

**St. Joseph's College of Commerce (Autonomous)
163, Brigade Road, Bangalore - 560 025**

**Assessed and Re-Accredited with 'A' Grade by the National
Assessment and Accreditation Council (NAAC)**

**Recognized by the UGC as
College with Potential for Excellence**



**Bachelor of Business Administration
Syllabus : 2017 - 2018**

**Courses having focus on
Employability/ Entrepreneurship/
Skill development**

SEMESTER I

M1 15 MC 101 : PERSPECTIVES IN MANAGEMENT

Objective:

1. To provide a basis of understanding to the students with reference to working of Business Organization through the process of Management.
2. To understand the basic principles of management and become Familiar with management process, functions and principles.
3. To get the idea about new developments in management.

Module 1 - **Forms of Organisation & Management**

15

Hrs

Organisation: Meaning, Characteristics, Merits and Limitations of: Proprietary concerns, Partnership firms, Companies - Government undertakings- Non Business Organization - Trusts - Cooperative Society - Clubs and Associations.

Introduction of **Management** - Meaning, Definition, its nature purpose, importance & Functions, Management as Art, Science & Profession- Management as social System Concepts of management-**Administration**-Organization

Evolution of Management Thought: Contribution of F.W.Taylor, Taylor's scientific management - **Fayol's Principles of Management** - Elton Mayo, Chester Bernard, Peter Ducker to the management thought -various approaches to management (i.e. Schools of management thought).

Indian Management Thought-Western/Eastern Business model, Concepts of Indian Management, **Indian Management Practitioners**, Functions of Management - Nature, Importance and Levels of Business Management - Need for Managers -**Types of Managers - Managerial Roles**

Module 2- Planning

10 Hrs

Nature - **Planning Process** - Objectives, Meaning - Need & Importance, types levels - advantages and limitations, Types of Plans.

Forecasting: Meaning and purpose of forecasting - **Techniques of forecasting** - Qualitative and quantitative.

Decision Making: Meaning - Steps in decision-making - Delegation and principles of delegation- MBO & MBE.

Module 3-Organizing and Staffing

8 Hrs

Organizing: Nature and purpose of organization, Elements of organizing & processes
Principles of organization – Organization structure and types, Delegation of authority
– Principles of Delegation, Importance and difficulties in delegation – Departmentation
– Committees – Centralization vs. Decentralization of Authority – Span of Control.
Staffing: Nature -Process of staffing- Importance of staffing.

Module 4 -Directing

12Hrs

Directing: Meaning – Principles and techniques of directing. **Leadership:** Meaning – Leadership styles-Formal and informal leadership.

Motivation: Introduction, Theories of motivation - [Maslow's need hierarchy theory - Herzberg's two factor theory - McGregor's X and Y theory- Vroom's valence theory] Alderfer's Hierarchy of Motivational Needs(ERG-Theory), McClelland's Theory of Needs, Expectancy Theory, Equity Theory.

Morale-Meaning, Features, Difference between Morale and Motivation, Significance, Morale and performance, Developing High Morale, Measurement of Morale

Communication: Principles and Process of communication – Barriers to effective communication.

Co-ordination: Meaning – Principles and process of co-ordination.

Module 5- Controlling

8

Hrs

Meaning & Definitions -- Steps in controlling -- Essentials of a Sound Control System – Methods of Establishing Control, Techniques of controlling – Budgetary and non-budgetary.

Module 6 - Social Responsibility of Management and Contemporary Trends in Business

7Hrs

Social Responsibilities of Management – Meaning, Social responsibilities of business towards various groups- Meaning of business ethics- need and importance – Profits and Ethics – factors affecting ethical practices in Business .

Recent Trends in Management: Management of Change, Management of Crisis, International Management, Indian Management Concepts-Indian Business Models and its Basic Features, Community involvement

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Different types of Organization Charts (structure).
2. Chart of Staffing.
3. Graphic representation of Maslow's Theory.
4. Chart on Media of Communication.
5. Draft Control chart of different industry/business groups.
6. Prepare list of corporate strategies that are adopted by Indian Companies to face the challenges of competition.
7. Select a successful retail store and give details of factor leading to its success.
8. Select a failed venture, if any known to you, and bring out reasons for its failure (Note what we learn from these success & failure stories).
9. Select a company and prepare a SWOT analysis for the same.
10. Mention the characteristics and skills of managers in the 21st century.
11. List out some unethical practices prevailing in an organization.
12. Undertake a study of some ethical practices followed by an organization.

Books for Reference:

- ❖ J.S. Chanda: Management Concepts and Strategies.
- ❖ L. M Prasad: Principles of Management.
- ❖ S.V.S Murthy: Essentials of management.
- ❖ Sharma & Gupta: Principles of Management.
- ❖ Srinivasan&Chunawalla: Management Principles and Practice.
- ❖ Tripathi& Reddy: Principles of Management.
- ❖ Business Management -Y.K. Bhushan
- ❖ Management Principles and Applications -Ricky W.Griffin, Cengage
- ❖ Indian Models of Economy, Business and Management-P.Kanagasabapathi, PHI Learning
- ❖ Learning Management Principles Processes and Practices - Anil Bhat, Aryakumar, Oxford University Publishers
- ❖ Koontz & O'Donnell : Essentials of Management

SEMESTER I

M1 15 MC102: ORGANIZATIONAL BEHAVIOUR

Objective:

To develop the people skills of students and to give guidance in creating an ethically healthy work climate in any organization.

Module 1 - Introduction to Organizational Behaviour

6

Hrs

The concept of organization, organization goals- Determinants of goals - Goal displacement- goal distortion. The study of Organizational behaviour - Definition - Scope and application in management - Contributions of other disciplines - Organizational structure-Learning organizations-Models of OB - Hawthorne studies- Challenges and opportunities in OB

BEHAVIOUR WITHIN ORGANIZATIONS: THE INDIVIDUAL

Module 2 - Personality, Perception & Motivation

18 Hrs

Personality : Determinants of personality - biological factors - cultural factors - family and social factors - situational factors - personality attributes influencing OB.

Perception-Meaning - Need - Perceptual process -Perceptual mechanism - Factors influencing perception - interpersonal perception - self concept and self esteem

Motivation - Meaning - Characteristics - Role of Motivation -Motivation and Behaviour - Motivation and Performance - Financial and Non-financial incentives

Module 3 - Learning and Behaviour Modification

10 Hrs

Concept of attitude - **Attitude**, opinions and beliefs, attitudes and behaviour - Formation of attitudes - Factors determining formation of attitudes - Attitude measurement - Attitude change.

Learning - Principles, process, organizational reinforcement systems - cognitive learning

BEHAVIOUR WITHIN ORGANIZATIONS: GROUPS AND INTERPERSONAL

INFLUENCE:

Module 4 - Group Dynamics and Leadership

12

Hrs

Importance of teams - Formation of teams and team work.

The concept of groups - kinds and functions of groups - formal and informal groups - group cohesiveness - group think - group norms- process of group formation.

Leadership - formal and informal leadership - characteristics - Leadership theories [Trait, Behavioural and Contingency] - Power - Sources of power

Module 5 - Organization Culture and Climate

4 Hrs

Organization culture - organization climate and organizational effectiveness

Module 6 - Conflict and Organizational Change

10Hrs

A. Conflict - meaning - process - causes - sources - types of conflict - consequences of conflict - conflict resolution strategies.

B. Stress- Understanding Stress - causes, consequences and Stress management

C. Organisational Change - kinds of change - identification of the problems and implementation of change - resistance to change - overcoming resistance to change

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Survey on resistance to changing policies in The Banking Sector, The IT Sector
2. Undertake a study to find out the various non-financial incentives used to motivate employees
3. A study in job enrichment and factors contributing to absenteeism and employee turnover in any industry of your choice
4. Analyze the characteristics and components of attitudes
5. Perform a study on the determinants of personality of a group of individuals
6. Analyze the organizational culture and climate in the BPO industry
7. Conduct a study on the reasons for attrition in the BPO industry

Books for Reference:

- ❖ Stephen Robins - Organizational Behaviour
- ❖ Keith Davis - Human Behaviour at work
- ❖ Fred Luthons - Organizational Behaviour
- ❖ Reddy and Appaniah - Organizational Behaviour
- ❖ SubhaRao - Organizational Behaviour
- ❖ Ashwathappa - Organizational Behaviour

SEMESTER I

M1 15AR103: MICRO ECONOMICS

Objective:

To familiarize the students with the basic theories, concepts, methodologies and terminologies used in economics.

Module 1 -Introduction to Economics

6Hrs

Nature and Significance of Managerial Economics, Basic concepts, Micro and Macro Economics, Difference between plant, Firm and Industry, Economic Growth and Development, Concept of Equilibrium.

Module 2- Consumer Demand Analysis - Cardinal and Ordinal Approach

10Hrs

Meaning of Demand, Demand determinants, Law of Demand, indifference Curves - Properties, Elasticity of Demand - Types, Degrees and Measurement of Elasticity.

Module 3 -Demand Forecasting & Pricing

10Hrs

Methods of Demand Forecasting, Pricing - Factors influencing Pricing, Aims and objectives of Pricing-Methods of Pricing- Cost plus pricing, Dual pricing, Administered pricing, Target rate of return pricing.

Module 4- Production and Cost Analysis

6Hrs

Laws of Production - law of Variable proportions and Laws of Returns of Scale,

Module 5- Cost Analysis

8Hrs

Cost Analysis - Types of costs, calculation of Cost, Relationship between Short curves & Long curves, Cost curves, Relationship between AC and MC.

Module 6 - Market Competition

20Hrs

Revenue analysis - Revenue curves under different market competitions, Perfect competition - Meaning, Equilibrium of firm and industry under perfect competition, Pricing under imperfect competition - monopoly and monopolistic competition.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. To do a survey on the practical application of laws of economics.

2. To collect data on sales of consumer durable goods and predict the sales for a later year.
3. To find different case studies relating to different market conditions and to do an analysis.
4. To find out low demand differentiates between normal and inferior goods.
5. To analyze the role of a business economist in the everyday functioning of an organization taking live examples.

Books for Reference:

- ❖ D. M. Mithani: Business Economics.
- ❖ Dr. P. N. Reddy & H. R. Appanaiah: Essentials of Business Economics.
- ❖ H. Craig Petersen & W. Cris Lewis: Managerial Economics, PHI.
- ❖ Joel Dean: Managerial Economics.
- ❖ K. Dewett: Economic Theory.
- ❖ M. L. Seth: Test Book of Economic Theory.
- ❖ Mote V. L. Peul. S & G. S. Gupta: Managerial Economics, TMH.
- ❖ Petersen & Lewis: Managerial Economics.
- ❖ Sankaran: Business Economics.
- ❖ Varsheney&Maheswari: Managerial Economics.

SEMESTER I

M1 15 AR104: BUSINESS MATHEMATICS & STATISTICS

Objectives:

To enable students to understand simple arithmetical calculations relating to topics on

Commerce and Economics. To enable students to grasp the fundamentals of Statistics for interpreting business data.

PART A - BUSINESS MATHEMATICS

Module 1: Application of Ratios **6**
Hrs

Ratios and proportions – Basic laws of ratios, proportions – continued, direct, inverse, compound - Mixed proportions – time and work only
Percentage – Application in business and commerce
Profit and loss, simple discount

Module 2: Theories of Equations

6 Hrs

Theory of equations (Linear, Quadratic, and Simultaneous) Application of equations to business and commerce

Module 3: Interest and Annuities

8 Hrs

Laws of indices and logarithms- Simple interest – Compound Interest – Annuities – Definition – Types – Present value and amount of annuity – Perpetuity applied problems on loans – Sinking fund – Endowment fund by use of formulae and Annuity Tables

PART B - BUSINESS STATISTICS

Module 4- Introduction to Statistics

10 Hrs

Meaning and Definition of Statistics, Functions, Scope, Limitation

Classification of Data, Tabulation, Diagrammatic and Graphic Representation

Module 5 - Measures Of Central Tendency and Dispersion

20

Hrs

Measures of Central Tendency: Mean, Median and Mode

Measures of Dispersion: Range, Dispersion, Standard deviation and their coefficients

Module **6** **-** **Correlation** **and**
Regression **10Hrs**

Correlation: Meaning, Karl Pearson's Coefficient of Correlation, Spearman's Correlation Coefficient

Regression: Concept, the two Regression Equations

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Develop an Amortization Table for Loan Amount - EMI Calculation.
2. Prepare a Bank Statement using SI and CI.
3. Prepare a Case Study on application of Calculus to business.
4. Collection of Data and computation of various averages
5. Analysis of data by computing standard deviation and coefficient of variation
6. Comparing and correlating data
7. Presentation of data in graphs and diagrams

Books for Reference:

- ❖ Goel Ajay and GoelAlka: Mathematics and Staistics
- ❖ Akhilesh K B and Balasubrahmanyam S: Mathematics and statistics for Managemnet
- ❖ Dorai Raj: Business Mathematics.
- ❖ Dr. A K Arte & R V Prabhakar: A Textbook of Business Mathematics.
- ❖ Saha: Mathematics for Cost Accountants.
- ❖ Sanchethi&Kapoor: Business Mathematics.
- ❖ Soni: Business Mathematics.
- ❖ ZamiruddingKhanna: Business Mathematics.
- ❖ Chikkodi& BG Satya Prasad: Business Statistics, Himalaya Publications
- ❖ Dr.Asthana: Elements of Statistics, Chaitanya.
- ❖ Dr. B N Gupta: Statistics (SahityaBhavan), Agra.
- ❖ Dr.Sancheti&Kapoor: Statistics Theory, Methods and Application.
- ❖ Ellahance: Statistical Methods.
- ❖ S P Gupta: Statistical Methods, Sultan

SEMESTER II
M1 15 MC 201: BUSINESS ENVIRONMENT

Objective:

To familiarize the student regarding business environment, impart of economic policies on decisions of any organization.

PART-A: ECONOMIC ENVIRONMENT

Module 1- An Overview of Business Environment

10Hrs

Meaning and definition, Objectives, Importance and Uses of Study of business environment.

Environmental analysis – Meaning, Process of Environmental Analysis, Limitations of environmental Analysis, environmental factors – The Micro environment of business and the macro environment of business.

Module 2- Economic Environment

12

Hrs

Meaning – Characteristics of Indian Economy – Features Affecting Economy – Impact of Liberalization Privatization & Globalization of Indian Business.

Monetary policy – Meaning, objectives

Fiscal policy – Meaning, objectives, budget and its importance

EXIM policy – Meaning, objectives

Industrial policy – meaning, objectives (Latest Policy Measures.)

Module 3- Global Environment

8Hrs

Meaning, nature of globalisation, causes of globalization, strategies for globalization, Challenges of International Business, GATT and WTO and its implications on Indian economy.

PART-B: LEGAL ENVIRONMENT

Module 4- Political Environment

10

Hrs

Meaning, Political institutions, The Constitution of India, The Preamble, The fundamental rights, The relationship between business and government, Responsibilities of business towards government, Responsibilities of government towards business, Extent of state intervention in business.

Module 5- Technological, Social and Natural Environment

12Hrs

Technological Environment - Meaning and definition, components of technology, features of technology, Impact of Technology , Limitations in technological development, **Current trends in technological environment .**

Social and cultural Environment- Meaning and definition of society, Culture – elements of culture, business and culture,

Natural Environment - Meaning of Natural Environment, **Natural Environment and its impact on business**

Module 6- Legal Environment

8Hrs

Committee on Competition Law and Policy 2000 – Competition Commission of India – Competition Act 2000 – Comparison with MRTP Act - Information technology act 2000 - Cyber Regulations Appellate Tribunal – Cyber Offences.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. List out the various cyber offences and the penalties for the same.
2. List at least 3 MNCs of G-8 Countries operating in India along with products they manufacture.
3. Collect the latest Fiscal, Monetary Policies on business

Books for Reference:

- ❖ Chidamb K: Business Environment.
- ❖ Dr. K. Aswathappa: Business Environment.
- ❖ Francis, Cherunilam: Business Environment.
- ❖ Misra&Puri: Economic Development.
- ❖ Rosy Wali: Business Environment.
- ❖ S. Adhikari: Business Environment.

SEMESTER II

M1 15 MC 202 : MARKETING MANAGEMENT

Objective:

1. To familiarize students with basic concepts of marketing and the 4P's with special emphasis on the upcoming trends in the market.
2. To nurture the capacity to translate marketing ideas and concepts into marketing materials
3. To try one's hand at the art of marketing in the context of pricing, positioning and promoting products and services at an auction event

Module 1 - Introduction and Marketing Environment

16 Hrs

Marketing: Definition, scope and importance of marketing, Functions of marketing- understanding the market place and consumer needs, marketing offers - marketing concepts, the growth of not-for profit marketing.

Marketing Environment: Meaning, Analyzing the needs & trends in the Micro & Macro environment - Marketing Mix - The elements of marketing mix, Monitoring and responding to environmental change using SWOT analysis.

Types of Market-Tele Marketing, E-Marketing-Service Marketing, Rural Marketing.

Module 2- Market Segments and Consumer Behavior Analysis

10 Hrs

Market Segmentation -Bases for segmenting consumer markets - Approaches to segmentation - Target marketing - Product positioning - Factors influencing buyer Behavior- Buying Decision Process.

Market targeting strategies -Positioning - Undifferentiated marketing -Concentrated marketing.

Module 3- Product Strategy and Price Strategy

16Hrs

Product differentiation - Product life cycle strategies and life cycle extensions - New product development process - Product mix -Product line - Analysis - Line modernization - Branding - Building an identity - Brand equity - Brand name decision - Brand building tools - Repositioning - Packaging and labelling.

Pricing objectives and importance - Factors influencing price -Pricing Methods/Strategies - Product mix pricing - Price wars and reaction to price challenges.

Module 4 -Promotion Strategy

Hrs

8

Elements of Promotion Mix - Sales Promotion Tools to consumers and dealers - meaning, nature and functions; limitations. Sales promotion schemes-sample-coupon-price off-premium plan-consumer contests and sweep stakes-POP displays-demonstration-trade fairs and exhibitions

Role and importance of Advertising - Advertising - Advertising: functions of advertising; advertising media; different types of media-relative merits and demerits-Agency, Personal selling and sales force management.

Module 5 - Distribution Strategy

4 Hrs

Marketing channel system - Traditional and modern - Factors affecting choice of channel - retail formats- supermarkets, hyper markets, chain stores, department stores, discount stores, margin free markets, electronic retailing. Upcoming trends in Retail Management.

Module 6- Recent Trends in Marketing

6 Hrs

E-Business using the Internet domains B2C, B2B, C2C, C2B -Placing ads and promotion online - Use of blogs as a promotion tool - Telemarketing - Retailing - Niche Marketing - Kiosk marketing - Catalog marketing - Relationship marketing and contextual marketing (concepts only).

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Visit any website and list the promotion strategy of a sponsoring company.
2. Find out the promotion tools of any company.
3. Observe the Distribution Network of a Company
4. List out Product Line of a company and note line modernization or deletion.
5. Draw a Product Life Cycle with regard to a particular product of a company and observe its extension.

Books for Reference:

- ❖ Adrian Palmer: Introduction to Marketing, Theory and Practice, Oxford University Press, 2004, New York.
- ❖ Armstrong & Kotler: Principles of Marketing, Tenth Edition, Prentice Hall, India.
- ❖ Czinkota & Kotabe: Marketing Management, Second Edition, Thomas South Western, Vikas Publishing House.
- ❖ Kotler Philip: Marketing Management, Eleventh Edition, Pearson

SEMESTER II

M1 15 MC 203: FUNDAMENTALS OF ACCOUNTING

Objective:

To acquaint the students with the fundamentals of Book Keeping and preparation of Final Accounts.

Module - 1: Introduction to Accounting **4**

Hrs

Definition of Accounts – Nature, Objects and Utility of Accounting in Business Organizations - Limitations of Accounts – Users of Accounting Information

Module - 2: Conceptual Basis of Accounting **6**

Hrs

Accounting Concepts & Conventions, GAAP - Accounting Systems (Single entry and Double entry) - Classification of Accounts - Accounting Equation

Module - 3: Framework of Accounting

12 Hrs

Journal – Rules of Journalising (Traditional and Modern Methods) – Passing Journal Entries – Ledger - Posting to Ledger - Trial Balance

Module - 4: Rectification of Errors **8**

Hrs

Types of accounting errors Error of omission; Error of commission; Error of Principle and Compensating Error. Errors disclosed by the Trial Balance, Errors not disclosed by the Trial Balance, Rectification of errors after the preparation of Trial Balance and use of Suspense Account.

Module - 5: Final Accounts of Sole Trader

15Hrs

Preparation of Trading Account, Profit & Loss Account, and Balance Sheet of Sole Proprietary concerns. Treatment of Special Items: Adjustments relating Closing Stock; Outstanding Expenses; Prepaid Expenses; Accrued Income; Income received in advance, provision for discount on debtors, provision for discount on creditors; goods distributed as free samples, goods taken by the owner for personal use, Abnormal loss of stock by fire, theft and accident(insured goods and uninsured goods).

Module - 6: Company Final Accounts **15Hrs**

Meaning - Preparation of statement of profit and loss statement, Balance sheet as per schedule III of the Companies Act- Treatment of Special Items relating to Company Final Accounts - Depreciation - Interest on Debentures - Dividends - Interim - Proposed - Corporate dividend tax- Unclaimed Dividend - Debit balance in the Profit and loss account - Preliminary Expenses.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Contact an NGO and find out their system of accounting.
2. Collect information with regard to the practical reasons for charging
3. Depreciation and the methods adopted for calculating the same.
4. Generate different types of financial and cost related reports using excel and tally.
5. Find out the accounting system adopted by a Sole Proprietor
6. Differences between Double Entry and Single Entry systems of Book-keeping.
7. Analyse the differences between Profit & Loss Account and Income & Expenditure Account/ Receipts & Payments Account.

Books for Reference:

- ❖ Jain S P & Narang: Basic Financial Accounting.
- ❖ R. S. N. Pillai, Bagavathi & S. Uma: Fundamentals of Advanced Accounting.
- ❖ S. Anil Kumar, Mariappa & V Rajesh Kumar: Financial Accounting.
- ❖ S. N. Maheshwari & S. K. Maheshwari: Fundamentals of Accounting.
- ❖ S. Sudalaimuthu & S. Anthony Raj: Computer Applications in Business.

SEMESTER II
M1 15AR 204: MACRO ECONOMICS

Objectives:

To familiarize the students with everyday relevant macro indications to understand the growing importance of economics in everyday business and give emphasis on theoretical as well as practical aspects.

Module 1- Introduction to Macro Economics	7 Hrs
Social systems – Features of socialism, capitalism and mixed economy, K Economy – Features, Framework, K Economy in a developing country.	
Module 2-Business Cycles	10 Hrs
Phases of Business Cycles, Features of Business Cycles, Inflation - Types, Cause and Effects.	
Module 3-Monetary and Fiscal Policy	10 Hrs
Monetary Policy – Meaning, Features & Tools, Fiscal Policy – Meaning, Features and tools, Inflation and Deflation.	
Module 4-International Monetary Systems and Inter-National Finance	10 Hrs
Exchange Rate Regime, Fixed versus Floating Rates, FDI and FII's	
Module 5 – National Income Accounting	8 Hrs
Basic Concepts, Determination of National income, Methods of Computation, Difficulties of Estimation, Calculation of NI Concepts.	
Module 6 – Nature of Indian Economy	15 Hrs
Population – Causes of Growth of Population impact of population, meaning of Life expectancy, Literacy, Age-Sex composition of population, Human Development Index, unemployment –Meaning, Types, Causes and Remedies, Capital Formation-	

Trends, Reasons for Low Rate of Capital formation, Measures to raise the rate of saving and investment.

Skill Development

1. To study how business cycles have impacted the global economy in the past companies.
2. To compare the monetary policies of any two economics.
3. Do a case study of National income accounting company and underdeveloped economy with a developed area.
4. Find out the recent charges introduced in monetary and fiscal policies.
5. Find statistical trends in unemployment.
6. List the difference between states in context of poverty, literacy, population etc.

Books for Reference:

- ❖ D. M. Mithani: Business Economics
- ❖ Joel Dean: Managerial Economics
- ❖ K. K. Dewett: Economic Theory
- ❖ M. L. Jhingan: International Economics
- ❖ Mote V. L. Peul. S & Gupta G S: Managerial Economics TMH
- ❖ Niravathi& C. Ramani Nair: International Economics
- ❖ Peterson & Lewis: Managerial Economics
- ❖ Sankaran: Business Economics
- ❖ Seth M. L: Text Book of Economic Theory
- ❖ Varsheney&Maheswari: Managerial Economics

SEMESTER -III
M115MC301: CORPORATE ACCOUNTING

Objective:

To acquaint students with Accounting Standards and with the advanced concepts relating to a Corporate Entity

Module - 1: Company Final Accounts **15 Hrs**

Meaning - Preparation of statement of profit and loss account, Balance sheet as per Schedule III of the Companies Act 2013 - Treatment of Special Items relating to Company Final Accounts - Depreciation - Interest on Debentures - Dividends - Interim - Proposed - Corporate dividend tax- Unclaimed Dividend - Debit balance in the Profit and loss account - Preliminary Expenses

Module - 2: Amalgamation of Companies **12 Hrs**

Amalgamation in the nature of Merger, Amalgamation in the nature of Purchase - Calculation of Purchase Consideration - Journal Entries and Ledger Accounts in the Books of the Vendor Company - Incorporating Entries in the books of the New Company - Pooling of Interest Method and Purchase Method - Finding out Goodwill or Capital Reserve - Preparation of Balance Sheet as per Accounting Standards 14.

Module - 3 : Absorption of Companies **7 Hrs**

Adopting AS-14 and other Relevant Accounting Standards- Calculation of Purchase Consideration -Treatment of expenses met by Purchasing Company-Assets and Liabilities not taken over- Journal Entries and Ledger Accounts in the Books of the Vendor Company - Incorporating Entries in the books of the New Company - Preparation of Balance Sheet as per Accounting Standards 14.

Module - 4 : External Reconstruction
6Hrs

Introduction - Meaning of External Reconstruction- Journal entries in the books of the vendor company and the resulting company.
Accounting Entries (Simple Problems only)

Module - 5: Internal Reconstruction **10 Hrs**

Meaning - Objective - Procedure - Forms of Reduction - Reorganization through surrender of shares - Sub Division and consolidation of shares - Accounting Arrangement - Journal Entries - Balance Sheet after Reconstruction.

Module - 6: Liquidation **10 Hrs**

Meaning - Types of Liquidation- Liquidator Final Statement of Accounts- Calculation of Liquidator's Commission- Payment to un-secured creditors-Preferential Creditors, return of capital-Treatment of un-called capital.

Skill Development

(These activities are only indicative, the Faculty member can innovate.)

1. To study the various kinds of mergers and acquisitions that take place in the world of business
2. To collect samples of liquidator's final statement of accounts
3. To identify companies which have amalgamated as per merger method and purchase method
4. To collect Balance sheets of various companies and calculate purchase consideration.

Books for Reference:

- ❖ B. M. Lal Nigam & G. L. Sharma: Advanced Accountancy.
- ❖ Jain & Narang: Corporate Accounting.
- ❖ M. A. Arunachalam & K. S Raman: Advanced Accountancy.
- ❖ Maheshwari: Advanced Accountancy Vol.I&II.
- ❖ Rup Ram Gupta: Advanced Accountancy.
- ❖ S. N. Maheshwari: Corporate Accounting.

SEMESTER -III
M115MC302: FINANCIAL MANAGEMENT

Objective:

To acquaint the students with the basic financial functions of a firm and importance of various financial decisions.

Module 1 - Financial Management **5 Hrs**

Meaning - Nature and Scope of Financial Management - Goals of Financial Management - Concept of time value of money - Financial Decisions

Module 2 - Financing Decision - Cost of Capital **10 Hrs**

Sources of Capital for a Company - Computation of Cost of Specific Sources of Capital - Cost of Equity - Preference - Debt - Cost of Retained Earnings - Weighted Average Cost of Capital - Marginal cost of Capital

Module 3- Financing Decision - Capital Structure **10 Hrs**

Meaning of Capital structure - Trading on Equity- Capital Gearing - Optimum Capital Structure - Factors determining Capital Structure- Leverages - Operating leverage - Financial leverage and combined leverage - Problems

Module 4-Investment Decision **15 Hrs**

Capital Budgeting - Meaning - Significance - Capital Budgeting Process - Payback period - ARR - Net Present Value- IRR Method - Profitability Index - Concept of Capital Rationing

Module 5 -Dividend Decision **8 Hrs**

Meaning - Types of Dividend policies - Factors influencing dividend policy - Forms of Dividends - Relevance and Irrelevance Theories of Dividend (concept only)

Module 6- Working Capital Management Decision **12 Hrs**

Meaning - Introduction - Circulating Capital - Factors influencing working capital requirement - Types of working capital - Profitability/ Liquidity trade off - Cash

management – Receivables Management and Inventory Management (Importance and Tools) – Simple Problems on estimation of working capital requirements

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. To collect and scrutinize share application forms of IPOs.
2. To calculate the EPS of various companies.
3. To determine the operating cycle for a manufacturing and non – manufacturing firm.
4. To visit banks and collect information regarding short term and medium term finance offered by them.
5. To track the dividend policies of some well known companies.

Books for Reference:

- ❖ Ravi M. Kishore: Financial Management
- ❖ Dr. S. N. Maheswari & Dr. C B. Gupta: Financial Management
- ❖ Dr. Sathya Prasad & P. V. Kulkarni: Financial Management
- ❖ M. Pandey: Financial Management
- ❖ Prasanna Chandra: Financial Management & Practice
- ❖ Sharma & Gupta: Financial Management

SEMESTER -III
M115MC303: HUMAN RESOURCES MANAGEMENT

Objective:

The objective of the course is to teach the basic principles of human resource Management – how an organization acquires, rewards, motivates, uses, and generally manages its people effectively.

Module 1 - Brief Introduction to Human Resources Management (HRM) 8 Hrs

HRM – Meaning, Importance, Objectives, Functions, Processes Systems Approach to HRM – Structure of the HR department, Meaning and reasons for Attrition, Merits and De-merits of Attrition.

Module 2 - HR Planning, Recruitment, Selection and Induction 14 Hrs

HRP: Objectives, Need and Benefits, **Process of HRP**, Challenges in HRP.

Recruitment: Definition, Objectives, factors affecting recruitment, sources and **techniques, modern recruitment practices**

Selection: Meaning and definition, significance, **selection procedures, recent trends in selection**

Placement: Meaning and definition

Induction: Meaning, definition, process and importance

Module 3 - Training & Development 10 Hrs

Meaning, Importance, Benefits, Need, Objectives

Identification of Training Needs, Training Methods & Techniques, Evaluation of Training Programmes, Training Management Systems & Processes

Module 4 - Performance Appraisals and Career Management 10 Hrs

Performance Appraisal: Meaning, need, objectives, uses, process, methods (Traditional and Modern methods), essentials of a sound appraisal system, problems of performance appraisal

Career Planning & Development: Definition, need and importance, career stages, process of career planning and development. Establishing a career development system – actions and pre-requisites

Succession planning: Meaning and importance, Differences in HRP and Succession Planning.

Module 5 - Compensation and Reward Management 8 Hrs

Job Evaluation: Meaning, Importance and **Techniques**,

Compensation: Meaning, definition, concepts and objectives, Importance of an ideal compensation plan, **recent trends in compensation management, Principles and methods of compensation fixation.**

Rewards: Meaning and Importance, Types of Rewards – monetary and non-monetary rewards.

Module 6 – Human Resource Auditing

10

Hrs

Need and Purpose, benefits, process, approaches to HR Audit, phases involved in HR Audit, Audit Reports – meaning.

Skill Development

(These activities are only indicative, the Faculty member can innovate)

1. Chart out the methods of appraising employees of any (one) organization of your choice.
2. List out the HR policies of any one company.
3. Select any two companies of your choice and write its HR policies.
4. List out any 5 (five) welfare techniques for employees.
5. Draft the executive development plan of any company.
6. A study of different recruitment models in companies can be made.

Books for Reference:

- ❖ C. B. Memoria: Personnel Management.
- ❖ David Bell: Personnel Management.
- ❖ David R Hampton: Modern Management issues and Ideas.
- ❖ Deepak Kumar Bhattacharya: Human Research Management
- ❖ K. Aswathappa: Human Resource & Personnel Management.
- ❖ K. K. Aheja: Personnel Management.
- ❖ Michael Porter: HRM and Human Relations.
- ❖ T. N. Chhabra& K. K. Aheja: Managing People at Work.
- ❖ AmandeepKaur, PunamAgarwal – Industrial Relations
- ❖ A. M. Sarma – Aspects of labour welfare and social security.

SEMESTER -III
M115MC304: PRODUCTION AND OPERATIONS MANAGEMENT

Objective:

Production/operations management deals with the integration of numerous activities and processes to produce products and services in a highly competitive global environment. At the end of the course students will have a fair understanding of the role Production Management plays in business processes. Emphasis is given both to familiarization of various production processes and service systems.

Module 1: Introduction

8Hrs

Meaning, Scope, & Functions- Historical development - Functions & responsibilities of a production manager- relationship of production with other functions & problems- Systems or types of Production

Module 2: Plant Location & Layout

10

Hrs

Factors affecting location, theory -plant layout principles-types of layout-advantages and disadvantages of plant layouts-techniques of plant layout, organization of physical facilities - Building, lighting, safety etc-protection measures and importance

Module 3: Materials Management

12

Hrs

Meaning, Objectives, Material Control -Types, concept of EOQ, systems and techniques, Purchasing - Objectives, Categories of purchasing needs, advantages and disadvantages of centralized and decentralized buying, selection of suppliers, purchasing policies, vendor rating techniques, Value analysis- value engineering, Stores layout system, material handling

Module 4: Production Planning & Control

16Hrs

Production planning: Estimating, Routing, Scheduling & Loading - Production Control: Dispatching, Followup, Inspection & Evaluating & corrective action **Quality Control**

Objectives, Staistical Quality Control (SQC), Statistical Process Control (SPC), Total Quality Managemnet, Quality Control (QC), Six sigma- Meaning and significance, Lean Management.

Module 5: Time & Motion Study

8

Hrs

Concepts of standard time, method study, work study, time & motion study, charts, diagrams, work measurements

Hrs

Types of maintenance – merits & demerits, maintenance scheduling, procedure & tools, scrap & surplus disposal, Automation – meaning, considerations, advantages & forms of automation

Skill development

(These activities are only indicative, the Faculty member can innovate)

1. Visit any factory and list out the physical facilities and protection measures taken for employees.
2. List out the functions of materials management in an organization.
3. Visit a company and draw a chart on plant layout.
4. Describe the functions of quality circles in an industry.
5. Visit any industry and list out the various waste management methods used.
6. Draw a ISO specification chart

Books for Reference:

- ❖ Buffa, Modern Production and Operations Management, Wiley Eastern Ltd.
- ❖ Brown, Production Management, Richard D. Irwin Inc.
- ❖ K.N Sontakki, Production and Operations Management, Kalyani Publishers
- ❖ C.S.V Murthy, Production and Operations Management, Himalaya Publishers
- ❖ K. Aswathappa, G. Sudarsana Reddy, M Krishna Reddy, Production and Operations Management, Himalaya Publishers.

SEMESTER -III

M115AR305: FUNDAMENTALS AND APPLICATIONS OF E-COMMERCE

Objective:

Understand the electronic consumer; ecommerce revolution and the role of internet. To familiarize them with current challenges and issues in e-commerce and also to get an insight about the potential of Indian industries to compete in the world market

Module 1 - Overview of Electronic Commerce 12

Hrs

Introduction, Main activities of ecommerce, Broad goals of ecommerce, Prospects for ecommerce, Pre-requisites for ecommerce, ecommerce applications, Types of electronic commerce- Business-to-Business(B2B), Business-to-Consumer(B2C), Business-to-Government(B2G), Consumer-to-Consumer(C2C), Advantages of ecommerce (Benefits to Organization, Benefits to society) Limitations of ecommerce (Non-technical limitations, Technical limitations), Value chains in electronic commerce.

Module 2 - Electronic Commerce for service Industries 10

Hrs

Information Technology services-Broker based services, Travel and tourism services, Employment Placement and the job market, Real Estate, Trading stocks online, Online Publishing, Marketing and Manufacturing industries ,e-agriculture in India.

Module 3- Electronic Commerce and Retailing 8

Hrs

E-commerce and retail industry, vision of online retailing in ecommerce, today's E-tailing environment, ecommerce and marketing, Incentives for engaging in ecommerce, driving forces behind ecommerce, ecommerce and economic efficiency, impact of ecommerce on business.

Module 4 - E-commerce and customization 15

Hrs

Global Markets- Understanding the structure of virtual Enterprises-work flow Automation and coordination, customization and internal commerce-customization of services.

Order selection and prioritization: Order scheduling, fulfilling and delivery, Order billing and payment management; Post sales services

Excel: Data Subtotal, Data Consolidation, Data Validation, Pivot Table and Pivot Charts, V-Lookup, H-lookup, Match, Index, VI-Reporting sample wrt to usage of bar chart ,pie chart, Basic Text Functions-Proper, Upper, Lower, Trim, Len, Ceiling, Cell, Combin, Left Concatenate Function and & Function-Merging Cells with Formulas, Conversion of Text into Columns, Tally: Gateway to Tally, Groups, Ledgers, Vouchers, Reporting.

Recent Trends in Ecommerce-Big Data Analytics, Cloud Computing, MCommerce, S-Commerce, O2O Ecommerce

Module 5 - Ecommerce Supply Chain Management

7

Hrs

Integrated Logistics and Distribution, Integrated marketing and Distribution-Efficient customer response-Agile Manufacturing. Product and service digitization; Remote servicing procurement

Module 6 - Electronic Data Interchange (EDI) in ecommerce

8

Hrs

Using Public and private computer networks for B2B trading; EDI and paperless trading; Characteristic features of EDI service arrangement; Internet based EDI; EDI architecture and standards; VANs; Costs of EDI infrastructure; Reasons for slow acceptability of EDI for trading.

Skill Development

(These activities are only indicative, the Faculty member can innovate)

1. Familiarize themselves with the security and ethical challenges of ecommerce websites
2. Analyze ecommerce websites design, technology used, and security and user friendliness.
3. List down the challenges faced to start an ecommerce venture.
4. Identify any four popular B2C websites and examine their user friendliness and various marketing strategies adopted.
5. Conduct a survey to understand the customer's preferences while online shopping.
6. Introduction to concepts of Excel and Tally to the students basically to enhance their abilities to take on corporate world.

Books for Reference:

- ❖ Frontiers of Electronic Commerce -Kalakota&Whinstton Person Education Inc.
- ❖ E-commerce: CSV Murty: Himalaya Publishing House Pvt.Ltd
- ❖ Electronic Commerce A managerial Perspective: Efrain Turban, Jae Lee, David King,
- ❖ H.Michael Chung: Pearson Education, Inc .andDorling Kindersley Publishing Inc.
- ❖ E-Commerce Concepts and Applications: NidhiDhawan: International Book House Pvt. Ltd.

SEMESTER IV
M115MC401: COST ACCOUNTING

Objective:

To familiarize the students with the basic cost concepts required for effective decision making in firms.

Module - 1: Basic Concepts

8Hrs

Meaning - Cost accounting - Cost accountancy - Costing - Cost Accounting and Management - Objectives of Cost Accounting - Cost Accounting Vs Financial accounting - Cost Accounting Vs Management Accounting - Advantages of Cost Accounting - **Methods of Costing - Techniques (Types) of Costing** - Difficulties in installation of a Costing System - Arguments against Cost accounting - **Cost Centers - Cost Units - Cost accounting Departments.**

Module - 2: Cost, Concepts and Classification

10Hrs

Cost - Expenses - Losses - **Classification of Costs** - Natural Classification of Costs - **Cost Behaviour** (in Relation to changes in output or activity or Volume - Degree of Traceability to the Product - Association with the Product - Functional Classification of Costs - **Costs of Control other Costs** - **Cost Statement or Cost Sheet - Tender and Quotation-Job Cost Sheet.**

Module - 3: Material Control and Material Costing

10

Hrs

Materials - **Concepts and objectives of Material Control - Organization for Material Control - Purchasing and Receiving Procedure - Some issues in Materials Procurement - Stores Organization.**

Costing Material Received - Costing material issues (FIFO, LIFO, simple and weighted average method only).

Module - 4: Labour Costs: Accounting and Control

10

Hrs

Introduction - Direct Labour and Indirect Labour - Organization for Labour Control - **Wage Systems - Incentives Wage Plans -Labour Turnover - Treatment of Labour Cost Related Items - Methods of Remunerating Labour - Time and Piece Rate System - Halsey and Rowan Premium Systems - Taylor and Merricks differential piece rate system.**

Module - 5: Overheads Distribution

12 Hrs

Concept - **Classification of Overheads - Factory Overhead - Fixed, Semi - Variable and Variable - Factory Overheads - Accounting and Distribution - Collection and Codification of Factory Overheads - Allocation and apportionment of factory overheads - Apportionment of service departments - Overheads to producing**

departments (Repeated and Simultaneous Equation Method) – Absorption of Factory Overhead (Machine Hour Rate).

Module – 6: Reconciliation of Cost and Financial Accounts **10 Hrs**

Need for reconciliation- Reasons for difference in Profits - Method or procedure of Reconciliation- Problems on Reconciliation of cost and financial accounts.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. List methods of costing adopted by industries located in the region.
2. List materials consumed in any two organizations of your choice.
3. Draw specimen of bin-cards.
4. Draw specimen of stores ledger.
5. List out the various expenses of two companies and prepare the cost sheet.

Books for Reference:

- ❖ Colin Drury: Management and Cost Accounting
- ❖ Dr. S. N. Maheshwari: Cost Accounting.
- ❖ JawaharLal: Cost Accounting.
- ❖ M. N. Arora: Cost Accounting.
- ❖ Nigam: Theory and Techniques of Cost Accounting.
- ❖ Ravi M Kishore: Cost Management.
- ❖ S. P. Jain & K. L. Narang: Cost and Management Accounting.

SEMESTER IV
M115MC402: BUSINESS LAW

Objective:

To familiarize the student with Business Laws and its interpretation.

Module 1 - Jurisprudence and Introduction to Law

4Hrs

Introduction to Law - Classification of Law - Hierarchy of Courts - **Brief of Procedures in Courts**. Meaning and Scope of Business Law - Sources of Indian Business law.

Module 2- Indian Contract Act of 1872

18Hrs

Definition - **Types of contract - Essentials - Offer - Acceptance and consideration - Capacity of parties - Free consent (meaning only) - Legality of object and consideration - Various modes of discharge of a contract - Remedies for breach of contract.**

Module 3- Consumer Protection Act 1986

8hrs

Background - Definitions of 1) Consumer 2) Consumer Dispute 3) Complaint 4) Deficiency 5) Service - Consumer Protection Council - Consumer redressal agencies - District Forum - State Commission and National Commission.

Module 4 - Intellectual Property Legislations

8Hrs

Meaning and scope of intellectual properties - **Patent Act of 1970** : Background - Objects - Definition - Inventions - Patentee - True and first inventor - Procedure for grant of process and product patents - Rights to patentee - Infringement - Remedies. **Copyrights** - Meaning - Registration and Terms of Copyright - Meaning of Fair use - Infringement and remedies

Trade Mark - Functions - types of trademark

Module 5 -Limited Liability Partnership

4Hrs

Features, differences between partnership and LLP, designated partners, procedure to convert LLP to private company. Winding up and dissolution of LLP

Module 6 - Company Act 2013

18Hrs

Definition - Characteristics and kinds of companies, Steps in formation of a company **Documents to commence business** - Memorandum of Association, Articles of Association and Prospectus.

Directors - Appointment, Power, Duties and Liabilities of Directors.

Meetings and Resolutions - Types of meetings.

Winding up of a company – Modes of winding up of a company. MCA 21

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Draft a 'rent agreement' incorporating all the essential features of a valid agreement.
2. Draft the Memorandum of Association of a company.
3. Case laws 'involving points of law of contracts'.
4. Draft a complaint against 'unfair trade practice' adapted by a businessman – to the consumer forum.
5. List out the latest cases of both High Court and Supreme Court on Environmental issues with both facts and judgements. [Atleast 2 cases]

Books for Reference:

- ❖ Garg, Sareen, Sharma & Chawla: Business Law.
- ❖ K. Aswathappa & Ramachandra: Business Law, HPH, Mumbai.
- ❖ M. C. Kuchhal: Business Law.
- ❖ N. D. Kapoor: Business Law, Sultan Chand & Co.
- ❖ Nabhi: Business Law: Indian Law House, Mumbai.
- ❖ Tulsian: Business Law, Tata McGraw Hill, New Delhi
- ❖ Taxmann: Company Law
- ❖ A.K. Majumdar & G.K. Kapoor: Company Law and Practice.

SEMESTER IV
M115MC403: ENTREPRENEURSHIP DEVELOPMENT

Objective:

This course gives an introduction to the basic concepts of enterprise building and equips the students with the skills and competency to create a successful enterprise. It also emphasizes the role and importance of business opportunity identification and assessment – business planning process and funding issues.

Module 1- Introduction to Entrepreneurship

8 Hrs

Evolution of the concept of entrepreneur-Growth of entrepreneurship in India-Role of entrepreneurship in economic development. Types of entrepreneurs - Knowledge entrepreneur-Social entrepreneur-Women entrepreneurs-Profile and problems - Recent trends and development-Entrepreneurial competencies

Module 2-Establishment of an enterprise

14

Hrs

Identification and selection of Business Opportunities-Procedures and Formalities for Starting up a venture -Location -Clearances and permits required -Formalities - Licensing and registration procedures -Types of start-up -Challenges and Pit-falls for a new Start up -Why new Ventures Fail -Venture Development Stages.

Module 3- Ownership Structure and Legal Issues

7

hrs

Ownership Structure: Sole proprietorship -Partnership -Jointventure -Corporations -Franchising. Challenges facing family owned businesses.
Legal Issues Concerning New Ventures: Patents -Copyrights -Trademarks and Bankruptcy.

Module 4 -Preparing the Business Plan (BP)

12Hrs

Meaning of Business model, types and purpose. Meaning and Importance of a BP-Scope and value of a BP-Preparing a BP-Format, presenting, writing and a BP-Financial Aspect-Marketing Aspect-HR aspect-Social Aspect-Technical aspect-Evaluation by potential lenders and investors.

Module 5 -Assistance for Entrepreneurs and Global Opportunities

12

Hrs

Sources of financial assistance- SFC's, SIDBI, KSIDC, KSSIC, IFCI.
Sources of non-financial assistance for entrepreneurs DIC, SISI, EDI, SIDO, AWAKE, TCO, KVIC-Financial incentives and Tax concessions.

International environment –methods of going International –Entering international marketplace –Types of documents required for Export oriented business.

Module 6–Financial Aspects of an enterprise 7Hrs

Financial Aspects: Sources of Capital –Personal fund –Debt v/s Equity –Bank Loan –Seed Capital –Venture Capital –Angel investing – Private Equity –Public Funding(case studies), Business Valuation (concepts only). Financial incentives for SSI's and tax concessions

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Convert your business ideas by drafting a business plan and carefully evaluate the possible business opportunities.
2. Prepare a brief case study based on any successful local entrepreneur by analyzing the failures and success factors.
3. List out and analyze the profiles of any three new age Entrepreneurs.
4. Visit the DIC and make list of the various existing institutions supporting Entrepreneurs in Karnataka and analyze the facilities provided by them.
5. Arrange for a guest lecture by an entrepreneur of your choice.
6. Analyze the scope of Angel Investing and Venture Capital in India.

Books for Reference:

- ❖ Colin Coulson Thomas: The Knowledge Entrepreneur, Kogan Page Publications.
- ❖ Donald F. Kuratko & Richard M. Hodgetts: Entrepreneurship Theory Process and Practice, Sixth Edition, Thomson South Western Publications.
- ❖ Dr. Sudhir Sharma, Balraj Singh & Sandeep Singhal: Entrepreneurship Development, Wisdom Publications, New Delhi.
- ❖ Government of India: Report of the Committee on Development of Small and Medium Entrepreneurs, 1975.
- ❖ Mark. J. Dollinger: Entrepreneurship, Strategies and Resources, Pearson Edition.
- ❖ P. C. Jain: Handbook for Entrepreneurs, Entrepreneurship Development of India, Oxford Publications.
- ❖ Robert D. Hisrich, Michael P. Peters & Dean A. Shepherd: Entrepreneurship, Sixth edition, Tata McGraw Hill Publications.
- ❖ S. S. Khanka: Entrepreneurship Development, S. Chand Publications.
- ❖ S. V. S. Sharma: Developing Entrepreneurship - Issues and Problems.
- ❖ Udai Pareek & T. V. Rao : Developing Entrepreneurship.

SEMESTER IV
M115MC404: PROJECT MANAGEMENT

Objective:

- To give students a holistic, integrative overview of Project Management, the Concepts, the Tools and Techniques.
- To understand the concept of project and steps in project management
- To enable the students to prepare business proposals and
- To enable the students to evaluate the Project feasibility

Module - 1 Nature & Content of Project Management

10 hours

Project - Classification - Importance of Project Management - An Integrated Approach - Project Portfolio Management System - The Need - Choosing the appropriate Project Management Structure: Organizational considerations and project considerations - steps in defining the project - project Rollup - Process breakdown structure - Responsibility Matrices - External causes of delay and internal constraints.

Module -2 Project Identification, Feasibility & Formulation

8 hours

Project feasibility studies - Opportunity studies, General opportunity studies, specific opportunity studies, pre-feasibility studies, functional studies or support studies, feasibility study - components of project feasibility studies - Managing Project resources flow - project planning to project completion: Pre-investment phase, Investment Phase and operational phase - Project Life Cycle - Project constraints.

Module - 3 Project Evaluation

12 hours

Project Evaluation under certainty - Net Present Value (Problems - Case Study), Benefit Cost Ratio, Internal Rate of Return, Urgency, Payback Period, ARR - Project Evaluation under uncertainty - Methodology for project evaluation - Commercial vs. National Profitability - Social Cost Benefit Analysis, Commercial or National Profitability, social or national profitability.

Module - 4 Developing a Project Plan

12 hours

Developing a Project Plan - Developing the Project Network - Constructing a Project Network- PERT - CPM -(Problems) Crashing of Project Network (Concept only) - Resource Leveling and Resource Allocation - how to avoid cost and time overruns - Steps in Project Appraisal Process - Project Control Process - Control Issues - Project Audits - the Project Audit Process - project closure - team, team member and project manager evaluations.

Module -5 Project Financing

8 hours

Project Financing- Financing of Projects - Financing of Infrastructure Projects - Venture Capital and Private Equity - Investment Banking

Module - 6 Project Management

10 hours

Managing versus leading a project - managing project stakeholders – social network building (Including management by wandering around) – qualities of an effective project manager – managing project teams – Five Stage Team Development Model – Situational factors affecting team development – project team pitfalls.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Prepare a Project Life Cycle
2. Prepare a Project Life Cycle Chart
3. Project analysis – Identify a major project and conduct its feasibility study.
4. Download a free application software for project evaluation and monitoring on open source and conduct a basic project evaluation on the same.

Books for Reference:

- ❖ Project Management – K. Nagarajan (New age international publishers)
- ❖ Project Management – Sharma, Kaur, Singh (Kalyani Publishers)
- ❖ Projects- Planning, analysis, selection, implementation and review – Prasanna Chandra (Tata McGraw Hill Publications)
- ❖ Project Management – ICFAI
- ❖ Project Management – Sontaki
- ❖ Project Management Jump start – Kim Heldman- Wiley Publications – 3rd Edition
- ❖ Project Management – Case studies – Harold R. Kerzner – Wiley publication
- ❖ Improving your project Management skills – Larry Richman – Amacom- 2011
- ❖ Arun Kanda, PROJECT MANAGEMENT, PHI, Delhi, 2011
- ❖ Panneerselvam&senthilkumar, PROJECT MANAGEMENT, PHI, Delhi, 2009
- ❖ Ramakrishna, ESSENTIALS OF PROJECT MANAGEMENT, PHI, Delhi, 2010

SEMESTER IV
M115AR405: RESEARCH METHODOLOGY

Objective:

To familiarize students with the concepts and techniques of business research. To help students to present the results of a research report. To enable students to take up research projects.

Module 1 - Introduction to Research **15**

Hrs

Meaning - Purpose and Scope of research - Steps in Research-Identifying research problem - concepts, constructs and theoretical framework - Types and Methods of research.

Review of Literature: Need - Sources to collect review - How to write review of literature - Literature survey using Internet.

Module 2 - Sampling and Sampling Techniques **10**

Hrs

Introduction - Census Vs. Sampling - Characteristics of Good Sample - Advantages and Limitations of Sampling - Sampling Techniques or Methods (Probability and Non-Probability) - Sample Design - Sampling Frame - Criteria for Selecting Sampling Techniques.

Module3 - Collection of Data **10 Hrs**

Data Meaning - Types of Data- Sources of Data -Primary Data - Secondary Data - Data Collection Instruments -Questionnaire -Interview Schedule Preparation Model- Pilot study.

Module 4 - Processing of Data **10Hrs**

Processing of data: Editing, Coding, Classification of data-Tabulation of data.

Module 5 - Data Presentation and Analysis **10**

Hrs

Hypothesis Testing - Concept-Need - Characteristics of Hypothesis- Types of Hypothesis - Procedure for Hypothesis- Various Hypothesis Tests-T- Test-Z-Test-Chi-Square Test -ANOVA(Theory Only)- Introduction to SPSS.

Diagrams and Graphs: Utilities - Limitations - Types (using Excel Sheet)

Hrs

Report Writing- Introduction - Types - Format - principles of writing report - Documentation: Footnotes and Endnotes - Bibliography -Citation Model - APA Model -Guidelines for writing references.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Choose an area of interest, review a minimum of 4 literature on the same and formulate a topic for prospective research
2. Given a topic - collect data through primary and secondary sources
3. For a given data, analyze data using various statistical tool
4. For a given case study, prepare a research report in the required format

Books for Reference:

- ❖ S.P. Gupta Statistical Methods, Sultan Chand, Delhi
- ❖ C. B. Gupta: Statistics, Himalaya Publications.
- ❖ C.R. Kothari Research Methodology
- ❖ Chikkodi& B.G. Satya Prasad Business Statistics, Himalaya Publications,
- ❖ Dr. O.R. Krishnawsami and Dr. M. Ranganathan Methodology of Research in Social Sciences -
- ❖ Dr.Priti R. Majhi and Dr.Prafull K. Khatua.Business Research Methods -
- ❖ G.C Beri Marketing Research, Tata McGraw Hill Publishing Company
- ❖ Gilbert A. Churchill, Dawn Iacobucci and D. Israel. Marketing Research: A South Asian Perspective. CENGAGE Learning, New Delhi.
- ❖ Israel, D. Data Analysis in Business Research: A Step-by-step Nonparametric Approach. Response Books: SAGE Publications, New Delhi.
- ❖ Uma Sekaran, Research Methods for Business, Wiley Publications

Online Sources

- a) www.google.com
- b) www.ssrn.com
- c) www.doaj.org
- d) www.opeandoer.org
- e) IIM Library Links
- f) Working Papers on various research projects

SEMESTER - V

M1 15 MC 501: COSTING FOR BUSINESS DECISIONS

Objective:

To emphasize on application of theoretical knowledge and help managers in decision making.

Module-1 Budgetary Control 10

Hrs

Meaning - Budget - Budgetary control and Budgeting - Need- Objectives and Functions - Advantages and Limitations - Requirements of a good Budgeting system - Process involved in Preliminaries for operation of Budgetary Control - Classification - Preparation of cash and flexible budget only

Module-2 Marginal Costing

10 Hrs

Meaning of Marginal Cost - Meaning of Marginal Costing - Distinction between Absorption Costing and Marginal Costing - Cost Volume Profit Analysis - Break even Analysis - Break even Chart - Profit Volume Ratio - Margin of Safety - Limiting Factor

Module-3 Tactical Decision Making 15 Hrs

Short term and Long term Decision Making - Parameters in Decision Making - Quantitative and Qualitative Factors to be considered - Fixation of selling price - Make or Buy Decision - Utilizing spare capacity - Product Mix Decision- Adding or Dropping a Product Line - Plant Shut Down Decisions

Module-4 Standard Costing 10

Hrs

Meaning of Standard Costing - Advantages of Standard Costing - Steps involved in Standard Costing - Analysis of Variances - Material Variances - Labour Variances (Simple problems)- Overhead Variances (Concept only)

Module-5 Relevant Costing 7

Hrs

Relevant Costing - Analysis of Relevant Costs with other concepts - simple problems

Module-6 Neo Concepts in Decision Making 8 Hrs

Activity Based Costing - Cost object - Cost Driver - Steps in Activity based Costing - Uses and Criticisms of Activity Based Costing- Emerging costing standards - Average revenue per user, cost per footfall, cost per cubic feet/sq meter, gross tonne per km, and industry wise applicability - Life Cycle Costing - Product Life Cycle Life cycle costs - Benefits of Life cycle Costing Target Costing - Meaning - Process involved in Target Costing - Value engineering Review in Target Costing Kaizen Costing - Meaning - Relevance, Balance Score Card - Perspectives involved in Balance Score Card

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Prepare a cash budget for your home, as if you are the only earning member of the family.
2. Prepare an expenditure budget for the year, to be submitted to your parents, asking him how much he should fund you for your Final year studies in Bangalore, as if you are staying in a paying guest accommodation.
3. Classifying various expenditures of six public sectors and six nongovernmental organizations into relevant cost and irrelevant cost.
4. List the areas in which Activity Based information is used for decision making.
5. Make a comparative study of Marginal Costing and absorption costing of two different industries and find out their pattern of calculation of profits.
6. List various activity areas of a large scale manufacturing unit and identify their cost drivers.

Books for Reference:

- ❖ *Khan & Jain, Management Accounting, Mc. Graw Hill*
- ❖ *M.N. Arora, Management Accounting, Himalaya Publishers.*
- ❖ *I.M Pandey, Management Accounting, Vikas Publishers*
- ❖ *Homgren, Sundem, Stratton, Introduction to Management Accounting, Pearson Education*
- ❖ *S.N. Maheshwari, Management Accounting, Sulthan Chand & Sons*

SEMESTER - V

M1 15 MC 502: INCOME TAX - I

Objective:

To expose the students to the various important provisions of Income Tax Act relating to computation of Income of individual assessee only.

Module-1 Introduction

6 Hrs

Brief history of Income Tax - Legal Frame work - Cannons of Taxation - Finance Bill - Scheme of Income Tax, Income Tax Authorities-**Income tax officer and powers and functions**, CBDT- powers and functions ,Commissioner of Income Tax- powers and functions ,**Types of assessment and rectification of mistakes, Recovery of tax and refunds. ICDS- An Overview.**

Module-2 **Important Definitions**

10 Hrs

Definition: Assessee - Person - Assessment Year - Previous Year- Income - Gross Total Income - Total Income, Exempted Incomes-Agricultural Income (Including Integration of Agricultural Income with Non-Agricultural Income).

Module-3 **Revenue and Capital Items**

2

Hrs

Revenue and Capital (a) Receipts (b) Expenditure and (c) Losses.

Module-4 Residential Status & Incidence Of Tax

8

Hrs

Residential status- Resident - Ordinary & Not ordinary and Non-Resident of individual with incidence of tax - HUF & company - Residential status only.

Module-5 Income from Salary

20 Hrs

Income from Salary - Features of Salary Income - Basic Salary- Allowance - Types - Perquisites - Types section 89(1) - Tax Rebate U/S 88 - Problems.

Module-6 Income from House Property

14

Hrs

Introduction - Annual value under different situations (self occupied - let out - partly self occupied partly let out - portion wise and time wise) - deductions (u/s 24) - problems.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Form No. 49A (PAN) and 49B.
2. Filing of Income Tax Returns.
3. List of enclosures to be made along with IT returns (with reference to salary & H.P).
4. Preparation of Form-16.
5. Computation of Income Tax and the Slab Rates.
6. Computation of Gratuity.
7. Chart on perquisites.
8. List of enclosures to be made along with IT returns (with reference to salary and house property incomes)

Books for Reference:

- ❖ *B. B. Lal: Direct Taxes, Konark Publisher (P) Ltd.*
- ❖ *Bhagwathi Prasad: Direct Taxes – Law and Practice, WishwaPrakashana.*
- ❖ *Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand & Sons.*
- ❖ *Dr. Girish Ahuja & Dr. Ravi Gupta: Income Tax.*
- ❖ *Dr. Mehrotra & Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.*
- ❖ *Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann Publication.*
- ❖ *Gaur & Narang: Income Tax*

SEMESTER - V

M1 15 MC 503: QUANTITATIVE TECHNIQUES

Objective:

To provide a good foundation in the mathematics of Operation Research and appreciation of its potential application. To enable student to grasp the importance of conversion of business problems into mathematical problems and its application in business.

Module-1 Introduction to Operation Research 4 Hrs

Definitions – Scope - OR Models - Nature - Limitations - Applications.

Module-2 Introduction to Linear Programming 12 Hrs

Basic Concepts, Construction of Linear Programme Model, Problems on Formulations, Graphical Solutions, Solution of Maximization and Minimization Problems (Simple Problems).

Module-3 Simplex Method 12 Hrs

Introduction, Simplex method, Maximization and Minimization Problems, Slack, surplus and artificial variables, Big M method, Duality.

Module-4 The Transportation Problem 10 Hrs

Introduction to Transportation Model, Methods of finding out initial solution- NWCR, LCM, Vogel's Approximation method, Test for Optimality- MODI method.

Module- 5 The Assignment Problem 10 Hrs

Introduction, Methods of solving Assignment Problem- Enumeration, Simplex and Transportation (theoretical) Hungarian Method in detail.

Module 6- Network Analysis 12 Hrs

Introduction – Network Analysis – Guidelines for construction of network diagram – Deterministic Time Estimates – Developing a Project Network – Project Duration & Critical Path - Forward Pass- Backward Pass – Float – Probabilistic Time Estimates – Difference between PERT & CPM

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Supply chain applications
2. Job assignment
3. Drawing network diagram for a project and identify the critical path.
4. Computation of earliest expected time and latest allowable time for events in a project.

Books for Reference:

- ❖ *Budnik, Frank S Dennis Mcleaaovey & Richard Mojena: Principles of Operation Research, AIT BS, New Delhi.*
- ❖ *Gould F J: Introduction to Management Science, Englewood Cliffs N J Prentice Hall.*
- ❖ *Kalavathy S: Operation Research, Vikas Pub Co.*
- ❖ *Naray J K: Operation Research, Theory and applications, McMillan, New Delhi.*
- ❖ *Richard, I. Levin & Charles A. Kirkpatrick: Quantitative Approaches to Management, McGraw Hill, Kogakusha Ltd.*
- ❖ *Sharma J K: Operation Research, Theory and Applications, McMillan, New Delhi.*
- ❖ *Srivastava V. K. etal: Quantitative Techniques for Managerial Decision Making, Wiley Eastern Ltd.*
- ❖ *Taha Hamdy: Operations Research, Prentice Hall of India.*

SEMESTER - VI

M1 15 MC 601: MANAGEMENT ACCOUNTING

Objective:

To analyze the importance of accounting for the management, through analysis and interpretation of financial statements, calculation of ratios and their analysis, preparation of funds flow and cash flow statement with a view to prepare management reports for decision making.

Module-1 -Introduction

5

Hrs

Meaning - Objectives - Nature and Scope of Management Accounting- Role of Management Accountant - Relationship between Financial Accounting - Cost Accounting and Management Accounting.

Module-2 -Financial Statement Analysis

10 Hrs

Meaning and Concept of Financial Analysis - Importance - - Types of Financial Analysis - Methods of Financial Analysis - Problems on Comparative Statements - Common Size Statements - Trend Analysis.

Module-3 -Ratio Analysis

15

Hrs

Meaning - Importance - Utility of Ratios - Classification of Ratios- Calculation and Interpretation of Ratios - Preparation of Income Statement and Balance Sheet with Ratios.

Module-4 -Fund Flow Analysis

13 Hrs

Meaning - Concept of Fund and Funds Flow Statement - Uses and Significance of Funds Flow Statement - Procedure for Preparing FFS- Schedule of Changes in Working Capital - Statement of Sources and Application of Funds

Module-5 -Cash Flow Analysis

12 Hrs

Cash Flow Analysis - Meaning and Concept - Comparison between Funds Flow and Cash Flow Statements - Uses and Significance of CFS - Preparation of Cash Flow Statement as Per Accounting Standards.(Ind AS 7).

Module-6 -Management Reporting

5 Hrs

Methods of Reporting - Requirements of A Good Report - Kinds of Reports - Principles of Good Reporting System - Drafting of Reports Under Different Situations.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Collect financial statements of any one organization for two years.
2. Calculation of ratios based on the above financial statement: Profitability ratios - Gross Profit Ratio - Net Profit Ratio - ROCE - Current Ratio - Liquid Ratio.
3. Prepare Fund flow/Cash flow statements with imaginary figure as per Accounting Standards.
4. Draft an imaginary Management Report

Books for Reference:

- ❖ *Dr. S .N. Goyal&Manmohan: Management Accounting.*
- ❖ *Dr. S. N. Maheswari: Management Accounting.*
- ❖ *Foster: Financial Statement Analysis – Pearson.*
- ❖ *J. Batty: Management Accounting.*
- ❖ *Made Gowda: Management Accounting.*
- ❖ *P. N. Reddy &Appanaiah: Essentials of Management Accounting.*
- ❖ *R. S .N. Pillai&Bagavathi: Management Accounting.*
- ❖ *Saxena: Management Accounting.*
- ❖ *Sharma & Gupta: Management Accounting.*

SEMESTER - VI

M1 15 MC 602: INCOME TAX - II

Objective:

To expose the students to the various important provisions of Income Tax Act relating to computation of income of individual assessee only.

Module-1 -Profits & Gains of Business or Profession 16 Hrs

Meaning of business - Profession - Profits of business or profession- Features of assessment of profits and gains - Rules for adjustment of profit and loss account - Depreciation u/s 32.

Problems on business relating to sole trader only and problems on profession relating to Doctor, Advocate and Chartered Accountant.

Module-2 -Capital Gains 12 Hrs

Meaning and kinds of capital asset - Transfer - Transactions not regarded as transfer - Full value of consideration - Cost of acquisition - Cost of improvement - Capital gains exempt from tax. Exemptions from capital gain u/s 54. Problems on computation of short term and long term capital gains

Module-3 -Income from Other Sources 12 Hrs

General income - Specific incomes - Treatment of specific incomes- Deduction of tax at source with respect to interests, winnings, prizes etc. Problems on computation of taxable income from other sources and deduction u/s 57 and amounts expressly disallowed u/s 58.

Module-4 -Deductions from Gross Total Income 8 Hrs

(Provisions relating to individuals only) u/s 80- Deduction in respect of certain payments and deduction in respect of certain incomes.

Module-5 -Carry forward and Set off of Losses 2 Hrs

Provisions with respect to Carry Forward and Set Off of Losses in respect to Assessment of an Individual. (Theory only)

Module-6 -Tax Liability of Individuals 10 Hrs

Computation of total taxable income and tax liability of an individual.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Chart of capital gains index numbers.
2. Table of rates of TDS.
3. Filing of Income tax returns.
4. List of enclosures for IT returns.
5. Tax planning

Books for Reference:

- ❖ *B. Lal: Direct Taxes, Konark Publisher (P) Ltd.*
- ❖ *Bhagwathi Prasad: Direct Taxes – Law and Practice, WishwaPrakashana.*
- ❖ *DinakarPagare: Law and Practice of Income Tax, Sultan Chand and Sons.*
- ❖ *Dr.GirishAhuja&Dr. Ravi Gupta: Income Tax*
- ❖ *Dr.Mehrotra&Dr.Goyal: Direct Taxes – Law and Practice, SahityaBhavan Publication.*
- ❖ *Dr.Vinod K. Singhanian: Direct Taxes – Law and Practice, Taxmann Publication.*
- ❖ *Gaur &Narang: Income Tax.*

SEMESTER -VI
M1 15 MC 603: BUSINESS ETHICS

Objective:

Create awareness about the importance of ethics in personal, professional and business contexts. Learn the theories and models of ethics. Explore ethical and moral dilemmas through literary and cinema works. Understand the meaning, scope and significance of corporate governance, its concepts, its evolution and practice, including risk management and control.

Module-1: Prologue to Ethics **5**

Hrs

Meaning and scope – principles of personal ethics – principles of professional ethics – business ethics – code of conduct and ethics for managers – values and ethics – roots of unethical behaviour – need for business ethics – corporate governance ethics

Module-2: Ethical Theories and Models **8**

Hrs

Ethical relativism and absolutism – role of ethical theory in business – classification of ethical theories: 1) Consequentiality or Teleological theories – Utilitarianism – Egoism. 2) Non-consequentialist or Deontological theories – Kantian theories. 3) Other normative theories: stockholder, stakeholder, social contract, and trusteeship theories.

Module-3: Ethical Decision Making **7**

Hrs

Implications of unethical issues in different functional areas of business like finance, HR and marketing – Economic ideologies: Capitalism, Socialism and Communism – Economics and Business Ethics – Global Business Practices – Consumerism, Human Rights, Healthcare and Labour – Sustainable Development. Ethical models – Tucker's 5 question model – American Accounting Association model – Ethical Decision Making Process.

Module-4: Ethics and Literature **20 Hrs**

Exploring ethical and moral dilemmas through literary and cinematic works. A discussion of the following literary and cinematic works will explore ethical dilemmas that occur in various contexts in public and personal lives.

1. Antigone and Oedipus Rex: Politics and Governance
2. Hamlet and Dr. Faustus: Duty, Responsibility and Temptation
3. Crime and Punishment and A Short Film About Killing: Life and Death
4. Three Colours: Blue, White & Red: Relationships

Module -5: Corporate Social Responsibility (CSR) **10**

Hrs

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance – Ethics in functional areas of Business –

insider trading, whistle blowing etc. CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR – Case studies

Module-6: Corporate Governance

10 Hrs

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance - World Bank's guidelines (basics only) - OECD principles (basics) - Sarbanes-Oxley Act 2002 (important clauses only).

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Grounding in philosophy of ethics and various debates on ethical practice and judgement.
2. Understanding ethical challenges through the lens of literature and cinema and applying them to real world situations.
3. Students are expected to study any five CSR initiatives by Indian organizations and submit a report for the same.
4. A group assignment on "The relationship between Business houses and Society" in Indian Context and relating the same with respect to the models studied.
5. Mini Project: Collect details of unethical practices by businesses in today's context in the areas of Production, Marketing, HRM, and Financial services and make a report.
6. Case studies/Role plays related ethical issues in business with respect to Indian context.

Compulsory Reading:

1. Antigone and Oedipus Rex by Sophocles
2. Hamlet by Shakespeare
3. Dr. Faustus by Christopher Marlowe
4. Crime and Punishment by Fyodor Dostoevsky

Compulsory Viewing:

1. A Short Film About Killing - Krzysztof Kieślowski
2. Three Colours: Blue, White & Red- Krzysztof Kieślowski

Books for Reference:

- ❖ *Routledge Ethics: A Contemporary Introduction (Routledge Contemporary Introductions to Philosophy)*
- ❖ *Fernando. A.S, Business Ethics, An Indian Perspective, Pearson, 7th Ed, 2012*
- ❖ *Manuel G. Velasquez, Business Ethics, Concepts and Cases, 5th Ed PHI, 2002*
- ❖ *M.Jennings-Business Ethics , Latest Edition.*
- ❖ *Hartman-Business Ethics, Latest Edition.*

SEMESTER VI

M1 15 MC 604: STRATEGIC MANAGEMENT

Objective:

- To study the concepts of Business Policy and Strategic Management to provide a disciplined approach to future managers for a meaningful business operation.
- To inculcate theoretical knowledge about Business Policies and Strategic Management.
- To expose students to current corporate practices on strategic management.

Module-1 - Introduction to Business Policy & Strategy 10

Hrs

Business Policy: Definition and Importance of business policy, Purpose of business policy, objectives of business policy, Company's vision and mission: need for a mission statement, criteria for evaluating a mission statement- Goal, Process & Input formulation of the mission statement. Drucker's Performance Area, Bennis's Core Problem; formulation of mission statement

Meaning of Strategy - Need for strategic management, process of strategic management, Evolution of Strategic Planning - Strategy v/s. Policy - Role of Strategists Characteristics of corporate, Levels of Strategic Planning -business & functional level strategic management decisions ; Schools of Thought on Strategy Formulation & decision-making, Reasons for failure of strategic management:- Issues Faced in Strategic Planning

Module-2 - Strategic Intent and Environmental Appraisal 10

Hrs

The concept of Strategic Intent-Fit-Environment appraisal: The concept of environment, The Company and its environment, scanning the environment, relating opportunities and resources based on appraisal of the environment (situation analysis - opportunities and threats analysis).

Sources and Techniques- External Analysis-Michael Porter's Five Force Industry Analysis - Value Chain Analysis Internal Analysis-Critical Success Factors (CSF): Key Factor Rating.

Internal analysis: Importance of organisation's capabilities, competitive advantage and core competence, Michael E. Porter's Value Chain

Module-3 - Strategic Formulation-Corporate and Business Level Strategies 12

Hrs

Approaches to Strategy formation; Strategic planning: Strategic planning process, strategic plan major strategy options -

Corporate Level Strategies- Grand strategy -Stability, Growth- and Expansion-Merger & acquisitions - Types of renewal strategies - retrenchment and turnaround-Combination - Corporate Restructuring Strategies - McKinsey's 7S framework to analyzes firm's organizational design

Business level strategy-SBU (strategic business units), Formulation of competitive strategies: Michael E. Porter's Generic competitive strategies, cost leadership, -

Strategic Advantage -decentralization; BCG Model; Stop-Light Strategy Model; Directional Policy Matrix (DPM) Model, Product/Market Evolution - Matrix and Profit Impact of Market Strategy (PIMS) Model;

Module-4 -Strategic Analysis and Choice

12

Hrs

Strategic gap analyses -Process of Strategic Choice – focusing in strategic alternatives -horizontal, vertical diversification - active and passive alternatives- Contingency Strategies

Selection Factors-Subjective Factors of Influencing Choice – Corporate portfolio analysis – BCG Matrix – Limitations of BCG Matrix –GE Nine cell matrix –Product market evolution matrix, experience curve, directional policy matrix, life cycle portfolio matrix, grand strategy selection matrix- SWOT analysis.

Behavioural considerations affecting choice of strategy; Culture and Strategic Leadership: Implementing & operationalizing strategic choice, Impact of structure, culture & leadership, functional strategies & their link with business level strategies, Balanced Score Card;

Module-5 -Strategic Implementation and Evaluation

8 Hrs

Activating Strategy – Strategic Organization Structure – Functional – SBU – Project Organization – Matrix Organization – New Design Option – Leadership Style and Cultural Change – Managing Resistance to Change – Managing Conflict –Linking Performance and Pay To Strategies – Evaluation Criteria for Strategies .Process of evaluation – Setting Performance standards – Evaluation techniques for strategic control.

Module-6 -Strategic Control & Corporate Social Responsibility

8

Hrs

Strategy Control: Meaning, Importance, Scope: Strategic surveillance -Relationship between Strategic evaluation and control, operational control, overview of management control, Types of strategic Control – focus on KRA (Key Result Areas)

Social responsibilities: The Company and its social responsibilities, Social responsibility for economic growth and sustainability -Triple bottom Line-Social Audit.

Ethics and Strategy--Meaning, scope and limitations

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Select a high profile industry such as IT or Entertainment Industry. Identify major Competitors and analyze the type of corporate level of strategies being used by firms.
2. Identify a business group (e.g. Reliance) that has relied extensively on Backward Integration as expansion corporate level strategy. Analyze reasons why company chose to do so.
3. List a few recent instances of Indian companies that adopted diversification strategies and make observations on why these companies diversified and types of diversification used.
4. Pick up several business magazines. Locate corporate reports of different types of companies according to different factors such as industry – size or type. Analyze these reports to identify types of corporate level strategies – the companies chosen by you are employing

5. Analyze the following trends and extrapolate their implications for strategy formulation within companies (i) rising population (ii) crisis in higher education sector (iii) spread of Internet culture (iv) deplorable state of public utilities.
6. Essential Readings: Azhar Kazmi : Business Policy and Strategic Management, Second Edition, Tata McGraw Hill Publications.

Books for Reference:

- ❖ *Budhiraja Athreya: Cases in Strategic Management, Tata McGraw Hill Publications.*
- ❖ *Jeremy Kourdi : Business Strategy – A Guide to Effective Decision Making the Economist.*
- ❖ *John A. Pearce II & Richard B. Robinson Jr.: Strategic Management –Strategy Formulation and Implementation.*
- ❖ *Philip Sadler: Strategic Management, Second Edition, 2005, Kogan Page India Pvt. Ltd. New Delhi.*
- ❖ *V. S. P. Rao & V. Hari Krishna: Strategic Management – Text and Cases, Excel Books Publication, New Delhi.*
- ❖ *Francis Cherunillam -Strategic Management , Himalaya Publishing House, Bombay.*