

# UNIVERSITY OF NORTH BENGAL

## COURSE STRUCTURE FOR **BBA Honours Program: 3 YEARS (6 SEMESTERS)** UNDER CHOICE BASED CREDIT SYSTEM (CBCS) (w.e.f. 2018-19)

### **OBJECTIVES OF THE COURSE**

The BBA Honours Program Course offered by the University of North Bengal aims at inducting managerial knowledge and skills in students related to different aspects of the business and management of its operations. The course is designed to help students to develop decision making ability in real life business situations. It also focuses on developing operational and analytical skills in students to tackle business problems in different functional areas. The students are required to choose a specialization of their interest in the last year of the program, which further facilitates them to develop their management skills in a particular functional area. The course also aims to inculcate global view of the industrial and organizational establishments and their functions which support the business system. It is expected that at the end of the course the student will:

- Develop leadership and managerial skills
- Exhibit technical proficiency in comprehending basic business problems
- Analyze and develop solutions for business problems and issues by evaluating relevant information.
- Exhibit competence in use of technology and information systems in business decision making.
- Conceptualize a business plan and develop a business plan document
- Develop entrepreneurial skills for creating and managing innovation and startups

The BBA Honours Program graduates are therefore expected to be suitable for absorption into industry in base level managerial posts and also for higher level studies and research in management.

The six semester course is designed in consonance with the University Grants Commission guidelines for Choice Based Credit System of study and the regulations of the University of North Bengal. The course offers three specializations, i.e., Finance, Marketing and Human Resource Management. A student can opt for any one of these specializations in the fifth and sixth semester of the course. The course being professional in nature requires that the a project report based on field/empirical/ case studies or a business plan normally based on the specialization chosen by the student be submitted before the commencement of the sixth semester examination. The detailed structure of the course follows:

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UNDER CHOICE BASED CREDIT SYSTEM (CBCS) (w.e.f. 2018-19)

Specialisations Offered: (a) Finance, (b) Marketing (c) Human Resource Management

## Basic Structure: Distribution of Courses

1	<b>Ability Enhancement Compulsory Courses (AECC)</b>	2 Courses of 2 Credit. each	4	<ol style="list-style-type: none"> <li>1. Environmental Studies</li> <li>2. English/MIL/Communication</li> </ol>
2	<b>Skill Enhancement Elective Courses (SEC)</b>	2 Courses of 2 Credits each	4	<ul style="list-style-type: none"> <li>• Entrepreneurship Development</li> <li>• E- Commerce</li> </ul>
3	<b>Core Courses</b>	14 Courses of 6 Credits. each	84	<ol style="list-style-type: none"> <li>1. Principles of Management and OB</li> <li>2. Business Regulatory Framework</li> <li>3. Business Mathematics</li> <li>4. Financial Accounting for Managers</li> <li>5. Strategic Management</li> <li>6. Cost and Management Accounting</li> <li>7. Financial Management</li> <li>8. Human Resource Management</li> <li>9. Marketing Management</li> <li>10. Production Management</li> <li>11. Business Statistics</li> <li>12. Income Tax Law and Practice</li> <li>13. Project Report</li> <li>14. Computer Applications in Business</li> </ol>
4	<b>Discipline Specific Elective Courses (DSE)</b>	<p>4 Courses of 6 Credits each</p> <p>A candidates <b>specialization</b> will be <b>Finance</b> if 4 Courses are taken from the 1<sup>st</sup> six DSEs specified as <b>Group A</b></p> <p>A candidates <b>specialization</b> will be <b>Marketing</b> if 4 Courses are taken from the the 7<sup>th</sup> to 12<sup>th</sup> DSEs specified as <b>Group B</b></p> <p>A candidates <b>specialization</b> will be <b>HRM ( Human Resource Management)</b> if 4 Courses are taken from the 13<sup>th</sup> to 18<sup>th</sup> DSEs specified as <b>Group C</b></p>	24	<p style="text-align: center;"><b>GROUP A - FINANCE</b></p> <ol style="list-style-type: none"> <li>1. Financial Statement Analysis</li> <li>2. Financial Institutions &amp; Markets</li> <li>3. Investment Banking &amp; Financial Services</li> <li>4. Corporate Accounting</li> <li>5. Microfinance &amp; Financial Inclusion</li> <li>6. Security Analysis &amp; Portfolio Management</li> </ol> <p style="text-align: center;"><b>GROUP B- MARKETING</b></p> <ol style="list-style-type: none"> <li>1. Consumer Behaviour</li> <li>2. Advertising and Sales</li> </ol>

				Promotion 3. Marketing of Services 4. Distribution & Retail Management 5. Product & Brand Management 6. International Marketing <b>GROUP C - HRM</b> 1. Labour Legislation 2. Human Resource Development 3. Organisational Development 4. Training and Development 5. Discipline & Grievance Management 6. Labour Welfare & Compensation
5	<b>Generic Elective Courses(GE)</b>	4 Courses of 6 Credit each	<b>24</b>	1. Managerial Economics 2. Business Environment 3. Quantitative Techniques 4. GST & Customs Duty
	<b>Total Credits</b>		<b>140</b>	

**Grand Total of Marks and Credits**

Semesters	I	II	III	IV	V	VI	<b>Grand Total</b>
Marks	325	275	375	375	300	300	<b>1950</b>
Credits	20	20	26	26	24	24	<b>140</b>

**Notes:** 1. One credit is equivalent to one hour of teaching (lecture or tutorial) or two hours of practical work per week in a semester. 2. Students need to choose the specialization at the beginning of fifth semester and retain the same specialization in the sixth semester too. 3. Report on Project Work (course 602) will be examined externally on 60 marks and 15 marks will be allotted for continuing evaluation conducted as viva voce only.

Course No.		Course Type*	Marks	Credits		Course No.		Course Type*	Marks	Credits
	<b>SEMESTER – I Total Marks: 325, Total Credits: 20</b>						<b>SEMESTER – II Total Marks: 275, Total Credits: 20</b>			
101	Environmental Studies	AECC - I	100	2		201	English/MIL Communication	AECC – II	50	2
102	Principles of Management and Organisation Behaviour	CC – I	75	6		202	Business Mathematics	CC -III	75	6
103	Business Regulatory Framework	CC – II	75	6		203	Financial Accounting for Managers	CC– IV	75	6
104	Managerial Economics	GC-I	75	6		204	Business Environment	GC- II	75	6
	<b>SEMESTER – III Total Marks: 375, Total Credits: 26</b>						<b>SEMESTER – IV Total Marks: 375, Total Credits: 26</b>			
301	Income Tax – Laws & Practice	CC – V	75	6		401	Human Resource Management	CC - VIII	75	6
302	Cost & Management Accounting	CC - V I	75	6		402	Marketing Management	CC – IX	75	6
303	Financial Management	CC – VI I	75	6		403	Production Management	CC – X	75	6
304	Quantitative Techniques	GC- III	75	6		404	Entrepreneurship Development	GC – IV	75	6
305	E Commerce	SEC - I	75	2		405	GST and Customs Duty	SEC - II	75	2
	<b>SEMESTER – V Total Marks: 300, Total Credits: 24</b>						<b>SEMESTER – VI Total Marks: 300, Total Credits: 24</b>			
501	Business Statistics	CC – XI	75	6		601	Computer Applications In Business	CC - XIII	75	
502	Strategic Management	CC - XII	75	6		602	Report on Project Work	CC - XIV	75	
	<i>Two papers from a particular Group</i>						<i>Two papers from the Group opted in Sem V</i>			
5FA	Corporate Accounting				<b>Group A : FINANCE</b>	6FA	Financial Statement Analysis			
5FB	Financial Markets and Institutions	DSE – I & DSE - II	75 + 75	6 + 6		6FB	Investment banking and Financial Services	DSE – III & DSE - IV	75 + 75	6 + 6
5FC	Microfinance and Financial Inclusion					6FC	Security Analysis and Portfolio Management			
5MA	Marketing of Services				<b>Group B : MARKE TING</b>	6MA	Advertising and Sales Promotion			
5MB	Consumer Behaviour	do	do	do		6MB	Distribution and Retail Management	do	do	do
5MC	Product & Brand Management					6MC	International Marketing			
5HA	Labour Legislation				<b>Group C : HRM</b>	6HA	Training and Development			
5HB	Human Resource Development	do	do	do		6HB	Discipline and Grievance Management	do	do	do
5HC	Organisational Development					6HC	Labour Welfare and Compensation			

## **Semester I**

### **AECC – 1- PAPER 101 Environmental Studies (AECC–I)**

**Marks: 100**

**Common Syllabus notified by the Board of Studies in Environmental Science**

### **PAPER 102**

**( Core 1)**

### **Principles of Management and Organisation Behaviour**

**Marks: 75**

**Lecture Hours 65**

**Course Objective:** To acquaint the students with the fundamentals of managing business and to understand individual and group behavior at work place so as to improve the effectiveness of an organization. The course will use and focus on Indian experiences, approaches and cases

#### **Unit I: Theoretical Concept and Evolution of Management Concepts (19 lectures)**

Requirement of future organizations; levels and perspectives of organizational theory; the connecting thread in organizational theory; chronological outline of organizational theories. Approaches to management; Fayol's Process Management theory; Neo-Classical theories - human relations era -Hawthorne studies; Modern Management theories: re-engineering.

#### **Unit II: Task Performance and Structure (9 Lectures)**

Scientific management; administrative theory; organizational structure; simple structure; hierarchical organization; functional organization; product organization; matrix organization; advantages and disadvantages of structures; differences between hierarchical and flat structure.

#### **Unit III: Concept & Nature of Management and Process Management (19 Lectures)**

Determination of nature of work of a manager; universality of the Principles of management; evolution of management thoughts; role of management principles, planning; organizing; staffing; directing; controlling. Social Responsibilities of Managers.

#### **Unit IV : Organizational Behavior (9 Lectures)**

What managers do, Definition of OB, contributing disciplines to OB, challenges and opportunities for OB. Foundations of Individual Behavior:biographical characteristics.

#### **Unit V: (9 Lectures)**

Learning, Theories of Learning, Attitudes, Attitude Change, Values & Beliefs, Prejudices, Personality: Determinants of Personality, Perception, Attribution Theory, Person's Perception.

#### **Suggested Readings:**

1. R.S.N Pillai, S. Kala; Principles and Practice of Management; S. Chand.
2. P. S. Sengupta; Principles and Practices of Management; Vikas Publishing House.
3. P. Dhawan; Management Principles and Practices; Excel Books.
4. R. Vishwanathan; Principles of Management: Concepts & Cases.

**PAPER 103**  
**Business Regulatory Framework**

**(Core 2)**

**Marks: 75**

**Lecture Hours 65**

**Course Objective:** To gain knowledge of the branches of law which relate to business transactions, certain corporate bodies and related matters. Also, to understand the applications of these laws to practical commercial situations.

**Unit I:(18 Lectures)**

The Indian Contract Act 1872: Meaning and Essentials of contract; Kinds of contract- Based on: validity, formation & performance, law relating to offer and acceptance, consideration, competency to contract, free consent, Void agreements, performance of contracts, discharge of contracts, breach of contracts and quasi contract, Special contracts: contract of indemnity and guarantee, bailment and pledge, and agency.

**Unit II:(15 Lectures)**

Sale of Goods Act 1930: Sale and agreement to sell, implied conditions and warranties, sale by non-owners, rights of unpaid seller.

Negotiable Instruments Act 1881: Meaning of negotiable instruments, type of negotiable instruments, promissory note, bill of exchange, cheque.

**Unit III:(17 Lectures)**

The Companies Act 2013:

Meaning and types, Incorporation, Memorandum & Articles of association, Prospectus, Issue of shares and bonus shares, rights issue, sweat equity, role of directors, share qualification, company meetings.

The Limited Liability Partnership Act 2008:

Meaning and nature of limited partnership, formation, partners & their relations, extent and limitation of liability.

**Unit IV: (15 Lectures)**

Consumer Protection Act 1986:

Objectives and machinery for consumer protection, defects and deficiency removal, rights of consumers.

The Right to Information Act 2005:

Salient features and coverage of the act, definition of terms information, right, record, public authority; obligations of public authorities, requesting information and functions of PIO.

**Suggested Readings:**

1. M.C.Kucchal: Business Law/Mercantile Law, Vikas Publishing House (P) Ltd.
2. M.C.Kucchal, & Vivek Kucchal: Business Legislation for Management, Vikas Publishing House (P) Ltd.
3. Dr. G. K. Kapoor & Sanjay Dhamija: Company Law and Practice-A comprehensive textbook on Companies Act 2013, latest edition, Taxmann.
4. Avtar Singh: Principle of Mercantile Law, Eastern Book Company
5. Gulshan Kapoor: Business Law, New Age International Pvt Ltd Publishers

**PAPER 104**  
**Managerial Economics**      **Generic Elective 1**

**Marks: 75**

**Lecture Hours 65**

**Course Objective:** To apply micro economic concepts and techniques in evaluating business decisions taken by firms. The emphasis is on explaining how tools of standard price theory can be employed to formulate a decision problem, evaluate alternative courses of action and finally choose among alternatives.

**Unit I: (15 Lectures)**

Demand, Supply and Market equilibrium: individual demand, market demand, individual supply, market supply, market equilibrium; Elasticities of demand and supply : Price elasticity of demand, income elasticity of demand, cross price elasticity of demand, elasticity of supply;

Theory of consumer behavior : cardinal utility theory, ordinal utility theory (indifference curves, budget line, consumer choice, price effect, substitution effect, income effect for normal, inferior and giffen goods), revealed preference theory.

**Unit II: (15 Lectures)**

Producer and optimal production choice : optimizing behavior in short run ( geometry of product curves, law of diminishing margin productivity, three stages of production), optimizing behavior in long run (isoquants, isocost line, optimal combination of resources)

Costs and scale : traditional theory of cost ( short run and long run, geometry of cost curves, envelope curves), modern theory of cost (short run and long run), economies of scale, economies of scope.

**Unit III: (20 Lectures)**

Theory of firm and market organization : perfect competition (basic features, short run equilibrium of firm/industry, long run equilibrium of firm/industry, effect of changes in demand, cost and imposition of taxes) ; monopoly (basic features, short run equilibrium, long run equilibrium, effect of changes in demand, cost and imposition of taxes, comparison with perfect competition, welfare cost of monopoly), price discrimination, multiplant monopoly ; monopolistic competition (basic features, demand and cost, short run equilibrium, long run equilibrium, excess capacity) ; oligopoly (Cournot's model, kinked demand curve model, dominant price leadership model, prisoner's dilemma)

**Unit IV: (15 Lectures)**

Factor market : demand for a factor by a firm under marginal productivity theory ( perfect competition in the product market, monopoly in the product market), market demand for a factor, supply of labour, market supply of labour, factor market equilibrium.

**Suggested Readings:**

1. Dominick Salvatore (2009). Principles of Microeconomics (5<sup>th</sup> ed.) Oxford University Press
2. Lipsey and Chrystal. (2008). Economics. ( 11<sup>th</sup> ed.) Oxford University Press
3. Koutosyannis (1979). Modern Micro Economics. Palgrave Macmillan
4. Pindyck, Rubinfeld and Mehta. (2009). Micro Economics. (7<sup>th</sup> ed. ). Pearson

# Semester - II

## PAPER 201

### English/ MIL Communication

AECC – 2

Marks: 50

Common Syllabus notified by the Board of Studies in English/ MIL subjects

## PAPER 202

### BUSINESS MATHEMATICS

Core 3

Marks – 75

Lectures 65

**Objective:** The objective of this course is to familiarize students with the applications of mathematics and statistical techniques in business decision-making.

#### Notes:

1. Use of simple calculator is allowed.
2. Proofs of theorems / formulae are not required.
3. Trigonometric functions are not to be covered.

#### Unit 1: Matrices ( 15 Lectures)

Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants up to third order; Adjoint of a matrix; Finding inverse of a matrix through adjoint; Applications of matrices to solution of simple business and economic problems

#### Unit 2: Differential Calculus ( 20 Lectures)

Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limit and continuity of a function; Concept of differentiation; Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply; Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.

#### Unit 3 : Integration( 15 Lectures)

Integration as a reverse process of Differentiation, integration by Substitution, by parts and by partial Fractions, Definite integrals, applications of Integrals

#### Unit 4: Basic Mathematics of Finance ( 15 Lectures)

Simple and compound interest Rates of interest – nominal, effective and continuous – their inter-relationships; Compounding and discounting of a sum using different types of rates, annuities and compound interest

#### Suggested Readings:

5. Mizrahi and Sullivan. *Mathematics for Business and Social Sciences*. Wiley and Sons.
6. Budnick, P. *Applied Mathematics*. McGraw Hill Education.
7. R.G.D. Allen, *Mathematical Analysis For Economists*
8. Ayres, Frank Jr. *Schaum's Outlines Series: Theory and Problems of Mathematics of Finance*. McGraw Hill Education.
9. N.G. Das & J.K Das, *Business Mathematics & Statistics*
10. Wikes, F.M., *Mathematics for Business, Finance and Economics*. Thomson Learning.
11. Thukral, J.K., *Mathematics for Business Studies*.
12. Vohra, N.D., *Quantitative Techniques in Management*. McGraw Hill Education.
13. Soni, R.S., *Business Mathematics*. Ane Books, New Delhi.
14. Singh J. K., *Business Mathematics*. Himalaya Publishing House.



**PAPER 203**  
**Financial Accounting for Managers**      **Core 4**

**Marks: 75**

**Lectures 65**

**Objective:** To familiarize students with the mechanics of preparation of financial statements, understanding corporate financial statements, their analysis and interpretation

**Unit I**

**(a) Theoretical Framework:(4 lectures):**

Introduction to Financial Accounting- Accounting as an Information System - its Importance, Scope and Limitations; Users of Accounting Information; Basic concepts and conventions: entity, money measurement, going concern, cost realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.

**(b) Accounting Process:(5 lectures):**

The Accounting Equation; Recording of business transactions and preparation of Trial Balance; Recording of transactions in Cash Book and in Subsidiary Books – Purchase Book, Purchase Returns Book, Sales Book, and Sales Returns Book; Opening and Closing Entries;

**Unit II**

**(a) Business Income: (7 Lectures):**

(i) Capital and revenue expenditures and receipts; (ii) Revenue recognition and recognition of expenses (iii) Depreciation: concept of depreciation; Factors in the measurement of depreciation; Methods of computing depreciation: straight line method and diminishing balance method; change of methods.

**(b) Final Accounts: (12 Lectures):**

Preparing Trading Account, Profit & Loss Account and Balance Sheet for a Sole Proprietor.

**Unit III: Accounting for Hire Purchase and Installment Systems: (13 Lectures):**

Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors system; Concepts of operating and financial lease (theory only)

**Unit IV: Accounting for Inland Branches :(13 Lectures):**

Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

**Unit V: Accounting For Dissolution of the Partnership Firm :(11 Lectures):**

Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution

**Suggested Readings:**

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education, 13<sup>th</sup> Ed. 2013.
2. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
4. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
5. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
6. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning.
7. Tulsian, P.C. *Financial Accounting*, Pearson Education.
8. M. Haniff & A. Mukherjee , *Financial Accounting 2<sup>nd</sup> Edition*
9. *Basu & Das, Financial Accounting , Rabindra Library*
10. *SP Jain & K..L Narang, Financial Accounting , Kalyani Publishers*

**PAPER 204**  
**Business Environment**

**Generic Elective 2**  
**Lectures 65**

**Marks: 75**

**Objective:** To acquaint students with the contemporary issues regarding the environment of business to facilitate a better insight into that environment.

**Unit 1: Introduction: (10 lectures)**

Concept, nature and importance of business environment.

Types of environment: general, task environment, internal and external environment, Basic elements of environment: socio-cultural, political, legal, economic and technological elements.

**Unit 2: Socio-cultural Environment of Business: (9 lectures)**

Concept, nature and Impact of culture on business.

Ethics and social responsibility of business – arguments for and against social responsibility.

**Unit 3: Political and Legal Environment of Business: (12 lectures)**

Fundamental Rights and Directive Principles of State Policy – State intervention in economic affairs: role of the government in creating proper business environment. Economic planning in India: features and objectives of Indian plans: The changing legal environment of business, key concepts and features. Intellectual property laws: elementary concepts and features of copy rights, patent, trade/service mark and industrial design.

**Unit 4: Economic Environment of Business: (12 lectures)**

concept and elements of economic environment – Different economic systems: their meanings and characteristics – New Industrial Policy: Objectives and dimensions – Economic reforms initiated in India – Liberalization, privatization and disinvestment: concepts and trends.

**Unit 5: Technological Environment of Business: (10 lectures)**

Concept and features of technology – Impact of technology on business and society – Technology policy of India: Institutions and other facilities for promotion of science and technology in India.

**Unit 6: International Environment of Business: (12 lectures)**

Globalization: concept and nature, merits and demerits of globalization. Strategies for entering foreign markets: exporting, licensing and franchising, contract manufacturing, management contracting, joint venture, merger and acquisition, strategic alliance and counter trade. Multinational corporations: concept, features, merits and demerits.

***Suggested Readings:***

1. Aswathapa, K., *Essentials of Business Environment*, Himalaya Publishing House.
2. Cherunllam, Francis., *Business Environment*, Himalaya Publishing House.
3. Misra and Puri., *Economics Environment of Business*, Himalaya Publishing House.
4. Gupta, C.B., *Business Environment*, Sultan Chand.
5. Paul, Justin., *Business Environment: Text and Cases*, Tata McGraw Hill.

**SEMESTER III**  
**PAPER 301**

**Income Tax Law and Practice**

**Core 5**

**Marks: 75**

**Lectures 65**

**Objective:** To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

**Contents**

**Unit 1: Introduction ( 9 Lectures)**

**Basic concepts:** Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN) **Residential status**; Scope of total income on the basis of residential status  
Exempted income under section 10

**Unit 2: Computation of Income under different heads-1 ( 24 Lectures)**

Income from Salaries; Income from house property

**Unit 3: Computation of Income under different heads-2 ( 10 Lectures)**

Profits and gains of business or profession.

**Unit 4: Computation of Income under different heads-3 ( 8 Lectures)**

Capital gains; Income from other sources

**Unit 5: Computation of Total Income and Tax Liability ( 14 Lectures)**

Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs  
Computation of total income of individuals and firms; Tax liability of an individual and a firm;

**Latest edition of text books may be used.**

**Suggested readings:**

1. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
3. Narang, Gaur & Puri, *Income Tax Law*, Kalyani Publishers
4. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
5. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.
6. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.
7. Vinod Kumar Singhania, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version 'Excel Utility' available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)

## PAPER 302

### Cost And Management Accounting

Core 6

Marks: 75

Lectures 65

**Objective:** To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems

#### Unit I: Introduction (8 Lectures)

(a) Cost Accounting: Meaning, objectives and advantages; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organization;

(b) Management Accounting: Meaning, Objectives, Nature and Scope; Difference between cost accounting and management accounting

#### Unit II: Elements of Cost (20 Lectures)

(a) Materials: Inventory control techniques; Accounting and control of purchases; storage and issue of materials; Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average

(b) Labour: Accounting and Control of labour cost; Time keeping and time booking; Concept and treatment of idle time, over time, labour turnover and fringe benefits; Methods of wage payment and the Incentive schemes – Halsey, Rowan, Taylor's Differential piece wage.

(c) Overheads: Classification, allocation, apportionment and absorption of overheads;

#### Unit III: Methods of Costing (13 Lectures)

Unit costing, Job costing, Contract costing, Process costing (excluding joint and by-products), Service costing (only transport)

#### Unit IV: Budgetary Control (8 Lectures)

Concept of budget; Budgetary control: objectives, merits, and limitations; Functional budgets; Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.

#### Unit V: Standard Costing (8 Lectures)

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications; Variance Analysis – material and labour and overheads

#### Unit VI: Marginal Costing (8 Lectures)

Absorption vs. Marginal Costing; Cost-Volume-Profit Analysis, Profit / Volume ratio; Break-even analysis-algebraic and graphic methods; Angle of incidence, margin of safety, Key factor

#### Suggested Reading:

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, *Cost Accounting: A Managerial Emphasis*, Pearson Education.
2. Drury, Colin. *Management and Cost Accounting*. Cengage Learning.
3. JawaharLal, *Cost Accounting*. McGraw Hill Education
4. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning
5. Rajiv Goel, *Cost Accounting*. International Book House
6. Singh, Surender. *Cost Accounting*, Scholar Tech Press, New Delhi.
7. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers
8. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
9. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. ShriMahavir Book Depot, New Delhi.
10. Iyengar, S.P. *Cost Accounting*. Sultan Chand & Sons
11. H.V. Jhamb, *Fundamentals of Cost Accounting*, Ane Books Pvt. Ltd.
12. JawaharLal & SeemaSrivastava, *Cost Accounting*
13. M. Haniff, *Modern Cost & Management Accounting*
14. Jain & Narang, *Cost & Management Accounting*, Kalyani Publishers

## PAPER 303

### Financial Management

Core 7

Marks: 75

Lectures 65

**Objective:** To acquaint students with the techniques of financial management and their applications for business decision making

#### Unit I: Introduction (5 Lectures)

Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities

#### Unit II: Investment Decisions (16 Lectures)

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.

#### Unit III: Financing Decisions (17 Lectures)

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure

#### Unit IV: Dividend Decisions (11 lectures)

Theories for relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice

#### Unit V: Working Capital Decisions (16 Lectures)

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management

#### Suggested Readings

1. James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
2. Levy H. and M. Sarnat. *Principles of Financial Management*. Pearson Education
3. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
4. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
5. Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
6. Singh, J.K. *Financial Management- text and Problems*. DhanpatRai and Company, Delhi.
7. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
8. Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. MayurCourseback, New Delhi.
9. Pandey, I.M. *Financial Management*. Vikas Publications.
10. Bhabatosh Banerjee, *Fundamentals of Financial Management*, PHI Learning
11. Gupta & Sharma, *Management Accounting*, Kalyani Publishers

## PAPER 304

### Quantitative Techniques for Management

### Generic elective 3

Marks: 75

Lectures 65

**Objective:** To acquaint students with the construction of mathematical models for managerial decision situations and to use computer software packages to obtain a solution wherever applicable. The emphasis is on understanding the concepts, formulation and interpretation.

#### **Unit I:** ( 20 Lectures)

Linear Programming: Formulation of L.P. Problems, Graphical Solutions (Special cases: Multiple optimal solution, infeasibility, unbounded solution); Simplex Methods (Special cases: Multiple optimal solution, infeasibility, degeneracy, unbounded solution) Big-M method and Two-phase method; Duality and Sensitivity (emphasis on formulation & economic interpretation); Formulation of Integer programming, Zero-one programming, Goal Programming.

#### **Unit II:** : ( 15 Lectures)

Elementary Transportation: Formulation of Transport Problem, Solution by N.W. Corner Rule, Least Cost method, Vogel's Approximation Method (VAM), Modified Distribution Method. (Special cases: Multiple Solutions, Maximization case, Unbalanced case, prohibited routes)

Elementary Assignment: Hungarian Method, (Special cases: Multiple Solutions, Maximization case, Unbalanced case, Restrictions on assignment.)

#### **Unit III:** : ( 15 Lectures)

Network Analysis: Construction of the Network diagram, Critical Path- float and slack analysis (Total float, free float, independent float), PERT, Project Time Crashing

#### **Unit IV:** : ( 15 Lectures)

Decision Theory: Pay off Table, Opportunity Loss Table, Expected Monetary Value, Expected Opportunity Loss, Expected Value of Perfect Information and Sample Information

Markov Chains: Predicting Future Market Shares, Equilibrium Conditions (Questions based on Markov analysis) Limiting probabilities, Chapman Kolmogorov equation.

Introduction to Game Theory: Pay off Matrix- Two person Zero-Sum game, Pure strategy, Saddle point; Dominance Rule, Mixed strategy, Reduction of  $m \times n$  game and solution of  $2 \times 2$ ,  $2 \times s$ , and  $r \times 2$  cases by Graphical and Algebraic methods; Introduction to Simulation: Monte Carlo Simulation

#### **Readings:**

1. N. D. Vohra: Quantitative Management, Tata McGraw Hill
2. P. K. Gupta, Man Mohan, Kanti Swarup: Operations Research, Sultan Chand.
3. V. K. Kapoor: Operations Research, Sultan Chand & Sons.
4. J. K. Sharma: Operations Research Theory & Applications, Macmillan India Limited.

**PAPER 305**  
**Entrepreneurship**

**Skill Enhancement 1**

**Marks: 75**

**Lectures 45**

**Objective:** The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.

**Unit 1: Introduction ( 7 Lectures)**

Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

**Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises ( 10 Lectures)**

Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution

**Unit 3:( 10 Lectures)**

Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

**Unit 4: Sources of business ideas and tests of feasibility.( 10 Lectures)**

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions

**Unit 5: Mobilising Resources( 8 Lectures)**

Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems

**Suggested Readings:**

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
3. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
5. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
6. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
7. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
8. SS Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
9. K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education

# SEMESTER 1V

## PAPER 401

### Human Resource Management

Core 8

Marks: 75

Lectures 65

**Objective:** The objective of this course is to help the students to develop an understanding of the concept & techniques of essential functions of human resource management. The course will use and focus on Indian experiences, approaches and cases

#### **Unit I:( 15 Lectures)**

Human Resource Management: Concept, Functions, roles, skills & competencies, HRD-definition, goals and challenges. The changing environment of HRM – globalization, cultural environment, technological advances, workforce diversity, corporate downsizing, changing skill requirement, HRM support for improvement programs Work life balance, HR role in strategy formulation & gaining competitive advantage. HRM issues in Indian Organisations

#### **Unit II:( 20 Lectures)**

Human Resource Planning: Process, Forecasting demand & supply, Skill inventories Human Resource Information System (HRIS) succession planning, Job analysis – Uses, methods, Job description & Job specifications. HR accounting and Human Resource Development (HRD) audit concept. Recruitment, Selection & Orientation: internal & external sources, e- recruitment, selection process, orientation process.

#### **Unit III:( 15 Lectures)**

Training: Concept, Needs, Systematic approach to training, Methods of training. Management development: Concept & Methods. Performance management system: concept, uses of performance appraisal, performance management methods, factors that distort appraisal, appraisal interview .Career planning: career anchors, career life stages.

Compensation: Steps of determining compensation, job evaluation, components of pay structure, factors influencing compensation levels, wage differentials & incentives, profit sharing, gain sharing, employees' stock option plans. Brief introduction of social security, health, retirement & other benefits.

#### **Unit IV:( 15 Lectures)**

Industrial Relations: Introduction to Industrial Relations, Trade unions role, types, functions, problems, industrial dispute- concept, causes & machinery for settlement of disputes- grievance, concepts, causes & grievance redressal machinery, discipline-concept, aspect of discipline & disciplinary procedure, Collective bargaining- concept, types, process, problems, essentials of effective collective bargaining .

#### **Suggested Readings:**

1. De Cenzo, D.A. & Robbins: Fundamentals of Human Resource Management, New York: John Wiley & Sons.
2. Dessler, G: Human Resource Management, Pearson.
3. Monappa & Saiyaddin: Personnel Management, Tata McGraw Hill.
4. Rao, V.S.P.: Human Resource Management- Text and Cases, Excel Books.



## PAPER 402

### Marketing Management

**Core 9**  
**Lectures 65**

**Marks: 75**

**Objective:** This course aims to familiarize students with the marketing function in organizations. It will equip the students with understanding of the Marketing Mix elements and sensitize them to certain emerging issues in Marketing. The course will use and focus on Indian experiences, approaches and cases

**Unit I: : ( 15 Lectures)**

Introduction: Nature, Scope and Importance of Marketing, Evolution of Marketing; Core marketing concepts; Company orientation - Production concept, Product concept, Selling concept, Marketing concept, Holistic marketing concept. Marketing Environment: Demographic, economic, political, legal, socio cultural, technological environment (Indian context); Portfolio approach – Boston Consultative Group (BCG) matrix

**Unit II: ( 15 Lectures)**

Segmentation, Targeting and Positioning: Levels of Market Segmentation, Basis for Segmenting Consumer Markets, Difference between Segmentation, Targeting and Positioning;

**Unit III: : ( 20 Lectures)**

Product & Pricing Decisions: Concept of Product Life Cycle (PLC), PLC marketing strategies, Product Classification, Product Line Decision, Product Mix Decision, Branding Decisions, Packaging & Labelling, New Product Development. Pricing Decisions: Determinants of Price, Pricing Methods (Non-mathematical treatment), Adapting Price (Geographical Pricing, Promotional Pricing and Differential Pricing).

**Unit IV: ( 15 Lectures)**

Promotion Mix: Factors determining promotion mix, Promotional Tools –basics of Advertisement, Sales Promotion, Public Relations & Publicity and Personal Selling; Place (Marketing Channels): Channel functions, Channel Levels, Types of Intermediaries: Types of Retailers, Types of Wholesalers. Marketing of Services - Unique Characteristics of Services, Marketing strategies for service firms – 7Ps.

**Readings:**

1. Kotler, P. & Keller, K. L.: Marketing Management, Pearson.
2. Kotler, P., Armstrong, G., Agnihotri, P. Y., & UIHaq, E.: Principles of Marketing: A South Asian Perspective, Pearson.
3. Ramaswamy, V.S. & Namakumari, S.: Marketing Management: Global Perspective-Indian Context, Macmillan Publishers India Limited.
4. Zikmund, W.G. & D' Amico, M.: Marketing, Ohio: South-Western College Publishing.

**PAPER 403**  
**Production Management**

**Core 10**

**Marks: 75**    Lectures 65

**Objective:** This course aims to familiarize students with the production function in organizations. It will equip the students with understanding of the Production process and sensitize them to certain emerging issues in Production. The course will use and focus on Indian experiences, approaches and cases

**Unit 1( 10 Lectures)**

Meaning and function of production management, role and responsibility of production function in org type of production system continuous, intermittent, job lots etc., plant layout objective type material flow pattern safety consideration and environment aspects.

**Unit 2( 15 Lectures)**

Production design- definition, importance, factor affecting product design product policy- standardization, simplification, production developments, meaning importance, factors responsible development techniques of product development.

**Unit 3( 15 Lectures)**

Production planning and control-meaning objective, scope, importance and procedure of production planning, routing, schedule, master production schedule, production schedule, dispatch, follow up, production control-meaning, objectives, factor affecting production control.

**Unit 4( 15 Lectures)**

Concept and importance of material management ,corporate policy, organization, research, planning, source selection, inventory management , Selective Inventory control techniques make or buy decision.

**Unit 5( 10 Lectures)**

Production and Material Management ,Warehousing and store management, centralized and decentralized store, methods of store accounting. Need for stock verification

**Suggested Readings**

1. Aswathappa&Bhatt : Production and Operations Management, Himalaya Publishing House.
2. K. C. Jain: JeetPatidar: Purchasing and Materials Management , S. Chand
3. Martin Starr : Production and Operations Management, Cengage Learning
4. Marland T. Telsang Production Management ,S.Chand
5. R. B. Khanna, Production and Operations Management , PHI

## PAPER 404

### Goods And Services Tax & Customs Duty

### Generic Elective 4

Marks – 75

Lectures: 65

#### Contents:

#### 1. Concept of indirect taxes

(05 Lectures)

- i. Concept and features of indirect taxes
- ii. Principal indirect taxes

#### 2. Goods and Services Tax (GST) Laws

(40 Lectures)

- i. GST Laws: An introduction including Constitutional aspects
- ii. Levy and collection of CGST and IGST
  - a) Application of CGST/IGST law
  - b) Concept of supply including composite and mixed supplies
  - c) Charge of tax
  - d) Exemption from tax
  - e) Composition levy
- iii. Basic concepts of time and value of supply
- iv. Input tax credit
  - v. Computation of GST liability
- vi. Registration
- vii. Tax invoice; Credit and Debit Notes; Electronic way bill
- viii. Returns
- ix. Payment of tax including reverse charge

#### 1. Customs Law as contained in the Customs Act, 1962 and the Customs Tariff Act, 1975 (20 Lectures)

- (i) Introduction to customs law including Constitutional aspects (ii) Levy of and exemptions from customs duties – **All provisions** including application of customs law, taxable event, charge of customs duty, exceptions to levy of customs duty, exemption from custom duty (iii) Types of customs duties (iv) Classification and valuation of imported and export goods (v) Officers of Customs; Appointment of customs ports, airports etc. (vi) Import and Export Procedures – **All import and export procedures** including special procedures relating to baggage, goods imported or exported by post, stores (vii) Provisions relating to coastal goods and vessels carrying coastal goods (viii) Warehousing (ix) Drawback (x) Demand and Recovery; Refund (xi) Provisions relating to prohibited goods, notified goods, specified goods, illegal importation/exportation of goods (xii) Searches, seizure and arrest; Offences; Penalties; Confiscation and Prosecution (xiii) Appeals and Revision; Advance Rulings; Settlement Commission (xiv) Other provisions.

#### Suggested Readings:

1. Dhingra Understanding Basic of GST, Kalyani Publishers
2. Goyal and Garg , Indirect Tax, Kalyani Publishers

**Note: Latest edition of text books may be used.**

**E Commerce**

Marks – 75

**Skill Enhancement 2**

**Lectures: 40 plus 10 PP**

**Objectives:** To enable the student to become familiar with the mechanism for conducting business transactions through electronic means.

**Contents**

**Unit 1: Introduction: (8 lectures)**

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, classification of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce.

**Technology used in E-commerce:** The dynamics of world wide web and internet (meaning, evolution and features); Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

**Unit 2: Security and Encryption: (8 lectures)**

Need and concepts, the e-commerce security environment: (dimension, definition and scope of security), vulnerabilities in the E-commerce environment, solutions, Encryption, securing channels of communication, protecting networks and protecting servers and clients.

**Unit 3: IT Act 2000 with recent amendments and Cyber Crimes (8 lectures)**

IT Act 2000: Definitions, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signature, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes.

**Unit 4: E-payment System: (8 Lectures, 4 practical lab)**

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

**Unit 5: On-line Business Transactions: (8 Lectures, 6 practical lab)**

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like banking, insurance, payment of utility bills, marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment, online shopping from e-tailers.

**Suggested Readings**

1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4th Ed.*, McGraw Hill Education
4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
5. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
6. Sushila Madan, *E-Commerce*, Taxmann
7. TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co.
8. Awad, M. Elias., *Electronic Commerce from Vision to Fulfilment*, Pearson Prentice Hall

# SEMESTER V

## PAPER 501

### Business Statistics

### Core 11

**Marks: 75**

**Lectures 65**

**Objective:** To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making. Emphasis will be on the application of the concepts learnt.

#### **Course contents:**

#### **Unit I: (15 Lectures)**

Measures of Central Value: Characteristics of an ideal measure; Measures of Central Tendency - mean, median, mode, harmonic mean and geometric mean. Merits, Limitations and Suitability of averages. Relationship between averages. Measures of Dispersion: Meaning and Significance. Absolute and Relative measures of dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation, Moments, Skewness, Kurtosis.

#### **Unit II: : (15 Lectures)**

Correlation Analysis: Meaning and significance. Correlation and Causation, Types of correlation. Methods of studying simple correlation - Scatter diagram, Karl Pearson's coefficient of correlation, Spearman's Rank correlation coefficient, Regression Analysis: Meaning and significance, Regression vs. Correlation. Linear Regression, Regression lines (X on Y, Y on X) and Standard error of estimate.

#### **Unit III: : (15 Lectures)**

Analysis of Time Series: Meaning and significance. Utility, Components of time series, Models (Additive and Multiplicative), Measurement of trend: Method of least squares, Parabolic trend and logarithmic trend; Index Numbers: Meaning and significance, problems in construction of index numbers, methods of constructing index numbers-weighted and unweighted, Test of adequacy of index numbers, chain index numbers, base shifting, splicing and deflating index number.

#### **Unit IV: : (10 Lectures)**

Probability: Meaning and need. Theorems of addition and multiplication. Conditional probability. Bayes' theorem, Random Variable- discrete and continuous. Probability Distribution: Meaning, characteristics (Expectation and variance) of Binomial, Poisson, and Normal distribution. Central limit theorem.

#### **Unit V: : (10 Lectures)**

Hypothesis testing: Concept; Level of Significance; Process of testing; Test of hypothesis concerning Mean; Test of hypothesis Normal Z test & t test for single mean.

**Using Non-parametric statistics for hypothesis testing.**

#### **Readings:**

1. S.P. Gupta (S.P.): Statistical Methods, Sultan Chand & Sons, 34th Edition.
  2. Richard Levin & David Rubin : Statistics for management, Prentice Hall.
- Anderson, Sweeny & Williams: Statistics for Business and Economics, South Western

## Strategic Management

Core 12

Marks: 75

Lectures 65

**Objective:** To familiarize the students with strategic management principles that can be used for effective decision making. Emphasis will be on the application of the concepts learnt.

**Unit I: ( 10 Lectures)**

Introduction - evolution of business policy, business policy - nature, importance, objectives, understanding the strategy, process of strategic management, functional strategies.

**Unit II: ( 9 Lectures )**

Organizational Direction- concept of strategic planning, vision, mission, objectives

**Unit III: ( 10 Lectures)**

Environmental Analysis and Diagnosis – environmental scanning, elements of environment, SWOT analysis, competitive advantage, competitor analysis.

**Unit IV: ( 9 Lectures )**

Strategic Alternatives – corporate level stability, expansion, retrenchment and turnaround.

**Unit V: ( 9 Lectures )**

Strategic Analysis and Choice –gap analysis.

**Unit VI: ( 9 Lectures )**

Strategy Implementation – issues in implementation - resource allocation - budgets – organization structure - matching structure and strategy.

**Unit VII: ( 9 Lectures)**

Strategic Evaluation & Control - overview of strategic evaluation & control, strategic control.

**Suggested Readings:**

1. Azhar Kazmi, *Strategic Management And Business Policy*, McGraw Hill Education; 3 edition.
2. Budhiraja, S. B. and. Athreya, M. B, *Cases in Strategic Management*, Tata McGraw Hill, New Delhi.
3. Christensen, C. R., *Business Policy: Text and Cases*, Homewood, Illinois.
4. Glueck, William F., *Strategic Management and Business Policy*, McGraw Hill, New York.

# GROUP A Specialisation -FINANCE

Discipline Specific Elective Courses 1 & 2 to be chosen from 5FA, 5FB and 5FC  
PAPER 5FA

## Corporate Accounting

Marks: 75

Lectures 65

**Objectives:** To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

### Unit I: Accounting for Share Capital & Debentures (13 Lectures)

Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures

### Unit II: Final Accounts (10 Lectures)

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits

### Unit III: Valuation of Goodwill and Valuation of Shares (12 Lectures)

Concepts and calculation: simple problem only

### Unit IV: Amalgamation of Companies (14 Lectures)

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

### Unit V. Accounts of Holding Companies/Parent Companies (16 Lectures)

Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI)

#### Note:

- a) *The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.*
- b) *Any revision of relevant Indian Accounting Standard would become applicable immediately.*

#### Suggested Readings:

- & J.R. Monga, *Fundamentals of Corporate Accounting*. Mayur Course Backs, New Delhi.
- & M.C. Shukla, T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.
- & S.N. Maheshwari, and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi.
- & Ashok Sehgal, *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.
- & V.K. Goyal and Ruchi Goyal, *Corporate Accounting*. PHI Learning.
- & Jain, S.P. and K.L. Narang. *Corporate Accounting*. Kalyani Publishers, New Delhi.
- & Bhushan Kumar Goyal, *Fundamentals of Corporate Accounting*, International Book House
- & P. C. Tulsian and Bharat Tulsian, *Corporate Accounting*, S.Chand
- & Amitabha Mukherjee, Mohammed Hanif, *Corporate Accounting*, McGraw Hill Education
- & Jain & Narang, *Corporate Accounting*, Kalyani Publishers

**Note: Latest edition of text books may be used.**

## PAPER 5FB

### Financial Markets and Institutions

Marks: 75

Lectures 65

**Objective:** To provide the student a basic knowledge of financial markets and institutions and to familiarise them with major financial services.

#### Contents

##### Unit 1: Introduction (8 Lectures)

**Financial System:** functions and its components-Functions of financial markets and institutions, Financial system and economic developments.

##### Unit 2: Financial Markets (17 Lectures)

Money market – Call Money, Treasury Bills, Commercial Bills and Commercial Papers market.  
Capital Markets : New Issue Market. Functions, merits and demerits, listing, trading and settlements of Capital Market.

##### Unit 3: Financial and Regulatory Institutions (20 Lectures)

Reserve Bank of India- Organisation, functions, roles and monetary policy of the RBI.  
Commercial banks – Creation of Credit, Assets and Liabilities, Concepts of Lending, Deposit Insurance and Non-Performing Assets.  
Development Financial institutions (DFIs)–Roles and functions.

##### Unit 4: Financial Services(8 Lectures)

Overview of financial services industry: Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India

##### Unit 5: Leasing and hire–purchase(12 Lectures)

Consumer and housing finance; Venture capital finance; Factoring services, bank guarantees and letter of credit; Credit rating; Financial counseling.

#### Suggested Readings:

1. L M Bhole, and JitendraMahakud.*Financial Institution and Markets*, McGraw-Hill Education
2. Clifford Gomez, *Financial Markets, Institutions and Financial Services*, PHI Learning
3. Machiraju, H.R., *Indian Financial System*, Vikas Publishing.
4. Pathak V. Bharati., *The Indian Financial System*, Pearson Education.
5. Mishkin, F.S.,*The Economics of Money, Banking and Financial Markets*, Pearson Education.
6. Annual Reports of Major Financial Institutions in India.



## PAPER 5FC

### Microfinance and Financial Inclusion

75 marks

65 classes.

**Objectives:** To enable the students to acquire the basic knowledge of the microfinance and to learn the techniques of such financing.

#### Contents

##### Unit 1.(5 Lectures)

Microfinance as a Tool for Development, Evolution and character of microfinance in India. Microfinance and Livelihood options.

##### Unit 2.. ( 15 Lectures)

Microfinance Products and Services, Micro insurance, Micro Pensions and Remittances, Microfinance Credit Lending Models, Intermediation and Regulations of Microfinance

##### Unit 3.. (10 Lectures)

Financial Inclusion: Relevance for development, importance of financial inclusion in zero or less banking areas & the importance of intermediaries for ensuring financial inclusion, Role of Indian banks in financial inclusion.

##### Unit 4.. (15 Lectures)

Government and Non Government programmes in Microfinance and Financial Inclusion, Business Correspondent (BC) model, Responsibilities, Activities and Problems of BFBC in Financial Inclusion.

##### Unit 5.. (20 Lectures)

Self Help Groups : Introduction, SHG and Poverty Alleviation Programs, Types of SHGs, Role and operations of Clusters and Federations, Operational and procedural aspects of SHGs, Benefit of SHGs to members, Benefits of inter-lending, savings and credit linkages with banks, economic activities of groups.

#### Suggested Readings

1. *Microfinance: A Reader*, David Hulme; Thankom Arun, Routledge,
2. *The Microfinance Revolution*, Marguerite S. Robinson World Bank, vol.1, 2001
3. *Microfinance for Women*, Samirendra Nath Dhar, Northern Book Centre, New Delhi.
4. *Managing Risk and Creating Value with Microfinance*, Mike Goldberg, Eric Palladini, World Bank Publications, 2010
5. *The Economics of Microfinance*, Jonathan Morduch, Beatriz Armendariz, MIT Press.
6. *Understanding Microfinance*, Debadutta K. Panda, Wiley India
7. *Microfinance: Concepts, Systems, Perceptions and Impact*, S. Sarkar and Samirendra Nath Dhar, Readworthy Publications, New Delhi.
8. *Micro - Finance Perspectives and Operations*, Indian Institute of Banking and Finance, Taxmann Publications.
9. *Rural Microfinance and Microenterprise- Informal Revolution*, Amitabh Bhatnagar, Concept Publishing Company, New Delhi.
10. *Towards Financial Inclusion in India*, K. G. Karmakar - G. D. Banerjee - N. Mohapatra
11. *Financial Inclusion at the Bottom of the Pyramid*, Carol Realini, Friesen Press
12. *Financial Inclusion and Inclusive Growth: Scope and Dimension*, K. Gangadharan (Author), Reference Press

# **GROUP B Specialisation -MARKETING**

**Discipline Specific Elective Courses 1 & 2 to be chosen from 5MA, 5MB and 5MC**

## **PAPER 5MA Marketing of Services**

**75 marks**

**65 classes.**

**Objectives:** To enable the students to acquire the basic knowledge of marketing of Services and to learn the techniques of such marketing .

### **Contents**

#### **Unit I (15 Lectures)**

Concepts, components & importance, service as a process, classification in service marketing, characteristics of service marketing-intangibility, low price sensitivity, no inventory, service marketing management-product planning , pricing, distribution, role of communication in service marketing.

#### **Unit II : (20 Lectures)**

Services Marketing Mix: Introduction to the 7 Ps of Services Marketing Mix;Product-Service Continuum; Standalone service products; Service products bundled with tangible products; Service Life Cycle.

#### **Unit III: (15 Lectures)**

Customer Satisfaction & Service Quality: Monitoring and Measuring customer satisfaction, Order taking and fulfillment; Service Guarantee - Handling complaints effectively;

#### **Unit IV : (15 Lectures)**

Industry based marketing of services: Telecommunication, Media, Health Care, Travel & Tourism, Retail, Banking, Hospitality and Information Technology.

### **Suggested Readings:-**

1. Services Marketing, Ziethmal&Bitner,McGraw Hill
2. Services Marketing, Lovelock, Pearson
3. Services Marketing ,Jauhari&Dutta, Oxford

# PAPER 5MB

## Consumer Behaviour

Marks: 75

Lectures: 65

**Objective:** The objective of this course is to provide basic knowledge of concepts, dimensions and issues of consumer behavior and the skills of understanding and analyzing consumer behavior to develop marketing strategies.

### Unit 1: Introduction

8 Lectures

Nature, scope & application: Importance of consumer behaviour in marketing decisions, characteristics of consumer behavior; The Consumer Research process, role of consumer research

### Unit 2: Individual Influences on Consume Behaviour

25 Lectures

Consumer Needs & Motivation: Characteristics of motivation, theories of needs & motivation: Maslow's hierarchy of needs, McLelland's APA theory, Murray's list of psychogenic needs; arousal of motives, Bayton's classification of motives; self-concept & its importance.

Personality: Importance of personality, theories of personality- Freudian theory, Jungian theory, Neo-Freudian theory, Trait theory: Theory of selfimages; Role of self-consciousness.

Consumer Perception: Concept of absolute threshold limit, differential threshold limit & subliminal perception; Perceptual Process: selection, organization & interpretation.

Learning & Consumer Involvement: Importance of learning on consumer behaviour, learning theories: classical conditioning, instrumental conditioning, cognitive learning & involvement theory.

Consumer Attitudes: Formation of attitudes, functions performed by attitudes, models of attitudes

### Unit 3: External Influences on Consumer Behaviour

20 Lectures

Family: family life cycle, changing structure of family, roles within a family, purchase influences and role played by children in family decision making

Group Dynamics & consumer reference groups: Different types of reference groups, factors affecting reference group influence, reference group influence on products & brands, application of reference groups.

Social Class: Determinants of social class, measuring & characteristics of social class.

Culture: Characteristics of culture, core values held by society & their influence on consumer behaviour, introduction to sub-cultural & cross-cultural influences.

Opinion Leadership Process: Characteristics & needs of opinion leaders & opinion receivers, interpersonal flow of communication.

### Unit 4: Diffusion of Innovations

4 Lectures

Definition of innovation, product characteristics influencing diffusion, resistance to innovation, adoption process

### Unit 5: Consumer Decision making process

8 Lectures

Models of Consumer Decision making: Nicosia Model, Howard-Sheth Model, Howard- Sheth Family Decision Making Model, Engel, Kollat & Blackwell Model, Sheth Newman Gross Model of Consumer Values; Attribution theory

### Suggested Readings:

1. Louden, Delebeta *Consumer Behaviour.*, McGraw Hill Education
2. Schiffman, L, G and Kanuk, L, L, *Consumer Behaviour*, PHI Learning
3. Mowen and John, C, *Consumer Behaviour*, McMillan, New York

## PAPER 5MC

### Product and Brand Management

Marks: 75

Lectures: 65

**Objective:** The objective of this course is to provide basic knowledge of concepts, dimensions and issues of product and brand management and developing branding strategies

**Unit I. Product Management:** Product Development, Product focused organization; Market focused organization, Factors influencing design of the product, Changes affecting product management. [10 Lectures]

**Unit II.** Product Strategy over the life-cycle, Customer analysis, Competitor analysis, Design of Manufacture, New product development [10 Lectures]

**Unit III. Market Potential:** Forecasting target market potential and sales, Methods of estimating market and sales potential. [10 Lectures]

**Unit IV. Brand Management and Brand Positioning:** The role of brands; The Brand Equity Concept, Brand Equity Models – Brand Asset Valuation, Building Brand Equity, Brand; Identity and Brand image Brand knowledge, Brand portfolios and market segmentation, Steps of brand building, Identifying and establishing brand positioning, Defining and establishing brand values, Co-branding, celebrity endorsement [20 Lectures]

**Unit V. Branding Strategies:** Brand hierarchy, Branding Strategy, Brand extension and brand transfer, Managing brand over time. Brand Value chain, Brand Audits, Brand Tracking, Brand Valuation; Managing Brand Equity: Brand Reinforcement, Brand Revitalization, and Brand Crisis.[15 lectures]

#### Suggested Readings:

1. Product management - Donal R. Lehmann, Russel S. Winer
2. Strategic Brand Management - Kevin Lane Keller
3. Branding Concepts & Process - DebashishPati
4. Marketing Management - Philip Kotler
5. Successful Branding - Pran K Choudhary
6. Brand Positioning Strategies for Competitive Advantage -Subrato Sengupta
7. Strategic Brand Management -Caperer
8. Behind Powerful Brands - Jones
9. Managing Indian Brands -S. Ramesh Kumar

# **Group C Specialisation –HUMAN RESOURCE MANAGEMENT**

**Discipline Specific Elective Courses 1 & 2 to be chosen from 5HA, 5HB and 5HC**

## **Paper 5HA Labour Legislation**

**75 marks**

**65 classes**

**Objective:** To familiarize the students with the concept of various labour legislations in the modern organizational setting

### **Course Contents**

#### **Unit – I:** (12 Lectures)

Indian constitution and Labour Legislation, Classification of Labour Laws: Recruitment and working conditions, welfare and social security and industrial relations. Agencies for implementation of labour legislation

#### **Unit – 2:** (11 Lectures)

The Factories Act, 1948 and A.P. Rules, The Mines Act, 1952

#### **Unit 3.**(12 Lectures)

Plantation Labour Act, 1951 and WB. Plantation Labour Rules

#### **Unit – 4**(15 Lectures)

The Employees State Insurance Act, 1948, The Employees Provident Fund and miscellaneous Provisions Act, 1952, Maternity Benefit Act.1961,The Payment of Gratuity Act, 1972. (calculation of contributions and benefits).

#### **Unit – 5.:**(15 Lectures)

Industrial Disputes Act 1947 - definitions, provisions methods of dispute settlement , conciliation,types of agreements and settlement, strike, lockout, lay-off, retrenchment), Industrial Employment (Standing Orders) Act 1946(method of framing standing orders of a company). The Trade Union Act, 1926(provisions regarding: definition of a union and registration) and government procedure for recognition of union as a bargaining agent.

#### **Text Books:**

1. Malik, P.L., Industrial Law, Eastern Book Co., Lucknow.
2. Sharma, A.M., Industrial Jurisprudence and Labour Legislation, Himalaya Publishing House, Mumbai.
3. SrivastavaS.C.,Industrial Relations and Labour Laws. Vikas Publishing house, 2012.
4. West Bengal Labour rules.

# Paper 5HB

## Human Resource Development

75 marks

65 classes

**Objective:** - To explore the concepts and techniques of the essential elements of HRM and to enable the students to recognise its critical issues. The course aims to understand HRM concerns

### Course Contents

#### UNIT –1: (14 Lectures)

Human Resource Development in industry. Perspective; Concept, Origin and Need for HRD- Human Development: Millennium goals of Human Resource Development; Dimensions and Targets of Development.

#### UNIT –2 : (17 Lectures)

Learning – Nature, scope, theories – Graphical Condition Theory, Operant Condition Theory, Cognitive Learning Theory, Social Learning Theory. Training: Concept, Importance; Assessing Training Needs; Process Designing and Evaluating Training and Development Programs. Methods of training, HR training in MNCs. Training evaluation.

#### UNIT –3: (17 Lectures)

HRD – Perspective; Activity Areas of HRD; HRD Interventions: Performance Appraisal; Potential Appraisal; Feedback and Performance Coaching, Training, Career Planning, OD or Systems Development; Rewards, Employee Welfare and QWL and Human Resource Information Systems.

#### UNIT – 4: (17 Lectures)

Recruitment area: Thompson profiling, person job match -Training : Training data management through software – Enterprise Resource Planning: Concept - Human Resource information systems; information needs in HRM; HRIS Models; Acquiring and implementing HRIS; Computers and HRIS and uses HRM; Database in HRIS.

### Suggested Readings:

1. Rao T.V. Readings in HRD, Oxford and IBH Publications, New Delhi.
2. SubbaRao, P. Essentials of Human Resource Management and Industrial relations texts, cases and games), Himalaya Publishing House, Pvt. Ltd.,
3. Rao T.V, Human Resource Development, Sage Publications, New Delhi-1.
4. Rao T.V, and Pareek, Udai, Designing and Managing Human Resource Systems; Oxford and IBR Pub. Ltd, New Delhi-1.

# Paper 5HC

## Organisational Development

75 marks

65 classes

**Objective** The course gives an overview of the need for OD and OD practices which can develop and improve an Organization's systems and strategies leading to an optimal HRD climate

### Course Contents

#### Unit 1.(10 Lectures)

Definition Foundations of OD, Managing the OD Process, Action Research and OD. Overview of OD Interventions, Comprehensive OD Interventions, Structural Interventions and the Applicability of OD,

#### Unit 2.(10 Lectures)

The Nature of Planned Change: Theories of Planned Change, General Model of Planned Change, Different Types of Planned Change, Critique of Planned Change, Development & Change Process.

#### Unit 3.(15 Lectures)

The OD Practitioner: Competencies of an Effective OD Practitioner; the Professional OD Practitioner, Professional Values, Professional Ethics, Entering into an OD Relationship, Developing a Contract, Inter-personal Process Issues in Entering and Contracting.

#### Unit 4(15 Lectures)

Diagnosing Organizations, Groups and Jobs: What is Diagnosis? The Need for Diagnostic Models, Group-Level Diagnosis, Individual-Level Diagnosis, Collecting and analyzing Diagnostic Information, Feeding back Diagnostic Information.

#### Unit 5(15 Lectures)

Designing Interventions: Effective Interventions and design Types of Interventions, Process Consultation, Third-Party Interventions, Team Building, Techno-structural Interventions – Structural Design, Downsizing, Reengineering, Types of Employee Involvement Interventions; Work Design- the Engineering Approach, the Motivational Approach, The Socio-technical System Approach.

### Suggested Readings:

1. French Wendell L , Bell Jr Cecil H (, Vohra Veena , Organizational Development: Behavioral Science Interventions for Organizational Improvement . –2017, Pearson Ltd.
2. Amitabh Mehta Organisation Development: Principles, Process & Performance , Global India Publications
3. T.V. Rao Human Resources Development: Experiences, Interventions, Strategies Kindle Edition, Sage publications
4. Cummings, T.G. & Worley, C.G. Organization Development and change (9th edition), South-Western, Cengage Learning, Canada

# Semester VI

## PAPER 601

### Computer Applications In Business

Core 13

Marks: 75

Lectures: 50 PLUS 30 PP

**Objectives:** To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.

#### Contents

##### **Unit 1: Introduction to Computer: (6 lectures)**

Definition of Computer System; Evolution of Computer – a brief history; Classification of computer; Generation of Computers.

##### **Unit 2: Computer System Architecture: (8 lectures)**

Definition of Hardware; Basic units of Computer System; CPU – Control Unit, ALU; Memory module – Primary Memory, Secondary Memory – definition, classification, features and functions; measuring unit of memory – Bit, Byte, KB, MB, GB; Input Devices – Keyboard, Mouse, Scanner, Output Devices – Monitor, Printer.

##### **Unit 3: Introduction to Number System: (8 lectures)**

Positional and Non Positional number system; Various Number system-Decimal, Binary, Octal Hexadecimal; Number system conversions – working with integer and fractional number; Simple binary arithmetic – addition, subtraction multiplication, division.

##### **Unit 4: Introduction to Software: (8 lectures and 15 practical lab)**

Definition of Software; Classification of Software; Booting process; Working concept of Word processing software, presentation software, spreadsheet software, Accounting software and DBMS software.

##### **Unit 5: Introduction to Operating System: (6 lectures and 9 practical lab)**

Definition of OS; Functions of OS, basic concept of different types of OS, Working knowledge of MS-DOS, Window's family OS and Linux.

##### **Unit 6: Basic concept of Flowcharts and Computer Languages: (10 lectures)**

Definition of Algorithm and Flowchart; Symbols of Flowchart technique; Advantages and Disadvantages of Flowchart; How to draw flowchart of simple mathematical problems; definition of Computer language; Classification of programming problems; definition of Computer language; Classification of programming language; concept of Machine level language, Assembly language and High level language.

##### **Unit 7: Introduction to INTERNET: (4 lectures and 6 practical lab)**

Definition of INTERNET, INTRANET EXTERNET; Hardware and software of INTERNET – Devices, Web Browser, Concept of E-mail, Web Server, Web Page, Web Sites and WWW (World Wide Web); Some important terminology – HTTP, URL, FTP, DNS; Definition of Hypertext; Basic concept of HTML and static webpage development using HTML.

#### **Suggested Readings:**

1. ITL Education Solutions Limited., *Introduction to Computer Science*, Pearson.
2. Mukhopadhyay, A. K. and Das, A., *Introduction to Information Technology and Its Business Application*, KalimataPustakalaya.
3. Rajaraman, V., *Fundamentals of Computers*, PHI Learning Private Limited.
4. Sinha, P. K. and Sinha, P., *Computers Fundamentals*, Bpb Publications
5. Ramakrishnan, R. and Gehrke, J., *Database Management System*, McGraw Hill Education.
6. Petersin, R., *Linux-The Complete Reference*, McGraw Hill Education.



## PAPER 602

# Business Research Methods And Project Work Core 14

**Marks: 75**

**Lectures hours 35 , Project work 40 hours**

**Objective:** This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data.

### **Unit 1: Introduction**

**7 Lectures**

Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses

### **Unit 2: Research Process**

**8 Lectures**

An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies

### **Unit 3: Measurement and Hypothesis Testing**

**15 Lectures**

**Measurement:** Definition; Designing and writing items; Uni-dimensional and Multi-dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling –Steps, Types, Sample Size Decision; Secondary data sources

**Hypothesis Testing:** Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests

### **Unit 4: Report Writing**

**5 Lectures**

Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification

### **Unit 5: Preparation of Project Report**

**40 hours**

### **Notes:**

1. There shall be a term end written examination of **50 Marks on the basis of Unit 1 to 4**
2. **In unit 5** the student will write a project report under the supervision of a faculty member assigned by the college/institution based on field work/ case studies/ empirical research etc. The Project Report carries **25 Marks** and will be evaluated by University appointed examiners.
3. There will be no continuing evaluation for this paper.

### **Suggested Readings:**

1. Gupta And Rangji, Research Methodology , Kalyani Publishers
2. D K Bhattacharyya. Research Methodology, Excel Books India,
3. C.R. Kothari, Research Methodology, New Age International

# GROUP A Specialisation -FINANCE

Discipline Specific Elective Courses 3 & 4 to be chosen from 6FA, 6FB and 6FC  
PAPER 6FA

## Financial Statement Analysis

**Marks: 75**

**Lectures: 65**

**Objective:** The aim of this course is to provide a conceptual framework for analysis of the financial statements of a Company

### Unit I: Financial Statements (6 Lectures)

Concept, nature, objectives and types of Financial Statements; Characteristics of ideal Financial Statement; Importance and limitations of Financial Statements

### Unit II: Financial Statement Analysis (10 Lectures)

Concept of analysis and interpretation of Financial Statements; Types of Financial Analysis: External analysis and internal analysis – Horizontal analysis and vertical analysis; Techniques of Financial Statement Analysis: Comparative Statements, Common-size Statements, Trend Analysis

### Unit III: Ratio Analysis (17 Lectures)

Meaning, nature, significance and limitations of Ratio Analysis; Analysis of liquidity, profitability, activities and capital structure; Inter-firm and intra-firm analysis

### Unit IV: Cash Flow Statement (17 Lectures)

Concepts of funds; Preparation of cash flow statement as per Indian Accounting Standard (Ind-AS): 7

### Unit V: Budgetary Control (15 Lectures)

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.

### Suggested Readings

1. James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
2. Levy H. and M. Sarnat. *Principles of Financial Management*. Pearson Education
3. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
4. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
5. Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
6. Singh, J.K. *Financial Management- text and Problems*. DhanpatRai and Company, Delhi.
7. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
8. Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. MayurCourseback, New Delhi.
9. Pandey, I.M. *Financial Management*. Vikas Publications.
10. Bhabatosh Banerjee, *Fundamentals of Financial Management*, PHI Learning
11. Gupta & Sharma, *Management Accounting*, Kalyani Publishers

**PAPER 6FB**  
**Security Analysis and Portfolio Management**

**75 marks**

**65 Lectures**

**Objective:** The aim of this course is to provide a conceptual framework for analysis from an investor's perspective of maximizing return on investment – a sound theoretical base with examples and references related to the Indian financial system

**Unit 1:** (10 Lectures)

Introduction Nature and Scope of Investment, Investment Process, Decisions areas, Components of Investment Risk, Types of investors, Investment V/S Speculation

**Unit 2:** (10 Lectures)

Securities Market in India Introduction to Indian capital market and its classification, Organization and Functioning stock exchanges, Regulations of stock exchanges, listing of securities

**Unit 3:** (15 Lectures)

Analysis for Investment Economy and Industry Analysis, Company Level Analysis, Technical Analysis, Valuation of Securities: Equity Shares, Debt/Bond and Preference shares, Derivatives, Mutual Funds

**Unit 4:** : (15 Lectures)

Efficient Market Hypothesis Random Walk Theory, The efficient market hypothesis and forms of market.

**Unit 5:** : (15 Lectures)

Portfolio Analysis Risk and return on portfolio, Risk and return trade-off, Portfolio with more than two securities, Diversified and concentrated Portfolio

**Suggested Readings**

1. S. Kevin – Security Analysis and Portfolio Management, PHI Learning Pvt. Ltd.
2. Shridharan - Security Analysis and Portfolio Management, McGraw Hill
3. Bhatt, Security Analysis & Portfolio Management, Wiley
4. Avadhani, Security Analysis & Portfolio Management, Himalaya
5. Damodaran Aswat- Corporate Finance Theory and Practice - John Wiley
6. Sasidharan, Security Analysis & Portfolio Management, TMH
7. Punithavathry Pandian- Security Analysis & portfolio Management, Vikas

**PAPER 6FC**  
**INVESTMENT BANKING AND FINANCIAL SERVICES**

**75 marks**

**65 classes**

**Objective:** The objective of this paper is to know the different aspects of Investment banking, mergers and acquisition and the detailed SEBI guidelines on issue management.

**UNIT- 1:** (15 Lectures)

Introduction: An Overview of Indian Financial System, Investment Banking in India, Recent Developments and Challenges ahead, Institutional structure and Functions of Investment / Merchant Banking; SEBI guidelines for Merchant Bankers, Registration, obligations and responsibilities of Lead Managers, Regulations regarding Continuance of association of lead manager with an issue

**UNIT II:** (15 Lectures)

Issue Management: Public Issue: classification of companies, eligibility, issue pricing, promoter's contribution, minimum public offer, prospectus, allotment, preferential allotment, private placement, Book Building process, designing and pricing, Green Shoe Option; Right Issue: promoter's contribution, minimum subscription, advertisements, contents of offer document, Bought out Deals, Post issue work & obligations, Investor protection, Broker, sub broker and underwriters

**UNIT III:** (15 Lectures)

Leasing and Hire Purchase :Concepts of leasing, types of leasing – financial & operating lease, direct lease and sales & lease back, advantages and limitations of leasing, Lease rental determination; Finance lease evaluation problems (only Lessee's angle), Hire Purchase interest & Installment, difference between Hire Purchase & Leasing, Choice criteria between Leasing and Hire Purchase mathematics of HP, Factoring, forfaiting and its arrangement, Housing Finance : Meaning and rise of housing finance in India, Fixing the amount of loan, repricing of a loan, floating vs. fixed rate, Practical problems on housing finance.

**UNIT IV:** (20 Lectures)

Venture Capital: Concept, history and evolution of VC, the venture investment process, various steps in venture financing, incubation financing.

Insurance: concept, classification, principles of insurance, IRDA and different regulatory norms, operation of General Insurance, Health Insurance, Life Insurance.

Credit Ratings: Introduction, types of credit rating, advantages and disadvantages of credit ratings, Credit rating agencies and their methodology, International credit rating practices.

Securitization: concept, securitization as a funding mechanism, Traditional and non-traditional mortgages, Graduated-payment mortgages (GPMs), Pledged-Account Mortgages (PAMs), Centralized Mortgage obligations (CMOs), Securitization of non mortgage assets, Securitization in India.

**REFERENCES**

1. M.Y.Khan: Financial Services, Tata McGraw –Hill.
2. Machiraju: Indian Financial System, Vikas Publishing House.
3. J.C.Verma: A Manual of Merchant Banking, Bharath Publishing House.
4. K.Sriram: Hand Book of Leasing, Hire Purchase & Factoring, ICFAI, Hyderabad.
5. Ennew.C.Trevor Watkins & Mike Wright: Marketing of Financial Services, Heinemann Professional

# GROUP B Specialisation –MARKETING MANAGEMENT

Discipline Specific Elective Courses 3 & 4 to be chosen from 6MA, 6MB and 6MC

## PAPER 6MA

### Advertising and Sales Promotion

**Marks: 75**

**Lectures: 65**

**Objective:** The objective of this course is to provide basic knowledge of concepts, issues, tools and techniques of advertising and sales promotion.

#### **Contents:**

#### **Unit 1: Introduction (20 Lectures)**

Communication Process; IMC: meaning and importance; Communication models: AIDA, Hierarchy of Effects, innovation adoption model; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; development of advertising; social, ethical and legal aspects of advertising; Advertising Agencies: meaning, types and functions

#### **Unit 2: Setting Advertising objectives and Budgeting (12 Lectures)**

Audience analysis; Advertising objectives: Sales-oriented, communication –oriented, DAGMAR approach; budgeting approaches, factors influencing advertising budget

#### **Unit 3: Message Development (13 Lectures)**

Positioning Strategies; Advertising appeals; execution styles; Layout designing

#### **Unit 4: Media planning & scheduling (12 Lectures)**

Media decisions: media class, media vehicle & media option, factors influencing media planning; characteristics, advantages and drawbacks of different types of media; Media Scheduling: flighting, pulsing, & continuous

#### **Unit 5: Sales Promotion (8 Lectures)**

Importance & need for sales promotion, reasons for growth of sales promotion; planning for consumer schemes & contests, different types of consumer schemes

#### **Suggested Readings:**

1. George E Belch, Michael A Belch, KeyoorPurani, *Advertising and Promotion : An Integrated Marketing Communications Perspective (SIE)*, McGraw Hill Education
2. Batra, Myers and Aakers. *Advertising Management*. PHI Learning.
3. Terence A. Shimp. *Advertising and Promotion: An IMC Approach*. Cengage Learning.
4. Sharma, Kavita. *Advertising: Planning and Decision Making*, Taxmann Publications
5. JaishreeJethwaney and Shruti Jain, *Advertising Management*, Oxford University Press, 2012
6. Chunawala and Sethia, *Advertising*, Himalaya Publishing House
7. Ruchi Gupta, *Advertising*, S. Chand & Co.
8. O'Guinn, *Advertising and Promotion: An Integrated Brand Approach*, Cengage Learning.

**Note: Lates tediton of text books may be used.**

## PAPER 6MB

# Distribution and Retail Management

Marks: 75

Lectures: 65

**Objective:** The objective of the course is to develop an understanding about the role of Marketing channels, distribution and retailing. The course is also designed to prepare students for positions in the retail sector or positions in the retail divisions of consulting companies.

### Contents:

#### **Unit 1: Distribution Channel System (7 Lectures)**

Distribution– Basic concept, emerging trends and challenges; functions and types of channel; channel management

#### **Unit 2: Distribution location and channel decisions (15 Lectures)**

Distribution channel decisions and logistic issues; Transportations, Inventory, Warehousing; factors affecting channel decisions; motivating channel members; conflict resolution; distribution audit and control

#### **Unit 3: Introduction to Retailing (15 Lectures)**

Definition, Characteristics, Types of retailing; Evolution of Retailing in India, Emerging Trends in Retailing, Factors Behind the change of Indian Retail Industry; Retail Marketing: Advertising & Sales Promotion, Store Positioning, Retail Marketing Mix, CRM

#### **Unit 4: Retail Operations (18 Lectures)**

Elements/Components of Retail Store Operation; Store Planning: Design & Layout, Location Planning and its importance, retailing image mix, Effective Retail Space Management, Floor Space Management; Store Administration, Store Manager –Responsibilities, Inventory Management, Management of Receipts, Customer Service, Management of Retail Outlet/Store, Store Maintenance, Store Security.

#### **Unit 5: Retail Merchandising (10 Lectures)**

Retail Merchandising: Buying function, Markups & Markdown in merchandise management, shrinkage in Retail merchandise management; Merchandise Pricing: Concept, Pricing Options, Pricing Strategies, Pricing Objectives, Types of Pricing.

### **Suggested Readings:**

1. Cullen & Newman: *Retailing – Environment & Operations*, Cengage Learning EMEA
2. Berman & Evarv: *Retail Management*, Prentice Hall.
3. Bajaj, Tuli & Srivastava: *Retail Management*- Oxford University Publications
4. Gibson G Vedamani: *Retail Management: Functional principles & practices*, Jaico Publishing House.
5. Harjit Singh: *Retail Management*, S. Chand Publication.
6. Coughlan, Anderson, Stern, *Marketing Channels*, Prentice Hall.
7. Ayers, J. B. (2006). *Handbook of supply chain management* (2nd ed.). Florida: Auerbach Publication
8. Ballou, R. H., & Srivastava, S. K. (2008). *Business logistics/ supply chain management* (5th ed.). New Delhi: Pearson Education.

**PAPER 6MC**  
**International Marketing**

**Marks: 75**

**Lectures: 65**

**Objective:** The objective of the course is to develop an understanding about the role of international Marketing.

**Unit I: (15 Lectures)**

International Marketing vis-à-vis Domestic Marketing, Selection of Foreign Markets, Market Entry Strategies, Market Coverage Strategies.

**Unit II : (15 Lectures)**

International Product Decisions, International Pricing, International Distribution, Promotion in the International Market.

**Unit III: (10 Lectures)**

International Firm: Definition & Features, MNCs in Historical Perspectives, Genesis of MNC, MNCs in the late 20th Century, Emerging Features of MNCs in the 21st Century.

**Unit IV: (10 Lectures)**

Network of MNC Operations and the Organisational Structure of the MNCs. Globalization & WTO

**Unit V: Brand Management(15 Lectures)**

Understanding brands in relation to brand personality, brand image, brand identity, brand positioning, brand equity, value addition from branding, brand loyalty, financial aspects of brands, industrial, retail and service brands, development of customers loyalty through branding.

**Suggested Readings:**

1. Warran J. Keegan: Global Marketing Management, PHI
2. Czinkota. M. R., *International Marketing*, Dryden Press, Boston
3. Bo Sodersten: International Economics
4. Bhattacharya, B. Export Marketing. Strategies for Success. New Delhi, Global,Business Press.
5. Terpstra. Vem and Sarathy, R. International Business. New York, John Wiley.
6. Onkvisit, Sak and Shaw, J J. International Marketing: Analysis and Strategy.New Delhi, Prentice Hall of India

# **Group C Specialisation –HUMAN RESOURCE MANAGEMENT**

**Discipline Specific Elective Courses 3 & 4 to be chosen from 6HA, 6HB and 6HC**

## **PAPER 6HA**

### **Training and Development**

**75 marks**

**65 classes**

**Objective:** To familiarize the students with the concept and practice of training and development in the modern organizational setting

#### **Contents:**

##### **Unit I( 10 Lectures)**

Organization vision & plans, assessment of training needs, setting training objectives, designing training programmes, Spiral model of training.

##### **Unit II( 10 Lectures)**

Tasks of the training function: Building support, overall training capacity, developing materials, strategic planning, networking, designing training programmes.

##### **Unit III( 15 Lectures)**

Training methods: On the job training, job instruction training, apprenticeship, coaching, job rotation, syndicate method, knowledge based methods, lecture, conferences, programmed learning, simulation methods, case study, vestibule training, laboratory training, in-basket exercise, experiential methods, sensitivity training, etraining.

##### **Unit IV( 15 Lectures)**

Management Development Programme Methods:-Understudy, Coaching, Action Learning, Role Play, Management Games, Seminars, University related programmes, special projects, behavioural modelling, job rotation, case study, multiple management, sensitivity training.

##### **Unit V( 15 Lectures)**

Training Experiences. Issues in Consultant –Client Relationships, System Ramifications, Post training: Training evaluation, Training impact on individuals and organizations, Evaluating Programmes, Participants, Objectives.

#### **Readings:**

1. Blanchard P.Nick & Thacker James: Effective Training, Systems, Strategies and Practices, Pearson.
2. French Wendell, Bell Cecil and Vohra Veena: Organisation Development, Behavioral Science Interventions for Organisation Improvement, Prentice Hall.
3. Lynton Rolf & Pareek Udai: Training & Development, Prentice Hall.
4. Bhatia S.K.: Training & Development, Deep & Deep Publishers.



**PAPER 6HB**  
**Discipline and Grievance Management**

**75 marks**

**65 classes**

**Objective:** To acquaint students with concepts of Industrial Relations and various legislations related to Labour Welfare and Industrial Relations

**Contents:**

**Unit 1.**( 15 Lectures)

Concept of Grievance: Meaning and Definition , Need of a Grievance Procedure Causes/Sources of Grievances and how to locate them

**Unit 2.**( 15 Lectures)

Legislative Aspect of a Grievance Procedure , Model Grievance Procedure: the machinery, procedure & essence, Managerial Practices to Prevent Grievances , Grievance Resolution, Union's Perspective on Grievance Resolution

**Unit 3**( 18 Lectures)

Employee Discipline-Types of Discipline, Essentials of a Good Disciplinary System, Causes of indiscipline, Discipline Handling: What does it involve– rules, misconduct, etc ,Employer's position in Law in discipline handling, Dealing with minor misconducts– dos & don'ts in administering warnings ,Dealing with major misconducts

**Unit 4.**( 17 Lectures)

How to deal with poor work performance issues • Being “pro-active” in Grievance Management– general & individual , Arguments Against Negative Discipline or Punishment, Kinds of Punishment, Alternatives to Punishment

**Suggested Readings**

1. Saini, Debi S., Redressal of Labour Grievances Claims and Disputes, New Delhi, Oxford & IBH
2. Sunita Dwivedi , Grievance Handling Mechanism in India , Navjeevan Publication
3. **Tricia Jackson**, Handling Grievances (Good Practice), Chartered Institute of Personnel & Development

## PAPER 6HC

### Labour Welfare and Compensation Management

75 marks

65 classes

**Objective:** To familiarize students about concepts of performance and compensation management and how to use them to face the challenges of attracting, retaining and motivating employees to high performance.

#### Unit I( 15 Lectures)

Introduction- Concept, Philosophy, History from performance appraisal to performance development. Objectives of performance management system; Performance management and performance appraisal; Performance Management process: Performance planning, Process and Documentation of Performance appraisal, Appraisal Interview, Performance Feedback and Counselling.

#### Unit II( 14 Lectures)

Performance management and reward systems. Performance Coaching ,Mentoring and Counselling, Competency development, Use of technology and e-PMS, International Aspects of PMS. Performance systems trends, Ethical Perspectives in performance appraisal.

#### Unit III( 12 Lectures)

Introduction to Job Evaluation.Methods of Job Evaluation.Company Wage Policy: Wage Determination, Pay Grades, Wage Surveys, Wage Components. Modern trends in compensation - from wage and salary to cost to company concept, Comparable worth, broadbanding, competency based pay.

#### Unit IV( 12 Lectures)

Incentives plans for production employees and for other professionals. Developing effective incentive plans, pay for performance,. Supplementary pay benefits, insurance benefits, retirement benefits, employee services benefits. Benefits & Incentive practices in indian industry.

#### Unit V( 12 Lectures)

Wages in India: Minimum wage, fair wage and living wage. Methods of state regulation of wages. Wage differentials & national wage policy Regulating payment of wages, wage boards, Pay commissions, dearness allowances, linking wages with productivity,. Special compensation situations: International compensation-managing variations. Expatriate Pay.

#### Suggested Readings:

- 1.Milkovich&Newman , Compensation, McGraw Hill.
- 2.T.J. Bergman , Compensation Decision Making, Harcourt, Fort Worth, TX
3. Richard Henderson: Compensation management in a knowledge based world, Prentice Hall.
- 4..T.N.Chhabra&SavithaRastogi Compensation management, Sun India Publications.
5. Gary Dessler , Human Resour6
- 6.Armstrong's Handbook of Performance Management: An Evidence-Based Guide to Delivering High Performance :Book by Michael Armstrong
- 7.Bagchi, S. N.: Performance management, Cengage Learning India.
- 8.Bhattacharyya, D.K.: Performance management systems and strategies, Pearson Education.

