



PSGR KRISHNAMMAL COLLEGE FOR WOMEN

College with Potential for Excellence

(An Autonomous Institution, Affiliated to Bharathiar University)

(Reaccredited with 'A' Grade by NAAC, An ISO 9001:2008 Certified Institution)

Peelamedu, Coimbatore-641004



DEPARTMENT OF BUSINESS ADMINISTRATION

CHOICE BASED CREDIT SYSTEM

BACHELOR OF BUSINESS ADMINISTRATION (BBA)

2015 - 2016

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DEPARTMENT OF BUSINESS ADMINISTRATION

BBA

2015 - 2018

Sem	Part	Subject Code	Title of the Paper	Lecture (Hrs)	Test (Hrs)	Total (Hrs)	ESE (Hrs)	Exam Marks			Credits
								CIA	ESE	TOTAL	
I	I	TAM1401/ HIN1401/ FRE1401	Language Paper I	86	4	90	3	25	75	100	3
I	II	ENG1301/ ENG13F1	Language through Literature-level 1 /Language through Literature-I Functional	86	4	90	3	25	75	100	3
I	III	APB1201	Core 1: Principles of Management & Business Organisation	71	4	75	3	25	75	100	4
I	III	AOB1402	Core2: Organisational Behaviour	71	4	75	3	25	75	100	4

	III	ES14A01/ ES12A02/ TH14A02A/ TH14A02B/ TH13A01/ H114A01/ EG13A01	Allied 1: Indian Economic Development, International Marketing / Mathematics for management I - Option I, Mathematics for management II - Option II, Mathematical Statistics I / Principles of modern government / English through classics	86	4	90	3	25	75	100	5
I	IV	NME14B1/ NME14A1/ NME12WS/ NME12GS/ NME12AS	Basic Tamil-1 / Advanced Tamil-1 / Women studies/ Gandhian Studies/ Ambedhkar studies	28 28 26	2 2 4	30 30 30	3 3	50 25 100	50 75 -	100 100 100	2
II	I	TAM1402/ HIN1402/ FRE1402	Language Paper II	86	4	90	3	25	75	100	3
II	II	ENG1302/ ENG14F2	Language through Literature-level II / Language through Literature-II Functional	86	4	90	3	25	75	100	3
II	III	BB12C03	Core 3: Quantitative Techniques for management	71	4	75	3	25	75	100	4
II	III	ABC1503	Core 4: Business Communication	71	4	75	3	25	75	100	4

II	III	ES12A03/ ES12A04/ ES13A05/ TH12A05/ H112A03/ EG12A01	Allied 2: Economic analysis, Basics of econometrics, Monetary Economics /mathematical Statistics II / Indian constitution / English for effective communication	86	4	90	3	25	75	100	5
II	IV	NME14B2/ NME14A2/ OPS1201	Basic Tamil-II / Advanced Tamil-II / Open Course	28 28 29	2 2 1	30 30 30	3 3 2	50 25 25	50 75 75	100 100 100	2
II	VI	NM12GAW	General Awareness (self study)	-	-	-	3	-	-	100	-
III	III	AFA1104	Core 5: Financial Accounting	86	4	90	3	25	75	100	4
III	III	BB14C05	Core 6: Production and Materials Management	101	4	105	3	25	75	100	5
III	III	AHR1406	Core 7: Human Resource Management	86	4	90	3	25	75	100	4
III	III	BB12A03/ ES12A04/ TH12A11A/ TH12A11B/ H112A04/ EG13A03	Allied 3: Income Tax / Agricultural economy of India / Mathematics Option I, Mathematics Option II / Indian Administration / English for media	86	4	90	3	25	75	100	5
III	IV	SB13FA01	Skill Based Subject– Finance and Accounting for Business Process services- Paper I (Theory)	41	4	45	2	25	75	100	3
III	IV	NM14VHR	Value Education &	26	4	30	-	100	-	100	2

			Human Rights								
III	IV	NM14EVS	Foundation Course (Environmental Studies) Self-Study	-	-	-	-	-	-	-	-
IV	III	AMM1207	Core 8: Marketing Management	86	4	90	3	25	75	100	4
IV	III	AFM1208	Core 9: Financial Management	86	4	90	3	25	75	100	4
IV	III	BB14C10	Core 10: Business Law	101	4	105	3	25	75	100	5
IV	III	BB12A04/ ES12A03/ TH12A16A/ TH12A16B H112A05/ EG13A04	Allied 4: Indirect Taxation / Industrial Economics) / Statistics Level II, Statistics Level I / Contemporary India/ English for competitive examinations	86	4	90	3	25	75	100	5
IV	IV	SB13FA02	Skill Based Subject Finance and Accounting for Business Process Services -Paper II (Theory)	41	4	45	2	25	75	100	3
III		NM10EVS	Foundation Course (Environmental Studies)	26	4	30	-	100	-	100	2
IV	V		NSS/NCC/YRC	-	-	-	-	-	-	-	1
V	III	ACA1302	Core 11: Cost and Management Accounting	71	4	75	3	25	75	100	5
V	III	AMS1410	Core 12: Management Information System	71	4	75	3	25	75	100	4

V	III	BB14C13	Core 13: Company Law	71	4	75	3	25	75	100	4
V	III	ARM1311 /BB13E05	AOS 1: Research methods for management / Business Ethics and social responsibility	71	4	75	3	25	75	100	5
V	III	BB13E02 / BB13E06	AOS 2: Financial markets and services / Investment and Portfolio management	71	4	75	2	25	75	100	4
V	IV	SB13FAP1	Skill Based Subject– Computational Finance-Paper I (Practical)	43	2	45	2	40	60	100	3
V		NM13IS1	Information Security (Level I)	26	4	30	-	100	-	-	Grade
V	III	BB13AC1	Advanced Learner Course **: Paper 1: Banking and financial services	-	-	-	3	25	75	100	5
V	III	BB13AC2	Advanced Learner Course **: Paper 2: Retailing Management	-	-	-	3	25	75	100	5
V			Personality Development	-	-	-	-	-	-	100	-
V	IV	INST1	Field Work	-	-	-	-	-	-	100	2
V	III	BB14CE	Comprehensive Examination	-	-	-	-	-	-	100	Grade
VI	III	BB14C14	Core 14: International Business	71	4	75	3	25	75	100	4

VI	III	BB14C15	Core 15: Strategic Management	71	4	75	3	25	75	100	4
VI	III	UED1201 (ALL)/ BB12E07	AOS 3: Entrepreneurial Development / Corporate Accounting	86	4	90	3	25	75	100	4
VI	III	ASP1413/ BB13E08	AOS 4: Advertising and Sales promotion / Services Marketing	71	4	75	3	25	75	100	4
VI	III	BB12PROJ	Project work and viva voce	-	-	6	-	-	-	100	5
VI	IV	SB13FAP2	Skill Based Subject – Computational Finance –Paper II (Practical)	43	2	45	2	40	60	100	3
VI	III	BB11AC3	Advanced Learner Course **: Paper 1: Insurance Principles and Practice	-	-	-	3	25	75	100	5
VI	III	BB11AC5	Advanced Learner Course **: Paper 2: Customer Relationship Management	-	-	-	3	25	75	100	5

**** - self-study course**

AOS: Application oriented subject

CIA: Continuous internal assessment

ESE: End semester examination

**Self Study course: One paper to be selected in semester V and VI (optional and restricted to students with 75% or more percentage)

Other Requirements:

1. An internship for a period of 15 days to be completed at the end of IV semester in an industrial establishment/organization approved by the concerned staff. The student is also required to maintain a work diary and submit a report in the V semester, which will be followed, by a viva voce.
2. Major project: During the end of semester V, the students will be allotted to a staff coordinator who will be the guide and internal examiner for the project work. Each student should select a topic and the same to be approved by the guide. The fieldwork has to be done during the November vacation and during the beginning of semester VI,. The student should submit the project report on or before the last date specified for submission. The student submitting the report after the last date of submission will be rejected and the same will be treated as —Not completed

The components of Marks for project work will be as follows:

INTERNAL EVALUATION

S.No	Components	Evaluation	Max. Marks
1	I Review	Selection of the field of study, Topic & research design	5 Marks
2	II Review	Literature & Data Collection	10 Marks
3	III Review	Analysis & Conclusion: Preparation of rough Draft	5 Marks
		Total	20 Marks

END SEMESTER EXAMINATION

S.No	Evaluation	Max. Marks
1	Evaluation of the project (Internal)	60 Marks
2	Viva voce (External)	20 Marks

CIA: Continuous internal assessment

ESE: End semester examination

SEMESTER I

CORE 1: PRINCIPLES OF MANAGEMENT AND BUSINESS ORGANISATION

Credits: 4

SUB CODE: APB1201

Hours: 71

Objective: To create an understanding of the fundamental principles of management and various forms of business organizations.

UNIT – 1 (15 Hours)

Management: Meaning – Process of Managing – Features – Management as an art or a science or a profession – Scientific Management – Principles and Functions of Management.

UNIT –2 (15 Hours)

Planning: Definition – Nature and Characteristics of Planning – Importance – Types of Plans – Planning process – Limitations

Organising: Meaning – Principles and Types of Organisation – Delegation of Authority – Decentralization – Organisation Charts

UNIT – 3 (15 Hours)

Controlling: Definition – Characteristics of control – Steps in controlling – Effective control – Control Techniques

Co-ordination: Definition – Features and Benefits of co-ordination – Techniques of effective co-ordination.

UNIT – 4 (15 Hours)

Business: Meaning – Features – Types – Business – Profession – Business Combinations – Causes – Types – Trade Associations, Chamber of Commerce.

UNIT – 5 (11 Hours)

Forms of Business Organisation: Sole Trader, Partnership, Joint Hindu Family Firm, Joint Stock Companies, Co-operative Organisation, Public Utilities, Public Enterprises.

TEXT BOOKS:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Sharma & Gupta	Business Organisation & Management	Kalyani publishers	2006
2	Y.K. Bhusan	Sultan Chand & Sons	Fundamentals of Business Organisation and Management	2002

REFERENCE BOOKS:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	R.N. Gupta	Principles of Management	S.Chand & Company Limited	2005
2	Dinkar Pagare	Principles of Management	Sultan Chand & Sons	2004

SEMESTER I**CORE 2: ORGANISATIONAL BEHAVIOUR****Credits: 4****SUB CODE: AOB1402****Hours: 71**

Objective: To enable the students to understand how people act, think, and feel in organizational settings, impact of individual personality, groups and structure have on behaviour within organizations for the purpose of applying such knowledge towards improving an organization's effectiveness.

UNIT – 1 (15 Hours)

Nature and importance of Organisational Behaviour (OB) — concept and relevance of OB in Modern Management- Models of OB- Challenges and Opportunities faced by Managers applying OB.

UNIT – II (15 Hours)

Perception- process, importance, factors influencing perception, Managerial and Behavioural applications of Perception. Motivation-Concept, Theories (Maslow, Herzberg and McGregor)

UNIT – III (15 Hours)

Attitudes: characteristics, components, measurement of attitude, attitude surveys. Personality, meaning, self-concept, self -esteem, major determinants of personality – personality tests

UNIT – IV (15 Hours)

Group Dynamics- Definition, types of Groups, Stages of Group development, Team Building, Group processes and Decision Making, Transactional Analysis and Johari Window, Kinesics, Body Language

UNIT – V (11 Hours)

Leadership- Leader Vs Manager*, Leadership styles, Concepts and Theories, Transformational vs. Transactional Leadership*.

* Self study

TEXT BOOKS:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Shashi K. Gupta & Rosy Joshi	Organizational Behavior	Kalyani publishers	2014
2	L.M. Prasad	Organizational Behavior	Sultan Chand & Sons	2014

REFERENCE BOOKS:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Fred Luthans	Organizational Behavior	Tata Mc Graw Hill	2013
2	Uma Sekaran	Organizational Behavior – Text & Cases	Tata Mc Graw Hill	2011
3	N. Kumar & R.Mittal	Organisational Behaviour	Anmol	2001

SEMESTER II

CORE 3: QUANTITATIVE TECHNIQUES FOR MANAGEMENT

SUB CODE: BB12C03

Credits: 4

Hours: 71

Objective: Business and industrial enterprises have now to make long range planning and also decide on issues such as location, choice of technology, choice of the optimum solution, formulation of alternatives, etc. This syllabus gives an understanding of the variety and importance of the management decisions faced in these areas.

UNIT – I: (15hrs)

Introduction to Operation Research – Meaning – Scope and OR Models – Limitations. Linear Programming – Formulation: Primal and Dual – Application in management decision. (Problems from Graphical and simplex methods only)

UNIT- II: (15hrs)

Transportation: North-west Corner rule – Least cost entry method – Vogel's Approximation method – Optimality test (Simple problems only).
Assignment problems – Applications.

UNIT- III: (15hrs)

Game theory – Queuing theory (single channel only) – fundamentals – Simple problems only.

UNIT – IV: (15hrs)

CPM – Basic concepts of Network Analysis – Construction of network Diagram – Critical Path – Crash Program.
PERT – Time scale analysis – Critical path – Probability of completion of project – Advantages and Limitations

UNIT V: (11hrs)

Decision theory:

Decision making under conditions of Uncertainty*: Maximax criterion, Maximin criterion, Minimax regret criterion, Hurwicz criterion and Laplace criterion.

Decision making under conditions of risk: Expected value criterion, Expected opportunity loss (EOL) criterion, Expected value of perfect information (EVPI).

* Self study

(Theory and problems in the ratio of 20% and 80% respectively)

TEXT BOOK:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Kapoor V.K	Operations Research	Sultan Chand & Sons.	2003

REFERENCE BOOKS:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	P.R.Vittal	Introduction to Operations Research	Margham Publications	2008
2	R. Panneerselvam	Operations Research	Prentice Hall of India Private Ltd	2008
3	Kanti Swarup P.K.Gupta Manmohan	Operations Research	Sultan Chand & Sons, 9 th edition	2001

SEMESTER II**CORE 4: BUSINESS COMMUNICATION****Credits: 4****SUB CODE: ABC1503****Hours: 71**

Objective: To familiarize students with various forms of communication that exists in business and to train them in practical applications of communication.

UNIT – I (15 Hours)

Communication: Meaning – Objectives – Importance – Channels – Media – Barriers to communication – Essentials of Effective Communication. Communication through letters – Layout of letter – Business letter format

UNIT – II (15 Hours)

Business Letters-Enquiries and Reply – Offers and Quotations – Orders and Execution – Claims and Adjustments – Collection – Status Enquiries – Application for jobs.

UNIT – III (15 Hours)

Non-verbal communication – Body Language – Making Presentation – Use of Charts, Diagrams

and Tables – Preparing Agenda & Minutes.

UNIT – IV (13 Hours)

Reports: Types, Preparation, structure and organization of reports – Reports by individuals and committees- Press Releases

UNIT – V (13 Hours)

Interpersonal communication- corporate culture- Inter cultural communication– Communication devices – Use of internet and email- Business etiquette and email etiquette*

* Self study

TEXT BOOKS:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Rajendra Pal & Korlahalli,	Essentials of Business Communication	Sultan Chand & Sons.	2008

REFERENCE BOOKS:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Rajkumar	Basic Business Communication	Excel Books publishing house	2010
2	M.V. Rodriques	Effective Business Communication	Concept Publishing Company	2003

SEMESTER II

OPEN COURSE

BASICS OF BUSINESS MANAGEMENT AND ORGANISATION

SUB CODE: OPS1201

Credit: 2

Hours: 29

Objective: To create awareness about the basic concepts in management and business organization to the non-management / commerce students.

UNIT I (5 Hours)

Meaning of business - Characteristics of business and profession- Industry, trade and commerce- Requirements of successful business.

UNIT II (6 Hours)

Forms of business organization: Sole trader – Partnership - Joint stock companies and Co-operative societies.

Unit III (8 Hours)

Definition and characteristics of Management – Levels of management – Importance and Functions of Management – Difference between Management and Administration.

Scientific Management – Nature and Objectives of Scientific Management – Importance and Limitations of Scientific Management – Fayol’s and Taylor’s Contribution to Scientific Management.

Unit IV (5 Hours)

Communication: Purpose of communication – Communication Process – Types of Communication .

Leadership: Nature and Characteristics of Leadership – Qualities of a Leader – Leadership Styles.

Unit V (5 Hours)

Role of Financial Institutions for Industries – Banks, SFC, LIC, IFCI, ICICI and IDBI.

* Self study

TEXT BOOK:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Y.K.Bhushan	Fundamentals of Business Organisation	Sultan and Chand	2003

REFERENCE BOOKS:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Reddy PN and Tripathi	Principles of Management	McGrow Hill	2008
2	Reddy PN & Gulshan SS	Principles of Business Organisation and Management.		2008

SEMESTER-III
CORE – 5: FINANCIAL ACCOUNTING

SUB CODE: AFA1104

Credits: 4

Hours: 86

Objective: To equip the students with the basic tools of accounting followed by various firms.

UNIT – I (17 Hours)

Accounting Concepts – Principles – Kinds of Accounts – Journal, Ledger, Subsidiary Books: Purchase Book, Sales Book, Returns Book, Cash Book

UNIT – II (16 Hours)

Trial Balance.-objectives and methods of preparing Trial Balance-Rectification of Errors -types of errors- preparation of suspense account - effect of errors on profit– preparation of Bank Reconciliation Statement

UNIT – III (19 Hours)

Capital and Revenue expenditure- Preparation of Manufacturing – Trading and Profit and Loss Account – Balance Sheet- Treatment of adjustments

UNIT – IV (16 Hours)

Depreciation – Meaning, Need for depreciation* - Methods: Straight line and Diminishing balance methods – Bills of Exchange – entries in the books of drawer and acceptor

UNIT - V (18 Hours)

Final accounts of a company- Horizontal and vertical forms of income statement and Balance sheet and its contents-Financial statement analysis- comparative, common size statements and trend analysis

* Self study

(Theory and Problems in the ratio of 20% and 80% respectively)

TEXT BOOK:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	S P Jain and Narang	Financial Accounting	Kalyani Publishers	2005

REFERENCE BOOKS:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Grewal T.S	Double entry book keeping	S.Chand & Company	2000
2	Gupta and Radhaswamy	Advanced Accountancy	Sultan Chand & Sons	2002
3	S.N. Maheswari	Financial Accounting	Sultan Chand & Sons.	2000

SEMESTER-III**CORE 6: PRODUCTION AND MATERIALS MANAGEMENT****Credits: 5****SUB CODE: BB14C05****Hours: 101****OBJECTIVES:**

- To Introduce the basic concept of production and Materials Management and its applications and familiarize the applications in basic material planning and quality concepts

UNIT – 1 (21 Hours)

Production Management: Meaning —Nature, importance and scope – Basic Functions of Production Management– Productivity, Efficiency and Effectiveness – Plant Location-Importance – Problems - Advantages and Disadvantages of Urban, Suburban, Rural locations – Factors. Plant Layout - Principles - Types and Hybrid layouts –Pros and Cons.

UNIT – 2 (20 Hours)

Production Planning and Control – Functions – Master Production Schedule (MPS) – Material Requirement Planning (MRP) – Bill of Materials – Maintenance: Meaning, Objectives and Types of maintenance – Work study: Method study, Time study – importance – procedure – types.

UNIT – 3 (19 Hours)

Quality Control: Definition, concepts, objectives, Importance and advantages of quality control system, Inspection: Meaning and Kinds of inspection, Control charts-types. Total Quality Management: Core concepts & Elements of TQM, -Steps in implementing TQM.

UNIT – 4 (22 Hours)

Materials Management: Meaning, Objectives and Importance – Material Requirement Planning – Concept– Purchasing principles – Purchase procedure – Vendor Rating and Vendor Evaluation, Inventory Control – Types of inventory – EOQ- Safety Stock - Re-order Point – KANBAN – JIT– Outsourcing. Material Handling: meaning – principles - categories of Material Handling equipments.

UNIT – 5 (19 Hours)

Recent Trends: An introduction to ERP* –Total Productive Maintenance (TPM) * - Six Sigma – concept, benefits, usage – Types and roles of Six Sigma Belts, ISO 9000 systems – Lean manufacturing and World class Manufacturing.

***Self study**

TEXT BOOKS

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1.	Panneerselvam R	Production and Operations Management	Prentice Hall Second Edition	2014
2	K. Aswathappa,	Essentials of Production Management	Himalaya Publishing House	2011
3.	Dr. M.M. Varma	Materials Management	Sultan Chand & Sons	2010

REFERENCE BOOKS:

S.No	Author(s)	Title of the Book	Publisher	Year of Publication
1.	Joseph G Monks	Operations Management, (Theory and Problems)	McGraw I-Hill International Second Edition	2010
2.	Chunawalla & Patel	Production and Operations Management	Himalaya Publishing House.	2005

3.	Elwood S Buffa and Rakesh K Sarin	Modern Production and Operations Management	Johan Willey and Sons, Singapore Eighth Edition	2009
4.	Chase, Jacob and Acquilano	Operations Management for Competitive Advantage	Tata McGraw I-Hill, New Delhi, 11th Edition	2006

SEMESTER-III

CORE7: HUMAN RESOURCE MANAGEMENT

SUB CODE: AHR1406

Credit: 4

Hours: 86

Objective: To provide basic conceptual knowledge of Human Resource Management

UNIT – 1 (16 Hours)

(A) Meaning and Definition of HRM – Objectives and Nature of HRM – Functions and Importance of HRM – Role of HRM

(B) Job Analysis: Process of Job Analysis – Job Description –Job Specification.

UNIT - 2 (17 Hours)

(A) Recruitment: Definition and Objectives of Recruitment – Recruitment Policy –Sources of Recruitment and Methods of Recruitment. Selection: Definition and Purpose of Selection – Selection Procedure.

(B) Training and development of Employees – Training Objectives – Need for Training – Training Methods – Advantages of Training – Performance Appraisal System: Components and Methods of Performance Appraisal.

UNIT – 3 (16 Hours)

Individual and Organizational Development: Definition, Objectives and Characteristics of OD and HRD Intervention. Job Satisfaction: Definition and Factors of Job Satisfaction. Job enrichment, Job Enlargement, and Job rotation

UNIT – 4 (16 Hours)

Career Planning and Succession Planning- Objectives, Process and Career Counseling – Advantages and Limitations – Career Development stages Promotion, Transfer and Demotion

UNIT – 5 (16 Hours)

Human resource information systems (HRIS) –Meaning, Scope, Design, Advantage and limitation of HRIS- *Recent Techniques in HRM: Manpower audit, Knowledge management, Talent management

Case let -5Hrs (Internal evaluation only)

* Self study

TEXT BOOK:

S.No	Author(s)	Title of the Book	Publisher	Year of Publication
1.	Subba Rao. P,	Personnel and Human Resource Management (Text and cases)	Himalaya Publishing House	2010
2.	C.B. Gupta	Human resource Management	Sultan Chand & sons.	2011

REFERENCE BOOKS:

S.No	Author(s)	Title of the Book	Publisher	Year of Publication
1.	S.S .Khanka	Human Resource Management Text and cases	S Chand Company private limited	2013
2.	L.M. Prasad	Human Resource Management	Sultan Chand & sons.	2010
3.	Shashi K. Gupta	Human Resource Management	Kalyani publishers	2009

SEMESTER-III

ALLIED 3: INCOME TAX

SUBCODE: BB12A03

Credits: 5

Hours: 86

Objective: To acquire a familiarity with, and awareness of the nature and scope of the main provisions of the direct taxes

UNIT - I (17 Hours)

Scope of Income tax Act – Varied categories of income – Basis of charge – Residential status – Income exempted from Income tax – Heads of Income.

UNIT – II (19 Hours)

Income from Salary – Computation – Taxable sections connected with income from Salary.
Income from House Property – Computation of Annual Value – Allowable Deductions.

UNIT – III (18 Hours)

Capital Gains – Allowable Exemptions. Income from Business or Profession – Allowable Deductions.

UNIT - IV (17 Hours)

Income from Other Sources – General Deductions. Set-off- Carry forward of losses – Computation of Total Income.

UNIT - V (15 Hours)

Assessment Procedure: Self Assessment – Compulsory Best Judgement Assessment – *Reassessment – Authorities in Income Tax.

* Self study

Theory: 40% and Problems: 60%

TEXT BOOK:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Gaur & Narang	Income Tax Law and Practice	Kalyani publishers	2010

REFERENCE BOOKS:

S.No	Author(s)	Title of the Book	Publisher	Year of Publication
1.	Bhagavati Prasad	Direct Taxes – Law & Practice	K.K. Gupta for Wishwa Prakashan.	2009
2.	Dr.Vinod k. Singhania and Kapil Singhania	Direct Taxes – Law & Practice	Taxmann Publication (p) Ltd	2009
3.	.Prof.N.P. Agarwal, Prof. Sukan C. Jain, Dr.M.L. Sharma, Dr.C.K. Shah and Dr.S.K. Mangal,	Income Tax – Law & Practice	Ramesh Book Depot	2009

SEMESTER-III

SKILL BASED SUBJECT

**FINANCE AND ACCOUNTING FOR BUSINESS PROCESS SERVICES– Paper I-SUB
CODE - SB13EA01**

Credits:3

Hours-41

Objectives: To give an understanding of F&A standards, accounts payable and receivable financial processes and general ledger activities.

Unit –I (6hrs)

Outsourcing need and current trends- BPO areas- horizontal and business verticals-BPO industry- Future of BPO

Unit II (10hrs)

Accounts payable- vendor master-invoice and payment processing-vendor reconciliation-Role of technology in accounts payable

Unit III (11hrs)

Accounts receivable-Sub categories-credit management-sales order management-Billing and revenue recognition-collection procedures-cash application-reconciliation and reporting

Unit-IV (8hrs)

General Ledger Process-Chart of accounts-Tax accounting-Tax accounting in India and US-Reporting

Unit-V (6hrs)

Accounting standards Board-Key Indian Accounting Standards-India and IFRS-International financial accounting standards-comparison between Indian/US GAAP and IFRS

TEXT BOOKS: TCS MATERIALS

SEMESTER IV

CORE 8: MARKETING MANAGEMENT

SUBCODE: AMM1207

Credits: 4

Hours: 86

Objective: To have an insight into the importance and role of marketing in business world and to have an understanding of the characteristics of marketing mix and the various marketing decisions.

UNIT I (17 hours)

Introduction to Marketing: Meaning and Nature of Marketing - Market – Objectives and Characteristics- Marketing Functions- Factors influencing Marketing functions- Marketing Management- Role of Marketing in Economic Development- Analyzing Consumer Markets- Consumer Behavior- Factors influencing Buyer Behavior.

UNIT II (17 hours)

Market segmentation: Bases- Effective Segmentation criteria- Marketing Segmentation Strategy.

Product: Definition, Characteristics and Product Policy- Product Classification-Product Positioning-Product Life Cycle and its implications- New Product Development.

UNIT III (17 hours)

Branding and Packaging: Brand Identity- Brand Image-Brand Equity- Types of Brand- Objectives and Functions of Packaging- Purpose of Labeling.

Pricing: Pricing Objectives- Factors affecting Pricing Decisions- Pricing Methods.

UNIT IV (17 hours)

Channel of Distribution: Channel Objectives-Channel Functions- Types of Channel-Channel Selection- Factors affecting Selections of Marketing Channel- Marketing Research- Objectives and Elements of Marketing Research- Importance and Limitations of Marketing Research.

UNIT V (18 hours)

International Marketing: Definition of International Marketing- International Market Entry Strategies- Significance of International Marketing- *Risks in International Marketing.

* Self study

TEXT BOOKS:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	C.N.Sontaki	Marketing Management	Kalyani Publishers	2006

2	Ramasamy and S. Namakumari	Marketing Management	Mc Million Ltd.,	2006
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REFERENCE BOOKS:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	S.H.H Kazmi	Marketing Management Text and cases	Excel books, First edition, New Delhi.	2007
2	Philip Kotler and Kevin Lane Keller	A Framework for Marketing Management	Third edition, Pearson Education, New Delhi.	2007

SEMESTER – IV

CORE 9: FINANCIAL MANAGEMENT

Credits: 4

SUB CODE: AFM1208

HOURS: 86

Objective: To familiarize the various concepts, principles of financial management and to equip necessary skills to take decisions on various financial matters.

UNIT – I-Theory (17 Hours)

Meaning of finance – Definition and scope of finance function – Objectives of financial management – Functions – *Source of finance long term equity – Preference – Debt – Short term bank and non bank sources

UNIT – II-Theory (17 Hours)

Working capital management: Meaning – Concepts – Importance – Determinants of working capital – Cash management: Motives for holding cash – Objectives and strategies of cash management. Receivables management: Objectives – Cost of credit extension, Benefits – Credit policies – Credit terms – Collection policies.

UNIT – III-Theory (17 Hours)

Capital structure – Factors influencing capital structure – Approaches – MM – Optimal capital structure – Operating leverages and financial leverage.
Dividend decisions-Determinants-Dividend policies-forms

UNIT – IV-Theory and Problems (17 Hours)

Financing decision: Cost of capital – Cost of specific sources of capital – Equity – Preferred stock – Debt – Reserves – Weighted average cost of capital

UNIT – V-Theory and Problems (18 Hours)

Capital Budgeting-Meaning-Factors affecting capital expenditure-Methods of appraisal-pay back-ARR-NPV-IRR-Profitability index

* Self Study

TEXT BOOK:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Sharma RK and Gupta SP	Financial Management	Kalyani Publications	2008,

REFERENCE BOOKS:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Khan and Jain	Financial Management Approach	Tata McGraw Hill Publishing.	2004
2	I.M.Pandey	Financial Management	Vikas Publishing	2009
3	S.N.Maheswari	Management Accounting	Sultan Chand & Sons	2008

SEMESTER-IV

CORE 10: BUSINESS LAW

Credits: 5

SUB CODE: BB14C10

Hours: 101

Objective: To impart knowledge on the various provisions relating to the Indian Contract Act and Industrial Law.

UNIT I: (20 Hrs)

Law of contract- Contracts- Essential of contract- Agreements- Classification of contracts- Offer- Legal rules as to offer & lapse of offer- Acceptance- Legal rules as to acceptance- Capacity of parties to create legal relation - Consideration - Legal rules as to consideration- Stranger to a contract- Contract without consideration

UNIT –II (20 Hrs)

Free consent- Coercion- Undue Influence- Misrepresentation- Fraud- Mistake of law and Mistake of fact- Discharge of contract- Remedies for Breach of Contract

UNIT III: (21 Hrs)

Law of sales of goods- Formation of Contract of Sale- Sale and agreement to sell- Sale and hire- Purchase agreement- Subject matter of contract of sale- Effect of destruction of goods- Document of title to goods- Delivery of Goods - Conditions and Warranties- Caveat Emptor- Exceptions- Transfer of property- Unpaid Seller – Rights of an Unpaid Seller.

UNIT IV: (19 Hrs)

Law of Agency: Creation of Agency- Classification of Agents- Relations of Principal and Agent- Delegation of Authority- Relation of Principal with third parties- Personal liability of agent- Termination of Agency.

UNIT V: (11 Hrs)

a) Indemnity and Guarantee: Contract of indemnity-Rights and liability of Indemnifier – Contract of Guarantee –Essential features – Surety’s Rights and Liability –Kinds of Guarantee- Discharge of Surety

b) *Bailment and pledge-Classification of Bailment –Duties and rights of Bailor and Bailee – Finder of goods- Pledge: Rights and duty of Pawnor and Pawnee –pledge by non-owners

Case study- 10hrs (Internal Evaluation only)

*** Self study**

TEXT BOOKS:

S.No	Author(s)	Title of the Book	Publisher	Year of Publication
1.	Kapoor N.D.	Business laws,	Sultan Chand & Sons, New Delhi	2012
2.	Pillai & Bagavathi	Business Law	S.Chand & Sons.	2014

REFERENCE BOOK:

S.No	Author(s)	Title of the Book	Publisher	Year of Publication
1.	P.P.S Gogna	A Text Book mercantile law (Commerical law)	Sultan Chand & Sons, New Delhi	2013
2.	Ravinder Kumar	Legal aspects of Business	Ceneage learning India (P) Ltd	2013
3.	P.C Tulsian	Business law	Tata Mc Graw Hill ed (p) Ltd	2013

SEMESTER-IV**ALLIED 4: INDIRECT TAXATION****SUB CODE: BB12A04****Credits: 5****Hours: 86**

Objective: To understand the basic concepts and principles of taxation that paves ways for knowing about this fundamental principle of taxation.

UNIT - 1 (17 Hours)

Outline of the system of Federal Finance - Under Indian Constitution - Canons of Taxation - Distinction between Direct & Indirect Taxation - Merits & Demerits of Direct and Indirect taxes.

UNIT - 2: (17 Hours)

Excise duty: Meaning, Objectives and important definitions: Goods, Excisable goods, Factory, Manufacture, Production, Sale and Purchase, Wholesale dealer, Curing, Computation and payment of excise duty- Clearance of goods or Types of excise control – Exemptions and

concessions.

UNIT - 3: (17 Hours)

Customs duty: Meaning and important definitions – Levy of customs duty – Exemption from customs duty – Clearance of goods.

UNIT - 4: (17 Hours)

VAT: Meaning and important terms under VAT – Difference between VAT and Sales tax – Forms or Types of VAT – Tax rate under VAT – VAT in Tamilnadu – Significance and Limitations.

UNIT - 5: (18 Hours)

Authorities: Power – Under different indirect taxes viz., Excise duty, Customs duty and VAT – *Service Tax: Scope of service tax, Important points on service tax / Exempted services, Valuation of taxable services.

*Self study

TEXT BOOKS:

S.No	Author(s)	Title of the Book	Publisher	Year of Publication
1.	Dinkar Pagare	Business Taxation	Sultan Chand & Sons	2006
2.	R.K. Lekhi	Principles of Taxation	Kalyani Publishers	2004
3	P.Radhakrishnan	Indirect Taxation	Kalyani publishers	2006

REFERENCE BOOKS:

S.No	Author(s)	Title of the Book	Publisher	Year of Publication
1.	Dr.G.K. Pillai	VAT – A way out of the Indian Tax Muddle	Jaico Publishing House.	2005
2.	Prof.T.N. Govindan	Indirect Taxes made easy	C.Sitaraman & Co Publications	2004

SEMESTER –IV

SKILL BASED SUBJECT

FINANCE AND ACCOUNTING FOR BUSINESS PROCESS SERVICES-

SB13FA02

Paper II

Credits:3

Hours-41

Objectives: To give an insight into supply chain, F & A control and compliance and Operating model of BPS

Unit I (7hrs)

Emerging trends in F&A technology-ERP-ERP software system-XBRL reporting

Unit II (8hrs)

Supply chain- Decision process- Activities – e-procurement-SIPOC-SCOR model

Unit III (11hrs)

F&A control and compliance-Internal controls-SOX act-2002-corporate governance in India-SAX compliance/ISAE 3402 provision-types of SSAE 16-audit engagements-information security

Unit IV (7Hrs)

Operating model of BPS -Cost effectiveness and process efficiency-Phases before process outsourcing-transaction flows in BPS-SIPOC-ISO standards-CMMI

Unit V (8Hrs)

Role of quality in BPO- Introduction to Lean Management – Introduction to Six Sigma

TEXT BOOKS:

TCS MATERIALS

SEMESTER-V

CORE 11: COST AND MANAGEMENT ACCOUNTING

Credits: 5

SUB CODE: ACA1302

Hours: 71

Objective: To train the students in the application of the various tools of Cost and Management Accounting

UNIT 1 (Theory Questions Only) (11 Hours)

Meaning - Definition - Scope - objectives - Functions - merits and demerits of Cost and Management Accounting - distinction between cost, management and financial accounting - elements of cost - Cost concepts and cost classification. Preparation of cost sheet and quotations

UNIT 2: (Problems only) (16 Hours)

Inventory control - EOQ, Maximum, Minimum and reordering levels - pricing of materials issues- FIFO, LIFO, price methods - labor cost – remuneration- Time rate and Piece rate- incentive and bonus plans-Halsey Rowan, Taylor's plans

UNIT 3: (Problems only) (17 Hours)

Ratio analysis-Liquidity, Profitability, solvency, capital structure ratios-preparation of balance sheets from ratios

UNIT 4: (Problems only) (15 Hours)

Fund Flow analysis: Preparation of fund flow statements

UNIT 5 (Problems and theory questions) (12 Hours)

CVP analysis – Budgets and Budgetary control – types of budget*- cash budget and flexible budget

Question paper comprises of 80% problems and 20% theory questions

* Self study

TEXT BOOK:

S.No	Author(s)	Title of the Book	Publisher	Year of Publication
1.	R.K, Sharma and Gupta	Cost and Management Accounting	Kalyani Publishers.	2004

REFERENCE BOOK:

S.No	Author(s)	Title of the Book	Publisher	Year of Publication
1.	Jain and Narang	Cost Accounting	S.Chand & company	2003
2.	Maheswari.S.N,	Management Accounting	Kalyani Publishers.	2004
3.	T.S.Reddy & Y. Hari Prasad Reddy	Cost and Management Accounting	Margham Publications	2006

SEMESTER-V

CORE 12 -MANAGEMENT INFORMATION SYSTEM

Credit: 4

SUB CODE: AMS1410

Hours: 71

Objective: To provide knowledge on concepts and application of information systems in business.

UNIT I (14 Hours)

MIS- objectives foundations- levels-features - real world systems - roles-trends-types-managerial challenges-components-information system resources- competitive advantage, business process re-engineering - creating agile and virtual company - knowledge management systems

UNIT II (15 Hours)

Data Base Management System – concept - Database Structures - Data resources -Types - Database warehouse- Mining - Database Management approach, Software - Application software- End user applications- Groupware-Software Alternatives-Cloud computing - Software Licensing - Application Service Providers

UNIT II (14 Hours)

Systems approach- System Analysis and Design- System Development Life Cycle- End user development-Steps in implementing systems-evaluating hardware - software- testing-conversion-maintenance

UNIT IV: (14 Hours)

Decision Support System -Trends-Components-Online Analytical processing-DSS Analysis-EIS-Enterprise portal and Decision support-Artificial Intelligence technologies , Telecommunication

network model-Types of Telecommunication network-Telecommunication processors-Telecommunication media-wireless technologies

UNIT V (14 Hours)

*Functional Sub Systems- Marketing- Manufacturing- Human Resource- Payroll - Accounting - Finance -Inventory – Account payables –Receivables, Enterprise Resource planning: The business backbone-benefits and challenges-costs-causes of failure- Trends- Managing Global information systems - dimensions – challenges – platforms

* Self study

TEXT BOOK:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	James A O Brien, et al,	Management Information Systems	McGraw Hill Education (India) P Ltd	2013

REFERENCE BOOKS:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Kenneth.C.Laudon, Jane.P. Laudon	MIS –Managing the digital firm	Pearson Publications	2013
2	LM .Prasad, Usha Prasad	Management Information System	Sultan Chand & Sons	2005
3	Saroj Kumar, Ratna Yadav	Management Information System	Thakur publication	2010

SEMESTER V

CORE 13: COMPANY LAW

Credits: 4

SUB CODE: BB14C13

Hours: 71

Objective: To impart students with knowledge on the various provisions relating to the companies act.

UNIT-1 (15 Hours)

Nature and concept of company — kinds of companies — distinction between private and public Companies — Lifting of Corporate Veil, Incorporation of a company — Filing Documents with Registrar — Certificate of Incorporation — Certificate of Commencement of Business.

UNIT-2 (15 Hours)

Memorandum of Association — Contents — Alteration of Memorandum of Association — Doctrine of Ultra Vires — Articles of Association — Memorandum & Articles distinguished — Shares: Types of shares; Application and allotment of shares; share capital; Transfer and Transmission of shares; Buy-back; Share certificate, share warrant; Sweat equity; Surrender of Shares — Forfeiture – Distinction Share at Premium & Discount - Dividend Warrant.

UNIT-3 (15 Hours)

Formalities in Issuing Prospectus — Statement in Lien of Prospectus - Membership in a Company — Rights & Liabilities of a member — Register of Member.— Management of a Company — Rules regarding appointment & remuneration to directors -Managing & Whole Time Directors — Powers, Rights, Duties, liabilities & disabilities of directors – Independent Directors (Sec.49)

UNIT-4 (14 Hours)

Company Meetings and proceedings: Valid meeting, Kinds, Quorum, Voting, Resolution, Minutes, Proxy; Majority power and Minority rights; Prevention of oppression and mismanagement; Relief

UNIT-5 *(12 Hours)

Winding of a Company — Voluntary Winding up* — Winding up by Court — Consequences of Winding up *— Dissolution of a Company — Visit to Office of Registrar of Companies.

***Self study**

TEXTBOOK:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	N.D. Kapoor	Company Law	Sultan Chand & Sons	2013

REFERENCE BOOKS:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	K.R. Bulchandani	Business Law For Management	Himalaya	2013
2	P.Saravanel & S.Sumathi	Legal System in Business	Himalaya	2003

SEMESTER V**AOS: 1: RESEARCH METHODS FOR MANAGEMENT****SUB CODE: ARM1311****Credits: 5****Hours: 71**

Objective: To provide basic knowledge, understanding and skills as a researcher and in particular, awareness of the realities of research.

UNIT – 1 (15 Hours)

Research – Definition –Importance – Advantages and Limitations – Research Process- Problem Identification – Hypothesis: Advantages of Hypothesis – Criteria of a good Hypothesis – Types of Research Hypothesis.

UNIT - 2 (16 Hours)

Research Design: Exploratory Research Design – Descriptive Research Design. Sampling – Sampling Process and Selection – Determination of Sample Size and Sampling errors.

UNIT – 3 (15 Hours)

Data Collection: Types and Sources of Data – Techniques of Data Collection: Questionnaire – Interview – Observation. Attitude Measurement and Scaling Techniques – Reliability and Validity concepts. Data Processing (Editing, Classification and Tabulation).

UNIT – 4 (16 Hours)

Statistical Measures for Data Analysis: Formulation and Testing of Hypothesis – t-test and Chi-square Test (Simple Problems).

UNIT - 5 (09 Hours)

Interpretation and Report Writing – Steps in Report Writing – *Layout and Types of Report.

* Self study

TEXT BOOK:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	C.R. Kothari	Research Methodology	NEW AGE INTERNATIONAL (P) LIMITED, PUBLISHERS	2004

REFERENCE BOOKS:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	P.P. Arya and Yesh Pal,	Research Methodology in Management (Theory & Case studies).	Deep & Deep Publications	2011
2	P. Saravanavel	Research Methodology	Kitab Mahal	2004
3	Boyd and Westfall	Marketing Research	AITBS	2001

SEMESTER V**AOS 1: BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY**

PAPER: 2

SUBCODE: BB13E05

Credits: 5

Hours: 71

Objective: The paper aims to provide an insight into the ethical aspects in all areas of business, including global business.

UNIT I (14 Hrs)

Ethics – Meaning, Definition, Objectives, Sources, Types – Ethics and business – Need, Importance, Nature, Scope and Objectives – Myths about business ethics – Ethics and the organization – Running an ethical business.

UNIT II (14 Hrs)

Ethics in marketing: Ethics in areas of advertising, new product pricing, product packaging and labeling, personal selling, international marketing, supply chain management – criticism of ethics in marketing – Ethics in ;retail business.

UNIT III (15 Hrs)

Ethics in HRM: Privacy issues – psychological expectation model – Restructuring and layoffs – wages empowerment of the weakest and unique – Advancement of women in the workforce – Human quality development – Sexual harassment – Discrimination – Whistle Blowing vs Organisational loyalty – Employer rights and responsibilities

UNIT IV (14 Hrs)

Ethics in production and operations management – Ethics in finance- Specific laws that affect retailers.

UNIT V (14 Hrs)

Ethics in global business – Ethical international decision – Making methods – Corporate responsibility and the environment

TEXT BOOKS:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	C S V Murthy	Business ethics- Text and cases	Himalaya publishing house, 2nd edition.	2006

REFERENCE BOOKS:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Joseph W Weiss	Business ethics – A stakeholder and issues management approach	Thomson (South-Western), 3rd edition	2003
2	Swapna Pradhan	Retailing management – Text and cases	Tata McGraw Hill, 2nd edition.	2004,

SEMESTER V

AOS – 2 - Paper I

FINANCIAL MARKETS AND SERVICES

Sub code-BB13E02

Credits - 4

Hours: 71

Objectives: To provide knowledge on the functioning of financial markets and services.

UNIT I (14 Hours)

Financial system-Nature-Role-Structure-stages- an overview of Indian Financial System- Financial Markets- Services-Instruments , Financial services -Concept objectives –functions - features-growth-problems-Global financial system

UNIT II (15 Hours)

Capital Market – functions – New Issues Market – functions – intermediaries - Stock Market - role - functions – listing– registration of broker- types of brokers – method of trading – speculators – speculative transactions – DEMAT - settlement – Depositories – NSDL –CCDL – NSE – SEBI – NSE - Nifty Index

UNIT III (14 Hours)

Merchant Banking – origin – services – qualities – guide lines –functions – SEBI regulations, Mutual funds – features – structure – types – benefits – RBI regulations – measurement – mutual funds in India- reasons for slow growth – selection of fund – Net Asset Value method

UNIT IV (14 Hours)

*Credit rating – features – symbols – validity – functions – benefits – process – credit rating agencies – limitations – problems in credit rating

Venture capital - Characteristics – evolution process – stages – advantages – forms – venture capital in India and abroad , Securitization of debt – structure – securing assets – role of institutions – benefits – conditions –securitization in India and abroad

UNIT V (14 Hours)

Derivatives – kinds – forwards – types – benefits – options – features – types –benefits - futures - swaps – benefits - growth of derivatives in India and abroad , Commodities market – types – features – exchange platform – clearing and settlement – Gold ETF – features – working – growth – problem

***Self study**

TEXT BOOK:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Gurusamy S,	Financial Markets and Institutions	Tata McGraw Hill Publishing co Ltd	2013

REFERENCE BOOK:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Avadhani V A	Marketing Financial Services	Himalaya Publishing House	2009
2	Gorden E, Natarajan K	Financial Markets and Services	Himalaya Publishing House	2005
3	Khan MY	Indian Financial System	Tata McGraw Hill Publishing co Ltd	2009

SEMESTER V**AOS – 2 - Paper II****INVESTMENT AND PORTFOLIO MANAGEMENT****Credits: 4****SUB CODE: BB13E06****Hours: 71**

Objective: To impart the students with the knowledge of investment avenues, analysis and regulations.

Unit I (14 hours)

Investment – meaning –importance – speculation – factors favourable for investment – features – process – Sources of investment information. Investment Decision Making –Approaches – errors in investing – Qualities of successful investing

Unit II (14 hours)

New Issues Market – functions - mechanics of floating – relationship with stock market. Stock market –brokers – membership – kinds of trading activity- listing – depositories – role of SEBI – NSE- ICSE – Stock market indices in India

Unit III (15 hours)

Risk – meaning – classification – measures of risk - Valuation of shares, debentures and preferred stock. Fundamental Analysis- Technical Analysis – Dow’s theory – Charts

Unit IV (14 hours)

Efficient Market theory – Portfolio Analysis – Markowitz theory – Sharpe’s optimum portfolio construction – Capital Asset Pricing Model

UNIT V (14 hours)

*Investment alternatives: Equity shares- Corporate Bonds-preference shares-derivatives-options-forwards-futures-swaps. Mutual funds –features - classification -SEBI and mutual fund regulations - performance measurement of mutual funds

*self-study

TEXT BOOK:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Preethi Singh	Investment Management	Himalaya Publishers	2008

REFERENCE BOOKS:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Avadani.V.A,	Investment Management	Himalaya Publications	2005
2	Donald E. Fischer and Ronald J. Jordon	Securities Analysis and Portfolio Management	Prentice – Hall of India private Ltd.	2002
3	Prasanna Chandra	Investment Analysis and Portfolio Management	Tata McGraw-Hill Publication New Delhi.	2005

SEMESTER V
SKILL BASED SUBJECT
Computational Finance – Paper –I
SB13FAP1

Credits: 3

Hours: 43

Objective: To enable the students to construct spreadsheet for basic financial applications using financial functions available in spreadsheet.

Unit I (9hrs)

Preparation of Income Statement

Input: Receipts & Payments

Functions to be used: Data validation, Audit Toolbar, -fx'- functions, Conditional Formatting, Combo Boxes, Controls, Scenarios, Goal Seek, Auto Correct.

Expected Output: Income Statement

Unit II(9hrs)

Time Value of money

Input: Cash Flows

Functions to be used: FV, NPER, PMT, PV, TYPE,

Expected Output: NPV, IRR, ROI

Unit III (8hrs)

Estimating the share price

Input: Share Prices

Functions to be used: Graph, Trend Setting

Expected Output: Trend

Unit IV(9hrs)

Calculation of Risk Adjusted Rate

Input: Share Prices

Functions to be used: CAPM Functions

Expected Output: Beta value and Trend line

Unit V (8hrs)

Capital Rationing

Input: Cash Flows

Functions to be used: Solver Parameters

Expected Output: Ranking based on Pay-back period

Note: Practical Classes to be arranged in Computer lab.
 Software essential: MS Office Excel

Text Book:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Bodhanwala.R.J	Financial Management using Excel Spreadsheet	Taxmann Publication New Delhi. 3rd Edition	2010

Semester : V of UG programme / III of PG programme

Title : Information Security (Level I)* NM13IS1

Credits : 2 **Lecture Hours: 26**

Objective

This course aims on introducing the theory and practice of designing and building secure computer systems that protect information and resist attacks. It covers all aspects of cyber security including network security, computer security and information security.

UNIT I (5 HRS)

Information security: History of IS-What is security?-characteristic of IS-components of I system –security system life cycle model.

UNIT II (6 HRS)

Cryptography: Concepts and techniques-Plain text and cipher text- Encryption principles-Cryptanalysis. Authentication methods-passwords-keys versus passwords-Attacking Systems via passwords-Password verification

UNIT III (5 HRS)

Fire walls: Viruses and worms- Digital rights management-What is firewalls- Types of Fire wall- Design Principles of Firewall

UNIT IV (5 HRS)

Hacking: Hacker hierarchy-password cracking-Phishing- Network Hacking- Wireless hacking.

UNIT V (5 HRS)

Case studies: DNS,IP SEC- Social media

Applicable to

*** BA(all Branches), B. Sc Advanced Zoology & Biotechnology, B. Sc Plant Biology & Plant Biotechnology, B. Sc Chemistry, B. Com Aided & SF , BBA Aided & SF**

MA & M. Sc all branches except Mathematics & Physics

TEXT BOOK:

S.no	Author	Title of book	Publisher	Year of publication
1	Dr.Michael E. Whitman, Herbert J. Mattord	Principles and Practices of Information Security	Course Technology Cengage Learning	4th edition, 2012
2	Atul Kahato	Cryptography and Network Security	McGraw Hill Education	3rd Edition 2012
3	William Stallings	Network Security Essential Applications and standard	Prentice Hall	2nd Edition 2009
4	Devan N. Shah	Information Security Principles and Practice	Wiley India	2009

Course material will be supplied

SEMESTER V

ADVANCED LEARNER COURSE –Paper I

BANKING AND FINANCIAL SERVICES

Credits: 5

SUBCODES: BB13AC1

Objectives: To provide students a formal training on the concepts and fundamentals of banking/other financial services

Unit I

Origin of banks – Definition of Banking, Licensing, Opening of branches, Functions of Banks – Role of Banks and Economic Development - Central Banking and Role of RBI and their functions

Unit II

Commercial Banks - Functions - Accepting Deposits - Lending of Funds, E - Banking – ATM Cards, Debit cards, Personal Identification Number - Online enquiry and update facility - Electronic Fund Transfer-Electronic Clearing System

Unit III

Development Banking in India: concept objectives, and functions of development banks; Operational and promotional activities of development banks – Role of development banks in poverty alleviation

Unit IV

Negotiable Instruments Act, 1881- Definition - Acceptance and negotiation - Rights and liabilities of Parties - Dishonour of a Negotiable Instrument. Financial Services – Meaning - importance of financial services - financial services and economic environment

Unit V

Factoring -Hire Purchase - Leasing - Retail Banking Services (Personal loans, Home loans and Consumer loans)

TEXT BOOK:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	E.Gordon and Dr.K.Natrajan	Financial Markets and Services	Himalaya	2013
2	Varshney. P. N	Banking Law and Practice	Sultan Chand & Sons	2013

REFERENCE:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	M Y Khan	Indian Financial System	Tata McGraw Hill	2013
2	Parameshwaran	Indian Banking	S. Chand and Co	2013
3	Santham .B	Financial services		

SEMESTER V

ADVANCED LEARNER COURSE –Paper II

RETAILING MANAGEMENT

Credits: 5

SUBCODE: BB13AC2

Objective: To familiarize the students about the concepts related to the management practices in retail trade.

UNIT I

Retail: Meaning- Functions and Special Characteristics of A Retailer- Retailer Equation- Trends In Retailing - Types of Retailing

UNIT II

Strategic Retail Planning Process - Retail location & Site decision- Retail buying - Retail Market Segmentation - Evaluating Areas for locations.

UNIT III

Retail Mix: Product Merchandise; Pricing decisions in retailing - Merchandise management process overview, considerations in setting up retail prices; Store design objectives.

UNIT IV

Retail In India: Evolution And Size of Retail in India- Growth of organized retailing in India- Drivers of Retail Change in India. Foreign Direct Investment In Retail- Challenges In Retail Developments In India.

UNIT V

Role of Human Resource and Information Technology in retailing - Financial Management Issues in Retail - Store operations - size & place allocation, store maintenance, inventory management.

TEXT BOOKS:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Swapna Pradhan	Retailing Management, Text and cases	Tata McGraw Hill, 2 nd edition.	2004

REFERENCE BOOKS:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Barry Berman and Joel R Evans	Retail Management	A strategic approach, Prentice Hall of India, 8 th edition.	2002
2	Gibson G Vedamani	Retail management	Jaico publishing House, Second edition.	2004
3	James R Ogden, Denise Ogden	Integrated Retail Management	Biztantra.	2005

SEMESTER-VI**CORE 14: INTERNATIONAL BUSINESS****SUB CODE: BB14C14****Credits: 4****Hrs: 71**

Objective: To acquaint the students with the technicalities of the export trade and documentation

UNIT - 1 (13 Hours)

International Business – Meaning, Scope – Domestic Vs International Business – Techniques of International Business: Subcontracting - Joint ventures and Counter Trade – Franchising - Trade barriers: Tariff and non – tariff barriers- INCOTERMS

UNIT - 2 (14 Hours)

International Business Environment – Types (Cultural environment, Economic Environment, Political Environment, Regulatory Environment, Technology and Demographic Environment) - Globalization of Indian Business - Factors favouring Globalization- Obstacles facing globalization - Globalization Strategies

UNIT - 3 (13 Hours)

Definition and Meaning of Multinational Corporation- Merits and Demerits of MNC- MNC's in India - Role of MNC in International Trade –Export and Import – Meaning – Definition – Scope – Importance

UNIT - 4 (14 Hours)

Export Procedure – Preliminary steps - Pre shipment procedure – Shipment procedure – post shipment procedure - Export Documentation - Import Procedure - Preliminary steps – Pre import procedure – Custom's procedure for imports – Export Pricing.

UNIT - 5 (12 Hours)

Role of International Agencies: IMF, World Bank, WTO*. Institutional assistance for export promotion: Export promotion council - Commodity Boards* – Boards of trade*: FIEO, IIFT, Export inspection council, STC, Export houses, Special Economic Zones.

***Self study**

Case Studies - 5 hrs (Internal Evaluation Only)

TEXT BOOKS:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	K.Aswathappa	International Business	Tata Mcgraw Hill	2013
2	TAS Balagopal	Export Management	Himalaya	2011

REFERENCE BOOKS:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Francis Cherunilam	International Trade and Export Management	Himalaya	2009
2	Subba Rao	International Business	Himalaya	2009

SEMESTER VI

CORE 15: STRATEGIC MANAGEMENT

Credits: 4

SUB CODE: BB14C15

Hours: 71

Objective: To impart the students with the essentials of strategic management and its applications to business.

UNIT - I (13 Hours)

Introduction - concept of strategic management - need –strategic planning process – Levels of strategy -Mckinsey's 7S Model - Strategic vision - corporate mission – objectives –business ethics and social responsibility

UNIT - II (14 Hours)

Environmental analysis – need – scanning –approaches – Internal analysis – need –SWOT analysis – value chain – functional analysis – Grid approach – criteria for evaluating internal capabilities.- comparative and comprehensive analysis- Tools- Benchmarking and Balanced score card

UNIT – III (13 Hours)

Strategic Decision framework – stability, expansion, retrenchment and combination strategies corporate restructuring – Portfolio analysis models-BCG-GE 9cell-DPM-SPACE-contingency strategy

UNIT - IV (13 Hours)

Strategy Implementation –aspects of implementation– procedural implementation – structural considerations – Resource mobilisation and allocation -behavioural implementation

UNIT - V (13 Hours)

Strategy evaluation and control: – criteria –control process-Control techniques-strategic and financial control –concept of MBE-Social performance control -Managing strategic change-diagnosing change need and change process*

***Self study**

Case Studies: 5 hours (Only internal evaluation)

TEXT BOOK:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	L.M Prasad	Strategic Management	Sultan Chand and Sons	2012

REFERENCE BOOKS:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	C.A.Appa Rao, B.Parvathiswarn Rao, K.Sivaramakrishna	Strategic Management and Business Policy	Excel books	2012
2	PK Ghosh	Strategic Planning and Management	Sultan Chand and Sons	2010
3	John A Pearce, Richard B Robinson, Strategic Management	Strategic Management Text and Cases	AIMS Educational Books,	2008
4	VS Ramaswamy & S.Namakumari	Strategic Planning – Formulation of Corporate strategy	Macmillan Business Books	2012
5	V.S.P.Rao and V.Harikrishna	Strategic Management	Excel books	2012

Semester VI**Part-III - AOS 3****Paper-XVIII- ENTREPRENEURIAL DEVELOPMENT (UED1201)****Common to B.Com, BBM, BBM (IB&RM) & B.Sc (ISM)****Credits: 4****Hours: 86*****Objectives***

- ❖ *To impart knowledge and skills needed to become a successful entrepreneur*
- ❖ *To motivate young minds to set up own venture and contribute to national economic development.*

Unit I (17 Hrs)

Entrepreneurship-Meaning-Characteristics-Functions-Traits-Types-Intrapreneur- Women entrepreneurship-Rural entrepreneurship-Role of entrepreneurship in economic development- Entrepreneurship development programme- Need- Objective- Course contents- Phases-evaluation

Unit II (18 Hrs)

Factors affecting entrepreneurial growth- Institutional support to entrepreneurs - DIC, NSIC, SIDO, KVIC, SIDC, TIIC, Industrial Estates, SIDBI, EDII, SIPCOT- Angel investors- Incubators- STEP- Venture capital- Clusters- SPECIAL ECONOMIC ZONES

Unit III (17 Hrs)

Starting a venture- Registration formalities-Incentives and subsidies- Need for incentives and subsidies-Tax benefits for SSI units- Sickness in Small Industries-Causes and Remedies and Revival

Unit IV (17 Hrs)

Project- Idea generation- Project identification- Project Formulation- Feasibility Analysis- Development of Business plan- Project appraisal- Project Report Presentation- Planning Commission Guidelines for Formulating a Project

Unit V (17 Hrs)

Financial Analysis- Capital Cost Estimation- Operating Cost- Revenue estimates- Working capital- cash Flow- errors in estimation – ***case study analysis- Field visit and Business plan submission**

Note: * For Internals only

TEXT BOOK:

S.No	Authors	Title	Publishers	Year of Publication
1.	Gupta. C.B and Srinivasan. N.P	Entrepreneurial Development	Sultan Chand	2005

REFERENCE:

S.No	Authors	Title	Publishers	Year of Publication
1.	Khanka SS	Entrepreneurial development	S. Chand and Co ltd	2010
2	Robert D. Hisrich et al	Entrepreneurship Development	Tata Mcgraw Hill Publishing Company Ltd	2007
3.	Prasanna Chandra	Projects- Planning , Analysis, Financing , Implementation and review	Tata Mcgraw Hill Publishing CompanyLtd, New Delhi	2006

SEMESTER -VI

AOS 3 - CORPORATE ACCOUNTING

Credit: 4

PAPER: 2 SUBCODE: BB12E07

Hours: 86

UNIT- I (17Hrs)

Accounting for issue of shares (Including forfeiture and reissue) and debentures in a company - Redemption of preference shares and debenture.

UNIT- II (17Hrs)

Profit prior to Incorporation - Company Final Accounts

UNIT- III (17Hrs)

Amalgamation, Absorption and Reconstruction Accounts.

UNIT- IV (17Hrs)

Holding Companies.

UNIT- V (18 Hrs)

Valuation of shares in Companies - Valuation of Goodwill and Liquidators Final

Statement of Account.

* Theory-20% and Problems-80%

TEXT BOOK

S.No	Authors	Title	Publishers	Year of Publication
1.	S.P.Jain & K.L.Narang	Advanced Accountancy	KalyaniPublishers9 th Edition	1997

REFERENCE

S.No	Authors	Title	Publishers	Year of Publication
1.	S.P.Jain & K.L.Narang	Advanced Accountancy	KalyaniPublishers,9 th Edition	1997
2.	R.L.Gupta & V.K.Gupta	Principles & Practice of Accountancy	S.Chand & Sons, 10 th Edition	2000,

SEMESTER - VI

AOS 4: ADVERTISING AND SALES PROMOTION

PAPER: 1 - SUB CODE: ASP1413

Credits: 4

Hours: 71

Objective: To impart the skill of constructing an advertisement and the essentials of advertisement programs and various sales promotion activities.

UNIT – I (13 Hours)

Advertising: Meaning – Importance – Objectives – Media: Print Media, Electronic Media, Outdoor Media & Transportation Advertising -e-advertising, Cinema -Exhibitions, Trade fair.

UNIT – II (13 Hours)

Advertising Agencies: Features and Functions of Advertising Agencies – Selection of an Advertising Agency. Advertising Budget - Advertising Appeal: Essentials of Good Appeal –

Classifications of Advertising Appeals. Ethics in Advertising

UNIT –III (13 Hours)

Advertising Layout – Functions –Types Layout – Advertising Campaign – Steps in Campaign Planning – Measurement of Advertising Effectiveness: Pre – Concurrent and Post testing.

UNIT – IV (13 Hours)

Sales Promotion: Meaning – Methods – Promotional Strategy –Advertising Technique of Sales Promotion – Consumer and Dealer Promotion – After Sales service – Warranty – Guarantee – Personal selling – Objectives – Process of Personal Selling – Salesmanship – Types of Salesmen
**

UNIT – V (14 Hours)

Sales Force Management – Importance – Sales Force decision* – Sales Force size – Training, Methods and Motivating Salesmen* – Fixing sales territories – Quota – Evaluation.*

* Self study

5 hrs -Case lets - (Only internal evaluation)

TEXT BOOKS:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	C.N. Sontakki	Advertising	Kalyani Publishers	2012
2	P. Saravanel & S. Sumathi,	Advertising & Salesmanship	Margham Publications	2006

REFERENCE BOOKS:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Chunawalla, Kumar, Sethia Subramanian & Suchak	Advertising – Theory & Practice	Himalaya Publishing House.	2008
2	George E. Belch & Michael A Belch	Advertising & Promotion	Tata Mc Graw Hill Publishing Company	2009

SEMESTER - VI

AOS 4: SERVICES MARKETING

Paper II SUB CODE: BB13E08

Credits: - 5

Hours: 71

Objective: To introduce the basic services concept and impart knowledge about different service sectors.

UNIT - I (14 Hrs)

Foundation of services marketing – Introduction - The services concept- Service Industry – Nature of Services, Characteristics of Services, Classification of Services – Importance of Services Marketing - The Growth in Services – Global & Indian Scenarios

UNIT - II (14 Hrs)

Service Marketing mix; elements – service products, pricing in services, service promotion, place in services, people in services, managing service quality; Services Market Segmentation – Positioning and Differentiation of Services

UNIT - III (14 Hrs)

Distribution Strategies : Foundation of services marketing – Introduction - The services concept- Service Industry –Nature of Services, Characteristics of Services, Classification of Services – Importance of Services Marketing - The Growth in Services – Global & Indian Scenarios

UNIT - IV (14 Hrs)

Distinctive Characteristics of Services - Four I's of services - Intangibility, Inconsistency for Services – Challenges in Distribution of Services. Service Quality in Service Marketing – Service Encounter - Measuring customer satisfaction –SERVQUAL & GAP model - e services

UNIT - V (15 Hrs)

Services Marketing in Non Profit and Profit Organisations; tourism & travels; transportation & logistics; financial services; information technology & communication services; media services; * health care services*; professional services*; educational services *

***Self study**

TEXT BOOK:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	SM Jha	Services Marketing,	Mc Milan,	2014

REFERENCE BOOKS:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Apte Govind	Services Marketing	Oxford Univ. Press.	2004
2	Rampal & Gupata,	Service Marketing, Concepts, Applications & Cases,	Galgotia Publishing Co.	2011
3	Venu Gopal & Raghu	Services Marketing	Himalaya Pub. Ltd.	2006

SEMESTER VI
SKILL BASED SUBJECT - Part-IV
Paper IV - Computational Finance – Part II
SB13FAP2

Credits: 2**Hours: 43****Objective:**

- ❖ To enable the students to construct spreadsheet for basic financial applications using financial functions available in spreadsheet.

Unit I (8 hrs)

Leverage

Input: Various Cost

Functions to be used: Goal Seek

Expected Output: DOL, DFL and DCL; BEP graph

Unit II(8hrs)

Designing Capital Structure

Input: Summarized Income Statement

Functions to be used: Goal Seek

Expected Output:EPS, EPS growth rate.

Unit III(9hrs)

Inventory Management

Input: Inventory data

Functions to be used: Scenarios

Expected Output: EOQ, Max level, Min level, Graph.

Unit IV(9hrs)

Credit Policy

Input: Opening and Closing Receivables.

Functions to be used: Min, Max

Expected Output: Aging Schedule

Unit V (9hrs)

Cash flow Estimation

Input: Cash flows

Functions to be used: Auto correct

Expected Output: Cash Budget

Note: Practical Classes to be arranged in Computer lab.

Software essential: MS Office Excel

Text Book:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Bodhanwala.R.J,	Financial Management using Excel Spreadsheet	Taxmann Publication, New Delhi. 3rd Edition,	2010

SEMESTER-VI
ADVANCED LEARNER COURSE-Paper 1

PAPER 3- INSURANCE PRINCIPLES AND PRACTICE

Credits: 5

SUB CODE: BB11AC3

Objective: To impart the students with knowledge about insurance

UNIT 1:

Definition Risk and uncertainty – Classification of Risk – Sources of risk – External and Internal Insurance – Meaning, nature and significance essential requirements and principles of risk insurance; reinsurance; privatisation of insurance business in India; Insurance Regulatory Development Authority – Recent Developments in the Insurance sector.

UNIT 2:

Life Insurance – Law relating to life Insurance; General Principles of Life Insurance Contract; Proposal and policy; assignments and nomination; title and claims; concept of trusts in life policy; LIC – Role and Functions.

UNIT 3:

General Insurance - Law relating to general insurance; different types of general

insurance; general insurance Vs life insurance; nature of fire insurance; various types of fire policy; subrogation; double insurance; contribution; proximate cause; claims of recovery. Accident and Motor Insurance –Nature, disclosure, terms and conditions claims and recovery; third party insurance; Compulsory motor vehicle insurance; accident insurance.

UNIT 4:

Deposit and Credit Insurance – Nature, terms and Conditions, claim recovery etc., public liability insurance; emerging risk insurance structure and power, function of General Insurance Corporation of India; Deposit Insurance and Credit Guarantee Corporation.

UNIT 5:

Marine Insurance – Law relating to marine insurance; scope and nature; types of policy; insurable interest; disclosure and representation; insured perils; proximity; cause; voyage; warranties; measurement; subrogation; contribution; under insurance.

TEXT BOOKS:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	M.N. Mishra	Insurance Principles and Practice	S. Chand Limited	2008

REFERENCE BOOKS:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	S Panda	Principles and Practices of Insurance	Kalyani Publishers	2008
2	N.D Kapoor	Elements of Business Law	New International Age Publishers, New Delhi	2008
3	P.Periyasamy	Principles and Practices of Insurance	Himalaya Publishing House	2006

SEMESTER-VI**ADVANCED LEARNER COURSE – PAPER 2 (BB11AC5)****CUSTOMER REALTIONSHIP MANAGEMENT****Credits: 5**

Objective: To provide a thorough understanding of customer-retailer relationship and the ways to manage it.

UNIT- I

Relationship Marketing- Overview, Meaning- Basis of Building Relationships- Customer Lifetime Value- Conflict Management and Customer Retention.

UNIT- II

CRM- Evolution, Meaning, Definition, Objectives, and Benefits- Relationship between CRM & Technology- Creating a CRM culture- Building blocks of CRM- CRM Strategies- Types of CRM.

UNIT- III

Planning CRM Project- General Business Goals and Objectives- Framework of Successful CRM- CRM: Implementation Steps- Role of CRM and Employees, the HCRM Model, Way Forward.

UNIT- IV

Sales Force Automation (SFA)- Overview, Strategic Advantages, Disadvantages, SFA at Inception and Today- Call center- Objectives, Classification, Functionality, Developments- CRM & Data Warehousing- Steps, Information Processing- Data Mining Technology and Process.

UNIT- V

CRM Marketing Initiatives- What is ECRM? - Levels, ECRM Tools- Difference between CRM and ECRM- CRM: Opportunities, Challenges and Ways to avoid Pitfalls

Text Book:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Dr. K. Govinda Bhat	Customer Relationship Management	Himalaya Publishing House	2010

Reference Books:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	S. Shajahan	Relationship Marketing	McGraw Hill 2.Paul Green Berg – CRM, Tata McGraw hill,	2002 1997