.

**Unit 4-Executive development**:-Introduction, meaning and definition, objectives, importance, process of executive development, methods of executive development- In basket exercise, management games, case study, interpersonal skills-Role playing, sensitivity training, behavioural training, transactional analysis, Multiple Management, Job Knowledge- on the job experience, coaching, understudy, organizational knowledge, Job rotation, General Knowledge.

**Unit 5-Career planning and development**: introduction, meaning, objectives, career planning vs manpower planning, Individual career planning- factors to be considered – self awareness- elements of

career management programme- career Models- Pyramidal model, obsolescence model, Japanese model- benefits to individual and organizations, Steps in career Planning.- success in career –parameters of judging career success.

### **Elective III HRM: Performance Appraisal and Compensation Management**

**Unit .1-**Wage and salary Administration--introduction, meaning, objectives, principles, factors influencing wage and salary administration, wage and salary determination process, theories of wages, methods of wage payments, wage policy in India, concept of wages – minimum wage, fair wage, Living wage, Wage Differentials, significance of wage differentials.

**Unit 2-**Incentive plans, Introduction, meaning, characteristics, benefits of incentive plans, Limitations, Essentials of a good incentive plan, types of wage incentive plans- Halsey plan- merits and demerits, Rowan Plan-merits and demerits, Emerson plan, Taylor's differential piece rate system, Gant's Task and Bonus Plan, types of Group incentive plans- priest man's plan, Scalon plan, Co-partnership plan, Profit sharing- meaning, merits and demerits. Fringe benefits- Definition, objectives.

**Unit 3-** Performance appraisal- meaning, definition, objectives, features, benefits, limitations, performance appraisal process- Methods of performance appraisal- traditional methods-confidential report, graphic sales method, straight ranking method, Paired comparisons method, grading system, Forced distribution method, check list method-critical incident method, free essay method, Group appraisals, Field Interview method.

**Unit 4-** Performance appraisal methods- modern methods- Assessment centre, Human resource accounting, Behaviourally anchored rating scales. Management by objectives, 360 degree performance appraisal, computerized and web based performance appraisal, suggestions to improve performance appraisals, essentials of an effective appraisal system

**UNIT 5-**Motivation- meaning and Definition, types of motivation, importance of motivation, financial motivators, Non-financial Motivators, Theories of Motivation- Maslow's Need Hierarchy method, Herzberg's Theory, McGregor's theory X and Theory Y, theory Z, Alderfer's ERG Theory, Vroom's Expectancy theory.

### **Elective IV HRM: Employee Empowerment and Industrial Relations**

**Unit 1-** Employee Empowerment-Meaning, Conditions Necessary for Empowerment, Forms of Empowerment-Quality circles, features, Developing quality circles in organizations, problems of Quality circles-Empowered Teams, Workers' Participation in Management-, Definition and Objectives, Forms of Workers' Participation, Evaluation of WPM Scheme.

**Unit 2-** Employee Health and Safety- Meaning of Health, Importance, occupational Hazards and Diseases,-Types- protection Against hazards- preventive measures, Curative Measures, Accidents- types and Causes, Social Security, Meaning, objectives, Scope, Need for social security Types, Types of social Security

**Unit 3-** Industrial relations- concept, objective, , Approach Industrial Relations,- causes of Poor Industrial Relations, Steps for Good Industrial Relations, Trade Union- Meaning, Reasons for joining trade unions, problems of Trade Union and Measures to strengthen trade Union movement in India.

**Unit 4-**Industrial Disputes- Definition, forms of Industrial disputes- primary strikes, secondary strikes, Lock-outs, Gherao, Picketing and Boycott- Causes of Disputes-Settlement of Industrial disputes- Conciliation, Arbitration, Labour court, Industrial Tribunal, National tribunal.

**Unit 5-**Strategic HRM- HRM effectiveness and business success- Michael Porter's theory of competitive strategy- types of strategies-corporate strategies- competitive strategies, functional strategies-strategic management process, Approaches to SHRM- Resource based Approach, Strategic Fit, Universalistic Approach, Configurational Approach, Contingency Approach.

Books for reference:

1. Human Resource Management- V S P Rao
2. Human Resource Management K Ashwathappa
3. Human Resource Management -L M Prasad
4. Human Resource Management Shashi K. Gupta & Rosy Joshi
5. Human Resource Management Varshney, SL Guptha

## **Financial Management**

### **Elective I FM: Financial Management**

**Unit 1-** Introduction to Financial Management: Nature, Scope, and objectives of Financial Management- Profit Maximization and Wealth Maximization, EVA- Risk and Return, Financial Engineering, Time value of Money.

**Unit-2--**Financing Decisions: Sources of long-term financing, Concept of Leverage- Operating Leverage, Financial Leverage, Combined Leverage, Computation of Cost of Capital- Cost of Debt, Cost of Preference Capital, Cost of Equity, Cost of Equity under CAPM, Cost of Retained Earnings, - Weighted Cost of Capital.

**Unit 3-**Capital Structure Theories-EBIT- EPS analysis, Financial Break-even point, Theories of Capital Structure-Net Income approach, Net operating Income theory, Traditional Approach, MM Hypothesis.

**Unit 4-** Capital budgeting Decisions- Meaning, Features, Significance, Problems of Capital budgeting- Techniques of Capital budgeting- Traditional Methods, ARR, Pay-back period-Discounted Cash flow techniques- NPV, IRR, Profitability Index.

**Unit 5-**Dividend Decisions- Concept and Significance, Factors influencing Dividend decision, Relevance of Dividend Policy-Walter's Model, Gordon's Model- Irrelevance of Dividend Policy- Residual theory, MM theory.

### **Books for reference:**

1. Financial Management M Y Khan and P K Jain
2. Financial Management I M Pandey
3. Financial Management Prasanna Chandra
4. Financial Management Rustagi R P

### **Elective Paper II- Working Capital Management**

**Unit 1-**Working Capital Planning and Management; nature and types of Working Capital, Operating and Cash cycles, Factors influencing working capital, Types of working Capital- Permanent and temporary working capital, Approaches to Financing of Current assets- Working Capital Estimation.

**Unit 2-**Management of Cash-Introduction, motives for holding cash, Objectives of Cash Management, Cash budget, Optimum cash balance; Baumol's Model, Miller-orr model, Management of Marketable securities.

**Unit 3-** Receivables Management-Introduction- Cost and Benefits of receivables, Credit Policy,Credit evaluation, Evaluation of Credit Policies.

**Unit 4-**Inventory Management- types of inventories, Motives for holding inventory, Techniques of inventory management- ABC analysis, E O Q, Levels of stock, JIT.

**Unit 5-**Financing of Working Capital- Sources- Trade credit- Open account, Bills payable, Accrued expenses, Commercial Papers- Bank Credit for working capital- Types of bank credit- Overdraft, Cash credit, Bills purchased and Discounting, Letter of credit, Working capital term loan- Security for bank credit-Hypothecation, Pledge, Mortgage, Lien.

**Books for reference:**

- 1.Financial Management M Y Khan and P K Jain
- 2.Financial Management I M Pandey
- 3.Financial Management Prasanna Chandra
- 4.Financial Management Rustagi R P

**Elective Paper III- Financial Services**

**Unit 1-** Financial services- Meaning-Features, Importance, Contribution of financial services in promoting industry and service sector- financial assets- types- financial markets-unorganized and organized- money market and capital market.

**Unit 2-** Merchant Banking- Meaning, Origin, and growth of merchant banking in India, Scope of merchant banking services- Merchant bankers and management of public issues- merchant banking practices in India, Weaknesses in the functioning of merchant bankers in India

**Unit3-** Mutual Funds: Meaning, Evolution of mutual funds, types of mutual funds, differences between mutual funds and hedge funds-periodic plans for investors- Systematic investment Plan(SIP),Systematic Transfer Plan(STP),Systematic withdrawal plan(SWP),Mutual fund Myths.

**Unit 4-** Lease financing: Meaning-types of leasing- Finance lease- direct lease, leveraged lease,sale and lease back- operating lease- factors influencing lease, Treatment of lease transactions –lease v/s buy- Evaluation of Lease-buy decision-Lease financing critical evaluation – problems on lease financing.

**Unit 5-** Factoring- Introduction- need for factoring-types- factoring mechanism- securitization of debt-concept and mechanism.

- 1.Financial Services- MY Khan
- 2.Financial Management- Dr R P Rustagi
3. Financial service in India- Rajesh Kothari
- 4.Financial services – Shashi K Gupta &NishaAgarwal
5. Financial Services and Markets- PunithavathiPandian

**Elective Paper IV -Investment Analysis and Portfolio Management**



**Unit 1-** Investment- Meaning, Alternatives, financial Markets, Portfolio Management Process- Approaches to Investment Decision making, Common errors in investment management- qualities for successful investing.

**Unit 2-**Investment Instruments-Capital Market instruments -shares, debentures, bonds, mutual funds- Money market instruments-Call Money, Treasury bills, Certificate of deposit, Commercial paper,Inter-corporate deposits- derivative instruments-futures, forwards, options and swaps.

**Unit 3-** Analysis of investments- fundamental analysis- Industry analysis-Equity analysis-problems on equity valuation, technical analysis-price chart- Dow theory, efficient market hypothesis-Elliot theory.

**Unit 4-**Risk and Return- meaning-current return and capital return-Risk- Sources of risk- interest rate risk, market risk, business risk,Measuring total return- average return- measuring risk-variance and standard deviation- Expected rate of return and risk.

**Unit 5-** Portfolio theory- diversification and portfolio risk- Portfolio Return and Risk-Measurement of co-variance, Co-efficient of correlation, calculation of Portfolio risk with two and three securities-Markowitz model.

1. Investment analysis and Portfolio Management- Prasanna Chandra
2. Security Analysis and Portfolio Management-Investment management-Puneethavathi Pandian,
- 3.Security analysis and portfolio management-Sasidharan
4. Security analysis and Portfolio Management- Avadhani V A

## **Banking and Insurance**

### **Elective Paper I - Indian Banking System**

**Unit 1:**Role and Function of banks; Definition of Banking, Services of banks, structure of commercial banks in India, public sector banks, New private sector banks, Local Area banks, status of scheduled banks, the changing face of commercial banks, Reserve bank of India-constitution and management, functions Relationship between RBI and commercial banks.

**Unit 2:** Role and functions of Capital markets- classification of financial markets, Regulatory role of SEBI, Mutual funds- benefits of mutual funds- t types of schemes, Role of Insurance companies-IRDA-FUNCTIONS OF IRDA- BANCASSURANCE- meaning- Factoring companies-meaning- benefits- export factoring-forfaiting- Securitisation—meaning- advantages and disadvantages.

**Unit 3;** Banker and customer- Definition of Customer, General Relationship between customer and banker, obligations of a banker-obligation to honour the cheques- Garnishee order-meaning-application to different accounts-Banker's Rights-Right of general lien,-exceptions to the right of general lien,Right of set-off, Right of appropriation,Right to charge interest, period of limitation.

**Unit 4:**Types of bank accounts- Types of deposit accounts- Fixed deposit-rate of interest on FD accounts, -opening and operation of fixed deposit account, payment of interest,renewal, change of name, loss of FD receipt, Savings bank Account- Minimum balance, Recurring Deposit, current accounts,- opening of current and savings account- proper introduction, KYC guidelines, closing of a bank account.

**Unit 5:** Special types of customers- Minor- Married woman, pardanashin woman, illiterate persons, Lunatics, trustees, executors and administrators, customer's attorney, joint accounts, Partnership firm, precautions for opening account in the name of partner, borrowing power of a partner- Joint stock companies- examination of documents, copy of board's resolution, Borrowing powers of company-Clubs, Societies, and charitable institutions.

### **Books for Reference:**

- 1.Principles of banking P N Varshney S L Gupta, T D Malhotra
- 2.Principles and Practice of Banking Indian Institute of Banking and Finance
- 3.Principles of banking MooradChoudhary

### **Elective paper IIBanking Information Technology**

**Unit 1**-bank mechanization- branch computerization- meaning, benefits, online systems with mini computer networking and with main frame computers, time sharing, duplication of data bases at various levels. Electronic payment system- ATM- advantages, disadvantages, safety measures in installing ATMs, electronic clearing service, credit clearing, process, benefits of the scheme, limitations of the scheme, debit clearing, process. Corporate and personalized banking, tele-banking.

**Unit 2** -Electronic fund transfer system: transfer of funds- benefits of fund transfer system- society for worldwide internet bank financial tele-communications-SWIFT- facilities of SWIFT, bank net, Rbinet, special features of RBINE, two level funds transfer, fedwire, bankwire, point of sale, chip card.

**Unit 3**-Document handling system- magnetic ink character recognition(MICR)-features of MICR cheques, size quality of paper, MICR equipment, benefits of MICR technology, MICR based national clearing system. Code allotment under MICR, city codes, city codes, micro-filming, benefits of microfilming, microfiche, optical disk in documents handling, Documents transmission systems.

**Unit 4**- banking technology- electronic clearing service, objectives of ECS, procedure, cyber trading, mechanism, benefits- RTGS system, multimedia, application area of multimedia, voice mail, electronic mail, multimedia based FAX, digital signatures, Cyber crime and cyber laws, penalty for damage to computer and computer system, hacking with computer system.

**Unit 5**- Security considerations-computer security, power failure, accidental damage, human errors, malicious damage, measures to check damage to computers, security measures for computers, audit trails, computer audit system, computer virus- classification of viruses, types of viruses, safety from viruses, treatment of infection from virus.

### **ELECTIVE PAPER III Principles of Insurance**

Unit 1- Risk management- importance- concept of risk, meaning of business risk, nature of business risk, causes of business risk, types of business risk, methods of handling risk, enterprise risk management

Unit 2- Introduction to insurance-characteristics, purpose, need, benefits of insurance, functions of insurance, importance of insurance, principles of insurance, nature of insurance contract, types of insurance contract, fundamentals of insurability, insurance vs wagering, assurance vs insurance gambling vs insurance

Unit 3- life insurance-meaning, features, advantages, types of life insurance plans-Term policies . Endowment Policies .Money back policies .with or without profit policies . Pension schemes Their features and purposes.

Unit 4-Insurance Business : Structure and operation. Life Insurance Corporation . LIC Act of 1956 . LIC of India . Structure and performance .LIC as a non-banking financial Intermediary.

Unit 5- Life Insurance Agency . Rules of agency . Types of agency . Qualities of Insurance salesman, Commission and benefits to agents.

### **ELECTIVE PAPER IV General Insurance**

**Unit 1:** Introduction : History of general Insurance business in India . Scope and functions of general Insurance, GIC Act of 1972 , GIC of India and its subsidiaries.

**Unit2:** Classification of General Insurance . Cover note .Reinsurance .contribution . Calculation of contribution.

**Unit 3:** Fire Insurance; Meaning and Scope . Types of policies . Perils covered . Special perils and special policies . Excluded perils, property and losses fire policy rating and tariff declaration and floating policy . Problems.

**Unit4 :** Marine Insurance : Meaning and Scope of marine insurance, fundamental principles of marine insurance, types of marine insurance losses, Types of marine insurance policies.

**Unit 5 :** health insurance- importance of health - concept of health - determinants of health - levels of healthcare - legal provisions - healthcare – stakeholders in India - – health insurance products: classification of health insurance products - health insurance products - fixed benefit insurance plans - clauses in health policies.

### **BOOKS FOR REFERENCE:**

- 1.Elements of banking and insurance- JyothsnaSethi and Nishwan Bhatia PHI learning pvt ltd
- 2.Insurance theory and practice -Tripathy N P
3. Insurance Institute of India - Hand book on General Insurance
4. Insurance- principles and practice M.N. Mishra and S B Mishra
- 4.Elements of Insurance Dr A Murthy

### **Marketing Management**

#### **Elective Paper I: Principles of Marketing**

**Unit 1-** Marketing concepts, Marketing Mix, -Product, Price, Place and Promotion, Social Marketing.

**Unit 2-** Product Strategy- Product Planning and Product development of New Product, Product Life cycle, Product Line and Mix, Product modification and elimination, Branding and Packing decisions.

**Unit 3-** Consumer Behaviour and the impact of behavioural science on Marketing creations, Factors influencing the consumer Behaviour.

**Unit 4-** Pricing Policies and strategies, types of pricing, factors affecting pricing decisions Promotion, types of sales Promotion, Channels of distribution.

**Unit 5-** Social responsibility of Marketing, Marketing Ethics, Consumerism, Environmentalism.

### **Elective Paper II: Rural Marketing and Consumer Behavior**

**Unit 1-** Rural marketing: introduction, scope, evolution, classification of rural markets, rural vs. Urban markets, need for rural marketing, types of rural customers, factors affecting rural consumer behaviour.

**Unit 2-** Product branding and promotion in rural market: rural product categories – FMCGs – consumer durables-agriculture goods, services, branding in rural india: fake brands, look-alikes, spell-alikes, duplicates, product promotion through melas, haats, interactive games, folk media, puppet shows.

**Unit 3-**consumer behaviour: nature, scope, importance of consumer behaviour in marketing decisions, characteristics of consumer behaviour, models of consumer behaviour.

**Unit 4-**Consumer reference groups and group dynamics: different types of reference groups, reference group influence on products & brands; determinants of social class, characteristics of social class; influence of culture on consumer behaviour, introduction to sub-cultural & cross-cultural influences; opinion leadership process.

**Unit 5-**Consumer decision making process: problem recognition, pre-purchase search influences, information evaluation, purchase decision (compensatory decision rule, conjunctive decision, rule, lexicographic rule, affect referral, disjunctive rule), post-purchase evaluation; situational influences.

### **Elective Paper III:ADVERTISING**

**Unit-1:-Advertising:** Meaning, Definition, Objectives, Scope, Growth of Modern Advertising, Types of Advertising, Publicity v/s Advertising, AIDA.

**Unit-2:- Advertising aids and Media:** Trademark, Labelling and Package, Point of Purchase (POP), Display and below the line promotion, Advertising media, Types, Media Planning and Scheduling.

**Unit-3:- Art and Layout of an Advertising:** Elements of Advertisement copy, visualisation, Types, Essentials of good advertisement copy, Layout- Balancing in layout, Technical aspect of layout Illustrations, advertisability of a product and Slogan.

**Unit-4:- Advertising Agency and Budget:** Factors influencing the choice of an Advertising agency – Types of agencies- Advertising Budget- Approaches to Advertising Budget.

**Unit-5:- Ethical and Legal Framework:**Advertising ethics, Social responsibility and self regulation, Need for advertising laws, Types of advertising laws in India,Advertising Standards Council of India, Laws relating to advertising and article 19(1) & 2 of constitution, sections relating to advertising in IPO Code 1868 and Indian Contract Act 1872.

## **Books for References:**

1. Aaker, Myers & Batra : Advertising Management , Prentice Hall.
2. Aren&Bovee: Contemporary Advertising, Tata McGraw Hill.
3. Chunawala: Theory and Practice of Advertising Management .
4. Dawar S. R: Salesmanship and Advertisement.
5. Keval J. Kumar, Mass Communication in India, Jaico Publishing House; 2004.
6. P. K. Agarwal: Advertising Management.
7. Rathore: Advertising Management.
8. Rayude, C.S. and Rao, S.B. Nageswara - Mass Media Laws and Regulations (Himalaya Publishing House, Mumbai-400004), 3rd Ed. 2005.
9. Rayudu, C.S : Media & Communication Management, Himalaya Publishing House, New Delhi.
10. Russel, Thomas & Verill, Glenn-Otto Kleppners, Advertising Procedure; Prentice Hall.

## **Elective Paper IV: Retail and Supply Chain Management**

**Unit 1-**Introduction to Retailing: Definition, Characteristics, Evolution of Retailing in India, Emerging Trends in Retailing, Factors Behind the change of Indian Retail Industry, Retail Formats.

**Unit 2-**Store Planning: Design & Layout, Location Planning and its importance, retailing image mix, Effective Retail Space Management, Floor Space Management.

**Unit 3-**Retail Operation: Elements/Components of Retail Store Operation, Store Administration, Store Manager –Responsibilities, Inventory Management, Management of Receipts, Management of Retail Outlet/Store, Store Maintenance, Store Security.

**Unit 4-**Customer Relation Management(CRM): Introduction, Benefits of RM, Principles, Strategies, Components, Customer Service in retailing.

**Unit 5-** Supply Chain Management: Concepts and importance of a Supply Chain (SC), Key issues of Supply Chain Management, SC strategies, Push-based, Pull-based and Push-Pull based supply chain, Demand Forecasting in a Supply Chain, Managing inventory in SC environment: Transportation in SC environment.

## **Tourism Management**

### **Elective Paper I: Fundamentals of Tourism**

**UNIT 1-**Introduction to Travel and Tourism: Tourism : Meaning, Definition, Nature, Scope, Types: Leisure/ Holiday Tourism, Cultural Tourism, Adventure Tourism, Sports Tourism, Religious Tourism, Business Tourism, Health Tourism. Tourist, Traveller, Visitor, Tourist Visitor and Excursionist: Meaning, Definition and Differentiation.

**UNIT 2-**History & Growth of Tourism: Developments in History of Tourism – Tourism in India: Post Independence Tourism and Modern Tourism – Tourism Industry – Recent Trends in Indian Tourism industry - Concept of Paid Holiday

**UNIT 3-**Infrastructure in Tourism-Tourism infrastructure: Types, Forms and Significance-Accommodation: Forms and Types -Attractions, Telecommunications, Transport Sector, Modes and Relative Significance- Essential and Other Support Services -Hotel Industry- Major Hotel Chains

**UNIT 4-**Tourism Demand and Supply- Concept of demand and supply in Tourism – Unique features of Tourist Demand – Factors affecting tourism supply – Creation of ideal destination for

tourism: Significance and Constraints in creation of destination- Trends in tourist statistics with respect to Karnataka and India

**UNIT 5-**Impact Of Tourism-Economic impact- social impact – cultural impact – Environmental impact – Ecological impact – Negative impact of tourism – Impact of tourism in India: Positive and Negative

## **Elective Paper II :Tourism Planning and Organisation**

**UNIT 1: Planning :** Its significance in Tourism – Planning approaches for different forms of Tourism: Eco tourism, Urban Tourism, Rural Tourism – Planning for Development of a tourist destination – Impact of unplanned tourism development on a tourist destination

**UNIT 2: Travel organization:** Organisation and Functions of UNWTO, TAAI, IATA and PATA .Govt organizations in India – ITDC – Dept of Tourism – With special reference to Karnataka - Computerized Reservation System - Introduction to Computerized Reservation System - change overfrom Manual booking to CRS - difference between CRS & GDS –

**UNIT 3:Understanding Travel Agency :**Travel Agency and Tour Operation Business: Definition, types, forms of organizations. Genesis and Growth of travel agency– Functions of a Travel Agency : Travel information, Documentation, Tour Counselling, Ticketing, Reservation and Itinerary, Immigration related Services

**UNIT 4:Tour Operation business:** Definition and Differentiation, Types and Forms of Organisations – Evolution of Tour operation business – Functions of Tour Operators, Sources of Income of Travel Agency and Tour Operator - Tour Packaging : Definition, Types and Designing a tour Package - Tourist Guide : Duties and Responsibilities - Tour guiding - Tour escort - Tour managers - Tour guides - Skills and Qualities of guides - Certification of guides - How to manage tourists – Tour analysis - Pre tour and Post tour analysis – Touristretention programs.

**UNIT 5: Approval, Travel Formalities:** Procedure for setting up of Travel Agency and Tour Operating Enterprises: Their Role in Development of Tourism Industry - Approval from Depat of Tourism – International Air Transport Association . Travel Formalities : Passport, Visa, Health Regulation along with Travel Documents required for visiting NE region of India : Restricted Area Permit and Inner Line Permit

## **Elective paper-III: TOURISM MANAGEMENT**

**Unit 1-MANAGINGTOURISM-** Meaning of Tourism Management – Importance – Managing of Services in tourism -Customer Relationship Management in Tourism –Meaning and importance - Front Office and Other Departments - Front Office organization structure -

Functions - Baggage handling upon arrivals & checkouts - Mails and Message Handling - luggage handling and arrival records - Methods of Communication - Importance – Methods - Managing risk involved in tourism management - Sustainable Tourism Management.

**Unit 2-**Introduction to Hospitality industry- Types of Accommodation – Hotels - Commercial & Non commercial hotels - Various departments in hotels: House Keeping Department - Engineering Department - HRD Department - Accounts Department . Hotel classification - supplementary accommodation - sector- Resorts - Guest House - Caravans, Lodges - Inns - Youth Hostels –Home stays - Serviced villas. Safety and Precautions - Importance - Fire Precautions - The accident book - Security & Safety Instruction.

**Unit 3-**Tourism Organisations: Inter -Governmental, National and International: Inter governmental organizations and tourism industry – coordination of the tourism industry with government departments : Tourism, Civil Aviation, Transport, Forest, Archaeology, Culture, Museum and Health – Role of State Tourism Development Corporation in the development of tourism in Karnataka – National Tourism organizations : NTD, IRDC, FHRAI, TAAI and their Role.

**Unit 4-**Destination Management-Tourist Destination, Management of the Destination: Measuring the infrastructure, Environmental Quality preservation of attractions through tourism – Future of the destination : increasing competitiveness for globalization and satisfying the tourist needs

**Unit 5-**Management of Natural Resources of India: Need for managing natural resources and their significance; National Parks and Wildlife sanctuaries , Bird Sanctuaries, Tiger and Crocodile Project sites of India – Major Hill stations, Islands, River & River Islands of India, Important Sea Beaches of India – Mumbai, Puri, Goa, Chennai, Trivandrum and Kerala. Adventure Sports: Existing trends and places of importance for Land based, Water based, and aero based adventure sports of India -

#### **Elective Paper IV: TOURISM MARKETING**

**Unit 1-**Introduction to Tourism Marketing- Tourism Marketing: Nature, Process and Growth. Services and their Marketing, Tourism Marketing and Development: Socially Responsible Marketing, Social Marketing, Participants in Socially Responsible Marketing and their Roles. Government Bodies- National Tourism-offices, State tourism offices and Local Bodies, Private Organizations, Non-Governmental Organizations in Tourism.

**Unit 2-**Challenges of Tourism Marketing- Nature and Characteristics of Tourism Offers: Tangibility and Intangibility, Non-perishability and Perishability, Homogeneity and Heterogeneity, Separability and Inseparability, Ownership and Non-ownership. Issues and Challenges in Tourism Marketing, Marketing strategies to overcome limitations of Tourism

**Unit 3-**Tourism Marketing Environment- Concept of Marketing Mix, Developing Marketing Mix, Tourism Markets, Types of Tourism Markets, Tourist behavior, Tourist Buying Process, Factors Influencing Tourists' Buying Process, Tourism Product and Distribution- Concept of Tourism Product, Tourism as a packaged Product, Destination as a Product, Managing Products, New Product Development, Product Life Cycle.

**Unit 4-**Tourism Pricing and Promotion- Concept, Importance and Process of Pricing, Factors influencing Tourism Pricing, Methods of Price Fixation, Pricing Strategies, Price Fixation. Tourism Promotion and Communication: Objectives of Promotion, Promotion Mix, Factors affecting Promotion Mix, Components of Promotion Mix, Important Promotional Tools in Tourism- Brochures, Events, Movies and Cinema.

**Unit 5-** Catalyst of Tourism Development in India- Tourism promotional festivals of India, Museum and art galleries of India, Tourist Trains in India, Important tourism Circuits, Important hotel chains in India .