

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 Management

Syllabus : 2014 - 2015

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

Semester 1
M1 11 101: ORGANIZATIONAL BEHAVIOUR

Objectives

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 and Perception **13 Hrs**

Determinants of personality – biological factors - cultural factors – family and social factors – situational factors – personality attributes influencing OB.
Meaning – Need – Perceptual process –Perceptual mechanism – Factors influencing perception – interpersonal perception – self- concept and self esteem

Module 3 - Motivation **8 Hrs**

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

Module 4 - 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 Organization's: Groups and Interpersonal Influence:

Module 5- Teams and Group Dynamics **10 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

Module 6 - Leadership and Power **12 Hrs**

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

Module 7 - Organization Culture and Climate

4

Hrs

Organization culture - organization climate and organizational effectiveness

Module 8 - Conflict and Organizational

Change

12hrs

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

B. Understanding Stress - causes, consequences and Stress management

C. 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:

1. Stephen Robins - Organizational Behaviour
2. Keith Davis - Human Behaviour at work
3. Fred Luthons - Organizational Behaviour
4. Reddy and Appaniah - Organizational Behaviour
5. SubhaRao - Organizational Behaviour
6. K. Ashwathappa - Organizational Behaviour

Semester 1
M1 11 102 Perspectives in Management

Objectives:

The objective of this course is to help students understand elements of Business Management.

Module 1 - Forms Of Organization 8 Hrs

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

Module 2 - Introduction to Management 12 Hrs

Introduction – Taylor’s scientific management – Fayol’s Principles of Management - Functions of Management – Nature, Importance and Levels of Business Management – Need for Managers – Types of Managers – Managerial Roles – Current trends in Management.

Module 3- Planning

10

Hrs

Nature – Planning Process – Objectives, 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 4-Organizing and Staffing 15 Hrs

Organizing: Nature and purpose of organization – Principles of organization – Organization structure and types – Departmentation – Committees – Centralization vs. Decentralization of Authority – Span of Control.

Staffing: Nature and process of staffing. Recruitment: Meaning of Recruitment – Sources of Recruitment. Selection: Process, types of tests & interviews.

Module 5 -Directing 16 Hrs

Directing: Meaning – Principles and techniques of directing.

Leadership: Meaning – Leadership styles.

Motivation: Introduction, Theories of motivation - [Maslows need hierarchy theory – Herzbergs two factor theory - McGregors X and Y theory- Vroom’s valence theory]

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

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

Module 6- 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 7 - Corporate Social Responsibility 6 Hrs

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 –

Skill Development:

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

- a) Different types of Organization Charts (structure).
- b) Chart of Staffing.
- c) Graphic representation of Maslow's Theory.
- d) Chart on Media of Communication.
- e) Draft Control chart of different industry/business groups.
- f) Prepare list of corporate strategies that are adopted by Indian Companies to face the challenges of competition.
- g) Select a successful retail store and give details of factor leading to its success.
- h) 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).
- i) Select a company and prepare a SWOT analysis for the same.
- j) Mention the characteristics and skills of managers in the 21st century.
- k) List out some unethical practices prevailing in an organization.
- l) Undertake a study of some ethical practices followed by an organization.

Books for Reference:

1. J S Chanda: Management Concepts and Strategies.
2. Koontz & O' Donnell: Management.
3. L. M Prasad: Principles of Management.
4. S.V.S Murthy: Essentials of management.
5. Sharma & Gupta: Principles of Management.
6. Srinivasan&Chunawalla: Management Principles and Practice.
7. Tripathi& Reddy: Principles of Management.
8. Business Management –Y.K.Bhushan
9. Management Principles and Applications –Ricky W.Griffin,Cengage Learning
10. Managemnet Principles Processes and Practices – Anil Bhat,Aryakumar,Oxford University Publishers
11. Managemnet Concept and Strategies –J.S Chandan, Vikas Publishing Home
12. Management text and cases,VSPRao,V.Hari Krishna ,Excel Books
13. Essentials of management: S.V.S Murthy:
14. Principles of Management: Sharma & Gupta:
15. Management Principles and Practice: Srinivasan&Chunawalla

Semester 1
M113 103:BUSINESS MATHEMATICS & STATISTICS

Objectives:

To enable students to have a grasp of 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 - Basic Mathematical Concepts **10**

Hrs

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

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 - Interest And Annuities **10**

Hrs

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 3- Introduction to Statistics **10 Hrs**

Meaning and Definition of Statistics, Functions, Scope, Limitation

Classification of Data, Tabulation, Diagrammatic and Graphic Representation

Module 4 - 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 5 - Correlation and Regression **10**

Hrs

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:

1. Goel Ajay and GoelAlka: Mathematics and Staistics
2. Akhilesh K B and Balasubrahmanyam S: Mathematics and statistics for Managemnet
3. Dorai Raj: Business Mathematics.
4. Dr. A K Arte & R V Prabhakar: A Textbook of Business Mathematics.
5. Saha: Mathematics for Cost Accountants.
6. Sanchethi&Kapoor: Business Mathematics.
7. Soni: Business Mathematics.
8. ZamiruddingKhanna: Business Mathematics.
9. Chikkodi& BG Satya Prasad: Business Statistics, Himalaya Publications
10. Dr. Asthana: Elements of Statistics, Chaitanya.
11. Dr. B N Gupta: Statistics (SahityaBhavan), Agra.
12. Dr. Sancheti&Kapoor: Statistics Theory, Methods and Application.
13. Ellahance: Statistical Methods.
14. S P Gupta: Statistical Methods, Sultan Chand, Delhi

Semester 1
M1 11 104: MICRO ECONOMICS

Objectives:

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

Module 1 -Introduction to Economics

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

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

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

Laws of Production – law of Variable proportions and Laws of Returns of Scale, Cost Analysis – Types of costs, calculation of Cost, Short curves & Long curves, Cost curves, Relationship between AC and MC.

Module 5- Market Competition

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)

- a) To do a survey on the practical application of laws of economics.
- b) To collect data on sales of consumer durable goods and predict the sales for a later year.
- c) To find different case studies relating to different market conditions and to do an analysis.
- d) To find out how demand differentiates between normal and inferior goods.
- e) To analyze the role of a business economist in the everyday functioning of an organization taking live examples.

Books for Reference:

1. D. M. Mithani: Business Economics.

2. Dr. P. N. Reddy & H. R. Appanaiah: Essentials of Business Economics.
3. H. Craig Petersen & W. Cris Lewis: Managerial Economics, PHI.
4. Joel Dean: Managerial Economics.
5. K. K. Dewett: Economic Theory.
6. M. L. Seth: Test Book of Economic Theory.
7. Mote V. L. Peul. S & G. S. Gupta: Managerial Economics, TMH.
8. Petersen & Lewis: Managerial Economics.
9. Sankaran: Business Economics.
10. Varsheney&Maheswari: Managerial Economics.

Semester 2
M1 11 201: FUNDAMENTALS OF ACCOUNTING

Objectives:

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

Module 1 - Introduction to Accounting **15 Hrs**

Meaning, Need for accounting, internal and external users of Accounting information, Generally Accepted Accounting Principles (Concept of GAAP)

Module 2-Accounting Systems and Process **20 Hrs**
Nature of accounting, Systems of accounting (Single entry and double entry), Process of accounting, transactions, journal entries and posting to ledger, trial balance

Module 3 - Subsidiary Books **15 Hrs**
Subsidiary books – all subsidiary books: Sales book, sales return book, purchases book, purchase returns book, bills receivable book, bills payable book, cash book, three columnar cash book, petty cash book and journal proper.

Module 4 - Rectification of Errors **10 Hrs**
Types of accounting errors and methods of rectification of errors

Module 5 - Final Accounts **15 Hrs**
Preparation of Trading, Profit and Loss account and Balance Sheet for Sole proprietary concerns.

Skill Development:

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

- a) Contact an NGO and find out their system of accounting.
- b) Collect information with regard to the practical reasons for charging depreciation and the methods adopted for calculating the same.
- c) Generate different types of financial and cost related reports using excel and tally.
- d) Find out the accounting system adopted by a Sole Proprietor and the differences between Double Entry and Single Entry systems of Book Keeping.
- e) Analyse the differences between Profit & Loss Account and Income & Expenditure Account/ Receipts & Payments Account.

Books for Reference:

1. Jain S P & Narang: Basic Financial Accounting.
2. R. S. N. Pillai, Bagavathi & S Uma: Fundamentals of Advanced Accounting.

3. S. Anil Kumar, Mariappa & V Rajesh Kumar: Financial Accounting.
4. S. N. Maheshwari & S. K. Maheshwari: Fundamentals of Accounting.
5. S. Sudalaimuthu & S. Anthony Raj: Computer Applications in Business.

Semester 2

M1 11 202: PRINCIPLES OF MARKETING

Objective:

To familiarize students with basic concepts of marketing and the 4P's with special emphasis on the upcoming trends in the market.

Module 1 – Introduction

8 Hrs

Marketing defined, understanding the market place and consumer needs, marketing offers – marketing concepts, the growth of not-for-profit marketing.

Module 2 –Marketing Environment

12 Hrs

Meaning – **Marketing mix and its elements** – Analyzing needs and trends of marketing environment – Macro and Micro – Monitoring and responding to environmental change using SWOT analysis.

Module 3– Market Segments and Consumer Behavior Analysis

12 Hrs

Bases for segmenting consumer markets – Approaches to segmentation – Target marketing – Product positioning – Factors influencing buyer Behaviour– Buying Decision Process.

Module 4– Product Strategy

12Hrs

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 labeling.

Module 5 –Price Strategy

10 Hrs

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

Module 6 –Promotion Strategy

8 Hrs

Elements of Promotion Mix - Sales Promotion Tools to consumers and dealers - Role and importance of Advertising - Advertising Agency, Personal selling and sales force management.

Module 7 – Distribution Strategy

8 Hrs

Marketing channel system – Traditional and modern – Factors affecting choice of channel – Upcoming trends in Retail Management.

Module 8– Recent Trends in Marketing

5 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)

- a) Visit any website and list the promotion strategy of a sponsoring company.
- b) Find out the promotion tools of any company.
- c) Observe the Distribution Network of a Company.
- d) List out Product Line of a company and note line modernization or deletion.
- e) Draw a Product Life Cycle with regard to a particular product of a company and observe its extensions.

Books for Reference:

1. Adrian Palmer: Introduction to Marketing, Theory and Practice, Oxford University Press, 2004, New York.
2. Armstrong & Kotler: Principles of Marketing, Tenth Edition, Prentice Hall, India.
3. Czinkota & Kotabe: Marketing Management, Second Edition, Thomas South Western, Vikas Publishing House.
4. Kotler Philip: Marketing Management, Eleventh Edition, Pearson Education, Prentice Hall.
5. Rajagopal: Marketing Management - Text and Cases, Vikas Publishing House, New Delhi.
6. S. Neelamegalam: Marketing in India - Cases and Readings, Vikas Publishing House.
7. V. S. Ramaswamy & S. Namakumari: Marketing Management, Planning and Implementation and Control in Indian Context, Mac Millan India Ltd.

Semester 2
M1 11 203:BUSINESS ENVIRONMENT

Objectives:

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 **8Hrs**

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 **8 Hrs**

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

Module - 3 Government Policies **6 Hrs**

Monetary policy - Meaning, objectives
Fiscal policy - Meaning, objectives, budget and its importance
EXIM policy - Meaning, objectives
Industrial policy - meaning, objectives (Latest Policy Measures.)

Module - 4 Global Environment **8 Hrs**

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 - 5 Political Environment **8**

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 - 6 Technological, Social and Natural Environment **8hrs**

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 - 7 Competition Laws **8hrs**

Committee on Competition Law and Policy 2000 - Competition Commission of India - Competition Act 2000 - Comparison with MRTP Act.

Module 8 Cyber laws **6 hrs**

Information technology act 2000, Cyber Regulations Appellate Tribunal - Cyber Offences.

Skill Development

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

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

Books for Reference:

1. Chidamb K: Business Environment.
2. Dr. K. Aswathappa: Business Environment.

3. Francis, Cherunilam: Business Environment.
4. Misra&Puri: Economic Development.
5. Rosy Wali: Business Environment.
6. S. Adhikari: Business Environment.

Semester 2
M1 11 204: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, Causes 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

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

Books for Reference:

1. D. M. Mithani: Business Economics
2. Joel Dean: Managerial Economics
3. K. K. Dewett: Economic Theory
4. M. L. Jhingan: International Economics
5. Mote V. L. Peul. S & Gupta G S: Managerial Economics TMH
6. Niravathi& C. Ramani Nair : International Economics
7. Peterson & Lewis: Managerial Economics
8. Sankaran: Business Economics
9. Seth M. L: Text Book of Economic Theory
10. Varsheney&Maheswari: Managerial Economics

Semester 3
M1 11 301: CORPORATE ACCOUNTING

Objectives:

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 revised schedule VI 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

Module - 2: Amalgamation, Absorption and External Reconstruction **20 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: Internal Reconstruction

15 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 – 4: Liquidation

15 Hrs

Voluntary Liquidation – Liquidator Final statement of Accounts – Calculation of Liquidators commission – Payment to unsecured creditors – Preferential Creditors, return of capital – Treatment of uncalled capital.

Module – 5: Accounting Standards

10 Hrs

Meaning – Importance – Scope – all standards (theory only).

Skill Development

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

- a) To study the various kinds of mergers and acquisitions that take place in the world of business
- b) To collect samples of liquidator's final statement of accounts
- c) To identify companies which have amalgamated as per merger method and purchase method
- d) To collect Balance sheets of various companies and calculate purchase consideration.

Books for Reference:

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

Semester 3
M1 11 302: FINANCIAL MANAGEMENT

Objective:

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

Module 1- Financial Management

2

Hrs

Meaning - Nature and Scope of Financial Management – Finance Functions –
Concept of time value of money- Goals of Financial Management.

Module 2- Sources and Cost of Capital

15 Hrs

Meaning - Computation of Cost of Capital – Cost of Equity – Preference – Debt - Cost of
Retained Earnings - Weighted Average Cost of Capital – Marginal cost of Capital

Module 3 - Financing Decision

14 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

20 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

12 Hrs

Meaning - Types of Dividend policies - Factors influencing dividend policy - forms of Dividends. Dividend Theories - Relevance and Irrelevance models (Walter, Gordon and Modigliani Miller theories only)

Module 6 - Liquidity Decision

12 Hrs

Meaning - Introduction - Concept of working capital - Factors influencing working capital requirement - Components of working capital - Profitability/ Liquidity trade off - Cash management - Receivables Management and Inventory Management (Meaning and importance only) - Simple Problems on estimation of working capital requirements.

Skill Development:

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

- a) To collect and scrutinize share application forms of IPOs.
- b) To calculate the EPS of various companies.
- c) To determine the operating cycle for a manufacturing and non - manufacturing firm.
- d) To visit banks and collect information regarding short term and medium term finance offered by them.
- e) To track the dividend policies of some well known companies.

Books for Reference:

1. Dr. S. N. Maheswari & Dr. C B. Gupta: Financial Management.
2. Dr. Sathya Prasad & P. V. Kulkarni: Financial Management.
3. M. Pandey: Financial Management.
4. Prasanna Chandra: Financial Management & Practice.
5. Sharma & Gupta: Financial Management

Semester 3

M1 14 303: Fundamentals and Applications of E - Commerce

Objectives:

Understand the electronic consumer, ecommerce revolution and the role of internet. To familiarize themselves 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

12Hrs

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

10Hrs

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. Information Search Challenges-Search and resource Discovery paradigms- Information Search and Retrieval, indexing methods-Electronic Commerce catalogs or directories-Electronic white pages, Electronic yellow pages, Interactive product catalogs-Information filtering-Mail filtering agents, News filtering agents, virtual reality and consumer experience. Cataloging; Order selection and prioritization; Order scheduling, fulfilling and delivery, Order billing and payment management; Post sales services.

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

- a) Familiarize themselves with the security and ethical challenges of ecommerce websites
- b) Analyze ecommerce websites design, technology used, and security and user friendliness.
- c) List down the challenges faced to start an ecommerce venture.
- d) Identify any four popular B2C websites and examine their user friendliness and various marketing strategies adopted.
- e) Conduct a survey to understand the customer's preferences while online shopping.

BOOKS FOR REFERENCE:

1. Frontiers of Electronic Commerce-Kalakota&Whinston Person Education Inc.
2. e-commerce: CSV Murty: Himalaya Publishing House Pvt.Ltd

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

10Hrs

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

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

Module 6 - Industrial Relations (IR), Employee Welfare & Social Security

10 Hrs

Industrial Relations: Meaning and definition, Concept, importance, Objectives.

Employee Welfare: Meaning and definition, Scope, aims and objectives, types of welfare activities – statutory and non statutory

Social Security: Definition, aims and objectives, growth of labour welfare and social security in India.

Skill Development

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

- a) Chart out the methods of appraising employees of any (one) organization of your choice.
- b) List out the HR policies of any one company.
- c) Select any two companies of your choice and write its HR policies.
- d) List out any 5 (five) welfare techniques for employees.
- e) Draft the executive development plan of any company.
- f) A study of different recruitment models in companies can be made.

Books for Reference:

1. C. B. Memoria: Personnel Management.
2. David Bell: Personnel Management.

3. David R Hampton: Modern Management issues and Ideas.
4. Deepak Kumar Bhattacharya: Human Resource Management
5. K. Aswathappa: Human Resource & Personnel Management.
6. K. K. Aheja: Personnel Management.
7. Michael Porter: HRM and Human Relations.
8. T. N. Chhabra & K. K. Aheja: Managing People at Work.
9. Amandeep Kaur, Punam Agarwal – Industrial Relations
 - A. M. Sarma – Aspects of labour welfare and social security.

Semester 3

M1 11 305: SERVICES MANAGEMENT

Objective:

To understand the growing trend of service industry and to study the difference of services marketing from tangible marketing.

Module – 1: Introduction

8 Hrs

Meaning of services – Reasons for growth in services sector – Difference between goods and services – **Features of services – Classification of services.**

Module – 2: Service Marketing Mix

14 Hrs

Product: Service as a Product – Service Product - Core Service and Peripherals.
 Price: Pricing of Services – Objectives – Factors influencing Pricing Decisions –
 Reasons for Price Variations in Service. Place: Place of Buyer and Seller interaction
 - Location of Premises – Look of Premises and Channels of Distribution Used.

Customers' Role in Service Delivery. Promotion: Promotion Techniques – Objectives of Promotion – Word of mouth communication – People contact and support personnel – Developing customer conscious employees – Empowering People – appraisal and rewarding systems. Process: Designing the service process – **Blue Printing – Automation** – Customization – Service Production and Consumption Process. Physical Evidence: Essential and Peripheral Evidence – Physical Facilities – Appearance of Personnel.

Module – 3: Consumer Behaviour

10 Hrs

Consumer involvement in service setting- Purchase process for service – Difficulty of consumer in evaluation of service process.

Segmenting, Targeting and positioning services effectively: Focus on competitive advantage.

Module – 4: Relationship Management and Service Loyalty

16 Hrs

Relationship marketing- Building customer loyalty – **Effect of selecting profitable customers using 80/20 customer pyramid and extended customer pyramid.**

Enhancing Service Value using SERVQUAL – Measuring Service Productivity –

Gaps in service design and delivery. Managing Customer's Reservations and Waiting Lists. Managing demand and supply.

Module – 6: **Hotel Industry**

6 Hrs

Classification of Hotels – Hotel Facilities – Guest Cycle – Marketing Mix of Hospitality Industry – Hotel Management System.

Module – 7: Recent Trends

6 Hrs

The rise of **Entertainment Industry – Movie and Television Business – Event**

Management – Theme based entertainment – Concept of Business and Knowledge

Process Outsourcing – **Tourism industry-Consultancy Services & Fitness industry.**

Skill Development:

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

- a) Prepare a Brief Profile of successful marketing of services and list out its success factors.
- b) List out the best tourist destinations around the world.
- c) Prepare a strategy to attract tourists in places which are not essentially tourist attractive.
- d) List out the best hotels in India and also mention how it is different from others.

- e) Visit a website of any hotel and list out its services offered with special reference to guest cycle.
- f) Select an upcoming service which is different and new, and yet considered as profitable services.

Books for Reference:

1. Balachandran: Excellence in Services – Focus on People, Marketing, Quality, Business Book Publishing House, Mumbai.
2. Christian Gonroos: Services Management and Marketing, Macmillan International, New York.
3. Christopher Lovelock & Joechen Wirtz: Services Marketing – People Technology and Strategy, Fifth Edition, Pearson Education.
4. Jha S. M.: Services Marketing, Himalaya Publishing House, Mumbai.
5. Rust, Zahorik and Reiningham: Services Marketing, Addison Wesley Publication.
6. Valerie Zelthamel & Mary Jo Bitner: Services Marketing – Integrating Customer Focus Across The Firm, McGraw Hill, New York.

Semester 3

M1 11 306: PRODUCTION AND OPERATIONS MANAGEMENT

Objectives

Production/operations management deals with the integration of numerous activities and processes to produce products and services in a highly competitive global environment. World class performance in operations, i.e., in product design, manufacturing, engineering and distribution, is essential for competitive success and long term survival. This course considers production from a managerial perspective. We will consider key performance measures of operations (productivity, quality and response time) as well as important concepts for improving the performance of operations along these dimensions. 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	8 Hrs
Production planning: Estimating, Routing, Scheduling & Loading – Production Control : Dispatching, Followup, Inspection & Evaluating & corrective action	
Module 5 - Quality Control	8 Hrs
Objectives, Statistical Quality Control (SQC), Statistical Process Control (SPC), Total Quality Management, Quality Control (QC)	
Module 6: Time & Motion Study	8 Hrs
Concepts of standard time, method study, work study, time & motion study, charts, diagrams, work measurements	
Module 7: Maintenance Management & Waste Management	6 Hrs
Types of maintenance – merits & demerits, maintenance scheduling, procedure & tools, scrap & surplus disposal, Automation – meaning, considerations, advantages & forms of automation	

Books for Reference:

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

Skill development

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

Semester 4**M1 11 401: COST ACCOUNTING****Objective:**

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

Module - 1: Basic Concepts**5****Hrs**

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

10 Hrs

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.

Elements of Cost:

Module – 3: Material Control and Material Costing

8 Hrs

Materials – **Concepts and objectives of Material Control** – Organization for Material Control – **Purchasing and Receiving Procedure** – Some issues in Materials Procurement – Stores Organization – inventory system – inventory shortages (losses) and overages – inventory control.

Costing Material Received – Costing material issues (FIFO, LIFO, simple and weighted average method only) – Pricing of materials returned to vendor – Pricing of materials returned to storeroom – Selection of a material pricing method.

Module – 4: Labour Costs: Accounting and Control

7 Hrs

Introduction – Direct Labour and Indirect Labour – Organization for Labour Control – Wage Systems – Incentives Wage Plans – Work Study – Job Evaluation and Merit Rating – Time and Motion Study – 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) – Selecting an absorption Rate.

Methods of Costing:

Module – 6: Process Costing

10 Hrs

Preparation of Process Cost accounts (Excluding Equivalent Production, inter – Process Profits, By-products and Joint products).

Module – 7: Job and Contract Costing

15 Hrs

Preparation of Job Cost Sheet – Preparation of Contract accounts including Escalation Cost.

Module - 8: Operating Costing
Transport costing

8 Hrs

Skill Development:*(These activities are only indicative, the Faculty member can innovate)*

- a) List methods of costing adopted by industries located in the region.
- b) List materials consumed in any two organizations of your choice.
- c) Draw specimen of bin-cards.
- d) Draw specimen of stores ledger.
- e) List out the various expenses of two companies and prepare the cost sheet.

Books for Reference:

1. Dr. S. N. Maheshwari: Cost Accounting.
2. JawaharLal: Cost Accounting.
3. M. N. Arora: Cost Accounting.
4. Nigam: Theory and Techniques of Cost Accounting.
5. Ravi M Kishore: Cost Management.
6. S. P. Jain & K. L. Narang: Cost and Management Accounting.

Semester 4

M1 11 402: FINANCIAL MARKETS AND SERVICES

Objective

To familiarize the students with the financial markets and the fund based and non fund based services provided by commercial institutions.

Module - 1: Financial Markets

15 Hrs

Primary, Secondary, Money Market and Derivatives market instruments- Stock Exchanges(BSE, OTCEI, NSE, NYSE,TSE,ASX, NASDAQ)- Listing of Securities- Stock Price Indices (Nifty, Sensex, CNX 500, BSE 100) - SEBI: Role and Functions in Regulating Financial Markets in India

Module - 2: Financial Services **5Hrs**

Meaning- Scope- Fund Based and Non Fund Based Services- New Financial Services- Innovative Financial Instruments- Changing Role of the Banking Sector

Module - 3: Venture Capital **5Hrs**

Meaning-Concept-Features-Importance- Stages in Venture Capital Financing- Venture Leasing-Indian Scenario

Module - 4: Discounting, Factoring and Forfeiting **5Hrs**

Discounting & Factoring: Meaning-Terms and Conditions-Functions-Types of Factoring- Factoring v/s Discounting-Forfeiting-Meaning-Export Factoring v/s Forfeiting

Module 5 Mutual Funds 5 Hrs

Introduction-Meaning- organization structure - Specific terms: Corpus unit, Schemes, Load, NAV, Benchmark- Importance-Risks-Classification of funds-Mutual funds in India

Module - 6: Credit Rating **5Hrs**

Meaning-Functions-Origin (India) Benefits-Agencies of Credit Rating: **CRISIL, ICRA, CARE-** Types of Credit Rating-Steps in Credit Rating Process- Limitations

Module - 7: Leasing **5hrs**

Meaning-Mechanism of a Lease-Lease Terminologies--lessor's perspective-lessee's perspective - Evaluation of a Lease- Kinds of lease (meaning only)

Skill Development:

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

- a) To collect information regarding the various services offered by banks.
- b) To track the changes in services offered by banks over the years.
- c) To collect a sample tripartite lease agreement.
- d) To collect complete details regarding companies funded by venture capitalists.
- e) To study the role of derivatives in financial markets.
- f) To visit a bank and collect information regarding the risk management tools offered by them with respect to derivatives.
- g) To collect information on NASDAQ, Nifty, Sensex.
- h) To submit a mock business proposal to venture capitalists.

Books for Reference:

1. Gordon Natarajan: Financial Markets.
2. Jain & Khan: Financial System.
3. K. Seethapathi (Ed.): Financial Services, ICFAI.
4. PromodMantravadi (Ed.): Financial Services, ICFAI.
5. Venkatesh T R :Indian Financial Market an Introduction

6. Choraria Ashish; Bhantha Bharat: Securities Law and regulation of Financial markets
7. Fabozzi Frank J; Modigliani Franco : Financial markets and institution Fundamentals
8. Financial Institutions and Markets LM Bhole
9. Financial services and markets Dr.S. Guruswamy.

Semester 4
M1 11 403: BUSINESS LAW

Objective:

To familiarize the student with Business Laws and its interpretation

Module 1 - Jurisprudence

6 Hrs

Introduction to Law – Classification of Law – Hierarchy of Courts – Brief of Procedures in Courts.

Module 2 - Introduction **4 Hrs**

Meaning and Scope of Business Law – Sources of Indian Business law.

Module 3 - Indian Contract Act of 1872 **12 Hrs**

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 4 - Sale of Goods Act 1935 **6 Hrs**

Law of sale of Goods – Conditions and Warranties – Transfer of Ownership – performance of contract – Remedial Measures.

Module 5 - Intellectual Property Legislations **6 Hrs**

Meaning and scope of intellectual properties – Patent Act of 1970 and amendments as per WTO agreements: Background – Objects – Definition – Inventions – Patentee – True and first inventor – Procedure for grant of process and product patents – WTO rules as to patents (in brief) – Rights to patentee – Infringement – Remedies.

Module 6 - Consumer Protection Act. [COPRA] 1986 **8 Hrs**

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 7 - Foreign Exchange Management Act 1999 **6 Hrs**

Objectives – Scope and salient features – Offences under the act. Difference between FERA and FEMA

Module 8 - Company Law 1956 **12 Hrs**

Definition – Kinds of Companies – Formation and Winding up. Documents to Commence Business – Memorandum of Association, Articles of Association, Prospectus, – Certificate for commencement of business

Skill Development:

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

- a) Draft a 'rent agreement' incorporating all the essential features of a valid agreement.
- b) Draft an agreement to repay a loan borrowed from a bank on installment basis.
- c) Case laws 'involving points of law of contracts'.
- d) Draft a complaint against 'unfair trade practice' adapted by a businessman – to the consumer forum.
- e) List out the latest cases of both High Court and Supreme Court on Environmental issues with both facts and judgements. [At least 2 cases]

Books for Reference:

1. Garg, Sareen, Sharma & Chawla: Business Law.

2. K. Aswathappa&Ramachandra: Business Law, HPH, Mumbai.
3. M. C. Kuchhal: Business Law.
4. N. D. Kapoor: Business Law, Sultan Chand & Co.
5. Nabhi: Business Law: Indian Law House, Mumbai.
6. Tulsian: Business Law, Tata McGraw Hill, New Delhi.

Semester 4
M1 11 404: RESEARCH METHODOLOGY

Objective: To familiarize students with the concepts and techniques of business research. To help students to present the results of the statistical techniques in a research report.To enable students to take up minor 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 - Citation

Module 2 – Sampling Techniques **15 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.

Module 3 – Collection and Processing of Data **10 Hrs**

Collection and Processing of Data

Sources of Data - **Methods of Collection** -Pilot study – Purpose- Tools for Collection - Tabulation of data.

Processing of data: Editing, Coding, Classification of data- Questionnaire

Preparation- Schedule Preparations- with Model

Module 4 – Hypothesis Testing **20 Hrs**

Meaning – Characteristics of Hypothesis – Types – **Procedure for Hypothesis Test: Formulation of hypothesis**, Type 1 & Type 2 errors, Level of significance, Acceptance and Rejection Region, **Test Statistic**: t-test, z-test, Chi-square test and ANOVA.

Test of Significance of Attributes (concept only)

Module 5 – Data Presentation and Analysis **10 Hrs**

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

Application of Measures of Central Tendency, Measures of Dispersion, Measures of Asymmetry, Measures of Relationship (concept only).

Module 6 – Report Writing **5 Hrs**

Report Writing: Introduction – Types – Format - Principles of Writing –

Documentation: Footnotes and Bibliography - Evaluation of a Research Report.

Research Report:The purpose of the Written report – Basics Layout of Report – Steps in report writing - Bibliography Uses- Model Citations.

Skill Development:

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

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

Books for Reference:

1. C. B. Gupta: Statistics, Himalaya Publications.
2. Methodology of Research in Social Sciences – Dr. O.R. Krishnawsami and Dr. M. Ranganathan
3. Research Methodology – C.R. Kothari
4. Business Research Methods – Dr.Priti R. Majhi and Dr.Prafull K. Khatua.
5. Marketing Research, Tata McGraw Hill Publishing Company – G.C Beri
6. Statistical Methods, Sultan Chand, Delhi – S.P. Gupta
7. Business Statistics, Himalaya Publications, Chikkodi& B.G. Satya Prasad

Reference: Various Online Sources

1. www.google.com
2. www.ssrn.com
3. www.doaj.org
4. IIM Library Links
5. Working Papers
6. Books for reference
7. Israel, D. Data Analysis in Business Research: A Step-by-step Nonparametric Approach. Response Books: SAGE Publications, New Delhi.
8. Gilbert A. Churchill, Dawn Iacobucci and D. Israel. Marketing Research: A South Asian Perspective. CENGAGE Learning, New Delhi.
9. Uma Sekaran, Research Methods for Business, Wiley Publications

Semester 4**M1 11 405: BANKING AND INSURANCE****Objectives:**

To provide an over all knowledge of the functions of money, Banking and Insurance Systems. The role of Banking and Insurance sectors in the economy of the country.

PART - A: BANKING

Module - 1: Origin and Kinds of Banks

8 Hrs

Types of Banks: Scheduled and non-scheduled banks, Co-operative banks, Regional Rural Banks, Private banks, Development Banks: IFCI, SFC, SIDC, ICICI, IDBI, NABARD. Types of Banking systems- Branch, Unit, Investment (Development), Universal (Mixed) Banking. Micro Credit- Meaning and Importance, Islamic financing-Meaning and Five Basic Principles

Module - 2: Central & Commercial Banks

18 Hrs

Banker's rights-obligations of a banker towards customer-relationship between banker and customer-banker's obligation to honour his customer's cheque. Precautions to be taken by a Paying banker and Duties of Collecting banker-payment in due course and holder in due course. Endorsement and its kind. Essential Characteristics of Negotiable Instruments, Promissory note, Bills of Exchange, Cheque-(meaning), Bearer cheques, Crossed cheques, Types of Crossing and Opening of Crossing, Demand draft.

Module - 3: Bankers Obligations And Rights

12 Hrs

Banker's Rights - Obligations of a banker towards customer - The relationship between a Banker and a Customer (special, general and statutory)- Banker's obligation to honour his customer's cheques - different kinds of cheques - Types of crossing- generally - special - restrictive crossing-double crossing- obliterating crossing- opening of a crossing. Holder in due course - Meaning - Rights/privileges - Payments in due course - meaning and Conditions - Endorsement - Meaning and kinds.

PART - B: INSURANCE

Module - 4: Introduction to Insurance

12 Hrs

Evolution and features of insurance (life and general) - Principles of Insurance - Classification of Life Insurance Policies - General Insurance policies (meaning and types) - Double Insurance - Meaning - Characteristics- Difference between Reinsurance and Double Insurance - Reinsurance - Meaning - Characteristics - methods of reinsurance - Special terminologies related to insurance- insurable interest, ceding company, insurer, insured, peril, hazard, Banc assurance.

Module - 5: Risk Management and Control

4 Hrs

The concept of Risk - Risk - Uncertainty - conditions relating to risk - Selection of risk- Types of Risks - Risk Management process- Organization risk management department - Risk management v/s Insurance Management- Underwriting-meaning- Process of underwriting of policies

Module – 6: Insurance Agent and Actuary In India

6 Hrs

Meaning - Types of agents - Eligibility to register as an agent - Qualification- Rights - Duties/functions - Liability - Remuneration of agents - Termination of an agent- Actuary-meaning-Function of Actuary - Appointment of Actuary- Eligibility to become an Actuary- Duties and obligations of an Actuary- Actuarial Society of India (brief introduction).

Skill Development:

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

1. Visit a Bank and collect the specimen slips of account opening form, pay-in-slip, demand draft slip, money transfer slip.
2. Find distinct latest services rendered by banks to its customers.
3. Make a list of multinational banks.
4. List the number of National Insurance companies and Multinational Insurance companies
5. Find out the details of the latest policies available of any 3 insurance companies.

Books for Reference:

1. Banking and Insurance – Goyal SV, Singh Jagroup
2. Banking and Insurance – Neelan C, Gulati
3. Theory and Practice of Banking – Appaniah Reddy
4. Theory and Practice of Banking – Maheshwari
5. Insurance and Principles of Management - GulatiNelam
6. Insurance and Risk Management – Gupta P.K

Semester 4

M1 13 406: PROJECT MANAGEMENT

Objective: To give students a holistic, integrative overview of Project Management, the Concepts, the Tools and Techniques.

Module 1: Nature & Content of Project Management 10 Hrs

Project- meaning, characteristic features and categories - What is Project Management?- Implementation process of a project/ Project management- Steps/Phases in project management- Daming cycle of Project Management- Brief Introduction to the nine subsystems: viz., the Management of: Integration, Scope, Time, Quality, Cost, Communications, HRD, Risk & Procurement- Project Management Today-an Integrative Approach, attributes of a good project manager- project life cycle.

Module 2: Project Identification, Formulation & Appraisal 15 Hrs

Introduction- Government the regulator- Project identification- Project preparation/formulation- Tax incentives and project investment decisions- Zero based project formulation- Project Appraisal - technical, commercial, economic, financial and management appraisal- social benefit analysis- project risk analysis.

Module 3: Project Cost Estimation 15Hrs

Project Financing- introduction, sources of finance, role of financial institutions in Project financing- Financial evaluation of projects- significance of discounted and non discounted methods of evaluation, importance of life of a project, cash outflows/inflows, cost of capital in financial evaluation of projects- Financial projections- cost of production and profitability estimate statement, cash flow estimate statement, project balance sheet (meaning only)- Project planning and scheduling- meaning and steps involved- Project cost control- meaning of project cost, project completion time, normal time, crash time, direct and indirect costs involved, time cost trade off.

Module 4: Project Review and Post Project Evaluation 10 Hrs

Project Evaluation – objectives of evaluation, Evaluation methods, Post project evaluation /Post audit, Objectives of post audit, Types of post audit, Agencies for project audit. Rehabilitation of sick units – Definition of sickness, Board of industrial and financial reconstruction (BIFR), Reporting to the BIFR, Enquiry and revival package, Causes of sickness.

Project organization – Meaning, types of organization structures.

Project contracts – Meaning of contracts, types of contracts, subcontracts.

Module 5: Computer Aided Project Management 10 Hrs

Role of Computer project management- Project information system- essentials of a good project information system- computer based project management- essential requirements of project management software's- future of project management.

Books for Reference:

- a) Project Management – K. Nagarajan (New age international publishers)
- b) Project Management – Sharma, Kaur, Singh (Kalyani Publishers)

- c) Projects- Planning, analysis, selection, implementation and review – Prasanna Chandra (Tata McGraw Hill Publications)
- d) Project Management – ICFAI
- e) Project Management – Sontaki
- f) Project Management Jump start – Kim Heldman- Wiley Publications – 3rd Edition
- g) Project management – Case studies – Harold R. Kerzner – Wiley publication
- h) Improving your project Management skills – Larry Richman – Amacom- 2011

Skill Development:

1. Prepare Project Life Cycle
2. Prepare Project Life Cycle Chart
3. Project analysis

Semester 5
M111501: 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.

Definition: Assessee - Person - Assessment Year - Previous Year - Income - Gross Total Income - Total Income

Module -2: Residential Status & Incidence Of Tax**2Hrs**

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

Module - 3: Revenue And Capital Items**8 Hrs**

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

Module - 4: Exempted Incomes U/S 10**12Hrs**

(Restricted to Individual Assessee) Fully exempted and partly exempted incomes - Including problems on House Rent Allowance - Leave Encashment - Commutation of Pension - Death-cum-Retirement benefits - Gratuity - compensation received on termination of the service.

Agricultural Income (including integration of Agricultural Income with Non-Agriculture Income).

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**12 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)

- a) Form No. 49A (PAN) and 49B.
- b) Filing of Income Tax Returns.
- c) List of enclosures to be made along with IT returns (with reference to salary & H.P).
- d) Preparation of Form-16.
- e) Computation of Income Tax and the Slab Rates.
- f) Computation of Gratuity.
- g) Chart on perquisites.

- h) List of enclosures to be made along with IT returns (with reference to salary and house property incomes)

Books for Reference:

1. B. B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
2. Bhagwathi Prasad: Direct Taxes – Law and Practice, WishwaPrakashana.
3. DinakarPagare: Law and Practice of Income Tax, Sultan Chand & Sons.
4. Dr.GirishAhuja&Dr. Ravi Gupta: Income Tax.
5. Dr.Mehrotra&Dr.Goyal: Direct Taxes – Law and Practice, SahityaBhavan Publication.
6. Dr.Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann Publication.
7. Gaur &Narang: Income Tax.

Semester 5

M1 11 502 : ACCOUNTING FOR MANAGEMENT DECISIONS

Objective:

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

Module: 1 Budgetary Control**15 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**20 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**20 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 Relevant Costing 15 Hrs

Analysis of Relevant Costs with other concepts

Module: 5 Neo Concepts in Decision Making**5 Hrs**

Activity Based Costing - Cost object - Cost Driver - Steps in Activity based Costing - Uses and Criticisms of Activity Based Costing

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 indicative, Faculty member can innovate)

- A) Prepare a cash budget for your home, as if you are the only earning member of the family.
- B) Prepare an expenditure budget for the year, to be submitted to your parents, asking him how much he should fund you for your III B.B.M year studies in Bangalore, as if you are staying in a paying guest accommodation.
- C) Classifying various expenditures of six public sectors and six nongovernmental organizations into relevant cost and irrelevant cost.
- D) List the areas in which Activity Based information is used for decision making.
- E) Make a comparative study of Marginal Costing and absorption costing of two different industries and find out their pattern of calculation of profits.

- F) List various activity areas of a large scale manufacturing unit and identify their cost drivers.

Books for Reference:

- a) Khan & Jain, Management Accounting, Mc. Graw Hill
- b) I.M Pandey, Management Accounting, Vikas Publishers
- c) Homgren, Sundem, Stratton, Introduction to Management Accounting, Pearson Education
- e) S.N. Maheshwari, Management Accounting, Sulthan Chand & Sons
- f) M.N. Arora, Management Accounting, Himalaya Publishers.

Semester 5
M1 13 503: INTERNATIONAL BUSINESS

Objective:

To familiarize the students about the role, importance and the impact of international business on the functioning of a country.

Module 1: International Business

8 Hrs

Nature of International Business- Evolution of International Business- **Reasons and stages of Internationalization** - **Approaches and theories of International Business**- Mercantilism, theory of absolute cost advantage, comparative cost advantage theory, product life cycle theory, Porter's National Competitive Advantage theory, Global strategic rivalry theory- Advantages and problems of International Business.

Module 2: Modes of Entering International Business

9 Hrs

International Business Analysis- **Decision factors and modes of entry**- Exporting: indirect exports, direct exports, intra corporate transfers- Licensing & Franchising - Special modes: contract manufacturing, Business Process Outsourcing, management contracts, turnkey projects- FDI without alliances: Greenfield strategy- FDI with alliances: mergers & acquisitions, joint ventures, functional alliances- Breaking up of alliances- Managing conflicting situations- Comparisons of different modes of entry.

Module 3: Globalization

6 Hrs

Meaning- Definition and Features- **Globalization process- drivers of Globalization- markets, production, investment and technology globalization**- advantages and disadvantages- methods and essential conditions of globalization- globalization and India.

Module 4: MNCS and International Business

7

Hrs

Definitions, concepts & characteristics - Indian companies- MNC- Global- International Corporations and TNC- **Reasons for domestic companies to become global**-Factors contributing to growth of MNC's - Organizational design and structure of MNCs- Organizational transformations- merits and demerits- Control over MNCs- Strategic management of MNCs-Virtual International Business.

Module 5: International Marketing

9 Hrs

Introduction to International Marketing- Standardization v/s customization(merits and demerits) - **International marketing mix**- Product: product development stages, international product life cycle, branding & packaging(decisions & strategies)- Pricing: decisions & policies, factors affecting international pricing, elements of export price structure, price quotations, dumping & counter trade (types)- Distribution channels- Promotion- International marketing strategies in different stages of product life cycle- ethical issues in International Marketing.

Module 6: Foreign Trade (Indian Perspective)

6 Hrs

Export and Import procedures- Financing techniques for export & import- ECGC and EXIM Bank- functions and roles.

Skill Development:

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

- a) List at least 3 MNCs operating in India along with products/services they offer.
- b) List latest news affecting India through WTO, World Bank, IMF etc.
- c) Collect and paste any two documents used in Export trade.
- d) Chart in different currencies of different countries.
- e) Tabulate one month data of foreign exchange rate of at least two currencies.
- f) Chart the features of any two schemes of export promotion councils.
- g) Collect the data on foreign direct investment in India during one particular month.
- h) Collect data on latest news relating to the promotion of MNCs in India.
- i) The BOP of a country may be obtained and may be converted into the currency of another country.
- j) Collect information regarding the various export promotion institutes and the various schemes offered by them.

Books for Reference:

1. Balla: International Business.
2. Francis Cherunilam: International Business Environment.
3. K. Ashwathappa: International Business.
4. Kindle Berger: International Economics.
5. SubbuRao: International Business.
6. VemIerpasstra& Ravi Sarthy: International Marketing.

Semester 5
M1 11 504: OPERATIONS RESEARCH

Objectives:

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 **12Hrs**

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

Module -4: The Transportation Problem

10Hrs

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 **8**

Hrs

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

Module – 6: Pert/Cpm **8 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.

Module 7: **Decision theory and Decision Tree:** **6Hrs**

Basic concepts- Types of decision making environments – decision making under uncertainty (Problems)- Decision tree analysis

Skill Development:

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

- a) Supply chain applications
- b) Job assignment
- c) Drawing network diagram for a project and identify the critical path.

- d) Computation of earliest expected time and latest allowable time for events in a project.

Books for Reference:

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

Semester 6
M111601: INCOME TAX - II

Objectives:

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 **15**

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 **10**

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 - Special cases with reference to self-generated assets, Bonus shares, Right entitlement, Compulsory acquisition -- Exemptions from capital gains u/s 54, 54B, 54D, 54EC, 54F, 54G, 54GA, 54GB. Problems on computation of short term and long term capital gains.

Module - 3: Income from Other Sources **10**

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

(Theory only)

Module - 6: Tax Liability of Individuals **10**

Hrs

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

Module - 7: Income Tax Authorities **5 Hrs**

A brief discussion on

- 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

Skill Development:

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

- a) Chart of capital gains index numbers.
- b) Table of rates of TDS.
- c) Filing of Income tax returns.
- d) List of enclosures for IT returns.
- e) Tax planning.

Books for Reference:

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

Semester 6
M111 602: 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 - Types - Meaning and Concept of Financial Analysis - 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

13Hrs

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 12Hrs

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.

Module - 6: Management Reporting

5Hrs

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)

- a) Collect financial statements of any one organization for two years.
- b) Calculation of ratios based on the above financial statement: Profitability ratios - Gross Profit Ratio - Net Profit Ratio - ROCE - Current Ratio - Liquid Ratio.

- c) Prepare Fund flow/Cash flow statements with imaginary figure as per Accounting Standards.
- d) Draft an imaginary Management Report.

Books for Reference:

1. Dr. S .N. Goyal&Manmohan: Management Accounting.
2. Dr. S. N. Maheswari: Management Accounting.
3. Foster: Financial Statement Analysis - Pearson.
4. J. Batty: Management Accounting.
5. Made Gowda: Management Accounting.
6. P. N. Reddy &Appanaiah: Essentials of Management Accounting.
7. R. S .N. Pillai&Bagavathi: Management Accounting.
8. Saxena: Management Accounting.
9. Sharma & Gupta: Management Accounting.

Semester 6
M111 603: 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

Evolutions 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: Getting Started **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: Financial Aspects, Ownership Structure and Legal Issues **14**
Hrs

Financial Aspects: Sources of Capital – Personal fund – Debt v/s Equity – Bank Loan – Venture Capital – Angel investing.

Ownership Structure: Sole proprietorship – Partnership – Joint venture – Corporations – Franchising. Challenges facing family owned businesses.

Legal Issues Concerning New Ventures: Patents – Copyrights – Trademarks and Bankruptcy.

Module – 4: Preparing the Business Plan (BP) **12 Hrs**

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 and non-financial support for SSI entrepreneurs – Institutional support and taxation benefits – International environment – methods of going International – Entering international marketplace – Types of documents required for Export oriented business.

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:

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

Semester 6
M111604 STRATEGIC MANAGEMENT

Objective:

To study the concepts of Strategic Management and provide a disciplined approach to future managers for a meaningful operation

Module - 1: Introduction

5 Hrs

Meaning of Strategy – Evolution of Strategic Planning – Strategy v/s. Policy – Role of Strategists – **Levels of Strategic Planning** – Schools of Thought on Strategy Formulation – **Issues Faced in Strategic Planning – Process of Strategic Management.**

Module - 2: Strategic Intent and Environmental Appraisal

10 Hrs

Vision and Mission – Goals and objectives – Critical Success Factors (CSF) – Components of an Environment – Environmental Scanning – Sources and Techniques – Michael Porter's Five Force Industry Analysis – Value Chain Analysis – Key Factor Rating.

Module - 3: Corporate and Business Level Strategies

10Hrs

Brand strategy – Stability – Expansion – Retrenchment – Combination – Corporate Restructuring Strategies – McKinsey's 7S framework – Porters Model of Competitive Advantage.

Module - 4: Strategic Analysis and Choice

10hrs

Process of Strategic Choice – **Corporate-Level Strategic Analysis** – Subjective Factors of Influencing Choice – Contingency Strategies.

Module - 5: Strategic Implementation and Evaluation

10 Hrs

Activating Strategy – Strategic Organization Structure – Functional – SBU – Project Organization – Matrix Organization – New Design Option – Leadership Style and Cultural Change – Ethics and Strategy – Managing Resistance to Change – Managing Conflict – Linking Performance and Pay To Strategies – Evaluation Criteria for Strategies – Key Result Area (KRA).

Skill Development:

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

- a) 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.
- b) 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.
- c) 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.

- d) 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.
- e) 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.

Books for Reference:

1. AzharKazmi: Business Policy and Strategic Management, Second Edition, Tata Mcgraw Hill Publications.
2. BudhirajaAthreya: Cases in Strategic Management, Tata Mcgraw Hill Publications.
3. Jeremy Kourdi: Business Strategy – A Guide to Effective Decision Making the Economist.
4. John A. Pearce II & Richard B. Robinson Jr.: Strategic Management – Strategy Formulation and Implementation.
5. Philip Sadler: Strategic Management, Second Edition, 2005, Kogan Page India Pvt. Ltd. New Delhi.
6. V. S. P. Rao& V. Hari Krishna: Strategic Management – Text and Cases, Excel Books Publication, New Delhi.