

KARNATAK UNIVERSITY, DHARWAD



FACULTY OF MANAGEMENT

Syllabus

For

BACHELOR OF BUSINESS ADMINISTRATION

Choice Based Credit System

[BBA - CBCS]

With effect from 2020-21 & onwards

B.B.A. (CBCS) Semester-wise Credit Distribution

Sl. No.	Category	Semester						Total Credits
		I	II	III	IV	V	VI	
01	Discipline Specific Core (DSC) Courses	16	16	16	16	08	08	80
02	Discipline Specific Elective (DSE) Courses	-	-	-	-	12	08	20
03	Ability Enhancement Compulsory Courses (AECC)	08	08	06	06	-	-	28
04	Skill Enhancement Courses (SEC)	-	-	02	02	04	04	12
05	Dissertation/Project Work	-	-	-	-	-	04	04
	Total	24	24	24	24	24	24	144

B.B.A. (CBCS) - First Semester

Sl.No.	Subject Code	Subject Name	Instruction Hours/week	Duration of Sem-end Exam	Marks in Examination			Credits
					I.A.	Sem-end	Total	
01	DSC-1A	Principles of Management	4	3	20	80	100	4
02	DSC-2A	Business Economics	4	3	20	80	100	4
03	DSC-3A	Elements of Marketing	4	3	20	80	100	4
04	DSC-4A	Introduction to Business Accounting	4	3	20	80	100	4
05	AECC-1A	English-1	3	2.5	15	60	75	3
06	AECC-2A	Modern Indian Language-1	3	2.5	15	60	75	3
07	AECC-3A	Environmental Science	2	1.5	10	40	50	2
	Total				120	480	600	24

Title: PRINCIPLES OF MANAGEMENT

Code: DSC-1A

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

**Evaluation: Continuous Internal Assessment
Semester End Examination**

**20 Marks
80 Marks**

Objective: to acquaint students with the concepts, principles and practices of the management of business organizations.

UNIT I: 10hours

Introduction to Management: Meaning and definition, Levels of Management, Managerial Roles, Managerial Skills, Nature & Importance of Management, Concept of Management and Administration, Basic functions of Management - Planning, Organizing, Leading/Directing, Controlling, Contributions of Management Thinkers - F W Taylor, Henry Fayol, Elton Mayo, Peter Drucker.

UNIT II: 08hours

Planning: Meaning, types of planning – Strategic Plan, Tactical Plan, Operational Plan, Contingency Plan, Importance of planning, Concept of Objectives, Management by Objectives (MBO), Concept of Decision Making, Decision making process, Types of decisions – Programmed and Non-programmed Decisions, Individual and Group decisions, Organizational and Personal decisions

UNIT III: 10hours

Organizing: Concept of Organizing, Organization Structure – Functional Organization Structure, Product/Market Organization Structure, Project Organization Structure, Matrix Organization Structure, Concept of Line and Staff Authority, Span of Control, Centralization and Decentralization of Authority, Delegation of Authority, and Formal and Informal Groups/Organization

UNIT IV: 12hours

Directing: Concept of directing / leading, Importance of Directing, Leadership Styles – Autocratic, Democratic, Laissez-faire, Transformational, and Charismatic; Concept of Motivation, Difference between Intrinsic and Extrinsic Motivation, Motivational theories - Maslow's Hierarchy of Needs Theory, Herzberg's Two-Factor Theory, McClelland's Acquired-needs Theory

UNIT V: 10hours

Controlling: Concept of Controlling, Process of controlling, Need for Control, Types of Control – Feed-forward Control, Concurrent Control, Feedback Control
Forms of Business Organizations: Sole Proprietorship, Partnership, Corporations, Limited Liability Company, and Cooperative
New trends in Business Management: Work from Home, Knowledge Process Outsourcing, Generation - Z employees,

Note: Case study from modules II, III, IV and V.

SUGGESTED READING:

1. Griffin Ricky, Management – Principles and Applications, Cengage Learning, New Delhi.
2. Satya Raju and Parthsarathy, Management – Text and Cases, PHI, New Delhi.
3. Dinkar Pagare, “Principles of Management” Sultan Chand & Sons, New Delhi.
4. C B Gupta, Principles and Practice of Management, Sultan Chand & Sons, New Delhi.
5. Govindrajan and Natarajan, Principles of Management, PHI, New Delhi.
6. Tony Morden, Principles of Management, Ashagate Publications, New Delhi.
7. Koontz, Principles of Management, TMH, New Delhi.
8. Thomas Bateman and Scott Snell, Management, McGraw Hill, New York.
9. P N Reddy and P C Tripathy, Principles of Management, TMH, New Delhi.
10. Hill, Principles of Management, TMH, New Delhi.

Title: BUSINESS ECONOMICS

Code: DSC-2A

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

**Evaluation: Continuous Internal Assessment
Semester End Examination**

**20 Marks
80 Marks**

Objective: Familiarize the students with basic economic concept and Presenting and developing a microeconomic approach to business decisions.

UNIT 1: Introduction

8hours

Meaning and definition- Managerial Economics, Salient features and significance, role of managerial economics, scope of managerial economics, uses/objectives of managerial economics, meaning of micro and macro economics, differences between micro and macro economics, importance and uses of micro economics, limitations of micro economics

UNIT 2: Demand Analysis

10hours

Meaning of demand, individual and market demand, determinants of demand, demand-function, schedule, curve, the law of demand, exceptions to the law of demand, change in quantity demand vs change in demand, reasons for change in demand, Elasticity of demand, factors influencing elasticity of demand, price elasticity of demand and types, income elasticity of demand and types, cross elasticity of demand.

Demand forecasting-meaning, significance and methods.

UNIT 3: Supply Analysis

4hours

Meaning of supply, determinants of supply, law of supply, extension and contraction in supply, increase and decrease in supply, causes of change in supply, elasticity of supply.

UNIT 4: Production Analysis And Cost Analysis

12hours

Production analysis: Concept of production function, factors of production, laws of production- the law of diminishing marginal returns, the law of variable proportions, the law of returns to scale, isoquants (only meaning), economies of scale and diseconomies of scale.

Cost analysis: meaning of cost, types of cost, cost concepts-TFC, TVC, TC, AC, and MC their meaning and computation.

UNIT 5: Market Structures And Pricing Policies

10hours

Meaning of market, Pure and Perfect Competition & its features, Imperfect Competition & its features, Monopoly, Duopoly, Oligopoly, Monopolistic and Oligopolistic markets

Pricing policies – objective of pricing policy, factors involved in pricing policy, pricing methods-cost plus, going rate, pricing for rate of return, administered price.

UNIT 6: Profit Planning

6hours

Meaning of profit, break even analysis- meaning, computation and graphical representation

Note: Case study from modules III, IV and VI.

SUGGESTED READING:

1. Managerial Economics, D.N. Dwivedi, Vikas publication
2. Managerial Economics - Theory and Application - D. M. Mithani
3. Managerial Economics, Stephen Hill, Palgrave Macmillan
4. Managerial Economics – Analysis, Problems and Cases, P.L. Mehta, Sultan Chand Sons, New Delhi
5. Managerial Economics – Varshney and Maheshwari, Sultan Chand and Sons, New Delhi
6. Managerial Economics – D. Salvatore, McGraw Hill, New Delhi
7. Managerial Economics – Pearson and Lewis, Prentice Hall, New Delhi
8. Managerial Economics – G.S. Gupta, T M H, New Delhi

Title: ELEMENTS OF MARKETING

Code: DSC-3A

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

**Evaluation: Continuous Internal Assessment
Semester End Examination**

20 Marks

80 Marks

Objective: To enable students to understand the fundamental concepts and principles of marketing

UNIT 1: Concepts of Marketing **12hours**

Meaning, definitions, core concepts of marketing-

- (a) Need, wants and demands, product, service, value and satisfaction, Exchange transaction and relationship, market.
- (b) Marketing management orientations- production concept, product concept, selling concept, marketing concept, societal marketing concept.
- (c) Concepts of customer relationship management- meaning of customer perceived value, CRM, customer satisfaction, customer value, customer lifetime value, customer loyalty, retention and customer equity.
- (d) Marketing process- I. Analysing marketing opportunities II. Selecting target market III. Developing marketing mix IV. Managing marketing effort

UNIT 2: Marketing Environment **8hours**

- (a) Company's micro environment-company, suppliers, marketing intermediaries, customers, competitors and public.
- (b) Company's macro environment- demographic environment, economic environment, natural environment, technological environment, political environment and cultural environment,

UNIT 3: Consumer Behaviour and markets **10hours**

- (a) Meaning of consumer, consumer buying behaviour and consumer market
- (b) Model of consumer behaviour, factors affecting consumer behaviour- cultural, social, personal and psychological factors
- (c) Types of buying decision behaviour- complex buying behaviour, dissonance reducing buying behaviour, habitual buying behaviour, variety seeking buying behaviour.
- (d) Buyer decision process, stages in adoption process.

UNIT 4: Business Buyer's Behaviour and Markets **08hours**

- (a) Business Market- Meaning and Characteristics of business markets
- (b) Business buyer's behaviour- major types of buying situation, participants in business buying process and business buying process.
- (c) Institution and government markets- its meaning.

UNIT 5: Segmentation, targeting and positioning. **12hours**

- (a) Market segments- meaning, basis of segmentation, requirements of effective segmentation
- (b) Target marketing- evaluating market segments, selecting target market segments, target market strategies- undifferentiated marketing, differentiated marketing, concentrated marketing and micro marketing
- (c) Positioning- meaning, choosing positioning strategy-
 1. Identifying possible competitive advantage
 2. Choosing right competitive advantage
 3. Selecting overall positioning strategy and
 4. Developing positional statements

Note: Case study from modules I, II, III, IV and V.

SUGGESTED READING:

1. Kotler and Armstrong, Principles of Marketing, Pearson Publications, New Delhi.
2. Philip Kotler, Marketing Management, PHI, New Delhi.
3. William Stanton, Fundamentals of Marketing, TMH, New Delhi.
4. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi.
5. Ramaswamy and Namkumari, Marketing Management, Macmillan, New Delhi.
6. Pillai and Bagavathi – Modern Marketing - Principles and Practices, S. Chand & Company, New Delhi.
7. Perreault, Basic Marketing, TMH, New Delhi.
8. Sontakki and Deshpande, Principles of Marketing, Kalyani Publishers, Ludhiana.

Title: INTRODUCTION TO BUSINESS ACCOUNTING

Code: DSC-4A

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

**Evaluation: Continuous Internal Assessment
Semester End Examination**

**20 Marks
80 Marks**

Objectives: To enable student to understand the fundamentals of accounting.

UNIT 1: Introduction To Financial Accounting

8hours

Meaning, Definition and Objectives of Accounting, Functions of Accounting, Users of Accounting Information, Accounting terms, Accounting Principles – Accounting Concepts and Accounting Conventions, Accounting Standards –List of Indian Accounting Standards

UNIT 2: Accounting Process

15hours

Accounting cycle (traditional approach), Kinds of Accounts, Rules of accounting (English and American) Journal – Ledger – Trial Balance – Problems.

UNIT 3: Subsidiary Books

10hours

Accounting cycle (modern approach), Meaning, Types of Subsidiary Books : Purchases Book, Sales Book, Purchase Returns Book , Sales Return Book, Bills Receivable Book, Bills Payable Book, Cash Book (Simple Cash Book, Double Column Cash Book, Three Column Cash Book and Petty Cash Book) and Journal proper.

Meaning of Bank Reconciliation Statement, reasons of disagreement, Preparation of Bank Reconciliation Statement.

UNIT 4: Final Accounts Of Proprietary Concern

12hours

Adjustment entries and closing entries, Preparation of Profit & Loss Account and Balance Sheet

UNIT 5: Depreciation

5hours

Meaning of Depreciation, Methods of depreciation, Straight Line Method and Written Down Value Method problem.

Note: Case study from modules III and IV

SUGGESTED READING:

1. Fundamentals of Accounting & Financial Analysis by Anil Chowdhry, Pearson Education
2. Accounting Made Easy by Rajesh Agarwal & R Srinivasan, Tata McGraw –Hill
3. Financial Accounting For Management by Ambrish Gupta, Pearson Education
4. An Introduction to Accountancy by Dr. S. N. Maheshwari, Vikas Publishing House
5. Accounting for Management by Bhattacharyya, S. K. And John Dearden, Vikas Publishing House Pvt. Ltd.; New Delhi
6. The Essence of Financial Accounting by Chadwick, Leslie, Prentice–Hall of India Private Limited, New Delhi.
7. Basic Accounting, B S Raman, Sapna book house.
8. Managers’ Guide to Finance and Accounting by Chandra Prasanna, Tata McGraw–Hill Publishing Company Limited; New Delhi.
9. Financial Accounting: A Managerial Perspective, Narayanaswamy, R., Prentice–Hall of India Private Limited, New Delhi.

B.B.A. (CBCS) - Second Semester

Sl.No.	Subject Code	Subject Name	Instruction Hours/week	Duration of Sem-end Exam	Marks in Examination			Credits
					I.A.	Sem-end	Total	
01	DSC-1B	Corporate Communication	4	3	20	80	100	4
02	DSC-2B	Business Finance	4	3	20	80	100	4
03	DSC-3B	Marketing Management	4	3	20	80	100	4
04	DSC-4B	Advanced Accounting	4	3	20	80	100	4
05	AECC-1B	English-2	3	2.5	15	60	75	3
06	AECC-2B	Modern Indian Language-2	3	2.5	15	60	75	3
07	AECC-3B	Constitution of India	2	1.5	10	40	50	2
Total					120	480	600	24

Title: CORPORATE COMMUNICATION

Code: DSC-1B

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

**Evaluation: Continuous Internal Assessment
Semester End Examination**

**20 Marks
80 Marks**

Objective: The subject aims to develop written and oral communication skills for effective business communication.

UNIT I: 10hours

Business Communication: Meaning, Process of Communication, Importance of communication in the organisation, Types of communication model: a) Linear Model b) Transactional Model c) Interactional Model, Barriers to Effective Communication, Methods of overcoming barriers

UNIT II: 10hours

Written Communication: Structure and Layout of Business Letter, Kinds of Business letters for various context – Acknowledgement letter, Apology letter, Complaint letter, Covering letter, Inquiry letter, Order letter, Writing Business Reports – Importance and types of business reports, Resume writing with covering letter

UNIT III: 12hours

Speaking and Presentation: Basic guidelines and considerations for presentation, Elements of Business presentation – Designing and effective presentation, Exercises on Speaking and Presentation is to be conducted

Non-verbal Communication: Meaning, elements of non-verbal communication, importance of non-verbal communication

UNIT IV: 08hours

Meeting: Meaning, types of meetings – Statutory Meeting, Board of Directors Meeting, Annual General Meeting, Shareholders Meeting, Preparation of Meeting - Notice, Agenda, Minutes of the meeting, and Responsibilities of Chairman and Secretary in conducting of meeting

UNIT V: 10hours

Technology in Communication: E-mail, Mobile devices, video Conferencing, Intercom, Cloud-based Apps, Social Intranet Software, Online Discussion Forums. Advantages and Disadvantages of Technology in the Workplace

Application of Communication Skills: Activities are to be conducted - Group Discussion, Negotiations, Presentation, Mock Interview, Speeches

Note: Case study from modules II, IV and V.

SUGGESTED READING:

1. Essentials of Business Communication – by Rajendra Pual, Sultan Chand & Sons, New Delhi
2. Business Correspondence and Report Writing – R. C. Sharma, Krishna Mohan – Tata McGraw Hill Publishing Company Limited, New Delhi
3. Advanced Business Communication – John M., Penrose, Robert W. Rasberry, Robert J. Myers
4. Business Communication – M. K. Sehgal, Vandana Khetarpal, Excel Books Publications

Title: BUSINESS FINANCE

Code: DSC-2B

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

**Evaluation: Continuous Internal Assessment
Semester End Examination**

20 Marks

80 Marks

Objectives: The objective is to enable students to understand the basic concepts of business finance and the role of business finance in decision-making.

UNIT 1: Introduction To Financial Management

5hours

Meaning of Finance, Business Finance, Finance Function, Organization structure of finance. Financial Management- meaning, Objectives (profit maximization, wealth maximisation), Financial Management Decisions: Investment decision, Financing decision, Dividend decisions, Role of a Financial Manager.

UNIT 2: Time Value Of Money

8 hours

Introduction to time value of money, Meaning & Definition of Future Value (Single Flow, Uneven Flow & Annuity), Present Value (Single Flow, Uneven Flow & Annuity), Doubling Period-Simple problem.

UNIT 3: Cost Of Capital

8 hours

Meaning and Significance of Cost of Capital, Sources of Capital, Computation of Cost of Capital, Specific Cost: Cost of Debt, Cost of Preference Share Capital, Cost of Equity Share Capital; Weighted Average Cost of Capital – Problems.

UNIT 4: Capital Structure

7 hours

Meaning of Capital Structure, Factors influencing Capital Structure, Optimum Capital Structure, EBIT-EPS Analysis, Leverages meaning, Types of Leverages – Simple Problems

UNIT 5: Dividend Theories

6 hours

Meaning of Dividend, factors determining dividend decision, Irrelevance Theory – MM Model, Relevance Theories - Walter Model - Gordon Model, Problems on Dividend Theories.

UNIT 6: Working Capital Management

8 hours

Introduction – Concept of Working Capital, Significance of Adequate Working Capital, effects of Excess or Inadequate Working Capital, Determinants of Working Capital, Sources of Working Capital. Estimation of working capital requirement (problems). Cash Management, Receivables Management, Inventory Management (only theory).

Note: Case study from modules IV, V and VI.

SUGGESTED READING:

1. Khan and Jain, Financial Management, Tata McGraw Hill.
2. Dr. K.V. Venkataramana, Financial Management, SHB Publications.
3. Sudhindra Bhatt: Financial Management, Excel Books.
4. Sharma and Sashi Gupta, Financial Management, Kalyani Publication.
5. M.GangadharRao& Others: Financial Management, Himalaya Publishers.
6. I M Pandey, Financial Management, Vika Publication House.
7. Prasanna Chandra, Financial Management, Tata McGraw Hill.

Title: MARKETING MANAGEMENT**Code: DSC-3B****Work Load: 4 Hours per week****Evaluation: Continuous Internal Assessment
Semester End Examination****Credit Points: 04****Contact Hours: 60****20 Marks****80 Marks**

Objectives: To facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

UNIT 1: Product and service**12hours**

Product-meaning, levels of product and service, product and service classification, product and service decisions- individual product and service decisions, product line decision, product mix decision; New product development strategy- idea generation, idea screening, concept development and testing, market strategy development, business analysis, product development, test market, commercialisation and organising of new product development; Product life cycle-meaning, stages of PLC, strategy adopted in different stages of PLC.

UNIT 2: Pricing**10hours**

Meaning, Factors considered when setting prices- internal and external factors affecting pricing decision; General pricing approaches- cost based pricing, value based pricing and competition based pricing; New product pricing strategy- market skimming pricing and market penetration pricing; Product mix pricing strategies- product line pricing, optional product pricing, captive product pricing, by-product pricing, product bundle pricing; Price adjustment strategies- discount and allowance pricing, segmented pricing, psychological pricing, promotional pricing, geographical pricing and international pricing.

UNIT 3: Marketing channels**12hours**

Meaning, consumer and business marketing channels; Channel behaviour and organisation-channel conflict- meaning and types; Vertical marketing system, horizontal marketing system, multi chain marketing system; Channel design decisions- analysing consumer needs, setting up channel objectives, identifying major alternatives, evaluating major alternatives, designing international distribution channels; Channel management decision- selecting channel members, managing and motivating channel members, evaluating channel members; Retailing- meaning and types; Wholesaling- meaning and types

UNIT 4: Promotion**08hours**

Advertisement- meaning and types of advertisements, types of media, sales promotion- meaning types of sales promotional tools; Public relationships- meaning major public relation tools; Personal selling- meaning, personal selling process

UNIT 5: Electronic marketing**08hours**

Meaning of e-mail marketing and internet marketing, traditional marketing v/s e-marketing, benefits of e-marketing over traditional marketing; e-advertisement meaning; e-payment system-problems of traditional payment systems, methods of online payments- electronic tokens, electronic or digital cash, electronic cheques; security risk in internet, security tools.

Note: Case study from modules I, II, III, IV and V.

SUGGESTED READING:

1. Philip Kotler, Kevin Lane Keller, Marketing Management, Prentice Hall
2. Stanton, Etzel, Walker, Fundamentals of Marketing, Tata-McGraw Hill, New Delhi.
3. Saxena, Rajan, Marketing Management, Tata-McGraw Hill, New Delhi.
4. McCarthy, E.J., Basic Marketing: A managerial approach, Irwin, New York.

Title: ADVANCED ACCOUNTING**Code: DSC-4B****Credit Points: 04****Work Load: 4 Hours per week****Contact Hours: 60****Evaluation: Continuous Internal Assessment
Semester End Examination****20 Marks
80 Marks**

Objective: to acquaint the students with the knowledge on the accounting procedures for different types of business.

Module 1: Mergers and acquisition of companies:

Meaning of Amalgamation and Acquisition, Amalgamation in the nature of Merger, Amalgamation in the nature of Purchase, Methods of Purchase Consideration calculation, Accounting for Amalgamation: Journal Entries and Ledger Accounts in the Books of Transferor Company and Transferee Company, Preparation of new Balance sheet (Vertical Format)

Module 2: External and internal reconstruction:

Meaning, Objective, Passing of Journal Entries, Preparation of Balance Sheet after Reconstruction (Vertical Format) Problems

Module 3: Joint venture:

Introduction, Meaning of Joint Venture, Feature of a Joint Venture, Differences between Joint Venture, Partnership and Consignment, Methods of Recording Joint Venture Transactions: Recording of transactions in the books of one Joint Venturer, Recording of transactions in the books of all Joint Venturers and Recording of transactions in separate set of books. (Journal entries and ledger accounts preparation.

Module 4: Consignment:

Meaning, parties involved, benefits of consignment, differences between sales and consignment, differences between consignment and joint venture, terms used in consignment, types of commissions and documents, valuation of closing stock and abnormal loss, Journal entries and ledger preparation under cost price and invoice price methods.

Module 5: Hire purchase and Installment:

Meaning, parties, terms and documents, benefits of hire purchase and installment, differences between hire purchase and installment, Journal entries and ledger preparation under hire purchase and installment systems.

Case study on Module 1, 2, 3 & 4**References:**

1. Anthony, RN. and Reece. J.S.: Accounting Principles: Richard Irwin Inc.
2. Gupta. R.L. and Radhaswamy. M: Financial Accounting; Sultan Chand and Sons, New Delhi.
3. Monga J.R., Ahuja Girish, and Sehgal Ashok: Financial Accounting;
4. Mayur Shukla. M.C., Grewal T.S., and Gupta, S.C.: Advanced Accounts: S. Chand & Co. New Delhi.
5. Arulanandam & Raman ; Corporate Accounting-II, HPH
6. Anil Kumar – Advanced Corporate Accounting, HPH
7. Roadmap to IFRS and Indian Accounting Standards by CA
8. Shibarama Tripathy Dr. Venkataraman. R – Advanced Corporate Accounting
9. S.N. Maheswari , Financial Accounting, Vikas
10. Soundarajan A & K. Venkataramana, Advanced Corporate Accounting, SHBP.
11. Jain and Narang, Corporate Accounting.

B.B.A. (CBCS) - Third Semester

Sl.No.	Subject Code	Subject Name	Instruction Hours/week	Duration of Sem-end Exam	Marks in Examination			Credits
					I.A.	Sem-end	Total	
01	DSC-1C	Banking and Insurance Management	4	3	20	80	100	4
02	DSC-2C	Corporate Accounting	4	3	20	80	100	4
03	DSC-3C	Business Policies and Strategic Management	4	3	20	80	100	4
04	DSC-4C	Human Resource Management	4	3	20	80	100	4
05	AECC-1C	English-3	3	2.5	15	60	75	3
06	AECC-2C	Modern Indian Language-3	3	2.5	15	60	75	3
07	SEC -2C	Managing Life Skills	2	1.5	10	40	50	2
Total					120	480	600	24

Title: BANKING AND INSURANCE MANAGEMENT

Code: DSC-1C

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

**Evaluation: Continuous Internal Assessment
Semester End Examination**

**20 Marks
80 Marks**

Objectives: To enable students to know the fundamentals of banking and insurance.

UNIT I

10 hours

Bank-Definition, Classification of banks, functions of commercial banks, role of banks in economic development.

Banker – customer – definition, relationship between banker and customer, opening of different types of accounts, KYC norms. Precautions to be taken by banker in dealing with special types of customers(including minors - Joint Account Holders. Partnership Firms - Joint Stock companies with limited liability-Executors and Trustees-Clubs and Associations-Joint Hindu Family)

UNIT II

8 hours

Cheque- meaning, essentials, types of cheques, crossing- types of crossing, marking, alteration, mutilation, endorsement-types.

Bill of exchange- meaning, characteristics, parties to a bill of exchange, bills discounting, difference between bill of exchange and cheque.

UNIT III

10 hours

Loan + advance- types of advance- loans, cash, credits, overdrafts, , letter of credit, precaution to be taken by the banker at the time of advance.

Online banking and mobile banking- meaning, services provided, advantages and disadvantages, Green banking concept.

UNIT IV

8 hours

Insurance: - definition, insurer, insured, insurance contract, fundamentals of insurance, double insurance, re-insurance

Role of insurance- benefits to industry, business and society.

UNIT V

8 hours

Types of insurance: - life, marine, fire and miscellaneous insurance- types and features.

UNIT VI

6 hours

Legal Aspects of Insurance - Indian contract Act, special features of Insurance contract. Insurance laws, Insurance Act, LIC Act, IRDA Act

Note: Case study from modules I, II, III and IV.

Suggested Readings:

- 1) Elements of Banking and Insurance by Sethi and Bhatia, Prentice-Hall of India Pvt. Ltd.
- 2) Law and Practice of Banking by Sundarum and Varshaney
- 3) Banking Theory and Practice by Shekhar
- 4) Principles of Insurance Law by M. N. Sreenivasan, M. N. Mishra
- 5) Insurance Theory and Practice by Tripathy & Pal, Prentice Hall of India.

Title: CORPORATE ACCOUNTING

Code: DSC-2C

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

**Evaluation: Continuous Internal Assessment
Semester End Examination**

**20 Marks
80 Marks**

Objectives: to enable the students to have a comprehensive understanding about the Provisions of the Company's Act and Corporate Accounts.

UNIT 1: Issue of Shares

10 hours

Meaning of Share, Types of Shares: Preference shares and Equity shares, methods of issue pricing (fixed price method and book building method), Issue of Shares at par, at Premium, at Discount, Pro – Rata Allotment, over subscription and under subscription, calls in arrears, calls in advance, forfeiture and re-issue of forfeited shares, Journal Entries, Preparation of Balance Sheet in the Vertical form

UNIT 2: Valuation of Goodwill

9 hours

Meaning and types, need for goodwill valuation, Factors influencing the value of Goodwill, Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalization of Profit Method, Annuity Method

UNIT 3: Valuation of Shares

8 hours

Meaning, Need for Valuation, Factors Affecting Valuation, Methods of Valuation: Asset Backing or Intrinsic Value Method, Yield Method, Fair Value Method

UNIT 4: Company Final Accounts

15 hours

Meaning and necessity, provisions of Companies Act 2013 relating to maintenance of Company Final Accounts, divisible profits, managerial remuneration, treatment of tax provisions; Preparation of Profit and Loss Account and Balance Sheet (vertical form)

UNIT 5: Liquidation

8 hours

Meaning and Types of Liquidation, Order of Payment, Calculation of Liquidator's Remuneration, Preparation of Liquidators Final Statement of Account

Note: Case study from modules I, IV and V.

SUGGESTED READING:

1. S N Maheswari, Advanced Accounting, Vikas Publishing House, New Delhi.
2. R L Gupta and Radhswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
3. Shukla and Grewal, Advanced Accounts, S. Chand & Company, New Delhi.
4. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Taxmann, New Delhi.
5. J R Monga, Fundamentals of Corporate Accounting, Mayur Paperbacks, Noida.
6. Jain and Narang, Advanced Accounting, Kalyani Publishers, Ludhiana.
7. S Kr Paul, Accountancy, Central Book Agency, Kolkatta.
8. Arunachalam, Advanced Accounting, Himalaya Publishing House, Mumbai.
9. Ratnam P V, Advanced Accountancy, Konark Publications, New Delhi.
10. Chakraborty, Advanced Accounts, Oxford Press, New Delhi.

Title: BUSINESS POLICIES AND STRATEGIC MANAGEMENT

Code: DSC-3C

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

**Evaluation: Continuous Internal Assessment
Semester End Examination**

20 Marks

80 Marks

Objectives:

To provide conceptual knowledge of strategic management process in businesses and develop skills of analysis, implementation and evaluation of corporate level strategies amongst the students.

UNIT 1:

12hours

Concept of Business Policy, Types of Business Policies, Meaning of Strategy & Strategic Management, Process of Strategic Management and Its importance; Vision and Mission Statement, Corporate Objectives and Process of setting objectives; Strategic Level Decisions – Corporate level, Business unit level, and Functional level Strategies

UNIT 2: (core competency, competitive advantage)

14hours

Environmental Analysis – Analysis of company's external environment and internal environment; Concept of Competitive advantage and Core Competence
Tools for Environmental Analysis - SWOT, PESTEL, and Michael Porter's Five Forces analysis
Strategy Formulation – Strategic alternatives – Stability Strategy, Growth Strategy, Diversification Strategy, Retrenchment strategy, Michael Porter's Generic Strategies, Ansoff's Matrix

UNIT 3:

14hours

Portfolio Analysis – BCG Matrix, GE Model, Porter's Value chain, Formulating Long-term Objectives and Grand Strategies, Concept of Vertical Integration & Horizontal Integration, and its Benefits; Corporate Restructuring – Mergers & Amalgamation, Takeover, Divestiture, Acquisition and Joint venture

UNIT 4:

10hours

Strategic Implementation – Functional implementation, Structural implementation, behavioural implementation, Operational implementation
Strategic Evaluation – Strategic control – operational control, evaluation techniques for strategic and operational control

SUGGESTED READING:

1. Business Policy & Strategic Management – P. Subba Rao, Himalaya Publication
2. Strategic Management – Pierce & Robinson, Tata Mc Graw Hill
3. Strategic Management – Azar Kazmi – Tata McGraw Hill
4. Business Policy and Strategic Management – L M Prasad – Sultan Chand and Sons
5. Strategic Management and Business Policy – Glueck, William F – McGraw Hill

Title: HUMAN RESOURCE MANAGEMENT

Code: DSC-4C

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

**Evaluation: Continuous Internal Assessment
Semester End Examination**

**20 Marks
80 Marks**

Objectives: to enable the students to understand Human Resource Management (HRM) function within an organization

UNIT I: 10hours

Human Resource Management – Concept, Meaning, objectives and importance of Human Resource Management; Evolution of Human Resource Management, Functions and Qualities of HR Manager, Difference between Human Resource Management and Personnel Management, Difference between HRM and HRD.

UNIT II: 8hours

Human Resource Planning – Meaning, objectives of Human Resource Planning, Process of Human Resource Planning, Job Analysis: Meaning and purpose of Job Analysis, Components of Job Analysis - Job Description & Job Specification: Meaning, Contents and Purpose of Job description and Job specification

UNIT III: 12hours

Recruitment & Selection – Meaning and difference between Recruitment and Selection, Objectives and sources of Recruitment, e-Recruitment and Its advantages; Meaning and objectives of Selection, Steps or techniques in selection process. Employment Tests – Physical Ability test, Aptitude test, Personality test, Emotional Intelligence test. Assessment Centre – Meaning, Advantages and disadvantages of Assessment Centre.

UNIT IV: 12hours

Training and Development – Meaning, Objectives of Training, Training Needs Analysis, Training Methods, Training Evaluation; Management Development Program – Meaning and objectives of MDP, Techniques of MDP, Differences between Training and Management Development, E-Learning: Computer-Based Training, Web-based training, Tele or Video conferencing

UNIT V: 8hours

Performance Appraisal – Concept, features, objective, Methods of appraisal: Traditional methods and Modern methods of Appraisal
Career planning, stages of career, Succession planning, Career development techniques

Note: Case study from modules III, IV and V.

SUGGESTED READING:

1. P Subba Roa, Essentials of Human Resource Management, Himalaya Publication
2. Monappa, Arun and Mirza S. Saiyadain; 'Personnel Management'; Tata McGraw-Hill Publishing Company Limited; New Delhi; Latest edition.
3. C B Gupta, Human Resource Management, Sultan Chand & Sons
4. K.Ashwatappa, Human Resource And Personnel Management, Tata McGraw-Hill Education
5. Human Resource Management, David A. Decenzo, Stephen Robbins, Susan L., Wiley
6. Human Resources Management, Mirza S. Saiyadain, Mcgraw Higher Ed

Title: MANAGING LIFE SKILLS**Code: SEC-1C****Credit Points: 02****Work Load: 2 Hours per week****Contact Hours: 30****Evaluation: Continuous Internal Assessment
Semester End Examination****10 Marks
40 Marks****Objectives:**

- To enable them to convey thoughts and ideas with clarity and focus.
- To inculcate critical thinking process & to prepare them on problem solving skills.
- To create an awareness on Engineering Ethics and Human Values.
- To insert Moral and Social Values, Loyalty and also to learn to appreciate the rights of others.

Module I**09 Hours**

Introduction to Life Skills: Meaning of Life Skills, Needs Life Skills, Life Skills Development, Lateral Thinking, Analytical Thinking, My Smart Decisions, Importance of Relationships, Be Emotionally Smart.

Core Areas of Life Skills:- Meaning of Self-Awareness, Empathy, Critical Thinking, Creative Thinking, Decision Making, Problem Solving, Effective Communication, Interpersonal Relationship.

Life Skills Work in Combination- Thinking Skills, Social Skills, and Coping Skills.

Module II**08 Hours**

Creativity: Need for Creativity in the 21st century, Imagination, Intuition, Experience, Sources of Creativity, Lateral Thinking, Myths of creativity

Critical thinking Vs Creative thinking, Functions of Left Brain & Right brain, Convergent & Divergent Thinking, Critical reading & Multiple Intelligence.

Module III**08 Hours**

Coping: Coping with Emotions - Definition, Characteristics, Types - Classification: Wheel Model, Two-Dimensional Approach - Coping Strategies.

Coping with Stress - Definition, Stressors - Sources of Stress - The General Adaptive Syndrome Model of Stress - Coping Strategies

Reference Books:

1. Barun K. Mitra; (2011), "Personality Development & Soft Skills", First Edition; Oxford Publishers.
2. Kalyana; (2015) "Soft Skill for Managers"; First Edition; Wiley Publishing Ltd.
3. Larry James (2016); "The First Book of Life Skills"; First Edition; Embassy Books.
4. Shalini Verma (2014); "Development of Life Skills and Professional Practice"; First Edition; Sultan Chand (G/L) & Company
5. Nair. A. Radhakrishnan et al., (2010). Life Skills Assessment Scale, Rajiv Gandhi National Institute of Youth Development, Tamil Nadu.
6. Prakash B. (Ed). (2003). Adolescence and life skills Common Wealth Youth Program, Asian Center, Common wealth Secretariat. New Delhi: Tata McGraw Hill
7. Life Skills: VIII, Central Board of Secondary Education, New Delhi.
8. Nair .V. Rajasenan, (2010). Life Skills, Personality and Leadership , Rajiv Gandhi National Institute of Youth Development, Tamil Nadu.

B.B.A. (CBCS) - Fourth Semester

Sl.No.	Subject Code	Subject Name	Instruction Hours/week	Duration of Sem-end Exam	Marks in Examination			Credits
					I.A.	Sem-end	Total	
01	DSC-1D	Behavioural Learning and Personality Development	4	3	20	80	100	4
02	DSC-2D	Tourism and Hospitality Management	4	3	20	80	100	4
03	DSC-3D	Service Marketing	4	3	20	80	100	4
04	DSC-4D	Fundamentals of Costing	4	3	20	80	100	4
05	AECC-1D	English-4	3	2.5	15	60	75	3
06	AECC-2D	Modern Indian Language-4	3	2.5	15	60	75	3
07	SEC -1D	Aptitude Skills for Managers	2	1.5	10	40	50	2
Total					120	480	600	24

Title: BEHAVIOURAL LEARNING AND PERSONALITY DEVELOPMENT

Code: DSC-1D

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

**Evaluation: Continuous Internal Assessment
Semester End Examination**

20 Marks

80 Marks

Objective: The objective of the subject is to bring about behavioural learning and personality development with regard to the different behavioural dimensions that have far reaching significance in the direction of organisational effectiveness.

UNIT I: 10hours

Understanding Human Behaviour – Meaning and Nature; Approaches for studying Human Behaviour: Behavioural Approach, Cognitive Approach, and Psychoanalytic Approach

Emotions – Nature and Meaning, Physiological responses in emotions, Theories of Emotions

UNIT II: 10hours

Attitude – Concept of Attitude; attitude, opinions and beliefs; attitudes and behaviour, formation of attitude, factors affecting formation of attitude, attitude measurement

Perception – Meaning, Perceptual Process, Perceptual errors used in an Organization

UNIT III: 10hours

Leadership Behaviour – Meaning of Leadership, importance, leadership styles, Leaders Vs Managers

Emotional Intelligence – Meaning of Emotional Intelligence and Emotional Quotient, Five key Elements (Dimensions) of Emotional Intelligence, Strategies or ways of developing emotional intelligence

UNIT IV: 10hours

Personality – Meaning and definition of Personality, Components of Personality – Structural & Functional aspects, Determinants of Personality – Biological, Psychological and Socio-cultural factors Techniques in Personality Development – a) Self Confidence b) Mnemonics c) Goal Setting d) Time Management and effective planning

UNIT V: 10hours

Self Awareness and Self Motivation - Self Analysis through SWOT and Johari window, Techniques or Strategies for Self Motivation

Positive Thinking – Meaning, Importance of Positive thinking, Techniques for Positive thinking, practising a positive life style

Suggested Readings:

1. Human Behaviour at Work: Organisational Behaviour – by Davis K Staff, Keith Davis, Tata McGraw Hill Publishing Co., New Delhi
2. Organisational Behaviour – by Fred Luthans, McGraw Hill Publishing Co., New Delhi
3. Power of Positive Thinking – by Mile, D J, Rohan Book Company, Delhi
4. Personality Development – by Elizabeth Hurlock, Tata McGraw Hill
5. Organisational Behaviour – by Stephen Robbins, Pearson Education, New Delhi

Title: TOURISM AND HOSPITALITY MANAGEMENT

Code: DSC-2D

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

**Evaluation: Continuous Internal Assessment
Semester End Examination**

**20 Marks
80 Marks**

Objectives: To provide the basic and essential knowledge regarding various activities undertaken by tourism industry and necessary knowledge and skill to work in the industry.

UNIT I: 10 hours

Introduction to Tourism Management: Components of Tourism, Geographic Components of Tourism, Motivation for Travel, Elements of Tourism; Principles of Tourism, Investigating leisure & Tourism

UNIT II: 14 hours

Tourism Industry Issues: Customer Services, career opportunities in Travel Trade, Travel Insurance, Travel Information Manual, Travel formalities: the passport and Visas, health certificates, Taxes, Custom and currencies, Major Tourism schemes of Govt. of India, Visa on Arrival (VoA), PRASAD Scheme, HRIDAY Scheme, Travel Circuits; Incredible India

UNIT III: 14 hours

Hospitality Industry: Concept, Development of Hotel Industry in India, Role of Hospitality in the development of tourism industry, Organisation of Hotel, Front Office, House Keeping, Food & Beverage Department, Types of Accommodation, Classification of Hotels

UNIT IV: 12 hours

Airlines station Management, Airport Facilities, In-flight Services, Facilities provided to Special Passengers, Aviation Terminology, Airline codes, Domestic city codes

Suggested Reading:

1. Kandari, O.P. Chandra Ashish, "Tourism Development; Principles and Practices", Shree Publishers
2. Gill, S. Pushpinder, "Tourism Planning and Management", Anmol Publications
3. Tourism Principles and Practices, Oxford Higher Education, Medlik, S.
4. Andrews Sudhir, Introduction to Tourism and Hospitality Industry, Tata Mc Grew Hill Publication, New Delhi

Title: SERVICE MARKETING

Code: DSC-3D

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

**Evaluation: Continuous Internal Assessment
Semester End Examination**

20 Marks

80 Marks

Objectives: To teach the importance of services and elements of service marketing.

UNIT I: Introduction to Services Marketing

8 Hours

Meaning and Nature of Services, Growing Importance of Services Sector; Difference between goods and service, Characteristics of services and its Marketing Implications, Gap model of service quality, Service marketing Mix, service marketing triangle.

UNIT II: Customer expectations of Services

10 Hours

Meaning and types of Service Expectations; Levels of Expectations, Zones of tolerance, Factors influence, Customer expectations of Service, Sources of Desired, Service expectations and Adequate Service expectations, Issues, Involving Customer Expectations.

UNIT III: Customer Perception of Services

12 Hours

Meaning of customer perceptions, Customer Satisfaction, Service Quality Dimensions, Service Encounters, Importance, types of service Encounters, Strategies for influencing Customer Perceptions.

UNIT IV: Service Recovery

10 Hours

Meaning, Importance of Services failure and recovery, Recovery Paradox, customer respond to the service failures, why do and don't people complain? When they complain? What do customers expect? Service recovery strategies, Service Guarantees, Benefits, types, when to use and not to use?

UNIT V: Service Development and Design

10 Hours

Challenges of service Design, Types of New Services, Stages in New Service Development, Service Blue print, Services capes, Meaning, types and Roles
Customer retention, benefits of customer retention

Note: Case Study from modules I and V.

Suggested Books:

1. Services Marketing by – Valarie A. Zeithaml and May Jo Bther Pub : Tata Mc Grow HIL
2. Services Marketing by – Vasont : Venugopal and Raghu N. Himalaya Publishing House.
3. Service Marketing by – Hellen wood Ruffe, Macmillan India Ltd.

Title: FUNDAMENTALS OF COSTING

Code: DSC-4D

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

**Evaluation: Continuous Internal Assessment
Semester End Examination**

**20 Marks
80 Marks**

Objectives: To Impart the Knowledge of Basic cost concepts, Methods & Techniques of costing.

UNIT 1: Introduction To Cost Accounting **10 hours**

Introduction – Meaning & Definition of Cost, Costing and Cost Accounting, Comparison between Financial Accounting and Cost Accounting, Cost Concepts - Classification of Costs, Cost Unit, Cost Centre, Elements of Cost. Preparation of Cost Sheet, Tenders and Quotations

UNIT 2: Material Cost Control **8 hours**

Meaning, Types – Direct Material, Indirect Material, meaning of Material Control, Purchasing Procedure, Store Keeping, Methods of Pricing Material Issues – FIFO, LIFO, Weighted Average Price Method and Simple Average Price Method (perpetual and periodic)

UNIT 3: Labour Cost Control **8 hours**

Meaning, Types – Direct Labour, Indirect Labour, Timekeeping, Time booking, Idle Time, Overtime, Labour Turn Over. Methods of Labour Remuneration - Time Rate System, Piece Rate System, Incentive Systems – Halsey plan – Rowan Plan – Taylor’s differential Piece Rate System and Merrick’s Differential Piece Rate System – Problems

UNIT 4: Overhead Cost Control **8 hours**

Meaning and Definition, Classification of Overheads, Allocation of Overheads, Apportionment of Overheads, Primary Overhead Distribution Summary, Secondary Overhead Distribution Summary, Repeated Distribution Method and Simultaneous Equations Method (problems) Machine Hour Rate – Problems.

UNIT 5: Methods of Costing **10 hours**

Meaning and simple problems on Job Costing, Contract Costing, Process Costing and Operating Costing

UNIT 6: Reconciliation of Cost And Financial Accounts **6 hours**

Reasons for differences in Profit or Loss shown as per Cost Accounts and Profit or Loss shown as per Financial Accounts, Preparation of Reconciliation Statement

Note: Case study from modules I and V.

Suggested Books:

1. Advanced cost Accounting by Saxena and Vasistha.
2. Advanced cost Accounting by S.P.Jain and Narong.
3. Cost Accounting by S.N.Maheshwari
4. Cost Accounting by Ratnam.
5. Practice in Advanced Costing and Management Accounting by Prof. Subhash Jagtap Nirali Prakashan, Pune.
6. Cost and Works Accounting II and III Prof. Subhasg Jagtap, Prof.Pagar and Dr.Nare K.S.Publication, Pune.
7. Cost Accounting – Prabhu Dev, Himalaya Publication
8. Advanced Cost Accounting – Made Gowda, Himalaya Publication.

Title: APTITUDE SKILLS FOR MANAGERS

Code: SEC-1D

Credit Points: 02

Work Load: 2 Hours per week

Contact Hours: 30

**Evaluation: Continuous Internal Assessment
Semester End Examination**

**10 Marks
40 Marks**

Objectives: On successful completion of the course the students will be able to: 1) Understand the basic concepts of Quantitative Ability, Logical Reasoning Skills, Current Environment, and compete in various competitive exams.

Unit I

7 Hours

Language Comprehension - Verb, Noun, Pronoun, Adjective, Adverb - Sentence making and correction – Antonyms – Synonyms - One word substitution - Idioms/Phrases - Reading Comprehension – Vocabulary – Grammar - Para Jumble.

Unit II

10 Hours

Data Analysis & Sufficiency and Mathematics - Time-Speed-Distance - Ratios and Proportion - HCF & LCM - In-equations Quadratic and linear equations – Averages - Number system – Algebra - Geometric Progression - Geometry including Lines, angles, Triangles, Spheres, Rectangles, Cube, & Cones - Work and time - Profit & Loss – Percentages.

Unit III

8 Hours

Intelligence and Critical Reasoning - Family tree - Course of Action - Arrangement - Pie Chart – Calendars - Statement Conclusions - Strong Arguments and Weak Arguments – Puzzles – Series - Blood Relations - Coding & Decoding - Column graphs - Multi-dimensional arrangements - Numeric grid - Critical Reasoning – Syllogisms - Graphs representing Area.

Unit IV

5 Hours

Indian & Global Environment - Current affairs - Top officials of companies - Punch line of companies - Important Quotations - Famous awards and Prizes – Business - Major Corporate news.

Suggested Readings:

1. Data Analysis and Sufficiency by Arun Sharma.
2. Logical Reasoning and Data Interpretation for the CAT by Nishit Sinha
3. Verbal Ability & Reading Comprehension by Gautam Puri
4. Quantitative Aptitude for Competitive Examinations by R S Agrawal
5. Verbal and Non-Verbal reasoning by R S Agrawal

B.B.A. (CBCS) - Fifth Semester

Sl.No.	Subject Code	Subject Name	Instruction Hours/week	Duration of Sem-end Exam	Marks in Examination			Credits
					I.A.	Sem-end	Total	
01	DSC-1E	Business Research Methods	4	3	20	80	100	4
02	DSC-2E	Entrepreneurship Development	4	3	20	80	100	4
03	DSE-1E	Elective I: DSE-1EF/ DSE-1EM/ DSE-1EH	4	3	20	80	100	4
04	DSE-2E	Elective II: DSE-2EF/ DSE-2EM/ DSE-2EH	4	3	20	80	100	4
05	DSE-3E	Elective III: DSE-3EF/ DSE-3EM/ DSE-3EH	4	3	20	80	100	4
06	SEC-1E	Computer Applications in Business	2(T)+4(P)	3	20	80	100	4
Total					120	480	600	24

Title: BUSINESS RESEARCH METHODS

Code: DSC-1E

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

**Evaluation: Continuous Internal Assessment
Semester End Examination**

20 Marks

80 Marks

Objective: To equip the students with the basic understanding of the research methodology in changing business scenario.

UNIT1: Introduction

10 hours

Meaning of research, objectives of research, criteria of a good research, types of research, qualitative v/s quantitative, Significance of research, research process.

UNIT 2: Research design

9 hours

Meaning of research design, need for research design, population, census and sample, steps in sampling design, characteristics of a good sample design.

Sampling methods- probability sampling and non probability sampling methods

UNIT 3: Data collection

12 hours

Sources of data- meaning of primary and secondary data

Primary data: Interview method- personal interview and telephonic interview, its merit and demerits. Questionnaire method-main aspect of questionnaire, merits and demerits of questionnaire method, essentials of a good questionnaire, steps in designing questionnaire.

Secondary data: sources of secondary data.

UNIT 4: Scaling Techniques

8 hours

Meaning of scaling, measurement of scales- nominal, ordinal, interval, ratio

Scaling techniques - rating scale, attitude scale, arbitrary scale, semantic differential scale, likert scale, stapel scale

UNIT 5: Measures of Central Tendency and Variations

12 hours

Measures of central tendency: Mean, median and mode

Measures of variations: range, quartile, deciles and percentile and standard deviation

UNIT 6: Correlation and Regression

10 hours

Correlation - definition, types and methods of correlation; Graphical method, scatter diagram method; Karl Pearson's Coefficient of Correlation; Spearman's Rank Correlation Co-efficient; Regression: definition and uses; difference between correlation and regression, regression equation – X on Y and Y on X; construction regression equations.

UNIT 7: Hypothesis

8 hours

Meaning, characteristics of hypothesis, basic concept concerning testing of hypothesis, null hypothesis and alternative hypothesis, level of significance, decision rule or test of hypothesis, type I and type II errors, two tailed and one tailed test, T test, Z test (only theory).

Note: Case study from modules II, III AND IV

Suggested Books:

1. Research Methodology: Methods and Techniques, C R Kothari, New Age International Private Limited
2. Business Research Methods, Donald R. Cooper, J.K. Sharma, Pamela S. Schindler, Tata McGraw-Hill Education Pvt. Ltd
3. Business Research Methodology, J K Sachdeva. Himalaya Publishing House
4. Marketing Research: Measurement and Method, Tull and Hawkins, Prentice Hall Of India
5. Levine, Business Statistics – A First Course, Pearson Education, New Delhi.
6. M L Berenson and David M Levine, Basic Business Statistics, PHI, New Delhi.
7. S. C. Gupta, Fundamentals of Statistics, HPH, New Delhi.
8. S. P. Gupta, Statistical Methods, Sultan Chand & Sons, New Delhi.
9. S. J K, Sharma – Business Statistics, Pearson Education, New Delhi.
10. Naval Bajapai, Business Statistics, Pearson Education, New Delhi.
11. Shukla & Sahai – Business Statistics, Sahitya Bhavan, Agra.
12. Shenoy and Srivastava, Business Statistics, New Age International, New Delhi.
13. Goel & Goel – Mathematics & Statistics, Taxmann, New Delhi.
14. G C Beri, Business Statistics, TMH, New Delhi.

Title: ENTREPRENEURSHIP DEVELOPMENT

Code: DSC-2E

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

**Evaluation: Continuous Internal Assessment
Semester End Examination**

20 Marks

80 Marks

Objective: to expose students to the objectives, challenges, and requirements for effectively managing small business and entrepreneurship traits and to enable the students to take key decisions required of the entrepreneur/manager, the driving forces of the small business.

UNIT I

8hours

Introduction to Entrepreneurship: Meaning and Characteristics of Entrepreneur, Types of Entrepreneurs, Concept of Entrepreneurship, and Role of Entrepreneurship in Economic Development, Women Entrepreneurship, and Reasons for rise in women entrepreneurs in India,

UNIT II

8hours

Concept of Rural Entrepreneurship: Meaning, Problems faced by Rural entrepreneurs – Concept of Self-Help Groups (SHG), Objectives of SHGs, SHG – Bank linkage program by NABARD; Role of NGOs in developing rural entrepreneurship; Brief note on National Alliance of Young Entrepreneurs (NAYE), AWAKE (Association of Women Entrepreneurs of Karnataka), and Rural Development and Self-Employment Training Institute (RUDSETI)

UNIT III

10hours

Steps in planning a new enterprise: 1. Generation of business idea 2. Feasibility study: technical feasibility, commercial feasibility, financial feasibility, socio-economic feasibility 3. Preparation of business plan / Project report 4. Launching the enterprise; Importance of Project report, Writing detailed Business Plan or Project Report

Industrial Estates: Meaning, types and objectives of industrial estate, Karnataka Industrial Area Development Board (KIADB), Brief description and its functions

UNIT IV

8hours

Sources of funding for New Business: Bootstrapping / Self-funding, Crowd funding, Angel investment, Venture Capital, Bank Loans, Government funding – Startup India Scheme, Pradhan Mantri MUDRA Yojana, Stand-Up India Scheme, IDBI, IFCI

UNIT V

7hours

Institutions for Entrepreneurship Development: National Skill Development Corporation (NSDC) – Brief description and its Functions; Entrepreneurship Development Institute of India (EDII), Ahmedabad – Brief description and Initiatives taken by EDII, National Institute for Entrepreneurship and Small Business Development (NIESBUD), Noida – Brief description and its Objectives, Centre for Entrepreneurship Development of Karnataka (CEDOK), Dharwad – Brief description, Objectives and Functions of CEDOK

UNIT VI

7hours

Introduction to MSME: Meaning and definition as per MSME Development Act of 2006, Significance of small business in Indian Economy, Problems faced by small enterprises, Steps taken by the Government to tackle the problems, Role of Government in promoting small business; Institutional Support – National Small Industries Corporation (NSIC), Small Industries Development Organization (SIDO) ,
Sickness of industry; Causes of sickness, prevention of sickness and remedial measures for sickness

Suggested Readings:

1. Entrepreneurial Development by S. S. Khanka, Sultan Chand & Co. Ltd
2. Entrepreneurial Development in India by C.B. Gupta & N. P.Srinivasan, Sultan Chand & Co. Ltd
3. Entrepreneurship Development by E. Gordon & K. Natarajan, Himalaya Publishing House
4. Small Scale Industries & Entrepreneurial Development by C. S. V. Murthy, Himalaya Publishing House
5. Management of Small Scale Industry by Vasant Desai, Himalaya Publishing House

Title: INTERNATIONAL FINANCIAL MANAGEMENT

Code: DSE-1EF

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

**Evaluation: Continuous Internal Assessment
Semester End Examination**

**20 Marks
80 Marks**

Objectives: To familiarize students with international financial transactions and Operational aspects of foreign exchange markets

UNIT 1: International Financial Environment 11 hours

Financial Management in a Global Context, Recent Changes in Global Financial Markets, International Monetary System, Foreign exchange reserves, Balance of payments, Balance of Trade, Bilateral and multilateral agreements relating to financial transactions, Flow of funds internationally through FDI and FII, Govt Policies regarding FII & FDI, Integration of global developments with the changing business environment in India.

UNIT 2: Foreign Exchange Management and Markets 10 hours

Forex meaning, forex management objectives, scope and significance, Foreign Exchange Market, Structure of the Foreign Exchange Market, Functions, features, Participants, Types of Transactions and Settlements, Exchange Rate Quotations and Arbitrage.

UNIT 3: Managing Foreign Exchange Risk 12 hours

The Concept of Hedging and Speculation, Currency Forwards, Currency Futures, Currency Options, Currency swaps (problems)

UNIT 4: Foreign Exchange Rate Determination 10 hours

Meaning of exchange rate, spot, forward and cross exchange rate. Theories of Exchange Rate Determination, Fundamental International Parity Conditions, Purchasing Power and Interest Rate Parity, International Fischer Effect in business.

UNIT 5: Corporate Exposure Management 7 hours

The Risk Management Process, types of exchange risk exposure, economic, transaction and translation, management of foreign exchange risk.

Note: Case study from modules I, III and IV.

SUGGESTED READING:

1. Alan C. Shapiro, Multinational Financial Management, John Wiley & Sons
2. Seth, AK, International Financial Management, Galgotia Publishing
3. Maurice D. Levi, International Finance, Routledge.
4. Jeff Madura, International Financial Management, Thomson Publications.
5. David K. Eiteman, Arthur I.Stonehill and Michael H.Moffeth, Multinational Business Finance, Pearson Education
6. S.Eun Choel and Risnick Bruce, International Financial Management, Tata Mc Graw Hill
7. P.K Jain, Josette Peyrard and Surendra S. Yadav, International Financial Management, Macmillan Publishers, 2001.
8. Prakash G. Apte, International Finance A Business Perspective, Tata McGraw-Hill Publishing Co. Ltd.
9. Adrian Buckley, Multinational finance, Prentice-Hall of India Pvt. Ltd.

Title: RETAIL MANAGEMENT**Code: DSE-1EM****Credit Points: 04****Work Load: 4 Hours per week****Contact Hours: 60****Evaluation: Continuous Internal Assessment
Semester End Examination****20 Marks
80 Marks**

Objective: To introduce the Scope and significance of Retail industry, Trends and Challenges and to enlighten on Retail Strategies, Opportunities and Competitive advantage.

UNIT – I**10 Hours**

Introduction to Retailing - Meaning, Functions of Retailer, The Global Retail Market Scenario, Indian Retail Market Scenario, Organized and Unorganized Retailing, Key sectors in Indian Retail Industry – Food, Apparel, Consumer Durable, Footwear, Jewellery, Pharmaceuticals etc, Drivers of Retail change in India, Career in Retail – Buying & Merchandising, Marketing, Store Operations, Sales, Technology & E-commerce, Visual Merchandising etc

UNIT – II**08 Hours**

Retail Formats – Traditional Retailing in India: Haat, Mandi, Mela, Kirana store, Public Distribution System, Pan-Bidi shops; Store based Retail Formats – Supermarket, Hypermarket, Department Store, Supercenter, Specialty Store, Kiosks/Automated Vending Machine, Warehouse Clubs; Non store based retail formats – Electronic shopping, Tele shopping, Direct selling; Multi-channel Retailing, Private Label Brands, E-retailing

UNIT – III**10 Hours**

Retail Merchandising – Concept of Merchandising, Process of Merchandising Planning – Forecasting, Components of merchandise planning: Product, Price, Variety & Assortment; Merchandise Procurement Process – Identifying the sources of supply, contacting and evaluating sources of supply, negotiating with vendors, placing the purchase order, establishing vendor relations, analyzing vendor performance

UNIT – IV**12 Hours**

Retail Marketing Mix – Product, Promotion, Place, Price, Presentation, Personnel; Retail Pricing Strategy - Dynamic Pricing, Flexible Pricing, Everyday Low Pricing (EDLP), Psychological Pricing, Bundled Pricing, Leader Pricing; Retail Communication/Promotion Mix – Advertising (Media types – Newspaper, Magazine, Radio, Television, Internet, M-Commerce, Outdoor Media), Public Relations (Product Placement, Sponsorship, Company Websites), Sales Promotion (Coupons & Rebates, Premiums, Loyalty Marketing Programs, Contests and Sweepstakes, Sampling, Point-of-Purchase Promotion, Online Sales Promotion), Personal Selling

UNIT – V**10 Hours**

Store Design – Principles of Store Design, exterior store design, and interior store design (aesthetics, space planning, and atmospherics); Store Layouts – Grid Layout, Race track Layout (Loop), Free Form Layout; Visual Merchandising – Meaning, Importance of Visual merchandising, Tools used in the visual merchandising: Props & Fixtures, Window Displays, Lightings, Mannequins, Colours, Music

Suggested Readings:

1. Retailing Management – Swapna Pradhan, TMH
2. Retailing Management – Michael Levy, Barton Weitz, Ajay Pandit
3. Retail Management – A Strategic Approach – Barry Berman, Joel Evans, Pearson
4. Retail Management – Chetan Bajaj, Nidhi Srivastava, Rajnish, Oxford University Press
5. Retailing – Patrick Dunne, Robert Lusch, David Griffith, Thomson south western

Title: INDUSTRIAL RELATIONS AND LABOUR LAWS

Code: DSE-1EH

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

**Evaluation: Continuous Internal Assessment
Semester End Examination**

**20 Marks
80 Marks**

Objectives:

- To acquaint the student to develop an understanding of the legal framework of industrial & labour laws.
- To impart the students with the knowledge of laws & how law affects the industry & labour.

UNIT I

8 hours

Industrial Relations – Meaning & definition, Importance & Objectives of Industrial relations, Participants of Industrial Relations, The role of Government, Trade Unions, and Employers in industrial relations

UNIT II

8 hours

Trade unions – Meaning, Functions of Trade Unions, Major Trade Unions in India, Reasons for joining Trade Unions; Factors affecting growth of Trade union, Weakness of Trade unions

UNIT III

12 hours

Industrial Dispute – Meaning, Causes of Industrial Dispute, Different forms of Industrial disputes, Industrial Dispute Act, 1947 – Brief description of Act, Grievance handling / settlement Procedure, Methods of settlement of Industrial Disputes: Collective Bargaining, Negotiation, Conciliation & Mediation, Arbitration, Adjudication; Preventive measures of Industrial Dispute – Labour Welfare Officer, Bipartite and Tripartite Bodies,

UNIT IV

10 hours

Participative Management - Concept of Participative Management, objectives of workers participations in management, Forms of Participation, Levels of Participation, Advantages of Participative Management

UNIT V

12 hours

Introduction to Labour Legislations – Objectives of Labour Legislations, Indian Constitution & Labour Legislations, International Labour Organization: An Introduction to ILO, Objectives and structure of ILO, ILO and its influence on Labour Legislations in India: Conditions of Work, Employment of Children and Young Persons, Employment of Women, Health, Safety, and Welfare

Suggested Readings:

1. Industrial Relations and Labour Laws by Arun Monappa, Ranjeet Nambudiri, Putturaja Selvaraj, Tata McGraw Hill, New Delhi
2. Industrial Relations, Trade Unions, and Labour Legislation by P. R. N. Sinha, Indu Bala Sinha, Seema Priyadarshini Shekhar, Pearson Education
3. Dynamics of Industrial Relations by C. B. Mamoria, Himalaya Publishing House
4. Labour and Industrial Laws by P. K. Padhi, PHI Learning Pvt. Ltd.

Title: PROJECT MANAGEMENT

Code: DSE-2EF

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

**Evaluation: Continuous Internal Assessment
Semester End Examination**

20 Marks

80 Marks

Objective: To provide knowledge on the concept of project management

UNIT 1: Introduction

5 hours

Meaning- Project, Project Management, Capital budgeting, Types of projects, importance, objectives and difficulties of capital budgeting, phases of capital budgeting.

UNIT 2: Planning

6 hours

Strategy meaning and grand strategy concept; generation of idea: monitoring the environment, corporate appraisal, scouting for project ideas; aspects of preliminary screening; project rating index

UNIT 3: Analysing

15 hours

Market and demand analysis: situational analysis and specification of objectives, collection of secondary information, conduct of market survey, characterisation of the market, demand forecasting and methods, marketing plan.

Technical analysis: manufacturing process/ technology, technical arrangements, material inputs and utilities, product mix, plant capacity, location and site, machineries and equipment, structures and civil works, environmental aspects, project charts and layouts, schedule of project implementation

Financial analysis: cost of project, means of finance, estimates of sales and production, cost of production, working capital requirement and its financing, profitability projections, projected cash flow statement, projected balance sheet.

UNIT 4: Selection

10 hours

Concept of present value and future value, Investment criteria – non discounting criteria: payback period, ARR; discounting criteria: NPV, IRR, BCR (problems)

UNIT 5: Financing

4 hours

Capital structure meaning, factors determining capital structure and various sources of finance

UNIT 6: Implementation and Review

10 hours

Forms of project organisation, network techniques PERT and CPM (problems), project control: variance analysis (problems), human aspects of project management, pre requisites for successful project implementation. Project Review

Note: Case study from modules IV and VI.

SUGGESTED READING:

1. Prasanna Chandra. Project Planning, Analysis, Selection, Tata McGraw-Hill, Publishing Co. Ltd., New Delhi
2. Goel B.B. Project Management, Deep & Deep Publications Pvt. Ltd., New Delhi.
3. Harold Kerzner . Project Management: A Systems Approach to Planning, Scheduling, and Controlling, CBS Publishers , New Delhi.
4. Vasant Desai . Project Management, Himalaya Publishing House, Mumbai.
5. Rao .P .C .K . Project Management and Control, Sultan Chand & Sons, New Delhi.
6. Bhavesh M Patel . Project Management: Strategic Financial Planning, Evaluation, and Control, Vikas Publishing House, New Delhi.

Title: ADVERTISING MANAGEMENT**Code: DSE-2EM****Credit Points: 04****Work Load: 4 Hours per week****Contact Hours: 60****Evaluation: Continuous Internal Assessment
Semester End Examination****20 Marks****80 Marks**

Objectives: To help the students learn the basics of Advertising and also to introduce the students with the knowledge to make good advertising and the decisions involved in taking up of the various tools for the communication of product and company information to the general public.

Unit I:**8 hrs**

Introduction: Meaning, Definition, Nature, Scope, Objectives, Advertising relationship with product life cycle, AIDA & DAGMAR Model. Types of Media: Television, Radio, Magazines, Newspaper, Outdoor Advertising, Transit Media, Internet its Advantages, Disadvantages & Limitations.

Unit II:**10 hrs**

Advertising Agencies: meaning, functions & types of Ad Agencies.

Advertisement copy- objectives, types of ad copy

Headlines- meaning, types, functions of headlines

Layout- meaning, functions

Advertising Appeals- meaning, Essential of good appeal, and Classification of appeals.

Unit III:**10 hrs**

Creativity: Advertising creativity, planning creative strategy, creative strategy development.

Appeals & execution styles, Types of Appeals, Creative tactics for print Advertising & Television.

Advertising copy & types

Unit IV:**10 hrs**

Media Planning: Developing the Media plan, Market analysis & target, Establishing media objectives, Developing & Implementing, Evaluation & Follow up, Media Schedules, Reach frequency.

Unit V:**12 hrs**

Advertising Effectiveness: Reasons to measure effectiveness, measures advertising effectiveness (when to test? Where to test? How to test?)

Testing process – concepts generation testing (1) testing rough, prefinished, art copy (2) Commercial testing, (3) Finished art on commercial pre-testing, (4) Market testing of adds commercial.

Pre-testing methods (Portfolio test, Reliability test, Dummy advertising vehicles, Theatre test on Air test). Post testing methods (Enquiry test, reorganization test, recall test, day after recall test).

PACT Principles of advertising

Suggested Readings:

1. Advertising Mangement by Belch and Belch
2. Advertising Mangement by Wells Burnett Moriarty, Pub: Prentice Hall India
3. Advertising Mangement by Ravia A. Aakar, John G. Myes, Pub: PHI
4. Advertising Theory and Practice by Chunnawalla, Kumar and others, Pub: HPH

Title: HUMAN RESOURCE DEVELOPMENT

Code: DSE-2EH

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

**Evaluation: Continuous Internal Assessment
Semester End Examination**

**20 Marks
80 Marks**

Objective: To familiarize the students about the ways of developing the human resources and recent developments in HRD.

Module I: 06 hours

Human Resource Development: Concept of HRD, objectives, need, qualities of an HRD Manager, Differences between HRM & HRD

Module II: 12 hours

Employee Training: Concept of training, needs, objectives, stages in training, Modern types of employee training: i. Managerial Training, ii. Orientation Training, iii. Technical Training, iv. Product Specific Training, v. Safety and Security Training, Evaluating training effectiveness

Module III: 10 hours

Executive Development: Concept of Executive Development, Objectives, Methods, Career Management, career development programs, Career Planning & Succession Planning

Module IV: 12 hours

Human Resource Control: Meaning of HR Records, objectives, types of HR records
HR Research: Concept, objectives and techniques HR Research
HRIS: Meaning, need for HRIS, benefits of HRIS

Module V: 10 hours

Organisational Development: Concept of OD, Characteristics of OD, Meaning of OD Interventions, Organizational Development Techniques or Types of OD Interventions – i. Diagnostic activity, ii. Team building, iii. Sensitivity training, iv. Intergroup relationships (development), v. Process consultation

Module VI:

Coaching & Mentoring: Meaning, Types of coaching, Process of Coaching – GROW model, CLEAR model, benefits of coaching
Mentoring: Meaning, Qualities of a Mentor, benefits of mentoring, differences between Mentoring & Coaching

References:

1. C. B Gupta, Human Resource Management- 19th revised edition, Sultan Chand & Sons (2018)
2. Margulies, N.; & Raia, A.P. (1975). Organizational Development: Values, process and technology. New Delhi: Tata McGraw Hill
3. R Krishnaveni, Human Resource Development - Excel Books (2008)
4. Michael Armstrong, Human Resource Management -, 13th edition, Kogan Page, (2014)
5. David & Stephen P. Robbins, Human Resource Management - 13th edition, Wiley India Private Ltd. (2011)
6. French, W.L.; & Bell, C.H. Jr. (1980). Organizational Development, London, Prentice Hall.

Title: INDIAN FINANCIAL MARKET

Code: DSE-3EF

Work Load: 4 Hours per week

Credit Points: 04

Contact Hours: 60

**Evaluation: Continuous Internal Assessment
Semester End Examination**

20 Marks

80 Marks

Objective: to make students understand the role and function of the financial system and demonstrate an awareness of the current structure and regulation of the Indian financial services sector.

UNIT 1: FINANCIAL SYSTEM

7 hours

Introduction – Meaning – Classification of Financial System, Financial Markets – Functions and Significance of Primary Market, Secondary Market, Capital Market, & Money Market

UNIT 2: FINANCIAL SERVICES

17 hours

Meaning & Definition – Features – Importance, Types of Financial Services

Merchant Banking- Definition, Services of Merchant Banks, Role of Merchant Bankers in Issue Management, Regulation/guidelines of Merchant Bankers in India

Hire purchase and instalment- meaning

Leasing- meaning, types of Lease, Evaluation of Leasing Option Vs. Buying option (problems)

Venture capital – meaning, features, importance and Growth of Venture Capital in India

Mutual Funds -Concept and Objectives

Factoring, Forfeiting, Discounting- meaning, difference between Factoring and Forfeiting, difference between Factoring and Discounting, types of factoring.

Debt Securitisation- Concept, benefits of Securitisation

Derivatives- meaning and kinds of financial derivatives- forwards, futures, options and swaps (theory only)

Credit Rating – Meaning & Functions, credit rate agencies in India.

Credit cards meaning.

UNIT 3: STOCK EXCHANGES IN INDIA

10 hours

Concept of stock exchange, objectives, functions and economic importance; management and regulation of stock exchanges in India; major stock exchanges in India - BSE, NSE and OTCEI; demutualization - meaning and objectives; SEBI establishment, objectives and functions; SEBI's regulations relating to stock markets.

UNIT 4: TRADING MECHANISM ON INDIAN STOCK EXCHANGES

9 hours

Open outcry system and screen based trading; settlement procedure - physical delivery v/s dematerialisation; rolling settlement - T+2, T+5, etc., transaction cost - trading cost, clearing costs and settlement costs; buying and selling shares - procedure; market order and limit order; internet trading; buying on margin and short sale; BSE – Share groups on BSE – BOLT System, NSE – Market segments.

UNIT 5: LISTING OF SECURITIES

7 hours

Meaning – Merits and Demerits, Listing requirements, delisting- compulsory, voluntary

Note: Case study from modules II and V.

SUGGESTED READING:

1. M Y Khan, “Financial Services”, TMH
2. E. Gordon and K. Natarajan, Financial Markets And Services, Himalaya publishing house
3. Bhole. L.M. and Jitendra Mahakud “Financial Institutions & Markets – Structure, Growth & Innovations”, TMH
4. Anthony Saunders & Marcia Millon Cornett, “ Financial Markets & Institutions”, TMH
5. Vinod Kumar Atul Gupta Manmeet Kaur Financial Markets Institutions & Financial Services, Taxmann

Title: CUSTOMER RELATIONSHIP MANAGEMENT

Code: DSE-3EM

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

**Evaluation: Continuous Internal Assessment
Semester End Examination**

**20 Marks
80 Marks**

Objective: to emphasize the importance of customer relationships and teach the basic principles involved in managing customer relationships.

UNIT 1: INTRODUCTION

10 hours

Relationship management: meaning and levels of relationship strategy i.e., structural bonds, financial bonds, social bonds, customised bonds.

Meaning of CRM, benefits and challenges of CRM, need and goals of CRM, CRM technology and its components, introduction to CRM, differences between CRM and e-CRM

UNIT 2: CRM PROCESS

10 hours

Objectives of CRM process, CRM Cycle i.e. assessment phase, planning phase and executive phase. 4 C's (elements of CRM), Customer Lifecycle Management, Customer lifetime value

UNIT 3: SALES FORCE AUTOMATION

10 hours

Definition and need of SFA, barriers to successful SFA, SFA functionality, technological aspect of SFA, data synchronization, flexibility and performance, reporting tools

Enterprise Marketing Automation (EMA): Components of EMA, marketing campaign, campaign planning and management, business analytics tools, EMA components (promotions, events loyalty and retention programs), response management.

UNIT 4: IMPLEMENTING CRM IN AN ENTERPRISE

10 hours

Defining the CRM Vision, Assessing CRM Readiness, Factors Affecting CRM Implementation, CRM Implementation Challenges, Phases of CRM Implementation, Upgrades and Change Management, CRM Implementation Pitfalls, CRM Performance Measurement

UNIT 5: CRM IN SERVICES

10 hours

Status of Customer Relationship Management in service industry in India; Relevance of CRM for Hospital Services; Customer Relationship Management in Banking and Financial Services; CRM in Insurance Sector.

Suggested Readings:

1. Balasubramanian, K., Essence of Customer Relationship Management, learn Tech press
2. Kaushik Mukerjee – Customer Relationship Management – PHI.
3. M.Peeru Mohamed – Customer Relationship Management – Vikas.
4. eCRM-Concepts & Cases: Madhavi Garikaparthi
5. Judith W Kincaid, Customer Relationship Management: Getting It Right, Prentice Hall PTR 2002
6. Federico Rajola- Customer Relationship management: Organizational and Technological perspectives- Springer 2003.
7. Stan Maklan, Adrain Payne, Joe Peppard, Lynette Ryals, Simon Knox- Customer Relationship management: perspectives form the market place- Elsevier 2002
8. Customer Relationship Management – Venkata Ramana G Somayagulu- Excel book

Title: COMPENSATION AND REWARD MANAGEMENT

Code: DSE-3EH

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

**Evaluation: Continuous Internal Assessment
Semester End Examination**

20 Marks

80 Marks

Objective - The objective of the course is to focus on how organizations use pay systems and benefit plans to achieve corporate goals, this subject explores compensation design, reward system, and evaluation of both legally required and voluntary benefit options.

UNIT I

14 Hours

Concepts of compensation and reward management, Monetary and non-monetary compensation and rewards, Concept of Wages & Salary, Minimum Wage, Fair Wage and Living Wage - Theories of Wages & Salary, Machineries for Wage Fixation - Statutory provisions governing different components of reward systems

UNIT II

12 Hours

Reward Management: Concept, Aims, Components of Reward system - Role of Reward in organization, Reward policies Factors determining the rates of Pay - Strategic and Tactical pay related issues - Internal Pay Structure. Grade and Pay structures: Types, Design and Implementation

UNIT III

14 Hours

Compensation Package - Employee Benefits & Services - Rationale for employee benefits - Types of benefits, Administering employee benefits, Tax considerations - Flexible benefits / Cafeteria Plans - Pension Schemes – ESOP - Computations of taxable income, overtime, etc.

UNIT IV

10 Hours

Wage Administration in India - Wage Policy in India, Methods of wage determination in India, The Pay Commission, and Wage Boards: structure and functions

Suggested Readings:

1. A Handbook of Employee Reward Management and Practice, Michael Armstrong, Tina Stephens, Kogan Page Publishers
3. Compensation Management, Henderson, T.O, Englewood Cliffs, Prentice Hall
4. Reward Management, Michael Armstrong and Helen Murlis, Kogan Page Publishers
5. Compensation, George T. Milkovich, Jerry M. Newman and C. S. Venkata Ratnam; Tata McGraw Hill
6. Compensation and Reward Management, B. D. Singh; Excel Books
7. Rethinking Rewards and Incentive Management, G.K. Suri; C.S. Venkata Ratnam; N.K. Gupta,; Excel Books

Title: COMPUTER APPLICATIONS IN BUSINESS

Code: SEC-1E

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

**Evaluation: Continuous Internal Assessment
Semester End Examination**

**20 Marks
80 Marks**

Objectives: To acquaint students with basic knowledge of computers and use of computer in business

UNIT I: Introduction to computers **10 hours**

Definition, Block diagram of computer, computer memory, primary storage devices RAM, ROM, secondary storage devices Floppy disk, hard disk, CDROM, pen drive, input devices output devices: key board, mouse, scanner, monitor, printer (dot matrix, inkjet, laser), LCD, modem and network interface card.

UNIT II: MS Word **15 hours**

Introduction to word processing software, features of MS word, tabs available in MS word, creating and saving documents, macro and mail merge facility in MS word.

UNIT III: MS Excel **25 hours**

Introduction to MS Excel: Features of MS-excel, spreadsheet/ worksheet, workbook, cell, cell pointer, cell address etc- parts of MS excel window- saving, opening and closing workbook- insertion and deletion of worksheet- entering and editing data in worksheet- cell range- formatting- auto fill- formulas and its advantages- references: relative, absolute and mixed. Working with Ms Excel: functions- meaning and advantages of functions, different types, of functions available in excel- templates- charts- graphs- macros: meaning and advantages, relation, editing and deletion; data sorting, filtering, validation, consolidation, grouping, pivot table and pivot charts reports and Vlook-up, Hlook-up.

UNIT IV: MS PowerPoint **10 hours**

Introduction, auto content wizard design template, adding and formatting text, making notes and handouts, adding clip arts, drawing and other objects, equations, tables and charts, slides show, animations.

Note: Case study from modules II and III.

SUGGESTED READING:

1. Fundamentals of Computers by V Rajaraman, PHI
2. A First Course in Computers by Sanjay Saxena, Vikas Publishing

B.B.A. (CBCS) - Sixth Semester

Sl.No.	Subject Code	Subject Name	Instruction Hours/week	Duration of Sem-end Exam	Marks in Examination			Credits
					I.A.	Sem-end	Total	
01	DSC-1F	Event Management	4	3	20	80	100	4
02	DSC-2F	Production and Operations Management	4	3	20	80	100	4
03	DSE-1F	Elective IV: DSE-1FF/ DSE-1FM/ DSE-1FH	4	3	20	80	100	4
04	DSE-2F	Elective V: DSE-2FF/ DSE-2FM/ DSE-2FH	4	3	20	80	100	4
05	DSE-3F	Dissertation	4	-	-	50	100	4
		Viva-voce	-	-	-	50		
06	SEC-1F	Computers – Tally	2(T)+4(P)	3	20	80	100	4
Total					100	500	600	24

Title: EVENT MANAGEMENT**Code: DSC-1F****Credit Points: 04****Work Load: 4 Hours per week****Contact Hours: 60****Evaluation: Continuous Internal Assessment
Semester End Examination****20 Marks
80 Marks**

Objective: To give formal training to students to be future managers of the event industry so that they effectively adjust, grow and excel in the field of event management.

UNIT I: 8 hours

Introduction to Event Management: Introduction and Definition of Event and Event Management; 5 C's of Event, 5 W's of Event, Categories of Events and its characteristics, Objectives of Event Management, Importance of Events as a Marketing Communication Tool

UNIT II: 12 hours

Facets of Event Management: Event Infrastructure - Core Concept, Core People, Core Talent, Core Structure; Clients - Set Objectives for the Event, Negotiating Contracts with Event Organizers, Locating Interaction Points - Banners, Displays etc., at the Event, Preparing the Company's Staff for the Event, Post-event Follow-up. Event Organizers: Role of Event Organizer, Qualities of an Event Organizer, Steps in organizing an event. Venue: In-house Venue, External Venue.

UNIT III: 12 hours

Execution of Event: Networking Components: Print Media, Radio Television, The Internet, Cable Network, Outdoor Media, Direct Media. Types of promotion methods used in events: Sales Promotions, Audience Interaction, Public Relations, In-venue Publicity, Advertising, Public relations. Activities in Event Management: Pre-event Activities, During-event Activities, Post-event Activities. Functions of Event Management: Planning, Organizing, Staffing, Leading and Coordination, and Controlling

UNIT IV: 12 hours

Marketing of Event: Concept of Marketing in Events, Revenue Generating Customers, Non-revenue Generating Customers; Segmentation for Events, Niche marketing in events, Targeting and Positioning of Events, Concept of Pricing in Events, Legislation and Tax Laws. The Diverse Marketing Needs Addressed by Events: Brand Building, Focusing the Target Market, Creating Opportunities for Better Deals with Different Media, Concept of Ambush Marketing Forms of Revenue Generation,

UNIT V: 6 hours

Evaluation: The Basic Evaluation Process, Establishing Tangible Objectives and Sensitivity in Evaluation, Measuring Performance, Concept Research, Formative Evaluation, Objective Evaluation, Summative Evaluation Correcting deviations, Critical Evaluation Points

Suggested Readings:

1. Event Management: Wagen, Lynn Van Der, Pearson Education, 2012
2. Event Marketing and Management: Gaur, Sanjaya Singh, Vikas Publishing House Pvt Ltd. 2003
3. Business Management: G. M. Dumbre, Success Publications, Pune.
4. Event Planning and Management: Sharma, Diwakar, Deep & Deep Publication Pvt Ltd. 2005
5. Events Management: Raj, Razaq, SAGE Publication India Pvt. Ltd. 2009
6. Event and Entertainment Marketing: Avvich, Barry, Delhi, Vision Books 1994

Title: PRODUCTION AND OPERATIONS MANAGEMENT

Code: DSC-2F

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

**Evaluation: Continuous Internal Assessment
Semester End Examination**

**20 Marks
80 Marks**

Objectives: To teach the students the basic elements of production and operations management.

UNIT I: Introduction

5 hours

Production meaning, meaning of production management and operations management, decision making in production: strategic, operations and control decisions, difference between production management and operation management, production as a system and types of production systems (mass, intermittent, project, batch), characteristics of modern production and operations function.

UNIT II: Facilities planning

10 hours

Location decision- need for/importance of location selection, factors influencing location decision selection, location selection process, Locational models: problems on factors & point rating methods, load distance model & Break Even analysis.

Layout decision- Meaning of Layout, objective of good Layout, factors influencing layout designing, Layout types (product, process, fixed and cellular), designing layout (meaning of templates, models, string diagram, travel chart, REL /Half matrix chart) problems on Load – distance models in layout Designing

UNIT III: Capacity planning

6 hours

Meaning & types of capacity, Capacity planning process (Briefing) Long term & short term capacity strategies for modifying capacity

UNIT IV: Production & planning control

8 hours

Meaning & objective of production planning control, need for and objectives of PPC, Functions of PPC (planning, routing, scheduling (Backward & forward), loading (Finite & infinite Loading), sequencing (Principles /Bases for sequencing), dispatching, follow-up and control); Overview of operations scheduling and planning systems; Sequencing problems (N jobs 2 machines & 3 machines)

UNIT V: Material management

5 hours

Meaning and types of materials; meaning of material management; Functions of Material management and stores Management; objectives of Material management and Inventory control; Inventory control techniques like EOQ, ABC analysis, FSN analysis, VED analysis, GOLF analysis, ROL, Safety and buffer stock) value Analysis (introduction & benefits), Problems on EOQ, ROL & safety stock

UNIT VI: Productivity & Quality

12 hours

Meaning of productivity, Measures to improve productivity, Meaning of Quality, Dimensions of Quality, Meaning of SQC & Quality control, Objectives and functions of QC, meaning of Quality circles and TQM, Sampling Inspection v/s 100% Inspection, Acceptance sampling, Meaning of variable & attribute quality Characteristics, Random & non random (non assignable & assignable) deviations, use of control charts (problems on c, p, np, x & R charts) ISO Standards.

UNIT VII:

4 hours

Concept: JIT, supply Chain management, Kaizen principles, ERP- SAP, bench marking, business process re-engineering, Lean Manufacturing and lean management.

Note: Case study from modules II, IV and VI.

REFERENCE BOOKS:

1. Production and Operations management- K.Aswathappa & K.Shridhara Bhat (Himalaya Publishing house)
2. Production and operations Management, concepts, models& Behavior- Everetle E Adam_& Jr.Ronald .J. Ebert (PHI learning publication)
3. Production & operations management -Kanishka Bedi (oxford university press)

Title: ADVANCED COST AND MANAGEMENT ACCOUNTING

Code: DSE-1FF

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

**Evaluation: Continuous Internal Assessment
Semester End Examination**

**20 Marks
80 Marks**

Objective: to enrich students with knowledge of techniques of Management and cost accounting for business management.

UNIT 1: Introduction

3 hours

Meaning, scope, merits, tools and techniques of management accounting, differences between financial accounting, cost accounting and management accounting

UNIT 2: Cash Flow Fund Flow Analysis

8 hours

Meaning of cash and funds, uses of cash flow and fund flow analysis, preparation of cash flow statement (vertical form), preparation of fund flow statement (vertical form)

UNIT 3: Ratio Analysis

10 hours

Meaning of ratio analysis, importance of ratio analysis, types of ratios: liquidity ratios, leverage ratios, activity ratios and profitability ratios

UNIT 4: Comparative Statement Analysis And Common Size Financial Statements

6 hours

Comparative financial statement, Common size financial statement, Trend Analysis

UNIT 5: Standard Costing And Variance Analysis

6 hours

Standard Costing Meaning, Variance analysis meaning and uses, Material variance, Direct labour variance, overheads variance.

UNIT 6: Budgetary Control

6 hours

Meaning of a Budget, Budgetary control, Objectives of budgetary control, Types of Budgets, Cash Budget, Flexible Budget

UNIT 7: Marginal Costing

11 hours

Concept of Marginal Costing Marginal Cost, variable cost, fixed cost, Contribution, BEP Analysis, Break Even Chart, Break Even Point, Profit Volume ratio, Application of Marginal cost: Target profit, Margin of Safety, Change in price, Make or buy, add/ Drop product.

Note: Case study from modules II, IV and VII.

SUGGESTED READING:

1. Jain and Narang, Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
2. Vanderbeck Edward, Principles of Cost Accounting, Cengage Learning, New Delhi.
3. Colin Drury, Cost and Management Accounting, Cengage Learning, New Delhi.
4. Bhabatosh Banerjee, Cost Accounting, PHI, New Delhi.
5. Khan and Jain, Cost Accounting, TMH, New Delhi.
6. Lanen, Anderson and Maher, Fundamentals of Cost Accounting, TMH, New Delhi.
7. Jawahar Lal and Srivastava, Cost Accounting, TMH, New Delhi.
8. M N Arora, Cost Accounting - Principles and Practice, Vikas Publications, New Delhi.
9. S N Maheswari, Cost and Management, Sultan Chand & Sons, New Delhi.
10. Kaplan and Atkinson, Advanced Management Accounting, PHI, New Delhi.
11. Shashi K.Gupta and Sharma R.K. Management Accounting, Kalyani Publishers, New Delhi
12. Gupta.S.P and Sharma.R.K, Management Accounting, Sahithya Bhavan Publications, Agra.
13. Man Mohan,Goyal S.N Principles of Management Accounting, Sahithya Bhavan Publications, Agra.
14. Prasad N.K. Advanced Cost Accounting, Book Syndicate Pvt Ltd Kolkata

Title: SALES AND LOGISTICS MANAGEMENT

Code: DSE-1FM

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

**Evaluation: Continuous Internal Assessment
Semester End Examination**

**20 Marks
80 Marks**

Objective: to acquaint the students with the process of personal selling and the strategies and methods for effective sale management.

UNIT 1: Introduction

6 hours

Meaning of sales management, Objectives of sales management, Role of sales management, Duties, Responsibilities and qualities of sales manager and sales executives, AIDA theory of selling, “right set of circumstances”

UNIT 2: Sales Meeting and Sales Contest

6 hours

Sales meeting Meaning, Types of sales meeting, Sales contest Meaning, Objectives of sales contest, Contest formats, Contest price, Contest duration, Contest promotion and Managerial evaluation of contests, Objections to sales contests

UNIT 3: Sales Quota and Budget

10 hours

Sales quota-Meaning, Objectives in using sales quota, Types of quota's, Quota setting procedure. Sales territories- meaning, reasons for establishing or revising sales territories, procedures for setting up or revising sales territory
Routing and scheduling of sales personnel.
Sales budget- Meaning, purpose, sales budget form and content, budgetary process

UNIT 4: Logistics

10 hours

Supply chain meaning, Role of logistics in supply chain, Activities in supply chain, Benefits of supply chain
Meaning and Functions of logistics, Activities of logistics, Aims of logistics, Importance of logistics, Logistics Strategies: Meaning, Aspects to Focus in logistic strategy, Strategy options- Lean strategy and Agile strategy, Other strategies: time based, environmental protection, increased productivity and value added strategy

UNIT 5: Procurement and Transportation

10 hours

Procurement: Meaning of purchasing and procurement, importance of procurement, aims of procurement, organisation of procurement
Choosing suppliers, qualified suppliers, number of suppliers, monitoring supplier performance
Procurement cycle: steps in procurement cycle, e-procurement
Meaning and Modes of transport, factors considered in selection of modes of transport and transporter, Scheduling and routing of vehicles

UNIT 6: Warehousing

8 hours

Meaning and Objectives of warehouse, Types of warehouses, Warehouse operations: receiving, organising and despatching inventory, Significance of warehouse in logistics, Equipments used in warehouse, Warehouse management system meaning

Suggested Readings:

1. Sales Management: Decision Strategies and cases by Richard R. Still Edward, Candiff Norma, A.P. Govani.
2. Marketing Management by Philip Kotler, PHI.
3. Logistics An Introduction to Supply Chain Management by Donald Waters
4. Sales and Distribution Management by S L Gupta

Title: PERFORMANCE MANAGEMENT AND COUNSELLING

Code: DSE-1FH

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

**Evaluation: Continuous Internal Assessment
Semester End Examination**

**20 Marks
80 Marks**

Objectives: The objective of this course is to equip students with comprehensive knowledge and practical skills to improve their ability for performance appraisal in their organizations and also to help the student understand the skills and attributes required to conduct counselling by practicing and improving their listening skills.

UNIT I

12 Hours

Introduction to Performance management: Characteristics, Objectives and Principles of Performance Management, Performance Appraisal to Performance Management, Challenges to Performance Management.

UNIT II

10 Hours

Performance Management System: Objectives, Functions, Characteristics of effective PMS, Competency based PMS, Electronic Performance Management.

UNIT III

8 Hours

Performance Monitoring: Characteristics, Objectives, Importance and Process of Performance Monitoring, Ongoing Mentoring and Protege Development

UNIT IV

10 Hours

Performance Counselling: Principles of Performance Counselling, Performance Counselling Skills & Performance Counselling for higher job performance.

UNIT V

10 Hours

Counselling: Meaning, Nature, Goals and Process of Counselling, Variables affecting the counselling process, Approaches to counselling, Importance of counselling, Evaluation of counselling, Organizational Application of Counselling Skills, Modern trends in Counselling process.

Suggested Readings:

1. Performance Management: Toward Organizational Excellence by T V Rao, SAGE Publication
2. Performance Management System - R K Sahu, Excel Books India
3. Performance Management – Soumendra Narain Bagchi, Cengage Learning Publication
4. Performance Management Systems and Strategies – Dipak Kumar Bhattacharyya, Pearson India
5. Counselling and Guidance - Rao, S. N. Tata Mc Graw Hill
6. Counselling Skills for Managers - Singh Kavita, PHI
7. Workplace counselling - Carroll, M., Sage Publication

Title: TAXATION

Code: DSE-2FF

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

**Evaluation: Continuous Internal Assessment
Semester End Examination**

**20 Marks
80 Marks**

OBJECTIVE: to make students comfortable with the basic provisions of income tax so that they have understanding of some of the practical aspects of direct and indirect taxation.

UNIT 1: Introduction

3 hours

Meaning of tax, purpose, types of taxes, difference between direct and indirect tax, Person [Section 2(31)], Assessee, assessment, previous year, assessment year, Gross total income, Total income, meaning of agricultural income, exempted incomes u/s 10, tax slab of current assessment year (individuals and Domestic Companies).

UNIT 2: Residential status and tax liability

5 hours

Conditions for residential status: resident, non resident and not ordinary resident

UNIT 3: Heads of Income

27 hours

Income from Salary (problems)
Income from House property (problems)
Income from Business and profession (problems)
Income from Capital gains (simple problems)
Income from other sources

UNIT 4: Deductions

4 hours

Deductions u/s 80C to 80U

UNIT 5: Total Income

6 hours

Assessment of individuals, computation of individuals Total Income and tax liability

UNIT 6: Indirect tax

5 hours

Goods and Services Tax (GST)- Salient Features, Objectives, Advantages and disadvantages, VAT and GST: A Comparison, principles of subsumation, taxes subsumed in GST, classification of goods and services and GST rates; GST model in India – CGST, SGST and IGST.

Note: Case study from modules III and V.

Suggested Readings:

1. Dr. Vinod K Sighania, Direct tax laws, Taxmann Publications, Mumbai
2. Dr H C Mehrotra, Income tax law and practice, Sahitrya Mahal Prakashan, Agra
3. Lal, Income tax, Pearson Education
4. Hariharan, Income tax, Tata McGraw Hill Education
5. Elements of Indirect Taxes- Law & Practices- V.S. Datey, Taxmann

Title: RURAL AND AGRICULTURAL MARKETING

Code: DSE-2FM

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

**Evaluation: Continuous Internal Assessment
Semester End Examination**

**20 Marks
80 Marks**

Objectives: to enable the students to understand the elements of the unexplored rural markets, the significance and strategies of rural markets and familiarize them with innovations in rural marketing.

UNIT I:

10hours

Concept of Rural Market, Characteristics of Indian Rural Market, Rural Market Environment: Population, Occupation pattern, Expenditure pattern & Infrastructural facilities, Institutional Arrangements of Rural marketing, Challenges of Rural Marketing

UNIT II:

10hours

Rural Consumerism - Factors affecting rural consumer behaviour - Characteristics of Rural Consumers – Buying Process – Brand Loyalty - Segmentation – Targeting & Positioning
Rural demand: Nature, types of requirements, Rural Market Index

UNIT III:

12hours

Rural Market – Marketing Mix – 4P's & 4A's – Rural Product Categories – Customized Rural Products- Brand building in Rural India
Marketing of Agricultural Produce, Formation of Cooperative Marketing and Processing societies, marketing of rural / cottage industry / artisan products

UNIT IV:

10hours

Rural Distribution- Rural Market assessments - Channels of Distribution – Rural Distribution Models – Promotion tools & Techniques
Regulated market, Genesis of regulated market, Advantages and Limitations of regulated market

UNIT V:

8hours

Changing scenario of Rural Markets- Role of Innovation – ICT initiatives – Emergence of organized retailing – Future Trends of Rural Marketing – Rural CRM

Suggested Readings:

1. Pradeep Kashyap & Siddhartha Raut, The Rural Marketing Book, Biztantra Publications, New Delhi
2. Shipra Chawla - A textbook on Rural Marketing, Dominant Publishers and Distributors
3. Rural Marketing: Text And Cases, 2/E - Krishnamacharyulu C. S. G.

Title: HUMAN CAPITAL MANAGEMENT

Code: DSE-2FH

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

**Evaluation: Continuous Internal Assessment
Semester End Examination**

**20 Marks
80 Marks**

Objective:

To clarify the character of human resource as capital and to develop the basic set of methods and techniques needed for managing human capital.

MODULE I: 10 Hours

Talent Management: Introduction, importance of Talent Management, Employee Engagement, Employee Empowerment, Talent Mapping, Emotional Quotient, and Use of EQ in business context

MODULE II: 10 Hours

Change management: Personal change, Self Awareness, Self Analysis, Self efficacy, Self esteem, Inevitable change Vs Planned change, Phases of organizational change

MODULE III: 10 Hours

HR Analytics: Meaning, Benefits of HR Analytics, Common metrics measured by HR analytics, Common data sources needed for HR analytics

MODULE IV: 10 Hours

Discipline and Grievance Redressal Machinery: Meaning, purpose, Procedures of Disciplinary Action, Grievance Redressal Procedures; Conciliation, Arbitration and Adjudication, Collective Bargaining – Meaning, The Bargaining Process

MODULE V: 10 Hours

HR Audit: Meaning, Objectives of HR Audit, Need of HR Audit, benefits of HR Audit, Process of HR Audit, Types of HR Audit

Suggested Readings:

1. M. Armstrong, Armstrong's Human Resource Management Practice: A Guide to People Management. Kogan Page, 2010.
2. J. Ingham, Strategic Human Capital Management: Creating Value Through People, B T, 2007.
3. A. Baron. M. Armstrong, Human Capital Management: Achieving Added Value Through People, Kogan Page 2007.
4. Dipak Kumar Bhattacharyya, HR Analytics: Understanding Theories and Applications, First Edition, SAGE Publications Pvt. Ltd
5. Ramesh Soundararajan & Kuldeep Singh, Winning on HR Analytics: Leveraging Data for Competitive Advantage, SAGE Publications Pvt. Ltd

Title: COMPUTERS - TALLY

Code: SEC-1F

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

**Evaluation: Continuous Internal Assessment
Semester End Examination**

**20 Marks
80 Marks**

Objective: To acquaint the students with knowledge computerised accounting- TALLY

UNIT I: Accounting Information System

Meaning, objectives merits of computerised accounting, differences between manual and computerised accounting, meaning of computerised accounting information system (CAIS), basic structure of CAIS, development phases of accounting information system, modules of accounting software.

UNIT II: Introduction of Tally ERP-9.1

Introduction, features of Tally 9.1, components of gateway of tally, creating new company, altering/deleting company details, inbuilt groups, creation of group, editing and deleting groups, creation of single ledger, editing and deleting ledgers, creating multiple ledgers

UNIT III: Vouchers in Tally

Creating voucher, types, accounting vouchers, voucher entry in tally, creation of cost category, creation of cost centres, editing and deleting cost centres and categories, usage of cost category and cost centres in voucher entry, budget and control, editing and deleting budgets.

UNIT IV: Generating and Printing Reports

Account books and registers: cash book, bank book, purchase register, sale register, journal register, debit note and credit note register and day book.

Statement of accounts: cost centres, outstanding statements, statistics

Financial statements in Tally: trail balance, profit and loss account and balance sheet