

# PROGRAMME PROJECT REPORT

# BACHELOR OF BUSINESS ADMINISTRATION

# CENTRE FOR DISTANCE & ONLINE EDUCATION (CDOE)



Programme Name: Bachelor of Business Administration

Eligibility: 10+2 or equivalent

Minimum Duration: 3 years (6 Semesters)

Maximum Duration: 5 years

### **Programme's Mission and Objective:**

There are many opportunities and careers to pursue after earning a degree. Students who pursue a Bachelor of Business Administration will increase their understanding of business fundamentals and how they apply them to their jobs. Not just this upon completing the BBA course, students gain knowledge and experience in management and leadership to prepare them for managerial roles and entrepreneurship. The Bachelor of Business Administration degree provides students with the broad foundation in different aspects of Business administration in all sector. Student gains exposure to diverse field of Business Administration/Management.

### Relevance of the Programme with HEI Mission and Goals:

Arunachal University of Studies, situated in the state of Arunachal Pradesh, where youth seeking job opportunities in the area of Business Administration/Management in any sector or wanting to establish their own venture can fulfil the dream as local students. AUS also feels, it is very important to launch this programme. With our BBA degree, a student completes a comprehensive curriculum preparing them for high-level roles in the field of business where they can plan how an organization can operate during the day-to-day strategies in the ethical working conditions.

# **Nature of Prospective Target Group of Learners:**

In today's global scenario, Bachelors of Business Administration are among those rare degrees that can be taught and studied the same way anywhere in the country. Students can pursue careers in operations or sales management, healthcare administration, or marketing through this degree program. Keeping the social context in mind, AUS believe that the programme curriculum is designed after understanding the diverse needs of the students of the state. The literacy rate of the state is below the average literacy rate of India. This programme will enable the students to be self-dependent and participate in the development of the state and the country.

# **Appropriateness of the Programme:**

The Bachelor of Business Administration degree is designed to provide students with a wide range of managerial skills while building competence in a particular area of business/Job. The University, therefore, plans the degree in a manner to exposed students to general business principles. During BBA courses, students can gain a deeper understanding of the present global business issues, as well as understands how economics plays a role in the global marketplace right from the ground of Arunachal Pradesh.



**Expected outcomes:** Gradates can seek jobs in banking and insurance sector. Our vision is simple to inspire students to weave leadership values that is to come while taking a job. AUS has an unmatched tradition of preparing management students into skillful leaders entering as professionals and entrepreneurs delivering the much-needed change in this fast-moving world. Upon completion of the programme, a degree in Bachelor of Business Administration can offers employability around sales and business management as marketing manager, finance manager, business consultant, human resource manager.



### **Instructional Design:**

1. Title of the Programme : Bachelor of Business Administration

2. Minimum Duration of the Programme : 3 Years {6 Semester}

3. Maximum Duration of the Programme : 5 Years

4. Weather Listed in Section (22) of UGC Act : Yes

5. Level of the Programme : UG-I to UG-III

6. Eligibility : 10+2 or eq.

7. Optional Early Exit Certification : Not Applicable

8. Credit Transfer : Applicable

- 8.1 To the Second Year of Programme: For the Candidates who has successfully completed First Year of Programme from a recognized University/ Institution or any other Institution recognized by the Arunachal University of Studies. A student admitted under this system requires submitting fees for Second Year of the Programme along with Credit Transfer fees as prescribed by the University from time to time.
- 8.2 To the Third Year of Programme: For the Candidates who has successfully completed First & Second Years of Programme from a recognized University/ Institution or any other Institution recognized by the Arunachal University of Studies. A student admitted under this system requires submitting fees for Third Year of the Programme along with Credit Transfer fees as prescribed by the University from time to time.
- 8.3 The cases where exact title of Programme is different from the aforementioned Programme Title and more than 75% credits earned in previous qualification matches with the Programme Credits then such Credit Transfers are permitted by the Arunachal University of Studies as per 8.1 and 8.2.
- 9. Skill Based Credit Transfer : Applicable
  - 9.1 A Candidate who has successfully completed minimum two years of work experience in relevant field or have completed minimum of two-year professional certification from an institution after prescribed qualification for the admission into programme are eligible for Skill Based Credit Transfer. The Skill Based Credit Transfer candidates have to appear in all theory examinations in order to earn minimum Two Years credits of the Programme.
  - To the Second Year of Programme: Such Candidates are required to earn mismatched theory, practical and industrial credits of First Year along with Second Year Examinations. A student admitted under this system requires submitting fees for First and Second Year of the Programme along with Skill Based Credit Transfer fees as prescribed by the Arunachal University of Studies from time to time.
  - 9.3 To the Third Year of Programme: Such Candidates are required to earn mismatched theory, practical and industrial credits of Second Year along with Third Year Examinations. A student admitted under this system requires submitting fees for Second and Third Year of the Programme along with Skill Based Credit Transfer fees and Lateral Entry Fees/ Credit



Transfer Fees (whichever applicable) as prescribed by the Arunachal University of Studies from time to time.

10. Lateral Entry : Not Applicable

#### 11. Division:

The University will award the Divisions to successful candidates in accordance with Section 22 of Rules and Regulations made under the Arunachal University of Studies Act (No. 9 of 2012).

### 12. Grading Scale:

The Grading Scale of the University will be in accordance with Section 23 of Rules and Regulations made under the Arunachal University of Studies Act (No. 9 of 2012).

### 13. Programme Credit Distribution:

The Credit System and Programme Credit Distribution of the University will be in accordance with Section 45 and Section 46 of the First Statutes made under the Arunachal University of Studies Act (No. 9 of 2012).

#### 14. Abbreviations and Formulae for Performance Acknowledgement:

Abbreviations and Formulae for Performance Acknowledgement of the University will be in accordance with Section 25 of the Rules and Regulations made under the Arunachal University of Studies Act (No. 9 of 2012).

#### 15. Admission Procedure:

- 15.1 Admission in Bachelor of Business Administration Annual/ Semester programme of study shall be made on Merit.
- 15.2 Admission cannot, however, be claimed by any candidate as a matter of right. The admission or re-admission of a candidate shall be entirely at the discretion of the University which may refuse to admit any student without assigning any reason there for.
- 15.3 On selection for admission to the programme, the candidate shall, within the time fixed by the Dean/ Director deposit the fees prescribed for the programme. If the candidate fails to deposit fees within the stipulated time, the selection shall automatically stand cancelled. Such a candidate shall not be admitted to the concerned programme unless a fresh order of selection and extension of date for payment of fees is issued.
- 15.4 The candidates other than the domicile of Arunachal Pradesh are required to fulfill the entry criteria as prescribed by the Government of Arunachal Pradesh time to time.
- 15.5 The Foreign Nationals are eligible for the Programme. Applications of foreign nationals nominated by the Government of India under scholarship schemes and self-financing Foreign Nationals shall be entertained for the aforesaid programme. The Foreign Nationals are required to obtain Restricted Permit from the Government of Arunachal Pradesh in addition to other papers required by Govt. of India before coming to Arunachal Pradesh.

### 16. Attendance:

16.1 Attendance of a newly admitted candidate shall be counted from the date of his/her admission, or date of beginning of classes whichever is later, while in the case of promoted



candidates, attendance shall be counted from the date on which respective class begins. However, in case of promotion after declaration of results of supplementary examination (if any), the attendance will be counted from the date of admission in the respective case.

- 16.2 There shall be an Attendance Monitoring Committee in the Faculty under the Chairmanship of the Dean/ Director.
- 16.3 The Condonation upto 25% can be considered for the following specific cogent reasons:
  - Participation in NCC/NSC/NSS Camps duly supported by certificate.
  - Participation in University or College Team Games or Interstate or Inter-University tournaments, duly supported by certificate.
  - Participation in Educational Excursions, which form a part of teaching in any subject conducted on working days duly certified by the Dean/ Director.
  - University Deputation for Youth Festival duly certified by the Dean/ Director.
  - Prolonged illness duly certified by the Medical Officer or any other Registered Medical Practitioner, provided such certificate is submitted to the Dean/ Director.
- 16.4 Minimum attendance criteria will be decided by Dean/ Director of Concerned Faculty from time to time.
- 16.5 There shall be no attendance criteria for External Candidates.

#### 17. Programme Fee:

Programme Fee will be displayed on official website of the University from time to time.

### 18. Examination and Result:

- 18.1 The Distribution of Continuous Internal Assessment and Term End Examination of the programme will be in accordance with Section 24 of the Rules and Regulations made under the Arunachal University of Studies Act (No. 9 of 2012).
- 18.2 Result will be displayed on the official website of the University. The Statement of Grades will be issued by the Controller of Examination.
- 18.3 Students can apply for Re-Totalling/ Re-Evaluation on demand as per the procedure in practice from time to time.
- 18.4 Students designated in Grade F or the students desirous of improving their grades can apply for the same through Backlog/ Improvement examination as per the procedure in practice from time to time.

### 19. Programme Contents: -

The Total Marks includes Continuous Internal Assessment and End Term Examination. The bifurcation of Continuous Internal Assessment and End Term Examination marks will be in accordance with Section 24 of the Rules and Regulations made under the Arunachal University of Studies Act, 2012 (9 of 2012).



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First Se	First Semester			
S. No	Name of Subject	Credits	Total Marks	
1	Foundation Course in Environmental Science	4	100	
2	Organizational Behavior	5	100	
3	Principles of Management	5	100	
4	Management & Financial Accounting	5	100	
5	Business Economics	5	100	
	Total 24			

Second Semester			
S. No	Name of Subject	Credits	Total Marks
1	English Grammar & Composition	4	100
2	Legal & Regulatory Framework	5	100
3	Marketing Management	5	100
4	Human Resource Management	5	100
5	Organization, Competition & Environment	5	100
•	Total	24	

Third Semester			
S. No.	Name of Subject	Credits	<b>Total Marks</b>
1	Soft Skills for Business	4	100
2	Corporate Accounting	5	100
3	Consumer Behavior	5	100
4	Corporate Environment	5	100
5	Business Ethics	5	100
	Total 24		

Fourth :	Fourth Semester			
S. No.	Name of Subject	Credits	Total Marks	
1	Business Research Methods	5	100	
2	Financial Management	5	100	
3	Services Management	5	100	
4	Banking Regulations & Operations	4	100	
5	Cost Accounting	5	100	
	Total 24			



Fifth Se	Fifth Semester			
S. No.	Name of Subject	Credits	Total Marks	
1	Entrepreneurial Management	5	100	
2	Computer Applications in Business	4	100	
3	Investment Management	5	100	
4	International Finance	5	100	
5	Business Regulations	5	100	
	Total 24			

Sixth Semester			
S. No.	Name of Subject	Credits	Total Marks
1	International Business	5	100
2	E-Business	5	100
3	Income Tax	5	100
4	Strategic Management	5	100
5	Employee Welfare & Social Security	4	100
	Total 24		

**Total No. of Credits of Programme: 144** 

### 20. Detailed syllabus: -

#### **First Semester**

First Se	First Semester				
S. No	Name of Subject	Credits	Total Marks		
1	Foundation Course in Environmental Science	4	100		
2	Organizational Behavior	5	100		
3	Principles of Management	5	100		
4	Management & Financial Accounting	5	100		
5	Business Economics	5	100		
	Total 24				

Subject Name: FOUNDATION COURSE IN ENVIRONMENTAL SCIENCE

**Unit 1:** The Multidisciplinary nature of environmental studies Definition; Scope and importance, Need for public awareness.

Natural Resources: Renewable and non-renewable resources:

Natural resources and associated problems

a) Forest resources: Use and Over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.



- b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dam's benefits and problems.
- c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, Case studies.
- f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

Role of an individual in conservation of natural resources.

Equitable use of resources for sustainable lifestyles.

### **Unit 2: Ecosystems:**

- Concept of an ecosystem.
- Structure and function of an ecosystem.
- Producers, consumers and decomposers.
- Energy flow in the ecosystem.
- Ecological succession. Food chains, food webs and ecological pyramids.
- Introduction, types, characteristic features, structure and function of the following ecosystem:
- a. Forest ecosystem
- b. Grassland ecosystem
- c. Desert ecosystem
- d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

# **Biodiversity and its Conservation**

- a. Introduction-Definition: genetic, species and ecosystem diversity.
- b. Biogeographical classification of India.
- c. Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values.
- d. Biodiversity at global, National and local levels.
- e. India as a mega-diversity nation.
- f. Hot-spots of biodiversity.
- g. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts.



- h. Endangered and endemic species of India.
- i. Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

#### **Unit 3: Environmental Pollution:**

- Causes, effects and control measures of: -
- a. Air pollution
- b. Water pollution
- c. Soil pollution
- d. Marine pollution
- e. Noise pollution
- f. Thermal pollution
- g. Nuclear hazards
- Solid waste Management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution.
- Pollution case studies.
- Disaster management: floods, earthquake, cyclone and landslides.

#### **Social Issues and the Environment**

- From Unsustainable to Sustainable development.
- Urban problems related to energy.
- Water conservation, rain water harvesting, watershed management.
- Resettlement and rehabilitation of people; its problems and concerns. Case studies.
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust.

Case studies.

- Wasteland reclamation.
- Consumerism and waste products.
- Environment Protection Act.
- Air (Prevention and Control of Pollution) Act.
- Water (Prevention and Control of Pollution) Act.
- Wildlife Protection Act. Forest Conservation Act.
- Issues involved in enforcement of environmental legislation.



- Public awareness.

### **Unit 4: Human Population and the Environment**

- Population growth, variation among nations.
- Population Explosion-Family welfare Programme.
- Environment and human health.
- Human Rights.
- Value Education.
- HIV/AIDS.
- Women and Child Welfare.
- Role of information Technology in Environment and human health.
- Case Studies.

### **Unit 5: Field Work (Practical)**

- Visit to a local area to document environmental assets-river/forest/grassland/hill/mountain.
- Visit to a local polluted Site-Urban/Rural/Industrial/Agricultural.
- Study of common plants, insects, birds.
- Study of simple ecosystems-pond, river, hill slopes, etc.

### Subject Name: ORGANIZATIONAL BEHAVIOR

**Unit 1: Introduction:** Emergence, Concepts, Importance, Nature, Characteristics, Models, Cognitive, Behaviorist, Social Cognitive Framework, Relationship with other fields. Perception-Nature, Concept, Process and Importance, Attitude-Concept, Process, Importance, Attitude Measurement, Personality- Concept, Nature, Types and Theories, Learning- Concept and Theories

**Unit 2: Work Motivation:** Concept, Application, Principles Theories, Involvement, Theories of Motivation: Maslow's need hierarchy, Herzberg theory of Motivation.

**Unit 3: Group Dynamics:** Definition types of group, Stage of Group Development, Group Characteristics, Group Structure, Group Norms and Group Norms and Group Cohesiveness, Group Decision-Making.

**Unit 4: Leadership:** Definition and framework of leadership perspectives, Leadership theories and models: Trait theories, Behavior Theories, Leadership Styles, Nature of Conflict, Reactions of Conflict, Managing Conflict.



**Unit 5: Organizational Change:** Forces of change, Process for Planned Organizational Cultures, Globalization and Organizational Cross Cultures, the emergence of global organization.

**Subject Name: PRINCIPLES OF MANAGEMENT** 

**Unit 1: Definition of Management:** Its Nature and Purpose, Management as a Science and Art, The Elements of Science, Patterns of Management Analysis – Systems approach to operational management. Functions of Managers. Management and Society- Social Responsibilities and Ethics with reference to India and EN India. Operating in a Pluralistic Society, Social Responsibility of Managers, and Ethics in Managing. A Broad overview of the Different Forms of Business Enterprises in India.

Unit 2: Nature and Purpose of Planning: Types of Plans, Steps in Planning, the Planning Process-A Rational Approach to Goal Achievement. Objectives- The Nature of Objectives, Evolving Concepts in Management by Objectives (MBO), The Process of MBO, Setting Objectives, Benefits and weakness of MBO, The Nature and Purpose of Strategies Planning Process, The TOWS Matrix, The Portfolio Matrix, Major Kinds of Strategies and Policies, The Three Generic Competitive Strategies by Porter, Effective Implementation of Strategies, Premising and Forecasting. Decision Making- The Importance and Limitations of Rational Decision Making, Evaluation of Alternatives, Selecting an Alternative, Programmed and Non-Programmed Decisions.

**Unit 3: Nature and Purpose of Organizing:** Formal and Informal Organizations, Organizational Division- The Department, Organization Levels and the span of Management, Factors Determining an Effective Span, Organizational Environment for Entrepreneur, The Structure and process of Reorganizing. Authority and Power, Line and Staff Concepts, Art of Delegation.

Unit 4: Human Resource Management and Selection: Definition of Staffing, Definition of Managerial Job, Systems Approach to HRM – An overview the staffing function, Situational Factors affecting staffing, Selecting – Matching the person with the job, Systems Approach, Position Requirements and job Design, Skills and Personal Characteristics required by Managers, Matching Qualifications with Position Requirements, Selection Process, Techniques and Instruments, Orienting and Socializing New Employees. Performance Appraisal: Purpose and uses of Appraisal, Problem of Management Appraisal, Choosing The Appraisal Criteria, Traditional Trait Appraisals, Apprising Managers Against Verifiable Objectives, Appraising Managers as Managers, Rewards and Stress of Managing, Formulating the Career Strategy. Manager Development Process and Training, Approaches to Manager Development on – the – Job Training



and Internal and External Training, Managing Changes, Organizational Conflict, Organizational Development.

Unit 5: Controlling the Basis Control Process: Critical Control Points and Standards, Control as a Feedback Systems, Real – Time information and Control Feed Forward Control, Requirements for Effective Controls. Budget- Traditional non-budgetary control Devices, Time – Event Network analysis, Information Technology, Use of Computers in handling information, Challenges Created by Information Technology. Control of Overall Performance, Budget summaries and report, profit and loss control, Control through return on investment, Direct Control VS Preventive Control, Developing Excellent Managers.

Subject Name: FINANCIAL & MANAGEMENT ACCOUNTING

**Unit I: Financial Accounting:** Definition, Nature and Scope of Accounting. Accounting Principles. Accounting Concepts, Indian Accounting Standards. Difference between traditional and modern accounting.

**Unit II**: **Basics of financial Accounting**: Journal, Ledger, Trial Balance, Preparation of Annual Accounts - Profit and Loss Account and Balance Sheet. Adjustment Entries.

**Unit III: Analysis of Financial Statement**: Financial Statements - Meaning, Nature and Limitations. Meaning of Financial Analysis. Significance of Financial Analysis to Different Parties. Vertical vs. Horizontal Analysis. Internal Vs. External Analysis. Trend percentages and Common size statement.

Techniques of Financial Analysis: Accounting Ratios - Meaning, Significance and Limitations. Classification, Computation and interpretation of Liquidity Ratios, Leverage Ratios, Activity/turnover Ratios and Profitability Ratios. **Du-point Analysis.** Funds Flow Statement - Meaning and Need. Preparation and Interpretation. Cash Flow Statement - Meaning, Need, Preparation and Interpretation.

**Unit IV: Management Accounting Introduction-**Meaning, Functions, Scope and Limitations of Management Accounting, Financial Accounting vs. Management Accounting

An orientation to Cost Accounting-Purpose of Cost Accounting, Elements of cost, Kinds of costing, Classification of Costs, Methods of Cost variability, Marginal Costing & Break-Even Analysis-Meaning of Marginal Costing, Marginal Costing Techniques, Break Even Point, Graphic presentation, Preparation of break-even charts and their interpretation, Managerial uses of Break-even analysis, Activity Based Costing-Concept, main activities and their cost drivers, developing ABC System.

**Unit V: Budgeting** Definition of a budget, Kinds of budgets, Preparation of a Budget, Budgetary Control, Flexible Budgeting, Zero Base Budgeting, Performance Budgeting **Responsibility** 



**Centres**-Cost Centres, Profit Centres and Investment Centres, Inter divisional transfer pricing – concept and methods.

### **Suggested Readings:**

- 1. Anthony Robert N. & Reece James S: Management Accounting, Irwin
- 2. Anthony Robert N & Welsch Glenn A: Fundamentals of Management Accounting, R.D. Irwin
- 3. Hongren Charles T.: Introduction to Management Accounting, Pearson Education India
- 4. Bhattacharya S.K. & Dearden John: Accounting for Management, Tata McGraw-Hill Pub.Co.Ltd., ND 5. Hingorani N.L., Ramanathan A.R. & Grewal T.S.: Management Accounting, Sultan Chand & Sons.
- 6. Khan M.Y. and Jain P.K. :Management Accounting Tata McGraw-Hill Publishing Co. Ltd. , New Delhi
- 7. Kishore Ravi M. : Taxman's Advanced Management Accounting
- 8. H.G.Guthman: Financial Statements Analysis, PHI
- 9. Jain & Narang: Advanced Accountancy, Kalyani
- 10. Myer :Financial Statements Analysis PHI Publishers
- 11. Robert Anthony & Reece : Management Accounting Text
- 12. Khan & Jain: Management Accounting, TataMcGrawHill

**Subject Name: BUSINESS ECONOMICS** 

**Unit 1: Managerial Economics:** Nature of Managerial Economics, Integration of Economics Theory and Business Practice, Importance of Managerial Economics, Managerial Economics and Traditional Economics, Managerial Economics and Operation research, Models.

Unit 2: Concept of Business Economics: Fundamental Concepts.

**Tools and Techniques of Economics:** Some Formal Definitions and derivations, Use of calculus tools, Econometric Estimations, Case Methodology, Overview,

**Unit 3: Consumption and Demand Analysis:** Price Elasticity of Demand, Elasticizes of Demand, Income Elasticity of Demand, Cross Elasticity of Demand, Promotional Elasticity of Demand, Elasticity of Price Expectation.

**Unit 4: Business Forecasting:** Objective of Demand Forecasting, Importance of Forecasting, Techniques of Forecasting.

**Industry and Market Structure Analysis:** Pure and Perfect Competition, Pure Monopoly, Competition Analysis.

**Unit 5: Market Analysis:** Profits, Investments, Socio – Psychological Aspects of Demand, Control and Management of Demand.

Production Analysis: Theory of Cost, Internal Economics, External Economics, Cost Function.



#### **Second Semester**

Second	Second Semester			
S. No	Name of Subject	Credits	Total Marks	
1	English Grammar & Composition	4	100	
2	Legal & Regulatory Framework	5	100	
3	Marketing Management	5	100	
4	Human Resource Management	5	100	
5	Organization, Competition & Environment	5	100	
	Total 24			

Subject Name: ENGLISH GRAMMAR & COMPOSITION

# **Unit 1: English Grammar**

- 1. An Introduction to Part of Speech: Verb, Tenses, Voice, Direct and Indirect Forms of Speech.
- 2. Prepositions
- 3. List of Appropriate Preposition Used
- 4. Sentence
- 5. Synthesis of Sentences
- **6.** Transformation of Sentences
- 7. Syntax
- 8. Punctuation
- **9. Vocabulary:** Antonyms and Synonyms, Similar Words Distinguished, One Word Substitutions, More about words, Idioms & Phrases, Idioms.
- **10. Common Error:** Some fundamental Rules for Correction, Sentences with error.
- 11. Comprehension (with answers)

### **Unit 2: Composition**

- 1. Paragraph Writing
- 2. Letter writing
- 3. Essay Writing
- 4. The Essays



Subject Name: LEGAL AND REGULATORY FRAMEWORK

**Unit I: Law relating to Societies and Trusts:** General concept relating to registration of societies; property of societies; suits by and against societies; enforcement of judgment against societies; dissolution of societies; general concept relating to trusts; creation of a trust; duties and liabilities of trustees; rights and powers of trustees, disabilities of trustees; rights and liabilities of the beneficiary.

**Unit II: Law relating to Intellectual Property:** Concept and development of intellectual property law in India; law and procedure relating to patents, trademarks and copyrights; geographical indications; design act; overview of laws relating to other intellectual property rights; intellectual property appellate board.

**Unit III: Law relating to Pollution Control and Environmental Protection:** Concept of sustainable development, biodiversity and carbon credit; government policy regarding environment; law relating to prevention and control of air pollution and water pollution; Environment (Protection) Act, 1986; national green tribunal.

**Unit V: Law Relating to Information:** Right to Information Act, 2005- Definitions, right to information, obligations of public authorities, request for obtaining information, disposal of request, exemption from disclosure of information, grounds for rejection to access in certain cases, severability; central information commission- its constitution, term of office, conditions of service and removal; powers and functions of Central Information Commissions, appeals and penalties.

**Subject Name: MARKETING MANAGEMENT** 

**Unit 1: Introduction to Marketing:** Marketing: Definition, Key Concepts and Trends, Marketing Environment, Marketing Strategy, Market Segment, Target Marketing Selection and Marketing Mix.

**Unit 2: Consumer Behavior:** Consumer Behavior, Customer Decision Making Framework, Buying Process, Customer Satisfaction, Customer Relationship Marketing, The Product: Meaning, Levels, Product Mix Decisions, Product Life Cycle, New Product Development, Pricing, Objectives and Strategies.

**Unit 3: Promotion and Distribution:** Marketing Information Systems and Marketing Research, Promotion: Meaning, Types and Strategies, Channel Management, Supply Chain Management, Sales – Force Management and Process of Personal Selling.

**Unit 4: Global Marketing: Contemporary Issues in Marketing:** Green Marketing: Global Marketing, Retailing in India, Brand Management, Competitive Strategies, Customer Loyalty.

Subject Name: HUMAN RESOURCE MANAGEMENT

**Unit 1: Introduction:** Meaning, Definition, Scope, Evolution, Objectives of HRM, Qualities of HR / Personnel Manager, Role of Human Resource Manager, Development of HRM in India, Distinction between HRM and PM.

**Unit 2: Human Resource Planning:** Meaning, Objectives, Benefits of Human Resources Planning, Process and Problems in Human Resources Planning, Recent Implication in HRP, Staffing, Recruitment, Types of Tests.

**Unit 3: Training and Development:** Meaning, Definition, Need, Advantages, Objectives, Importance of Training, Types of Training, Difference between Training and Development, Education Classification of Training Methods, Executive Development, and Knowledge Management.



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**Unit 4: Trade Unions:** Meaning, Characteristics, Functions and Role of Trade Unions, Union Structure, Wages and Salary Administration, Wage Boards and Pay Commissions, Wage Incentives, Quality Circles, Industrial Democracy, Socio – Technical Systems.

**Unit 5: Performance Evaluation:** Performance Appraisal, Promotions, Transfer Demotions, Separation, Grievance Procedure.

Subject Name: ORGANIZATION, COMPETITION & ENVIRONMENT

**Unit 1: Microeconomic Foundation:** Production and Costs, Production Theory, Cost Theory, Long – Run Production and Costs, Economics of Scale, Economics of Scope, Demand, Revenue, Elasticity and Profit Maximization, Elasticity, Theory of Perfect Competition and Monopoly, Efficiency and Welfare Properties of perfect competition and monopoly, Theory of Monopolistic Competition.

**Unit 2: Market Structure Firm:** Firm Strategy and Performance, Empirical Tests of the SCP Paradigm, Strategic Groups, And Sources of Variation in Profitability: Industry Corporate and Business Unit Effects, The New Empirical Industrial Organization (NEIO), Industry Level Studies, Firm Level Studies.

**Unit 3: Pricing:** Cost Plus Pricing, Price Discrimination, first – Degree Price Discrimination, second – Degree Price Discrimination, third – Degree Price Discrimination, Peak Load Pricing, Transfer Pricing, Transfer Pricing with no external market for the Product.

# **Third Semester**

Third Semester			
S. No.	Name of Subject	Credits	Total Marks
1	Soft Skills for Business	4	100
2	Corporate Accounting	5	100
3	Consumer Behavior	5	100
4	Corporate Environment	5	100
5	Business Ethics	5	100
	Total	24	

Subject Name: SOFT SKILLS FOR BUSINESS

#### **Unit 1: ELEMENTS OF COMMUNICATION**

Meaning, Importance, Objectives & Principles of Communication, Process, impediments of effective communication, Strategies for effective communication. Types and forms of communication Nonverbal 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 etiquette.

#### **Unit 2: PUBLIC SPEAKING**

Importance of Public Speaking and Speech Composition - Principles of Effective Speaking Presentations. Technical speeches & Non-technical presentations. Speech for introduction of a speaker - Speech for vote of thanks -Occasional speech - Theme speech. Moderating programs - Use of Technology

#### **Unit 3: INTERVIEW TECHNIQUES 08 Hrs**

Importance of Interviews, Art of conducting and giving interviews, Placement interviews - discipline interviews - Appraisal interviews - Exit interviews.



#### **Unit 4: MEETINGS 08Hrs**

Importance of Meetings -Opening and Closing Meetings - Participating and Conducting Group discussions. Brain Storming, e- Meetings, preparing agenda and minutes of the meeting

#### **Unit 5: BUSINESS COMMUNICATION 16Hrs**

Business Letters: Inquiries, Circulars, Quotations, Orders, Acknowledgments Executions, Complaints, Claims & Adjustments, Collection letter, Banking correspondence, Agency correspondence, Bad news and persuading letters, Sales letters, Job application letters - Bio-data, Covering Letter, Interview Letters, Letter of Reference. Memos, Minutes, Circulars & Notices.

#### **SKILL DEVELOPMENT**

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

#### **BOOKS FOR REFERENCE**

- 1. Rai & Rai Soft Skill for Business, HPH
- 2. Santhosh Kumar Soft Skill for Business, VBH.
- 3. C.G.G Krishnamacharyulu & Lalitha: Soft Skills of Personality Development, HPH.
- 4. Lesikar, R.V. & Flatley, M.E. (2005). Basic Business Communication Skills for Empowering the Internet Generation. Tata McGraw Hill Publishing Company Ltd., New Delhi.
- 5. Rai & Rai: Business Communication Himalaya Publishing House
- 6. Rajkumar, Basic of Business Communication
- 7. Ludlow, R. & Panton, F.(1998). The Essence of Effective Communications. Prentice Hall of India Pvt. Ltd.
- 8. M.S. Rao: Soft Skills Enhancing Employability I.K. International PH.
- 9. Rao & Das: Communication Skills, I.K. International PH.
- 10. Adair, J. (2003). Effective Communication. Pan McMillan.
- 11. Thill, J. V. & Bovee, G. L. (1993). Excellence in Business Communication. McGraw-Hill, New York.
- 12. Bowman, J.P. & Branchaw, P.P. (1987). Business Communications: From Process to Product. Dryden Press, Chicago.
- 13. Sharma S.P. & Others, Business Communication, VBH.
- 14. Banerjee: Soft Skills Business and Professional Communication, I.K. International

Subject Name: CORPORATE ACCOUNTING

### **Unit 1: COMPANY FINAL ACCOUNTS**

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)



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- Transfer to Reserves - Preparation of Profit and Loss Account and Balance Sheet as per Section 219(1)(b) (IV) and form 23AB. Abridged Profit and Loss Account - Abridged Balance Sheet (Vertical Form).

#### **Unit 2: FINANCIAL STATEMENTS ANALYSIS 10 Hrs**

Analysis of financial statements – comparative statements, comparative income statement, comparative Balance sheet – common size statements – Common size income statement, common size Balance Sheet – Trend percentages. Reporting to management – Management Decision and Analysis.

#### **Unit 3: 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 4: 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 5: HOLDING COMPANY ACCOUNTS**

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

#### **SKILL DEVELOPMENT**

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

# **BOOKS FOR REFERENCE**

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

**Subject Name: CONSUMER BEHAVIOR** 

**Unit 1: INTRODUCTION** 



Introduction to Consumer Behaviour - A managerial & consumer perspective; Need to study Consumer Behaviour; Applications of consumer behaviour knowledge; current trends in Consumer Behaviour; Market segmentation & consumer behaviour.

#### **Unit 2: INDIVIDUAL DETERMINANTS OF CONSUMER BEHAVIOUR**

Consumer needs & motivation; personality and self-concept; consumer perception; learning & memory; nature of consumer attitudes; consumer attitude formation and change.

#### **Unit 3: ENVIRONMENTAL DETERMINANTS OF CONSUMER BEHAVIOUR**

Family influences; Influence of culture; subculture & cross cultural influences; group dynamics and consumer reference groups; social class & consumer behaviour.

#### **Unit 4: CONSUMER'S DECISION MAKING PROCESS**

Problem recognition; Search & Evaluation; Purchase processes; Post-purchase behaviour; personal influence& opinion leadership process; Diffusion of innovations; Models of Consumer Behaviour; Researching Consumer behaviour; Consumer research process.

#### **Unit 5: CONSUMER SATISFACTION & CONSUMERISM**

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

#### **SKILL DEVELOPMENT:**

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



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### o A personal computer

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

#### **BOOKS FOR REFERENCE:**

- 1. Leon. G. Schiffman & Leslve Lazer Kanuk; Consumer behaviour; 6th Edition; PHI, New Delhi, 2000.
- 2. Suja.R.Nair, Consumer behaviour in Indian perspective, First Edition, Himalaya Publishing House, Mumbai, 2003.
- 3. Batra/Kazmi; Consumer Behaviour.
- 4. David. L. Loudon & Albert J. Bitta; Consumer Behaviour; 4th Edition, McGraw Hill, Inc; New Delhi, 1993.
- 5. K. Venkatramana, Consumer Behaviour, SHBP.
- 6. Assael Henry; Consumer behaviour and marketing action; Asian Books(P) Ltd, Thomson learning, 6th Edition; 2001.
- 7. Jay D. Lindquist & M. Joseph Sirgy, Shopper, Buyer and Consumer Behaviour, 2003.
- 8. Blackwell; Consumer Behaviour, 2nd Edition.
- 9. S.A.Chunawalla: Commentary on Consumer Behaviour, HPH.
- 10. Sontakki; Consumer Behaviour, HPH.

Subject Name: CORPORATE ENVIRONMENT

# **Unit 1: FORMATION OF COMPANY**

**Promotion of Company** – Promotion – Incorporation – Capital Subscription and Certificate of Commencement of Business. **Memorandum of Association** – Definition – Clauses.

Articles of Association – Definition – Contents – Distinction between Memorandum of Association and Articles of Association – Alteration of Memorandum of Association and Articles of Association.

Prospectus Meaning – Contents – Statement in Lieu of Prospectus. Corporate Social Responsibility initiatives under Companies Act 2013 (Section 135)

### **Unit 2: CAPITAL OF COMPANY**

Share Capital – Meaning of Shares – Kinds of Shares – Merits and Demerits of Shares. Debentures – Meaning – Features – Types – Merits and Demerits, Listing of Shares.

#### **Unit 3: COMPANY MEETINGS**

Meaning and Definition – Types of Meeting – Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Board Meeting and Resolutions.

### **Unit 4: COMPANY SECRETARY**

Meaning and Definition – Position – Appointment – Rights – Duties – Liabilities – Qualification and Removal of Company Secretary.

# **Unit 5: WINDING UP OF COMPANIES**



Modes of winding up – commencement of winding up – consequences –official liquidator – powers and duties of liquidator.

#### SKILL DEVELOPMENT

- 1. Drafting of Memorandum of Association, Drafting of Articles of Association.
- 2. Drafting Notice of Company Meetings Annual, Special, Extraordinary and Board meetings.
- 3. Drafting Resolutions of various meetings different types.
- 4. Chart showing Company's Organization Structure.
- 5. Chart showing different types of Companies.
- 6. A case study on CSR initiatives of any one company

#### **BOOKS FOR REFERENCE**

- 1. Maheshwari & Maheshwari, Elements of Corporate Laws, Himalaya Publishers
- 2. Dr. P.N. Reddy and H.R. Appanaiah, Essentials of Company Law and Secretarial Practice, Himalaya Publishers.
- 3. M.C. Shukla & Gulshan, Principles of Company Law, S. Chanda & Co.
- 4. Pradeep K. Shinde, Corporate Environment, VBH.
- 5. C.L. Bansal, Business & Corporate law, Excel Books.
- 6. N.D. Kapoor, Company Law and Secretarial Practice, Sultan Chand & Sons.
- 7. S.S Gulshan, Company Law, New Age International.
- 8. M.C. Bhandari, Guide to Company Law Procedures, Bhandari Publications.
- 9. S.C. Kuchal, Company Law and Secretarial Practice, Chaitanya Publishing.
- 10. K. Venkataramana, Service Management, SHBP.

Subject Name: BUSINESS ETHICS

#### **Unit 1: BUSINESS ETHICS**

Introduction – Meaning - Scope – Types of Ethics – Characteristics – Factors influencing Business Ethics – Importance of Business Ethics - Arguments for and against business ethics- Basics of business ethics - Corporate Social Responsibility – Issues of Management – Crisis Management

#### **Unit 2: PERSONAL ETHICS**

Introduction – Meaning – Emotional Honesty – Virtue of humility – Promote happiness – karma yoga – proactive – flexibility and purity of mind.

#### **Unit 3: ETHICS IN MANAGEMENT**

Introduction – Ethics in HRM – Marketing Ethics – Ethical aspects of Financial Management – Technology Ethics and Professional ethics.

### **Unit 4: ROLE OF CORPORATE CULTURE IN BUSINESS**

Meaning – Functions – Impact of corporate culture – cross cultural issues in ethics



#### **Unit 5: CORPORATE GOVERNANCE**

Meaning, scope, composition of BODs, Cadbury Committee, various committees, reports on corporate governance, scope of Corporate Governance, Benefits and Limitations of Corporate Governance with living examples.

#### SKILL DEVELOPMENT

- 1. State the arguments for and against business ethics
- 2. Make a list of unethical aspects of finance in any organization
- 3. List out ethical problems faced by managers
- 4. List out issues involved in Corporate Governance.
- 5. List out unethical aspects of Advertising

#### **BOOKS FOR REFERENCE**

- 1. Murthy CSV: Business Ethics and Corporate Governance, HPH
- 2. Bholananth Dutta, S.K. Podder Corporation Governance, VBH.
- 3. Dr. K. Nirmala, Karunakara Readdy: Business Ethics and Corporate Governance, HPH
- 4. H.R.Machiraju: Corporate Governance
- 5. K. Venkataramana, Corporate Governance, SHBP.
- 6. N.M.Khandelwal: Indian Ethos and Values for Managers
- 7. S Prabhakaran; Business ethics and Corporate Governance
- 8. C.V. Baxi: Corporate Governance
- 9. R. R. Gaur, R. Sanghal, G. P. Bagaria; Human Values and Professional ethics
- 10. B O B Tricker, Corporate Governance; Principles, Policies and Practices
- 11. Michael, Blowfield; Corporate Responsibility
- 12. Andrew Crane; Business Ethics
- 13. Ghosh; Ethics in Management and Indian ethos.



### **Fourth Semester**

Fourth	Fourth Semester			
S. No.	Name of Subject	Credits	Total Marks	
1	Business Research Methods	5	100	
2	Financial Management	5	100	
3	Services Management	5	100	
4	Banking Regulations & Operations	4	100	
5	Cost Accounting	5	100	
	Total	24		

**Subject Name: BUSINESS RESEARCH METHODS** 

#### **Unit 1: INTRODUCTION TO RESEARCH**

Meaning – Objectives – Types of Research – Scope of Research – Research Approaches – Research Process – Research Design – Research Methods Vs Research Methodology - Steps in Research – Problem Formulation – Statement of Research Objective – Exploratory – Descriptive – Experimental Research.

#### **Unit 2: METHODS OF DATA COLLECTION**

Observational and Survey Methods – Field Work Plan - Administration of surveys - Training field investigators - Sampling methods - Sample size.

### **Unit 3: TOOLS FOR COLLECTION OF DATA**

Questionnaire Design; Attitude measurement techniques – Motivational Research Techniques – Selection of Appropriate Statistical Techniques

### **Unit 4: STATISTICAL METHODS**

Tabulation of data - Analysis of data – Testing of Hypothesis, Advanced techniques – ANOVA, Chi-Square - Discriminant Analysis - Factor analysis, Conjoint analysis - Multidimensional Scaling - Cluster Analysis (Concepts Only).

# **Unit 5: REPORT WRITING**

Types of Reports, Business, Technical and Academic Report writing – Methodology Procedure – Contents – Bibliography

### **SKILL DEVELOPMENT**

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

#### **BOOKS FOR REFERENCE**

- 1. O.R.Krishnaswamy; Research methodology in Social Sciences, HPH, 2008.
- 2. R. Divivedi: Research Methods in Behavior Science, Macmillan India Ltd., 2001.



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- 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, 2002
- 6. Gupta S; Research Methodology and Statistical Techniques, Deep & Deep Publication (P) Ltd., 2002
- 7. Thakur D: Research Methodology in Social Sciences, Deep & Deep Publications (P) Ltd.,1998.
- 8. Tripathi P.C: A Textbook of Research Methodology, Sultan Chand & Sons, 2002.
- 9. Cooper: Business Research Methods 6th edition, MC Graw Hill,
- 10. C.R. Kothari, Research Methodology, Vikas Publications
- 11. Usha Devi N, Santhosh Kumar Business Research Methodology

Subject Name: FINANCIAL MANAGEMENT

#### **Unit 1: INTRODUCTION TO FINANCIAL MANAGEMENT 10 Hrs**

Introduction – Meaning of Finance – Business Finance – Finance Function – Aims of Finance Function – Organization structure of finance - Financial Management – Goals of Financial Management – Financial Decisions – Role of a Financial Manager – Financial Planning – Steps in Financial Planning – Principles of a Sound Financial Planning.

#### **Unit 2: TIME VALUE OF MONEY**

Introduction – Meaning & Definition – Need – Future Value (Single Flow – Uneven Flow & Annuity) – Present Value (Single Flow – Uneven Flow & Annuity) – Doubling Period – Concept of Valuation – Valuation of Bonds & Debentures – Preference Shares – Equity Shares – Simple Problems.

### **Unit 3: FINANCING DECISION AND INVESTMENT DECISION**

**Financing Decisions:** Introduction – Meaning of Capital Structure – Factors influencing Capital Structure – Optimum Capital Structure – EBIT – EBT – EPS – Analysis – Leverages – Types of Leverages – Simple Problems.

**Investment Decisions:** Introduction – Meaning and Definition of Capital Budgeting – Features – Significance – Process – Techniques – Payback Period – Accounting Rate of Return – Net Present Value – Internal Rate of Return – Profitability Index - Simple Problems

#### **Unit 4: DIVIDEND DECISION**

Introduction – Meaning and Definition – Determinants of Dividend Policy – Types of Dividends – Provisions under Campiness Act in relation to dividends.

# **Unit 5: WORKING CAPITAL MANAGEMENT**

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 – Cash Management – Receivables Management – Inventory Management.

### **SKILL DEVELOPMENT**

1. Draw the organization chart of Finance Function



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- 2. Illustrate operating cycle for at least 2 companies of your choice.
- 3. Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for 5 years.
- 4. Prepare an ageing schedule of debtors with imaginary figures.
- 5. Capital structure analysis of companies in different industries

#### **BOOKS FOR REFERENCE**

- 1. Reddy, Appananaih: Financial Management., HPH
- 2. Sudrashan Reddy Financial Management, HPH.
- 3. Venkataraman R \_ Financial Management, VBH.
- 4. S N Maheshwari, Financial Management., Sultan Chand.
- 5. R.M.Srivastava: Financial Management Management and Policy, Himalaya Publishers.
- 6. Khan and Jain, Financial Management, Tata McGraw Hill.
- 7. Dr. K.V. Venkataramana, Financial Management, SHB Publications.
- 8. Sudhindra Bhatt: Financial Management, Excel Books.
- 9. Sharma and Sashi Gupta, Financial Management, Kalyani Publication.
- 10. M.GangadharRao& Others: Financial Management, Himalaya Publishers.
- 11. I M Pandey, Financial Management, Vika Publication House.
- 12. Prasanna Chandra, Financial Management, Tata McGraw Hill.
- 13. K. Venkataramana, Financial Management, SHBP.
- 14. Dr. Alice Mani: Financial Management, SBH.

#### **Subject Name: SERVICES MANAGEMENT**

### **Unit 1: INTRODUCTION TO SERVICES MANAGEMENT 08 Hrs**

Meaning of Services – Concepts - Characteristics of Services – Classification of Services – Growth of Service Sector.

### **Unit 2: SERVICES MARKETING 18Hrs**

Meaning – Differences between Products and Services – Importance of Services Marketing – Marketing Mix for Services – 7 P"s (in detail) Managing Demand and Supply in Service Industry. Service Delivery Process: Role of Customer in Service delivery process- Quality issues in Services – GAP Model, Managing moments of Truth

### **Unit 3: TOURISM AND HOSPITALITY SERVICES**

Introduction – Evolution of Tourism Industry – Concept and Nature of Tourism – Significance of Tourism Industry- Market segmentation in tourism- Marketing mix of Tourism - Recent Trends in Tourism. Hospitality Services: Types of Hotels – Types of Accommodation – Departments in Hotels – Customer care in Hospitality Industry.

### **Unit 4: BANKING AND INSURANCE SERVICES**



**Banking** - Introduction – Traditional Services – Modern Services – Recent Trends in Banking Services.

**Insurance** - Introduction — Meaning and Definition of Insurance — Types of Insurance — Life Insurance — Products of Life Insurance — General Insurance — Types of General Insurance — Insurance Agents and other Intermediaries.

### **Unit 5: HEALTHCARE AND INFORMATION TECHNOLOGY ENABLED SERVICES (ITES)**

Hospitals – Evolution of Hospital Industry – Nature of Service – Risk involved in Healthcare Services – marketing of medical services – Hospital extension services – Pharmacy, nursing – Medical Transcription. ITES: Introduction – Growth, Types, Job opportunities in ITES.

#### **SKILL DEVELOPMENT**

- 1. Prepare a chart on conditions to be complied for Star Hotel Status.
- 2. Procure any two insurance policies (Xerox) and paste them in the record.
- 3. Visit and Travel and Tour agencies and prepare organization chart.
- 4. Interact with tourist operators and identify the areas of tourism management.
- 5. Prepare a chart showing customer service rendered by at least two MF. (Preferably a comparative chart)
- 6. Procedures of Railway ticket booking with specimen of reservation/cancellation slip.
- 7. Procedure for Air ticket booking both domestic and International.

#### **BOOKS FOR REFERENCE**

- 1. S.M. Jha: Services Marketing HPH
- 2. Dr. Shajahan. S; Service Marketing (Concept, Practices & Cases); Himalaya Publishing House; Mumbai; First Edition 2001.
- 3. Sunil B Rao Service Management, VBH.
- 4. Shanker, Ravi; Services Marketing the Indian Perspective; Excel Books, New Delhi; First Edition; 2002
- 5. Dutta: Service Management, I.K. International
- 6. Cengiz Hakseveretal "Service Management and Operations"; Pearson Education.
- 7. K. Venkataramana, Service Management, SHBP.

Subject Name: BANKING REGULATIONS & OPERATIONS

### **Unit 1: COMMERCIAL BANKS 08 Hrs**

Introduction – Role of Commercial Banks – Functions of Commercial Banks – Primary Functions and Secondary Functions – Credit Creation of Commercial Banks – Investment Policy of Commercial Banks – Profitability of Commercial Banks. Regulation and Control of Commercial Banks by RBI

### **Unit 2: BANKER AND CUSTOMER RELATIONSHIP**

**Banker and Customer:** Meaning of Banker and Customer – Banking Company – General and Special Relationships between Banker and Customer.

**Types of Customers and Account holders**: Procedure and Practice in opening and conducting the accounts of customers particularly individuals including minors - Joint Account Holders. Partnership Firms



- Joint Stock companies with limited liability-Executors and Trustees-Clubs and Associations-Joint Hindu Family

#### **Unit 3: NEGOTIABLE INSTRUMENTS**

Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments (Meanings only) – Cheques – Meaning & Definition – Features - Parties – Crossing of cheques – types of crossing. Endorsements – Meaning – Essentials – Kinds of Endorsement.

#### **Unit 4: PAYING BANKER AND COLLECTING BANKER**

**Paying Banker** — Meaning — Precautions — Statutory Protection to the Paying Banker — Dishonor of Cheques — Grounds of Dishonor — Consequences of wrongful dishonor of Cheque.

**Collecting Banker** – Meaning – Duties & Responsibilities of Collecting Banker –Statutory Protection to Collecting Banker

#### **Unit 5: PRINCIPLES OF BANK LENDING**

Different kinds of borrowing facilities granted by banks - Loans, Cash Credit, Overdraft, Bills Purchased, Bills Discounted, Letters of Credit - Types of Securities – NPA (Meaning only). Sound principles of Bank Lending.

#### SKILL DEVELOPMENT

- 1. Collect and fill account opening form of SB A/c or Current A/c
- 2. Collect and fill pay in slip of SB A/c or Current A/c.
- 3. Draw specimen of Demand Draft.
- 4. Draw different types of endorsement of cheques.
- 5. Past specimen of Travelers Cheques / Gift Cheques / Credit Cheques.
- 6. List customer services offered by atleast 2 banks of your choice.

#### **BOOKS FOR REFERENCE**

- 1. Gordon & Natrajan: Banking Theory Law and Practice, HPH.
- 2. Maheshwari. S.N.: Banking Law and Practice, Kalyani Publishers
- 3. Gagendra Naidu, S. K. Poddar, Law and Practice of Banking, VBH.
- 4. M. Prakash Banking Regulation & Operations, VBH.
- 5. Tannan M.L: Banking Law and Practice in India, Wadhwa and company
- 6. P.SubbaRao; Bank Management, HPH.
- 7. V. Iyengar; Introduction to Banking, Excel Books.
- 8. Kothari N. M: Law and Practice of Banking.
- 9. Shekar. K.C: Banking Theory Law and Practice, VBH.

**Subject Name: COST ACCOUNTING** 

**Unit 1: INTRODUCTION TO COST ACCOUNTING** 



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Introduction – Meaning & Definition of Cost, Costing and Cost Accounting – Objectives of Costing – Comparison between Financial Accounting and Cost Accounting – Application of 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**

Meaning – Types – Direct Material – Indirect Material - Material Control – Purchasing Procedure – Store Keeping – Techniques of Inventory Control – Setting of Stock Levels – 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.

#### **Unit 3: LABOUR COST CONTROL**

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

#### **Unit 4: OVERHEAD COST CONTROL**

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 Factory Overheads – Methods of Absorption – Machine Hour Rate – Problems.

### **Unit 5: RECONCILIATION OF COST AND FINANCIAL ACCOUNTS**

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

#### **SKILL DEVELOPMENT**

- 1. Classification of costs incurred in the making of a product.
- 2. Identification of elements of cost in services sector.
- 3. Cost estimation for the making of a proposed product.
- 4. Documentation relating to materials handling in a company.
- 5. Collection and Classification of overheads in an organization.
- 6. Discuss the reasons for LTO in organizations.

#### **BOOKS FOR REFERENCE**

- 1. M. N. Arora: Cost Accounting, HPH
- 2. J.Madegowda: Advanced Cost Accounting, HPH.



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- 3. N.K. Prasad: Cost Accounting, Book Syndicate.
- 4. Gouri Shankar: Practical Costing, HPH.
- 5. Khanna Pandey & Ahuja: Practical Costing, Sultan Chand.
- 6. K. S. Thakur: Cost Accounting, New Century Book House Pvt. Ltd.
- 7. M.L. Agarwal: Cost Accounting, Sahithya Bhawan Publications.
- 8. Palaniappan & Harihara: Cost Accounting I.K. International
- 9. Jain & Narang: Cost Accounting, Kalyani Publishers.
- 10. S.P. Iyengar: Cost Accounting, Sultan Chand.
- 11. S.N. Maheshwari: Cost Accounting, Mahaveer Publishers.
- 12. Horngren: Cost Accounting A Managerial Emphasis, Prentice Hall.
- 13. Dr.A. Sundra Rajan & Dr. K. Venkataramana, SHB Publications.
- 14. R.G. Saha & Others Cost Accounting
- 15. V. Rajesh Kumar & R.K. Sreekantha, Cost Accounting I, Vittam Publications.

#### **Fifth Semester**

Fifth Se	Fifth Semester			
S. No.	Name of Subject	Credits	<b>Total Marks</b>	
1	Entrepreneurial Management	5	100	
2	Computer Applications in Business	4	100	
3	Investment Management	5	100	
4	International Finance	5	100	
5	Business Regulations	5	100	
	Total 24			

Subject Name: ENTREPRENEURIAL MANAGEMENT

# **Unit 1: ENTREPRENEURSHIP**

Introduction – Meaning & Definition of Entrepreneurship, Entrepreneur & Enterprise – Differences between Entrepreneurship, Entrepreneur & Enterprise – Functions of Entrepreneur – Role of Entrepreneur for Economic Development - Factors influencing Entrepreneurship - Pros and Cons of being an Entrepreneur – Differences between Manager and Entrepreneur – Qualities of an Entrepreneur – Types of Entrepreneurs. Entrepreneurship Development - Need – Problems – National and State Level Institutions

# **Unit 2: SMALL SCALE INDUSTRIES**

Small Scale Industries - Tiny Industries - Ancillary Industries - Cottage Industries - Definition - Meaning - Product Range - Capital Investment - Ownership Patterns - Importance and Role played by SSI in the development of the Indian Economy - Problems faced by SSI"s and the steps taken to solve the problems Policies Governing SSI"s

#### **Unit 3: STARTING A SMALL INDUSTRY**



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

# **Unit 4: PREPARING THE BUSINESS PLAN (BP)**

Business Plan, Importance of BP, Preparation of BP, Typical BP format - Financial aspects of the BP - Marketing aspects of the BP - Human Resource aspects of the BP - Technical aspects of the BP - Social aspects of the BP - Preparation of BP - Common pitfalls to be avoided in preparation of a BP

#### **Unit 5: IMPLEMENTATION OF THE PROJECT AND SICKNESS IN SSIs**

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

#### SKILL DEVELOPMENT

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

#### **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. UdaiPareek 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. K. Venkataramanappa, Entrepreneurial Development, SHB Publications
- 12. Anil Kumar: Small Business and Entrepreneurship, I.K. International



13. Rekha & Vibha – Entrepreneurial Management, VBH.

**Subject Name: COMPUTER APPLICATIONS IN BUSINESS** 

#### **Unit 1: INTRODUCTION TO INFORMATION SYSTEM**

Meaning and definition of system, information and information system – business information system – Features of Information system – Uses of Business Information Systems, Users of Information Systems – Components of Business Information Systems.

#### **Unit 2: TYPES OF INFORMATION SYSTEMS**

Management Support Systems (MSS), Management Information systems, , Transaction Processing systems, Decision Support Systems (DSS), Group Decision Support System (GDSS), Office Automation system, Process Control systems, Executive Information systems, Levels of management and Information systems.

#### **Unit 3: MS OFFICE**

MS Word – editing a document- Formatting – Spell Checking – Page setup, using tabs, Tables and other features Mail Merge, MS Excel – building work sheet- data entry in work sheets, auto fill – working with simple problems- formula – statistical analysis, sort, charts, MS Power point – Design, Side Show – Presentation.

#### **Unit 4: DATABASE MANAGEMENT SYSTEMS**

Introduction- Purpose of Database Systems, Views of data, Data Models, Database language, Transaction Management, Storage Management, Database Administrator, Database Users, Overall System Structure, Different types of Database Systems

#### **Unit 5: ACCOUNTING SOFTWARE**

Introduction to Tally, opening new company, Safety of Accounts or Password, Characteristics, Making Ledger Accounts, writing voucher, voucher entry, making different types of voucher, correcting sundry debtors a sundry creditors accounts, preparation of Trail Balance, Accounts books, Cash Book, Bank Books, Ledger Accounts, Group Summary, Sales Register and Purchase Register, Journal Register, Statement of Accounts, & Balance Sheet.

#### **SKILL DEVELOPMENT**

• Maintain a Record on Practical's.

#### **BOOKS FOR REFERENCE**

- 1. James Obrein, Management Information Systems, Tata McGraw Hill
- 2. M. Suman \_ Computer Application Business, VBH
- 3. R.G. Saha Computer Application Business, HPH.
- 4. Amrutha Gowri & Soundrarajana A, Computer Application Business, SHBP.
- 5. Manjunath, GunduRao Computer Business Applications, HPH.
- 6. Sudaimuthu& Anthony: Computer Applications in Business, HPH.
- 7. S. Perekar, Anindita Hazra; Computer Application in Business
- 8. Srivatasava: Enterprise Resource Planning I.K. International



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- 9. S Sadagopan, Enterprise resource planning (ERP), Tata McGraw Hill
- 10. S.P. Rajagopal, Computer Application in Business
- 11. C.S.V.Murthy: Management Information, HPH

Subject Name: INVESTMENT MANAGEMENT

### **Unit 1: Introduction Investment Management**

Investment management, nature and scope, investment avenues, types of financial assets and real assets, Security return and risk – Systematic and unsystematic risk - sources of risk, Measurement of risk and return, sources of investment information, Fixed income – securities – bonds, preference shares – sources of risk, valuation, duration of bonds – theory of interest rates – yield curve, Bond innovations and their valuation.

#### **Unit 2: Securities Analysis**

Analysis of variable income securities, fundamental analysis – analysis of economy, industry analysis, company analysis – financial and non – financial, Equity valuation models, Options, futures, forwards, warrants, and their valuations, Technical analysis – Dow's theory, charts – Efficient market hypothesis and its implications, Tax aspects of investment, Securities Trading procedure. A Critical Survey of software packages for security analysis.

### **Unit 3: Portfolio Management**

Meaning of portfolio management, portfolio analysis, why portfolios? Portfolio objectives, portfolio management process, selection of securities. Portfolio theory, Markowitz Model, Sharpe's single index model. Efficient frontier with Lending and borrowing, optimal portfolio capital Asset pricing model, Arbitrage pricing theory two factor and multi factor models.

### **Unit 4: Portfolio Management Strategies**

Bond Portfolio Management strategies, Equity portfolio management strategies, strategies using derivatives, hedging. Portfolio revision – rebalancing plans, portfolio evaluation, Sharpe's index, Treynor's measure and Jenson's measure.

#### **Unit 5: Mutual Funds**

Mutual funds, Investors life cycle, Personal investment, Personal Finance, Portfolio Management of funds in banks, insurance companies, pension funds, International investing, International funds management, emerging opportunities. A brief survey of software packages for Portfolio Management.

### **Skill Development**

Seminars, Group Discussion and Case Studies on various aspects of syllabus.

#### **Books for Reference**

- 1. Bombay Stock Exchange Directory.
- 2. Donald E. Fischer and Ronald J. Jordan: Security Analysis and Portfolio Management, Pearson Ed.
- 3. Stanely S.C. Haung Maury Stall: Investment Analysis and Management, Allyn and Bacon Inco., Massachustes.
- 4. Jerome B. Cohen and Edward D. Zinbarg Etal: Investment Analysis and Portfolio Management, Ricchard D., Irwin Inc., Illinois.



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- 5. J.C. Fancis: Investment Analysis and Management
- 6. Panduan Puneethavarty, Securities Analysis and Portfolio Management, Vikas Pub. House.
- 7. Fuller & Farrel, Modern Investment and Security Analysis, McGraw Hill International.

### Subject Name: INTERNATIONAL FINANCE

#### **UNIT – 1: INTRODUCTION TO INTERNATIONAL FINANCE**

Issues involved in International Business and Finance, methods of payment, International Monetary system – Fundamental terms and concepts – Home currency – foreign currency – direct quote – indirect quote – bid and ask, spot and forward rate - appreciation and depreciation – cross currency rates.

#### **UNIT – 2: FOREIGN EXCHANGE AND BALANCE OF PAYMENTS**

Forex Market & Its Intermediaries, ADR, Foreign Exchange Rate, Theories of Foreign Exchange Rate Determination. Components of Balance of Payments – Disequilibrium in the balance of payments-methods of correction of disequilibrium.

#### **UNIT – 3: INSTRUMENTS IN INTERNATIONAL FINANCIAL MARKETS**

Meaning-Definition-International Financial Markets-Globalization of Capital markets, Innovation in foreign securities and International Portfolio Management.

#### **UNIT - 4: FOREIGN EXCHANGE RISK**

Exchange risks – Hedging, Forward, Future, Swaps Options, -Valuation of future and swaps- valuation of options and efficiency of the exchange market.

#### **UNIT – 5: INTERNATIONAL FINANCIAL INSTITUTIONS AND LIQUIDITY**

The IMF, International liquidity and SDR's (special drawing rights) – International bank for reconstruction and development (World Bank), International development association, International investment guarantee agency.

#### **SKILL DEVELOPMENT:**

- Visit any authorized dealers' establishments and understand their activities.
- Analyze the trend of FDI into India in the last five years.

#### **BOOKS FOR REFERENCE:**

- 1. Avadhani B.K, International Finance Theory and Practice, HPH
- 2. Aswathanarayana T & K. Rajeswari International Finance VBH
- 3. K. Venkataramana, International Finance, SHBP.
- 4. Harris Manville, International Finance.
- 5. Madhu Vij, International Finance, Excel Books
- 6. Keith Pibean, International Finance, McMillan
- 7. Timothy Carl Kesta, Case and Problems in International Finance.
- 8. R.M Srivastava , Multinational Financial Management, Pragathi Publications
- 9. P.A. Apte, International Financial Management, TMH



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- 10. Somanath: International Financial Management I.K. Intl
- 11. Levi, International Marketing Management.
- 12. Bandar D.C, International Finance.
- 13. Murthy E.N, International Finance & Risk Management.
- 14. M.L. Verma, Foreign Trade & Management in India.
- 15. Rao and Chary, International Finance.

# **Subject Name: BUSINESS REGULATIONS**

#### **Unit 1: INTRODUCTION TO BUSINESS LAWS**

Introduction, Nature of Law, Meaning and Definition of Business Laws, Scope and Sources of Business Law, Fundamental Rights and Directive Principle of State Policies, Principles having economic significance, Overview of Business Laws in India.

#### **Unit 2: CONTRACT LAWS**

**Indian Contract Act, 1872**: Definition of Contract, essentials of a valid contract (all essentials need to be explained in great detail), classification of contracts, breach of contract and remedies for breach of contract.

**Indian Sale of Goods Act, 1930**: Definition of contract of sale, essentials of contract of sale, conditions and warrantees, rights and duties of buyer, rights of an unpaid seller.

# **Unit 3: INFORMATION LAWS AND RTE**

**Right to Information Act, 2005**: Objectives of the RTI Act, Scope, SuoMoto disclosure, Method of seeking information, Eligibility to obtain information, Authorities under the Act,.

**Right to Education Act**: Objectives of the RTE Act – Salient Features.

# **Unit 4: COMPETITION AND CONSUMER LAWS**

**The Competition Act, 2002**: Objectives of Competition Act, the features of Competition Act, components of Competition Act, CCI, CAT, offences and penalties under the Act.

**Consumer Protection Act, 1986**: Definition of the terms consumer, consumer dispute, defect, deficiency, unfair trade practices and services. Consumer Protection Act, Consumer Redressal Agencies – District Forum, State Commission, National Commission, any two landmark judgments of the Supreme Court.

### **Unit 5: ECONOMIC AND ENVIRONMENTAL LAWS**

**FEMA 1999**: Objects of FEMA, definition of important terms – authorized dealer, currency, foreign currency, foreign exchange, foreign security, Directorate of Enforcement, salient features of the FEMA, offences and penalties,

**Environment Protection Act, 1986**: Objects of the Act, definitions of important terms – environment, environment pollutant, environment pollution, hazardous substance and occupier, types of pollution, global warming, causes for ozone layer depletion, carbon trade, rules and powers of central government to protect environment in India.

#### SKILL DEVELOPMENT



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- 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. Draft an application to the Chief Information Officer of any government office seeking information about government spending.
- 4. Draft digital signature certificate.
- 5. Draft a complaint to District Consumer Forum on the deficiency of service in a reputed corporate hospital for medical negligence.
- 6. Collect leading cybercrimes cases and form groups in the class room and conduct group discussion.
- 7. Draft a constructive and innovative suggestions note on global warming reduction.

# **BOOK REFERENCE**

- 1. K. Aswathappa, Business Laws, Himalaya Publishing House,
- 2. K.R. Bulchandni: Business Laws, HPH.
- 3. N.D. Kapoor, Business Laws, Sultan chand publications.
- 4. S.S. Gulshan, Business Law 3rd Edition, New Age International
- 5. S.C. Sharama& Monica: Business Law I.K. International
- 6. Tulsian Business Law, Tata McGraw-Hill Education
- 7. Dr. K. Venkataraman, SHB Publications.

#### Sixth Semester

Sixth Se	Sixth Semester			
S. No.	Name of Subject	Credits	<b>Total Marks</b>	
1	International Business	5	100	
2	E-Business	5	100	
3	Income Tax	5	100	
4	Strategic Management	5	100	
5	Employee Welfare & Social Security	4	100	
	Total 24			

**Subject Name: INTERNATIONAL BUSINESS** 

#### **Unit 1: INTRODUCTION TO INTERNATIONAL BUSINESS**

Meaning and Definition of International Business – Theories of International Trade – Economic Theories – Forms of International Business - Nature of International Business

# **Unit 2: MODES OF ENTRY INTO INTERNATIONAL BUSINESS**

Mode of Entry – Exporting – Licensing – Franchising – Contract Manufacturing – Turn Key Projects – Foreign Direct Investment – Mergers, Acquisitions and Joint Ventures – Comparison of different modes of Entry.



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#### **Unit 3: GLOBALIZATION**

Globalization: Meaning - Features - Stages - Production - Investment and Technology, Globalization - Advantages and Disadvantages - Methods and Essential Conditions for Globalization.

**MNC's and International Business**: Definitions – Distinction between Indian Companies – MNC – Global Companies and TNC – Organizational Transformations – Merits and Demerits of MNC"s in India

#### **Unit 4: INTERNATIONAL MARKETING INTELLIGENCE**

Information required – Source of Information – International Marketing Information System and Marketing Research.

#### **Unit 5: EXIM TRADE**

Export Trade, Procedure, Steps & Documentation, Direction of India's Trade – Export Financing – Documents related to Export Trade – Export Marketing – Import Trade, Procedure, Steps, Documentations and Problems - EXIM Policy - Balance of Payment – Disequilibrium and Measures for Rectification - Institutions connected with EXIM Trade.

#### SKILL DEVELOPMENT

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

# **BOOKS FOR REFERENCE**

- 1. Dr. Aswathappa International Business, Tata McGraw Hill.
- 2. P. SubbaRao International Business HPH
- 3. Shyam Shukla; International Business, Excel Books.
- 4. Francis Cherunilam; International Business, Prentice Hall of India
- 5. MahuaDutta, International Business, I.K. Intl
- 6. J. Maskeri- International Business
- 7. Rosy Joshi; International Business, Kalyani Publishers.
- 8. Venkataramana. K, International Business, SHBP.
- 9. Subhasre S International Business, HPH.

Subject Name: E-BUSINESS

#### **UNIT 1: E-BUSINESS**

Introduction, E-Commerce – definition, History of E-commerce, types of E-Commerce B to B etc. Comparison of traditional commerce and e-commerce. E-Commerce business models – major B to B, B to C model, Consumer-to-Consumer (C2C), Consumer-to-Business (C2B) model, Peer to-Peer (P2P) model – emerging trends. Advantages/ Disadvantages of e-commerce, web auctions, virtual communities, portals, e-business revenue models.

#### **UNIT 2: SECURITY FOR E-BUSINESS**



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

#### **UNIT 3: E-PAYMENTS**

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

#### **UNIT 4: E-BUSINESS MARKETING TECHNOLOGIES**

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

#### **UNIT 5: CYBER LAWS**

Legal Aspects of E-Business, Internet frauds – Cyber Laws. IT Act 2000 salient features.

#### SKILL DEVELOPMENT

• Visit Few Business Websites and note down in Practical Record Book

#### **BOOKS FOR REFERENCE**

- 1. Marriappa M E- Commerce,
- 2. R. G. Saha, E-Business, HPH
- 3. M. Suman E Commerce & Accounting
- 4. Kalakota Ravi and A. B. Whinston: "Frontiers of Electronic Commerce", Addison
- 5. Watson R T: "Electronic Commerce the strategic perspective." The Dryden press
- 6. Agarwala K.N and Deeksha Ararwala: "Business on the Net Whats and Hows of E-Commerce"
- 7. Agarwala and Ararwala: "Business on the Net Bridge to the online store front,"
- 8. Murthy CSV: "E. Commerce" Himalaya Publishing House Pvt.Ltd.
- 9. Diwan, Prag and Sharma, "Electronic Commerce A manager guide to E-business", Vanity Books International
- 10. P. Diwan, S. Sharma; "E-Commerce", Excel Books.
- 11. JanalD.S: "Online Marketing Hand book." Van Nostrand Reinhold Network
- 12. Kosiur David, "Understanding Electronic Commerce Microsoft", press Washing-ton.
- 13. Minoli and Minol, "Web Commerce Technology Handbook", TMH New Delhi.
- 14. Schneider Gary P, "Electronic Commerce- course Technology, Delhi.
- 15. Young Margaret Levine: "The complete reference to Internet", TMH.
- 16. C.S.Rayudu: "Ecommerce and E Business", HPH.
- 17. Kalakota Ravi: "E-business 2: Road map for success." Pearson Education Ltd.
- 18. Kalkota Ravi. "Electronics Commerce": A managers Guide.



19. Mariammal & Soundra Rajan, E-business, SHB.

**Subject Name: INCOME TAX** 

# **Unit 1: INTRODUCTION TO INCOME TAX**

**Income Tax:** Brief History - Legal Frame Work - Types of Taxes - Cannons of Taxation - Important Definitions: Assessment - Assessment Year - Previous Year - Exceptions to the general rule of Previous Year - Assesse - Person - Income - Casual Income - Gross Total Income - Total Income - Agricultural Income

**Residential Status:** Determination of Residential Status of an individual (simple problems) - Incidence of Tax (Simple Problems on Computation of Gross Total Income).

**Exempted Incomes:** Introduction – Exempted Incomes U/S 10 (Restricted to Individual Assesse) – Only theory

#### **Unit 2: INCOME FROM SALARY**

Meaning & Definition – Basis of Charge – Allowances – Fully Taxable Allowances – Partly Taxable Allowances: House Rent Allowance, Entertainment Allowance, Transport Allowance, Children Education & Hostel Allowances – Fully Exempted Allowances – Perquisites – Tax Free Perquisites – Perquisites Taxable in all Cases: Rent free accommodation - Concessional accommodation, Personal obligations of the employee met by the employer – Perquisites Taxable in Specified Cases: Gardener, Sweeper, Gas, Electricity, Water and Motor car facility (when the motor car is owned or hired by the employer) – Provident Funds – Deductions from Salary U/S 16 – Problems on Income from Salary(excluding retirement benefits).

#### **Unit 3: INCOME FROM HOUSE PROPERTY**

Basis of Charge – Exempted Incomes from House Property – Annual Value – Determination of Annual Value – Loss due to Vacancy – Deductions from Annual Value – Problems on Income from House Property (Excluding Pre-Construction interest)

#### **Unit 4: PROFITS AND GAINS FROM BUSINESS AND PROFESSION**

Meaning and Definition of Business & Profession – Expenses & losses Expressly Allowed – Expenses and losses Expressly Disallowed – Expenses Allowed on Payment Basis - Problems on computation of income from Business of Sole Proprietor.

# **Unit 5: COMPUTATATION OF TOTAL INCOME**

Income from Capital Gains (excluding exemptions - Theory only) - Income from Other Sources (Theory only) - Deductions U/S 80 C, D & G. Simple problems on Computation of Total income of an Individual

### **SKILL DEVELOPMENT**

- 1. Form No. 49A (PAN) and 49B.
- 2. Filling of Income Tax Returns.
- 3. List of enclosures to be made along with IT returns (with reference to salary & H.P).
- 4. Preparation of Form 16.
- 5. Computation of Income Tax and the Slab Rates.



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- 6. Computation of Gratuity.
- 7. Chart on perquisites.
- 8. List of enclosures to be made along with IT returns (with reference to salary and house property incomes)

#### **BOOKS FOR REFERENCE**

- 1. Dr. Vinod K. Singhania: Direct Taxes Law and Practice, Taxmann publication.
- 2. B.B. Lal: Direct Taxes, Konark Publisher (P) ltd.
- 3. Dr. Mehrotra and Dr. Goyal: Direct Taxes Law and Practice, Sahitya Bhavan Publication.
- 4. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
- 5. Gaur & Narang: Income Tax, Kalyani Publisher s
- 6. 7 Lecturer Income Tax VBH
- 7. Dr.V.Rajesh Kumar and Dr.R.K.Sreekantha: Income Tax I, Vittam Publications

#### **Subject Name: STRATEGIC MANAGEMENT**

### **Unit 1: INTRODUCTION TO STRATEGIC MANAGEMENT**

Introduction - Meaning and Definition - Need - Process of Strategic Management - Strategic Decision Making - Business Ethics - Strategic Management.

#### **Unit 2: ENVIRONMENTAL APPRAISAL**

The concept of Environment – The Company and its Environment – Scanning the Environment, Technological, Social, Cultural, Demographic, Political, Legal and Other Environments Forces. SWOT Analysis – Competitive Advantage – Value Chain Analysis.

#### **Unit 3: STRATEGIC PLANNING**

Strategic Planning Process – Strategic Plans during recession, recovery, boom and depression – Stability Strategy – Expansion Strategy – Merger Strategy – Retrenchment Strategy – Restructure Strategy – Levels of Strategy – Corporate Level Strategy – Business Level Strategy and Functional Level Strategy – Competitive Analysis – Porter's Five Forces Model.

# **Unit 4: IMPLEMENTATION OF STRATEGY**

Aspects of Strategy Implementation – Project Manipulation – Procedural Implementation – Structural Implementation – Structural Considerations –Organizational Design and Change – Organizational Systems. Behavioral Implementation – Leadership Implementation – Corporate Culture – Corporate Policies and Use of Power. Functional and Operational Implementation – Functional Strategies – Functional Plans and Policies. Financial – Marketing – OPERATIONAL and Personnel dimensions of Functional Plan and Policies – Integration of Functional Plans and Policies.

#### **Unit 5: STRATEGY EVALUATION**

Strategy Evaluation and Control - Operational Control - Overview of Management Control - Focus on Key Result Areas.



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#### **SKILL DEVELOPMENT**

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

#### **BOOKS FOR REFERENCE**

- 1. Dr. Aswathappa, Business Environment for Strategic Management, Tata McGraw Hill.
- 2. Subbarao: Business Policy and Strategic Management, HPH.
- 3. Charles W.L Hill and Gareth R. Jones, Strategic Management an Integrated Approach, Cengage Learning
- 4. Azhar Kazmi, Business Policy and Strategic Management, Tata McGraw Hill
- 5. C. AppaRao; Strategic Management and Business Policy, Excel Books.
- 6. Ghosh P.K., Business Policy and Strategic Planning and Management, Tata McGraw Hill.
- 7. Pillai, Strategic Management,
- 8. Lawerence, Business Policy and Strategic Management, Tata McGraw Hill.
- 9. Sathyashekar: Business Policy and Strategic Management, I.K International Publishing House Pvt. Ltd.

Subject Name: EMPLOYEE WELFARE & SOCIAL SECURITY

#### **Unit 1: SOCIAL & LABOUR WELFARE**

Social Welfare; Labour Welfare: Concept, Scope; Philosophy and Principles of Labour Welfare; Indian constitution and Labour Welfare; Labour Welfare Policy and Five Year Plans, Historical Development of Labour Welfare in India;

### **Unit 2: INDIAN LABOUR ORGANIZATION**

Impact of ILO on Labour Welfare in India; Agencies of Labour Welfare and their Roles, Labour Welfare Programmes: Statutory and Non-Statutory, Extra Mural and Intra Mural. Welfare Centers; Welfare Officer: Role, Status and Functions.

### **Unit 3: SOCIAL SECURITY**

Concept and Scope; Social Assistance and Social Insurance, Development of Social Security in India; Social Security measures for Industrial Employees.

### **Unit 4: LABOUR ADMINISTRATION - 1**

Evolution of Machinery for Labour Administration; Central Labour Administrative Machinery in India, Labour Administration in India.

**Unit 5: LABOUR ADMINISTRATION - 2** 



Director General of Employment and Training; Director General of Factory Advice Service; Provident Fund Organization; ESI Schemes; Central Board for Workers" Education;

#### **SKILL DEVELOPMENT:**

- 1. Preparation of a list of statutory welfare measures by visiting industry
- 2. Preparation of a list of voluntary welfare measures by visiting industry
- 3. Preparation of list of social security measures by visiting industry

#### **BOOKS FOR REFERENCE**

- 1. Moorthy, M.V. Principles of Labour Welfare, Oxford & IBH Publishing Co., New Delhi.
- 2. Vaid, K.N. Labour Welfare in India, Shri Ram Centre for Industrial Relations and Human Resources, New Delhi.
- 3. K. Venkataramana, Employee Welfare& Social Security, SHBP.
- 4. Sharma, A.M. Aspects of Labour Welfare and Social Security, Himalaya Publishing, House, Mumbai.
- 5. Ram Chandra P. Singh, Labour Welfare Administration in India, Deep & Deep Pub., New Delhi.
- 6. Punekar, S.D. Deodhar S.B., Sankaran, Saraswathi, Labour Welfare, Trade Unionism and Industrial Relations, Himalaya Publishing House, Mumbai.
- 7. Pant, S.C., Indian Labour Problems, Chaitanya Publishing House, Allahabad.
- 8. Saxena, R.C., Labour Problems and Social Welfare, K. Nath & Co., Meerut.
- 9. Bhogiliwala, T.N. Economics of Labour & Industrial Relations, Sahitya Bhavan Publishing Agra.
- 10. Memoria, C.B. Dynamics of Industrial Relations in India, Himalaya Publishing. House, Mumbai.



#### **Procedure for Admission:**

Student may collect the information regarding admission through University website or helpdesk number according to their convenience. Student can download the admission form from the University website and send directly through online or offline mode to the University. After scrutinizing the documents and clearance of fees the admission will be confirmed and Registration/ Enrolment number will be issued.

#### **Fees Structure:**

Sr.no.	Particular	Fees
1	Course Fees	16,000/-
2	Credit Transfer/ Lateral Entry	1000/-
3	Continuation Fees	1000/-
4	Examination Fees	200/- (Per Paper)
5	Reappear/ Revaluation Fees	300/- (Per Paper)

In case of any scholarship applicable as per the UGC norms or any other statutory body, the admission committee will discuss the same and issue the appropriate decision accordingly.

The Examination will be conducted in Online/ Offline mode. The Evaluation will be done by the Internal Evaluators as well as External Evaluators.

The Result will be declared on the website of Centre for Distance & Online Education. After declaration of result student will be asked to submit re-evaluation form (if any) within 15 days of declaration of result.

#### **Requirement of the Laboratory:**

The University is going to use the ICT (Information Communication Technology) for conducting the programme. In case of any programme required practical to be conducted either the same will be performed by applying virtual reality methods or in offline mode at the University campus/ associated colleges. Also, the student will be provided a practical hand book for their help and better understanding.

Every Student would be provided SLM material in printed form. Also, the same will be available online on the University website.

### **Cost Estimate of the Programme:**

The estimated cost would be Rs.3,50,000/- for programme development, delivery and maintenance.



### **Quality Assurance:**

Every year the curriculum of the course will be reviewed and forwarded to the Academic Council with suggestions. The Academic Council will discuss the suggestions and recommended to Board of Management for its approval. The changes in the course curriculum as per the needs and requirements from time to time. The University will help the passed-out students in their placement in different industries through their training and placement cell.