

St. Joseph's College of Commerce

An Autonomous Institution affiliated to Bangalore University A Minority Jesuit Institution for University Studies in B.Com/ B.Com Travel & Tourism/BBM/ M.Com/MIB Dedicated to Excellence with Relevance

St. Joseph's College, Bangalore was established in 1882 by the French Missionary Fathers for the purpose of imparting higher education. In 1937, the management of the College was handed over to the Jesuits, a world wide Religious order going by the name 'Society of Jesus'. The college and its sister institutions are now managed by the Bangalore Jesuit Educational Society (Regd). A department of Commerce was established in the College in 1949. In 1972, this department became an independent college by the name St Joseph's College of Commerce.

Since its inception as an independent institution, the College has shown growth and progress in academics, co-curricular and extra - curricular activities. Besides, there has been a constant effort made by the College to acquire excellence in every aspect of good education. Currently it stands re-accredited to the National Assessment and Accreditation Council (NAAC) with an 'A' grade. In February 2010, the College was recognised by the UGC as a "College with Potential for Excellence".

The College aims at the integral formation of its students, helping them to become men and women for others. Though it is a Christian minority institution, the college has been imparting liberal education to the students of all denominations without any discrimination. St. Joseph's College of Commerce is affiliated to Bangalore University and became autonomous in September 2005. The motto of the college is 'Fide et Labore' or 'Faith and Toil' and the college attempts to inculcate the motto in every student through its various courses and programmes.

The College is committed to providing quality education to its students. It offers Bachelor of Commerce and Bachelor of Business

Management, three year Degree Under Graduate programmes, and Master of Commerce and Master of International Business, two year Post Graduate programmes. Highly qualified staff members, excellent infrastructure of the college like spacious classrooms, a good library and computer lab facilities helps to promote academic excellence.

THE DEPARTMENT OF MANAGEMENT

With the world of business constantly changing and a strong base created for technology in the country, it is of utmost importance to augment management talent and resources at all levels. Strategies and goals of any educational institution has to be constantly redefined to keep in pace with the external environment. All this, led to the birth of the BBM department of St. Joseph's College of Commerce in the year 2004-2005. Within a short period of time, the department has emerged as a promising institute in the field of management studies at the undergraduate level. This department aims at motivating students to take up higher studies in management, so that they may blossom into effective entrepreneurs who would not be afraid of taking risk, or teachers and researchers who would contribute positively towards the betterment of the society or to take up consultation to help business units leverage on management knowledge.

OBJECTIVES OF THE COURSE: (BBM)

1. To impart knowledge to students in functional areas of business so that they may pursue careers in management and excel in different fields of management.
2. To incorporate extensively – along with theoretical knowledge sharing – various skills (viz., Presentations, rapid reading, geo political awareness, time management) needed for managerial effectiveness
3. To promote knowledge through research – both applied and conceptual relevant to management

4. To enhance the decision – making skills and administrative competence of students
5. To motivate students to apply management techniques to new and innovative areas of management

I. ELIGIBILITY FOR ADMISSION :

Candidates who have completed the Two year Pre – University course of Karnataka State or its equivalent are eligible for admission into this course.

II. DURATION OF THE COURSE:

The course of study is 3 years of Six Semester. A candidate shall complete his/her degree within six (6) academic years from the date of his/her admission to the first semester.

III. MEDIUM OF INSTRUCTION:

The medium of instruction shall be English.

IV. ATTENDANCE:

- a. A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the subjects compulsorily.
- b. A student who fails to complete the course in the manner stated above shall not be permitted to take the end semester examination.

V. COURSE MATRIX:

Refer page no 8

VI. TEACHING AND EVALUATION:

M.Com/MBA/MFA/MBS graduates with B.Com, B.B.M &BBS as basic degree from a recognized university are only eligible to teach and to evaluate the subjects including part - B subjects of III and IV semesters (excepting languages, compulsory additional subjects and core Information Technology related subjects) subjects mentioned in this regulation. Languages and additional subjects shall be taught by the graduates as recognized by the respective board of studies.

VII. CONTINUOUS INTERNAL ASSESSMENT AND SUBMISSION:

CONTINUOUS INTERNAL ASSESSMENT (CIA):

Internal assessment for each course is continuous, and dates for each test are notified well in advance. The HOD of each department coordinates the Internal Assessment procedure. The Continuous Internal Assessment test commences after 3 weeks from the start of the semester. All answer scripts of CIA are returned to the students.

CIA consists of the following:

Sl.No.	Internal Assessment for 50 Marks	Weightage
1.	Unit Test/Snap Test/ Surprise Test/Quiz	10 marks
2.	Assignment/Presentation/Project/ Research article/Seminar*	10 marks
3.	Written Test: There is one mid-term test of 90 minutes in each subject per semester.	30 marks

NOTE:

The student has to appear for all the components of the Continuous Internal Assessment.

*For sports students 10 marks of the C.I.A. will be evaluated by the Director of sports.

Each Teaching faculty is required to maintain a record of the Continuous internal Assessment marks and make entries of the same in the ERP software.

VIII. END SEMESTER EXAMINATION:

The End Semester Examination will be conducted at the end of each semester. The duration and maximum marks for the End Semester Examination is 3 hours and for 100 marks. At the time of publishing the results the weightage will be out of a maximum of 50 marks.

IX. MINIMUM FOR A PASS:

An UG student has to get a minimum of 40% marks in each subject in the ESE and 40% aggregate. The aggregate for a pass in each subject is 40% which includes CIA & ESE. The minimum CGPA to qualify for the BBM degree is 2.00 and a pass in all subjects.

X. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

GRADING SYSTEM

The modalities and operational details of the Grading/ credit system are as follows.

1. Papers are marked in the conventional way for 100 marks.
2. The Percentage obtained by a student is multiplied by the standard grade to obtain the Product.
3. The Total of the Products of all the subjects is divided by the total of all the Credits. This gives the average grade point.

4. For the sake of more common understanding the weighted average is then converted into grades as follows:

THE GRADE CHART

Percentage	Grade	Grade Points	Interpretation	Nomenclature
80 & above	O	6	Distinction	First Class with Distinction
70 - 79	A+	5	Excellent	First Class
60 - 69	A	4	Good	First Class
50 - 59	B	3	Average	Second Class
40 - 49	C	2	Satisfactory	Pass Class
Below 40	RA	0	To Re-Appear	Fail

Total Points = Credits x Grade obtained. CGPA = Total Grade Points ÷ Total Credits.

The Minimum CGPA to qualify for the BBM degree is **2.00** and a **pass in all subjects**.

XI. PATTERN OF QUESTION PAPER:

Question Paper Pattern: (3 Hours duration, Max. Marks: 100)

Section-A	Conceptual /Multiple Choice /Objective Type	2 marks × 10 questions	20 Marks
Section-B	Analytical Questions	5 marks × 4 questions	20 Marks
Section -C	Essay Questions	15 marks × 3 questions	45 Marks
Section -D	Compulsory question/ Case study	15 marks × 1 questions	15 Marks
		Total	100 Marks

XII. REVALUATION, RETOTALING and IMPROVEMENT:

There is provision for **Revaluation, Re-totalling and Improvement** within two weeks of the publication of the results.

Revaluation: Only a student who has scored a minimum of 25% marks in the ESE is eligible to apply for **revaluation**. The application has to be submitted to the office of the COE within 3 weeks of the publication of the semester results. Fifty percent of the fee will be refunded to the candidate if the candidate on revaluation obtains fifteen or more marks than what was scored in the previous exam. If the student scores more than twenty additional marks on revaluation, the entire fee will be returned. An External Examiner who was not part of the Board of Examiners for the regular valuation will value such papers. After revaluation, the **higher of the two marks** shall be awarded to the student.

Re Totaling: There is also provision for **re-totalling** of marks if the application is made within 3 weeks of the publication of results with the prescribed fee.

Provision for Improvement: A candidate, who desires to improve his /her End Semester Examination marks, has to first withdraw his/her original End Semester Examination marks. The student will be awarded whatever marks he/she obtains in the later appearance even if they are less than the marks awarded previously.

XIII. SUBJECTS OF STUDY

A candidate for the BBM degree course shall seek to study the subjects shown under course structure.

BBM - COURSE STRUCTURE

SEMESTER SCHEME OF EXAMINATION

CORE SUBJECTS

SEMESTER - III

Subject Code	Title of the Paper	Lecture Hrs per week	Credits	Marks	Total Marks
M1 11 301	Corporate Accounting	5	5	100	100
M1 11 302	Financial Management	5	5	100	100
M1 14 303	Fundamentals and Application of E-commerce	4	4	100	100
M1 11 304	Human Resource Management	4	4	100	100
M1 11 305	Services Management	4	4	100	100
M1 11 306	Production and Operations Management	4	4	100	100
	Total	26	26	600	600

SEMESTER - IV

Subject Code	Title of the Paper	Lecture Hrs per week	Credits	Marks	Total Marks
M1 11 401	Cost Accounting	5	5	100	100
M1 11 402	Financial Markets and Services	3	3	100	100
M1 11 403	Business Law	4	4	100	100
M1 11 404	Research Methodology	5	5	100	100
M1 11 405	Banking and Insurance	4	4	100	100
M1 13 406	Project Management	4	4	100	100
	Total	25	25	600	600

FOUNDATION COURSE STRUCTURE

Sem. No	Subject Code	Title of the Paper	Lecture Hrs per week	Credits/ Grade
IV	M1 11 4ES	Environmental Studies	01	1

CIA - Continuous Internal Assessment

ESE - End Semester Exam

SEMESTER – III

M1 11 301: 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 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)

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*.
- N. Maheshwari: *Corporate Accounting*.

SEMESTER - III

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)

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:

- 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

M1 14 303: FUNDAMENTALS AND APPLICATIONS OF E - COMMERCE

Objective:

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:

(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.

Books for Reference:

- *Frontiers of Electronic Commerce - Kalakota & Whinston 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 . and Dorling Kindersley Publishing Inc.*
- *E-Commerce Concepts and Applications: NidhiDhawan: International Book House Pvt. Ltd.*

SJCC/BBM/3 & 4 Sem/2014-15/P-15

SEMESTER - III

M1 11 304: 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.

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 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)

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

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 – 5: Hotel Industry

6 Hrs

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

Module – 6: 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)

1. Prepare a Brief Profile of successful marketing of services and list out its success factors.
2. List out the best tourist destinations around the world.
3. Prepare a strategy to attract tourists in places which are not essentially tourist attractive.
4. List out the best hotels in India and also mention how it is different from others.
5. Visit a website of any hotel and list out its services offered with special reference to guest cycle.
6. Select an upcoming service which is different and new, and yet considered as profitable services.

Books for Reference:

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

SEMESTER - III

M1 11 306: 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. 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 and Waste Management

6 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.NSontakki, 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 - IV

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 COSTS

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 **8 Hrs**

Transport costing

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:

- 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

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 Forfaiting

5Hrs

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

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)

1. To collect information regarding the various services offered by banks.
2. To track the changes in services offered by banks over the years.
3. To collect a sample tripartite lease agreement.
4. To collect complete details regarding companies funded by venture capitalists.
5. To study the role of derivatives in financial markets.
6. To visit a bank and collect information regarding the risk management tools offered by them with respect to derivatives.
7. To collect information on NASDAQ, Nifty, Sensex.
8. To submit a mock business proposal to venture capitalists.

Books for Reference:

- Gordon Natarajan: *Financial Markets*. Jain & Khan: *Financial System*.
- K. Seethapathi (Ed.): *Financial Services*, ICFAI.
- Promod Mantravadi (Ed.): *Financial Services*, ICFAI. Venkatesh T R : *Indian Financial Market an Introduction*
- Choraria Ashish; Bhantia Bharat: *Securities Law and regulation of Financial markets*
- Fabozzi Frank J; Modigliani Franco : *Financial markets and institution Fundamentals*
- Financial Institutions and Markets* LM Bhole
- Financial services and markets* Dr.S. Guruswamy.

SEMESTER -IV

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 feature- 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)

1. Draft a 'rent agreement' incorporating all the essential features of a valid agreement.
2. Draft an agreement to repay a loan borrowed from a bank on installment basis.
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. [At least 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.*

SEMESTER - IV

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 Hr

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)

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:

- C. B. Gupta: Statistics, Himalaya Publications.*
- Methodology of Research in Social Sciences – Dr. O.R. Krishnawsami and Dr. M. Ranganathan*
- Research Methodology – C.R. Kothari*

- *Business Research Methods – Dr.Priti R. Majhi and Dr.Prafull K. Khatua.*
- *Marketing Research, Tata McGraw Hill Publishing Company – G.C Beri*
- *Statistical Methods, Sultan Chand, Delhi – S.P. Gupta*
- *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 - IV

M1 11 405: BANKING AND INSURANCE

Objective:

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 and Commercial Banks:

CENTRAL BANK: RBI as the Central Bank- Functions(prohibitory functions also)- Monetary policy of RBI (meaning, Objectives, Methods and Limitations).

Commercial Banks : Functions (activities not allowed) - Management of Deposits- Management of Loans and Advances- Credit creations- Liabilities and Assets of Banks.

Module - 3:

12 Hrs

Banker's Obligations and Negotiable Instruments:

Obligations of a Banker towards customer. Precautions to be taken by a Paying Banker and Duties of Collecting.

Essential Characteristics of Negotiable Instruments, Promissory Note, Bills of Exchange, Cheque-(meaning), Bearer cheque, Crossed Cheques, Types of Crossing and Opening of Crossing and Demand Draft.

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:

- *Banking and Insurance – Goyal SV, Singh Jagroup* □□ *Banking and Insurance – Neelan C, Gulati*
- *Theory and Practice of Banking – Appaniah Reddy* □□ *Theory and Practice of Banking – Maheshwari*
- *Insurance and Principles of Management - GulatiNelam* □□ *Insurance and Risk Management – Gupta P.K*

SEMESTER - IV

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.

Skill Development:

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

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 manangement – Case studies – Harold R. Kerzner – Wiley publication*
- Improving your project Management skills – Larry Richman – Amacom-2011*

SEMESTER - IV

M1 11 4ES: ENVIRONMENTAL STUDIES

Module - 1: The Multi-Disciplinary Nature of Environmental Studies

Definition, Scope and awareness – Environmental Education and its objectives.

Module - 2: Ecosystem

Concepts of Ecosystem, Structure and function of an ecosystem – Producers, Consumers and decomposers – Energy flow in Ecosystem (Laws of thermodynamics) – Biogeochemical cycles – water, Oxygen, Carbon, Nitrogen.

Module - 3: Natural Resources

Classification – Principal natural resources and the threats and problems with case studies. Forest Resource, Water resource – RWH, Mineral resource, Food resource, Energy resource, Land resource, Environmental protection Act, Forest Conservation Act.

Module - 4: Biodiversity and its Conservation

Value of biodiversity threats to biodiversity, Endangered and Endemic species of India, Hotspots of Biodiversity in India. Conservation of biodiversity in-situ and ex-situ conservation, Wildlife Protection Act.

Module -5: Environmental Pollution

Sources & effects, control measures of – Water pollution, Air pollution, Noise pollution, Land pollution – Solid waste management, Nuclear hazards. Air & Water Pollution - Prevention and Control of Pollution Act.

Module -6: Social Issues and the Environment

From unsustainable to sustainable development; urban problems related to energy; water conservation, rain water harvesting, watershed management; Resettlement and rehabilitation of people, its problems and concerns, case studies; Environmental ethics: Issues and possible solutions; climate changes, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, case studies.

Module -7: Human Population and Environment

Population growth, variation among nations; Population explosion, Family welfare programme; Environment and human health; Human rights; Value education; HIV/AIDS, Women and child welfare.

BOOKS FOR REFERENCE:

- ❖ *Dr. J P Sharma: Environmental Studies, Laxmi Publications P. Ltd, New Delhi.*
- ❖ *Dr. R G Desai: Environmental Studies, Himalaya Publishing House.*