



BANGALORE UNIVERSITY

NEW SYLLABUS 2020 – 2021

B.B.A DEGREE (REGULAR)
(CBCS -SEMESTER SCHEME)

(Revised Syllabus as on BOS held on 26th June 2020)

Chairperson – BOS
Prof. R. Sarvamangala

DEPARTMENT OF COMMERCE
Jnana Bharathi Campus, Bengaluru-560056

ACADEMIC REGULATIONS PERTAINING TO B.B.A DEGREE (REGULAR) (CBCS - SEMESTER SCHEME) 2020-2021

I. OBJECTIVES:

1. To prepare students to pursue careers in Finance, Marketing, Human Resource and other functional areas of a company with special reference to MSE sector. and allied dispensation.
2. To prepare students to excel in industry / profession or postgraduate programmes through quality education.
3. To enable students to get an intensive knowledge and management fundamentals to make them industry ready.
4. To develop entrepreneurs and ethical managers with inter disciplinary knowledge'
5. To develop IT enabled global middle level managers for solving business problems.
6. To develop business analysts for companies, capital markets and commodity markets.
7. To prepare students to take up higher education to become business scientists, researchers, consultants and teachers with core competencies.
8. To develop the students for competitive examinations of UPSC, KPSC, BSRB, Staff Selection Commission etc.
9. To provide students a strong foundation in critical and analytical thinking skills required to solve managerial problems.
10. To inculcate in students, professional and ethical attitude, effective communication skills, Team work, interpersonal skills, and an ability to relate managerial issues to broader social context.
11. To sharpen problem solving techniques and decision making skills of students using analytical /logical reasoning and innovative thinking.
12. To inculcate leadership skills both in their chosen professional field for achieving personal and professional excellence
13. To develop entrepreneurship by equipping them with all the skills and knowledge required to start a business
14. To blend spirituality with materialistic pursuits of business education students

II. ELIGIBILITY FOR ADMISSION:

Candidates who have completed Two years Pre – University course of Karnataka State or its equivalent from any Indian or Foreign approved education board or institution are eligible for admission into this course as notified by the University from time to time.

III. DURATION OF THE COURSE:

The course of study is three (03) years of Six Semesters. A candidate shall complete his/her degree within six (06) academic years from the date of his/her admission to the first semester. A Student successfully completing Three (03) years of the course will be awarded Bachelor's Degree in Business Administration (B.B.A).

IV. MEDIUM OF INSTRUCTION

The medium of instruction and examination shall be in English only

V. CLASS ROOM STRENGTH OF STUDENTS

There shall be Maximum of 60 students in each section and/ or as notified by the University from time to time

VI. ATTENDANCE

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

VII. COURSE MATRIX

See Annexure – 1 for B.B.A Degree (Regular) Course Matrix

VIII. TEACHING AND EVALUATION:

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

IX. SKILL DEVELOPMENT / RECORD MAINTENANCE AND SUBMISSION:

- a. In every semester, the student should maintain a Record Book in which the exercises given under each subject are to be recorded. This Record has to be submitted to the Faculty for evaluation at least 15 days before the end of each semester.
- b. Every student should also submit the practical record book/report/presentation in which part 3 of the course called “Business Skill Development Course” (BSDC)* of every semester should be incorporated and submitted to the Faculty for evaluation, at least 15 days before the end of each semester. The skill development task’s , marks and the credits to be awarded are indicated under course matrix of each semester.
- c. In every semester, the student should maintain an industrial visit Record Book in which the details of the visit’s are to be recorded. This Record has to be submitted to the external examiner for evaluation at least 15 days before the end of each semester or as per the guidelines of BOE BU

X. SCHEME OF EXAMINATION:

- a. There shall be a university examination at the end of each semester. The maximum marks for the university examination in each paper shall be 70.
- b. 30 marks will be for internal assessment carried out by the college. The internal assessment of marks shall be allocated as follows:
 - **20 marks from two tests**, which are to be conducted during the semester.
 - i. For First test of 20 marks (1-hour duration), questions to be given from the syllabus component (any of the units).
 - ii. For Second test of 20 marks (1-hour duration), questions to be given from the skill development component of the syllabus.
 - iii. The average of the two tests must be taken as a score for internal assessments.
 - **5 marks for attendance**
The marks based on attendance shall be awarded as given below:
76% to 80% = 02 marks.
81% to 85% = 03 marks.
86% to 90% = 04 marks.
91% to 100% = 05 marks.
 - **5 Marks for skill development/Business lab activities**
Shall be awarded by the faculty concerned based on Skill Development exercises provided in the syllabus of each subject.
- c. With regards to Part-3 called “BUSINESS SKILL DEVELOPMENT COURSE” (BSDC)*, the marks allotment and procedure for marks allotment is given below the course matrix for each semester.

XI. APPEARANCE FOR THE EXAMINATION

- a. A candidate shall apply for all the parts in each examination when he/she appears for the first time. A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the university.
- b. A candidate who has passed any language under Part-I shall be eligible to claim exemption from the study of the language if he/she has studied and passed the language at the corresponding level.
- c. Further, candidates shall also be eligible to claim exemption from studying and passing in those commerce subjects which he/she has studied and passed at the corresponding level, subject to the conditions stipulated by the University.
- d. A candidate who is permitted to seek admission to this degree course on transfer from any other University shall have to study and pass the subjects, which are prescribed by the University. Such candidates shall not however, be eligible for the award of ranks.

XII. MINIMUM FOR A PASS:

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

XIII. CLASSIFICATION OF SUCCESSFUL CANDIDATES

1. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:
 - a. First Class: Those who obtain 60% and above of the total marks of parts I, II, III and IV
 - b. Second Class: Those who obtain 50% and above but less than 60% of total marks of parts I, II, III and IV
 - c. Pass Class: Rest of the successful candidates who secure 40% and above but less than 50% of marks in part I, II, III and IV.
2. Class shall be declared on the basis of the aggregate marks obtained by the candidates in this degree course including part I, II, III and IV as a whole.
3. Class and ranks shall be declared on the basis of the aggregate marks obtained by the candidate in all the subjects of the first to six semesters of degree course as a whole. However, only those candidates who have passed each semester public examination in the first attempt only shall be eligible for the award of ranks. The first 10 ranks only shall be notified.

XIV. MEDALS AND PRIZES

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

XV. TERMS AND CONDITIONS

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

XVI. PATTERN OF QUESTION PAPER:

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

SECTION-A 1. a,b,c,d,e,f,g	(Conceptual questions) Answer any FIVE	(05 X 02 = 10 Marks)
SECTION -B: 2,3,4,5,6	(Analytical questions) Answer any THREE	(03 X 05 = 15 Marks)
SECTION -C: 7,8,9,10,11	(Essay type questions) Answer any THREE	(03 X 12 = 36 Marks)
SECTION D 12 (A or B)	(Skill based/Lab activities question) Compulsory Questions Answer A or B	(01 X 09 = 09 Marks)
Total		70 Marks

XVII. PROVISION FOR IMPROVEMENT OF RESULTS

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

XVIII. REMOVAL OF DIFFICULTY AT THE COMMENCEMENT OF THESE REGULATIONS

If any difficulty arises while giving effect to the provision of these Regulations, the Vice Chancellor may in extraordinary circumstances, pass such orders he may deem fit from time to time



BANGALORE UNIVERSITY
BBA DEGREE (REGULAR) COURSE
(CBCS - SEMESTER SCHEME)
2020 – 2021 COURSE MATRIX

I SEMESTER

Annexure -1

	Paper	Instruction hrs/week	Duration of Exam (hrs)	Marks			Credits	
				IA	Exam	Total		
Part 1 Languages	Language I: Kannada / Sanskrit / Urdu / Tamil / Telugu/Malayalam/ Additional English / Marathi /Hindi	1.1	4	3	30	70	100	2
	Language II: English	1.2	4	3	30	70	100	2
Part 2 Optional	Accounting for Business	1.3	4	3	30	70	100	2
	Enterprises Management	1.4	4	3	30	70	100	2
	Corporate Regulations	1.5	4	3	30	70	100	2
	Business Mathematics and Logical Reasoning	1.6	4	3	30	70	100	2
Part 3	Business Skill Development Course(BSDC)* Small Scale Industrial Visit Report	-	-	-	30 (viva voce)	70	100	4
Part 4	Foundation Course*	-	3	3	30	70	100	1
	CC and EC*	-	-	-	50	-	50	1
Total Marks and Total Credits							850	18

PART-3
BUSINESS SKILL DEVELOPMENT COURSE (BSDC)*INDUSTRIAL VISITS

OBJECTIVES

- To make students aware of Industrial Process and Practices
- To make students understand the Flow of Operations in an Organization

GUIDELINES TO THE INSTITUTION

1. The BBA department of the college shall organize visit to two business establishments (Manufacturing /Financial/ Banking/Service establishment), in the first semester for the students.
2. The students will have to record the learning from visiting these organization in a record book
3. For every organizational visit, information captured shall include -Profile of the organization consisting of Vision and Mission, Board of Directors, Department details, HR details, Manufacturing Process, Organization Structure, Turnover, Capital, No. of branches, Products/Services Marketed and so on.

MARKS ALLOCATION

- a. Each visit should be documented in a practical record book. The external examiner appointed by the university shall award 35 marks per visit, the total of which comes to 70 Marks (35 marks for each record X 2).
- b. A Viva Voce to be conducted by the external examiner for 30 Marks (15 + 15 marks -on the basis of each record) to assess the learning outcome of the two visits at the end of the semester.
- c. After assessment, marks scored by the candidate to be sent to BU along with IA Marks.
- d. Remuneration for the external examiner shall be paid by the University as per the norms from time to time

II SEMESTER

	Paper	Instruction hrs/week	Duration of Exam (hrs)	Marks			Credits	
				IA	Exam	Total		
Part 1 Languages	Language I: Kannada / Sanskrit / Urdu / Tamil / Telugu/Malayalam/ Additional English / Marathi / Hindi	2.1	4	3	30	70	100	2
	Language II: English	2.2	4	3	30	70	100	2
Part 2 Optional	Financial Accounting	2.3	4	3	30	70	100	2
	Human Resource Practices	2.4	4	3	30	70	100	2
	Statistical applications in Business	2.5	4	3	30	70	100	2
	Production and Inventory Management	2.6	4	3	30	70	100	2
Part 3	Industry review project /Business Skill Development Course (BSDC)* Community Service Report	-	-	-	30 (viva voce)	70	100	4
Part 4	Foundation Course*	-	3	3	30	70	100	1
	CC and EC*	-	-	-	50	-	50	1
Total Marks and Total Credits							850	18

PART 3 BUSINESS SKILL DEVELOPMENT COURSE (BSDC)*COMMUNITY SERVICE

OBJECTIVES:

- To sensitize the students towards community service
- To enable students to learn about social entrepreneurship

GUIDELINES TO THE INSTITUTION:

1. Each student will have to work in a Social /Charitable Trust /NGO / Red Cross Society/ or any other social service organization / association for THREE WEEKS during the vacation (**after the first semester exam**).
2. The entire batch of students to be divided equally among the BBA department faculty members. The faculty members to help students in the process of community service and preparation of the Community Service report.
3. The students to submit the Certificate of Community Service issued by the organization to the college along with a brief report of not less than 30 pages during the second semester.
4. The report should contain a brief profile of the organization, nature of service provided by them, a write up on the learning outcome of the student from the community service carried out by them.

MARKS ALLOCATION:

- a. The external examiner appointed by the university shall award 70 marks on the basis of report submitted by the student
- b. A Viva Voce to be conducted by the external examiner for 30 Marks to assess the learning outcome of the community service at the end of the semester
- c. After assessment, marks scored by the candidate to be sent to BU along with IA Marks.
- d. Remuneration for the external examiner shall be paid by the University as per the norms from time to time

III SEMESTER

		Paper	Instruction hrs/week	Duration of Exam (hrs)	Marks			Credits
					IA	Exam	Total	
Part 1 Language	Language I : Kannada / Sanskrit / Urdu / Tamil / Telugu/Malayalam/ Additional English / Marathi / Hindi	3.1	4	3	30	70	100	2
Part 2 Optional	Corporate Skills	3.2	4	3	30	70	100	2
	Corporate Accounting	3.3	4	3	30	70	100	2
	Modern Marketing	3.4	4	3	30	70	100	2
	Financial Institutions and Regulatory Bodies	3.5	4	3	30	70	100	2
	Business Finance	3.6	4	3	30	70	100	2
Part 3	Industry review project /Business Skill Development Course (BSDC)*- Case Study Analysis		-	-	30 (viva voce)	70	100	4
Part 4	Foundation Course* SDC	-	3	3	30	70	100	1
	CC and EC*	-	-	-	50	-	50	1
Total Marks and Total Credits							850	18

PART 3

BUSINESS SKILL DEVELOPMENT COURSE (BSDC)*CASE STUDY ANALYSIS

OBJECTIVES:

- To develop thinking and analytical skills
- To develop managerial skills

GUIDELINES TO THE INSTITUTION:

1. Case Study Analysis Record Book should be prepared by the student during the third semester.
2. Five cases of **medium scale industries** relating to subjects studied in the first three semesters have to be analyzed and recorded in the Case Study Analysis Record Book.
3. Students should submit Record Book 20 days before the completion of the third semester for which the marks shall be awarded by the external examiner appointed by the university.

MARKS ALLOCATION:

- a. The external examiner appointed by the university shall award 70 marks on the basis of Case Study Analysis Record Book submitted by the student (**for FIVE cases analyzed by the students 5 X 14**)
- b. A Viva Voce to be conducted by the external examiner for 30 Marks to assess the learning outcome of the cases analyzed by the students at the end of the semester.
- c. After assessment, marks scored by the candidate to be sent to BU along with IA Marks.
- d. Remuneration for the external examiner shall be paid by the University as per the norms from time to time

IV SEMESTER

		Paper	Instruction hrs/week	Duration of Exam (hrs)	Marks			Credits
					IA	Exam	Total	
Part 1 Language	Language I : Kannada / Sanskrit / Urdu / Tamil / Telugu/Malayalam/ Additional English / Marathi / Hindi	4.1	4	3	30	70	100	2
Part 2 Optional	Cost Accounting	4.2	4	3	30	70	100	2
	Banking Operations and Innovations	4.3	4	3	30	70	100	2
	Business Research Methodology	4.4	4	3	30	70	100	2
	Behavioural Science	4.5	4	3	30	70	100	2
	Advanced Corporate Accounting	4.6	4	3	30	70	100	2
Part 3	Industry review project /Business Skill Development Course (BSDC)* Preparation of Business Plan for Start-ups	-	-	-	30 (viva voce)	70	100	4
Part 4	Foundation Course	-	3	3	30	70	100	1
	CC and EC*	-	-	-	50	-	50	1
Total Marks and Total Credits							850	18

PART 3

BUSINESS SKILL DEVELOPMENT COURSE (BSDC)* PREPARATION OF BUSINESS PLAN FOR START-UPS

OBJECTIVES:

- To provide exposure for Start-ups and New Age Business Models.
- To develop entrepreneurial mindset among students.

GUIDELINES TO THE INSTITUTION:

1. Each student shall prepare (**during the vacation between the third and fourth semester**) hypothetical /imaginary **small/medium scale entrepreneurship Business Starts Plan /project report** by indicating products /services that will be produced, marketed, key resources that will be used, customer segment that will be targeted to, the investment that will be required, funds that will be raised, cost which will be incurred, turnover that will be achieved and profit that will be attained from the business .
2. Entrepreneurship Project Record Book should be submitted to the college 15 days before completion of the Fourth Semester

MARKS ALLOCATION:

- a.The external examiner appointed by the university shall award 70 marks on the basis of **Business Starts Plan /project report** submitted by the student.
- b. A Viva Voce to be conducted by the external examiner for 30 Marks to assess the learning outcome of the **project report** submitted by the students at the end of the semester.
- c. After assessment, marks scored by the candidate to be sent to BU along with IA Marks.
- d. Remuneration for the external examiner shall be paid by the University as per the norms from time to time

V SEMESTER

		Paper	Instruction hrs/week	Duration of Exam (hrs)	Marks			Credits
					IA	Exam	Total	
Part 2 Optional	Income Tax – I	5.1	4	3	30	70	100	3
	Entrepreneurship Development and Star-ups	5.2	4	3	30	70	100	3
	Management information and Technology	5.3	4	3	30	70	100	3
	Financial Analysis and Reporting	5.4	4	3	30	70	100	3
	Elective 1	5.5	4	3	30	70	100	4
	Elective 2	5.6	4	3	30	70	100	4
Part 3	Industry review project / Business Skill Development Course (BSDC)* A. Field Study Report	-	-	-	30 (viva voce)	70	100	4
	B. Skill Enhancement Course (SEC)** Employability Skills Training (Aptitude and GD Training)	-	2	-	100	-	100	2
Part 4	Ability Enhancement Compulsory Course(AECC)	-	3	3	30	70	100	1
Total Marks and Total Credits							900	27

PART 3A BUSINESS SKILL DEVELOPMENT COURSE (BSDC)*FIELD STUDY

OBJECTIVES:

- To enhance the classroom learning
- To support the students in contextual and experiential learning

GUIDELINES TO THE INSTITUTION:

1. Every student should have taken up field study during the vacation between fourth and fifth semester in the area of Marketing/Human Resource Management/Business Development/Finance/Entrepreneurship or any other aspect of business organization, for example:
 - a. Market survey for a product or service
 - b. A study on problems and challenges of small entrepreneurs
 - c. A study on awareness about various banking services
 - d. Student satisfaction survey about the quality of education
 - e. Employee satisfaction survey
 - f. Any other aspect related to business that can be covered under field study.
2. The Field Study report should essentially include:
 - a. Introduction
 - b. Design of the Study
 - c. Analysis
 - d. Findings and Conclusions.

3. The faculty members shall guide the students in field study process and preparation of the report.

MARKS ALLOCATION:

- a. The external examiner appointed by the university shall award 70 marks on the basis of Field Study Report submitted by the student.
- b. A Viva Voce to be conducted by the external examiner for 30 Marks to assess the learning outcome of the Field Study report submitted by the students at the end of the semester.
- c. After assessment, marks scored by the candidate to be sent to BU along with IA Marks.
- d. Remuneration for the external examiner shall be paid by the University as per the norms from time to time

PART 3BSkill Enhancement Course: EMPLOYABILITY SKILLS TRAINING**

OBJECTIVE:

To enable the student to prepare for corporate placements.

GUIDELINES TO THE INSTITUTION:

1. BBA department should conduct Aptitude and GD training for the students of BBA for minimum of two hours per week.
2. The students should be trained in the areas of quantitative aptitude and group discussion.

MARKS ALLOCATION

- a) The Relevant marks should be awarded to the students on completion of the training based on Aptitude Test (50 marks) and Mock Group Discussion (50 marks).
- b) The Institution should send the marks to the University along with IA Marks scored by them in the Fifth Semester.

EMPLOYABILITY SKILLS TRAINING

Syllabus / Lesson Plan

Objective: To train the student to enhance life skills, with intent to enhance overall personality & perform well at the campus placement process.

Unit 1 : Writing Skills. (4 hours)

Learn to write a Cover letter and Resume, highlighting one's skill-set and strengths.

Unit 2:. Profile Presentation (4 hours)

Making a PPT or an Audio / Visual of their Purpose Statement to create a profile of self, to cater to the requirements of the market trends

Unit 3: Aptitude Test (6 hours)

Management In-basket exercises with intent to do, learn & introspect. Real life exercises. Mixed bag of assessment, involves logical / aptitude reasoning, comprehension, GK and personality test.

Unit 4: Group Discussion**(6 Hours)**

Training on participating in a group discussion.; working in teams, presenting one's viewpoint from a data perceptive, Analyse Case Studies to learn problem solving and decision making.

Unit 5: Assessment Centre**(4 Hours)**

Mock Group Discussion / Personal Interview - To enhance skills to perform well in the selection process in an interview.

SKILL DEVELOPMENT:

- Understand self-better – through the SWOC Analysis and SWOC of a company to understand, analyse and equip the candidate to the jobs' requirement
- Resume writing, Customize Resume accordingly to the job requirements.
- Group Discussion and Case Study Analysis
- Showcase self through A-V profile
- Mock Group Discussion / Personal Interview.

BOOKS FOR REFERENCE:

- Get Your Dream Job: A Step-by -step Guide to Clear Any Interview With Confidence by Piyush Bhatia.
- Interview: The Art of the Interview: The Perfect Answers to Every Interview Question (Interview Questions and Answers, Interviewing, Resume, Interview Tips, Motivational Interviewing, Job Interview) by James Storey.
- A Complete Kit for Group Discussion, by S. Hundiwala.
- Resume: The Secrets to Writing a Resume that is Guaranteed to Get You the Job (Resume Writing, CV,

VI SEMESTER

		Paper	Instruction hrs/week	Duration of Exam (hrs)	Marks			Credits
					IA	Exam	Total	
Part 2 Optional	Income Tax – II	6.1	4	3	30	70	100	3
	Auditing and Attestation	6.2	4	3	30	70	100	3
	Goods and Services Tax	6.3	4	3	30	70	100	3
	Business Regulations	6.4	4	3	30	70	100	3
	Elective 3	6.5	4	3	30	70	100	4
	Elective 4	6.6	4	3	30	70	100	4
Part 3	/Business Skill Development Course (BSDC)* a. Internship with Business organizations				30 (viva voce)	70	100	4
	b. Skill Enhancement Course ** Placement Training		2	-	100	-	100	2
Part 4	Ability Enhancement Compulsory Course (AECC)		3	3	30	70	100	1
Total Marks and Total Credits							900	27

PART 3

BUSINESS SKILL DEVELOPMENT COURSE (BSDC)*

A. INTERNSHIP WITH BUSINESS ORGANIZATIONS

OBJECTIVES:

- To enhance the classroom learning
- To provide training and experiential learning opportunities for students
- To provide an opportunity to apply knowledge and skills acquired by the students in the classroom to professional context

GUIDELINES TO THE INSTITUTION:

1. Each student will have to work in a Business Organization for three weeks during the vacation between fifth and sixth semester.
2. The entire batch of students to be divided equally among the department faculty members. The faculty members should be the mentors and guide the students in internship process.
3. The students must submit the Certificate for completion of internship by the organization to the college along with a brief report of not less than 50 pages. The report to contain a brief detail of the organization, nature of business, a write up on the learning outcome from the internship carried out by them.

MARKS ALLOCATION:

- a. 70 marks for the Internship Report and 30 marks for Presentation shall be awarded by the Department.
- b. The Institution should send the marks to the University along with IA Marks scored by them in the VI Semester.

SKILL ENHANCEMENT COURSE - PLACEMENT TRAINING**

OBJECTIVE:

To prepare the student for corporate placements

GUIDELINES TO THE INSTITUTION:

1. BBA department shall conduct placement training for a minimum of two hours per week.
2. The students should be trained in the areas of personal interview, resume preparation, email-etiquette, corporate etiquette and work discipline.

MARKS ALLOCATION

- a) The Relevant marks to be awarded to the students on completion of the training. IA marks shall be awarded on the basis of Practical Record (25 marks), Mock Personal-Interview (25 marks) and Test on Resume-preparation & Etiquettes (50 marks).
- b) The Institution should send the marks to the University along with IA Marks scored by them in the VI Semester.

PLACEMENT TRAINING

Syllabus / Lesson Plan

Objective: To train the student to enhance life skills, with an intent to enhance overall personality & perform well at the campus placement process.

Unit 1 : Introduction to CRT

(5 Hours)

Introduction, Importance of holistic personality development, to add value to portfolio of the student. Self-SWOT: Find strengths and weaknesses to maximize the chance of recruitment through SWOT/C Of the company. End Result: Making of Purpose statement.

Unit 2: Importance of Behavioural traits / Soft skills

(8 hours)

Importance of Attitude; Explain the concept of Perception, Interpersonal Skills, Body Language, Psycho- metric assessment. Teach Business Communication Skills to learn ETIQUETTES at the workplace including Telephone, Internet, Social Media. How can you add value to the organization? General Knowledge (GK) & awareness of recent market trends.

Unit 3: Personal Interview (PI), Leadership and team Building

(4 hours)

Preparing to attend a job interview teaching them via Role plays. Understand the importance of technology in PI. Leadership and team Building- Methods and techniques

Unit 4: Interview techniques

(06 Hours)

Importance of Interviews, Art of conducting and giving interviews, Placement interviews - discipline interviews - appraisal interviews – exit interviews.

SKILL DEVELOPMENT:

- Understand self-better – through the SWOC Analysis and SWOC of a company to understand, analyse and equip the candidate to the jobs' requirements.

- Showcase self through A-V profile
- Personal Interview.

SOURCES OF INFORMATION:

- Job Interview: Top 100 Job Interview Questions and Answers for your Job Interview Preparation; Get Hired Fast with these Job Interview Tips by Dominic Black.
- A Complete Kit for Group Discussion, by S. Hundiwala.
- Resume: The Secrets to Writing a Resume that is Guaranteed to Get You the Job (Resume Writing, CV, Interview, Career Planning, Cover Letter, Negotiating Book by James Storey.

ELECTIVE GROUPS

1 ELECTIVE: ACCOUNTING AND FINANCE

Semester No.	Paper Code	Title of the Paper
V	A&FN1	Advanced Accounting
	A& FN2	Derivatives and Risk management
VI	A& FN3	Costing Methods and Techniques
	A&FN4	Security Analysis and Portfolio Management

2 ELECTIVE : MARKETING AND HUMAN RESOURCE

Semester No.	Paper Code	Title of the Paper
V	MK&HR1	Consumer Behavior and Marketing Research
	MK&HR2	Performance Management
VI	MK&HR3	Logistics and Supply Chain Management
	MK&HR4	Emotional Intelligence

3 ELECTIVE : IT AND DATA ANALYTICS

Semester No.	Paper Code	Title of the Paper
V	IT&DA1	Entrepreneurship Resource planning (ERP)
	IT&DA2	E-Governance
VI	IT&DA3	Data analysis for Social Sciences
	IT&DA4	Business Analytics

**FOUNDATION COURSE / SKILL DEVELOPMENT / SKILL ENHANCEMENT COURSE (SEC) /
ABILITY ENHANCEMENT COMPULSORY COURSE (AECC) / INTERDISCIPLINARY
COURSES**

- ❖ Common for all programmes, MCQ type of question paper shall be used and use of modern teaching aids and supply of study material is recommended.
 - Constitution of Indian and Human Rights
 - Environmental Science
 - Computer Applications and Information Technology
 - Business Entrepreneurship and Management
 - Philosophy, Psychology and Life Skills
 - Personality Development and Leadership
 - Culture, Diversity and Society
 - Research Methodology
 - Education and Literacy / Science and Society
 - Human Resource Development / Management
 - Any one Foreign Language
 - Commodity & Stock Market
 - Mathematics in finance.
 - Any other Course prescribed by the University from time to time

1. Co-and Extra – Curricular Activities (CC& EC)

A student shall opt for any one of the following activities in the first four semesters offered in the college

- N.S.S / N.C.C./Rotary Activities / Rovers and Rangers
- Sports and Games / Activities related to Yoga
- A Small project work concerning the achievements of Indians in different fields
- Evolution of study groups/seminar circles on Indian thoughts and ideas
- Interaction with local communities in their neighborhood and learn about and from them
- Exploring different aspects of Indian civilizations
- Any other Co- curricular and Extra-curricular activities leading to Student Development as prescribed by the University.

Evaluation of Co-curricular and Extra Curricular Activities as per the procedure evolved by the University from time to time.

1.3 ACCOUNTING FOR BUSINESS

OBJECTIVE:

The objective of this course is to help the students acquire conceptual knowledge of the discipline financial accounting and to impart skills for preparation of financial statements of different undertakings for acquiring practical wisdom

UNIT-1 INTRODUCTION TO ACCOUNTING

06 Hrs

Meaning, Book keeping & accounting, Need for accounting, (GAAP) Generally Accepted Accounting Principles Concepts and Conventions, list of Indian Accounting Standards, Ind AS-IFRS (Concept only)

UNIT-2 BASIC ACCOUNTING PROCEDURES

12hrs

(i) Double Entry System of Book-Keeping – Golden rules of accounting

(ii) **Journal**– Books of original entry

(iii) **Ledger** – Posting – Balancing an account - simple problems on Journal & ledger

UNIT-3 SUBSIDIARY BOOKS

14 Hrs

Purchase book – Sales book – Returns books – Bills of exchange –Bills book – Journal proper.-

Cash Book – kinds of cash book & Petty Cash Book Imprest system –**simple problems**

UNIT-4 FINAL ACCOUNTS OF PROPRIETARY CONCERN

14 Hrs

Classification of Transaction in to revenue and capital- Preparation of Trial balance & Rectification of errors,- Parts of Final Accounts – Income statement and Balance sheet Final Accounts vertical form only

UNIT: 5: CONSIGNMENT

10 hrs

Meaning, Definitions and Features of Consignment-Parties in Consignment – Consignor and Consignee-Differences between Consignment and Ordinary Sale-Special terminologies In Consignment Accounts – Proforma Invoice, Invoice Price, Account Sales, Non-recurring Expenses, Recurring Expenses, Ordinary Commission, Overriding Commission, Del Credere Commission, Normal Loss, Abnormal Loss. Small Problems on Commission and Valuation of Closing Stock-Consignment Accounts in the books of Consignor – Problems on preparation of Consignment A/c, Consignee A/c and Goods Sent on Consignment A/c in the books of Consignor.

BUSINESS LAB ACTIVITIES:

(Skill developments /Business lab exercises to be executed with recent accounting software packages like Tally, Quick books, SAP-ERP and maintain record)

1. Draft a chart relating to companies maintaining IFRS standard
2. Produce documentary evidence for creating accounting ledgers and groupsent on
3. Prepare a E content on subsidiary books
4. Develop a E content final accounts any sole trader concern
5. Develop E-content for a Consignment Agreement

BOOKS FOR REFERENCE:

1. Dr. S.N. Maheswari, Financial Accounting
2. Grewal and Shukla, Advanced Accounting
3. P.C. Tulasian, Pearson Editions, Introduction to Accounting

4. Jain & Narang. Financial Accounting
5. Accounting Standards - Institute of Chartered Accountants of India
6. Anil Kumar, Rajesh Kumar and Mariyappa, "Financial Accounting", HPH

1.4 ENTERPRISE MANAGEMENT

OBJECTIVE:

The objective of this course is to enable the students to understand the principles of enterprise management of a business entity and its recent trends

UNIT -1 NATURE OF MANAGEMENT AND ITS PROCESS-

14Hrs

Meaning, Nature and Importance of Management, Differences between Management and Administration, Management Approaches; Management Functions-Principles of Management-Fayol's and Taylor's Principles; Managerial Skills; Task and Responsibilities of Professional Manager

UNIT-2 PLANNING AND ORGANIZATION

- 16 Hrs

a) Planning -Concept, Features, Importance, Limitations; Planning process; Types of Plans-Objectives, Strategy, Policy, Procedures, Method, Rule, Budget; Plan vs Programme- Policies and Procedures; Decision making-Types- Process .

b) Organization-Concept, Features, Importance, Limitations; Organizing process; Types of Organization; Flat organization – relevance- trends , work from home prospects; Centralizations and Decentralization; Delegation; Growth in Organization- Task force

UNIT-3 DIRECTION AND COORDINATION-

12 Hrs

a) Direction: Concept, Features, Importance, Limitations; Elements of Direction –Supervision, Motivation and theories of motivation Leadership, Theories and Styles of leadership

b) Co-ordination: Concept, Features, Importance, Types and limitations

UNIT-4 CONTROLLING -

08 Hrs

Concept, Features, Importance, Limitations; Control Process; Essentials of a Good Control System; Techniques of Control- Traditional and NonTraditional Control Devices; Relationship between planning and controlling

UNIT-5 RECENT TRENDS IN MANAGEMENT

06 Hrs

Change Management-Crisis Management-Global practices-International Manager-Quality of work life –Resistance to management- Risk Management-Total quality Management, Kaizan cross culture (Concepts only)

BUSINESS LAB ACTIVITIES :

1. Develop a Chart on Principles of Management
2. Prepare Chart on steps involved in decision making
3. Develop Chart on organisation structure
4. Construct a Graphic representation of Maslow's Theory.
5. List out recent trends in management

BOOKS FOR REFERENCE

1. Stephen P. Robbins, Management, Pearson
2. Koontz and O'Donnell, Management, McGrawHill.
3. Griffin, Nelson, Manjunath, MGMT and ORGB, Cengage
4. L M Prasad, Principles of management, Sultan Chand and Sons
5. V.S.P Rao/Bajaj, Management process and organization, ExcelBooks.
6. T. Ramaswamy : Principles of Management, HPH.
7. Tripathi & Reddy, Principles of Management. McGraw Hill
8. R.K Sharma Shashi K Gupta Rahul Sharma: Principles of Management Kalyani Publishers

1.5 CORPORATE REGULATIONS

Objective: To create awareness amongst student's fraternity with the prevalent corporate laws and to nurture administration skills

UNIT-1: INTRODUCTION TO COMPANY 16 Hrs

Meaning and Definition – Features – Kinds of companies as per companies act 2013 – (Meaning only) – Steps involved in formation of company as per companies Act 2013 – Promotion Stage – Meaning of promoter, Position of Promoter and Functions of Promoter- Incorporation stage – Documents required for incorporation- Memorandum of Association and Articles of Association, Certificate of incorporation; Subscription Stage – E-Prospectus, Statement in lieu of prospectus and Book Building; Commencement Stage – Documents to be filed, e-filing, Certificate of Commencement of Business.

UNIT-2 : CAPITAL OF A COMPANY 08 Hrs

Share Capital - Meaning of Shares- Kinds of Shares- Debentures and Bonds- Types of debentures and bonds, SEBI guidelines for issue of shares and debentures.

UNIT-3: COMPANY ADMINISTRATION 14Hrs

Key Managerial Personnel- Managing Director, Whole Time Directors, Company Secretary, C-suite executives-CEO, CFO, COO, CTO, CKO, CRO and CIO Chief Financial Officer, Resident Director, Independent Director;(Meaning only) Managing Director- Appointment, Powers, Duties and Responsibilities; Audit committee and its functions Company Secretary- Meaning, Types, Qualification, Appointment, Position, Rights, General duties, Liabilities and Removal or dismissal.

UNIT-4: CORPORATE MEETINGS 08 Hrs

Types of Meetings, Provisions relating to Annual General meeting, Extraordinary General Meetings, Board Meeting as per companies act 2013, Requisites of a valid meeting; Resolutions and kinds of resolution; Preparation of Agenda and minutes. Corporate governance- composition of BODs- Cadbury Committee report, SAXEN-OXLEY ACT, Narayamurthy and Narechandra Chandra committee recommendation of corporate Governance.

UNIT-5: WINDING UP OF COMPANIES AND CSR LEGISLATIONS IN INDIA 10 Hrs

Meaning- Modes of winding up; Official Liquidator-Powers and Duties; Consequences of Winding up Meaning of CSR, Scope for CSR Activities under schedule VII of the companies Act 2013, Provisions of CSR mandate

BUSINESS LAB ACTIVITIES:

1. Prepare a chart showing different types of Companies.
2. Develop e- specimen copy of Memorandum of Association and Articles of Association of any company.
3. Prepare a chart showing qualifications of company secretary as per companies act 2013
4. Draft a Notice of Company Meetings – Annual, Special, Extraordinary and Board Meetings
5. Prepare a Chart showing functions of liquidator

6. Conduct a case study on CSR initiatives of any one company and submit a case study report

BOOKS FOR REFERENCE (Latest Editions)

1. N.D. Kapoor, Company Law and Secretarial Practice, Sultan Chand and Sons.
2. M.C. Shukla and Gulshan, Principles of Company Law, S. Chanda and Co.
3. C.L. Bansal, Business and Corporate law, Excel Books.
4. Chanda, Company Law, Cengage
5. S.S Gulshan, Company Law, New Age International.
6. Maheshwari and Maheshwari, Elements of Corporate Laws, Himalaya Publishers
- 7 Garg K.C , Chawla R.C and Gupta Vijay Company law Kalyani Publishers

1.6 BUSINESS MATHEMATICS AND LOGICAL REASONING

Objective: This course aims to equip the students with the mathematical background required for business management and skills of numerical abilities and aptitudes for cracking public service examinations and competitive examinations.

UNIT1: THEORY OF SETS

08 Hrs

Theory of Sets – Set Theory- Venn diagram- Applications of set theory- Basic concepts of Permutations & Combinations.

UNIT 2: TYPES OF EQUATIONS AND MATRICES

14 hrs

Linear equations - Simultaneous equations (only two variables) Eliminations and substitution method only- Quadratic equations – Factorization and formula method ($ax^2 + bx + c = 0$ form only) - Application of equations in business and management.

Matrices: Algebra of Matrices, Inverse of a Matrix and determinants, Problems on linear equations in two variables using Cramer's rule.

UNIT 3: RATIO, PROPORTION, PERCENTAGE, PROFIT AND LOSS

10 hrs

Ratio- Inverse Ratio- Proportion - Properties of Proportions- Direct proportions- Inverse proportions- -Calculation of percentage, regarding marks, population, money, income etc - Profit & loss- Calculation of profit or loss - Calculation of percentage profit or loss - Calculations of cost price and selling price - Total profit or loss while buying and selling different articles at different rates.

UNIT 4: INTEREST & ANNUITIES

14 hrs

Simple Interest- Compound interest including half yearly and quarterly calculations - Nominal rate and effective rate of interest - Varying rate of interest- Depreciation - Present value-Net present value - Future value. Annuities - Present value of an annuity-Future value of an annuity-Sinking fund.

UNIT 5: LOGICAL REASONING

10 hrs

Number series - Coding and Decoding - odd man out- Time and work- Analytical Reasoning- Relationships - Syllogism

BUSINESS LAB ACTIVITIES:

1. Divide your class students into pairs and assign each pair a single **set** concept (such as union, subset, superset, etc.)
2. Develop Business Problems Matrix
3. Prepare a Bank Statement using SI and CI.
4. Develop an Amortization Table for Loan Amount – EMI Calculation.
5. Develop any two logical puzzles
6. Take the previous of UPSC, KPSC, Banks, Insurance company, Railway board question papers and solve numerical aptitude and reasoning segments

BOOKS FOR REFERENCE : (Latest edition)

1. Ayres, Frank Jr. Theory and Problems of Mathematics of Finance. Schaum's Outlines Series. McGraw Hill Publishing Co.
2. Dr. Sancheti & Kapoor: Business Mathematics and Statistic, Sultan Chand and Sons.

3. M Raghavachari – Mathematics for Management: An Introduction - Tata McGraw Hill Note
4. R.G.D Allen – Basic Mathematics; Macmillan, New Delhi
5. Soni, R.S. Business Mathematics. Pitambar Publishing House.
6. Singh J. K. Business Mathematics. Himalaya Publishing House.
7. Ranganath: Business Mathematics, GK Publications, Mumbai.
8. Dr. R.G. Saha & Others – Methods & Techniques for Business Decisions, VBH
9. Selvaraj, Quantitative Methods in Management, Excel Books
10. Study Material of the Institute of Chartered Accountants of India (ICAI) Freely Downloadable from the website of the Institute

2.3 FINANCIAL ACCOUNTING

OBJECTIVE:

The objective of this course is to help the students to acquire knowledge; financial reporting on the global scenario, skills and acumen of accounting treatment in respect of different categories of business undertakings and special type of business,

UNIT-1 INTRODUCTION TO IFRS

4 Hrs

Need for IFRS-Features of IFRS-Applicability of IFRS-Beneficiaries of Convergence with IFRS (theory only)

UNIT-2 ACCOUNTING FOR HIRE-PURCHASE

14 Hrs

Meaning of Hire Purchase and Installment Purchase System - Legal provisions - Calculation of interest - when rate of interest and cash price is given - when cash price and total amount payable is given, when rate of interest and installments amount are given but cash price is not given - Calculation of cash price under annuity method - Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only).

UNIT-3 ROYALTY ACCOUNTS

14Hrs

Introduction - meaning - technical terms - royalty - landlord - tenant - minimum rent - short workings - recoupment of short working under - fixed period - floating period - recoupment within the life of a lease - treatment of strike, stoppage of work and sub-lease - accounting treatment in the books of lessee(tenant) - when royalty is less than minimum rent - when royalty is equal to minimum rent - when the right of recoupment is lost - when minimum rent account method is followed - passing journal entries and preparation of Ledger Accounts - royalty account - landlord account - short workings account - minimum rent when minimum rent account is followed in the books of lessee only

UNIT-4 SALE OF THE PARTNERSHIP FIRM

16 Hrs

Introduction - need for conversion - meaning of purchase consideration - methods of calculating purchase consideration - net payment method - net asset method - passing of journal entries and preparation of ledger accounts in the books of vendor - treatment of certain items - dissolution expenses - unrecorded assets and liabilities - assets and liabilities not taken over by the purchasing company - contingent liabilities - non- assumption of trade liabilities- in the books of purchasing company - passing of incorporation entries - treatment of security premium - fresh issue of shares and debentures to meet working capital - preparation of balance sheet as per 'Companies Act' 2013 - under vertical format.

UNIT: 5: ACCOUNTING FOR JOINT VENTURES

08 Hrs

Introduction – Meaning – Objectives – Distinction between joint venture and consignment – Distinction between joint venture and partnership – maintenance of accounts in the books of coventurers – maintaining separate books for joint venture -- problems.

BUSINESS LAB ACTIVITIES:

(Skill development business lab activities to be executed through accounting packages)

1. List out the different areas of applications of IFRS in India
2. Develop EMI calculation mechanism in an auto retailers-Two wheelers and Cars
3. Develop E-content for Royalty Agreement
4. Collect the information on 5 recently converted a firm in to joint stock company business organizations
5. Develop E-content for a Joint Venture Agreement

BOOKS FOR REFERENCE:

1. Dr. S.N. Maheswari, Financial Accounting
2. Grewal and Shukla, Advanced Accounting
3. P.C. Tulasian, Pearson Editions, Introduction to Accounting
4. Jain & Narang. Financial Accounting
5. Accounting Standards - Institute of Chartered Accountants of India
6. Raj Garg & Manpreet Kaur-International Financial Reporting Standards –Kalyani publishers

2.4 HUMAN RESOURCE MANAGEMENT PRACTICES

OBJECTIVE: The objective of this course is to enable the students to gain knowledge and skills of managing human resources in various organisations.

UNIT 1: HUMAN RESOURCE MANAGEMENT

12 Hrs

Human Resources Management – Meaning, Definitions, Characteristics, Objectives, Importance, Functions and Process, Challenges, Recent Trends -Human Resources Manager – Duties and Responsibilities, Paradigms for Post Modern Managers-Meaning, Definitions, Characteristics, Objectives, Importance, Functions and Process of Human Resources Development-Differences between personnel Management and Human Resources Development, difference HRM and SHRM, difference between HRM and IHRM

UNIT 2: HUMAN RESOURCE PLANNING, RECRUITMENT & SELECTION

12 Hrs

Human Resource Planning – Meaning, Importance, Benefits and Scope-Job Analysis, Job Design, Job Description, Job enrichment and Job Evaluation. Recruitment – Meaning, Definitions and Sources of Recruitment: Traditional and Modern sources of recruitment-E-recruitment, Twitter, Blog, Instagram, LinkedIn Walk in, talk in, Write in, Artificial intelligence (Robots based) virtual discussion, Selection – Meaning, Definitions and Process of Selection- identification of five dark qualities in an individual before selection process of selection and Placement

UNIT 3: HUMAN RESOURCE PRACTICES

12 Hrs

Induction and Orientation – Meaning, Definitions, Objectives and Purposes-Training – Meaning, Need, Benefits and Methods, Pros and Cons of each Method of Training-Identification of Training & Development Needs-Human Resources Development of Managers and Employees-Performance Management System (PMS) – Meaning, Definitions, Objectives, Methods of Appraising the past performance and current performance of the employee and executive, projecting future performance of an employee, individual employee development difference and performance appraisal and performance management system (PA vs PMS)

UNIT 4: COMPENSATION AND REWARD SYSTEM

10 Hrs

Compensation - Meaning, Definitions, Objectives and Importance-Wages and Salary Perquisites, Fringe Benefits, Bonus and Incentives – Meanings only, incentives in sun rise sector and sun set sector. Performance based pay, merit based pay, skill based pay, and competency based pay, dual system of payment for the same job position. Promotion – Meaning, Definitions, Features, Methods of Promotion –seniority vs meritocracy

UNIT 5: EMPLOYEE COACHING, COUNSELLING AND INDUSTRIAL RELATIONS 06 Hrs

Employee Coaching - Meaning, Definitions, Objectives, Types. Employee Counselling-Meaning Definitions, Objectives, Skills and Techniques Industrial. Relation-meaning, definition and Actors in IRs

BUSINESS LAB ACTIVITIES:

1. Develop the offer letter and appointment order to given to new recruit
2. Develop E- contents for 5 dark qualities of an individual
3. List out the examples for sunrise sector and sun set sectors
4. Develop E-content for the role of artificial intelligence in HR functions
5. Develop the E-Content for employee performance management System

BOOKS FOR REFERENCE:

1. Dr. K Aswathappa -Human resource Management Tata Mcgraw Hills
2. Shashi K Gupta and Rosy Joshi Human Resource Management
3. Managing Human Resources by Wayne F Cascio
4. Subba Rao Human resource management-HPH
5. K Ramachandra and et.,al. Human Resource Management HPH
6. C.B.Mamoria, Personnel management, HPH.
7. Edwin Flippo, Personnel management, McGraw Hill.
8. Michael Porter, HRM and human Relations, Juta & Co.Ltd.

2.5 STATISTICAL APPLICATIONS IN BUSINESS

OBJECTIVE:

The objective of this course is to provide basic knowledge of fundamentals of Statistics for interpreting business data and their commercial application for decision making in a business. Entity

UNIT 1: STATISTICAL DESCRIPTION OF DATA

12 hrs

- a. **Introduction to Statistics** – Definition of Statistics – Functions – Scope – Limitations
- b. **Classification and tabulation of data** - Collection of data - census and sample techniques. Classification of data, preparation of frequency distribution and tabulation of data.(simple problems)
- c. **Statistical Representation of Data** -Diagrammatic representation of data - Bar diagram- subdivided bar diagram- percentage bar diagram and pie diagram Histogram- Frequency polygon-ogives (simple problems).

UNIT 2: MEASURES OF CENTRAL TENDENCY & DISPERSION

14 hrs

- a. **Measures of Central Tendency**- Arithmetic Mean– Median – Mode (both grouped and ungrouped data including open- end class (Direct Methods only. Weighted Arithmetic Mean & Combined Mean -Empirical relationship between mean, median and mode.
- b. **Dispersion** - Range - Quartile deviation - Mean deviation about mean - Standard deviation and their Coefficients. (Direct method only).

UNIT 3: CORRELATION & REGRESSION

12 hrs

- a. **Correlation**- Types of Correlation- Karl Pearson's coefficient of correlation, Spearman's rank correlation coefficient- Problems
- b. **Regression** - Regression lines -Regression coefficients - The two regression equations
Correlation coefficient through regression coefficient- Problems.

UNIT 4 : INDEX NUMBERS AND TIME SERIES

12 hrs

- a. **Index Numbers**- Uses of Index Numbers, Problems involved in construction of Index Numbers, Methods of construction of Index Numbers. Simple Aggregative Method – Simple Average of Price Relative Method – Weighted index method – Laspeyres, Paasches and Fisher's Ideal method Consumer Price Index – Problems
- b. **Time Series** - Introduction- Components of Time series - Analysis of time series by moving averages – problems on Trend and Least Squares method (Linear) and ordinary least square method (OLS)

UNIT 5: PROBABILITY

6 Hrs

Meaning and Importance of Probability- Experiment, Event and types of events, Additional & Multiplication theorem of probability.(Simple Problems on addition theorem only)

BUSINESS LAB ACTIVITIES

- Develop a table for number of students studying in different course at your college for a particular period
- Collect data from at least 5 friends about the percentage of marks obtained in SSLC and PUC and present the same in a Bar Diagram Form.
- Collect data from at least 10 friends about the pocket money they receive in a month and their monthly expenditure on Mobile Recharge, Cosmetics, Chats and Other Expenses and Analysis the data by computing standard deviation and coefficient of variation.
- Collect the age statistics of 10 married couples and compute correlation coefficient and regression equations.
- Analyze a particular company monthly share price movement traded in BSE & NSE by using moving average

SUGGESTED BOOKS :

1. Gupta, S. P. Statistical Methods. New Delhi: Sultan & Chand
2. Sharma, J. K. Business Statistics . New Delhi: Pearson Publishers.
3. Vohra, N.D. Quantitative Techniques in Management. Tata McGraw Hill Publishing co
4. Beri, G. C.. Business Statistics . New Delhi: Tata McGraw Hill Educations Pvt Ltd.
5. Ellahance : Statistical Methods
6. Chikodi & Satya Prasad – Quantitative Method for Business
7. Sridhara Bhatt - Quantitative Techniques for Managers , HPH
8. Quantitative Techniques for Managerial Decisions, U K Srivastava, G V Shenoy,S C Shar
9. Bhat B R, Srivenkataramana and K S MadhavaRao, Statistics for Beginners Vol 1 - New Age (P) Ltd,.
10. K Ramachandra and et.,al. Quantitative methods for Business HPH
11. Gurusurthy K H and et.,al. Quantitative analysis for Business decisions HPH

2.6 PRODUCTION AND INVENTORY MANAGEMENT

Objective:

The objective is to make the student understand the concepts of production, operations and Inventory Management of an industrial undertaking and their benefits.

UNIT 1: INTRODUCTION TO PRODUCTION AND OPERATIONS MANAGEMENT 10Hrs

Meaning and definition – Classification – Objectives, need – types – Advantages and disadvantages of Production and Operations Management, Application of automation, artificial intelligence, volatility, uncertainty, complexity ambiguity (VUCA) in production and operations,

UNIT 2: PLANT LOCATION AND LAYOUT 10 Hrs

Meaning and definition – Factors affecting location, Theory and practices, cost Factor in location – Plant layout Principles – Space requirement – Different types of facilities – Organization of physical facilities – Building, Sanitation, Lighting, Air Conditioning and Safety.

UNIT 3: QUALITY CONTROL 08 Hrs

Quality control – Statistical Quality Control, Quality Management, six-sigma, Control charts and Operating characteristics curves, Accepting Sampling Procedures, Quality circles, Meaning of ISO and TQM.

UNIT 4: INVENTORY MANAGEMENT 12 Hrs

Meaning and Concepts - Objectives, Capacity planning, Corresponding Production Planning, Controlling, Scheduling, Routing. Management of Inventory- JIT, ABC etc

UNIT 5: MAINTENANCE AND WASTE MANAGEMENT 12 Hrs

Introduction – Meaning – Objectives – Types of maintenance, Breakdown, Spares planning and control, Preventive routine, Relative Advantages, Maintenance Scheduling, Equipment reliability and Modern Scientific Maintenance methods - Waste Management – Scrap and surplus disposal, Salvage and recovery.

BUSINESS LAB ACTIVITIES:

1. Visit any industry and list out the stages of its automation and artificial intelligence with as many details as possible.
2. List out the factors which are important while selecting a plant layout and draw a chart on Plant layout
3. Describe the Functions of Quality Circles in an industry
4. List out the Functions of inventory management in an organization
5. Visit a company and List out Environmental issues. How is inventory managed in a company?

BOOKS FOR REFERENCE

1. Ashwathappa. K & Sridhar Bhatt : Production & Operations Management, HPH.
2. Gondhalekar & Salunkhe : Productivity Techniques, HPH.
3. SN Chary, Production & Operations Management, McGraw Hill.
4. U. Kachru, Production & Operations Management, Excel Books.

5. Alan Muhlemann, John Oaclank and Keith Lockyn, Production & Operations Management, PHI.
- 6 K KAhuja, Production Management, CBS Publishers.
- 7 . S.A. Chunawalla & Patel: Production & Operations Management, HPH.
8. Everett E Adam Jr., and Ronald J Ebert, Production & Operations Management, Sage Publishing
9. Dr. L. N. Agarwal and Dr. K.C. Jain, Production Management
10. Thomas E. Morton, Production Operations Management, South Western College.

3.2 CORPORATE SKILLS

OBJECTIVE: The objective of this course is to develop both Oral and written communication skill concerning organizational and busies issues.

Unit 1: ELEMENTS OF COMMUNICATION

16 Hrs

Meaning, Importance, objectives & Principles of Communication, Process, impediments of effective communication, strategies for effective communication. types –verbal and Non verbal communication -Body Language, Gestures, Postures, Facial Expressions, Dress codes, The Cross Cultural Dimensions of Business Communication, Listening & Speaking, Techniques of Eliciting Response, Probing Questions, Observation, Business and social etiquettes.

Unit 2: PUBLIC SPEAKING AND SPEECH COMPOSITION

10 Hrs

Principles of Effective Speech & Presentations. Technical speeches & Non-technical presentations. Speech of introduction of a speaker - speech of vote of thanks -occasional speech - theme speech. Moderating programs Use of Technology

Unit 3: MEETINGS

08Hrs

Importance, Meetings opening and closing Meetings Participating and Conducting Group discussions. Brain Storming, E- Meetings, Memos, minutes, Circulars & notices.

Unit 4: CORPORATE COMMUNICATION

14 Hrs

Email- meaning, importance, objectives. Messages- meaning, importance, objectives, Video conferencing- importance, advantages and disadvantages. Virtual communication- meaning, advantages, importance & using different online applications for corporate communication. Teleconference,

Business letters: Inquiries, Circulars, Quotations, Orders, Acknowledgments Executions, Complaints, Claims & adjustments, Collection letter, Banking correspondence, Agency correspondence, Job application letters - Bio-data, Covering Letter, Interview Letters, Letter of Reference and other letters

Unit 5: CARRIER PLANNING

08 Hrs

Awareness of different carries sources of information, choosing a carrier, carrier counseling, and Resume preparation preparing for group discussion

BUSINESS LAB ACTIVITIES :

1. Conduct a group teleconference and submit minutes report
2. Conduct a mock meeting and draft minutes of the meeting.
3. Draft a letter of enquiry to purchase a laptop.
4. Draft your bio-data.
5. Prepare your Career Plan.

BOOKS FOR REFERENCE:

1. Rai & Rai- Corporate skill for business
2. Santosh Kumar- Soft skill for business, Himalaya Publications
3. C.G.G Krishnamacharyulu & Lalitha- Soft skill for Personality development
4. Sharma S.P. and others- Business communication
5. Dr. Md. Farooq Pasha and N.K. Ganesh- Corporate Skills, Kalyani Publication

3.3 CORPORATE ACCOUNTING

OBJECTIVE

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

UNIT 1: REDEMPTION OF SHARES AND DEBENTURES

10 Hrs

Meaning – legal provisions – treatment regarding premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging for cash balance for the purpose of redemption – minimum number of shares to be issued for redemption – issue of bonus shares – preparation of Balance sheet (vertical forms) after redemption.

UNIT 2: VALUATION OF GOODWILL

8Hrs

Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill – Methods of Valuation of Goodwill - Average Profit Method – Super Profit Method – Capitalization of Super Profit Method – Annuity Method – Capitalization of Profit Method.

UNIT 3: VALUATION OF SHARES

8 Hrs

Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation – Asset Backing or Intrinsic Value Method – Yield Method – Earning Capacity Method – Fair Value Method - Rights Issue and Valuation of Rights Issue.

UNIT 4: : COMPANY FINAL ACCOUNTS

20 Hrs

Statutory Provisions regarding preparation of Company Final Accounts – Treatment of Special Items – Managerial Remuneration – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends (Theory only) – Transfer to Reserves – Preparation of income statement and balance sheet (vertical column).

UNIT 5: HOLDING COMPANY ACCOUNTS

10 Hrs

Introduction – Meaning of Holding Company – Subsidiary Company – Steps – Pre Acquisition Profits – Post Acquisition Profits – Minority Interest – Cost of Control or Capital Reserve – Unrealized Profit – Mutual Indebtedness – Preparation of Consolidated Balance Sheet (As per AS21) under vertical format .

Note: 1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered

2. Any revision of relevant Indian Accounting Standard would become applicable immediately

BUSINESS LAB ACTIVITIES:

- Collect the annual report of 5 Companies and List out its assets and Liabilities as per schedules
- List out the conditions to be fulfilled for redemption of Preference shares
- Collect the annual reports of 2 companies and calculate the value of goodwill under different Methods
- Collect latest final accounts of a company and find out the intrinsic value of shares
- Collect the list of 5 parents and subsidiary company with as many details as possible

BOOKS FOR REFERENCE

1. S. P. Jain and K. L. Narang – Corporate Accounting, Kalyani Publishers.
2. Dr. S.N. Maheswari , Financial Accounting, Jain Book Depot.
3. V.K. Goyal: Corporate Accounting, PHI.
4. R L Gupta, Advanced Accountancy, Sultan Chand and Sons, New Delhi
5. M.A.Arunachalam & K.S.Raman: Corporate Accounting – II, HPH.
6. Soundrarajan A & K. Venkataramana, Corporate Accounting, SHBP.
7. Anil Kumar - Marriappa – Corporate Accounting , HPH.

3.4 MODERN MARKETING

OBJECTIVE:

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

UNIT 1: INTRODUCTION TO MARKETING AND SERVICES 10 Hrs

Meaning and Definition-Market and Marketing-Nature-Goals-Concepts of Marketing-Functions of Marketing- Importance and Scope of Marketing.. Services - Meaning and Definition, characteristics of services – classification of services – distinction between goods marketing and service marketing, marketing mix in service industry – growth of service sector in India. Service processes – Designing the service process – services blueprint.

UNIT 2: MARKETING ENVIRONMENT (MARCO AND MICRO) 8 Hrs

Demographic-Economic-Natural-Technological – Political-Legal and Socio-Cultural. Customer-Supplier- Manufacturer-Employees-Public and Community Competitors.

UNIT 3: MARKETING MIX 16 Hrs

Meaning-Elements-Product- Product Mix- Product Lifecycle-Product Planning-New Product Development-Stages-Failure of New Product-Branding-Packing and Packaging. Pricing - Objectives-Factors influencing Pricing and Methods of Pricing. Physical Distribution-Meaning-Factors affecting Channel Selection-Types of Marketing Channels .Promotion- Meaning and Significance of Promotion- Personnel Selling and Advertising (Meaning Only).

UNIT 4 :MARKETING SEGMENTATION AND BEHAVIOUR 8 Hrs

Meaning and Definition -Bases for Market Segmentation-Requisites for sound Market Segmentation. Consumer Behaviour – Factors influencing Consumer Behaviour and Buying Decision Process.

UNIT 5: RECENT TRENDS IN MARKETING 12 Hrs

A.**Introduction to E-business**-Tele-marketing-M-Business- Green and Grey Marketing, Brown marketing,Digital Marketing-Advantages and Disadvantages, Relationship Marketing-Retailing-Virtual Marketing,Event Management, Viral Marketing, Reverse Marketing.

B.**Customer Relationship Management**- Meaning and Definition – Role of CRM – Advantages and Disadvantages.

BUSINESS LAB ACTIVITIES :

- Collect and record the effects of micro and macro environmental factors of any company
- Develop an Advertisement copy for a new product
- Develop a E content on Consumer Behaviour of a product of your choice.
- Prepare a market segmentation chart
- Prepare a chart for modern marketing methods for different products.
- Draft a chart of recent marketing trends

BOOKS FOR REFERENCE

1. Philip Kotler, Marketing Management, Prentice Hall
2. J.C. Gandhi - Marketing Management, TMH
3. Stanton W.J. etzal Michael & Walker, Fundamentals of Management, TMH
4. S A Sherlekar & Sherlekar marketing management HPH
5. Sontakki, Marketing Management, HP
6. Nair, S. R.. *Consumer Behaviour and Marketing Research: Text and Cases*. Global Media
7. Karanakaran, Marketing Management, Himalaya Publishers.
8. Sunil B Rao, Marketing and Service management, HPH.
9. K Ramachandra and et.,al. Marketing Management t HPH

3.5 FINANCIAL INSTITUTIONS AND REGULATORY BODIES

Objective:

To enable the students to acquaint about the functioning of Indian financial System with reference to its structure, organization, institutions and regulating bodies.

UNIT: 1 AN OVERVIEW OF FINANCIAL SYSTEM

10 hrs

Introduction , Meaning, components of financial system, financial institutions- Financial Market-instruments –services, Impact of financial system on economic development.

UNIT: 2 BANKING INSTITUTIONS

12 Hrs

Meaning, Constitution, Objectives and Functions, Types-schedule , non schedule , public , private banks foreign banks and payment banks, Role of commercial banks, Investment policy of commercial banks, banking sector reforms

UNIT: 3 NON-BANKING INSTITUTIONS

10Hrs

Meaning, Constitution, Objectives and Functions, Types- Nidhi Chit funds RNBC, Insurance, pan shops and payday lending

UNIT: 4 DEVELOPMENTAL INSTITUTIONS

12 Hrs

Meaning, classifications, role, objectives, Functions **and** importance of IDBI, SIDBI, ICICI, IFCL, SFC's, LIC, GIC, EXIM, NABARD, **IIBI**, UTL, NBFC'S NHB ,SIDCO

UNIT: 5 REGULATORY BODIES IN INDIA AND TRENDS IN BANKING

12 Hrs

a. Meaning, Regulatory bodies in India RBI-Organization, Functions. SEBI- IRD PFRDA, Objectives uions and Functions.

b. Artificial Intelligence, Block chain, Big data, Robotic Process Automation, Cyber security and resilience, voice interfaces. (Concepts only)

BUSINESS LAB ACTIVITIES:

1. Develop E-content for the different components of Indian financial system
2. Draft a chart on recent banking reforms in India
3. List out various regulatory bodies in India
4. Prepare a list of banking and non banking financial institutions
5. Draft a chart on latest developments in banking technology

BOOKS FOR REFERENCE

1. M. Y. Khan; Indian Financial System; Tata McGraw Hill Education.
2. Vasanth desai : The Indian Financial System-TMH. .
3. Gorden and Natarajan- Indian Banking-HPH
- 4 Preeti Singh, Dynamics of Indian Financial System: Markets, Institutions and Services
5. L. Bhole; Financial Institutions and markets; Tata McGraw-Hill Publishing Pvt. Ltd.
6. .H R Machiraju, Indian Financial System; Vikas Publishing House Pvt Ltd.-New Delhi,
- 7.R.M Srivastava ,D. Nigam; Dynamics of Financial Markets & Institutions in India, Excel Books.
8. Shankaran-Banking-HPH
9. K Ramachandra et.,al., Indian Financial System HPH

3.6 BUSINESS FINANCE

OBJECTIVE:

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

UNIT 1: FINANCIAL MANAGEMENT

06Hrs

Meaning of Finance, Business Finance, Finance Function, Aims of Finance Function – Organization structure of Finance Department. Financial Decisions, Role of a Financial Manager . Financial Planning – Steps– Principles– Factors influencing a sound financial plan.

UNIT 2: FINANCING DECISION

14 Hrs

Introduction – Meaning of Capital Structure – Factors influencing Capital Structure – Optimum Capital Structure – Computation & Analysis of EBIT, EBT, EPS – Leverages. Simple problems

UNIT 3: INVESTMENT DECISION

14 HRS

Investment Decision: Introduction – Meaning and Definition of Capital Budgeting – Features – Significance – Process – Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index Simple Problems

UNIT 4: DIVIDEND DECISION

10Hrs.

Meaning and nature of dividend –types of dividend, Bonus share, factors determining dividend decision; theories of dividend decisions-WALTER’S GORDON’S model-problems,

UNIT 5: WORKING CAPITAL MANAGEMENT

12 Hrs

Introduction – Concept of Working Capital – Significance of Adequate Working Capital – Evils of Excess or Inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital. Operating cycle - Problems on working capital

BUSINESS LAB ACTIVITIES:

1. Draw the organization chart of Finance Function of a company
2. Submit an analyzed report on Capital structure in 5 different industries
3. Evaluate the NPV of an investment made in any one of the capital projects of a company for 5 years.
4. Prepare E-content of dividend policy of a company
5. Develop E-content for working capital management to a service organizations

BOOKS FOR REFERENCE

1. *S N Maheshwari, Financial Management., Sultan Chand.*
2. *R.M.Srivastava : Financial Management –Management and Policy, Himalaya Publishers.*
3. *Khan and Jain, Financial Management, Tata McGraw Hill.*
4. *Sudhindra Bhatt: Financial Management, Excel Books.*

5. *Sharma and Sashi Gupta, Financial Management, Kalyani Publication.*
6. *M.GangadharRao& Others: Financial Management, Himalaya Publishers.*
7. *I M Pandey, Financial Management, Vika Publication House.*
8. *Prasanna Chandra, Financial Management, Tata McGraw Hill.*
9. *15.Brigham,E.F.,1999.Fundamentals of financial management,Dryden press:Florida(partv)*
10. *16.Van Hre, Jmes W. Financial Management and policy,Prentice HallInc.*

4.2 COST ACCOUNTING

OBJECTIVE

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

UNIT 1: INTRODUCTION TO COST ACCOUNTING

08 Hrs

Introduction – Meaning & Definition of Cost, Costing and Cost Accounting – Objectives of Costing - Comparison between Financial Accounting and Cost Accounting – Designing and Installing a Cost Accounting System – Cost Concepts - Classification of Costs – Cost Unit – Cost Center – Elements of Cost – Preparation of Cost Sheet – Tenders and Quotations.

UNIT 2: MATERIAL COST CONTROL

14 Hrs

Meaning – Types: Direct Material, Indirect Material. Material Control – Purchasing Procedure – Store Keeping – Techniques of Inventory Control – Levels settings – EOQ – ABC Analysis – VED Analysis – Just In-Time – Perpetual Inventory System – Documents used in Material Accounting - Methods of Pricing Material Issues: FIFO, LIFO, Weighted Average Price Method and Simple Average Price Method - Problems.

UNIT 3: LABOUR COST CONTROL

10 Hrs

Meaning – Types: Direct Labour, Indirect Labour - Timekeeping – Time booking – Idle Time – Overtime – Labour Turn Over. Methods of Labour Remuneration: Time Rate System, Piece Rate System, Incentive Systems (Halsey plan, Rowan Plan & Taylor's differential Piece Rate System) – Problems

UNIT 4: OVERHEAD COST CONTROL

14 Hrs

Meaning and Definition – Classification of Overheads – Procedure for Accounting and Control of Overheads – Allocation of Overheads – Apportionment of Overheads – Primary Overhead Distribution Summary – Secondary Overhead Distribution Summary – Repeated Distribution Method and Simultaneous Equations Method – Absorption of Factor Overheads – Methods of Absorption (Theory Only) – Machine Hour Rate – Problems on Machine Hour Rate.

UNIT 5: RECONCILIATION OF COST AND FINANCIAL ACCOUNTS, EMERGING CONCEPTS IN COSTING.

10 Hrs

Need for Reconciliation – Reasons for differences in Profit or Loss shown by Cost Accounts and Profit or Loss shown by Financial Accounts – Preparation of Reconciliation Statement and Memorandum Reconciliation Account.

BUSINESS LAB ACTIVITIES

1. Identification of elements of cost in services sector by visiting any service sector.
2. Cost estimation for the making of a proposed product.
3. Draft the specimen of any two documents used in material account.
4. Collection and Classification of overheads in an organization on the basis of functions
5. Prepare a reconciliation statement with imaginary figures
6. Collect the latest amendments pertaining to cost sheet elements of ICMA, London

BOOKS FOR REFERENCE

1. M N Arora- Costing-HPH
2. Jain and Narang-cost accounting-Kalyani publishing House
3. Tulsian's- cost accounting-S chand publication
4. J. Made Gowda – Cost and Management Accounting , HPH
5. M.V. Skukla – Cost and Management Accounting
6. N.K. Prasad: Cost Accounting, Books Syndicate Pvt. Ltd.
7. Nigam & Sharma: Cost Accounting , HPH
8. Khanna Pandey & Ahuja – Practical Costing, S Chand

4.3 BANKING OPERATIONS AND INNOVATIONS

OBJECTIVE

The objective is to familiarize the students with the law, operations and innovations of Banking.

UNIT 1: BANKER AND CUSTOMER RELATIONSHIP

08Hrs

Introduction – Meaning of Bank – Banker - Meaning of Customer - general & Special Relationships.

UNIT 2: BANKING OPERATIONS.

12 Hrs

Collecting Banker and Paying Banker- Meaning – Holder for Value –Holder in Due Course Cheques- collection and payment procedure,- cheques truncation system (CTS0 paper to follow (PTF) Crossing of Cheques, Dishonor of Cheques, Grounds of Dishonor ,Consequences of wrongful dishonor of Cheques.

UNIT 3: CUSTOMERS AND ACCOUNT HOLDERS.

14 Hrs

Procedure and Practice in opening and operating accounts of different customers including Minors - Meaning & Operations of Joint Account Holders, Partnership Firms, Joint Stock companies, Executors and Trustees, Clubs and Associations and Joint Hindu Undivided Family.- E- accounting opening procedure , KYC documents .

UNIT 4: BANK SERVICES

12 Hrs

Principles of lending, Kinds of lending facilities such as Loans, Cash Credit, Overdraft, Bills Discounting, Letters of Credit , criteria for lending loans –CBIL score importance and documents Fee based services-security features, documents , defaults - NPA –meaning types and recovery procedure , Demat

UNIT 5: BANKING INNOVATIONS.

10 Hrs

New technology in Banking – E-services – plastic cards . Internet Banking, ATM based services ,ECS, MICR, RTGS, NEFT, DEMAT, IMPS UPI , AADHAR enabled payment system , USSD, E-Valet and application based payment systems, Role of artificial intelligence in banks, Block Chain – meaning and features

BUSINESS LAB ACTIVITIES:

- Collect and paste pay in slip for SB A/c and Current a/c.
- Draw a specimen of a crossed cheque.
- List out different types of customers and collect KYC documents required for loan
- List out various fee based services offered by a bank in your locality
- List out application based payment systems provided by a commercial bank

BOOKS FOR REFERENCE

1. Maheshwari. S.N.: Banking Law and Practice, Vikas Publication.
2. Kothari N. M: Law and Practice of Banking.
3. Tannan M.L: Banking Law and Practice in India, Indian Law House
4. S. P Srivastava ; Banking Theory & Practice, Anmol Publications
5. Gordon & Natarajan: Banking Theory Law and Practice, HPH.
6. Sheldon H.P: Practice and Law of Banking.
7. Neelam C Gulati: Principles of Banking Management.
8. M. Prakhas, Bhargabhi R: Banking law & Operation, Vision Book House

4.4 BUSINESS RESEARCH METHODOLOGY

OBJECTIVE:

To familiarize students with research process, tools and techniques used along with report generation

UNIT 1: INTRODUCTION TO RESEARCH

- 16 Hrs

Research: Meaning –Characteristics of Research- Objectives – Types of Research – Scope of Research – Significance of Research- Research Methods Vs Research Methodology.

Research Design : Review of literature and its significance- Problem Formulation – Sources of problem formulation-Ethics in Research- Plagiarism in research, Measures to overcome Plagiarism, Research Design –Types of research design-Steps involved in designing research design- Types of variables in relation to research design

UNIT 2: SAMPLING METHODS- AND HYPOTHESIS

10 Hrs

Sampling methods- Probability and non-Probability and its applicability- Sampling errors, Confidence interval, Level of significance

Testing of hypothesis-Types –Significance-Steps involved in hypothesis-Formulation of hypothesis- Errors in hypothesis- -

UNIT 3: TOOLS FOR COLLECTION OF DATA -

14 Hrs

Data and its types in research, Sources of data collection, - Primary and secondary - Questionnaire Design-Schedules-Interview-Observation- Survey methods- Scaling measurement techniques: Nominal Scale, Ordinal Scale, Interval Scale, Rating Scale.

UNIT 4: DATA -ANALYSIS

10 Hrs

Classification and Tabulation of data - Analysis of data –Steps involved in analysis of data- Descriptive statistics (Meaning only),Parametric and non- parametric tests applicability (Concepts only) and presentation of Data through charts etc

UNIT 5: REPORT WRITING

06 Hrs

Reports and its types , Format of research report, Report writing – Principles – Steps in report writing-Bibliography, Reference importance and writing style

BUSINESS LAB ACTIVITIES

- Illustrate steps involved in research process
- Prepare a statement of problem by selecting topic of your choice
- Illustrate review of literature and identify research gap
- Construct a questionnaire for collection of primary data keeping in mind the topic chosen for research and make a analysis
- Prepare research report on any research topic of your choice

BOOKS FOR REFERENCE

1. O.R.Krishnaswamy; Research methodology in Social Sciences, HPH,
2. R. Divivedi: Research Methods in Behavior Science, Macmillan India Ltd.,
3. J.K. Sachdeva: Business Research Methodology HPH
4. S.N. Murthy, V. Bhojanna: Business Research Methods Excel Books
5. Levin &Rubin: Statistics for Management, Prentice Hall of India,
6. Gupta S; Research Methodology and Statistical Techniques, Deep & Deep Publication (P) Ltd.,
7. Thakur D: Research Methodology in Social Sciences, Deep & Deep Publications (P) Ltd.,

8. Tripathi P.C:A Textbook of Research Methodology, Sultan Chand & Sons,
9. Shashi K. Gupta Praneet Singh: Business Research Methods Kalyani Publishers
10. C.R. Kothari, Research Methodology, Vikas Publications
11. Usha Devi N, Santhosh Kumar - Business Research Methodology

4.5 BEHAVIOURIAL SCIENCE

OBJECTIVES:

This course aims to improve students understanding of human behaviour in organizations and the ability to lead people to achieve more effectively toward increased organizational performance.

UNIT 1 INTRODUCTION TO ORGANIZATION BEHAVIOUR

8 Hrs

Introduction to organization and Behavioural Science, role of Behavioural Science in present Business World, organization and managers, manager' roles and skills, behaviour at work, introduction to organization behaviour, major behavioural science disciplines contributing to OB, challenges and opportunities managers have in applying OB concepts, OB model (including motivation models) and levels of OB model

UNIT 2 INDIVIDUAL BEHAVIOR

14 Hrs

Introduction to individual behaviour, values, attitudes, job satisfaction, personality, perception and individual decision making, learning, motivation at work, managing emotions and stress management-meaning-definition Stress and job performance relationship Approaches to stress management, coping with stress

UNIT 3 INTERPERSONAL BEHAVIOR

8 Hrs

Interpersonal Behaviour, Johari Window, Transactional Analysis – ego states, types of transactions, life positions, applications of T.A., managerial interpersonal styles.

UNIT 4 GROUP BEHAVIOR

12Hrs

Introduction to group behaviour, foundations of group behaviour, concept of group and group dynamics, types of groups, formal and informal groups, theories of group formation, group norms, group cohesiveness, group decision making, inter group behaviour, concept of team vs. group, types of teams, building and managing effective teams, leadership theories and styles, power and politics, conflict and negotiation.

UNIT 5 ORGANISATIONAL BEHAVIOR

14 Hrs

Foundations of organization structure, organization design, organization culture, organization Change-resistance ,strategies cultural management , human resource management policies and practices, diversity at work.

BUSINESS LAB ACTIVITIES:

1. Prepare a chart of various organization behavioural models
2. Develop any one motivational models for an organization
3. List out various Factors influencing perceptions
4. Prepare a chart on various interpersonal behavioral styles.
5. Collect and record the group and organizational behavior of any industry

BOOKS FOR REFERENCE

1. K. Aswathappa, *Organizational Behaviour*, HPH.
2. N.S. Gupta, *Organizational Behaviour*, HPH
3. Robbins, *Organizational Behaviour*, International Book House.

4. *John W. Newstrom & Keith Davis, Organizational Behaviour, McGraw Hill.*
5. *P.G. Aquinas Organizational Behavior, Excel Books.*
6. *Fred Luthans, Organizational Behaviour. McGraw Hill.*
7. *. Gangadhar. V.S.P.Rao and P.S.Narayan, Organizational Behaviour*
8. *M.N.Mishra: Organisational Behaviour and Corporate Development, HPH.*
9. *Sharma R.K & Gupta S.K, Management and Behaviour Process, Kalyani Publishers.*

4.6 ADVANCED CORPORATE ACCOUNTING

OBJECTIVE: The objective is to enable the students to develop awareness about Corporate Accounting in conformity with the provisions of Companies Act and latest amendments thereto with adoption of Accounting Standards.

UNIT1: UNDERWRITING OF SHARES

10 hrs.

Meaning, Underwriting Agreements, Underwriting commission, Underwriter, functions, Advantages. Types of underwriting – marked and unmarked applications. Problems (Excluding Journal entries).

UNIT2: MERGERS AND ACQUISITIONS OF COMPANIES

20 hrs.

Meaning of Amalgamation and Acquisition, Types of Amalgamation – Amalgamation in the nature of Merger, Amalgamation in the nature of Purchase. Methods of purchase consideration. Calculation of purchase consideration (Ind AS 103) (Old AS 14). Net Asset Method – Net Payment Method. Accounting for Amalgamation. Ledger Accounts in the books of Transferor Company and journal entries in the books of Transferee Company – preparation of new Balance sheet (Vertical Format) (Excluding External Reconstruction).

UNIT 3: INTERNAL RECONSTRUCTION

10 hrs.

Meaning – Objective – Procedure – Forms of Reduction – Passing of Journal Entries – Preparation of Reconstruction Account. Preparation of Reconstructed Balance sheet (Vertical Format) Problems.

UNIT 4: LIQUIDATION OF COMPANIES.

10 hrs.

Meaning of liquidation. Types of liquidation. Order of payment – Liquidator – calculation of Liquidators Remuneration – Preparation of Liquidators Final Statement of Account.

UNIT 5: RECENT DEVELOPMENTS IN ACCOUNTING AND ACCOUNTING STANDARDS (Theory Only)

6 hrs.

Meaning of Recent development. Human Resource Accounting – Environmental Accounting and Social Responsibility Accounting. Forensic accounting

Note: 1. The relevant Ind- AS Standards in line with the IFRS for all the above topics should be covered

2. Any revision of relevant Indian Accounting Standard would become applicable immediately

BUSINESS LAB ACTIVITIES:

1. List out underwriting institutions with their underwriting details .
2. Collect and record the any five recently merged companies
3. List out legal provisions in respect of internal reconstruction
4. Conduct a case study on liquidated company .
5. List out various developments in accounting

BOOKS FOR REFERENCE: (Latest versions)

1. Dr. S N Maheswari. Corporate Accounting.
2. S P Jain and K L Narang – Corporate Accounting
3. Shukla and Grewal – Financial Accounting

4. Tulsian, Advanced Accounting S Chand publishing
 5. Dr. A.L Saini, IFRS for India. Snow white publications.
 6. R L Gupta; Advanced Accountancy.
 7. Arulanandam & Raman ; Corporate Accounting –II
 8. Anil Kumar and others: Advanced Corporate Accounting.
- .

5.1 INCOME TAX-1

OBJECTIVE-The objective of this subject is to make the students to understand the computation of taxable income and tax liability.

UNIT-1: INTRODUCTION TO INCOME TAX.

12hrs

Brief history of Indian Income Tax, legal framework, types of taxes, canons of taxation, definitions, assessment, assessment year, previous year including exception, assesses, person, income, casual income, gross total income, agricultural income, scheme of taxation, meaning and classification of capital and revenue.

UNIT-2: RESIDENTIAL STATUS

8 hrs

Residential status of an individual's, Determination of residential status, incidence of tax-problems.

UNIT-3: EXEMPTED INCOMES

04 hrs

Introduction, exempted incomes U/S 10. Only in the hands of individuals

UNIT-4: INCOME FROM SALARY

20 hrs

Meaning, definitions, basis of charge, advance salary, arrears of salary, allowances, perquisites, profits in lieu of salary, provident fund, gratuity, commutation of pension, encashment of earned leave, deductions from salary U/S 16, problems on computation of salary income.

UNIT-5:INCOME FROM HOUSE PROPERTY

12 hrs

Basis of charge, deemed owners, exempted income from house property, composite rent, Annual value, determination of Annual value, treatment of unrealized rent, loss due to vacancy, deductions from Annual value U/S 24, problems on computation of income from house property

BUSINESS LAB ACTIVITIES:

1. List out canons of taxation in India and develop E content on scheme of taxation
2. Prepare a Slab rates chart for different individual assesses,
3. List out any ten exempted income from Tax in India
4. Prepare –E based Chart on perquisites
5. Fill Form No. 49A Online for obtaining PAN and submit the printout to the subject teacher
6. Identify and collect the List of prescribed enclosures pertaining to IT returns in respect of salary and house property incomes

Books for reference Latest version

1. Dr. viond k. singhania-direct taxes-law and practices, taxmann publication.
2. B B Lal- direct taxes, konark publishers[p] ltd.
3. Dr.Mehrotra and Dr.Goyal- direct taxes-law and practices, sahitya bhavan publication.
4. Dinakar pagare-law and practice of income tax, sultan chand and sons.
5. Gaur and narang- income tax – kalyani publishers.
6. 7 lecturers- income tax-VBH
7. Dr.V Rajesh kumar and Dr. R K sreekantha- income tax 1, vittam publications.

5.2 ENTREPRENEURSHIP DEVELOPMENT AND STARTUPS

Objectives:

This course enables the learner to gain an insight in to starting of his or own enterprise

UNIT 1: ENTREPRENEURSHIP

12 Hrs

Historic development, Meaning & Definition of Entrepreneur and Entrepreneurship, Functions of Entrepreneur, Factors influencing Entrepreneurship, Advantages and disadvantages, Qualities of an Entrepreneur, Types of Entrepreneurs, brief history about successful entrepreneurs.

UNIT 2: MICRO, SMALL AND MEDIUM ENTERPRISES (MSME)

14Hrs

Meaning & Definition, investment limit Ownership Patterns- Micro, Small and Medium enterprise, Products and services of MSME, Role played by MSME in the development of Indian Economy, Problems faced by MSME and the steps taken to solve the problems, Stages in setting up of MSME.

UNIT 3: START-UPS

12 Hrs

Meaning, definition features types, benefit and limitation of startups. Players in the promotion of start ups, the role of incubation centers in grooming youngsters for startups preparation of business plan and feasibility reports – Financial, technical, marketing, product service, legal. Causes for success and failure of start-ups in India, Start-ups India scheme, features eligibility, loan facilities matching grant, minimizing section imbalance through the promotion of startups in urban and rural India, Women entrepreneurs in start-ups

UNIT 4: FINANCIAL AND NON FINANCIAL ASSISTANCE

12Hrs

Financial assistance by Commercial banks, co-operative banks, Government Assistance through SFCs SIDBI, IFCI. Non-financial assistance from DIC, SISI, AWAKE, KVIC - Financial incentives for MSMEs and Tax Concessions - Assistance for obtaining Raw Material, Machinery, Land and Building and Technical Assistance - Industrial Estates: Role and Types.

UNIT 5: ARTIFICIAL INTELLIGENCE

06 Hrs

Meaning and definition, benefits and risks of artificial intelligence , Future progress in Artificial Intelligence AIA based stratups –issues –challenges and prospects. Role of artificial intelligence in developing Enterprises

BUSINESS LAB ACTIVITIES :

1. Prepare a Project report to start a Start-ups Unit.
2. Draft a letter to the concerned authority-seeking license for the proposed MSME Unit
3. Visit a incubation centre and submit report on its activities
4. Prepare a Chart showing financial assistance available to MSME along with rates of interest.
5. List out ethical problems faced by Entrepreneurs/Manager
6. Identify the role of artificial intelligence in developing an Entrepreneurship

BOOKS FOR REFERENCE:

1. Vasant Desai: The Dynamics of Entrepreneurship Development and Management, HPH
2. Mark. J. Dollinger, Entrepreneurship – Strategies and Resources, Pearson Edition.

3. Satish Taneja: Entrepreneur Development, HPH.
4. Udai Pareek and T.V. Rao, Developing Entrepreneurship
5. S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems, SIET, Hyderabad
6. Srivastava, A Practical Guide to Industrial Entrepreneurs, Sultan Chand.
7. Government of India, Report of the committee on small and medium entrepreneurs, 1975
8. VidyaHattangadi ; Entrepreneurship, HPH.
9. N.V.R. Naidu : Management and Entrepreneurship, I.K. International
10. Bharusali, Entrepreneur Development,
- 11 Anil Kumar : Small Business and Entrepreneurship, I.K. International

5.3 MANAGEMENT INFORMATION AND TECHNOLOGY

OBJECTIVE

The objective of the course is to familiarize the students with latest development in the fields of computers basics of management information systems and Tally for accounting in real time business practices

UNIT 1: INTRODUCTION TO COMPUTER AND COMPUTER NETWORKING: 12 hrs

Computer- Meaning, characteristics of computer, components of computer with block diagram, types of computer, computer software and classification, functions of operating system. Computer networking- Meaning, uses of networking, pros and cons of networking, types of network, network topology, introduction to internet and its services, data base concepts.

UNIT 2: INTRODUCTION TO MANAGEMENT INFORMATION SYSTEM: 12 hrs

MIS- Meaning, characteristics, objectives functions, components, structure of information system, framework for information system, role and importance, critical success factors of MIS implementation.

UNIT 3: MIS AS A COMMUNICATION PROCESS: 10 hrs

MIS planning, establishing an MIS, data- information – data processing, nature of information, characteristics of information, sources of information, information system and phases of decision-making process. Communication –recent changes –virtual communication platforms

UNIT 4: OFFICE AUTOMATION SYSTEM: 12 hrs

Meaning of office and office automation- functions of office- nature of office-virtual office- advantages and disadvantages- measuring for making virtual office- office automation applications. Software's in office automation –accounting marketing and HR software

UNIT5: FUNDAMENTALS OF COMPUTERIZED ACCOUNTING 10 hrs

Computerized accounting Vs manual accounts. Architecture and customization of TALLY – Features of Tally- Configuration of Tally screens and menus – Creation of company and groups – Editing and deleting ledgers – Introduction to vouchers – Entry, payment, receipt, sales, purchase, contract and Journal vouchers- Editing and deleting vouchers.

BUSINESS LAB ACTIVITIES: (Use Accounting Packages)

1. Prepare vouchers for entries for the given transactions.
2. Prepare final accounts from the Trial Balance given with any five adjustments
3. Generate computer networking model
4. List out the factors for success of the MIS
5. Prepare of different flowcharts of office automation

BOOKS FOR REFERENCE:

1. Ashok Arora & Akshaya Bhatia, Management Information System, 1st edition, Excel book, New Delhi, 2001
2. C. S. V Murthy, Management Information System - Himalaya Publication house, 2015
3. Elamsri, Rameez and Navathe , Fundamentals of Database Systems - 5th edition, Pearson Education , New Delhi, 2012
4. Ghosh P K, Office Organization & Management - 12th edition, Himalya Publication , Mumbai 1982

5. Jain S P , Modern Office Organization & Management - 7th Edition, DhanpatiRai and Son publication, New Delhi, 1992
6. Accounting Information Systems, 11/E Marshall B. Romney, *Brigham Yo University* Paul J. Steinbart, *Arizona State University*, Prentice Hall
7. The Crossroads of Accounting and IT Donna Kay, Ali Ovlia, May 2011, Hardback,
8. Accounting Information Systems International Edition 10th Edition George Bodnar, William Hopwood Aug 2009

5.4 FINANCIAL ANALYSIS AND REPORTING

OBJECTIVE

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

UNIT 1: FINANCIAL STATEMENTS ANALYSIS

12 HRS

Management Accounting - Meaning Financial analysis - Introduction -Meaning – Definition – Objectives – Nature and Scope Advantages and limitations , Role of Financial Analyst -Comparative statements, comparative income statement comparative Balance sheet– common size statements – Common size income statement, common size Balance Sheet – Trend percentages. Problems

UNIT 2 : RATIO ANALYSIS

14 Hrs

Meaning and Definition of Ratio, Accounting Ratio and Ratio Analysis – Uses – Limitations - Classification of Ratios – Problems on Ratio Analysis - Preparation of Trading and Profit & Loss Account and Balance Sheet with the help of Accounting Ratios

UNIT 3: FUND FLOW ANALYSIS

12Hrs

Meaning and Concept of Fund – Meaning and Definition of Fund Flow Statement – Uses and Limitations of Fund Flow Statement – Procedure of Fund Flow Statement – Statement of changes in Working Capital – Statement of Funds from Operation – Statement of Sources and Application of Funds – Problems.

UNIT 4: CASH FLOW ANALYSIS

12Hrs

Meaning and Definition of Cash Flow Statement – Differences between Cash Flow Statement and Fund Flow Statement – Uses of Cash Flow Statement – Limitations of Cash Flow Statement – Provisions of AS-3 – Procedure of Cash Flow Statement – Concept of Cash and Cash Equivalents - Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to AS-3 (Indirect Method Only).

UNIT –5: MANAGEMENT REPORTING

6hrs

Meaning of Management Reporting – Requisites of a Good Reporting System – Principles of Good Reporting System – Kinds of Reports – Drafting of Reports under different Situations.

BUSINESS LAB ACTIVITIES:

- Collect financial statements of any one organization for two years and prepare Comparative statement, common Size Statements and trend percentages
- Collect statements of an Organization and Calculate Important Accounting Ratio's
- Collect financial statements of any one organization and prepare fund flow statement
- Collect financial statements of any one organization and prepare cash flow statement
- Draft a report on any crisis in an organization

BOOKS FOR REFERENCE:

1. Shashi K. Gupta and R. K. Sharma Management Accounting by, Kalyani Publishers
2. Dr. S.N. Maheswari , Management Accounting
3. M. Y .Khan and P. K. Jain Management Accounting– Tata McGraw Hill
4. Monilal Das - Practice in Management Accountancy - Rabindra Library Publication. .
5. Dr. S.N. Goyal and Manmohan, Management Accounting

6. Dr. S. P. Gupta -Management Accounting by Sahitya Bhavan Publications.
7. Sexana, Management Accounting
8. J.Made Gowda - Management Accounting

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6.1 INCOME TAX- II

OBJECTIVE: The objective of this Course is to make the students to understand the computation of taxable Income and tax liability of individual assesseees

UNIT 1: PROFITS AND GAINS FROM BUSINESS OR PROFESSION **16 hrs.**

Meaning and Definition of Business Profession Vocation, Expenses Expressly Allowed – Allowable Losses, Expenses Expressly Disallowed, Expenses Allowed on payments basis. Problems on Business relating to Sole trader and Problems of Profession relating to Chartered Accountant, Advocate and Medical practitioners.

UNIT 2: CAPITAL GAINS **12 hrs.**

Basis of charge ,Capital Assets ,Transfer of Capital Assets ,Computation of capital gains, Exemptions U/S 54, 54B, 54D, 54EC, 54F, 54GA, problems on capital gains.

UNIT 3: INCOME FROM OTHER SOURCES. **10 hrs**

Incomes taxable under this head, securities, types of securities ,Rules for grossing up ,Ex- interest securities Cum-interest securities , Band washing transactions, problems on income from other sources.

UNIT4: SET OFF AND CARRY FORWARD OF LOSSES AND DEDUCTIONS FROM GROSS TOTAL INCOME: **8 hrs**

Provisions for set-off and carry forward of losses (theory only). Deductions U/S 80C, 80CC, 80CCB, 80D, 80E, 80G, 80GG, 80GGA, and 80U only.- simple problems on 80G only

UNIT5: INCOME TAX AUTHORITIES AND ASSESSMENT OF INDIVIDUALS: **10 hrs**

Powers and functions of CBDT, CIT, and AO, Assessment,-Types of Assessment , Computation of total income and Tax liability of an Individuals (problems in case of Income from salary and HP – computed income may be given).

BUSINESS LAB ACTIVITIES:

1. Preparation of Form 16.
2. Prepare table of cost inflation Index.
3. Composition and structure of CBDT
4. Prepare Different type of ITR -1, 2, 3, 4
5. Develop E-content for tax avoidance and tax evasion concepts

BOOKS FOR REFERENCE:

1. Dr. Vinod K. Singhania: Direct Taxes- Law and Practice, Taxmann publication.
2. B B LAL : Direct Taxes. Konark Publishers (p) ltd.
3. Dinakar pagare; Law and Practice of Income Tax . Sultan chand and sons.
4. Gaur and Narang; Income Tax , Kalyani publishers.
5. Dr. H.C. Mehrothra; Income Tax . Sahitya Bhavan publications.
6. 7 lecturers; Income Tax II; VBH
7. Dr. V. Rajeshkumar and Dr. R.K. Sreekantha ; Vittam publishers.

6.2 AUDITING AND ATTESTATION

OBJECTIVE:

This course aims at imparting knowledge about the principles and methods of auditing and their applications

UNIT 1: INTRODUCTION TO AUDITING

12 Hrs

Introduction – Meaning - Definition – Objectives – Differences between Accountancy and Auditing – Types of Audit - Advantages of Auditing – Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Program, Recent Trends in Auditing: Nature & Significance of Tax Audit – Cost Audit - Management Audit. Forensic audit

Tally ERP 9 Auditors Edition: Introduction, features, characteristics – Tally.Net: features – requirements for remote connectivity – Access information via SMS, Safeguard Data – Automated Backup and Recovery. E-Auditing-meaning, uses and limitations, auditing the auditors

UNIT 2: INTERNAL CONTROL

10 Hrs

Internal Control: Meaning and objectives. Internal Check: Meaning, objectives and fundamental principles. Internal Check as regards: Wage Payments, Cash Sales, Cash Purchases. Internal Audit: Meaning - Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit.

UNIT 3: VOUCHING

12 Hrs

Meaning - Definition – Importance – Routine Checking and Vouching – Voucher -Types of Vouchers – Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure.

UNIT 4: VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES

12 Hrs

Meaning and Objectives of verification and valuation– Position of an Auditor as regards the Valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill – Investments - Stock in Trade. Liabilities: Bills Payable - Sundry Creditors – Contingent Liabilities.

UNIT 5: AUDIT OF LIMITED COMPANIES AND OTHERS

10 Hrs

Company Auditor – Appointment – Qualification - Powers - Duties and Liabilities Professional Ethics of an Auditor - Audit of Educational Institutions – Audit of Insurance Companies- Audit of Cooperative societies. Institutions for Auditing central Vigilance Commission (CVC) comptroller and Auditor General of India (CAG), State Accountant and Auditor General (SAG) –role and functions in Public Account Audits

BUSINESS LAB ACTIVITIES :

1. Collect the information about types of audit conducted in any one Organization
2. Visit an audit firm write about the procedure followed by them in auditing the books of accounts of a firm.
3. Draft an investigation report on behalf of a Public Limited Company
4. Record the verification procedure with respect to any one fixed asset.
5. Develop E-content for qualified report and clean report of an MNC
6. List the renowned international audit firms

BOOKS FOR REFERENCE:

1. BN Tandon, Practical Auditing, Sultan Chand

2. Dinakar Pagare, Practice of Auditing, Sultan Chand
3. R.G Sexena - Principles and Practice of Auditing, HPH
4. TR Sharma, Auditing, Sahitya Bhavan
5. Kamal Gupta, Practical Auditing, TMH
6. MS Ramaswamy, Principles and Practice of Auditing.

6.3 GOODS AND SERVICES TAX

OBJECTIVE :

This course expose the students to the various provisions and computation of goods and service tax & customs duty and to enable the students to become independent tax practitioners

UNIT 1: INTRODUCTION TO GOODS AND SERVICES TAX (GST)

10HRS

The concept of GST- The need for GST and the historical background of GST in India differences between the Direct and indirect taxes, the basic features of Indirect taxes and the principal Indirect taxes in India, Taxes Subsumed not subsumed under GST. The framework under GST (Dual Model) and various benefits that are accrued from implementation of GST, The significant amendments made in Constitution (101st Amendment) Act (Union, state and concurrent list), 2016. GST Council- Constitution Power and Functions

UNIT 2: GST ACT's AND IMPORTANT DEFINITIONS IN GST

14Hrs

Salient features of CGST Act, SGST Act (Karnataka State), IGST Act . Definitions of: Goods, Services, Person, Business, Business Vertical, Consideration, Aggregate Turnover, Fixed Establishment, Casual taxable person, Concept of Supply [Section 7 of CGST Act], Taxable Supplies, Exempt Supply, Non- taxable supply, Supply with consideration in course/ furtherance of business, Supply without consideration; Schedule I, II, and III to the GST Act. Classification of rate of Taxes under GST and Composition scheme, Continues supply, Composite supply, Principal supply, Mixed Supply [Section 8], Taxability of Interstate supply and Intra state supply, Concept of Outward supply and Inward supply over Sales and Purchases

UNIT 3:PROCEDURE AND LEVY UNDER GST:

12 Hrs

Registration under GST based on Turnover Limits. Casual registration; Levy and collection of CGST/SGST/IGST (Section 9 of CGST), Composition levy (Section10), Reverse Charge Mechanism (RCM)(Section 9(3)/9(4), Classification of rate of Taxes under GST and Composition scheme. Power of Grant Exemption from Tax [Section 11 of the CGST Act) Tax Invoice and essential elements in Invoice -Both theory and Numerical based problems

UNIT 4: INPUT TAX CREDIT:

12 Hrs

Definition of: Input Goods, Input Services, Capital goods, Input on Capital Goods, Concept of Input tax credit Eligibility and conditions for taking ITC, Cross Utilization of ITC, Apportionment of credit and blocked credits, Availability of credit in special circumstances, availing and utilization of ITC. Treatment of IGST on import of Goods – Problems

UNIT 5: FILING OF RETURNS & PAYMENT OF TAX &TECHNOLOGY

8 hrs

Definition of Returns, Concept of Electronic Credit Ledger, Electronic Cash Ledger, Brief introduction and contents in- Returns for Outward supply (GSTR-1), Returns for Inward Supply (GSTR-2), Final Monthly Returns (GSTR-3), Annual Returns (GSTR-9) Mechanism of GST

Network w.r.t Returns matching of invoices. Filing of First Returns GST Network: Structure, Vision and Mission, Powers and Functions. (Theory only)

BUSINESS LAB ACTIVITIES:

1. Narrate the procedure for calculation of CGST, SGCT and IGST.
2. Prepare chart showing rates of GST.
3. Prepare Tax invoice under the GST Act.
4. Prepare list of exempted goods/ services under GST.
5. Show the flow chart of GST Suvidha Provider (GST).

BOOKS FOR REFERENCE:

1. Deloitte: GST Era Beckons, Wolters Kluwer.
2. Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.
- 3.: V.S Datey - All About GST Taxman's. publication
- 4.: CA. Rajat Mohan, Guide to GST
5. N.K. Gupta & Sunnania Batia,-Goods & Services Tax – Indian Journey: Barat's Publication
6. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.
7. Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar GST - Law & Practice: IM,
- 8.: Kamal Garg, Understanding GST Barat's Publication.
9. Jayaram Hiregange & Deepak Rao, India GST for Beginners, 2nd ed, June 201

6.4 BUSINESS REGULATIONS

OBJECTIVES: The objective of this course is to orient and familiarize students about relevant laws concerning business organizations.

UNIT 1 : INTRODUCTION

10 hrs

Business Law –Meaning, definition, characteristics, sources and its Significance. Types of business Law, difference between Law and ethics. Case precedent- Meaning of plaintiff, defendant, petitioner, respondents, public prosecutors, advocate General, Solicitor general of India, Judicial Magistrate of First class, civil Judge, Sessions (criminal court judge) Metropolitan magistrate, economic offences. Constitutional provisions relating to business affairs (state list, concurrent list and central list) difference between civil cases and criminal cases, *adalaths*

UNIT 2 CONTRACT LAWS

18 Hrs

- **Indian Contract Act 1872:** Definition of contract, essentials of valid contract, classification of contract, remedies for breach of contract Termination and Discharge of Contract; Indemnity and Guarantee; Bailment and Pledge; Law of Agency.
- **Sale Of Goods Act 1930:** Definition of contract of sale, essentials of contract of sale, conditions and warranties, right and duties of buyer, right of unpaid seller.

UNIT 3 : CONSUMER PROTECTION ACT (COPRA) 2019

06 hrs

Objective of the Act, important terms- Complaint, Consumer, Consumer dispute, consumer rights, defect, Deficiency, direct selling, E-commerce, Electronics Service providers, HARM, injury, misleading advertisement , product liability. Restrictive trade practice, service unfair trade practice (UTP), Consumer dispute redressal forums- district forum, state commission and national commission. Jurisdiction offences and penalties under the ACT

UNIT 4: INSOLVENCY AND BANKRUPTCY CODE 2016

08 hrs

Introduction - rationale and objectives: Need for Insolvency and Bankruptcy Code: Social, Legal, Economic and Financial Perspectives -Authorities and Enforcement Mechanism in IBC 2016 - Role of Adjudicating Authorities - Role of the Insolvency and Bankruptcy Board of India (IBBI) Appellate Authorities -Insolvency of Individuals and Partnership firms

UNIT 5 INTELLECTUAL PROPERTY RIGHT AND INFORMATION TECHNOLOGY ACT

14 hrs

- (a) **Intellectual Property Right:** Introduction and the need for intellectual property right (IPR) - Kinds of Intellectual Property Rights: Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design –IPR in India ,IPR in abroad - Major International Instruments concerning Intellectual Property Rights
- (b) **Information Technology Act, 2000:** objective of the Act, Meaning of Cyber Law ,Cyberspace, digital signature, private key, public key, encryption, digital signature certificate, Cyber Crimes-Meaning and types, offences and penalties. Information Technology (Amendment 2018) –special provisions relating to online gaming, provision of adequate safeguards against dangerous gaming resources and online material that disturbs the cultural values and ethos.

BUSINESS LAB ACTIVITIES:

1. Prepare a chart showing sources of business law and Indian Constitution Articles having economic significance
2. Draft an agreement on behalf of an MNC to purchase raw materials indicating therein terms and conditions and all the essentials of a valid contract.
3. List out recently adjudicated IBC cases in India
4. Draft digital signature certificate
5. Collect leading cyber-crimes cases and form groups in the class room and conduct group discussion for giving innovative remedial measures

BOOKS FOR REFERENCE

1. N.D. Kapoor, Business Laws, Sultan chand publications.
2. Tulsion Business Law, TMH
3. S.S Gulshan – Business Law
4. S.C. Sharma: Business Law I.K. International Publishers
5. K. Aswathappa, Business Laws, HPH,
6. Bulchandni, Business Laws, HPH.
7. Ramachandra et.,al, “Legal aspect of business text and cases” HPH
8. K. Venkataramana, Business Regulations, SHBP.

Elective I : Accounting and Finance

5.5 ADVANCED ACCOUNTING

OBJECTIVE:

The objective is to acquaint the students and make them familiar with the process and preparation of accounts of different types of organizations.

UNIT 1: ACCOUNTS OF BANKING COMPANIES 16 Hrs

Business of banking companies – some important provisions of Banking Regulation Act of 1949 – minimum capital and reserves – restriction on commission – brokerage – discounts – statutory reserves – cash reserves – books of accounts – special features of bank accounting, final accounts - balance sheet and profit and loss account – interest on doubtful debts – rebate on bill discounted – acceptance – endorsement and other obligations – problems as per new provisions.

UNIT 2: ACCOUNTS OF INSURANCE COMPANIES 16 Hrs

Meaning of life insurance – accounting concepts relating to life insurance companies - Preparation of Final accounts of life insurance companies – revenue account and balance sheet. - General insurance – Meaning accounting concepts- Preparation of Final accounts.

UNIT 3: INFLATION ACCOUNTING 10 Hrs

Need – Meaning – definition – importance and need – role – objectives – merits and demerits – problems on current purchasing power method (CPP) and current cost accounting method (CCA).

UNIT 4: FARM ACCOUNTING 10Hrs

Meaning – need and purpose – characteristics of farm accounting – nature of transactions – cost and revenue – apportionment of common cost – by product costing – farm accounting – recording of transactions – problems.

UNIT 5: INVESTMENT ACCOUNTING 04 Hrs

Introduction – classification of Investment – Cost of Investment – cum-interest and ex-interest – securities – Bonus shares- right shares – disposal of Investment – valuation of investments – procedures of recording shares – (theory only)

BUSINESS LAB ACTIVITIES:

1. Collect any banking companies final accounts and prepare schedules
2. Visit any insurance company and collect the financial statement and prepare financial statement

3. Collect data and prepare chart showing companies practicing CAA and CPP methods of accounting
4. Prepare a chart on apportionment of common farm cost
5. List out various investment valuation methods

BOOKS FOR REFERENCE:

1. S. P. Jain and K. L. Narang – advanced accountancy, Kalyani publication
2. S.N. Maheswari , Advanced Accountancy, Vikas Publishers . .
3. R L Gupta, Advanced Accountancy, Sultan Chand
4. Shukla and Grewal, Advanced Accountancy, S Chand
5. Made Gowda – Advanced Accounting, HPH
6. Jawaharlal, Managerial Accounting, HPH
7. Soundrarajan A & K. Venkataramana, Advanced Accountancy, SHBP.
8. Anil Kumar, etal-Advanced Accounting-HPH

5.6 DERIVATIVES & RISK MANAGEMENT

OBJECTIVE

The objective is to introduce the students to the key concepts of Risk Management and provide an understanding of Derivatives as financial instruments to mitigate the risk.

Unit 1: RISK MANAGEMENT

10hrs

Introduction, Risk and Uncertainty, Classification of Risks, Scope, Objectives, Process, Role of Risk Management in Business, Introduction to Derivatives, Evolution of Derivatives, Meaning & Definition, Characteristics, Functions, Types of Derivatives – Introduction, Meaning & Definition, Participants, Uses, Economic Benefits of Derivatives, Factor Contributing to the growth of Derivatives in India, recent trend in Derivatives.

Unit 2: DERIVATIVE INSTRUMENTS

18hrs

Forward Contract: Meaning & Definition, Features, Terminologies, Pricing of Forward Contract, Limitations, Explanation of Forward Contract with a simple example.

Futures Contract: Meaning & Definition, Terminologies, Participants, Types of Futures Contract, Futures v/s Forwards, Pricing of Futures: Theoretical Pricing of Derivatives - Cost of Carry Model (Theory Only), Explanation of Future Contract with a simple example, Futures Market in India – Recent Developments

Options Contracts: Meaning & Definition, Terminologies, Types of Options Contract, Options v/s Futures v/s Forwards, Participants, Pricing of Options: Theoretical Pricing of Derivatives: Black Sholes Model & Binomial Distribution Model, Explanation of Option Contract with a simple example, Option Market in India – Recent Developments

Swaps Contracts: Meaning & Definition, Terminologies, Types of Swaps Contract, Swaps v/s Options v/s Futures v/s Forwards, Participants, Pricing of Swaps, Back to Back Loan, LIBOR & MIBOR, Explanation of Swaps Contract with a simple example, Swaps Market in India – Recent Developments

Unit 3: SPECULATION, ARBITRATION, HEDGING

08hrs

Introduction, Meaning & Definition, Objectives, Functions, Types, Strategies, Speculation v/s Arbitration v/s Hedging, Can Speculation / Arbitration / Hedging mitigate financial risk for Companies?

Unit 4: TRADING, CLEARING & SETTLEMENT - DERIVATIVES

08hrs

Introduction, Meaning, Types, Order System in Stock Exchange, Types of Orders, Mechanism of Trading, Clearing & Settlement in Derivatives Segment, Recent updates in Trading of Derivatives in Stock Exchange

Unit 5: STOCK EXCHANGES IN INDIA

10hrs

Introduction, Meaning & Definition, Members, Brokers & Participants in Stock Exchange, Derivative Contracts in Stock Exchange, Demat account – Introduction & Types of orders processing, Investment v/s Speculation, Practical exposure of Futures & Options Market traded in Indian Stock Exchanges.

BUSINESS LAB ACTIVITIES:

1. Understand the elements of financial Risk Management. Adequate exposure to the functioning of financial Risk Management tools.
2. Prepare a chart on working mechanism of Forwards, Futures, Options and Swaps.

3. Describe the trading pattern, clearing and settlement procedure followed in BSE & NSE.
4. Prepare a chart on guidelines given by SEBI for trading in Derivatives.
5. Prepare a chart consisting of the movement of major stock indices of world – S&P, Sensex, Nikkei, Dow Jones, Nasdaq, FTSE, Hang Seng.

REFERENCE BOOKS

1. Dun & Bradstreet: Financial Risk Management, Tata McGraw-Hill Publication.
2. Kotreshwar, G: Risk Management- Insurance and Derivatives, Himalaya Publishing House
3. Triesmann, Gustavson & Hoyt: Risk management & Insurance, Thomson Learning Inc
4. Crouhy M. Dan Galai and Robert P. Mark: Risk Management, McGraw-hill Co.
5. Paul Hopkin, Fundamentals of Risk Management
6. George E Rejda and Michael McNamara, Principles of Risk Management & Insurance
7. John C. Hull, Risk Management & Financial Institutions
8. Merton M Miller, Derivatives,

6.5 COSTING METHODS AND TECHNIQUES

Objective :

To familiarize the students on the uses and applications of cost accounting methods in different businesses. Sectors

UNIT1: INTRODUCTION TO COSTING METHODS AND TECHNIQUES ,JOB COSTING AND CONTRACT COSTING.

16 hrs

Meaning of Costing Methods and Techniques-Types-Meaning of Job Costing-Features- Meaning of Contract costing –Features – similarities and dissimilarities between job and contract costing, procedure of contract costing, profit on incomplete contracts-Problems.

UNIT 2: PROCESS COSTING

14 hrs

Introduction, meaning and definition, Features of Process Costing, applications, comparison between Job costing and Process Costing, advantages and disadvantages, treatment of normal loss, abnormal loss and abnormal gain, rejects and rectification Joint and by-products costing – problems under reverse cost method

UNIT 3: OPERATING COSTING

12 Hrs

Introduction, Meaning and application of Operating Costing, - Power house costing or boiler house costing, canteen or hotel costing, hospital costing (Theory only) and Transport Costing – Meaning, Classification of costs, collections of costs, ascertainment of Absolute Passenger Kilometers, ton kilometers- Problems.

UNIT4: ACTIVITY BASED COSTING

10 hrs

Meaning, Differences between Traditional and Activity based costing. Characteristics of ABC, Cost drives and cost pools, Product costing using AABC system: uses- limitations-Steps in implementation of ABC- Simple problems.

UNIT 5: TARGET COSTING

4hrs

Meaning. Nature, Methodology,Methods of Establishment of cost. Just in Time (JIT)- Features, Implementation and benefits.(Theory only).

BUSINESS LAB ACTIVITIES:

1. List out industries located in your area and collect the details of methods of costing adopted by any two organizations
2. Collect data for Job costing pertaining to printing press and repair shops
3. Develop E-content for the significance of contract costing applicable to leading builder and developers
4. Develop E-content for operating costing of a renowned transport company
5. Prepare an Activity base cost statement of a company

BOOKS FOR REFERENCE

1. Jain &Narang, Cost Accounting-KP
2. M.N. Arora, Cost Accounting. HP

3. Nigam and Sharma, Advanced Costing.
4. N. K Prasad, Costing
5. Ravi M. Kishore – *Cost Management*
6. S. Mukherjee & A. P. Roychowdhury – *Advanced Cost and Management Accountancy*
7. K.S Thakur- Cost Accounting
8. Ashish K Bhattacharyya: cost accounting for business managers.
9. Palaniappan and Hariharan-Cost Accounting-I.K. International Publishers
10. J. MadeGowda Cost Accounting
11. Rathnam : Cost Accounting

6. 6 SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

OBJECTIVE

To familiarize the students about investment decisions and portfolio decisions.

UNIT 1: INTRODUCTION TO SECURITIES

14hrs

Investment – Meaning & Definition, Types or Avenues of Investment, Investment v/s Gambling v/s Speculation v/s Arbitration v/s Hedging, Factors to be considered for Investment, Investment Policy, Risk and Return Analysis, Types of Risk Appetite, Types of Risks in Investment, Sources of Risk, Risk Measurement – Standard Deviation, Covariance, Beta, Correlation (problems), Legal framework and Regulatory cover for Investment in India.

UNIT 2: SECURITY ANALYSIS

14hrs

Introduction to Fixed and Variable Income Securities, Equity Valuation Models, Fixed Income Securities Valuation Models: Bonds, Introduction to – Fundamental Analysis, Economic Analysis, Industry Analysis, Company Analysis, Technical Analysis – Modern Tools for Technical Analysis – Line, Point and Figure, Candlestick, Renko Chart, Heikin Ashi, etc. Price Patterns of Stock, Price Trends of Stock, Practical explanation on Technical Indicators used in Stock Market.

UNIT 3: PORTFOLIO MANAGEMENT

12hrs

Meaning of Portfolio Management, Need, Objectives, Process, Selection of securities, Capital Asset Pricing Model, CML, SML, Beta Factor – Alpha and Beta Coefficient – Problems, Single Index Model (Theory), Arbitrage pricing theory (Theory)

UNIT 4: PORTFOLIO EVALUATION & REVISION

08hrs

Portfolio Evaluation Strategies - Sharpe Model – Jensen Model – Treynor Model and MM Model - Problems Portfolio Revision, Active and Passive Management, Formula Plans, Recent development in strategies

UNIT 5: GLOBAL MARKETS

08hrs

Global Investment Benefits – Introduction to ADRs, GDRs, IDRs, Green Bond, Masala Bond, FCCBs, External Commercial Borrowings, Foreign Bonds, Global Mutual Funds – Relationship between Trends in Global Markets and the Domestic Markets, International Investing, International Funds Management, Emerging Opportunities.

BUSINESS LAB ACTIVITIES

1. Prepare an imaginary investment portfolio for individual with a salary of 10 lakhs per annum.
2. List of 10 companies approached SEBI for IPO
3. Prepare a technical analysis chart on Blue Chip Companies of BSE.
4. Collect information regarding GDRs, ADRs, IDRs and various Bonds and make a chart.
5. Watch market movement for a day and analyze the trend of Nifty-Fifty Index.

BOOKS FOR REFERENCES:

1. A. Brahmiah & P. Subba Rao, Financial Futures and Options, HPH.
2. Singh Preeti, Investment Management, HPH

3. Alexander Fundamental of Investments, Pearson Ed.
4. Hangen: Modern Investment theory. Pearson Ed.
5. Kahn: Technical Analysis – Plain and sample Pearson Ed.
6. Ranganthan: Investment Analysis and Port folio Management.
7. Chandra Prasanna: Managing Investment – Tata Mc Gram Hill.
8. Alexander, shampe and Bailey – Fundamentals of Investments Prentice Hall of India
9. Newyork Institute of Finance – How the Bond Market work – PHI.
10. Mayo Investment Thomason hearing

ELECTIVE II : MARKETING AND HUMAN RESOURCE MANAGEMENT

5.5 CONSUMER BEHAVIOUR AND MARKETING RESEARCH

UNIT :1 INTRODUCTION TO CONSUMER BEHAVIOUR

14 hrs

Introduction to Consumer Behaviour - Definition of Consumer behavior, Consumer and Customer, Buyers and Users -A managerial & consumer perspective; Need to study Consumer Behaviour; Applications of consumer behaviour knowledge; current trends in Consumer Behaviour; Market segmentation & consumer behaviour.

UNIT :2 ONLINE BUYING CONSUMER BEHAVIOUR AND ENVIRONMENTAL DETERMINANTS

12 Hrs

Introduction to Online Buying Behaviour-Meaning and Definition of Online Buying Behaviour-Reasons for Buying Through Online Channel-Consumer decision making Process towards online shopping -Factors Affecting Consumer Behaviour

UNIT 3: CONSUMER SATISFACTION & CONSUMERISM

12 hrs

Concept of Consumer Satisfaction; Working towards enhancing consumer satisfaction; sources of consumer dissatisfaction; dealing with consumer complaint. Concept of consumerism; consumerism in India; The Indian consumer; Reasons for growth of consumerism in India; Consumer protection Act 1986.

UNIT 4: MARKETING RESEARCH DYNAMICS

10 Hrs

Introduction, Meaning of Research, Research Characteristics, Various Types of Research , Marketing Research and its Management, Nature and Scope of Marketing Research , Marketing Research in the 21st Century (Indian Scenario), Marketing Research: Value and Cost of Information

UNIT 5 METHODS OF DATA COLLECTION AND RESEARCH PROCESS

10 Hrs

Introduction, Meaning and Nature of Secondary Data, Advantages of Secondary Data, Drawbacks of Secondary Data, Types of Secondary Data Sources, Primary Data and its Types

Research Process: An Overview, Formulation of a Problem, Research Methods, Research Design, Data Collection Methods, Sample Design, Data Collection, Analysis and Interpretation, Report Writing.

BUSINESS LAB ACTIVITIES

- Collect information on behavior of consumers at an unorganised retail outlets
- Prepare a questionnaire to conduct consumer survey to assess the important factors motivates their purchase like mobiles, shoes, bags etc
- Collect and record feedback on customer satisfaction online shopping
- List out the modern marketing research techniques
- Write a report on the marketing problem faced by any organization of your choice

BOOKS FOR REFERENCE

1. Philip Kotler, Marketing Management, Prentice Hall. 34
2. Bose Biplab, Marketing Management, Himalaya Publishers.
3. J.C. Gandhi, Marketing Management, Tata McGraw Hill.

4. Ramesh & Jayanti Prasad: Marketing Management, I.K. International
5. William J. Stanton, Michael J. Etzel, Bruce J. Walker, Fundamentals of Marketing, McGraw Hill Education.
6. Sontakki, Marketing Management, Kalyani Publishers.
7. Kuranakaran, Marketing Management, Himalaya Publishers.

5.6 PERFORMANCE MANAGEMENT

OBJECTIVE:

To familiarize the students with the concepts ,process, methods and techniques used for performance appraisal in an organization

UNIT 1 **INTRODUCTION TO PERFORMANCE MANAGEMENT:** 8 Hrs

Definition of Performance Evaluation, Evolution of Performance Management, Definitions and Differentiation of Terms Related to Performance Management. What a Performance Management System Should Do? Importance of Performance Management, Linkage of Performance Management to Other HR Processes

UNIT 2 **PROCESS OF PERFORMANCE MANAGEMENT:** 10 hrs

Overview of Performance Management Process, Performance Management Process, Performance Management Planning Process, Mid-cycle Review Process, End-cycle Review Process, Performance Management Cycle at a Glance

UNIT 3 **MECHANICS OF PERFORMANCE MANAGEMENT PLANNING AND DOCUMENTATION:** 14 hrs

The Need for Structure and Documentation, Manager's Responsibility in Performance Planning Mechanics and Documentation, Employee's Responsibility in Performance Planning Mechanics and Documentation, Mechanics of Performance Management Planning and Creation of PM Document - **Performance Appraisal:** Definitions and Dimensions of PA, Purpose of PA and Arguments against PA, Importance, Characteristics of Performance Appraisal, Performance Appraisal Process, Limitations

UNIT 4 **PERFORMANCE APPRAISAL METHODS:** 14 hrs

Performance Appraisal Methods, Traditional Methods, Modern Methods, including 360 and 720 models and Performance Appraisal of Bureaucrats – A New Approach

UNIT 5 **ISSUES IN PERFORMANCE MANAGEMENT:** 10 hrs

Role of Line Managers, Performance Management and Reward: Role of Line Managers in Performance Management, Performance Management and Reward, Concepts related to Performance and Reward, Linking Performance to Pay – A Simple System Using Pay Band, Linking Performance to Total Reward, Challenges of Linking Performance and Reward - *Facilitation of Performance Management System through Automation - Ethics in Performance Appraisal*

BU SINESS LAB ACTIVITIES :

1. Develop E content on Latest Performance Appraisal Techniques
2. Collect performance appraisal documents of a selected organizations
3. Prepare a chart on different automation tools used in performance appraisal
4. Conduct a case study on a performance v/s reward methods adopted by organization in your locality
5. List out various latest issues in performance appraisal

BOOKS FOR REFERENCE:

1. A.M Sheikh, Human Resource development and Management, 3rd Revised edition, S Chand publication

2. Snell and Bohlander, Human Resource Management, South-Western Cengage Learning. Indian Edition.
3. Uday Kumar Haldar and Juthika Sankar, Human Resource Management. Oxford Higher Education,
4. Seema Sanghi, Human Resource Management, Vikas Publications,
5. Sharou Pande and Swapnaleka Basak, Human Resource Management, Pearson Education,
6. K. Aswathappa, Human Resource Management, McGraw Hill Education 7th edition,
7. D Gopalakrishna, Case incidents in Human resource Management, IK International Publishers,

6.5 LOGISTICS AND SUPPLY CHAIN MANAGEMENT

OBJECTIVE: To provide an insight on the fundamentals of logistics and supply chain networks, tools and techniques.

UNIT 1 : INTRODUCTION TO LOGISTICS

08 Hrs.

Meaning and definition of logistics-- Scope and Importance of logistics. Evolution. Logistic strategies. Logistics performance and obstacles.

UNIT 2 ROLE OF LOGISTICS

14 Hrs.

Role of logistics in distribution-Objectives of Logistics- Functions-- Customer Service, Warehousing, Material Storage ,Material Handling, Transportation, Packaging. Differences between Logistics and Supply Chain- Factors influencing Logistics- Logistics Network- Meaning- Definition- Role of logistic network. Network Tools and Designs.

UNIT 3 SUPPLY CHAIN MANAGEMENT

14 Hrs.

Introduction to supply Chain Management- Meaning and Definition of supply Chain Management – Scope and Importance of supply Chain Management-Evolution of supply Chain .Competitive and Supply Chain Strategies- Drivers of supply chain performance and obstacles.

UNIT 4 SUPPLY CHAIN NETWORK AND DESIGN

10 Hrs.

Role of Distribution in supply chain-Factors influencing Distribution Network-Design option for Distribution Network- Value Addition- Models for Facility Location- Framework for network Decisions. Impact of uncertainty for Network Design.

UNIT 5 LOGISTICS IN SUPPLY CHAIN

10 Hrs.

Role of Logistics in supply chain- Make Vs Buy Decisions- Creating Worldwide Source Inventory- Managing Safety and cycle Inventory. Coordination in Supply chain- Design option for transportation network- Tailored transportation-routing and scheduling in Transportation.

BUSINESS LAB ACTIVITIES :

- Visit a Logistic Company/ Firm and collect the information regarding their main functions.
- Develop E content on the limitations in adopting Supply Strategies.
- Conduct a comparative study on the culture of two companies and its impact on Marketing.
- Prepare a chart on logistics practice of a manufacturing unit
- Develop an E content on latest logistics approach followed

BOOKS FOR REFERENCE

1. Janat Shah, Supply Chain Management – Text and Cases, Pearson Education,
2. Sunil Chopra and Peter Meindl, Supply Chain Management-Strategy Planning and Operation, PHI Learning / Pearson Education, Sixth edition,
3. K Sridhara Bhat - Logidstics and supply chain management – HPH
4. D. K Agarwal -Logidstics and supply chain management, Macmillan India Pv New Delhi
5. Ballou Ronald H, Business Logistics and Supply Chain Management, Pearson Education, 5 th

Edition,

6. David Simchi-Levi, Philip Kaminsky, Edith Simchi-Levi, Designing and Managing the Supply
7. Chain: Concepts, Strategies, and Cases, Tata McGraw-Hill,.
8. Altekar Rahul V, Supply Chain Management-Concept and Cases, PHI,.
9. Shapiro Jeremy F, Modeling the Supply Chain, Cengage, Second Reprint ,.
10. Joel D. Wisner, G. Keong Leong, Keah-Choon Tan, Principles of Supply Chain Management-
A Balanced Approach, South-Western, Cengage,
11. Raghuram G.- Logidstics and supply chain management PHI

6.6 EMOTIONAL INTELLIGENCE

OBJECTIVE

To develop students to be emotionally intelligent human beings, enabling them to respond to self and others emotions and to apply them in corporate career or in their own business.

UNIT 1: INTRODUCTION

12 Hrs.

Introduction: Fundamentals of Emotional Intelligence Emotions, Emotional Competencies, Executive EQ, Emotions and Enneagram, Rational Emotive Therapy, Emotional Transformation, Role of Emotions, Emotions and Attitude, Measuring Emotional Intelligence, Emotional Intelligence and self-awareness; self-regulation; motivation; empathy, and; social skills, Emotional Intelligence: Modelling, Measurement and Future Applications.

UNIT 2: INDIVIDUAL AND ORGANIZATIONAL LEARNING

12 Hrs.

Theories of Learning, Learning processes, Kolb's Learning Styles, How to create a learning Organization, Behavioral Intelligence and Team Work, Interpersonal Communication and Conversational Intelligence

UNIT 3: EMOTIONAL INTELLIGENCE

10 Hrs.

Fundamentals of Emotional Intelligence, the Emotional Competence Framework, Benefits of Emotional Intelligence, Strategies to improve Emotional Intelligence, Corporate Strategy and Business Strategy: Success through Emotionally Intelligent Leadership

UNIT 4: MANAGERIAL EFFECTIVENESS

12 Hrs.

Emotional Intelligence in the Workplace, Role of Emotional Intelligence in improving Managerial Effectiveness, Challenges faced by Organizations, managers. Understanding Organizational goals, creativity, optimizing resources, Execution skills (PDCA)

UNIT 5: EMOTIONAL INTELLIGENCE AND DECISION MAKING

10Hrs

Emotional Intelligence and Entrepreneurs, Professionalism and Ethics in Managerial Decision making, Understanding Emotional Intelligence in Leadership, Leadership Traits and Emotional Intelligence, Emotional Intelligence as a Key Leadership Skill.

BUSINESS LAB ACTIVITIES

1. Conduct a Group activities to assess the emotional dimensions and submit outcome of it
2. Create Emotional Intelligence Self Inventory
3. Conduct a Case studies on Emotional Intelligence: Success and Failure Stories
4. Prepare a list of Strategies adopted by organizations for high ensuring EQ
5. Develop E content on role of Emotional intelligence in managerial effectiveness

BOOKS FOR REFERENCE

1. Emotional Intelligence, "Aristotle's Challenge" and "When Smart is Dumb", Daniel Goleman
2. EQ and Leadership by P.T. Joseph: Tata McGraw-Hill

3. Emotional Intelligence: Why It Can Matter More Than IQ by Daniel Goleman Get Better or Get Beaten: 31 Leadership Secrets from GE's Jack Welch by Robert Slater, Jack Welch , McGraw-Hill School Education Group
4. Leadership: The Power of Emotional Intelligence by Daniel Goleman
5. The Brain and Emotional Intelligence: New Insights by Daniel Goleman
6. The Emotionally Intelligent Workplace by Daniel Goleman, 2001
7. Primal Leadership: Realizing the Power of Emotional Intelligence by Daniel Goleman, 2002
8. Destructive Emotions: A Scientific Dialogue with the Dalai Lama – 2003
9. Emotional Intelligence: Key Readings on the Mayer and Salovey Model by John D. Mayer (Editor), Marc A. Brackett (Editor), Peter Salovey (Editor)
10. The Emotionally Intelligent Manager: How to Develop and Use the Four Key Emotional Skills of Leadership by David R. Caruso and Peter Salovey

ELECTIVE III : IT AND DATA ANALYSIS

5.5 ENTERPRISE RESOURCE PLANNING (ERP)

OBJECTIVE:

The objective of this course is to enable the students to know the basics of ERP, its application and to explore future trends in ERP

UNIT-1: INTRODUCTION TO ENTERPRISE RESOURCE PLANNING: 12Hrs

Introduction, Benefits of ERP, Business Process Reengineering, Data Warehousing, Data Mining, Supply Chain Management.

UNIT-2: REASONS FOR THE GROWTH OF ERP: 12Hrs

Reasons for the Growth of ERP, Scenario and Justification of ERP in India, Evaluation of ERP, Various Modules of ERP, Advantages of ERP.

UNIT-3: UNDERSTANDING ERP: 12Hrs

Overview of Enterprise, Integrated Management Information, Business Modelling, ERP for Small Businesses, ERP for Make to Order Companies.

UNIT-4: BUSINESS PROCESS MAPPING: 10Hrs

Business Process Mapping in ERP, ERP Implementation Process, Hardware Environment for ERP Implementation.

UNIT-5: ERP IMPLEMENTATION: 10Hrs

Precautions in ERP Implementation, ERP Post Implementation Options, Marketplace – Dynamics – SAP AG – Oracle – PeopleSoft.

BUSINESS LAB ACTIVITIES:

1. Prepare a list of companies that provide ERP packages and their features.
2. Develop a E content on Data Mining
3. Develop a E content on current scenario of ERP
4. Prepare a chart on E content on ERP business modeling
5. Draft a mapping for ERP Business Process

BOOKS FOR REFERENCES :

1. Alexis Leon, “ERP DEMYSTIFIED”, Tata McGraw Hill, Second Edition, 2008.
2. Mary Sumner, “Enterprise Resource Planning”, Pearson Education, 2007.
3. Jim Mazzullo, ”SAP R/3 for Everyone”, Pearson,2007.
4. Jose Antonio Fernandz, “ The SAP R /3 Handbook”, Tata McGraw Hill, 1998.

5.6 DATA ANALYSIS FOR SOCIAL SCIENCE

OBJECTIVE

To enable the students to understand various concepts and software's in statistics applicable to analyse the sociological problems /issues

UNIT-1: INTRODUCTION TO DATA ANALYSIS, 10 hrs
Meaning of Data Types of Measurement, Reliability and validity

UNIT-2: MEASURES OF CENTRAL TENDENCY AND DISPERSION, 12 Hrs
Different types of distributions, Selection of appropriate data analysis technique, Inferential statistics I, Inferential statistics II

UNIT-3: INTRODUCTION TO SPSS, 12 Hrs
T-test and one-way ANOVA and ANCOVA using SPSS (Theory and Practical Case study), Correlation and simple Regression using SPSS

UNIT-4: INTRODUCTION TO MULTIVARIATE DATA ANALYSIS, 12Hrs
Multiple regression analysis, Multiple regression analysis using SPSS, Logistic regression using SPSS

UNIT-5: DATA ANALYSIS METHODS 10 HRS
Common method bias issue in survey research, Common Method bias using unmeasured method factor using SPSS

BUSINESS LAB ACTIVITIES:

1. Choose and apply appropriate descriptive and bivariate statistical techniques to address research questions and hypotheses:
2. Formulate the hypothesis and test it using imaginary data
3. Use SPSS for univariate and bivariate data analyses: Interpret findings; using APA format;
4. List out various data analysis methods with their applicability
5. Conduct stastical test on any social issue using SPSS and submit a report

BOOKS FOR REFERENCES

1. Malhotra, N. K., & Birks, D. F. (2012). Marketing research: An applied approach. Pearson Education.6th edition.
2. Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin, M. (2013). Business research methods. Cengage Learning.
3. Levin, R. I. (2011). Statistics for management. Pearson Education India.
4. Wooldridge, Jeffrey. 2008. IntroductoryEconometrics: A Modern Approach. SouthWestern College Pub; 4th Edition, ISBN=9780324581621.
5. Hair, J. F., Black, W. C., Babin, B. J., Anderson, R. E., & Tatham, R. L. (2013). Multivariate data analysis, 7/e. Pearson India.
6. Hayes, A. F. (2017). Introduction to mediation, moderation, and conditional process analysis: A regression-based approach. 2nd edition, Guilford Press.

6.5 E-GOVERNANCE

OBJECTIVE:

The objective of this course is to enable the student to understanding basics of e-governance strategies and acquaint how an effective strategic plan can be developed through a process.

UNIT – I INTRODUCTION TO E- GOVERNANCE 12 Hrs

Introduction to e- Governance, Different Stages of e-Governance, Advantages, Problems and Challenges of e-Governance, National Statues, International Status, Securities in e-Governance.

UNIT – 2 PLANNING AND IMPLEMENTING E-GOVERNANCE 12 Hrs

E-governance architecture, Planning and Implementing e-Governance, Legal Framework of e-Governance, Enterprise Business Architecture Development, Public Management and Administration ,Business Models for Implementation of e-Governance.

UNIT – 3 E-GOVERNANCE MODELS 10 Hrs

Evolution of e-Governance in India: Past, Study of e-Governance models of different countries, Finding the gaps in each model, E-Governance Maturity Model.

UNIT – 14 EMERGING ISSUES IN E-GOVERNANCE 10 Hrs

Emerging national and international issues: New emerging topics, Debate on Individual Privacy v/s National Security, Role of Social Media in eGovernance, Big data Analytics in e-Governance, Semantic web Analytics

UNIT – 5 E- GOVERNANCE CASE STUDIES 12 Hrs

Case Study: Election Commission, Indian Railway Reservation, Aadhar – UID, Income Tax, SAKALA, Bhoomi and Case Studies of e-Governance outside India.

BUSINESS LAB ACTIVITIES :

- Identify the concept and need of e-Governance Projects
- Analyze advantages and disadvantages of e-government programs
- identify major issues and strategies behind e-government programs
- Compare the different e-governance projects and analyze the maturity among models
- prioritize types of e-government services

BOOKS FOR REFERENCES :

1. E-Governance by Pankaj Sharma, APH Publishing, 2004
2. E Governance A Comprehensive Framework, 2008, D N Gupta, Jain Books
3. E Governance, Nidhi Sharma, 2018, Jain Books
4. E-governance: A Global Perspective on a New Paradigm, edited by Toshio Obi, Publisher: IOS Press, 2007

5. Governance and Information Technology From Electronic Government to Information Government edited by Viktor Mayer-Schönberger and David Lazer, Publisher: Massachusetts Institute of Technology, 2007
6. The World Wide Web Consortium (2008). Web Content Accessibility Guidelines (WCAG) 2.0. Downloaded on 10th January, 2012 from <http://www.w3.org/>
7. Government of India (2009). Guidelines for Indian Government websites. Downloaded on 15th January, 2012 from <http://darpg.nic.in/>
8. E-governance for Development : A Focus on India , Shirin Madon , Palgrave Macmillan , 2009
9. E-governance : case studies, Ashok Agarwal, University Press India, 2007
10. IT-e-Governance in India , Kamalesh N. Agarwala, Murli D. Tiwari , Macmillan , 2002
11. E-government : from vision to implementation: a practical guide with case studies, Subhash C. Bhatnagar, SAGE , 2004
12. E-Governance: Concepts And Case Studies, C.S.R. Prabhu ,PHI ,2011

6.6 BUSINESS ANALYTICS

OBJECTIVE:

The objective of this course is to expose the students for fundamental techniques, approaches for data-driven decision-making and develop skills for decision-making in the face of uncertainty

UNIT-1: INTRODUCTION: 12 Hrs
Business –Terminology-Business Analytics process- Relationship of BA and Organization.

UNIT-2: IMPORTANCE OF BUSINESS ANALYTICS 10 Hrs
Business Analytics - Strategy for competitive advantage-Importance of BA with new data.

UNIT-3: RESOURCE CONSIDERATIONS FOR BUSINESS ANALYTICS 12 hrs
Business Analytics Personal, Business Analytics data, Business Analytics Technology

UNIT-4: ORGANIZATION STRUCTURES ALIGNING BUSINESS ANALYTICS 10 Hrs
Organization structure - Management Issues –Managing Change.

UNIT-5: CASE STUDY EXAMPLE IN A BUSINESS ANALYTICS PROCESS 12 hrs
Descriptive Analysis- Predictive analysis-A simple illustration of data mining.

BUSINESS LAB ACTIVITIES:

1. Build better predictive algorithms using Machine learning
2. Develop a E content on trends using data
3. Integrate external or new datasets
4. Create visualizations, building APIs for data consumption.
5. Develop a E content on Business Analytics process

BOOKS FOR REFERENCE

1. Bartlett, R. (2013) A Practitioner's Guide to Business Analytics . McGraw-Hill, New York, NY.
2. Business Analytics: Data Analysis & Decision Making, Book by S. Christian Albright and Wayne L. Winston
3. Data Mining for Business Intelligence" by Galit Shmueli, Nitin R. Patel, and Peter C. Bruce
4. Business Analytics: Methods, Models and business decisions by James R. Evans
5. Elbing, A.O. (1970) Behavioral Decisions in Organizations . Scott Foresman and Company, Glenview, IL.
6. Business Analytics –Principles, concepts and Applications, What, Why, and How Marc Schniederjans Dara G. Schniederjans Christopher M. Starke .
7. Elbing, A.O. Behavioral Decisions in Organizations . Scott Foresman and Company, Glenview, IL.