

**MAHATMA GANDHI UNIVERSITY
KOTTAYAM**

**UG PROGRAMME
IN
BACHELOR OF BUSINESS MANAGEMENT
(BBM)**

SCHEME & SYLLABUS

Choice Based Credit & Semester System

(Effective from 2017 admissions)

*Prepared by
Faculty & Board of Studies*

MAHATMA GANDHI UNIVERSITY, KOTTAYAM

BOARD OF STUDIES IN MANAGEMENT(UG)

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Acknowledgement

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About the Programme

Management is the art, science and process of getting things done through others. The success of business depends on the ability in making use of the available resources efficiently and effectively at minimum cost. For the proper and efficient use of resources, the persons who are responsible for its utilization should have adequate knowledge and skill in various sectors. Such knowledge and skill help to eliminate all sorts of wastages in different segments of the organization resulting in increased efficiency and better performance.

The severe competition in the business sector accelerates the demand for efficient and prudent manager for the effective functioning of business organizations. The revised syllabus for BBM programme aims to create efficient managers having adequate knowledge and skill in various areas to function effectively in the modern competitive business field. It also aims to provide a strong foundation to those students who are prepared to pursue post graduation programme in Business Management.

Programme Objectives

The BBM programme is restructured with the following specific objectives:

- a) To attract more potential student to the management field, considering the wide scope for them in getting placed in attractive managerial positions, due to the spread of multinational corporations.
- b) To provide a graduation programme with basic knowledge in various management and business subjects, so as to be a feeder course for MBA, CA, ICWA, M. Com. and other PG programmes.
- c) To develop the various managerial skill, especially the soft skills among the students, so that they themselves can pursue their career with thereon business concerns, individually or jointly.
- d) To train and develop the students in the right dimension so that they will function as good managers with excellence in performance as per the business ethics and standards for the welfare of the entire community.

Admission

The eligibility for admission to BBM Degree Programme under the Mahatma Gandhi University is a pass in Pre-degree, Plus Two or equivalent examinations in Science /Commerce/Arts stream.

Registration

- a) The strength of students for each programme shall be as per the existing orders, as approved by the University.
- b) The college shall send a list of students registered for each programme in each semester giving the details of courses registered including repeat courses to the University in the prescribed form within 20 days from the commencement of the Semester.

Duration of Course

- a) The duration of BBM Degree programme shall be six semesters.
- b) There shall be two semesters in an academic year, the *odd* semester commences in June and on completion, the *even* semester commences after a semester- break of three days with two months vacation during April and May.

Internal Evaluation for Course BM 1 CRT02 & BM 6 PRP31

For Course BM 1 CRT02 Soft Skill Management, the internal marks should be distributed as follows:

Internal Theory Test paper: 5 marks

Two internal practical examinations: 5 marks

Attendance: 5 marks

Assignment/ Seminar: 5 marks

For Course BM 6 PRP31 Case Study Development and Analysis / Project Report, the internal marks should be distributed as follows:

Internal viva-voce examination: 10 marks

Presentation: 5 marks

Punctuality: 5 marks

Open Course offered under the programme

BM5OPT 25 Modern Banking

Scheme and Syllabus for BBM Programme – 2017 admission onwards

Course No	Title	Course	No. of Lecture hours per week	Duration of Exam in hours	Maximum Marks			Credits
					Internal	External	Total	
BM 1 CRT01	Management Methodology	Core	6	3	20	80	100	4
BM 1 CRT02	Soft Skill Management	Core	6	3	20	80	100	4
BM 1 CMT03	Business Mathematics I	Complementary	4	3	20	80	100	3
BM 1 CMT04	Business Statistics I	Complementary	4	3	20	80	100	4
BM 1 CCT05	English I	Common	5	3	20	80	100	4
	Total		25		100	400	500	19
BM 2 CRT06	Financial Accounting	Core	6	3	20	80	100	4
BM 2 CRT07	Entrepreneurship Development	Core	6	3	20	80	100	4
BM 2 CMT08	Business Mathematics II	Complementary	4	3	20	80	100	3
BM 2 CMT09	Business Statistics II	Complementary	4	3	20	80	100	4
BM 2 CCT10	English II	Common	5	3	20	80	100	4
	Total		25		100	400	500	19

BM 3 CRT11	Corporate Accounting	Core	5	3	20	80	100	4
BM 3 CRT12	Corporate Laws	Core	5	3	20	80	100	4
BM 3 CRT13	Human Resource Management	Core	5	3	20	80	100	4
BM 3 CRT14	Retail Management	Core	5	3	20	80	100	4
BM 3 CMT15	Business Informatics	Complementary	5	3	20	80	100	4
	Total		25		100	400	500	20
BM 4 CRT16	Cost Accounting	Core	5	3	20	80	100	4
BM 4 CRT17	Commercial Laws	Core	5	3	20	80	100	4
BM 4 CRT18	Compensation & Performance Management	Core	5	3	20	80	100	4
BM 4 CRT19	Managerial Economics	Core	5	3	20	80	100	4
BM 4 CMT20	Computerised Accounting	Complementary	5	3	20	80	100	4
	Total		25		100	400	500	20
BM 5 CRT21	Foundations of Individual Behaviour	Core	5	3	20	80	100	4
BM 5 CRT22	Marketing Management	Core	5	3	20	80	100	4
BM 5 CRT23	Environmental Studies & Human Rights	Core	6	3	20	80	100	4

BM 5 CRT24	Financial Management	Core	5	3	20	80	100	4
BM 5 OPT25	Open Course	Open Course	4	3	20	80	100	3
	Total		25		100	400	500	19
BM 6 CRT26	Group Dynamics & Organisational Change	Core	5	3	20	80	100	4
BM 6 CRT27	Goods & Service Tax	Core	5	3	20	80	100	4
BM 6 CRT28	Advertisement & Sales Management	Core	5	3	20	80	100	4
BM 6 CRT29	Optional Paper I	Core	5	3	20	80	100	4
BM 6 CRT30	Optional Paper II	Core	5	3	20	80	100	4
BM 6 PRP31	Case Study Development & Analysis / Project Report	Core	--	--	20	80	100	3
	Total		25		120	480	600	23

Optional Paper I

- **Investment Management**
- **Production Management**
- **Income Tax Law & Practice**

Optional Paper II

- **Industrial Relation Management**
- **Strategic Management**
- **Income Tax: Assessment & Procedure**

SEMESTER I

SEMESTER I

Course No	Title	Course	No. of Lecture hours per week	Duration of Exam in hours	Maximum Marks			Credits
					Internal	External	Total	
BM 1 CRT01	Management Methodology	Core	6	3	20	80	100	4
BM 1 CRT02	Soft Skill Management	Core	6	3	20	80	100	4
BM 1 CMT03	Business Mathematics I	Complementary	4	3	20	80	100	3
BM 1 CMT04	Business Statistics I	Complementary	4	3	20	80	100	4
BM 1 CCT05	English I	Common	5	3	20	80	100	4
	Total		25		100	400	500	19

Internal Evaluation for Course BM 1 CRT02

For Course BM 1 CRT02 Soft Skill Management, the internal marks should be distributed as follows:

Internal Theory Test paper: 5 marks

Two internal practical examinations: 5 marks

Attendance: 5 marks

Assignment/ Seminar: 5 marks

BM 1 CRT01 Management Methodology

Total credits : 4

Contact Hours : 6

Aim: To familiarize the students with the basics of management principles, theories and practices

Objectives: On completion of the course the students should be able to understand the concepts and principles of Management

MODULE I

Introduction

Meaning, definition, nature and characteristics of management – Scope, levels and functions of management - Management as science, art or profession - Management & Administration - Principles of management - Social responsibility of a Manager

MODULE II

Evolution of Management Thought

History – Stages of development - Taylor's Scientific Management - Fayol's theory - Elton Mayo and Hawthorne experiments - Contributions of Peter F. Drucker

MODULE III

Planning

Meaning and definition - nature and significance- planning process- planning premises - types of plans- objectives, strategies, policies, procedures, programmes and practices – steps – limitations

Decision making – meaning and definition - importance – types of decisions - steps in decision making – process- forecasting techniques

MODULE IV

Organising

Nature and purpose of organization, Principles of organization - Types of organization – line staff relationships - Authority and responsibility - Delegation - Centralization Vs. Decentralization of authority and responsibility - Span of Control - MBO and MBE

MODULE V

Directing & Controlling (*excluding Communication*)

Directing(basic aspects only) -meaning and nature of directing – Motivation - Maslow's Need Hierarchy theory , Herzberg's two factor theory and McGregor's X and Y theory - Leadership – Meaning -Formal and Informal Leadership – Characteristics - Leadership Styles - Autocratic - Democratic, Laissez faire– Coordination–meaning, importance

Controlling - Meaning - steps in controlling - Essentials of a sound control system – Techniques

Management Techniques –Quality circle - TQM - Business Process Re-engineering - Six sigma - Kaizen

References:

- *Harold Koontz & Weihrich* , Essentials of Management , Tata McGraw Hills Publishing Co.
- *L. M. Prasad*, Principles of Management, Sultan Chand & Sons
- *Koontz & O'Donnell*, Management, Tata McGraw Hills Publishing Co.
- *V.S.P. Rao*, Management Process and Organization, Excel Books
- *Tulsian P.C., & Pandey*, Business Organization & Management, Pearson Education

BM 1 CRT02 Soft Skill Management

Total credits : 4

Contact Hours : 6

Aim: To facilitate the students to develop various soft skills in the management perspective

Objectives: On completion of the course the students should be able to practice various soft skills for the efficient management of an enterprise

MODULE I

Introduction

Soft skills – meaning, objective, significance, role, types

MODULE II

Communication

Meaning, importance, objectives - principles of communication – process - strategies for effective communication - types and forms of communication - nonverbal communication- Body Language, Gestures, Postures, Facial Expressions, Dress codes, Listening & Speaking - barriers of effective communication – steps to overcome barriers - Business and social etiquette

MODULE III

Public Speaking

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

MODULE IV

Interview Techniques

Importance of Interview - art of conducting and giving interviews - Placement interviews - discipline interviews - appraisal interviews – Exit interviews

MODULE V

Meetings & Group Discussions

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

Skill Development: Conduct a mock meeting and draft minutes of the meeting- Conduct a mock GD & mock interview - Draft a letter of enquiry to purchase a laptop - Draft the bio-data - Prepare the Career Plan – power point presentation on Business & social etiquette

References:

- *Rai & Rai*, Soft Skill for Business, Himalaya Publishing House
- *Santhosh Kumar*, Soft Skill for Business, Vikas Publishing House
- *C.G. Krishnamacharyulu & Lalitha*, Soft Skills of Personality Development, Himalaya Publishing House
- *Lesikar R.V. & Flatley M. E.*, Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd.,New Delhi
- *Rai & Rai*, Business Communication, Himalaya Publishing House

BM 1 CMT03 Business Mathematics I

Total credits : 3

Contact Hours : 4

Aim of the Course: This course aims at the acquisition of the basic mathematical skills expected of a student of business management.

Objectives of the Course:

To develop analytical and mathematical thinking

To enhance the problem solving abilities

To understand and solve problems of commercial and industrial background

Module I

Basic Algebra

Ratio, proportion and variation, Laws of indices, Linear, simultaneous and quadratic equations and their methods of solution (*Nature of roots and word problems are excluded*)

Module II

Set Theory

Sets, Types of sets, Union, intersection and complement of sets, Relations and functions (Basic ideas only), Composition of functions (*Types of functions are excluded*)

Module III

Commercial Arithmetic

Profit and loss, Discounts, Logarithms and its laws, Simple and compound interests

Module IV

Progressions

Arithmetic progression, its n^{th} term, sum to n terms, Formulae for the sum, sum of squares, and sum of cubes of the first n natural numbers and the simple application of these formulae, Geometric progression, its n^{th} term, sum to n terms and sum to infinity, Harmonic progression of two numbers, Relationship between AP, GP and HP

Module V

Permutations and Combinations

Simple problems on permutations and combinations (*Identities and their proofs are excluded*)

Note: NPC is permitted

References:

- *R. K. Ghosh, S. Saha*, Business Mathematics and Statistics, New Central Book Agency
- *A. Kumar*, Commercial Mathematics, Pearl Books
- *P. Hazarika*, Textbook of Business Mathematics, S. Chand & Co.
- *G. Srinivasa & Deepa George*, Business Mathematics & Statistics, New Age International

BM 1 CMT04 Business Statistics I

Total credits : 4

Contact Hours : 4

Aim of the Course: This course aims at the acquisition of the basic statistical skills expected of a student of business management, which could help in understanding, analyzing and forecasting.

Objectives of the Course:

To understand basic statistical terms and techniques

To develop the skills in selecting appropriate methods of data collection, editing, analyzing and reaching at conclusions

To find out the different statistical variables and their interrelationship

Module I

Introduction

Meaning, scope and limitations of statistics, collection and editing of data, sampling techniques, Diagrammatic and graphic representation of data

Module II

Measures of Central Tendency

Meaning and characteristics of a good average, Mean, median, mode (*limited to simple cases only*), GM and HM – Computation, merits and demerits

Module III

Measures of Dispersion

Meaning and characteristics of a good measure of dispersion, Computation of range, QD, MD (*about mean only*), SD and their coefficients, Coefficient of variation

Module IV

Correlation Analysis

Meaning, definition and types of correlation, Computation of coefficient of correlation by Karl Pearson's and Rank methods (*limited to raw data only*)

Module V

Regression Analysis

Meaning of regression, Computation of regression coefficients and regression equations (*limited to raw data only, properties of regression coefficients excluded*)

Note: Statistical tables and NPC are permitted, Theorems and proofs are excluded.

References:

- *S.P. Gupta*, Statistical Methods, Sultan Chand & Co.
- *S.C. Gupta & V.K. Kapoor*, Fundamentals of Mathematical Statistics, S. Chand & Co.
- *B.L. Agarwal*, Basic Statistics, New Age International
- *R. K. Ghosh, S. Saha*, Business Mathematics & Statistics, New Central Book Agency

Semester II

SEMESTER II

Course No	Title	Course	No. of Lecture hours per week	Duration of Exam in hours	Maximum Marks			Credits
					Internal	External	Total	
BM 2 CRT06	Financial Accounting	Core	6	3	20	80	100	4
BM 2 CRT07	Entrepreneurship Development	Core	6	3	20	80	100	4
BM 2 CMT08	Business Mathematics II	Complementary	4	3	20	80	100	3
BM 2 CMT09	Business Statistics II	Complementary	4	3	20	80	100	4
BM 2 CCT10	English II	Common	5	3	20	80	100	4
	Total		25		100	400	500	19

BM 2 CRT06 Financial Accounting

Total credits : 4

Contact Hours : 6

Aim: To acquaint students with the accounting concepts, tools and techniques influencing business organizations

Objectives: On completion of the course, the students should be able to apply the accounting concepts and rules as well to record the transactions and prepare the final statements

MODULE I

Introduction to Financial Accounting

Meaning and definition – Objectives of Accounting – Functions of Accounting – Users of Accounting Information – Limitations of Accounting – Accounting Principles – Accounting Concepts and Conventions- Accounting Standards – Indian Accounting Standards

MODULE II

Accounting Records

Kinds of Accounts – Rules - Journal – Ledger - 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–Trial Balance

MODULE III

Bank Reconciliation Statement

Meaning- need - reasons for disagreement - Preparation of Bank Reconciliation Statement

MODULE IV

Depreciation, Reserves and Provisions

Depreciation – meaning – need for depreciation – methods - Accounting for depreciation

Reserves & provisions - meaning – importance –provision for doubtful debts, provision for discount, provision for taxation – Accounting for reserves and provisions

MODULE V

Final Accounts of Sole Trader

Adjusting and closing entries – trading & P&L account (with adjustments) – Balance sheet

References:

- *Dr. Maheswari S.N.*, Financial Accounting, Himalaya Publishing House
- *M.C.Shukla, T.S.Grewal, S.C.Gupta* , Advanced Accounting , S Chand & Co.
- *S. P. Jain and K. L. Narang*, Financial Accounting, Kalyani Publishers
- *R. L. Gupta*, Advanced Accountancy, Sultan Chand & Sons

BM 2 CRT07 Entrepreneurship Development

Total credits : 4

Contact Hours : 6

Aim: To develop the entrepreneurial abilities in the students and help them to prepare a project report.

Objective : On completion of the course the students should be able to commence own business either individually or jointly.

MODULE I

Entrepreneur & Entrepreneurship

Definition - traits and features – classification of Entrepreneurs-Women entrepreneurs- Problems of entrepreneurs - Role of entrepreneurs in India

MODULE II

Entrepreneurial Development Programme & Support Schemes

Concept - Need for training- phases of EDP- curriculum & contents of Training Programme-Support systems, Target Groups- Institutions conducting EDPs in India and Kerala.

Role of Business Incubators- Funding and Support for start-ups- ASPIRE scheme- Pradan Mantri Mudra Yojana Scheme -Industrial Estates- Special Economic Zones

MODULE III

Promotion of Venture

Opportunity Analysis - Project identification and selection; External environmental analysis- economic, social, technological and competitive factors; Legal requirements for establishment of a new unit; loans; Over run finance; Bridge finance; Venture capital; Providing finance – Securing loans from financial institutions

MODULE IV

Small Business Enterprise

Identifying the business opportunity in various sectors - formalities for setting up of a small business enterprise - Institutions supporting small business enterprise - EDII (Entrepreneurship Development Institute of India), SIDO (Small Industries Development Organization) NSIC (National Small Industries Corporation Ltd.) NIESBUD (National Institute for Entrepreneurship and Small Business Development) Sickness in small business enterprise - Causes and remedies

MODULE V

Project Identification & Formulation

Project identification- meaning- types- Project Management- Project life Cycle- Sources of Project idea- Constraints in a project- Sources of Business idea- Legal Protection in India-Trademarks- Copyright- Patent- Geographical Indication –**Project Formulation** - Stages in project formulation -meaning of a project report - significance - contents - planning commission guidelines for formulating a project report

References:

- *S. S. Khanka*, Entrepreneurial Development, S. Chand & Sons
- *Desai & Vasant*, Small Scale Business and Entrepreneurship, Himalaya Publications Ltd.
- *V.S.P. Rao*, Business Entrepreneurship and Management, Vikas Publishing House

BM 2 CMT08 Business Mathematics II

Total credits : 3

Contact Hours : 4

Aim of the Course: This course aims at the acquisition of the basic mathematical skills expected for a student of business management.

Objectives of the Course:

To develop analytical and mathematical thinking

To enhance the problem solving abilities

To understand and solve problems of commercial and industrial background

Module I

Matrix Algebra

Matrices and its types, Addition and multiplication of matrices, their basic algebraic properties and verification, Transpose of a matrix and its properties, Determinants, Singular and non-singular matrices, Minors and co-factors of an element, Inverse of a matrix using adjoint matrix, Cramer's rule, Rank of a matrix by evaluating determinants of its submatrices

Module II

Vector Algebra

Definition of a vector, Unit vector and zero vector, Dot product of vectors, Condition for two vectors to be parallel and perpendicular

Module III

Differentiation

Dependent and independent variables, Evaluation of limits using $\lim_{x \rightarrow a} \frac{x^n - a^n}{x - a}$

$\lim_{x \rightarrow a} \frac{x^n - a^n}{x - a}$, Derivatives of functions, Addition, multiplication and quotient rules of differentiation (*simple functions only- Chain rule, implicit, parametric, logarithmic,*

... differentiations are excluded), Maxima and minima of algebraic functions (*Word problems are excluded*)

Module IV

Integration

Integration of simple algebraic, exponential and logarithmic functions, Integration by parts, Application of integration and differentiation for finding marginal revenue, marginal cost and average cost

Module V

Analytic Geometry

Cartesian co-ordinate system, Slope, Distance formula, Equations of straight lines in slope intercept form, point slope form, two-point form and intercept form

Note: NPC is permitted. Derivations and proofs excluded for all theorems and formulae.

References:

- *B. K. Sharma, K. K. Chawla, Vijay Gupta*, Operations Research, Kalyani Publishers
- *R. K. Ghosh, S. Saha*, Business Mathematics & Statistics, New Central Book Agency
- *A. Kumar*, Commercial Mathematics, Pearl Books
- *P. Hazarika*, Textbook of Business Mathematics, S. Chand & Co.
- *G. Srinivasa, Deepa George*, Business Mathematics & Statistics, New Age International

BM 2 CMT09 Business Statistics II

Total credits : 4

Contact Hours : 4

Aim of the Course: This course aims at the acquisition of the basic statistical skills expected for a student of business management, which could help in understanding, analyzing, forecasting and decision-making.

Objectives of the Course:

To understand basic statistical terms and techniques

To find out the different statistical variables and their interrelationship

To analyze trends and tendencies

To apply the theory of probability in situations of uncertainty

To formulate hypothesis and to take appropriate decisions

Module I

Index Numbers

Definition and importance of Index numbers, Computation of index numbers by the methods of simple aggregative, simple average of price relatives, Laspeyer's, Paasche's, Fisher's, Bowley-Dorbish , Marshall-Edgeworth methods and weighted average of price relatives, Quantity index numbers, Time and factor reversal tests and their verification, Circular test, Meaning and computation of cost of living index number

Module II

Time Series Analysis

Meaning of a time series, Components of a time series, Computation of trend by freehand, semi-average, moving average methods, Straight line trend by the method of least squares

Module III

Probability Theory

Definition of probability and its properties (*different approaches to probability excluded*), Addition theorem, Multiplication theorem, Conditional probability

Module IV

Interpolation & Extrapolation

Meaning, Assumptions and limitations, Newton's method of divided differences and Lagrange's method, Newton's forward interpolation method

Module V

Linear Programming

Linear programming as a method of solving inequalities in two variables by graphical method (*word problems excluded*), Transportation problems by lowest cost entry method (*other methods excluded*), Assignment problems by Hungarian method (*problems with less than 6 steps only*)

Note: *Statistical tables and NPC permitted. Theorems and proofs excluded*

References:

- *S.P. Gupta*, Statistical Methods, Sultan Chand & Co.
- *S.C. Gupta & V.K. Kapoor*, Fundamentals of Mathematical Statistics, S. Chand & Co.
- *B.L. Agarwal*, Basic Statistics, New Age International
- *R. K. Ghosh, S. Saha*, Business Mathematics & Statistics, New Central Book Agency

SEMESTER III

Semester III

Course No	Title	Course	No. of Lecture hours per week	Duration of Exam in hours	Maximum Marks			Credits
					Internal	External	Total	
BM 3 CRT11	Corporate Accounting	Core	5	3	20	80	100	4
BM 3 CRT12	Corporate Laws	Core	5	3	20	80	100	4
BM 3 CRT13	Human Resource Management	Core	5	3	20	80	100	4
BM 3 CRT14	Retail Management	Core	5	3	20	80	100	4
BM 3 CMT15	Business Informatics	Complementary	5	3	20	80	100	4
	Total		25		100	400	500	20

BM 3 CRT11 Corporate Accounting

Total credits : 4

Contact Hours : 5

Aim: To familiarize the accounting records and statements of corporations to students.

Objective: On completion of the course the students should be able to prepare accounting records and statements and familiarize with the accounting practices.

Module I

Share Capital

Introduction – Shares – Share Capital – Issue of Shares – Forfeiture of shares – Surrender of shares – Rights shares – Underwriting – Alteration of Share capital – Buyback of shares

Module II

Redemption of Shares & Debentures

Redemption of preference shares – Debentures – Classification – issue – redemption of debentures

Module III

Final Accounts of Companies

Meaning – Legal requirements – preparation of final accounts – profit and loss account – Balance sheet

Module IV

Human Resources Accounting (*theory only*)

Concept - Valuation of human resources – Approaches – Recording and disclosure in financial statements – Importance of human resource accounting

Module V

New Trends in Accounting (*theory only*)

Objectives of social accounting – Reporting of social cost benefit information - Recent developments in accounting – Value added statement concept – advantages – limitations - Economic value added concept- Environmental accounting – significance - Brand accounting – Lean accounting – Forensic accounting – International accounting

References:

- *S. N. Maheswary & S. K. Maheswary*, Advanced Accountancy, Vikas Publishing House
- *S. P. Jain & K. L. Narang*, Advanced Financial Accounting, Kalyani Publishers
- *R. L. Gupta & M. Radhaswamy*, Advanced Accounting, Sultan Chand & Sons
- *M. C. Shukla, T. S. Grewal & S. C. Gupta*, Advanced Accountancy, S Chand & Co.

BM 3 CRT12 Corporate Laws

Total credits : 4

Contact Hours : 5

Aim – To familiarise with the legal aspects directly affecting the business.

Objective : The students will be able to understand the various aspects relating to formation, management and winding up of companies.

Module I

The Companies Act, 2013

Introduction - historical back ground – meaning – importance- types of companies – features – corporate veil

Module II

Promotion & Incorporation of a Company

Meaning – promoters – rights duties and liabilities – remunerations – pre-incorporation contracts – personal liability – Board of directors – appointment – removal – duties and liabilities – managing director and managers – rights and duties

Module III

Registration & Incorporation

Memorandum of association – Articles of association – alteration – registration – commencement of business – Doctrine of ultravires – Doctrine of constructive notice – Indoor management – Prospectus – types –statement in lieu of prospectus - liability for misstatement in prospectus – shares and debentures – types – issue – redemption – public deposits.

Module IV

Company Meetings

Meaning – kinds - requisites of a valid meeting – chairman – agenda – minutes – quorum – motions and resolutions – voting – types – proxy – postponement of meetings.

Module V

Winding up of Companies

Meaning – types – Compulsory winding up – grounds – procedure -Voluntary winding up – types – procedure - Liquidator – powers and duties – contributories

References:

- *N.D. Kapoor*, Company Law and Secretarial Practice, Sultan Chand, New Delhi
- *P.P.S. Gogna*, Companies Act, 2013 with Rules –A Text book of Company Law, Taxmann Publications
- *G.K. Kapoor, Sanjay Dhamija*, Company Law - A Comprehensive Text Book on Companies Act, 2013
- *M.C. Shukla, & Gulshan*, Principles of Company Law, S. Chand & Co., New Delhi
- *S.C.Kuchal*, Company Law and Secretarial Practice, Vikas Publishers, New Delhi

BM 3 CRT13 Human Resource Management

Total credits : 4

Contact Hours : 5

Aim: To familiarize the students with concepts and principles of managing men at work

Objectives: On completion of the course, the students should be able to learn the mechanism for effective management of employees at work

MODULE I

Introduction to Human Resource Management

Nature, history, meaning , definition, objectives , importance , functions , process of HRM – HR Manager – Roles, Duties and Responsibilities – Strategic HRM- HR policies - Recent trends in HRM

MODULE II

Procurement of Human Resources I

Human Resource Planning- objectives, process, techniques- Labour absenteeism, Labour turnover- reasons Job analysis – job description, job specification, Job design – Job redesign

MODULE III

Procurement of Human Resources II

Recruitment- process, policy, organisation, sources, techniques –web recruitment- The Employment Exchange(Compulsory Notification of Vacancies) Act - Selection – process, steps, Tests, types, qualities of good test- Interview- purpose, types, steps, advantages and limitations, offer letter, promotion-types, transfer-types, competency mapping

Placement – meaning – Induction

MODULE IV

Developing Human Resources I

Employee training- need, types, assessment of training needs, training programmes, designing programme, steps, methods and techniques, retraining, training programme outsourcing

MODULE V

Developing Human Resources II

Executive Development – objectives, need, steps, methods, career planning and development – Human Resource Development - aspects - Employee empowerment

References:

- *Bhattacharya*, Human Resource Research Methods, Oxford Publications
- *Milkovich, Boudreau*, Human Resource Management, Irwin Publishers
- *Heneman, Schwab, Fossum, Dyer*, Human Resource Management, UBS, New Delhi
- *Gupta C.B.*, Human Resource Management, Sultan Chand Publications

BM 3 CRT14 Retail Management

Total credits : 4

Contact Hours : 5

Aim :To make awareness among the students regarding retail marketing, the principles, process and problems

Objectives :On completion of this course, students should be able:

- To understand the retailing process
- To make awareness about the possible opportunities of Retail Marketing

MODULE I

Introduction

Definition- functions of retailer- proximity to consumer- consumerism- global retail market- issues and challenges- retail as a career- evolution of retail business in India- different segments

MODULE II

Theories of Retail Development & Business Models

Theories of retail development- concept of life cycle in retail- business models in retail- non-store retailing- internationalization of retail- reason for failure in international retail

MODULE III

Retailing Strategy and Planning

Factors affecting the retail shopper- market research- strategy- growth strategy- ethics in retailing- store selection- types of locations- steps- retail franchising- types- advantages

MODULE IV

Merchandize Management

Meaning- factors affecting buying function- merchandize planning- merchandize sourcing- retail pricing- evaluating merchandize performance

MODULE V

Creating, Managing and Sustaining Value in Retailing

Significance of human resource in retail- store operations and profitability- key components of retail operations- store design and visual merchandizing- servicing the retail customer- retail marketing and branding- retail management information system- supply chain management

Note on course work: Case studies should be introduced. Assignments should be on practical applications of the terms introduced

References:

- *Swapna Prathan*, Retailing Management
- *David Gilbert*, Retail Marketing Management
- *James Ogden, Denise Ogden*, Integrated Retail Management

BM 3 CMT15 Business Informatics

Total credits : 4

Contact Hours : 5

Aim: To enable the students to understand the basic aspects of computer, Page maker and Ms-Office.

Objective: On completion of the course the students will able to do the word, PageMaker, Excel and power point presentation.

MODULE 1

Word Processing Package

MS-Word 2007: Introduction; Features- Word User Interface Elements; Creating new Documents; Basic Editing, Saving a Document; Page Orientation- Viewing Documents; Setting tabs-Page Margins; Ruler ,Print Preview, Printing a Document

MODULE 2

Formatting Techniques

Font Formatting, Paragraph Formatting; Page Setup; Headers & Footers; Bullets and Numbered List; Borders and Shading; Find and Replace; Page Break& Page Numbers; Mail Merging-Spelling and Grammar Checking; Thesaurus; Macros; Tables; Side-by-side and Nested Tables; Formatting Tables; Drawing; WordArt - E-mail Editor.

MODULE 3

Desktop Publishing

PageMaker 7.0: Introduction to Desktop publishing as a Process- Pagemaker tools and Pallettes - Working with objects -type Styling options - Working with text - formatting options: Leading, Margins and indents - Scaling text -Paragraph formatting options - Working with Grids - Creating frames Layers.

MODULE 4

Presentation Package

Ms-PowerPoint 2007- Features-Components of Power Point 2007(User Interface)- creating new presentation- inserting slides -adding sounds & videos-formatting slides - views in presentation – Designing a presentation -background -action buttons- slide transition- Custom animation - Managing slide shows –Rehearsing Slide show- using pen - Setting slide intervals

MODULE 5

Network and Communication

Need for networks-Communication Medium(Guided and Unguided)-Data Communication devices (NIC,Hub,Switch,Repeater,Bridge,Router,Gateway)-Data Terminal Equipments (Modem, MUX), Types of networks –LAN –MAN –WAN – Advantages of network –Network topology –Email

References:

- *Gini Courier & Annette Marquis*, Ms-Office 2007, BPB Publications
- *Patrick Blattner, Louie Utrich. Ken Cook & Timothy Dyck*, Special Edition MS Excel 2007, Prentice Hall India Pvt. Ltd.
- *Atman Rebecca & Atman Rich*, Mastering PageMaker, BPB Publications

SEMESTER IV

SEMESTER IV

Course No	Title	Course	No. of Lecture hours per week	Duration of Exam in hours	Maximum Marks			Credits
					Internal	External	Total	
	Total		25		100	400	500	20
BM 4 CRT16	Cost Accounting	Core	5	3	20	80	100	4
BM 4 CRT17	Commercial Laws	Core	5	3	20	80	100	4
BM 4 CRT18	Compensation & Performance Management	Core	5	3	20	80	100	4
BM 4 CRT19	Managerial Economics	Core	5	3	20	80	100	4
BM 4 CMT20	Computerised Accounting	Complementary	5	3	20	80	100	4
	Total		25		100	400	500	20

BM 4 CRT16 Cost Accounting

Total credits : 4

Contact Hours : 5

Aim: To help the students to have the idea regarding cost concepts, methods and techniques of cost accounting.

Objective : To enable the students to understand the costing procedures, methods and techniques for managerial purposes.

Module I

Introduction

Definition- scope – nature – objectives- cost ascertainment – cost accounting and financial accounting – cost accounting and management accounting – Elements of cost – preparation of cost sheets

Module II

Materials

Meaning – purchase procedure – purchase control – stores routine – stores control – economic ordering quantity – maximum level – minimum level – re-ordering level – pricing of material issues.

Module III

Labour

Labour cost – meaning – classification – methods of wage payment – time rate – piece rate – differential piece rate – premium and bonus plans

Module IV

Overheads

Meaning, classification – allocation and apportionment – absorption – methods – under and over absorption – Reconciliation of cost and financial accounts

Module V

Marginal Costing

Meaning – concept of marginal cost statement – profit volume ratio – margin of safety – break even analysis – cost volume profit analysis – break even charts – preparation of break even charts

References :

- *Dr. Maheswari S.N.*, Financial Accounting, Himalaya Publishing House
- *M.C.Shukla, T.S.Grewal, S.C.Gupta* , Advanced Accounting , S Chand & Co.
- *S. P. Jain and K. L. Narang*, Financial Accounting, Kalyani Publishers
- *R. L. Gupta*, Advanced Accountancy, Sultan Chand & Sons

BM 4 CRT17 Commercial Laws

Total credits :4

Contact hours :5

Aim : To familiarise with important legal aspects directly affecting the business

Objective : On completion of the course, students should be able to understand the various provisions relating to contracts and sale of goods

Module I

The Indian Contract Act, 1872

Sources and importance of commercial law -The Indian Contract Act 1872- Contracts- Nature-Classification- Essential elements- offer and acceptance- Consideration – Capacity of parties- Free consent- Coercion- Undue influence- Misrepresentation- Fraud- Mistake

Module II

Discharge of Contracts

Contingent contracts- Quasi contracts - Discharge of contract - meaning – methods - Breach of contracts – actual and anticipatory – remedies

Module III

Contracts of Indemnity and Guarantee

Contracts of indemnity - definition – essential elements- nature of liability – rights and duties of parties. Contracts of guarantee – definition – nature – essential elements - types of guarantee – rights and duties of parties – discharge

Module IV

Contracts of Bailment and Pledge

Contracts of bailment - definition- nature-essential elements – kinds of bailment rights and duties of parties – termination. Contracts of pledge -definition – nature – essential elements – parties – rights and duties of pawnor and pawnee

Module V

Sale of Goods Act, 1930

Essentials of Contract of Sale of Goods - Classification of Goods - Condition and Warranties - Transfer of Property in Goods - Right of Unpaid Seller - Buyer's Right against Seller - Auction Sale

Reference:

- *Aswathappa K.*, Business Laws, Himalaya Publishing House
- *N. D. Kapoor*, Business Laws, Sultan Chand Publications, New Delhi

BM 4 CRT18 Compensation & Performance Management

Total credits : 4

Contact Hours : 5

Aim : On completion of the course the students should be able to understand the various theories and practices of compensation management.

Objective: The objective is to enable the students to understand the various aspects of payroll cost management

Module I

Job Evaluation & Performance Appraisal

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

Module II

Compensation Management

Compensation - Definition - Classification – Basic & supplementary compensation- Types - Incentives - Fringe Benefits

Module III

Wage & Salary Administration

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

Module IV

Rewards & Incentives

Rewards for sales personnel - Pay Commission- Performance based pay system - incentives - Executive compensation plan and packages

Module V

Regulatory Bodies for Compensation Management

Wage Boards - Pay Commissions - Compensation Management in Multi-National organizations- other bodies

References:

1. *B.D. Singh*, Compensation & Reward Management, , Excel Books
2. *Milkovich & Newman*, Compensation Management, Tata Mac Graw Hills
3. *Joseph J. Martocchio*, Strategic Compensation, 3rd Edition, Pearson Education
4. *Richard I. Anderson*, Compensation Management in Knowledge-based World, 10th edition, Pearson Education
5. *Er. Soni Shyam Singh*, Compensation Management, Excel Books

BM 4 CRT19 Managerial Economics

Total credits : 4

Contact Hours : 5

Aim : To familiarize with the economic trends, concepts, nature of Indian economy

Objectives: On completion of this course, students should be able:

- To understand the meaning of business economics
- To familiarize with Indian economy
- To familiarize with demand and supply concepts

MODULE I

Economic Trends in Business

National income –Concepts-income trends in Indian economy-fundamental economic concepts of decision making-business cycle-phases-indicators -causes-contra cyclical policies-impact of economic trends in business- Inflation- deflation

MODULE II

Nature of Indian Economy

India as an emerging economy-types of economy-centrally planned economies, market & mixed economies-salient features of industrial sector-micro & small industries-private, public, corporate sectors-Indian multinational companies-salient features of agricultural sectors-WTO & India- inward & outward foreign investments

MODULE III

Demand Analysis

Meaning, types& determinants- utility – law of diminishing marginal utility–demand schedule-curve-reasons for the law of demand, assumptions- extension, contraction - shift, elasticity- degree of price elasticity of demand- measurement- factors

influencing income elasticity-cross elasticity-advertising elasticity- Demand forecasting –need- types- factors-methods-demand for new products-limitations- steps

MODULE IV

Supply Analysis

Factors affecting supply – law - supply schedule – curve - extension and contraction - shift-elasticity-demand-supply equilibrium

MODULE-V

Competition Analysis

Perfect competition- characteristics-concept of equilibrium price-price determination. imperfect competition-monopoly-characteristics- price determination- price discrimination. Monopolistic competition – characteristics- price and output determination. oligopoly –characteristics- price determination. Kinked demand theory-price leadership model-pricing under collusion. Dupoly-monopsony- bilateral monopoly- oligopsony

Note on course work: This course can be taught in the lecture method supplemented with assignments and seminars

References:

- *Varshney, R.L., & Maheshwari, K.L.,* Managerial Economics, Sultan Chand & Sons Private Ltd.
- *Mehta, P. L.,* Managerial Economics, Sultan & Chand, New Delhi
- *Trivedi, M.L.,* Managerial Economics Theory and Applications, McGraw Hill Education Private Ltd, New Delhi
- *Dwivedi, D. N.,* Managerial Economics, Vikas Publishing House Private Limited, New Delhi
- *Chopra P.N.,* Principles of Business Decisions, Kalyani Publishers

BM 4 CMT20 Computerised Accounting

Total credits : 4

Contact Hours : 5

Aim – To get acquainted with the computerised accounting practices in business.

Objective : On completion of the course the students will be able to understand the computerised accounting practices and to carry out the accounting practices as per the requirements of different organisations.

MODULE I

Introduction

Meaning - Computerised accounting Vs. Manual accounting- merits of computerised accounting - Tally 9 - Features of Tally - Screen components- Creation of Company- selecting a company - altering/ modifying company creation details - Deleting a company - F 11 Features - F 12 Configuration.

MODULE II

Accounts & Vouchers

Account groups - pre-defined groups - creating single & multiple groups - creation of primary account groups - creating ledger accounts in single & multiple - displaying, altering and deleting account groups and ledgers - Accounting vouchers- entering transactions in accounting vouchers - bill wise details - altering and deleting a voucher entry - creating new voucher types - modifying an existing voucher - duplicating a voucher - optional vouchers - post-dated vouchers - reverse journal - bank

Reconciliation statement - creating budget - generating reports - configuring reports- balance sheet - profit and loss account - trial balance - day books - account books - statement of accounts - ratio analysis - cash flow - fund flow - list of accounts - exception reports.

MODULE III

Accounts with Inventory

Concept - enabling F 11 and F 12 - stock category - stock group - single/multiple creation of stock category and stock group - creation of units of measurement - creating single/multiple stock items - creating godowns - displaying, altering and deleting stock groups, units, items and godowns - cost categories- cost centres - creating cost categories and cost centres - displaying, altering and deleting cost categories and cost centres - purchase / sales orders - Inventory vouchers - using inventory vouchers - using accounting vouchers with inventory details (invoice mode) - Tally Security - Tally vault - Tally audit - advanced security control - back-up and restore - inventory reports - stock summary - inventory books - statement of inventory.

MODULE IV

Accounting with Tax

Meaning and importance - F 11 & F 12 settings for taxation - TDS - ledgers related to TDS - creating TDS voucher types - TDS reports - TCS - service tax - VAT - VAT terminologies - computing VAT - ledgers and vouchers pertaining to VAT - VAT reports - VAT forms - interstate trade and CST.

MODULE V

Payroll Management

Enabling payroll - creating pay heads - single/multiple creation of employee groups - single/multiple creation of employee head - salary details - configuration of salary details - creating units of work - managing and creating attendance / production types - F 12 payroll configuration - payroll vouchers - creating payroll voucher types - displaying, altering and deleting payroll documents - payroll reports (full) - configuring all payroll reports - statutory deductions - PF - employers contribution to PF - PF ledger heads - PF related heads in pay structure - gratuity calculation, creation and accounting - generating a sample pay slip - employee loan & salary advance management.

References:

- *Roopa*, Tally for Every One, Ate Publishing, Chennai
- *A.K. Nadhani & K.K. Nadhani*, Implementing Tally-Comprehensive Guide to Tally 9, BPB Publications
- Tally Manual, Tally Academy

SEMESTER V

Semester V

Course No	Title	Course	No. of Lecture hours per week	Duration of Exam in hours	Maximum Marks			Credits
					Internal	External	Total	
BM 5 CRT21	Foundations of Individual Behaviour	Core	5	3	20	80	100	4
BM 5 CRT22	Marketing Management	Core	5	3	20	80	100	4
BM 5 CRT23	Environment Studies & Human Rights	Core	6	3	20	80	100	4
BM 5 CRT24	Financial Management	Core	5	3	20	80	100	4
BM 5 OPT25	Modern Banking	Open Course	4	3	20	80	100	3
	Total		25		100	400	500	19

Open Course offered under the programme

BM 5OPT 25 Modern Banking

BM 5 CRT21 Foundation of Individual Behaviour

Total credits : 4

Contact Hours : 5

Aim: To empower the students by imparting knowledge on the formulation of individual behaviour

Objectives: On completion of the course, the students should be able to realize the reasons for individual differences

MODULE I

Introduction to Organisational Behaviour

Meaning and Definition – Characteristics – Elements – Evolution of OB -Approaches- Models of OB- Challenges and opportunities

MODULE II

Individual Behaviour

Foundations of individual behaviour- Personality – concept, determinants, types, theories, personality development, measurement of personality, personality and OB

Perception- meaning, process, factors affecting perception, steps for effective perception, impression management, perception and OB

Attitudes, values and job satisfaction

MODULE III

Learning

Meaning, determinants, theories, principles, Learning and OB

MODULE IV

Motivation

Meaning, process, theories, motivational selectivity, incentives-Goal setting – morale- case study analysis.

MODULE V

Leadership

Meaning, Functions, leadership styles, theories, steps to effective leadership, transactional and transformational leadership- case study analysis

References:

- *Stephen P. Robbins*, Organizational Behaviour, International Book House
- *S.S. Khanka*, Organisational Behaviour, S. Chand & Co.
- *John W. Newstrom & Kieth Davis*, Organizational Behaviour, McGraw Hill
- *Fred Luthans*, Organizational Behaviour, McGraw Hill

BM 5 CRT22 Marketing Management

Total credits : 4

Contact Hours : 5

Aim : To provide the students idea regarding market and marketing activities

Objective : Students should be able to understand the marketing activities and the various factors influencing the marketing process

MODULE I

Introduction

Marketing – meaning – definition – significance – evolution – objectives – concepts – basic features – market – selling – current trends and waves in marketing – benefits of marketing – marketing management – functions in marketing processes – marketing functions.

MODULE II

Market Segmentation

Meaning – benefits – costs – bases – approaches – requisites. Target marketing – meaning – strategies – market integration and orchestration –Product positioning – meaning – alternatives – determinants – steps – errors. Consumer behaviour – meaning – determinants – steps – errors. Consumer behaviour – meaning – consumer buying process – determinants of consumer behaviour – buying motives – meaning – classification – characteristics – importance

MODULE III

Marketing Mix

Meaning –elements -Product planning – definition – objectives – product characteristics – product classification – product portfolio – product line – product positioning – product life cycle. New product development – need – meaning –steps

Branding – merits – market redefinition – brand equity approaches – product packaging – objectives – functions – essentials – strategies. Product labelling – purpose – after sales service

MODULE IV

Product Pricing

Meaning – role – influencing factors – methods – policies and strategies – resale price maintenance.

MODULE V

Channel of Distribution

Meaning – role – classification – types of intermediaries – factors influencing channels of distribution – factors governing the choice of an intermediary – Direct marketing – meaning – methods – merits and demerits.

References:

- *C. N. Sontakki*, Marketing Management, Kalyani Publishers
- *Philip Kotler & Koshy*, Marketing Management, Pearson Education
- *V. S. Ramaswamy & S. Namakumary*, Marketing Management, Macmillan Publishers
- *D. D. Sharma*, Marketing Research, Sultan Chand & Sons

BM 5 CRT23 Environment Studies & Human Rights

Credits : 4

Hours : 6

MODULE I

Unit 1 : Multidisciplinary nature of environmental studies

Definition- scope and importance -Need for public awareness

Unit 2 : Natural Resources

Renewable and non-renewable resources : Natural resources and associated problems

a) Forest resources : Use and over-exploitation, deforestation, case studies.

Timber extraction, mining, dams and their effects on forest and tribal people.

b) Water resources : Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

c) Mineral resources : Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

d) Food resources : World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

e) Energy resources: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources, Case studies.

f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification

- Role of individual in conservation of natural resources.
- Equitable use of resources for sustainable lifestyles.

Unit 3: Ecosystems

- Concept of an ecosystem
- Structure and function of an ecosystem

- Producers, consumers and decomposers
- Energy flow in the ecosystem
- Ecological succession
- Food chains, food webs and ecological pyramids.
- Introduction, types, characteristic features, structure and function of the given ecosystem:-

Forest ecosystem

MODULE II

Unit 1: Biodiversity and its conservation

- Introduction
- Biogeographical classification of India
- Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values.
- India as a mega-diversity nation
- Hot-spots of biodiversity
- Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts
- Endangered and endemic species of India

Unit 2: Environmental Pollution

Definition

Causes, effects and control measures of: -

Air pollution

Water pollution

Soil pollution

Marine pollution

Noise pollution

Thermal pollution

Nuclear hazards

- Solid waste Management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution
- Pollution case studies
- Disaster management: floods, earthquake, cyclone and landslides.

Unit 3: Social Issues and the Environment

- Urban problems related to energy
- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people: its problems and concerns, Case studies
- Environmental ethics: Issues and possible solutions
- Climate change, global warming, acid rain, ozone layer depletion , nuclear accidents and holocaust, Case studies
- Consumerism and waste products
- Environment Protection Act
- Air (Prevention and Control of Pollution) Act
- Water (Prevention and control of Pollution) Act
- Wildlife Protection Act
- Forest Conservation Act
- Issues involved in enforcement of environmental legislation
- Public awareness

MODULE III

SUSTAINABLE ENVIRONMENT

Definition – scope – implementation – Control Boards – Management - Issues

MODULE IV

SUSTAINABLE DEVELOPMENT

Meaning – scope – implementation – components – Agencies - Management - Issues

MODULE V

Unit 1- Human Rights– An Introduction to Human Rights, Meaning, concept and development, Three Generations of Human Rights (Civil and Political Rights; Economic, Social and Cultural Rights)

Unit-2 Human Rights and United Nations – contributions, main human rights related organs - UNESCO, UNICEF, WHO, ILO, Declarations for women and children, Universal Declaration of Human Rights

Human Rights in India – Fundamental rights and Indian Constitution, Rights for children and women, Scheduled Castes, Scheduled Tribes, Other Backward Castes and Minorities

Unit-3 Human Rights and environmental rights - Right to Clean Environment and Public Safety: Issues of Industrial Pollution, Prevention, Rehabilitation and Safety Aspect of New Technologies such as Chemical and Nuclear Technologies, Issues of Waste Disposal, Protection of Environment

Conservation of natural resources and human rights: Reports, Case studies and policy formulation. Conservation issues of western ghats- mention Gadgil committee report, Kasthurirangan report. Over exploitation of ground water resources, marine fisheries, sand mining etc.

Internal:Field study

- Visit to a local area to document environmental grassland/ hill /mountain
- Visit a local polluted site – Urban/Rural/Industrial/Agricultural Study of common plants, insects, birds
- Study of simple ecosystem-pond, river, hill slopes, etc
(Field work Equal to 5 lecture hours)

References:

- Agarwal, K.C 2001 Environmental Biology, Nidi Publ. Ltd, Bikaner.
- Bharucha Erach, Text Book of Environmental Studies for undergraduate Courses. University Press, IInd Edition 2013 (TB)
- Brunner, R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p
- Clark, R.S., Marine Pollution, Clarendon Press Oxford (TB)
- Cunningham, W.P., Cooper, T.H., Gorhani, E & Hepworth, M.T. 2001. Environmental Encyclopedia, Jaico Publ. House. Mumbai. 1196p
- De A.K. Environmental Chemistry, Wiley Eastern Ltd.
- Down to Earth, Centre for Science and Environment (R)
- Gleick, P. 1993 Water in crisis, Pacific Institute for Studies in Dev. Environment & Security. Stockholm Environment Institute Oxford University Press 473p
- Hawkins R.E, Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay (R)
- Heywood, V.H & Watson, R.T. 1995. Global Biodiversity Assessment, Cambridge University Press 1140p
- Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi 284p
- Mekinney, M.L & Schock, R.M. 1996 Environmental Science Systems & Solutions. Web enhanced edition 639p
- Mhaskar A.K., Matier Hazardous, Techno-Science Publications (TB)
- Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co. (TB)
- Odum, E.P 1971. Fundamentals of Ecology. W.B. Saunders Co. USA 574p
- Rao, M.N & Datta, A.K. 1987 Waste Water treatment Oxford & IBII Publication Co. Pvt. Ltd. 345p
- Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meerut
- Survey of the Environment, The Hindu (M)
- Townsend C., Harper J, and Michael Begon, Essentials of Ecology, Blackwell

Science (TB) XI

Trivedi R.K., Handbook of Environmental Laws, Rules Guidelines, Compliances and Standards, Vol I and II, Enviro Media (R)

u) Trivedi R. K. and P.K. Goel, Introduction to air pollution, Techno-Science Publication (TB)

Wanger K.D., 1998 Environmental Management. W.B. Saunders Co. Philadelphia, USA 499p

(M) Magazine (R) Reference (TB) Textbook

BM 5 CRT24 Financial Management

Total credits : 4

Contact Hours : 5

Aim: To familiarize the students with concepts and principles of management of finance.

Objectives: On completion of the course, the students should be able to learn the mechanism for effective management of finance of a company.

MODULE I

Introduction

Meaning, definition, importance, objectives, scope. Finance function –definition, approaches, scope, nature. Financial decisions - Financial planning- objectives, scope, importance. Financial manager’s role

MODULE II

Sources of Finance

Types: ownership securities- equity shares, preference shares. Creditorship securities- debentures. internal financing. Loan financing - short term loans, term loans- bridge finance-book building-new financial instruments

MODULE III

Capitalisation and Capital structure

Capitalisation – meaning, theories - over capitalization- causes, effects, remedies. Under capitalisation, causes, effects, remedies, Fair capitalization, watered capital. Capital structure –meaning,theories. optimum capital structure- features-determinants. Capital gearing, leverages.

MODULE IV

Working Capital Management

Concepts- need- kinds-determinants-sources - management of working capital

Cash, Receivables & Inventory management –meaning, objectives & significance only

MODULE V

Dividend Decision

Meaning, Approaches- Irrelevance theory- Modigliani and Miller approach, relevance theory- Walters approach, Gordon's approach - Determinants of dividend policy- forms of dividend- bonus issue- stock split- buyback of shares

References:

- *S. N. Maheshwari*, Financial Management, Sulthan Chand and Sons
- *I. M. Pandey*, Financial Management, Vikas Publishing House

BM 5 OPT25 Modern Banking

Total credits : 3

Contact Hours : 4

Aim :To familiarize with modern banking practices and new trends in banking

Objectives :On completion of this course, students should be able:

- To understand the banker customer relationship
- To familiarize various deposits
- To know the modern developments in Banking Sector
- To understand various financial markets

MODULE I

Banker and Customer

Banker-Customer-Relationship between banker and customer-general and special relationship. Special types of customers – Minors – Insolvents – Lunatics – Married women – Pardanashin woman – illiterate person – Joint accounts – Partnership firm – joint stock companies – Trustees – Clubs and Charitable Societies

MODULE II

Types of Accounts

Fixed – Savings – Current — Recurring – Senior Citizens – No frill Account- Student accounts – NRE- -CASA product-Overdraft – Cash Credit-loans

MODULE III

Negotiable Instruments

Cheque – bill of exchange – promissory note – crossing – types-endorsement – types-collecting banker – paying banker

MODULE IV

Reforms in Banking Sector

Prudential Accounting Standards – Capital Adequacy Norms -Basel II Norms – NBA
CRR – SLR – Repo – Reverse Repo – Banking Ombudsman Scheme – NPA -
Management of NPA – Classification of Bank assets – Income Recognition – KYC
Norms – Anti Money Laundering Act – Reverse Mortgage – Core Banking – Real
Time Gross Settlement(RTGS) – National Electronic Fund Transfer(NEFT)–Cheque
Truncation–ATM– CDM - Telephone/ Mobile Banking –ECS – EFT — SWIFT -
CIBIL –Banking Sector Reforms - Small Finance Banks - Payment Banks - Financial
Inclusion – PMJDY - Demonetization (definition only) Modes of cashless payments
– Internet, mobile, mobile vallet, UPI, IMPS, USSD, AEPS, Debit cards, credit cards,
prepaid cards, online payments

MODULE V

Financial Supermarkets

Bank Assurance – Treasury Products – Spot – Forward –Swap –Money market
products – Call money – Notice money – Term Money – Commercial Papers –
Certificate of Deposit

Note on course work: The course can be taught in the lecture method supplemented
with field visits, assignment and seminars.

References:

Banking Theory and Practice: Shekhar K.C

Banking Law and Practice: Varshney P.N

Banking Theory, Law and Practice : Gordon E., Natarajan K.

SEMESTER VI

Semester VI

Course No	Title	Course	No. of Lecture hours per week	Duration of Exam in hours	Maximum Marks			Credits
					Internal	External	Total	
BM 6 CRT26	Group Dynamics & Organisational Change	Core	5	3	20	80	100	4
BM 6 CRT27	Goods & Service Tax	Core	5	3	20	80	100	4
BM 6 CRT28	Advertisement & Sales Management	Core	5	3	20	80	100	4
BM 6 CRT29	Optional Paper I	Core	5	3	20	80	100	4
BM 6 CRT30	Optional Paper II	Core	5	3	20	80	100	4
BM 6 PRP31	Case Study Development & Analysis / Project Work	Core	---	---	20	80	100	3
	Total		25		120	480	600	23

Course BM 6 PRP31

Internal Evaluation

For Course BM 6 PRP31 Case Study Development and Analysis / Project Report, the internal marks should be distributed as follows:

Internal viva-voce examination: 10 marks

Presentation: 5 marks

Punctuality: 5 marks

External Evaluation

Instead of external University theory examination, external viva-voce examination should be conducted.

BM 6 CRT26 Group Dynamics & Organizational Change

Total credits : 4

Contact Hours : 5

Aim: To create awareness among the students the need for group initiatives and the relevance of group dynamics

Objectives: On completion of the course the students should be able to understand the role of group dynamics in organisational development and effectiveness

MODULE I

Group Behaviour

Meaning-Definition-Types of groups-Theories on group formation-Stages of group development- Group norms, group cohesion, group role- Inter-group behaviour and conflicts- Group decision-making, techniques-Quality circles

MODULE II

Conflict Management

Conflict-meaning, definition – Sources of conflict – Types-Aspects-Process-Conflict management – Case study analysis Job frustration-sources, behavioural effect, managing frustration Stress - symptoms, sources, measurement, Stressors, consequences, stress management

MODULE III

Organisational Analysis

Organisation – Meaning, characteristics, types, organisational goals, organisational structure-elements, types, structural differences- Influence of structure on employee behaviour Power and politics – sources of power- reasons for organisational politics, managing politics – Organisational culture- Case study analysis

MODULE IV

Organisational Change and Development

Need for change- Types of change- Planned change- Lewin's Change Model – Resistance to change – Managing resistance Organisational Development – OD models – OD interventions – MBO, QWL, Team building, Process consultation, Grid training, Transactional analysis

MODULE V

Organisational Effectiveness

Definition- Approaches – Factors influencing OE – Case study analysis

References:

- *Stephen P. Robbins*, Organizational Behaviour, International Book House
- *S.S. Khanka*, Organisational Behaviour, S Chand & Co.
- *John W. Newstrom & Kieth Davis*, Organizational Behaviour, McGraw Hill
- *Fred Luthans*, Organizational Behaviour, McGraw Hill

BM 6 CRT27 Goods & Service Tax

Total credits : 4

Contact Hours : 5

MODULE 1

Stages of Evolution of GST

Methodology of GST - CGST - SGST - IGST - Important concepts and definitions-
GSTN

MODULE 2

Levy and Collection of Tax

Scope of Supply - Composite and Mixed Supplies- Levy and Collection - Time of
Supply of Good s- Time of Supply of Services - Input Tax Credit - Recovery of
Credit - Tax Invoice - Unauthorised Collection of Tax - Credit Notes - Debit Notes -
Accounts and Records.

MODULE 3

Registration

Returns And Payment of Tax - Persons Liable for Registration - Compulsory
Registration - Deemed Registration- Procedure For Registration - Amendment of
Registration - Cancellation of Registration - Returns - Furnishing Details of Supplies -
Payment of Tax, Interest, Penalty - Tax Deduction At Source - Collection of Tax At
Source – Refunds

MODULE 4

Assessment

Types - Audit Inspection - Search - Seizure - Inspection of Goods in Movement -
Power of Authorities - Demands And Recovery - Fraud and Suppression of Facts -
Liabilities - Provisional Attachment.

MODULE 5

Appeals

Appellate Authorities - Powers - Procedure - Appeal to High Court -Supreme Court - Offences and Penalties.

All the provisions in the Central GST, State GST and Integrated GST Acts and Rules as amended up to date will be applicable

Reference:

- *Vinod K Singania*, Indirect Taxes, Taxmann's Publications, New Delhi
- *H.C Mehrotra*, Indirect Taxes, Sahitya Bhavan Publications, New Delhi

BM 6 CRT28 Advertisement & Sales Management

Total credits : 4

Contact Hours : 5

Aim : To introduce the area of advertisement and sales management to the students

Objective: to completion the students will be familiar with the advertisement practice and sales management programmes of business corers

MODULE I

Advertising

Meaning – publicity and advertising – role and limitations – advertisability – advertising management – appropriation – media – affecting factors – media mix – media scheduling – the unique selling proposition (USP) – advertising copy – lay out – evaluation

MODULE II

Sales Promotion

Meaning – objective – role – limitations – trools – budget – promotion mix

MODULE III

Marketing Research

Meaning - features – objectives – scope – role – limitations – procedure – methods – techniques – external research – merits – limitations – motivation research – techniques – strengths and weakness

MODULE IV

Marketing Strategy

Meaning – nature – essentials – strategy and tactics – two level strategies - classification of strategies – based on PLC stages – based on market share – market

leader strategies – market challenger strategies – follower strategies – richer strategies
– recession strategies

MODULE V

Sales Management

Salesmanship – meaning – features – importance and scope – advantage – benefits – limitations – effective selling – types of customers – buying – motives and habits – sales process – qualities of a good salesman – sales organisation – meaning – importance – sales manager – kinds – duties and responsibilities – qualities – management of sales force – recruitment and selection – training – compensation – supervision and direction – motivation – control and evaluation – sales forecast – meaning – methods

References:

- *C N Sontaki*, Marketing Management, Kalyani Publishers
- *S A Sherlekar*, Modern Marketing, Himalya Publishing House
- *Philip Kotler*, Marketing Management, Prentice Hall of India
- *S A Sherlekar & Krishnamoorthy*, Marketing Management, Himalya Publishing House
- *V S Ramaswami & S Namakumar*, Marketing Management, Macmillan Publishers
- *C B Mamoria & R K Suri*, Marketing Management, Kitab Mahal

BM 6 CRT29 Optional Paper I

- **Investment Management**
- **Production Management**
- **Income Tax Law & Practice**

BM 6 CRT30 Optional Paper II

- **Industrial Relation Management**
- **Strategic Management**
- **Income Tax: Assessment & Procedure**

Optional Paper I

Investment Management

Total credits : 4

Contact Hours : 5

Aim : To familiarize with the various investment avenues

Objectives: On completion of this course, students should be able:

- To understand the various investment opportunities
- To understand the various tax saving ideas
- To design an investment portfolio

MODULE I

Introduction

Nature & scope of investment management- financial and economic – meaning of investment –importance of investment-factors favorable for investment – investment media – features of investment program

MODULE II

Financial Institutions

Financial Institution and markets in India and development – structure of financial markets – Money market – Capital market – Primary Market – Marketing of securities

MODULE III

Stock Market

Stock Markets in India – Regulatory Framework – Role and functions – procedure for trading in securities – kinds of brokers - OTC

MODULE IV

Investment Alternatives

Alternate forms of investment – Government securities – Types – Life Insurance – Kinds of policies – Procedure for taking of policies – Investment in Units – different schemes – objectives of investment units – tax benefits – provident funds – national saving schemes – post office saving – investment in land – gold – silver- diamond – stamps – antiques – banks

MODULE V

Investment Companies

Investment companies – development – types of investment- mutual fund - advantages

Note on course work: lectures with assignments, field visits and seminars, assignments

References:

Investment management : John Bowyer

Investment Management : VK Bhalla

Optional Paper I
Production Management

Total credits : 4

Contact Hours : 5

Aim : To get acquainted with the production programmes and procedures.

Objective : To equip the students to understand how production process is performed and the various aspects influencing production.

MODULE I

Introduction

Production Management – meaning – definition – functions – production system – responsibilities of production manager – manufacturing systems – intermittent – continuous.

MODULE II

Production Planning and Control

Meaning – objectives – importance procedures – routing scheduling – loading. Production Control – definition – necessity – objectives – affecting factors – techniques – programming – ordering – dispatching – progressing – inventory control. Advantages of production control. Product Design – meaning – affecting factors – characteristics – Product development – meaning – necessity – tools – standardisation – simplification – diversification – automation in business organisation.

MODULE III

Plant Location and Layout

Plant location – meaning – importance – nature – responsible factors. Plant layout – meaning – objectives – advantages types – line or product – process or functional stationary – Tools and techniques of plant layout – features of a good layout.

MODULE IV

Materials & Maintenance Management

Materials management – meaning – objectives – centralised and localised purchasing – functions of purchase department – store keeping – functions of store keeper – methods of pricing – issues – plant maintenance – meaning – importance - objectives – functions of maintenance management – types of plant maintenance.

MODULE V

Productivity & Quality Control

Productivity – definition – importance – affecting factors – measurement – improving techniques – work study – meaning -techniques - quality control – meaning – objectives – phases – steps – inspection – functions – objectives – steps – acceptance – sampling or sampling inspection

References:

- Dr. B. S. Goel, Production & Operation Management, Pragati Prakasan Publications
- K. Aswathappa, Production Management, Himalaya Publishing House
- R. Paneerselvam, Production and Operation Management, PHI Learning Pvt. Ltd.
- Chary N, Production & Operation Management, Tata Mac Graw Hills

Optional Paper I

Income Tax Law & Practice

Total credits : 4

Contact Hours : 5

Aim – To enable the students to understand the various provisions regarding the computation of taxable income of various persons and the exemptions and deductions available to different categories of persons.

Objective : On completion of the course the students will be able to understand the manner in which the taxable income of a person is computed under different heads.

MODULE I

Introduction

Brief History of Income tax in India - Basic Concept Finance Act- Definition of Income Gross Total Income Total Income Assessee Assessment Year Average Rate of Tax Maximum Marginal Rate Previous Year - Person Finance Act Agricultural Income Partly Agricultural Income - Clubbing of agricultural income with non agricultural income(Integration) Rates of Income Tax Accelerated Assessment Capital and Revenue

MODULE II

Residential Status

Incidence of tax Income Exempt from tax, Various Heads of Income .

MODULE III

Income from salary

Chargeability Definition Perquisites Profit in lieu of salary deductions from salary Provident funds and treatment Computation of income from salary.

MODULE IV

Income from House Property

Basis of Charge Deemed ownership Income from House property exempt from tax Annual value determination in various cases Deductions permissible Unrealised rent and recovery of unrealized rent and arrears of rent Computation of Income from House Property.

MODULE V

Profits and Gains of Business or Profession

Chargeability Deductions expressly allowed (a brief study expected) General Deductions Basic concepts relating to calculation of permissible depreciation and related concepts Expenses/Payments not deductible under certain circumstances Expenses allowed on actual payment basis only deemed profits U/S 41 Computation of Profits and Gains of business or profession.

References:

1. Students Guide to Income Tax- Dr Vinocl K Singhania and Monica Singhania
Taxmann Publication
2. Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goycil- Sahitya
Bhawan Publications
3. Direct Taxes- V P Gaur and D B Narang Kalyani Publishers
4. Direct Taxes Sri T N Manoharan- Snow White Publications

Optional Paper II
Industrial Relation Management

Total credits : 4

Contact Hours : 5

Aim : To familiarize with the concepts of industrial relations in business

Objective:

- To know about the importance of Industrial Relations in the global perspective
- To be aware of the role of employer's organization
- To know about collective bargaining
- To familiarize with the workers participation in management
- To know about workers welfare and education

MODULE I

Introduction to Industrial Relations

Definition- Meaning- Objectives – Importance of Industrial Relations through Indian and global perspective

MODULE II

Organisations

Workers Organisation and Employers Organisation Registration – Functions – role

MODULE III

Collective Bargaining

Definition – importance to employers, employees and management- types- mechanism- reasons for failure- suggestions for making collective bargaining effective

MODULE IV

Workers Participation in Management

Definition – importance to employers, employees and management- types- degree- reasons for failure- suggestions for making worker participation in management effective

MODULE V

Workers Welfare and Education

Meaning – scope- types- schemes- agencies – education schemes - agencies

Note on Course Work:

Lecture method with assignments and seminars

References:

P.R.N.Sinha & Indu Bala Sinha & Priyadarshini Shekar, Industrial Relations

C.B.Mammoria, Industrial Relations

Optional Paper II

Strategic Management

Credits : 4

Contacts hours : 5

Aim : To make students aware of the formulation, implementation and evaluation of strategies

Objectives of the course: On completion of the course, students should be able

- To understand different strategies followed by different organizations
- To have an idea regarding the role of strategies in the success of business
- To enable them to follow different strategies in the practical field.

Module I

Introduction

Basic concept of strategy and strategic management – strategic management process – vision-mission – objectives – goals- strategic levels of an organization – SBU

Module II

Environmental analysis

Definition - Concept of environment – micro and macro environment – environmental scanning-models for environmental analysis – value chain analysis – SWOT analysis – BCG matrix – GE's spot light matrix –TOWS Matrix

Module III

Strategic Planning and formulation

Meaning -Stages of strategic planning– need and importance of strategic planning-benefits – strategic choice – process- criteria

Module IV

Strategy implementation

Meaning -approaches – process of strategy implementation - factors influencing successful implementation – barriers to implementation

Module V

Strategic control

Meaning – need for strategic evaluation and control - operational control - types–essentials of evaluation and control system- control process- control techniques

Note on course work: Case studies should be introduced. Assignments should be on practical applications of the terms introduced.

Reference:

- Strategic Management – L M Prasad
- Business Policy and Strategic Management – Francis Cherunilam
- Strategic Management – Text and cases – VSP Rao and V Harikrishna
- Strategic Management – Theory and Practice – Dhruba Dutta Chowdhury

Optional Paper II

Income Tax: Assessment & Procedure

Total credits : 4

Contact Hours : 5

Aim: To familiarize the students with the assessment procedure practices and computation of income tax.

Objectives: On completion of the course the students should be able to workout the computation of tax and the procedures and practices to be followed.

MODULE I

Capital Gains

Basis of charge -Capital Assets –Kinds- Computation of Short term and Long term capital gains- Computation of capital gain in following special cases a) Conversion of capital asset into stock in trade b) Transfer of capital asset by a partner/member to a firm, AOP, BOI c) Compensation on compulsory acquisition of assets and also enhanced compensation d) Right share and Bonus shares e) Converted shares/debentures - Capital Gains exempt from tax Capital Gains -Account Scheme - Computation of Income from Capital Gain

MODULE II

Income from other Sources

General chargeability- specific chargeability- kinds of securities & grossing up of interest-- Bond washing transaction –Computation-- Deductions allowed -Deduction not permitted- Computation of income under the head Income from other source

MODULE III

Aggregation and Deductions

Clubbing of income of other persons- Various cases -Aggregation of deemed incomes- Set off and carry forward of losses- Order of set off- Computation of gross total income -Deductions under Chapter VI A- Deduction for payments or contribution applicable to individuals covered by Sec 80C to Sec 80GGC- Deduction under Sec 80U (*Deductions for incomes excluded*)- Total income- Computation of total income

MODULE IV

Income Tax Authorities

Various Income Tax authorities - Powers and Functions

MODULE V

Assessment

Assessment procedure - various types of Return of Income - Return through TRP – PAN - Types of Assessment - Tax deducted at source- (*brief study only; problems excluded*) TCS -TAN - A brief study on areas (a) Advance payment of tax (b) Refund (c) Recovery of tax (d) Tax Clearance Certificate Assessment of individuals and computation of Tax

References :

- Dr. Vinod K. Singhania & Monica Singhania, Students Guide to Income Tax, Taxmann Publications
- Dr. H. C. Mehrotra & Dr. S. P. Goyal, Direct Taxes Law and Practice, Sahitya Bhawan Publications
- V. P. Gaur & D. B. Narang, Direct Taxes, Kalyani Publishers
- T. N. Manoharan, Direct Taxes, Snow White Publications