# MAHATMA GANGHI UNIVERSITY PRIYADARSHINI HILLS, KOTTAYAM-686560

(Exercising power u/s 3.10(17) of M.G.U Act 1985. Issue orders and report to syndicate/academic council

Approved -20-6-2009)

# **CHOICE BASED COURSE CREDIT** SEMESTER SYSTEM AND GRADING **SCHEME & SYLLABI**

For **Under graduate course** 

IN

**B.B.M** 

2009



# **�����������** M G UNIVERSITY���� B.B.M PROGRAMME STRUCTURE������

<b>♦♦♦♦</b> ♦CORE COURSES	Credit	Contact Hours/ week	contact hours
1.Fundamentals of Financial Accounting	3	4	72
2.Modern Management Practices	4	4	72
3.Company Accounts	4	6	108
4.Human Resources Management	4	6	108
5.Financial Management	4	5	90
6.Marketing Management	4	5	90
7.Organisational Behavior	4	5	90
8.Management Information System	4	5	90
9.Production Management	2	3	54
10.Industrial Relations	2	2	36
11.Management Accounting	4	4	72
12.Choice Based Course	4	5	90
13. Choice Based Course	4	5	90
14.Project Work	4	5	90
<b>♦</b> COMPLEMENTARY COURSES			
1.Business Mathematics	3	4	72
2.Business Statistics	3	4	72
3.Managerial Application of Mathematics	3	4	72
4. Quantitative Techniques	3	4	72
5.Commercial Laws	4	5	90
6.Corporate Laws	4	5	90
7.Computer Applications in Business	4	5	90
8.Micro Economics for Business	4	5	90
�OPEN COURSE			
1.Modern Banking Practices	4	5	90
<u> </u>			T T

LANGUAGE AND COMMON COURSES			
1.English l	4	5	90
2.English ll	4	5	90
3.Business Communication	3	4	72
4.Business Ethics in the Indian Social System	3	3	54
5.Indian Constitution, Secular State & Sustainable	4	5	90
Environment			
6.Historical Perspective of Management	4	4	72
7.Informatics for Management	4	5	90
8.Global business environment	4	4	72
9.Entrepreneurship	4	5	90
10.Cost Accounting	4	4	72
����������� Total Credit	120		

♦ CHOICE BASED COURSES(Any two)	Credit	Contact Hours/ week	Total contact hours
1. E- Commerce	4	5	90
2. Income Tax, Theory, Law and Practice	4	5	90
3. Retail Management	4	5	90
4. Strategic Management	4	5	90
5.Investment Management	4	5	90
6.Customer Relationship Management	4	5	90

BBM SEMESTER I			
COURSE	CREDIT	HOUR	COURSE TYPE
English l	4	5	Common
Historical Perspective of Management	4	4	Common
Global business environment	4	4	Common
Business Mathematics	3	4	Complementary
Business Statistics	3	4	Complementary
Fundamentals of Financial Accounting	3	4	Core

BBM SEMESTER II			
COURSE	CREDIT	HOUR	COURSE TYPE
English II	4	5	Common
Business Ethics in the Indian Social System	3	3	Common
Indian Constitution, Secular State & Sustainable Environment	4	5	Common
Managerial Application of Mathematics	3	4	Complementary
Quantitative Techniques	3	4	Complementary
Modern Management Practices	4	4	Core

BBM SEMESTER III			
COURSE	CREDIT	HOUR	COURSE TYPE
Business Communication	3	4	Common
Entrepreneurship	4	5	Common
Commercial Laws	4	5	Complementary
Computer Applications in Business	4	5	Complementary
Company Accounts	4	6	Core

BBM SEMESTER IV			
COURSE	CREDIT	HOUR	COURSE TYPE
Informatics for Management	4	5	Common
Cost Accounting	4	4	Common
Corporate Laws	3	5	Complementary
Micro Economics for Business	4	5	Complementary
Human Resources Management	4	6	Core

BBM SEME	STER V		
COURSE	CREDIT	HOUR	COURSE TYPE
Financial Management	4	5	Core
Marketing Management	4	5	Core

Organisational Behavior	4	5	Core
Management Information System	4	5	Core
Modern Banking Practices	4	5	Open Course

	BM SEMESTER VI		
COURSE	CREDIT	HOUR	COURSE TYPE
Production Management	2	3	Core
Industrial Relations	2	2	Core
Management Accounting	4	5	Core
Choice Based Course	4	5	Core
Choice Based Course	4	5	Core
Project Work	4	5	Core

# **BBM SEMESTER - 1**

# **�**Historical Perspective of Management

Common Course: No. Of Credits: 4 No. Of contact hours -72 hrs

# Aim of the course:

To introduce the fresh management students to the basics of management concepts.

# Objectives of the course:

To introduce the students to the various facets of management study.

To give exposure to historical development of management thought To make the students aware of the modern management approaches. To link the students with few leading modern management thinkers. To give outline about modern management techniques.

### Course outline

# Module-1

Management Definition-Nature and scope of Management-Management and administarion-Management process- Roles of Manager- Management as a Science-Management as an Art-Management as a profession-Levels of management

#### Module-11

### Module-111

Elton Mayo s Human Relations Movement-Hawthorne Experiment-Modern Management Theories-Behavioral Approach-Quantitative Approach-Systems Approach.

# Module-1V

Major contributions of leading Management Thinkers-Mary Parker Follet- Rensin Likert-Elton Mayo-Peter.F. Drucker.

#### Module-V

Modern Management techniques-MBO, Quality Circles, MIS, SWOT, MBE.

#### Ref.Books

Sl.No Title Author Publisher & Year

1. Principles of Management P.C. TRIPATHI & Tata Mcgraw Hill

•••••••P.N. REDDY Publishing Co,1999

2. Essentials of Management Harold Koontz & Tata Mcgraw Hill

♦♦♦♦♦♦ Heinz Weilirich Publishing

# **GLOBAL BUSINESS ENVIRONMENT**

Common Course: No. Of Credits: 4 No. Of contact hours -72 hrs

## Aim of the course

To familiarize the youngsters to global business environment to keep them mentally prepared to accept challenges in the modern business world.

# Objectives of the course

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

- To create an awareness about International Business.
- To identify different factors affecting International Business.
- To develop a knowledge about the need for global integration.
- To create a clear view about International institutions.
- To make a deep knowledge about International trade barriers.
- To familiarize globalization of Indian business.

## **MODULE-I**

Introduction to international business: - scope, importance, benefits, International business environment: - economic, political, legal, cultural and technological.

#### **MODULE-II**

LPG (Liberalisation-Privatisation-Globalisation): - meaning, significance, advantages and limitations. Trade blocks � WTO, EEC, ASEAN, SAARC, and OPEC.

#### **MODULE-III**

International Institutions: - IMF, World Bank, ADB, IFC, UNCTAD, IDA and IBRD.

#### **MODULE - IV**

Trade barriers � tariff and non�tariff barriers, Anti- Dumping, measuring of dumping and injury.

#### **MODULE-V**

Globalization of Indian Business: - post-1991, Industrial policy of the Govt. of India.

#### Note on Course work

This course should note be taught in the conventional lecture method alone. Every lecture should be complemented by an appropriate activity (for example: assignments, library reference, web resources).

#### Reference

- 1. International Business Environment � Francis Cherunilam.
- 2. International Business Environment and operations John D Daniels, Lee H & Radebaugh and Daniel P Sullivan.
- 3. International Business � D S Arora.
- 4. International Business A J George.
- 5. International Business Environment and Management � V K Bhalla and S Shivaramu.
- 6. International Business P Subba Rao.

# **BUSINESS MATHEMATICS**

Course: Complementry
No.of Credits � 3
No.of Contact hours � 72

### Aim of the Course:

#### **Objectives of the Course**

- To develop scientific ability
- To critically evaluate mathematical problems
- To have fundamental touch with industrial and commercial problems
- · To know about modern trends in mathematics

#### Module 1 (12 hours)

Commercial Arithmetic

Mixtures, profit and loss, discounts, logarithms- simple interest and compound interest, present value and annuity

#### Module 2 (14 hours)

Set Theory

Types of sets, elementary operation on sets, relations and functions

# Module 3 (16 hours)

Ratio, proportions and variation Laws of indices, surds linear and quadratic equations

#### Module 4 (16 hours)

Arithmetic, geometric and harmonic progressions

#### Module 5 (14 hours)

Permutation and combinations & Binomial theorem

NB: Proofs of theorems and derivations are excluded

#### Note on Course Work:

NPC is permitted

This subject being pure science subject is taught directly in classrooms as lecture. Students are requested to give suggestion and ask doubts for critical evaluation .Proof of theorems and derivatives are excluded, as it is beyond the scope of BBM students.

#### Reference Books :

Business Mathematics

Business Mathematics

Business Mathematics and Statistics

# **BUSINESS STATISTICS**

Course: Complementry
No. of Credits • 3
No. of Contact hours - 72

#### Aim of the course

The aim of the course is to provide a reasonable grasp of basic statistical methods needed for a statistical investigation and forecasting. � Objective of the course

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

- To present a broad overview of statistics as a subject
- To organize a statistical survey
- To understand the importance of summary measures to describe the characteristics of data set
- To analyze the relationship between two variables

# Module 1 (18 hours)

### Introduction

Meaning, scope & limitations of Statistics - Relationship with Business & Management

#### **Statistical Data**

Types of data • Collection and Editing of data - Diagrammatic and Graphic representation - Sampling techniques

Module 2 (16 hours)

#### Measures of Central Tendency

Mean, Median, Mode, Geometric mean and Harmonic mean - computations, merits and demerits(Computation of mode limited to simple cases only)

#### Module 3 (12 hours)

Measures of Dispersion-Meaning and definition ♦ Range, Quartile deviation, Mean deviation, Standard deviation & Co-efficient of variation Computation ♦ Quartiles, Quartile deviation, Standard deviation and Co-efficient of variation

#### Module 4: (14 hours)

Correlation- Meaning, importance & computation - Karl Pearson s, Rank correlation (limited to univariate data)

-

Module 5 (12 hours)

Regression - Meaning & definition • Computation of regression equations • Properties of regression coefficients and equations (limited to univariate data)

NB: Proofs of theorems and derivations are excluded

#### **Note on Course Work:**

Use of NPC is permitted

This course should not be taught in the conventional lecture method alone. It should be supported by a statistical study based on real life situation.

#### References Books : •

- 1. Fundamentals of Mathematical Statistics ��: S. C Gupta & V.K Kapoor
- 2. Statistical Methods
- 4. An Introduction to Statistical Methods ��� : C.B Gupta

# FUNDAMENTALS OF FINANCIAL ACCOUNTING

Course:Core
No.of Credits � 3
No.of Contact hours � 72

#### Aim of the Course

To develop a thorough and in-depth understanding of the basics of accounting, and to enable them to prepare the various accounts and important financial statements required for a business concern logically and methodically.

#### Objectives of the Course

On completion of the course, student should be able:

- To apply the various accounting concepts and rules of accounting to business transactions.
- To analyze, classify business transactions and prepare the books of original entry and subsidiary books
- To prepare the bank reconciliation statement

 To prepare the final books of accounts to arrive at the profit/loss of a business concern Course Outline

#### Module I (12 hours)

Introduction

Meaning, definition, concepts and conventions Accounting Standards Accounting Equation Double Entry System

#### Module II (16 hours

Accounting Records

Journal, Subsidiary books, Ledger Recording transactions Preparation of accounts Trial balance

#### Module III (14 hours)

Bank Reconciliation Statement

Meaning, need and importance Preparation

#### Module IV (12 hours)

Rectification of Errors

Errors of principle, errors of commission, errors of omission, compensating errors

#### Module V (18 hours)

Final Accounts of Sole Trader with Adjustments

Preparation of Trading P&L account and Balance Sheet

Note on the Course work: This course can be taught in the Lecture and problem solving method. Each lecture should be complemented by general discussion, group discussion, assignments and seminars, which may be done as a part of classroom activity as far as possible.

#### References:

Advanced Financial Accountancy : Jain S.P., Narang

Principles of Accountancy

Advanced Accountancy

Advanced Financial Accounting :Agarwal B.D.

# BBM SEMESTER **QII**

# **OBUSINESS ETHICS IN THE INDIAN SOCIAL SYSTEM.**

**Common Course:** 

No. of credit - 3

No. of contact hour - 54 hrs

#### Aim of the course:

The aim of the course is to provide the students with the basic knowledge of ethical background of business.

#### **Objective of the course:**

Objectives of the course is to enable the students to
understood the basic concepts of Business Ethics.
Inculcate values in decision making process
Understand ethical elements in the organizational setup
To create social responsibility for the use of social resources
To know the process of social change.

#### Module-1

Introduction to Business Ethics: Business Ethics; Meaning and Definition of Ethics and Business Ethics, Nature of Ethics-Ethics in Business Ethics, Ethics, Importance of Business Ethics, Factors influencing Business ethics.

#### Module-11

Normative Ethics in Management; Ethical Relativism, Normative Ethics, Ethical decision-making process, Virtue ethics in business.

#### Module-111

Ethics and Organization-the rational organization, employees sobligation to the firm, firm studies to the employees, current ethical related issues in organization.

#### Module-1V

Ethical issues and corporate social responsibility: Ethical issues relating to the use of societal resources-land, air, water. Exploitation of societal resources, concept of Corporate Social Responsibility (CSR).

#### Module-V

Broader Ethical issues in Indian Society. Village community in India, Process of Social change in Rural India, Political decisions influencing business-functions of a welfare state.

#### Note on course work.

Students may be directed to list out the recent ethical /ecological issues of business environment in India. Interactive sessions can be included.

# INDIAN CONSTITUTION, SECULAR STATE & SUSTAINABLE ENVIRONMENT

No. Of Credits: 4 No. Of contact hours -90 hrs

#### Aim of the Course

To inculcate secular, democratic and environmental values in the students.

#### **Objectives**

- 1. To give the students a general understanding of India s constitution & secular tradition.
- 2. To enable the student to understand the plural traditions of India.
- 3. To strengthen the value of citizenship &spirit of comradeship.
- 4. To inculcate environmental awareness among the students.
- 5. To critically evaluate the working of Indian Constitution with reference to the above.

#### Module I

Introduction to Constitution- Historical background- constituent assembly of India- Philosophical & political foundations of the Indian Constitution- Pre-amble-Fundamental rights � Directive principles of State policy- Fundamental duties- citizenship.

#### Module II

Federal character of India s policy- Union and State govts- Central state relations- Executive- legislature, judiciary S R Bommai case v/s Union of India.

#### Module III

Secularism • Concept & practice • meaning & definition • Secular State & Society • Challenges to secularism • castism & communalism.

#### Module IV

Sustainable environment • right to life (article 21) and environmental protection • Articles 48A and 51A • National environment policy.

#### Module V

Working of the Indian Constitution • Selected case studies.

#### Reference

- 1. Basu, Durga das Introduction to Constitution of India.
- Sharma K L ♦ Social stratification in India: Issues& themes; Sage publication New Delhi
- Bhargava Rajeev Secularism & its critics, Oxford University press New Delhi.
- 4. Khan, Rashududdin Federal India: A design for change; Vikas New Delhi

1992

- 6. Smith Donalld Eugene ♦ India as a Secular State, Princeton university press, Princeton 1963.
- 7. Fisher, William F (ed), Towards Sustainable Development Struggling Over India S Narmada River, M E Sharp, New York 1995.
- 8. Sufrin, Sydney C Bhopal � Its setting, Responsibility and Challenge; Ajantha Publishers New Delhi 1985

-

\_

-

\_

# MANAGERIAL APPLICATION OF MATHEMATICS

Course: COMPLEMENTARY

No.of Credits • 3 No.of Contact hours- 72

#### Aim of the Course

The aim of the course is to develop analytical and critical thinking skills and to analyze managerial problems in the light of mathematics

#### Objective of the course

- · To develop scientific ability
- To know about modern trends in mathematics
- To know about problems in industry and management and to learn how to solve the problem
- To have research in Managerial Sciences

#### Module1

Matrix algebra-Matrices and determinants Inverse of a matrix Rank of a matrix Eigen values Cramer Rule and inverse method

#### Module 2

Vector Algebra-Basic concept on vectors �Dot product of vectors

#### Module 3

Calculus-I-Variables and functions limits and continuity

#### Module 4

Calculus-II (avoid all trigonometric functions)-Derivatives Rules of differentiation Maxima and minima of algebraic functions Integration by parts Application of integration and differentiation - marginal revenue, marginal cost, average cost

#### Module 5

Analytic Geometry � I-Cartesian co-ordinate system� Distance formula� Different forms of equations of a straight line

• (Proofs of theorems and derivations are excluded)

#### Note on Course Work:

NPC is permitted

This is basically a pure science subject and taught directly in classrooms. Students participation in various fields of applicability is needed for this course. Proof of theorems and derivatives are excluded, as it is beyond the scope of BBM students, but applications in research is to be highlighted.

#### Reference:

Business Mathematics

Business Mathematics

Business Mathematics and Statistics

# **QUANTITATIVE TECHNIQUES**

Course: COMPLEMENTARY

No.of Credits • 3

No. of Contact hours-72

#### Aim of the Course

To familiarize the students with quantitative techniques for decision making.

#### Objective of the Course

On completion of the course, students should be able:

- To analyze trends of business events quantitatively
- To use index numbers for taking decisions
- To apply probability theory for derision making under risk situations
- To formulate hypothesis about population parameters
- · To use techniques for decision making
- · To familiarize with the statistical data and concepts in relation to business

#### Module I (8 hours)

Time Series Analysis-Meaning & importance - Components of Time series & computation of Trends

#### Module 2 (8 hours)

Index Numbers-Meaning & importance Computation of Index numbers Price index (Wholesale price index & Cost of living index), Quantity index, Simple & Weighted index numbers

#### Module 3 (12 hours)

Probability Theory-Definition & meaning - Addition theorem - Multiplication theorem - Bayes theorem

#### Module 4 (8 hours

Interpolation & Extrapolation--Meaning - Methods & limitations - Newton s Forward Interpolation, Divided differences, Lagrange s method

## Module 5 (18 hours)

Statistical Inferences-Test of Hypothesis- Introduction \*procedure for testing Hypothesis -Test of significance for attributes \*Test of significance for mean \*plarge samples (single sample only)- X² Test & Goodness of fit ANOVA table \*Chi-square test

#### Module 6 (18 hours)

Linear Programming- Graphical method - Transportation problems �(Midi method) - Assignment problems -� PERT & CPM( simple problems only)

#### **NB**: **♦** Proofs of theorems and derivations are excluded

Statistical Tables and NPC are permitted

Every lecture should be complemented by an appropriate activity (samples, practical problems)

#### References books:

- 1 Fundamental of Mathematical Statistics ���: S.C Gupta & V.K Kapoor
- 2 Statistical Methods
- 3 Basic Statistics
- 4 An Introduction to Statistical Methods
- Vijay Gupta

# MODERN MANAGEMENT PRACTICES

Course: CORE No. of credits-4 No. of contact hours- 72

#### Aim of the course

To introduce students to the practice and principles of business management

#### Objectives of the course

On completion of this course, students should be able:

- · To understand the concept of planning
- To understand the importance of organizing
- · To identify the best practice of directing
- To know how to control and co-ordinate

#### Module-I 🕏 📀

**Functions of Management: Planning** 

Meaning & definition-features-importance-limitaitons-steps-principles-forms of planning & strategic planning & management-contingency planning & forecasting Module-II

#### **Functions of Management: Organizing**

Meaning & definition-features-importance-process & structure-formal-informal-principles-types-line-staff-functional-delegation of authoritydecentralization-span of control- departmentation

III�

Functions of Management: Staffing (Elementary knowledge only)

Meaning & definition-importance -need- staffing process-

Module-IV�

Functions of Management: Directing:

Meaning & definition-importance -elements-principles-supervision- motivation-leadership-

### Module-V

Functions of Management: Controlling & coordinating

Meaning & definition-importance -steps- types- features of good control system-Coordinating- meaning & definition-importance-need-principles-process-co-ordinationco-operation

Note on course work: This course can be taught in the Lecture mode, Role-playing, Simulation method. Each lecture should be complemented by general discussion, group discussion, assignments and seminars, which may be done as a part of classroom activity as far as possible.

♦ Principles of Management ♦ ♦ ♦ : P.C Tripathi & P. N Reddy

Principles of Management ����: Harold Koontz, Heinz Weihrich & Ramachandra Achari���

Principles and Practice of Management: R.S Gupta, B.D Sharma and N.S Bhulla

Principles of Management ����: B.S Moshal

# BBM SEMESTER-III

# BUSINESS COMMUNICATION

**Common Course:** 

No. of credit - 3

No. of contact hour - 72 hrs

## **Aim of Course**

- $\lambda$  To develop the communication skills
- $\lambda$  To organize through & use them clearly in arguments.
- λ To speak & write precisely logically & effectively.

This course should be taught by providing group discussion, seminars, dramatic speeches with active body languages, group conversation.

#### Module- I Basis of communication

Meaning, importance & process, Need & objectives of communication, 7c�s of communication, Barriers of communication, How to overcome communication Barrier.

Module- II Means / Media of communication - verbal & Non verbal communication channel of communication formal & informal communication.

Types of communication. Downward, upward, Horizontal or lateral, Diagonal or cross ....

#### Module- III Listening as a communication Tool

Importance types of listening, Barriers to effective Listening. How to make listening effective. Speeches & Presentation Characteristics of a good speed, How to make speech effective

Presentation - Planning, preparation, organizing, rehearing & Delivery.

### Module- IV Groups

Importance of features, Advantages & Disadvantages techniques of Group decision making - Brain storming sessions, Nominal Group Technique, Delphian Technique, solving problems in Groups.

Module-V. New Trends in Business communication. E mail, Teleconferencing, video conferencing, SMS

# References Business communication R.C. Bhatia.

Effective Technical communication - • : A. Shraf Ravi

- -
- -
- -
- -
- -
- -
- \_

## **ENTREPRENEURSHIP**

Common Course:

No. of credit -4

No. of contact hours - 90

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

- **Module I** To make the students understand about entrepreneurs and different classifications. Entrepreneur and etrepreneurship Definition; traits and features; classification; Entrepreneurs; Women entrepreneurs; Role of entrepreneur in Entrepreneurs in India.
- Module II Create an awareness about EDP. Entrepreneurial development programme concept; Need for training; phases of EDP; curriculum & contents of Training Programme; Support systems, Target Groups; Institutions conducting EDPs in India and Kerala.
- Module III General awareness about identification of project financing new enterprises. Promotion of a venture; opportunity Analysis Project identification and selection; External environmental analysis economic, social, technological an competitive factors; Legal requirements for establishment of a new unit; loans; Overrum finance; Bridge finance; Venture capital; Providing finance in Approaching financing institutions for loans.
- Module IV

  To identify different Discuss opportunities in small business. 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), 0 SLDO (Small Industries Development Organization NSIC (National small Industries Corporation Ltd. (CNSIC) NIESBUD (National Institute for Entrepreneurship and small Business Development) Sickness in small business enterprise causes and remedies.
- Module -V To understand about a project report relating to a small business. Project formulation Meaning of a project report significance contents formulation planning commissions guidelines for formulating a project report specimen of a project report, problems of entrepreneurs case studies of entrepreneurs.

**COMMERCIAL LAWS** 

Course: Complementary No. of credits- 4 No. of contact hours- 90

Aim of the course

�������� To familiarize with legal aspects relating to the business.

#### Objectives of the course

On completion of this course, students should be able:

# \*\*\*

- To understand the meaning of contracts and its elements
- To familiarize with sale of Goods Act and Negotiable Instruments Act

# Module-I���

Indian Contract Act 1872-general contracts-sources-importance of commercial law-nature-classification of contracts-essential elements-offer •acceptance-consideration-capacity of parties-free consent-contingent contract-performance of contract-discharge-breach-remedies-quasi contract

## Module-II

Indian Contract Act 1872- special contracts-indemnity and guarantee-bailment-pledge-agency

Module-III �� Sale of Goods Act 1930-sales-agreement to sell-subject matter-conditions & warranties-transfer of ownership-performance of contract �unpaid seller-rights-breach-consequences

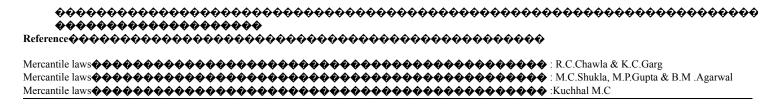
Module-IV Negotiable Instruments Act 1881-defentions-features-cheques-bills of exchange, promissory notes -parties-

Module-V�

\$\doldow{\dold

#### 

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



# **Computer Applications in Business**

Course: Complementary • No. of Credits • 4 No. of Contact hours-90

#### Aim of the course

To develop computer awareness and to enhance the managerial skills by the effective use of computer applications.

#### Objective of the course

On completion of this course, student should know

- The significance of computer applications in various levels of management
- To use various application soft wares in day to day business operations

#### Module 1

MS Office - MS Word - Word basics - menus - tool bars - file operation - formatting - editing headers and footers - working with tables - tools - mail merge.

#### Module 2

Power Point - Introduction - menus - tool bar - creating presentation - using design templates - blank presentation - inserting clip art - text - pictures - applying sounds and animations - slide transition - action setting - slide show.

#### Module 3

**Database Concepts** 

Database -DBMS - objectives - of database - data models - database languages - DBA Database system structure - Types of databases

#### Module 4

MS-Access • introduction • menus • tool bars • operations

#### Module 5

Computer Networks • types of networks • LAN • MAN • WAN • Advantages of network • Network topology • Introduction to internet • Services offered • E-mail • FTP • WWW-Remote login • search engines • intranets & extranets .

#### Note on course work

This course should be taught in conventional lecture method. Students should be given sufficient lab sessions to master MS Office Packages.

#### Reference Books:

- \_

https://103.251.43.46/CBCSS/BBM/bbm-schema.htm

# **COMPANY ACCOUNTS**

Course:CORE

No.of Credits � 4

No.of Contact hours � 108

Aim of the Course

\*\* \*\* \*\* \*\* \*\* \*\* \*\* \*\* To understand the meaning of company accounts and preparation of its final accounts, and to value goodwill and shares of a company and to get updated with the new trends in accounting and reporting.

#### **Objectives of the Course**

On completion of the course, student should be able:

- To understand the procedures of raising share capital of a company
- To prepare the various financial statements of a company
- To Prepare the final accounts of Banking Companies
- T understand the method to calculate the goodwill and value of shares
- To understand the new trends in accounting and reporting.

#### Module I

Company Accounts

Issue of shares and Debentures--Forfeiture & reissue of shares--Redemption of shares and debentures.

#### Module II

Final Accounts of Companies

Preparation of P&L accounts, P&L appropriation accounts and Balance sheet

#### Module III

Valuation of Goodwill and Shares

Methods of valuation

#### Module IV

Accounts of Banking Companies

Preparation of P&L accounts, Balance sheet with schedules

#### Module V

New Trends in Accounting and Reporting (Theory only)

Human Resource Accounting--Economic Value Added �-Social Reporting

Note on the Course work: This course can be taught in the Lecture and problem solving method. Each lecture should be complemented by general discussion, group discussion, assignments and seminars, which may be done as a part of classroom activity as far as possible.

### References:

Advanced Financial Accountancy

Advanced Accountancy

Advanced Financial Accounting ��� :Agarwal B.D.

# **BBM SEMESTER-IV**

# INFORMATICS FOR MANAGEMENT

# Common Course:

No. of credit - 4

No. of contact hour -90

# AIM OF THE COURSE

To make a student competent to handle and scientifically analyze the various aspects of his business while he commence a business.

# COURSE OBJECTIVE:-

- To have through knowledge in Excel.
- To get adequate knowledge in Excel to use it in their Research Work.
- To become Computer proficient.
- To get enough knowledge in Computerized Accounting.

• Should be able to scientifically analyze the Financial position of a firm.

#### MODULE - I: EXCEL BASICS (Based on XP)

#### **OBJECTIVES:-**

On completion of this unit you will be able to,

- · Understand the basics of Excel.
- To learn Formatting Techniques in Excel

Introduction • Components of Excel Window • Cell • Cell Address • Frame - Worksheet - Work Book • Formatting Techniques (Cell, Page, Printing).

#### MODULE � II: FORMULAS AND FUNCTIONS AND CHARTS IN EXCEL

#### **OBJECTIVES:-**

On completion of this unit you will be able to,

- Create Formulae
- · Work with different Addressing Modes.
- · Work with different Functions.

Inserting a formula Addressing Modes Relative Absolute Mixed Inter Sheet Referencing. Functions Financial Functions (NPV, PMT) Mathematical Functions (SUM, ROUND, FACTORIAL) Statistical Functions (AVERAGE, COUNT, MEDIAN, MODE, STDDEV) Logical Functions (IF, AND, FALSE, NOT, OR, TRUE). Macros Goal Seek - Charts - Types of Charts Preparing Charts.

#### MODULE III: COMPUTERIZED ACCOUNTING - TALLY

#### **OBJECTIVES:-**

On completion of this unit you will be able to,

- Understand the features of computerized accounting
- · Understand the basic and advanced features of Tally.

Introduction - Features of Computerized Accounting • Advantages of Computerized Accounting • Limitations of Computerized Accounting - Features of Tally • Need for Tally - Technological Advantages.

#### MODULE - IV: TALLY FUNDAMENTALS AND PROCESSING TRANSACTIONS

#### **OBJECTIVES:-**

On completion of this unit you will be able to

- Identify the key components of Tally.
- Create a Company
- Define Various Fields
- Determine the Valid Inputs
- Understand F11 : Features
- Understand F12: Configure.
- · Create Ledgers
- · Record Transactions using Accounting Vouchers

Getting functional with Tally 🗞 Tally Start-up 🗞 Tally screen components 💠 Mouse / Keyboard Conventions 🎝 The Tally clock 🎝 Switching between Screen Areas 🎝

Quitting Tally. Creation / Setting up of a Company in Tally 🎝 Creation of a Company. F11 : Features - F12 : Configure 🎝 Master Configuration 🎝 Voucher

Configuration.

Processing Transactions in Tally & Ledgers and Groups & Accounting Vouchers Contra Voucher Payment Voucher Receipt Voucher Durnal Voucher Sales Invoice. Recording Transactions of Sample Data (Transactions for April Transactions for April Transactions for May Transactions for June).

# MODULE - V: GENERATING AND PRINTING OF ACCOUNTING REPORTS

### **OBJECTIVES:-**

On completion of this unit you will be able to

- Generate Accounting Records and Statement of Accounts.
- Print Accounting Records and Statement of Accounts.

Introduction � Financial Reports in Tally � Balance Sheet � Profit and Loss Account � Account Books � Group Summary � Group Vouchers � List of Accounts.

## NOTE:-

Answers with Appropriate Screen Shots (windows) will decide higher grades.

# DISTRIBUTION OF WORKING HOURS

- Out of 5 Hours, 3 Hours for Theory and 2 Hours for Practical.
- Practical hours required for Unit-I is 8 hours and for Theory 14 hours.

	Practical hours required for Unit-II is 16 hours and for Theory 30 hours.
	Theory hours required for Unit III is 5 hours.
	Practical hours required for Unit IV & V together is 12 hours and for Theory 3 hours.
COURSI	E WORK (PRACTICALS):-
MODUL	E � I
	Draw the Excel Screen and Identify its Components.
	Make a presentation based on the use of frame.
	Make a presentation based on Cell formatting.
	Prepare a sample SGPA Card and take a Printout.
	Make a presentation based on Page Formatting.
MODUL	E - II
	Give a problem to compare & differentiate various Addressing Modes.
	Give problems based on NPV and PMT (Financial Functions).
	Give problems based on SUM, ROUND and Factorial (Mathematical Functions).
	Give problems based on AVERAGE, COUNT, MEDIAN, MODE, STDDEV (Statistical Functions).
	Give problems based on Logical Functions. Prepare an Electricity Bill.
	Create a Macro to set all the margins of a page to 1 inch.
	Write the procedure for creating a Macro.
	Apply Goal seek to set the value of a cell by changing the value of other cells.
	Give data to prepare different charts.
	Draw and differentiate types of charts.
	Write the steps for creating a chart with appropriate screen shots.
MODUL	E - III
	Use OHP foils or LCD projector to take sessions.
	Make a note on computerized accounting.
MODUL	E � IV
	Identify the screen components by drawing diagram.
	Explain the procedure of creating a company with appropriate screens.
	Create a company
	Explain the procedure for voucher entry with appropriate screen.
MODUL	E � V
	Create Financial Reports in Tally.
	Give 5 sample Problems to prepare various Financial Reports.

# REFERENCE BOOKS

Sl. NO	Title	Author	Publisher & Year
1	Learning MS-Office XP	Weixel	BPB 1st Edition
2	Office XP Simply Visual	Sybex	BPB 1st Edition
3	MS-Office XP 8 in 1	Habraken	Tech Media
4	Simply Tally 9.0	Ashok K. Nandhani	BPB 1st Edition
5	Tally 9 Training Guide	Ashok K. Nandhani	BPB 1st Edition
6	Computerized Accounting	Basheet	BPB 1 <sup>st</sup> Edition

\_

\_

# **COST ACCOUNTING**

**Common Course:** 

No. of credit - 4

#### No. of contact hours - 72

#### Aim of the course

To help the students to get an idea about the cost concepts, methods and techniques of cost Accounting.

#### Objective of the course

After completion of this course, students, should be able to;-

- λ Explain terms such as management accounting, cost accounting and financial accounting.
- $\lambda$  Calculate the cost of material issues based on LIFO, FIFO Average cost method etc.
- $\lambda$  Calculate the earnings of workers under different methods.
- $\lambda$  Justify the pre determined overhead rate should be preferred to actual overhead rate.
- λ Understand and evaluate contemporary terms like Activity Based costing, cost Drivers etc.
- $\lambda$  Identify the items exclusively relevant either to cost accounts or financial accounts.
- λ Explain the difference between actual profit and profit as per standard relating the operating period.
- λ Construct break even, contribution and profit volume graphs.

#### Note on course work:-

This course should not be thought in the conventional lecture method alone. Every lecture should be complemented by an appropriate activity (for example, seminar, Assignment, Group discussion, visiting industries, etc( which may be done as part of classroom activity as for as possible.

#### Module 1

Cost Accounting: Definitions, scope, Nature and objectives of cost Accounting, cost Accounting and financial Accounting, cost Accounting and Management Accounting, Preparation of cost sheets.

#### Module II: Material cost and Labour cost:-

Material cost- Purchasing procedure, stores routine, stores control, E.O.Q., Maximum, Minimum and Re - ordering Level; Pricing of Material Issues. Labour cost classification of Labour cost, Labour Turnover.

#### Module III: Overheads:

Classification and analysis, Allocation and apportionment, Absorption under and over absorption, Activity based costing (ABC) meaning and definition only; Reconciliation of cost and financial Accounts.

#### Module IV: Standard costing

Definition of standard costing and standard cost, variance analysis (material and Labour variance only)

#### Module V: Marginal costing:

Concept of marginal cost, preparation of marginal cost statement, PLV ratio, Margin of safety, Break even analysis, cost volume profit analysis, preparation of Break even charts.

#### Reference Books

- 1. Cost Accounting S.P. Jain and K.L Narang.
- 2. Advanced cost Accounting Saxena and vashist .
- 3. Advanced cost Accounting Nigam and sharma.
- 4. Advanced cost Accounting S.N. Maheswari
- 5. Advanced cost Accounting S.P. Iyengar.

\_

-

-

-

\_

-

-

\_

\_

\_

**CORPORATE LAWS** 

Course: Complementary No. of credits- 4

No. of contact hours-90

#### Aim of the course

♦♦♦♦♦♦♦♦♦♦♦♦♦♦ To familiarize students with the general/ legal aspects relating to corporate.

On completion of this course, students should be able:

- To understand the meaning of company and its features and kinds
- To familiarize with company s registration and incorporation

#### Module-I

Introduction �company-meaning-definition-features-kinds of companies-corporate veil�

Formation and management of a company-promoters-duties-responsibilities-rights-remuneration-managing directors-board of directors-removal-duties & liabilities.

#### Module-III

Registration and incorporation 💠 --memorandum of association-articles of association-alteration-registration-commencement of business & prospectus- shares & debentures-types-issue-redemption--public <del></del> Module-IV Company meetings-meaning &kinds-resolution-minutes <del></del><del></del>  $\mathbf{V} \mathbf{Q} \mathbf{Q}$ 

Winding up-modes-procedure-types-liquidator-powers & duties, -E-filing

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

#### Reference

Company ••• law Garg **\*** practice �� Manjumdar A.K.. Kapoor 

Company law & Secretarial practice

# MICRO ECONOMICS FOR BUSINESS

Course: Complementary No. of credits- 4 No. of contact hours-90

#### Aim of the course

��������������� To familiarize with the economic trends, concepts, nature of Indian economy.

#### Objectives of the course

On completion of this course, students should be able:

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

# 

# Module-I ���

Economic trends in business-national income & Concepts-income trends in Indian economy-fundamental economic concepts of decision making-business cycles-naturetypes-causes-contra cyclical policies-impact of economic trends in business

# 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 \$\phi\text{types} & determinants \$\phi\text{demand schedule-curve-reasons for the law of demand, assumptions, shift, elasticity, demand forecasting \$\phi\text{methods-demand for new}\$ 

Module-IV	
Module-V	competition
Note on course work: This course can be taught in the lecture method supplemented with assignments and seminars  O O O O O O O O O O O O O O O O O O O	
-	
-	
-	
-	
-	
-	
-	
-	
<del>-</del>	
-	
<u>-</u>	
<u>-</u>	
<u>-</u>	
_	
<del>-</del>	
-	
<del>-</del>	
-	
-	
<del>-</del>	
-	
<u>-</u>	
<u> </u>	

# **HUMAN RESOURCE MANAGEMENT**

Course: core
No. of credits: 4

No. of contact hours: 108

# Aim of the course

♦♦♦♦♦ To familiarize with the growing importance of management of human resource in business and analyzing the trends in HR **Objectives of the course** 

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

- To understand the basic concept
- To describe the emerging scenario
- To discuss the changing needs of HRM
- To understand the main features of HRD
- To elaborate dimensions of performance appraisal

# **♦** Course outline

#### Module-l

# Nature & scope of human resource management

Definition-meaning-objectives-functions-importance-organization of HR department-qualities & role of HR manager-personal policies.

# Module-ll

#### Procurement of human resources

Human resource planning- definition-meaning-objectives-process-problems-guidelines for effective HR planning

Job analysis- definition-meaning-objectives-techniques-job description-specification

Job design -definition-meaning-objectives-methods

Recruitment & selection- definition-meaning-sources of recruitment-selection procedure

Placement & induction -meaning- definition-induction programme

# \*\*\*

#### Module-III

# Training & development

Training- definition-meaning-objectives-need- importance-types-techniques

Executive development- meaning-objectives-need-importance-methods

HRD- meaning-objectives- need-importance-principles

#### Compensation management

Meaning-components-scope- objectives-principles-basic elements-compensation practices

#### Wage & salary administration

Job evaluation-meaning-objectives- need-importance-process-methods-base and supplementary compensation-components-essentials of good wage structure-ESO plan-profit shearing-labor co-partnership-job grading-broad branding-wage survey

#### Performance appraisal

Definition-meaning-objectives-process-limitations-method-essentials-polential analysis-labor absenteeism-causes, measures to control-labor turnover-causes-effects-control

#### Module IV

#### **Maintenance function**

Labor welfare- definition-meaning-importance-types-officer-labor welfare work

#### Module V

#### **Integration function**

Work environment-elements-grievances-meaning-causes-procedure--morale-definition-meaning-importance-workers participation in management- meaning-objectives-importance-forms jobs-job satisfaction

Note on the course work: case studies should be introduced. Assignments should be on practical application of the terms introduced

### Reference books

Human resource management ���� : Guptha C.B

- \_
- \_
- \_
- \_
- \_
- \_
- \_
- \_
- \_

# **BBM SEMESTER-V**

# FINANCIAL MANAGEMENT

Course:CORE

No. of credits-4

No. of contact hours- 90

#### Aim of the course

To introduce some concepts relating to financial management and to develop new skills in students in order to efficiently organize, manage and control financial

activities and assessment of risk implications.

#### Objectives of the course

On completion of this course, students should be able:

To value understand and explain the terms used in financial management

- To identify the importance of financial planning
- To assess different sources of raising finance
- To familiarize with dividend policies
- To appreciate the importance of working capital management •

#### Module-I

Introduction to finance function-meaning �definition-scope-objectives-importance-finance function in business� -financial planning �scope-objectives-principles �factors affecting-features of good financial plan

#### Module-II �

Capital structure �factors affecting-theories-capitalization-theories-over and under capitalization-causes, effects and remedial measures-leverage �types-capital gearing�

Sources of finance �� -short term and long term-internal and external sources -shares �debentures-public deposits ploughing back of profits-venture capital-ADR,GDR etc..

#### Module-IV

Dividend policies-theories-determinants-kinds of dividends

#### Module-V��

Working capital management �determinants -cash-receivables-inventory management �� ��

�

Note on course work: case studies should be introduced. Assignments should be on Practical applications of the terms introduced.

#### 0000000000000000

Reference

# MARKETING MANAGEMENT

Course:CORE
No. of credits- 4
No. of contact hours- 90

M.Y;

Jain

Aim of the course

������� To familiarize with the growing importance of marketing in business

\*\*\*\*\*\*\*\*\*\*\*\*

Objectives of the course

On completion of this course, students should be able:

To understand the basic concept

- - To describe the emerging scenario
  - To discuss the changing needs of marketing
  - To understand the main features of promotion
  - To elaborate dimensions of channels of

#### Module-I��

Nature & scope- functions-importance-concepts-traditional-modern-selling vs marketing-marketing mix- environment

#### Module-II

Nature & scope-importance of consumer behavior-market segmentation-concept-bases-consumerism

#### Module-III ��

Concept of product-types of goods-planning-development-packaging-role-functions-brand name trade mark-after sales services-PLC concept-price importance-factors effecting-discount-rebates

Distribution channels-concept-role-types-factors affecting retailer-wholesaler-physical distribution-transportation-warehousing-inventory control-order pricing

Methods of promotion-optimum promotion mix-advertising media-merits-limitations-effective advertisements-personal selling-selling as career-qualities of successful sales person-functions of salesman

Note on course work: case studies should be introduced. Assignments should be on Practical applications of the terms introduced

Reference

����� :William M.Pride & O.C.Ferrell

# ������� ORGANISATIONAL BEHAVIOUR

Course:CORE

No. of credits- 4

No. of contact hours- 90

Aim of the course

♦♦ To help students recognize the impact of individuals and groups on behaviour within organization so that they can identify factors that will improve organization effectives

### Objectives of the course

On completion of this course, students should be able:

- To understand the importance of Organizational Behaviour in the context of the contemporary situation
- To recognize the interplay of structure, design and culture in Organizations

To identify emerging trends in Organizations and the Need to change and develop

#### ♦ Module-I

Introduction- Meaning & definition- evolution of organizational behavior-nature-importance-elements-models of organizational behavior

#### Module-II

\*\* A Section of the contraction of the contraction

#### Module **�**III

Motivation & concept-need-theories-motivation & morale-tools-significance of leadership-styles & theories-skills & functions of communication & process-classification-barriers & ways for overcoming barriers

# Module-

Occupational stress and Conflicts- Meaning-cause-effects-coping strategies, Conflicts-meaning-sources-types-stages-impact of power, authority & politics-conflict management

#### Organizational Change and Development

Reasons for change-Types- Resistance-Managing resistance to change- Organizational development- Nature-objectives- Organizational Developmental interventions.

**Note on course work:** This course can be taught in the Lecture mode, Role playing, and Simulation method. Each lecture should be complemented by general discussion, group discussion, assignments and seminars which may be done as a part of class room activity as far as possible.

# **MANAGEMENT INFORMATION SYSTEMS**

Course:CORE

No.of Credits � 4

No.of Contact hours � 90

Aim of the Course

������� To create an awareness of the role of information systems in business

#### **Objectives of the Course**

- To get an introduction to management information system.
- To know about the information systems concepts
- · To understand the various management information systems
- · To know about database management

#### Module I

#### Introduction to MIS

Definition • role of MIS • characteristics of MIS • Limitations of MIS

Structure of MIS • Operating elements • MIS Structure based on management activity

#### Module 2

#### Information system concepts

Concepts of information Nature of information Definition and Types of management information data Vs information I

#### Value and cost of information

Types of information systems • Operations support system • Transaction Processing Systems • Process Control Systems • Managements Support Systems • Executive information system • Formal and Informal information system • Expert system

#### Module 4

#### **Management Information Systems**

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

### **Database Management**

Database concepts • models DBMS and types pf databases- designs • data security and privacy

### Note on the Course work:

The course should have lectures on the basis supplemented by assignment and seminars

# **References:**

# MODERN BANKING PRACTICES

Course: OPEN
No. of credits- 4

No. of contact hours- 90

# Aim of the course

To familiarize with modern banking practices and new trends in banking

# **�**Objectives of the course

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 • Pardanashan 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��

Modern development in Banks • Prudential Accounting Standards • Basel II Norms • CRR • SLR • Repo • Reverse Repo • Banking Ombudsman scheme • Management of NPA•s • Classification of Bank assets • Income Recognition • Financial inclusion • KYC Norms • Anti Money Laundering Act • Reverse



#### 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.

#### Reference

# **ΦΦΦΦΦΦΦΦΦΦΦΦΦΦΦΦΦΦΦΦΦΦΦΦΦΦΦΦΦΦΦΦΦΦΦΒΒΜ SEMESTER-VI**

# PRODUCTION MANAGEMENT

Course: CORE
No.of Credits � 2
No.of Contact hours - 54

Aim of the Course:

�������� To create an awareness of the production concepts in business

#### **Objective of the Course**

- To get an introduction of production management
- · To know about production planning and control
- · To familiarize with materials management
- · To know about work measurement and control

#### Module 1

#### Introduction to Production Management

Scope- Problems faced by production managers • Types of Production systems

#### Module 2

# Production Planning and Control

Functions of Production Planning and Control- Characteristics • Steps involved • Objectives of Production Planning - Importance • Pre- requisites of Production Planning and Control- Production Control • Objectives and Advantages

#### Module 3

### **Materials Management**

Scope-Importance Methods of purchasing Inventory Control Objectives-functions and importance

#### Module 4

## Work improvement and Work Measurement

Motion study � work place layout � plant layout � types of lay out � factors influencing plant layout-fundamentals of time study- Quality control � importance and objectives

#### Module 5�

# **Product Planning**

Meaning and role product innovation development of new products trategies product line planning - new product strategies

## **Note on Course Work:**

Lecture method with assignments and seminars

### Reference:

- 2 Essentials of Production Management ����� : Aswathappa K
- 4 Production and Operations Management ���: Chunawalla & Patel
- 5♦ Production and Operations Management♦♦ : Goel B.S, Chary S.N

\_

-

-

-

\_

-

-

\_

-

-

-

\_

# **INDUSTRIAL RELATIONS**

Course:CORE No. of Credits 2 No. of Contact hours - 36

Aim of the Course:

������� To familiarize with the concepts of industrial relations in business

#### Objective of the Course

- 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 1

Introduction to Industrial Relations

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

# Module 2

Workers Organisation and Employers Organisation

Registration • Functions • role

#### Module 3

Collective Bargaining • Definition • importance to employers, employees and management

#### Module 4

Workers Participation in Management

#### Module 5

Workers Welfare and Education

# Note on Course Work:

Lecture method with assignments and seminars

#### Reference:

Industrial Relations, Trade Unions and labour Organisation:

Industrial Relations: ��� C.B.Mammoria

# **MANAGEMENT ACCOUNTING**

Course:CORE
No.of Credits • 4

No.of Contact hours • 72

#### Aim of the Course

������� To get knowledge about management accounting its features and importance

#### **Objectives of the Course**

On completion of the course, student should be able:

- To understand the role of management accounting
- To familiarize with the ratio analysis
- To prepare the cash flow and fund flow statements
- To know the details cost control techniques
- To help in the preparation of the budgets

#### Module I

#### Introduction

Management process � role of management accounting � introduction to cost and management accounting at an advanced level

#### **Module II**

### **Preparation of Fund Flow and Cash Flow Statements**

Statement of changes in working capital • cash flow statement • Accounting Standards 3 (revised)

#### Module III

#### Ratio Analysis

Meaning and significance 🗞 classification of ratio 🗞 capital structure, liquidity, turnover and profitability ratios - Limitations

#### Module IV

Important control accounts in cost ledger, standard costing, marginal costing, BEP-problems only

#### Module V

#### **Budget and Budgetary Control,**

Fixed, Flexible ZBB and performance budgeting

#### **Cost Control and Cost Reduction**

Meaning • importance • steps • tools

Note on the Course work: This course can be taught in the Lecture, problem solving and method. Each lecture should be complemented by general discussion, group discussion, assignments and seminars.

#### References:

Management Accounting: Principles & Practices ��� : Sharma R.K., Shashi K.Gupta

# **Choice Based Course**

--

\_

# **Choice Based Course**

--

---

**Project Work** 

# **CHOICE BASED COURSES (Any Two)**

# **E-COMMERCE**

Course: Choice Based No. of credits- 4 No. of contact hours- 90

#### Aim of the course

#### Objectives of the course

On completion of this course, students should be able:

• To familiarize with the mechanism of conducting business transaction through the electronic media

#### **Module-I Overview of Electronic Commerce**

Introduction to e-commerce - concepts, features and functions � operations of e-commerce - Infrastructure for e-commerce - application of e-commerce in Direct Marketing and Selling, Value Chain Integration, Supply Chain Management, Corporate Purchasing, Financial Information Services

#### Module-II E- Commerce Models and Strategies

Types of e-commerce: B2B, B2C, C2C & Business Models for E-commerce & Brokerage Model & Aggregator Model & Info & mediary model & Community Model, Value Chain Model -, Manufacturer Model & Advertising model , Subscription Model & Electronic Data Interchange & Mobile Commerce and Web Commerce & Introduction to ERP

#### Module-III�� Electronic Payment Systems

Overview of Electronic Payment Systems • Cyber cash (Customer to Merchant Payment, peer to Peer Payments, Security) • Smart Card (Card Types, Closed or Open Security, Privacy, Card Costs, Non Card Costs), Electronic Banking, Electronic Fund Transfers

#### Module-IV�� E-Commerce Security

Introduction to security Password Viruses Firewalls Encryption (PGP, SHTTP, SSL) digital signature double digital certificate other security measure

# **\$\delta\$ \delta\$ \del**

Web Development • promotion of the web sites • trust building • loyalty building • marketing and branding • online transactions • management and control • product delivery - settlement

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

#### Reference

Doing Business on the Internet E-COMMERCE : ��� S.Jaiswal Galgotia Publication

# **INCOME TAX: THEORY, LAW AND PRACTICE**

**Course: Choice Based** 

No.of Credits � 4

No. of Contact hours � 90

Aim of the Course

�������� To be aware of the prevalent tax laws in the country.

#### **Objectives of the Course**

On completion of the course, student should be able:

- To develop a skill to compute income from salaries
- To develop a skill to compute income from house property
- · To develop a skill to compute income from business and profession

### Module I

# Income from salaries

Introduction to Income Tax Act, 1961- definitions-residential status-scope of total income-exempted income-salary-allowance-profit-in-lieu-of salary-perquisites-valuation-classification-computation-deductions

#### Module II

#### **Income from House property**

Definition-exempted incomes- computation-deductions

#### Module III

#### **Income from Business and Profession**

Definition-computation-deduction

### Module IV

## Capital Gains and Income from other sources

Capital asset-transfer- types-computation-exemptions- chargeable incomes-interest on securities-bond washing transactions-computation-deductions Module V

# Computation of Total Income

Clubbing and aggregation of incomes-setoff and carry forward losses-deductions from gross total income-fringe benefits-TDS

Note on the Course work: This course can be taught in the Lecture, problem solving and method. Each lecture should be complemented by assignments and seminars, which may be done as a part of classroom activity as far as possible.

#### References

Direct Taxes: Law and Practice : Vinod K. Singania

# RETAIL MANAGEMENT

Course:Choice based course �

No. of credits-4

No. of contact hours-90

#### Aim of the course

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

#### Objectives of the course

On completion of this course, students should be able:

# \*\*\*

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

# **◇◇◇◇◇◇◇◇◇◇◇◇◇◇◇◇◇◇◇◇◇◇◇◇◇◇◇◇◇◇◇◇◇◇◇◇**

#### Course outline

#### 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 and 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-

#### 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

#### Reference

Integrated Retail Management

# STRATEGIC MANAGEMENT

## Course:Choice based

No. of credits- 4

No. of contact hours- 90

Aim of the course

To make awareness among the students regarding the decisions in the formulation and implementation of strategies

#### **Objectives** of the course

On completion of this 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

### 

#### Course outline

#### Module-I

Introduction to Strategic Management -Evolution- concept- policy- strategy 🔷 tactics- schools of strategic formation- process- participants

#### Module-I

Strategic intent and Strategy Formulation -Strategic intent- mission- vision- goals- relevance- strategic formulation- corporate governance, business environment, SWOT Analysis- Choice of strategy

Module-

Strategy Implementation - Approaches- strategy and structure- steps- structural implementation- behavioral implementation functional implementation Module-IV

Strategic Control - Meaning- operational control- types- preventive control- essential of evaluation and control system- control process- control techniques Module-V

Strategic Issues in Specific Areas -Strategic issues in global business- e-commerce- managing technology and innovation- organizational adaptation and change- issues in small business, family business, non-profit organization

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

#### Reference

- 4 Strategic Management-Text and Cases ���������������� VSP Rao and V Harikrishna
- 5 Strategic Management-Theory and Practice 🔷 🗘 🗘 🗘 🗘 💠 🗘 💠 🗘 🗘 🗘 🗘 🗘 🗘 🗘 🗘 🗘 🗘 Dhruba Duttachowdhury

# INVESTMENT MANAGEMENT

Course: Choice Based No. of credits- 4 No. of contact hours- 90 **Aim of the course** 

������� To familiarize with the various investment avenues

\*\*\*\*\*

Objectives of the course

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

#### Module-I ��

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

#### Module-II

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

### Module-III

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

# Module-IV

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 national national national saving schemes national saving schemes national national saving schemes national nat

\*\*\*

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

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

# CUSTOMER RELATIONSHIP MANAGEMENT

Course: Choice based No. of credits- 4 No. of contact hours- 90 Aim of the course

\*\* To get an outlook on Customer relations and its importance

\*\*\*\*

Objectives of the course

On completion of this course, students should be able:

To understand the basic concept of

- To understand the strategies for building relationship
- To focus on Customer Interaction Management
- To get an insight into e- CRM
- To choose the right way to implement CRM

# Module-I��

Focus on Customer Relationship � introduction � significance � strategies for building relationships

#### Module-II

Building CRM • Requisites for customer acquisition • attention on the adoption process- Customer Interaction and Management

#### -

An Insight into CRM AND E- CRM � Evolution � Difference � CRM Application � CRM Channels of customer interaction

#### Module-IV

CRM Process � Objectives � Four elements of CRM Process � CRM Process for marketing organization ���

00000000

CRM Implementation - steps � requirements � choosing the right CRM solution � framework for success of CRM

Note on course work: lectures with case studies, discussions assignments and seminars

#### Reference



Customer Relationship Management - ������� H Peeru Mohammed, A Sagadevan, Vikas Publishing House Pvt Ltd, New Delhi �� 2006 Edition