REVISED SYLLABUS 2014 – 15
B.B.M., (CBCS) DEGREE SEMESTER SCHEME

DEPARTMENT OF COMMERCE
Central College Campus, Bangalore – 560 001.
I. OBJECTIVES:
1. To develop ethical managers with interdisciplinary knowledge.
2. To develop entrepreneurs.
3. To prepare students to take the responsibility of full line of Finance function of a company with special reference to SME sector.
4. To prepare students to take the responsibility of full line of Marketing function of a company with special reference to SME sector.
5. To prepare students to take the responsibility of full line of Human Resource function of a company with special reference to SME sector.
6. To develop IT enabled global middle level managers for solving real life business problems.
7. To develop business analysts for companies, capital markets and commodity markets.
8. To prepare students to take up higher education to become business scientists, researchers, consultants and teachers, with core competencies.
9. Also to develop the students for competitive examinations of UPSC, KPSC, BSRB, Staff Selection Commission, etc.

II. ELIGIBILITY FOR ADMISSION:
Candidates who have completed Two years Pre-University course of Karnataka State or its equivalent are eligible for admission into this course.

III. DURATION OF THE COURSE:
The course of study is four (04) years of Eight Semesters. A candidate shall complete his/her degree within eight (08) academic years from the date of his/her admission to the first semester. However, students successfully complete Two (02) years of the course and leave the course, will be awarded Diploma in Commerce. Students successfully completes Three (03) years of the course will be awarded Bachelors Degree in Management (B.B.M). An option is provided to the students to continue the course to the Fourth year and those who successfully complete the Fourth year will be awarded Bachelors Degree in Management (Hon.) {B.B.M, (Hon.)}.

IV. MEDIUM OF INSTRUCTION
The medium of instruction shall be in English.

V. CLASS ROOM STRENGTH OF STUDENTS
There shall be Maximum of 60 students in each section.

VI. ATTENDANCE:
a. For the purpose of calculating attendance, each semester shall be taken as a Unit.
b. A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the subjects compulsorily.
A student who fails to complete the course in the manner stated above shall not be permitted to take the University examination.

VII. COURSE MATRIX
See Annexure – 1

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

VIII. SKILL DEVELOPMENT / RECORD MAINTENANCE AND SUBMISSION:

a. Every college is required to establish a dedicated business lab for the purpose of conducting practical/on line assignments to be written in the record.

b. In every semester, the student should maintain a Record Book in which a minimum of 5 exercises/programs per subject are to be recorded. This Record has to be submitted to the Faculty for evaluation at least 15 days before the end of each semester.

IX. SCHEME OF EXAMINATION:

a. There shall be a university examination at the end of each semester. The maximum marks for the university examination in each paper shall be 70.

b. Of the 30 marks of Internal Assessment, 20 marks shall be based on Two tests. Each test shall be of at least 01 hour duration to be held during the semester. The average of two tests shall be taken as the internal assessment marks. The remaining 10 marks of the Internal Assessment shall be based on Attendance and Skill Development Record of 05 marks each.

c. The marks based on attendance shall be awarded as given below:
   - 75% to 80% = 02 marks.
   - 81% to 85% = 03 marks.
   - 86% to 90% = 04 marks.
   - 91% to 100% = 05 marks.

d. Marks for skill development shall be awarded by the faculty concerned based on Skill Development exercises provided in the syllabus of each paper. The student is required to prepare/workout the concerned exercises in a Record Book maintained by him/her and shall submit it the faculty concerned at least 15 days before the last date of the semester.

X. PROJECT REPORT AND VIVA-VOCE:

a) The Project report in the sixth semester carries 100 marks (70 marks for project report and 30 marks for viva – voce) which shall form part of Sixth semester examination.

b) There shall be single valuation of project report and this will be done simultaneously along with Vive - Voce. Internal Assessment does not carry any marks.

c) A batch of Two (02) Project Report and Viva – Voce Examiners shall evaluate and conduct Viva - Voce
examinations for a maximum of Thirty (30) Project Reports and Conduct Viva – Voce Examinations for the same candidates.

d) The principal of the college shall submit the project reports of the students, to the university within three days after the completion of Viva - Voce examination.

e) Candidate shall obtain a minimum of 40% marks (Including Viva-Voce) in this subject (project Report) failing which he she shall revise and resubmit before the commencement of the next examination. However, no student shall be allowed to resubmit the project report after three consecutive chances.

f) The student who fails to submit the project report shall not be permitted to take the examination.

g) The board of examiners or their nominees’ shall conduct viva-voce examination for Project Report.

XI. APPEARANCE FOR THE EXAMINATION:

a) A candidate shall apply for all the parts in each examination when he/she appears for the first time. A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the university.

b) A candidate who has passed any language under Part-I shall be eligible to claim exemption from the study of the language if he/she has studied and passed the language at the corresponding level.

c) Further, candidates shall also be eligible to claim exemption from studying and passing in those commerce subjects which he/she has studied and passed at the corresponding level, subject to the conditions stipulated by the university.

d) A candidate who is permitted to seek admission to this degree course on transfer from any other University shall have to study and pass the subjects which are prescribed by the University. Such candidates shall not however, be eligible for the award of ranks.

XII. MINIMUM FOR A PASS:

Candidates who have obtained a minimum of 35% marks in university examination (i.e. 25 marks out of 70 marks of theory examination) and 40% in aggregate (i.e., total of university examination and internal assessment marks) in each subject shall be eligible for a pass or exemption in that subject.

XIII. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

1. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:
   a. First Class: Those who obtain 60% and above of the total marks of parts I, II and III.
   b. Second Class: Those who obtain 50% and above but less than 60% of total marks of parts I, II and III.
   c. Pass Class: Rest of the successful candidates who secure 40% and above but less than 50% of marks in part I, II and III.

2. Class shall be declared on the basis of the aggregate marks obtained by the candidates in this degree course (excluding languages (part I) and non-core subjects (Part III)) as a whole. However, only those candidates who have passes each semester university examination in the first attempt only shall be eligible for award of ranks. The first ten ranks only shall be notified.
XIV. MEDALS AND PRIZES:

No candidates passing an external examination shall be eligible for any scholarship, fellowship, medal, prize or any other award.

XV. TERMS AND CONDITIONS:

a) A candidate is allowed to carry all the previous uncleared papers to the subsequent semester/semesters.
b) Such of those candidates who have failed/remained absent for one or more papers henceforth called as repeaters, shall appear for exam in such paper/s during the three immediately succeeding examinations. There shall be no repetition for internal assessment test.
c) The candidate shall take the examination as per the syllabus and the scheme of examination in force during the subsequent appearances.

XVI. PATTERN OF QUESTION PAPER:

Each theory question paper shall carry 70 marks and the duration of examination is 3 hours. The Question paper shall ordinarily consist of three sections, to develop testing of conceptual skills, understanding skills, comprehension skills, articulation and application of skills. The question paper setter shall be asked to prepare TWO sets of papers with a maximum of 10% repetition. The Question Paper will be as per the following Model:

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<th>SECTION-A</th>
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XVII. PROVISION FOR IMPROVEMENT OF RESULTS:

The candidate shall be permitted to improve the results of the whole examination or of any Semester or a subject within the prescribed time by the university after the publication of the results. This provision shall be exercised only once during the course and the provision once exercised shall not be revoked. The application for improvement of results shall be submitted to the Registrar (Evaluation) along with the prescribed fee.

XVIII. REMOVAL OF DIFFICULTY AT THE COMMENCEMENT OF THESE REGULATIONS:

If any difficulty arises while giving effect to the provision of these Regulations, the Vice Chancellor may in extraordinary circumstances, pass such orders as he may deem fit.
## I SEMESTER

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VI SEMESTER

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**ELECTIVE GROUPS**

1. **FINANCE GROUP**

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2. MARKETING GROUP

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<td>Advertising &amp; Media Management</td>
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3. HUMAN RESOURCE GROUP

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Note: VII and VIII Semester Syllabus as per Bangalore University 1st Year M.Com Course.

1. Foundation, Skill Development or Interdisciplinary Courses (Foundation Course*)
   (Common for all programmes):
   - Constitution of Indian and Human Rights
   - Environment and Public Health
   - Computer Applications and Information Technology
   - Business Entrepreneurship and Management
   - Philosophy, Psychology and Life Skills
   - Personality Development and Leadership / Integrating Mind, Body and Heart
   - Indian History, Culture and Diversity
   - Research Methodology
   - Education and Literacy / Science and Life
   - Human Resource Development Management
   - One of the Foreign Languages such as German, French etc.
   - Any other Course prescribed by the University from time to time
   - Commodity & Stock Market
   - Mathematics in Finance

2. Co-and Extra – Curricular Activities (CC& EC*)
   A student shall opt for any one of the following activities in the first four semesters offered in the college
   - N.S.S / N.C.C./Rotary Activities / Rovers and Rangers
   - Sports and Games / Activities related to Yoga
   - A Small project work concerning the achievements of Indian in different fields
   - Evolution of study groups/seminar circles on Indian thoughts and ideas
   - Interaction with local communities in their neighborhood and learn about and from them
   - Exploring different aspects of Indian civilizations
   - Other activities such as Cultural Activities as prescribed by the University.

Evaluation of Co-and Extra Curricular Activities is as per the procedure evolved by the University from time to time.
1.3 FUNDAMENTALS OF ACCOUNTING

OBJECTIVE
The objective of this subject is to acquaint students with the accounting concepts, tools and techniques influencing business organizations.

Unit 1: INTRODUCTION TO FINANCIAL ACCOUNTING 08 Hrs

Unit 2: ACCOUNTING PROCESS 10 Hrs

Unit 3: SUBSIDIARY BOOKS 10 Hrs

Unit 4: FINAL ACCOUNTS OF PROPRIETARY CONCERN 10 Hrs
Preparation of Profit & Loss Account and Balance Sheet (Vertical form).

Unit 5: SINGLE ENTRY SYSTEM 18 Hrs

SKILL DEVELOPMENT
- List out the accounting concepts and conventions.
- List out any ten errors disclosed by trial balance
- Collect the final accounts of a proprietary concern and present it in vertical form.
- Prepare a Bank Reconciliation Statement with imaginary figures

BOOKS FOR REFERENCE
1. Jawaharlal & Seema Srivastava: Financial Accounting, HPH
2. R.G Saha, Fundamentals of Accounting, HPH
3. Dr. S.N. Maheswari, Financial Accounting, HPH
4. Dr. Venkataraman R. & others, Fundamentals of Accounting, VBH
5. S Jayapandian: Financial Accounting from Zero,
9. Dr. Alice Mani: Fundamentals of Accounting, SBH.
1.4 BUSINESS ORGANISATION AND ENVIRONMENT

OBJECTIVE
The objective is to familiarize the students with aspects of Business Organization and its Environment.

Unit 1: INTRODUCTION TO BUSINESS ORGANIZATION 10 Hrs
Meaning of Business – Classification of Business Activities – Industry – Types of Industry – Commerce – Trade – Aids to Trade –Meaning – Advantages and Disadvantages

Unit 2: FORMS OF BUSINESS ORGANIZATION 14 Hrs

Unit 3: JOINT STOCK COMPANY 08 Hrs

Unit 4: BUSINESS ENVIRONMENT 14 Hrs

Unit 5: GOVERNMENT AND BUSINESS 10 Hrs
Meaning and Importance. Impact of Government policy on business and industry with reference to liberalization, privatization and globalization.

SKILL DEVELOPMENT
- Draw a Business Tree
- Prepare a Partnership deed
- Prepare Memorandum and Articles of Association of any company
- Discuss the Impact of Globalization on Indian Business and Industry
- State the impact of Technology on Indian Business

BOOKS FOR REFERENCE
1. Dr. Aswathappa: Essentials of Business Environment, HPH.
2. Francis Cherrunilam : Business Environment, HPH.
7. Dr. Alice Mani: Business Organization & Environment, SBH.
1.5 QUANTITATIVE METHODS FOR BUSINESS - I

OBJECTIVE
To provide basic knowledge of quantitative methods and their application to commercial situations and for decision making in business.

Unit 1: NUMBER SYSTEM 04 Hrs
Introduction – Natural Numbers - Even Numbers – Odd Numbers – Integers – Prime Numbers – Rational & Irrational numbers, Real Numbers, HCF & LCM (Simple problems)

Unit 2: THEORY OF EQUATIONS 12 Hrs
Introduction – Meaning – Types of Equations – Simple, Linear and Simultaneous Equations (only two variables) Eliminations and Substitution Method only. Quadratic Equation – Factorization and Formula Method (ax² + bx + c = 0 form only). Problems on Commercial Application.

Unit 3: PROGRESSIONS 12 Hrs
Introduction – Arithmetic Progression - Finding the ‘n’th term of an AP and Sum to n term of AP. Insertion of Arithmetic Means in given terms of AP and representation of 3 terms of AP. Geometric Progression – Finding n term of GP – Sum to ‘n’th Term of GP – Insertion of Geometric Means in given Geometric Progression and also representation of 3 terms of GP.

Unit 4: MATRICES AND DETERMINANTS 14 Hrs

Unit 5: COMMERCIAL ARITHMETIC 14 Hrs
Simple interest, Compound interest including half yearly and quarterly calculations, annuities Percentages, bills discounting, concepts of Ratios, duplicate-triplicate and sub-duplicate of a ratio. Proportions, third, fourth and inverse proportion - problems.

SKILL DEVELOPMENT
• Calculation of future value of present value.
• Calculation of geometric mean i.e, CAGR.
• Calculation of EMI, Premium amount.

BOOKS FOR REFERENCE
1. A.LeninJothi : financial Mathematics, HPH.
2. Dikshit & Jain : Business Mathematics, HPH
4. Dr. R.G. Saha & Others – Methods & Techniques for Business Decisions, VBH
5. R. Selvaraj, Quantitative Methods in Management, Excel Books.
7. Dr. Sancheti & Kapoor: Business Mathematics and Statistic, Sultan Chand and Sons.
10. 7 Lectures – Quantitative Methods for Business – I, HPH
1.6 MANAGEMENT PROCESS

OBJECTIVES:
The objective is to familiarize the students with concepts and principles of Management

Unit 1: INTRODUCTION TO MANAGEMENT 12 Hrs

Unit 2: PLANNING 08 Hrs
Nature, importance and purpose of planning - Planning process, Objectives - Types of plans (Meaning only) - Decision making – importance & steps.

Unit 3: ORGANIZING AND STAFFING 14 Hrs
Nature and purpose of organization, Principles of organization - Types of organization –Departmentation, Committees - Centralization Vs decentralization of authority and responsibility - Span of Control - MBO and MBE( Meaning only) - Nature and importance of staffing.

Unit 4: DIRECTING AND COORDINATING 14 Hrs

Unit 5: CONTROLLING 08 Hrs
Meaning and steps in controlling - Essentials of a sound control system - Methods of establishing control (in brief).

SKILL DEVELOPMENT
● Different types of Organization Charts (structure).
● Chart on Staffing.
● Graphic representation of Maslow’s Theory.
● Chart on Media of Communication.
● Draft Control chart for different industries / business groups.

BOOKS FOR REFERENCE
1. Appanniah& Reddy, Management HPH.
2. T. Ramaswamy : Principles of Management, HPH.
5. L M Prasad, Principles of management, Sultan Chand & Sons
12. Kandepu : Elements of Functional Administration, HPH
14. Dr. Alice Mani: Management Process, SBH.
2.3 FINANCIAL ACCOUNTING

OBJECTIVE:
The objective of this subject is to acquaint students with the accounting concepts, tools and Techniques influencing Business Organizations.

Unit 1: INSURANCE CLAIMS 10Hrs

Unit 2: HIRE PURCHASE AND INSTALLMENT SYSTEMS 12Hrs

Unit 3: ROYALTY ACCOUNTS 12Hrs

Unit 4: SALE OF PARTNERSHIP TO A LIMITED COMPANY 14Hrs

Unit 5: ISSUE OF SHARES 8 Hrs

SKILL DEVELOPMENT
● Problems on calculation of purchase consideration when a firm is converted into a limited company
● Computation of cash price, interest components and hire purchase installments taking any problem
● Understand the meaning and purpose of loss of stock insurance including the average clause
● A problem on royalty highlighting the significance of minimum rent and recoupment of short workings
BOOKS FOR REFERENCE
1. Anil Kumar & Others – Financial Accounting
3. B.S. Raman, Advanced Accountancy Vol II
5. Shukla and Grewal, Advanced Accountancy
6. Gupta and Radhaswamy, Advanced Accountancy Vol I & II
7. Agarwal and Jain, Advanced financial Accounting
9. Maheshwari, Advanced Accountancy Vol I & II
10. B.M. Lall Nigam & G.L. Sharma, Advanced Accountancy
14. Dr. Alice Mani: Financial Accounting, SBH.
2.4 QUANTITATIVE METHODS FOR BUSINESS - II

OBJECTIVE
The objective is to provide basic knowledge of quantitative methods and their commercial application for decision making in business.

Unit 1: INTRODUCTION TO STATISTICS 04 Hrs
Background and Basic concepts: Introduction – Definition of Statistics – Functions – Scope – Limitations, Classification and Tabulation of Data.

Unit 2: MEASURES OF CENTRAL TENDENCY 14 Hrs
Introduction – Types of averages – Arithmetic Mean (Simple and Weighted) – Median – Mode – Graphic location of Median and Mode through Ogive Curves and Histogram.

Unit 3: MEASURES OF DISPERSION AND SKEWNESS 14 Hrs
Part – 2: Measures of Skewness: Meaning of Skewness - Symmetrical & Skewed Distributions - Measures of Skewness - Absolute and Relative Measures of Skewness – Karl Pearson’s Coefficient of Skewness and Bowley’s Coefficient of Skewness

Unit 4: CORRELATION AND REGRESSION ANALYSIS 14 Hrs
Correlation – Meaning & Definition - Uses – Types – Probable error – Karl Pearson’s & Spearman’s Rank Correlation (Excluding Bi-variate and Multiple correlation).
Regression – Meaning and Definition, Regression Equations - Problems

Unit 5: INDEX NUMBERS 10 Hrs
Meaning & Definition – Uses – Classification – Construction of Index Numbers – Methods of constructing Index Numbers – Simple Aggregate Method – Simple Average of Price Relative Method – Weighted Index numbers – Fisher’s Ideal Index (including Time and Factor Reversal tests) – Consumer Price Index – Problems

SKILL DEVELOPMENT
- Collect the age statistics of 10 married couples and compute correlation coefficient.
- Collect the age statistics of 10 newly married couples and compute regression equations. Estimate the age of bride when age of bridegroom is given.
- Select 10 items of daily-consumed products and collect base year quantity, base year price and current year price. Calculate cost of living index.

BOOKS FOR REFERENCE
1. S P Gupta: Statistical Methods- Sultan Chand, Delhi
3. Dr. B N Gupta: Statistics (SahityaBhavan), Agra.
5. Chikodi & Pradad – Quantitative Method for Business - II
8. Ellahance : Statistical Methods
11. Dr. Alice Mani: Quantitative Methods for Business - II, SBH.
2.5 ORGANISATIONAL BEHAVIOUR

OBJECTIVE:
The objective is to enable the students to understand the Organizational Behaviour, and Organizational Change and dynamic of groups.

Unit 1: ORGANIZATIONAL BEHAVIOUR 06 Hrs
Organization Behaviour– Definition, Scope and Application in Management -Contributions of other disciplines to OB–Emerging issues in Organizational Behaviour.

Unit 2: PERSONALITY, PERCEPTION AND ATTITUDES 16 Hrs
Personality: Meaning - Determinants of Personality - Biological factors - Cultural factors - Family and Social Factors - Situational factors -Personality attributes influencing OB, Interactive Behaviour and Interpersonal Conflict.
Attitude: Meaning of Attitude - Characteristics of Attitude – Components of Attitude - Attitude and Behaviour – Attitude formation, change in attitude and barriers to attitude.

Unit 3: LEARNING AND BEHAVIOUR MODIFICATION 08 Hrs
Principles of Learning & Reinforcement - Observational Learning - Cognitive Learning - Organizational Behaviour Modification - Steps in Organizational Behaviour Modification process - Organizational Reward Systems

Unit 4: GROUP DYNAMICS 12 Hrs
Meaning - Types of Groups - Functions of small groups - Group Size Status - Managerial Implications – Group Behaviour - Group Norms - Cohesiveness - Group Think,

Unit 6: ORGANIZATIONAL CHANGE AND DEVELOPMENT 14 Hrs
Organizational Change: Meaning - Nature of work change - Pressure for change - Change process - Types of change – Factors influencing change - Resistance to change - Overcoming resistance - Organizational Development–Meaning and different types of OD interventions.

SKILL DEVELOPMENT
● Meaning of job enrichment and list the requirements of job enrichments
● Characteristics of attitude and components of attitude – A brief discussion
● List the determinants of personality
● Factors influencing perceptions - A brief explanation
● List the characteristics of various leadership styles.

BOOKS FOR REFERENCE
1. K. Aswathappa, Organizational Behaviour, HPH.
2. Appanniah&, Management and Behavioural Process, HPH.
3. Rekha & Vibha – Organizational Behavioural, VBH.
11. N.S. Gupta, Organizational Behaviour, HPH.
14. K. Venkataramana, Organisational Behaviour, SHBP.
2.6 PRODUCTION AND OPERATIONS MANAGEMENT

OBJECTIVE
The objective of the subject is to make the students understand the concepts of production and operations management of an industrial undertaking and the benefits of automation.

Unit 1: INTRODUCTION TO PRODUCTION AND OPERATIONS MANAGEMENT 12Hrs

Unit 2: PLANT LOCATION AND LAYOUT 08 Hrs
Introduction – Meaning & Definition - Factors affecting location, theory and practices, cost factor in location - Plant layout principles - space requirement- Different types of facilities, Organization of physical facilities – building, sanitation, lighting, air conditioning and safety.

Unit 3: MATERIALS MANAGEMENT 08Hrs
Introduction – Meaning & Definition - Purchasing, Selection of Suppliers, Inventory Management, Material Handling Principles and Practices, Economic Consideration, Criteria for Selection of Materials Handling Equipment, Standardization, Codification, Simplification, Inventory Control, Techniques of

Unit 4: PRODUCTION PLANNING AND QUALITY CONTROL 16Hrs
Objectives and Concepts, capacity planning, corresponding production planning, controlling, scheduling routing – Quality Control - Statistical Quality Control, Quality Management, Control charts and operating characteristic curves, acceptance sampling procedures, Quality Circle, Meaning of ISO and TQM. Productivity – factors influencing productivity - Concept of Standard Time, Method study, Time and Motion Study, Charts and Diagrams, Work Measurements

Unit 6: MAINTENANCE AND WASTE MANAGEMENT 12Hrs
Introduction – Meaning – Objectives - Types of maintenance, Break down, spares planning and control, preventive routine, relative advantages, maintenance scheduling, equipment reliability and modern scientific maintenance methods - Waste Management - Scrap and surplus disposal, salvage and recovery.

SKILL DEVELOPMENT
1. Visit any industry and list out the stages of PPC with as many details as possible.
2. List out the Functions of Materials management in an organization
3. Describe the Functions of Quality Circles in an industry
4. Draw a ISO specification chart
5. Visit a company and List out Environmental issues.
6. Visit a company and draw a chart on Plant layout.
BOOKS FOR REFERENCE
2. Gondhalekar & Salunkhe : Productivity Techniques, HPH.
5. Alan Muhlemann, John Oaclank and Keith Lockyn, Production & Operations Management, PHI.
7. S.A. Chunawalla & Patel: Production & Operations Management, HPH.
9. Dr. L. N. Agarwal and Dr. K.C. Jain, Production Management
10. Thomas E. Morton, Production Operations Management, South Western College.
11. K. Venkataramana, Production Operations Management, SHBP.
12. Sridhara Bhatt - Production & Operation Management, HPH.
13. Ghousia Khaloon – Production & Operation Management, VBH.
3.2 SOFT SKILLS FOR BUSINESS

OBJECTIVE:
The objective is to develop both oral and written communication skills relating to organizational and Business issues.

Unit 1: ELEMENTS OF COMMUNICATION  14Hrs

Unit 2: PUBLIC SPEAKING  10 Hrs

Unit 3: INTERVIEW TECHNIQUES  08 Hrs
Importance of Interviews, Art of conducting and giving interviews, Placement interviews - discipline interviews - Appraisal interviews – Exit interviews.

Unit 4: MEETINGS  08 Hrs
Importance of Meetings - Opening and Closing Meetings - Participating and Conducting Group discussions. Brain Storming, e- Meetings, preparing agenda and minutes of the meeting.

Unit 5: BUSINESS COMMUNICATION  16Hrs

SKILL DEVELOPMENT
- Conduct a mock meeting and draft minutes of the meeting.
- Draft a letter of enquiry to purchase a laptop.
- Draft your bio-data.
- Prepare your Career Plan.

BOOKS FOR REFERENCE
1. Rai & Rai – Soft Skill for Business, HPH
2. Santhosh Kumar – Soft Skill for Business, VBH.
3. C.G.G Krishnamacharyulu & Lalitha : Soft Skills of Personality Development, HPH.
6. Rajkumar, Basic of Business Communication
13. Sharma S.P. & Others, Business Communication, VBH.
3.3 CORPORATE ACCOUNTING

OBJECTIVE
The objective of this subject is to enable the students to have a comprehensive understanding about the provisions of the Company’s Act and Corporate Accounts.

Unit 1: COMPANY FINAL ACCOUNTS 20 Hrs

Unit 2: FINANCIAL STATEMENTS ANALYSIS 10 Hrs

Unit 3: VALUATION OF GOODWILL 8 Hrs

Unit 4: VALUATION OF SHARES 8 Hrs

Unit 5: HOLDING COMPANY ACCOUNTS 10 Hrs

SKILL DEVELOPMENT
● Collect and fill the share application form of a limited Company.
● Collect a Prospectus of a company and identify the reasons to invest or not to invest in shares.
● List the various functions of underwriters.
● Collect annual report of a Company and List out its assets and Liabilities.
● Collection of latest final accounts of a company and find out the net Asset value of shares
● List out the conditions to be fulfilled for redemption of Preference shares.

BOOKS FOR REFERENCE
1. Anil Kumar - Marriappa – Corporate Accounting, HPH.
2. M.A.Arunachalam & K.S.Raman: Corporate Accounting – II, HPH.
3. Dr. S.N. Maheswari, Financial Accounting, Jain Book Depot.
4. V.K. Goyal: Corporate Accounting, PHI.
5. Soundrarajan A & K. Venkataramana, Corporate Accounting, SHBP.
7. SP Iyengar, Advanced Accountancy, Sultan Chand and Sons, New Delhi.
3.4 HUMAN RESOURCE MANAGEMENT

OBJECTIVE
The objective is to familiarize the students with concepts and principles of Human Resource Management.

Unit 1: HUMAN RESOURCE MANAGEMENT 10 Hrs

Unit 2: HUMAN RESOURCE PLANNING, RECRUITMENT & SELECTION 14 Hrs

Unit 3: INDUCTION AND TRAINING 08 Hrs
Meaning, objective and purpose of Induction: Training- Need for training, benefits of training, identification of training needs and methods of training.

Unit 4: PERFORMANCE APPRAISAL AND COMPENSATION 10 Hrs

Unit 5: PROMOTION AND TRANSFERS 08 Hrs
Meaning and Definition of Promotion - Purpose of promotion, basis of promotion, Meaning of transfer, reasons for transfer, types of transfer, right sizing of work force, need for right sizing.

Unit 6: HUMAN RESOURCE DEVELOPMENT 06 Hrs

SKILL DEVELOPMENT
● Prepare a Chart showing the functions of HRM and a brief explanation on the need for each function.
● Prepare an advertisement for recruitment / selection of candidates for any organization of your choice.
● Give observation report of industrial safety practices followed by any organization of your choice
● Develop a format for performance appraisal of an employee.
● Choose any MNC and present your observations on training programme.

BOOKS FOR REFERENCE
4. C.B. Mamoria, Personnel management, HPH.
6. SubbaRao, Personnel and Human Resources management, HPH.
7. S.Sadri & Others: Geometry of HR, HPH.
13. Dr. Alice Mani: Human Resource Management, SBH.
3.5 SERVICES MANAGEMENT

OBJECTIVE
The objective is to familiarize the students with different services and prepare them with requisite skills to manage services.

Unit 1: INTRODUCTION TO SERVICES MANAGEMENT 08 Hrs
Meaning of Services – Concepts - Characteristics of Services – Classification of Services – Growth of Service Sector.

Unit 2: SERVICES MARKETING 18 Hrs

Unit 3: TOURISM AND HOSPITALITY SERVICES 12 Hrs

Unit 4: BANKING AND INSURANCE SERVICES 12 Hrs

Unit 5: HEALTHCARE AND INFORMATION TECHNOLOGY ENABLED SERVICES (ITES) 6 Hrs

SKILL DEVELOPMENT
- Prepare a chart on conditions to be complied for Star Hotel Status.
- Procure any two insurance policies (Xerox) and paste them in the record.
- Visit and Travel and Tour agencies and prepare organization chart.
- Interact with tourist operators and identify the areas of tourism management.
- Prepare a chart showing customer service rendered by at least two MF. (Preferably a comparative chart)
- Procedures of Railway ticket booking with specimen of reservation/cancellation slip.
- Procedure for Air ticket booking both domestic and International.
BOOKS FOR REFERENCE
1. S.M. Jha: Services Marketing HPH
2. Dr. Shajahan. S; Service Marketing (Concept, Practices & Cases); Himalaya Publishing House; Mumbai; First Edition 2001.
4. Shanker, Ravi; Services Marketing – the Indian Perspective; Excel Books, New Delhi; First Edition; 2002
7. K. Venkataramana, Service Management, SHBP.
3.6 CORPORATE ENVIRONMENT

OBJECTIVE
The objective is to enable the students to get familiarized with the existing Company Law and Secretarial Procedure.

Unit 1: FORMATION OF COMPANY 14 Hrs

Corporate Social Responsibility initiatives under Companies Act 2013 (Section 135)

Unit 2: CAPITAL OF COMPANY 10 Hrs

Unit 3: COMPANY MEETINGS 12 Hrs
Meaning and Definition – Types of Meeting – Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Board Meeting and Resolutions.

Unit 4: COMPANY SECRETARY 10 Hrs

Unit 5: WINDING UP OF COMPANIES 10 Hrs
Modes of winding up – commencement of winding up – consequences – official liquidator – powers and duties of liquidator.

SKILL DEVELOPMENT
• Drafting of Memorandum of Association, Drafting of Articles of Association.
• Drafting Notice of Company Meetings – Annual, Special, Extraordinary and Board meetings.
• Drafting Resolutions of various meetings – different types.
• Chart showing Company’s Organization Structure.
• Chart showing different types of Companies.
• A case study on CSR initiatives of any one company

BOOKS FOR REFERENCE
1. Maheshwari & Maheshwari, Elements of Corporate Laws, Himalaya Publishers
4. Pradeep K. Shinde, Corporate Environment, VBH.
10. K. Venkataramana, Service Management, SHBP.
4.2 BUSINESS RESEARCH METHODS

OBJECTIVE
The objective is to create an awareness of the Process of Research, the tools and techniques of research and generation of reports

Unit 1: INTRODUCTION TO RESEARCH 14 Hrs

Unit 2: METHODS OF DATA COLLECTION 08 Hrs
Observational and Survey Methods – Field Work Plan - Administration of surveys - Training field investigators - Sampling methods - Sample size.

Unit 3: TOOLS FOR COLLECTION OF DATA 08 Hrs
Questionnaire Design; Attitude measurement techniques – Motivational Research Techniques – Selection of Appropriate Statistical Techniques

Unit 4: STATISTICAL METHODS 18 Hrs

Unit 5: REPORT WRITING 08 Hrs

SKILL DEVELOPMENT
● Illustrate different types of samples with examples
● Construct a questionnaire for collection of primary data keeping in mind the topic chosen for research
● Narrate your experience using observation technique
● Diagrammatically present the information collected through the questionnaire

BOOKS FOR REFERENCE
3. J.K. Sachdeva: Business Research Methodology HPH
10. C.R. Kothari, Research Methodology, Vikas Publications
11. Usha Devi N, Santhosh Kumar - Business Research Methodology
4.3 MARKETING MANAGEMENT

OBJECTIVE
The objective is to enable students to understand the concept of marketing and its applications and the recent trends in Marketing.

Unit 1: INTRODUCTION TO MARKETING 10 Hrs
Meaning & Definition – Goals – Concepts of Marketing – Approaches to Marketing – Functions of Marketing.

Unit 2: MARKETING ENVIRONMENT (MACRO) 10 Hrs
Meaning – Demographic – Economic – Natural – Technological - Political – Legal – Socio - Cultural Environment

Unit 3: MARKETING MIX 20 Hrs

Unit 4: MARKET SEGMENTATION AND CONSUMER BEHAVIOUR 10 Hrs

Unit 5: CUSTOMER RELATIONSHIP MANAGEMENT 06 Hrs
Meaning and Definition – Role of CRM – Advantages and Disadvantages

SKILL DEVELOPMENT
• Identify the product of your choice and describe in which stage of the product life cycle it is positioned.
• Suggest strategies for development of a product.
• Study of Consumer Behaviour for a product of your choice.
• Develop an Advertisement copy for a product.
• Prepare a chart for distribution network for different products.

BOOKS FOR REFERENCE
1. P N Reddy & Appannah, Marketing Management, HPH.
3. Rekha & Vibha, Marketing Management, VBH.
10. K. Venkataramana, Marketing Management, SHBP.
11. Dr. Alice Mani: Marketing Management, SBH.
4.4 FINANCIAL MANAGEMENT

OBJECTIVE
The objective is to enable students to understand the basic concepts of Financial Management and the role of Financial Management in decision-making.

Unit 1: INTRODUCTION TO FINANCIAL MANAGEMENT 10 Hrs

Unit 2: TIME VALUE OF MONEY 10 Hrs

Unit 3: FINANCING DECISION AND INVESTMENT DECISION 16 Hrs

Unit 4: DIVIDEND DECISION 08 Hrs

Unit 5: WORKING CAPITAL MANAGEMENT 12 Hrs

SKILL DEVELOPMENT

- Draw the organization chart of Finance Function
- Illustrate operating cycle for at least 2 companies of your choice.
- Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for 5 years.
- Prepare an ageing schedule of debtors with imaginary figures.
- Capital structure analysis of companies in different industries
BOOKS FOR REFERENCE

2. Sudrashan Reddy – Financial Management, HPH.
3. Venkataraman R _ Financial Management, VBH.
7. Dr. K.V. Venkataramana, Financial Management, SHB Publications.
14. Dr. Alice Mani: Financial Management, SBH.
OBJECTIVE
The objective is to introduce the students to various regulations affecting business and to familiarize the students with such regulations.

Unit 1: INTRODUCTION TO BUSINESS LAWS
06 Hrs

Unit 2: CONTRACT LAWS
14 Hrs

Unit 3: INFORMATION LAWS AND RTE
10 Hrs
Right to Information Act, 2005: Objectives of the RTI Act, Scope, SuoMoto disclosure, Method of seeking information, Eligibility to obtain information, Authorities under the Act.
Right to Education Act: Objectives of the RTE Act – Salient Features.

Unit 4: COMPETITION AND CONSUMER LAWS
12 Hrs
The Competition Act, 2002: Objectives of Competition Act, the features of Competition Act, components of Competition Act, CCI, CAT, offences and penalties under the Act.

Unit 5: ECONOMIC AND ENVIRONMENTAL LAWS
14 Hrs
FEMA 1999: Objects of FEMA, definition of important terms – authorized dealer, currency, foreign currency, foreign exchange, foreign security, Directorate of Enforcement, salient features of the FEMA, offences and penalties.
Environment Protection Act, 1986: Objects of the Act, definitions of important terms – environment, environment pollutant, environment pollution, hazardous substance and occupier, types of pollution, global warming, causes for ozone layer depletion, carbon trade, rules and powers of central government to protect environment in India.
SKILL DEVELOPMENT

- Prepare a chart showing sources of business law and Indian Constitution Articles having economic significance.
- Draft an agreement on behalf of an MNC to purchase raw materials indicating therein terms and conditions and all the essentials of a valid contract.
- Draft an application to the Chief Information Officer of any government office seeking information about government spending.
- Draft digital signature certificate.
- Draft a complaint to District Consumer Forum on the deficiency of service in a reputed corporate hospital for medical negligence.
- Collect leading cyber crimes cases and form groups in the class room and conduct group discussion.
- Draft a constructive and innovative suggestions note on global warming reduction.

BOOK REFERENCE

1. K. Aswathappa, Business Laws, Himalaya Publishing House,
2. K.R. Bulchandni: Business Laws, HPH.
6. Tulsian Business Law, Tata McGraw-Hill Education
7. Dr. K. Venkataraman, SHB Publications.
8. Kamakshi P & Srikumari P, Business Regulation
9. Dr. Alice Mani: Business Regulations, SBH.
4.6 COST ACCOUNTING

OBJECTIVE
The objective of this subject is to familiarize students with the various concepts and element of cost.

Unit 1: INTRODUCTION TO COST ACCOUNTING 10 Hrs

Unit 2: MATERIAL COST CONTROL 14Hrs

Unit 3: LABOUR COST CONTROL 10 Hrs

Unit 4: OVERHEAD COST CONTROL 14Hrs

Unit 5: RECONCILIATION OF COST AND FINANCIAL ACCOUNTS 08Hrs
Need for Reconciliation – Reasons for differences in Profit or Loss shown by Cost Accounts and Profit or Loss shown by Financial Accounts – Preparation of Reconciliation Statement and Memorandum Reconciliation Account.

SKILL DEVELOPMENT

• Classification of costs incurred in the making of a product.
• Identification of elements of cost in services sector.
• Cost estimation for the making of a proposed product.
• Documentation relating to materials handling in a company.
• Collection and Classification of overheads in an organization.
• Discuss the reasons for LTO in organizations.
BOOKS FOR REFERENCE

1. M. N. Arora: Cost Accounting, HPH
2. J. Madegowda: Advanced Cost Accounting, HPH.
4. Gouri Shankar: Practical Costing, HPH.
8. Palaniappan & Harihara: Cost Accounting I.K. International
13. Dr. A. Sundra Rajan & Dr. K. Venkataramana, SHB Publications.
14. R.G. Saha & Others: Cost Accounting
16. Dr. Alice Mani: Cost Accounting, SBH.
5.1 ENTREPRENEURIAL MANAGEMENT

OBJECTIVE
The objective is to enable students to understand the basic concepts of entrepreneurship and prepare business plan to start a small industry.

Unit 1: ENTREPRENEURSHIP 12 Hrs

Unit 2: SMALL SCALE INDUSTRIES 10 Hrs
Small Scale Industries - Tiny Industries - Ancillary Industries - Cottage Industries – Definition – Meaning - Product Range - Capital Investment - Ownership Patterns - Importance and Role played by SSI in the development of the Indian Economy - Problems faced by SSI’s and the steps taken to solve the problems - Policies Governing SSI’s

Unit 3: STARTING A SMALL INDUSTRY 12 Hrs
Concept of Business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. - An overview of the steps involved in starting a business venture – Location, Clearances and Permits required, Formalities, Licensing and Registration Procedures - Assessment of the market for the proposed project - Importance of financial, technical and social feasibility of the project

Unit 4: PREPARING THE BUSINESS PLAN (BP) 10 Hrs
Business Plan, Importance of BP, Preparation of BP, Typical BP format - Financial aspects of the BP - Marketing aspects of the BP - Human Resource aspects of the BP - Technical aspects of the BP - Social aspects of the BP - Preparation of BP - Common pitfalls to be avoided in preparation of a BP

Unit 5: IMPLEMENTATION OF THE PROJECT AND SICKNESS IN SSIs 12 Hrs
Financial assistance through SFC’s, SIDBI, Commercial Banks, KSIDC, KSSIC, IFCI, - Non-financial assistance from DIC, SISI, EDI, SIDO, AWAKE, TCO, TECKSOK, KVIC - Financial incentives for SSI’s and Tax Concessions - Assistance for obtaining Raw Material, Machinery, Land and Building and Technical Assistance - Industrial Estates – Role and Types. Sickness: Meaning and definition of a sick industry - Causes of Industrial Sickness - Preventive and Remedial Measures for Sick Industries

SKILL DEVELOPMENT
- Preparation of a Project report to start a SSI Unit.
- Preparing a letter to the concerned authority-seeking license to the SS Unit, You propose to start.
- Format of a business plan.
- A Report on the survey of SSI units in the region where college is located.
- Chart showing financial assistance available to SSI along with rates of interest.
• Chart showing tax concessions to SSI both direct and indirect.
• Success stories of Entrepreneurs in the region.

BOOKS FOR REFERENCE

1. Vasant Desai: The Dynamics of Entrepreneurship Development and Management, HPH
3. Satish Taneja: Entrepreneur Development, HPH.
4. Udai Pareek and T.V. Rao, Developing Entrepreneurship
5. S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems, SIET, Hyderabad
8. Vidya Hattangadi; Entrepreneurship, HPH.
10. Bharusali, Entrepreneur Development,
11. K. Venkataramanappa, Entrepreneurial Development, SHB Publications
13. Rekha & Vibha – Entrepreneurial Management, VBH.
5.2 COMPUTER APPLICATION IN BUSINESS

OBJECTIVE
The objective of the subject is to make the students understand the concept of information systems used in business and to know the latest trends in doing business in internet environment.

Unit 1: INTRODUCTION TO INFORMATION SYSTEM 10 Hrs

Unit 2: TYPES OF INFORMATION SYSTEMS 14Hrs

Unit 3: MS OFFICE 12 Hrs

Unit 4: DATABASE MANAGEMENT SYSTEMS 14 Hrs
Introduction- Purpose of Database Systems, Views of data, Data Models, Database language, Transaction Management, Storage Management, Database Administrator, Database Users, Overall System Structure, Different types of Database Systems

Unit 5: ACCOUNTING SOFTWARE 06Hrs

SKILL DEVELOPMENT
• Maintain a Record on Practicals.

BOOKS FOR REFERENCE
2. M. Suman _ Computer Application Business, VBH
3. R.G. Saha – Computer Application Business, HPH.
7. S. Perekar, Anindita Hazra; Computer Application in Business
10. S.P. Rajagopal, Computer Application in Business
11. C.S.V.Murthy: Management Information, HPH
5.3 BANKING REGULATIONS & OPERATIONS

OBJECTIVE
The objective is to familiarize the students to understand the law and practice of banking.

Unit 1: COMMERCIAL BANKS 08 Hrs
Introduction – Role of Commercial Banks – Functions of Commercial Banks – Primary Functions and Secondary Functions – Credit Creation of Commercial Banks – Investment Policy of Commercial Banks – Profitability of Commercial Banks. Regulation and Control of Commercial Banks by RBI

Unit 2: BANKER AND CUSTOMER RELATIONSHIP 20 Hrs
Types of Customers and Account holders: Procedure and Practice in opening and conducting the accounts of customers particularly individuals including minors - Joint Account Holders. Partnership Firms - Joint Stock companies with limited liability-Executors and Trustees-Clubs and Associations-Joint Hindu Family

Unit 3: NEGOTIABLE INSTRUMENTS 08 Hrs

Unit 4: PAYING BANKER AND COLLECTING BANKER 10 Hrs
Collecting Banker – Meaning – Duties & Responsibilities of Collecting Banker –Statutory Protection to Collecting Banker

Unit 5: PRINCIPLES OF BANK LENDING 10 Hrs
Different kinds of borrowing facilities granted by banks - Loans, Cash Credit, Overdraft, Bills Purchased, Bills Discounted, Letters of Credit - Types of Securities – NPA (Meaning only).Sound principles of Bank Lending.

SKILL DEVELOPMENT
- Collect and fill account opening form of SB A/c or Current A/c
- Collect and fill pay in slip of SB A/c or Current A/c.
- Draw specimen of Demand Draft.
- Draw different types of endorsement of cheques.
- Past specimen of Travelers Cheques / Gift Cheques / Credit Cheques.
- List customer services offered by atleast 2 banks of your choice.
**BOOKS FOR REFERENCE**

1. Gordon & Natrajam: Banking Theory Law and Practice, HPH.
3. Gagendra Naidu, S. K. Poddar, Law and Practice of Banking, VBH.
4. M. Prakash – Banking Regulation & Operations, VBH.
5. Tannan M.L: Banking Law and Practice in India, Wadhwa and company
6. P. Subba Rao; Bank Management, HPH.
7. Herbert Percival Sheldon, Peter J. Fidler, Herbert B. Sheldon, Sheldon’s Practice and Law of Banking, Mac Donald and Evans
8. V. Iyengar; Introduction to Banking, Excel Books.
10. Shekar, K.C: Banking Theory Law and Practice, VBH.
11. Venkataramana, K, Banking Regulation, SHBP.
5.4 MANAGEMENT ACCOUNTING

OBJECTIVE
The objective of this subject is to enable the students to understand the analysis and interpretation of financial statements with a view to prepare management reports for decision-making.

Unit 1: INTRODUCTION TO MANAGEMENT ACCOUNTING 06 Hrs
Meaning – Definition – Objectives – Nature and Scope of Management Accounting – Relationship between Financial Accounting, Management Accounting, and Cost Accounting

Unit 2: RATIO ANALYSIS 16 Hrs
Meaning and Definition of Ratio, Accounting Ratio and Ratio Analysis – Uses – Limitations - Classification of Ratios – Problems on Ratio Analysis - Preparation of Trading and Profit & Loss Account and Balance Sheet with the help of Accounting Ratios

Unit 3: FUND FLOW ANALYSIS 12 Hrs

Unit 4: CASH FLOW ANALYSIS 12 Hrs

Unit 5: MARGINAL COSTING AND BUDGETORY CONTROL 10 Hrs
Marginal Costing: Meaning, Features and Assumptions - Calculation of Break Even Point – Equation Method, Graphic Method, Problems .
Budgetary Control: Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetory Control – Classification of Budgets –Functional Budgets – Problems on Flexible Budgets

SKILL DEVELOPMENT
• Collection of financial statements of any one organization for two years and preparing comparative statements
• Collection of financial statements of any two organization for two years and prepare a common Size Statements
• Collect statements of an Organization and Calculate Important Accounting Ratio’s
• Draft a report on any crisis in an organization.
BOOKS FOR REFERENCE
1. PN Reddy & Appanaiah, Essentials of Management Accounting, HPH.
2. J. Made Gowda: Management Accounting, HPH.
3. R.G. Saha – Management Accounting, VBH.
4. Dr. S.N. Maheswari, Management Accounting, VBH.
5. Sexana, Management Accounting, Tata McGraw Hill
6. Sudhindra Bhatt; Management Accounting, Excel Books.
7. Dr. S.N. Goyal and Manmohan, Management Accounting
8. Jawaharlal : Essentials of Managerial Accounting, HPH.
9. B.S. Raman, Management Accounting, United Publishers.
11. Soundra RajanA & Venkataramana. K, Management Accounting, SHBP.

6.1 INTERNATIONAL BUSINESS
OBJECTIVE
The objective of this subject is to facilitate the students in understanding International Business in a multicultural world.

Unit 1: INTRODUCTION TO INTERNATIONAL BUSINESS  
Meaning and Definition of International Business – Theories of International Trade – Economic Theories – Forms of International Business - Nature of International Business

Unit 2: MODES OF ENTRY INTO INTERNATIONAL BUSINESS  

Unit 3: GLOBALIZATION

Unit 4: INTERNATIONAL MARKETING INTELLIGENCE

Unit 5: EXIM TRADE

SKILL DEVELOPMENT
- List any three MNC’s operating in India along with their products or services offered.
- Prepare a chart showing currencies of different countries
- Tabulate the foreign exchange rate or at least 2 countries for 1 month
- Collect and Paste any 2 documents used in Import and Export trade.

BOOKS FOR REFERENCE
1. Dr. Aswathappa International Business, Tata McGraw Hill.
4. Francis Cherunilam; International Business, Prentice Hall of India
6. J. Maskeri- International Business

6.2 E-BUSINESS
OBJECTIVE:
The objective is to expose the students to electronic modes of commercial operations.

UNIT 1 : E-BUSINESS 16Hrs

UNIT 2 : SECURITY FOR E-BUSINESS 12 Hrs
Security threats – An area view – implementing E-commerce security – encryption – Decryption, Protecting client computers E-Commerce Communication channels and web servers Encryption, SSL protocol, Firewalls, Cryptography methods, VPNs, protecting, networks, policies and procedures

UNIT 3 : E-PAYMENTS 12Hrs
E-payment systems – An overview. B to C payments, B to B payments. Types of E- payment system – Credit card payment, debit cards, accumulating balance, online stored value payment systems, digital cash, digital (electronic) wallets, agile wallet, smart cards and digital cheques. Secure Electronic Transaction (SET) protocol

UNIT 4 : E-BUSINESS MARKETING TECHNOLOGIES 10 Hrs
E-Commerce and marketing B to B and B to C marketing and branding strategies. Web transaction logs, cookies, shopping cart database, DBMS, SQL, data mining, CRM (customer relationship Management) system – permission marketing, affiliate marketing, viral marketing.

UNIT 5 : CYBER LAWS 06Hrs

SKILL DEVELOPMENT
- Visit Few Business Websites and note down in Practical Record Book

BOOKS FOR REFERENCE
1. Marriappa M – E- Commerce,
2. R. G. Saha, E-Business, HPH
3. M. Suman – E – Commerce & Accounting
5. Watson R T :“Electronic Commerce – the strategic perspective.” The Dryden press
7. Agarwala and Ararwala : “Business on the Net – Bridge to the online store front,”
15. Young Margaret Levine: “The complete reference to Internet”, TMH.
19. Mariammal & Soundra Rajan, E-business, SHB.

6.3 INCOME TAX
OBJECTIVE
The objective of this subject is to expose the students to the various provision of Income Tax Act relating to computation of Income individual assesses only.

Unit 1: INTRODUCTION TO INCOME TAX 15 Hrs
Income Tax: Brief History - Legal Frame Work – Types of Taxes - Cannons of Taxation – Important Definitions – Assessment – Assessment Year – Previous Year – Exceptions to the general rule of Previous Year - Assessee – Person – Income - Casual Income – Gross Total Income – Agricultural Income
Exempted Incomes: Introduction – Exempted Incomes U/S 10 (Restricted to Individual Assessee) – Only theory

Unit 4: INCOME FROM SALARY 15 Hrs

Unit 5: INCOME FROM HOUSE PROPERTY 10 Hrs

Unit 6: PROFITS AND GAINS FROM BUSINESS AND PROFESSION 12Hrs

Unit 6: COMPUTATATION OF TOTAL INCOME 4 Hrs
Income from Capital Gains, Other Sources (Theory only) and Deductions U/S 80C, D,E,G. Simple problems on Computation of Total income of an Individual

SKILL DEVELOPMENT
- Form No. 49A (PAN) and 49B.
- Filling of Income Tax Returns.
- List of enclosures to be made along with IT returns (with reference to salary & H.P).
- Preparation of Form 16.
- Computation of Income Tax and the Slab Rates.
- Computation of Gratuity.
- Chart on perquisites.
• List of enclosures to be made along with IT returns (with reference to salary and house property incomes)

**BOOKS FOR REFERENCE**
1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) ltd.
3. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
5. Gaur & Narang: Income Tax, Kalyani Publishers
6. 7 Lecturer – Income Tax – VBH
7. Dr. V. Rajesh Kumar and Dr. R.K. Sreekantha: Income Tax – I, Vittam Publications


6.4 STRATEGIC MANAGEMENT OR PROJECT REPORT AND VIVA - VOCE
OBJECTIVE:
The Objective of this subject is to expose the students to the various strategic issues such as strategic planning, implementation and evaluation etc. and preparation of project reports.

Unit 1: INTRODUCTION TO STRATEGIC MANAGEMENT 10 Hrs

Unit 2: ENVIRONMENTAL APPRAISAL 12 Hrs
The concept of Environment – The Company and its Environment – Scanning the Environment, Technological, Social, Cultural, Demographic, Political, Legal and Other Environments Forces. SWOT Analysis – Competitive Advantage – Value Chain Analysis.

Unit 3: STRATEGIC PLANNING 12 Hrs

Unit 4: IMPLEMENTATION OF STRATEGY 14 Hrs

Unit 5: STRATEGY EVALUATION 08 Hrs
Strategy Evaluation and Control - Operational Control - Overview of Management Control – Focus on Key Result Areas.

SKILL DEVELOPMENT

- Present a chart showing Strategic Management Process.
- Select any organization and undertake SWOT analysis.
- Present strategy followed by an FMCG company in Indian Market.
- Select any sector and make competitive analysis using Porter’s five forces model.
- List social responsibility action initiated by any one company.
- Select any organization and identify the Key Result Areas

BOOKS FOR REFERENCE
1. Dr. Aswathappa, Business Environment for Strategic Management, Tata McGraw Hill.
2. Subbarao: Business Policy and Strategic Management, HPH.
5. C. AppaRao; Strategic Management and Business Policy, Excel Books.
7. Pillai, Strategic Management,

ELECTIVE GROUPS

1. FINANCE GROUP
F. N 5.5 ADVANCED FINANCIAL MANAGEMENT

OBJECTIVE
The objective is to familiarize the students with Advanced Financial Analysis and Decisions.

Unit 1: INVESTMENT DECISIONS AND RISK ANALYSIS

Unit 2: COST OF CAPITAL AND CAPITAL STRUCTURE

Unit 3: DIVIDEND THEORIES

Unit 4: PLANNING AND FORECASTING OF WORKING CAPITAL

UNIT 5: CORPORATE VALUATION
DCF method, relative valuation method, net asset method, value based management. (Only concepts)

SKILL DEVELOPMENT
- Preparation of a small project report of a small business concern covering all components- (Finance, Marketing, Production, Human Resources, General administration) (Any one component can be selected as a title of the report)
- Designing a capital structure for a Trading concern
- Preparing a blue print on working capital of a small concern.
- Prepare a chart on Modes of cash budget.
- List out different modes of Dividend Policy.
- List out the Companies, which have declared dividends recently along with the rate of dividend.

BOOKS FOR REFERENCE
1. S N Maheshwari, Financial Management Principles and Practice, Sultan Chand and sons
5. Ghousia Khatoon, Mahanada B. C. Advanced Financial Management VBH
8. I M Pandey, Financial Management, Vikas Publishing house
10. Dr. K. Venkataramanappa, SHB Publications

F. N 5.6 FINANCIAL MARKETS & SERVICES

OBJECTIVE
The objective is to familiarize the students with Traditional and Modern Financial Services.

**Unit 1: FINANCIAL MARKETS** 12 Hrs

**Unit 2: NON-BANKING FINANCIAL INTERMEDIARIES** 12 Hrs

**Unit 3: SEBI** 10 Hrs

**Unit 4: MUTUAL FUNDS** 12 Hrs

**Unit 5: RECENT TRENDS IN FINANCIAL SERVICES** 10 Hrs

**SKILL DEVELOPMENT**
- Collection of Share certificate / debenture certificate.
- Chart showing modus operandi of leasing – hire purchase procedures.
- Collect any specimen of new Financial Instruments and record the same.
- Select any Mutual Fund and examine the various closed and open-ended schemes offered.
- Visit any Housing Finance Companies and analyse the features of various financing schemes offered.

**BOOKS FOR REFERENCE**
1. E Gardon& K Natarajan: Financial Markets & Services, HPH.
3. K.Nanje Gowda, Financial Markets & Financial Services , VBH.
4. V.A. Avadhani : Financial Services in India, HPH.
8. Dr. K. Venkataramanappa, SHB Publications

**F. N 6.5 INVESTMENT& PORTFOLIO MANAGEMENT**

**OBJECTIVE:**
The objective is to familiarize the students with knowledge on Investment and Portfolio Management

**Unit 1: INTRODUCTION TO INVESTMENT MANAGEMENT**  
10Hrs  

**Unit 2: SECURITY ANALYSIS**  
12Hrs  

**Unit 3: MODERN PORTFOLIO THEORY**  
12 Hrs  

**Unit 4: PORTFOLIO EVALUATION**  
10 Hrs  
Sharpe’s measure, Jensen’s measure, Treynor’s measure.

**Unit 5: GLOBAL MARKETS**  
12 Hrs  
Global Investment Benefits - Introduction to ADRs, GDRs, FCCBs, Foreign Bonds, Global Mutual Funds – Relationship between Trends in Global Markets and the Domestic Markets.

**SKILL DEVELOPMENT**
- Prepare an imaginary investment portfolio for salaried man whose income is 10 lacks per annum and estimate savings is 2 lacks per annum.
- Make list of thirty companies which have gone for IPO very recently.
- Prepare a statement showing the ups and downs in the BSE index in the last one year.

**BOOKS FOR REFERENCE**
1. Preeti Singh: Investment Management, HPH.
2. Avadhani, Investment Analysis and Portfolio Management, HPH
4. Sudhindra Bhatt; Security Analysis and Portfolio Management, Excel Pvt Ltd
7. Fischer and Jordan, Security Analysis and Portfolio Management, Prentice Hall

**F. N 6.6 STOCK AND COMMODITY MARKETS**

**OBJECTIVE:**
The objective is to provide students with a conceptual framework of Stock Markets and Commodity Markets, functionaries in these markets and their mode of trading.

**Unit 1: AN OVERVIEW OF CAPITAL AND COMMODITY MARKETS:** 10Hrs

**Unit 2: STOCK MARKET:** 12 Hrs
History, Membership, Organization, Governing body, Functions of stock Exchange, on line trading, role of SEBI, Recognized Stock Exchanges in India (brief discussion of NSE BSE and Nifty). Derivatives on stocks: meaning, types (in brief).

**Unit 3: TRADING IN STOCK MARKET:** 12Hrs

**Unit 4: COMMODITY MARKET:** 12Hrs
Evolution, Commodity derivatives, Commodity exchanges-Regional & National and International, Functions, role, objectives and types- Types of transactions in Commodity market – Spot, Future and Forward options markets.

**Unit 5: TRADING IN COMMODITY MARKETS:** 10 Hrs

**SKILL DEVELOPMENT**

- Prepare the list of recognized stock exchanges in India
- Prepare the process chart of online trading of share and debentures.
- Prepare the chart showing Governing Body of the Commodities Market.
- Prepare the list of commodities traded on commodity market.
- Enlist the role of NSDL and CSDL.

**BOOKS FOR REFERENCE:**
2. Srivastava RM : Management of Financial Institutions, HPH
7. PallaviModi: Equity – The Next Investment destination, HPH.
2. MARKETING GROUP

M.K. 5.5 CONSUMER BEHAVIOR
Unit 1: INTRODUCTION 10 Hrs
Introduction to Consumer Behaviour - A managerial & consumer perspective; Need to study Consumer Behaviour; Applications of consumer behaviour knowledge; current trends in Consumer Behaviour; Market segmentation & consumer behaviour.

Unit 2: INDIVIDUAL DETERMINANTS OF CONSUMER BEHAVIOUR 12 Hrs
Consumer needs & motivation; personality and self-concept; consumer perception; learning & memory; nature of consumer attitudes; consumer attitude formation and change.

Unit 3: ENVIRONMENTAL DETERMINANTS OF CONSUMER BEHAVIOUR 12 Hrs
Family influences; Influence of culture; subculture & cross cultural influences; group dynamics and consumer reference groups; social class & consumer behaviour.

Unit 4: CONSUMER'S DECISION MAKING PROCESS 12 Hrs
Problem recognition; Search & Evaluation; Purchase processes; Post-purchase behaviour; personal influence & opinion leadership process; Diffusion of innovations; Models of Consumer Behaviour; Researching Consumer behaviour; Consumer research process.

Unit 5: CONSUMER SATISFACTION & CONSUMERISM 10 Hrs
Concept of Consumer Satisfaction; Working towards enhancing consumer satisfaction; sources of consumer dissatisfaction; dealing with consumer complaint. Concept of consumerism; consumerism in India; The Indian consumer; Reasons for growth of consumerism in India; Consumer protection Act 1986.

SKILL DEVELOPMENT:
- Conduct an informal interview of a local retail store owner and determine what demographic and socio-economic segments the store appears to satisfy. How did the owner select this segment or segments?
- Conduct formal interview to the managers of three retail-clothing stores. Determine the degree to which they believe consumer's personality and self-image are important to the marketing activities of the stores.
- Visit three local restaurants and assess how each attracts clientele in different stages of the family life cycle.
- You are the owner of two furniture stores, one catering to upper-middle class consumers and the other to lower-middle class consumers. How do social class differences influence each store's
  - Product lines & styles
  - Advertising media selection
  - The copy & communication styles used in the advertisements
  - Payment policies
- For each of the following Products & services, indicate who you would go to for information and advice;
  - The latest fashion in clothes
  - Banking
  - Air travel
  - Vacation destinations
• A personal computer

For each situation; indicate the person's relationship to you and your reasons for selecting him/her as the source of information and advice.

BOOKS FOR REFERENCE:
3. Batra/Kazmi; Consumer Behaviour.
5. K. Venkatramana, Consumer Behaviour, SHBP.
9. S.A.Chunawalla : Commentary on Consumer Behaviour, HPH.
10. Sontakki; Consumer Behaviour, HPH.
11. Schiffman; Consumer Behaviour, Pearson Education.

M.K. 5.6 ADVERTISING & MEDIA MANAGEMENT

Unit 1: INTRODUCTION & BASIC CONCEPTS 12Hrs
History of advertising; Advertising purpose and functions; Economic, social & ethical aspects of advertising; Advertising & the marketing mix, Advertising as a communication process; types of advertising; Major Institutions of Advertising Management.

Unit 2: ADVERTISING AND CAMPAIGN PLANNING 10Hrs
Marketing strategy & Situation analysis; Advertising plan; Advertising objectives; DAGMAR approach; Advertising strategy; Advertising campaign-planning process.

Unit 3: CREATIVE STRATEGY & ADVERTISING BUDGET 12Hrs
Creative approaches; The art of copywriting; Advertising copy testing; creativity in communication, motivational approaches & appeals, Advertising budget process; Methods of determining Advertising appropriations.

Unit 4: ADVERTISING MEDIA STRATEGY 10 Hrs
Role of media; types of media; their advantages and disadvantages; Media research & advertising decisions; media planning, selection & scheduling strategies.

Unit 5: ADVERTISING EFFECTIVENESS & ORGANISING ADVERTISING FUNCTIONS. 12Hrs
Methods of measuring advertising effectiveness; Advertising research; structure & functions of an advertising agency; Selection & co-ordination of advertising agency; Advertising regulations; Internet advertising.

SKILL DEVELOPMENT:
• Sketch the competitive position for the development of an advertising plan for Sahara Airlines & Tata Telephones.
• Define the advertising objectives on DAGMAR Approach for any product of your choice.
• By selecting an appropriate theme & appeal, create & enact an advertisement for a range of any established products. For this purpose, the class should be divided into groups and formal presentations have to be evaluated.
• Select two print & electronic media for the purpose of understanding the functions of advertising media. Comparative analysis of the same should be done & short reports must be prepared.
• Get into the exciting world of internet / Net advertising and identify the message content of 10 products / Services of your choice.

BOOKS FOR REFERENCES:
2. Kazmi/Batra; Advertising & Sales promotion 3rd Edition
3. Ghouse Basha, Advertising and Media Management, VBH
6. K. Venkataraman, Advertising & Media Management, SHBP.
8. Sonatakki, Advertising, Kalyani Publishers
10. Rayudu: Media and Communication Management, HPH.

M.K 6.5 BRAND MANAGEMENT

OBJECTIVE
The objective is to enable the students to acquire skills in Product & Brand Management

**Unit 1: PRODUCT MANAGEMENT**  05 Hrs
Meaning of Product – Product Personality, Types of Products – Product Line, Product Mix.

**Unit 2: PRODUCT DEVELOPMENT**  12 hrs

**Unit 3: MARKET POTENTIAL & SALES FORECASTING**  10 hrs
Forecasting target market potential and sales – Methods of estimating market and sales potential, Sales forecasting, planning for involvement in international market.

**Unit 4: BRAND MANAGEMENT**  12 hrs
Meaning of Brand – Brand Development: Extension, Rejuvenation, Re launch- Product Vs Brands, Goods and services, Retailer and distributors, People and organization, Brand challenges and opportunities, The brand equity concept, Identity and image.

**Unit 5: BRAND LEVERAGING AND BRAND PERFORMANCE**  12 hrs
Establishing a brand equity management system, measuring sources of brand equity and consumer mindset, Co-branding, celebrity endorsement. Brand Positioning & Brand Building – Brand knowledge, Brand portfolios and market segmentation – Steps of brand building, Identifying and establishing brand positioning, Defining and establishing brand values.

**Unit 6: DESIGNING & SUSTAINING BRANDING STRATEGIES**  05 hrs
Brand hierarchy, Branding strategy, Brand extension and brand transfer – Managing brand over time.

**SKILL DEVELOPMENT :**

- List out a few celebrity brand endorsements and the appropriateness of using them.
- Draw a chart showing the brand environment
- List out a few recent news and trends about brands
- List out some of the methods of brand valuation
- List out a few brands and the adjectives attached to their ads.

**BOOKS FOR REFERENCE**

1. Gupta SL: Brand Management, HPH.
2. Branding Concepts- Pati, Debashish, Macmillan India
3. Brand Building : M.Bhattacharjee, HPH.
The objective is to enable students to acquire skills in Retail Management.

**Unit 1: INTRODUCTION TO RETAILING**  
10 Hrs.  
Definition – functions of retailing - types of retailing – forms of retailing based on ownership. Retail theories – Wheel of Retailing – Retail life cycle. Retailing in India – Influencing factors – present Indian retail scenario. Retailing from the International perspective

**Unit 2: RETAIL CONSUMER BEHAVIOUR**  
12 Hrs.  

**Unit 3: RETAIL OPERATIONS**  
12 Hrs.  

**Unit 4: RETAIL MARKETING MIX**  
12 Hrs.  

**Unit 5: IMPACT OF IT IN RETAILING**  
10 Hrs.  

**SKILL DEVELOPMENT:**

- Draw a retail life cycle chart and list the stages
- Draw a chart showing a store operations
- List out the major functions of a store manager diagrammatically
- List out the current trends in e-retailing

**BOOKS FOR REFERENCE**
2. Suja Nair: Retail Management, HPH.
5. K. Venkatramana, Retail Management, SHBP.
6. A. Siva Kumar; Retail Marketing, Excel Books.
8. R.S. Tiwari : Retail Management , HPH
9. Araif Sakh: Retail Management, HPH.
11. Rosemary Varley, Mohammed Rafiq, Retail Management, Palgrave Macmillan

3. HUMAN RESOURCE GROUP

H.R 5.5 EMPLOYEE WELFARE & SOCIAL SECURITY
OBJECTIVE
The objective is to enable students to acquire skills in Labor Welfare & Social Security.

Unit 1: SOCIAL & LABOUR WELFARE 12 Hrs.

Unit 2: INDIAN LABOUR ORGANIZATION 12 Hrs.

Unit 3: SOCIAL SECURITY 10 Hrs.
Concept and Scope; Social Assistance and Social Insurance, Development of Social Security in India; Social Security measures for Industrial Employees.

Unit 4: LABOUR ADMINISTRATION – 1 12 Hrs.
Evolution of Machinery for Labour Administration; Central Labour Administrative Machinery in India, Labour Administration in India.

Unit 5: LABOUR ADMINISTRATION – 2 10 Hrs.
Director General of Employment and Training; Director General of Factory Advice Service; Provident Fund Organization; ESI Schemes; Central Board for Workers’ Education;

SKILL DEVELOPMENT:
- Preparation of a list of statutory welfare measures by visiting industry
- Preparation of a list of voluntary welfare measures by visiting industry
- Preparation of list of social security measures by visiting industry

BOOKS FOR REFERENCE
3. K. Venkataramana, Employee Welfare & Social Security, SHBP.
H.R. 5.6 STRATEGIC HRM

OBJECTIVE
The objective is to enable students to acquire skills in Strategic Human Resource Management.
Unit 1: INTRODUCTION TO STRATEGIC HRM 10 Hrs.
Strategic Role of HRM, Planning and Implementing Strategic HR policies, HR Strategies to increase firm performance.

Unit 2: INVESTMENT PERSPECTIVES OF HR 12 Hrs.

Unit 3: MANAGING STRATEGIC ORGANIZATION 10 Hrs.
Managing Strategic Organizational Renewal- Managing change and OD, instituting TQM Programmes, Creating Team based Organizations, HR and BPR, Flexible work arrangement.

Unit 4: ESTABLISHING STRATEGIC PLANS 12 Hrs.
Establishing Strategic pay plans, Determining periods, Establishing periods, Pricing Managerial and professional jobs, Compensation trends, Objectives of International Compensation, Approaches to International Compensation, Issues related to double taxation. Cases.

Unit 5: GLOBAL HRM 12 Hrs.
Managing Global Human Resources-HR and the internationalization of business, Improving international assignments through selections, Training and maintaining international employees, Developing International Staff and Multinational Teams - Multinational, Global, and Transnational Strategies - Strategic Alliances, Sustainable Global Competitive Advantage, Globally Competent Managers, Location of Production Facilities.

SKILL DEVELOPMENT:
- Prepare a statement showing man power requirements in an imaginary situation.
- Specimen of a payroll with imaginary roles.
- Preparation of job card with imaginary facts.
- Preparation of questionnaire on performance appraisal

BOOKS FOR REFERENCES
4. Luis R. Gomez-Mejia, David B. Balkin, Robert L. Cardy, Managing Human Resources, PHI,

H.R 6.5 ORGNISATIONAL CHANGE AND DEVELOPMENT

OBJECTIVE:
The objective is to enable the students to understand need for Organizational Change and Development and the OD interventions

**Unit 1: CHANGE MANAGEMENT** 10Hrs
The importance and nature of change. Change and human response. Introducing change effectively: Basic steps, factors influencing change- resistance to change, overcoming resistance to change

**Unit 2: ORGANIZATION EFFECTIVENESS** 10Hrs
Organization effectiveness: Concept, problems in measurement of effectiveness. System - level criteria of judging effectiveness.

**Unit 3: ORGANIZATIONAL DEVELOPMENT** 16 Hrs
The nature of Organizational Development (OD): Assumptions and values. Relevant systems concepts. Action research, OD Interventions: Team interventions, Inter-group interventions, personal, interpersonal and group processes interventions: A descriptive inventory of OD interventions.

**Unit 4: OD INTERVENTIONS** 10Hrs
Comprehensive interventions, Structural interventions, Job enrichment and MBO, Conditions for optimal success of OD.

**Unit 5: CREATIVITY & INNOVATION** 10Hrs
Creativity & Innovation: Meaning, Need, Components of Creativity & Innovation, Organizational Constraints, Organizational environment for Creativity & Innovation,

**SKILL DEVELOPMENT**
- List out the recent OD interventions in Organizations.
- Discuss case studies on Impact of change on Organizational effectiveness.

**BOOKS FOR REFERENCE**
Publishing House.
8.6 COMPENSATION MANAGEMENT

OBJECTIVE:
The objective is to enable the students to understand the various aspects of Compensation Management.

UNIT-1: JOB EVALUATION AND PERFORMANCE APPRAISAL
10 Hrs

UNIT-2: COMPENSATION MANAGEMENT
10 Hrs
Compensation - Definition - Classification - Types - Incentives - Fringe Benefits.

UNIT-3: WAGE AND SALARY ADMINISTRATION
16 Hrs
Theories of wages - wage structure - wage fixation - wage payment - salary administration. Difference between salary and wages - Basis for compensation fixation - Components of wages - Basic Wages - Overtime Wages - Dearness Allowance - Basis for calculation - Time Rate Wages and Efficiency Based Wages - Incentive Schemes - Individual Bonus Schemes, Group Bonus Schemes - Effect of various labour laws on wages-Preparation of Pay Roll

UNIT- 4: REWARDS AND INCENTIVES
10 Hrs
Rewards for Sales personnel - Pay - commission- Performance based pay system - incentives - executives compensation plan and packages.

UNIT- 5: REGULATORY BODIES FOR COMPENSATION MANAGEMENT
10 Hrs
Wage Boards - Pay Commissions - Compensation Management in Multi-National organizations.

SKILL DEVELOPMENT
• List out the fringe benefits offered to employees of any two companies
• Discuss the role of regulatory bodies in compensation management
• List out various Incentive Schemes of wage payments

BOOKS FOR REFERENCE
1. Compensation & Reward Management, BD Singh, Excel Books
2. Compensation, Milkovich & Newman, TMH