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No.: PMEB/AC-10/758(1)/2019-20

Date: 23-08-2021

NOTIFICATION

Sub.: Introduction of **BBA-Hons. (Business Analytics)**, **BBA-Hons. (Sustainable Development & Environment Management)** and **BBA-Hons. (International Business)** courses under Specialized Programmes from the academic year 2021-22-reg.

Ref.: 1. Decision of the BoS Meeting held on 03-07-2021.
2. Decision of the Academic Council meeting held on 13-07-2021.

The Board of Studies in **BBA-Hons. (Business Analytics)**, **BBA-Hons. (Sustainable Development & Environment Management)** **BBA-Hons. (International Business)** (UG) at its meeting held on 03-07-2021 has recommended to introduce **BBA-Hons. (Business Analytics)**, **BBA-Hons. (Sustainable Development & Environment Management)** and **BBA-Hons. (International Business)** courses in University of Mysore under specialized/specified programs. The Regulations, Syllabus and Scheme of Examinations is approved from the academic year 2021-22.

The Academic Council has also approved the above said proposals at its meeting held on 13-07-2021 and the same is hereby notified.

The Regulations, Syllabus and Scheme of Examinations of **BBA-Hons.(Business Analytics)**, **BBA-Hons. (Sustainable Development & Environment Management)** and **BBA-Hons. (International Business)** courses is uploaded in University website. The contents may be downloaded from the University website www.uni-mysore.ac.in.

To;

1. The Registrar (Evaluation), University of Mysore, Mysuru.
2. The Dean, Faculty of Commerce, DOS in Commerce, Manasagangotri, Mysuru.
3. Prof. D. Anand, Chairperson, BOS in BBA-Hons. (Business Analytics), BBA-Hons. (Sustainable Development & Environment Management) BBA-Hons. (International Business)(UG), DOS in Business Administration (BIMS), Manasagangotri, Mysuru.


REGISTRAR
REGISTRAR
University of Mysore
MYSURU 570 005

P.T.O...

4. The Principal, GETS Academy, # CA-40, Hootagally Industrial Area, near Belavadi Petrol Bunk, Belavadi, Mysuru-18.
5. The Deputy Registrar/ Asst. Registrar/ Superintendent, Examination Branch, UOM, Mysuru.
6. The Special Officer to Hon'ble Vice-Chancellor, University of Mysore, Mysuru.
7. The PA to Vice-Chancellor/Registrar/Registrar (Evaluation), University of Mysore, Mysuru.
8. Office Copy.

UNIVERSITY OF MYSURU



Proposed regulation for eight semester program of B.B.A Honors with Business Analytics Specialization

Regulation 2021

1.0 Programmes offered:

BBA (Honours) to those aspiring to become leaders in the field of Management and Commerce. The focus is on creating a talent pool of accounting-centric professionals whose credentials as Professionals in its true sense of term is sacrosanct. The Program is so conceived that it equips the students with a wide range of managerial skills, while building competence in a particular area of business. The Programme ensures that in addition to their regular core courses the students are exposed to all major general commerce and business principles.

The BBA [Honours] are advanced and progressive 4-year programs, focused on more dominant specializations. Honours programs equip the students with greater dexterity in terms of their value to the Industry into which they will ultimately move to.

1.1 Vision:

Commitment to pursue excellence in education, while equipping students with knowledge and skills, inculcate values, identify hidden talents, provide opportunities for students to realize their full potential and thus shape them into global assets, with the core values of professionalism, integrity, respect for diversity and continuous learning.

1.2 Mission:

GETS ACADEMY is dedicated to excellence in performance and committed to provide quality education, opportunities and services that meet the needs of business and also contribute for the society's wellbeing, national development and to meet global competencies.

The institution strives to fulfill its mission to provide educational opportunities to all aspiring youth to excel in life by developing academic excellence, fostering values, creating civic responsibility and building global competencies in a dynamic environment. Environment Protection and Sustainable Development forms the core of its Mission.

1.3 Course objectives:

1. Our Graduates after successful completion of the program will develop skills and competencies in the area of commerce, management, communication, finance, effective business practices, environment protection and sustainable development.

2. They will be able to lead teams, develop problem solving abilities and decision making capacities.
3. Our students after successful completion of the program will be able to gain insights into the emerging domains and develop interest in lifelong learning
4. The course design ensures that the youth get adequate opportunities to identify, develop their skills and meet the requirements of industry, corporates and the society, nationally and internationally.
5. Driven by one aim – imparting ethical and profound education – GETS ACADEMY has begun its journey with an objective of molding corporate-ready professionals with its specialized programs.
6. Aim to bridge the gap between the corporate expectations and the prevalent strengths of our human resources; we endeavor to help individuals to succeed by transforming knowledge into action.

1.4 Program outcomes:

The commitment of imparting profound education reflects in the enlivening infrastructure of our institution, and most importantly, GETS ACADEMY does not market itself as a manufacturer of degree and certificate holders alone, but also acts as a responsible creator of able professionals:

- With Entrepreneurial Competency and Leadership Ability.
- With the ability to communicate effectively.
- Encourage Analytical and critical thinking abilities for data –driven decision making and forecasting.
- Ability to understand , analyze and communicate global , economic, legal and ethical aspects of business.
- Gain exposure through inter- disciplinary and specialized courses.
- Engage in Research and apply statistical tools and techniques for Problem solving and decision making.
- Integrate knowledge, skill and attitude that can enhance the creativity and personality of students.
- Apply knowledge of theory and practices in problem solving and decision making of business.
- The overarching outcome is to develop knowledgeable, skilled, ethical and well-rounded individuals, who are job ready from day one of passing out from GETS ACADEMY and have the potential to lead their organizations to success.

1.5 Career opportunities:

The specialized programs that GETS Academy seeks to provide, will give an overall eclectic dimension to the students to stand out from the rest. The programs have been designed keeping in mind the growing trends and requirements in Commerce and Management domains of life activity.

BBA (HONS) students with specializations are being increasingly and eminently sought for by the corporate world, national and international organizations. The attributes of being industry-ready and readily deployable, would be the outcome of the rigorous coaching, training, practice and exposure to live activities, nationally and internationally, would be the hallmark of GETS ACADEMY.

2.0 Eligibility for Admission:

- 2.1 Pre-University / Higher Secondary / 10 +2 Examination Pass from recognized Board with a minimum of 45% in aggregate [40% in case of candidates belonging to Reserved Category].
- 2.2 Lateral Entry: one year certificate or diploma / in computer science / commerce / management / sustainable development.
- 2.3 All compulsory subjects (languages, constitution of India, Environment studies and physical education) as required by UGC should be successfully completed as a bridge course if the student has not undergone the prescribed subjects in the diploma.

3.0 Structure of the Undergraduate Degree Programme in BBA Honors:

- 3.1. The Syndicate of the University of Mysore, on being satisfied from the Inspection report submitted by the Inspection team has granted recognition to GETS Academy, Mysuru, under Section 66 of the K.S.U. Act 2000 to offer the following Specified/specialized course, subject to the terms and conditions as declared here under.
 - 3.1.1 B.B.A (Honors)
 - Business Analytics
- 3.2 In line with the new National Educational Policy (NEP), the above programs are credit based, advanced and progressive 4-year programs, focused on more dominant specializations. Honors programs equip the students with greater dexterity in terms of their value to the Industry into which they will ultimately move to. Students who take up these programs would be provided, Certificate upon completion 1st year, Diploma upon completion of 2nd year, Degree upon completion of 3rd year and Honors Degree upon completion of all the 4 years.
- 3.3 Students successfully completing the Honours Degree Program of four years can seek admissions for M.Com and MBA Master's Program for duration of one year only.

4.0 Scheme of Instructions

- 4.1 Choice Based Credit System (CBCS) was introduced from the Academic year 2015- 16 in the curriculum to provide students a balanced approach to their educational endeavor.
 - a) Undergraduate (UG) degree programmes in Honors for four years will have the curriculum and syllabi (course contents) as approved by the respective Board of Studies of University of Mysuru.
- 4.2 The curriculum for B.B.A Honors degree programme is designed to have a minimum of **144 credits + 4 Non – CGPA credits** (within third to fifth semesters of study for the award of degree).

Under CBCS, the degree programme will consist of the following categories of courses:

- i. **General Core foundation (CF)** courses comprising of Humanities courses; Language Courses, Courses specific to the selected program etc.,
- ii. **Compulsory Courses (CC) consisting of Non- CGPA courses.**

4.3 Non-CGPA courses:

Non-CGPA courses offered in certain semesters are compulsory, but are not used for calculation of GPA and CGPA. However, the credits will be mentioned in the grade sheet.

4.3.1 The student shall select any two courses /activity from the following Table 1 during the entire period of study. The student has to make his / her own efforts for earning the credits. The grades given will be Pass / Fail (P/F). The respective class teachers have to encourage monitor and record relevant activities of the students, based on the rules issued from time to time by the Institute and submit the End semester report to the Head of the Department

Table 1. Non CGPA Courses

No.	Course /Activity	Credits
1.	Start ups	2
2.	Industrial Training	2
3.	Technical conference, seminar, competitions, Professional Societies	2
4.	Management courses	2
5.	Technical Certification Course	2
6.	Sports	2
7.	NCC	2
8.	NSS	2
9.	YRC	2
10.	Art and Cultural activities	2
11.	English Proficiency Certification	2
12.	Aptitude Proficiency Certification	2
13.	Foreign Languages Level II and above	2
14.	Publication in Conferences / Seminar	2
15.	Indexed Journal Publication per paper	2

4.3.2 A student must earn compulsorily the credits under each category shown in **Table 2** and also a minimum total of **148 credits (144 credits + 4 Non - CGPA credits)** for the award of undergraduate in B.B.A.

Table2. Distribution of Credits:

No.	Category	Credits
1	General degree	144
2	Non-CGPA	04
	Total Credits	148

4.4 Students are eligible for award of the respective **UG (Hons.) Degree** upon successful completion of **192 credits (144 regular credits + 52 Specialization Credits + 4 Non - CGPA credits)** under each category shown in table 3 maintaining a CGPA of 7.0 with no history of arrears.

Table3. Distribution of Credits:

No.	Category	Credits
1	General degree	144
2	Specialization	52
3	Non-CGPA	04
	Total Credits	200

5.0 Medium of instructions:

The medium of instruction is English for all courses, examinations, seminar presentations and project reports.

6.0 Attendance:

- 6.1 Only those students who have at least 75% attendance in a course shall be permitted to take semester examination for that course.
- 6.2 The candidate who fails to satisfy the requirement of the attendance in a course shall rejoin the same course by obtaining prior permission from the university.

7.0 Scheme of Examination & Evaluation

- 7.1 There shall be University Examination at the end of each semester for maximum marks of 80 Marks for theory and the continuous assessment will be 20 Marks.
- 7.2 All course of this program except courses that are common to all other graduate program of the University of Mysuru shall be set / valued / reviewed by BoE of B.B.A Honors for a maximum of 80 Marks.
- 7.3 The pattern of the question paper will be as follows,
 - Part – A Answer any two out of four questions 2 X 15 = 30
 - Part – B Answer any three out of five questions 3 X 10 = 30
 - Part – C Answer any four out of six questions 4X05= 20
 - Total - 80
- 7.4 Continuous assessment will be carried out in two stages – one , eight weeks of instructions designated as A1, A2 will be conducted before 16th week of the semester.
- 7.5 The breakup of total marks will be as follows:
 - A1 (Covering the first half of the syllabus) - 10 Marks
 - A2 (Covering the second half of the syllabus) - 10 Marks

Semester Exam (Entire syllabus)	- 80 Marks
Total	100
7.6 Evaluation of project report:	
7.6.1 Evaluation of project report is for 100 Marks divided into three components	
I. P1 (Finalization and preparation of synopsis)	- 30 Marks
II. P2 (submission of detailed work dairy)	- 30 Marks
III. P3 (final project report)	- 40 Marks
Total	100

8.0 Board of Examiners and Evaluation :

8.1 There shall be a Board of Examiners for scrutinizing and approving the question papers and scheme of evaluation constituted by the University.

8.2 There will be single valuation for all papers.

9.0 Declaration of result:

9.1 Minimum for a pass in each paper shall be 35 % and for all the papers in the semester average shall be 40 %.

9.2 There shall be no minimum marks for A1 and A2.

9.3 Classification of successful candidates and graduation of result shall be as per the University regulations.

9.4 Students who take up these programs would be provided, Certificate upon completion 1st year, Diploma upon completion of 2nd year, Degree upon completion of 3rd year and Honors Degree upon completion of all the 4 years.

10.0 Provision for repeaters :

10.1 A candidate is allowed to carry all the previous uncleaned papers to the subsequent semesters.

10.2 The candidate shall take the examination as per the syllabus and scheme of examination in force during the subsequent appearances.

11.0 Any other issue not envisaged shall be resolved by the Vice-Chancellor in consultation with the appropriate bodies of the University.

12.0 Where ever the regulation is silent, the provisions of University shall be Applicable

Subject	Hrs./week	Hrs./week	Credits	L:T:P Pattern
Sl. No	Subject	Hrs./week	Credits	L:T:P Pattern
1.1	Kannada/Sanskrit/Hindi	4	3	2:1:0
1.2	Language: English	4	3	2:1:0
1.3	Financial accounting – I	6	5	4:1:0
1.4	Business Mathematics	5	3	2:1:0
1.5	Principles of Management	5	4	3:1:0
1.6	Constitution of India	4	4	3:1:0
	Total	28	22	

Sl. No	Subject	Hrs./week	Credits	L:T:P Pattern
2.1	Kannada/Sanskrit/Hindi	4	3	2:1:0
2.2	Language: English	4	3	2:1:0
2.3	Financial accounting – II	6	5	4:1:0
2.4	Psychology of Management	5	4	3:1:0
2.5	Computer for management	4	3	2:1:0
2.6	Environment Studies	6	4	3:1:0
	Total	29	22	

Sl. No	Subject	Hrs./week	Credits	L:T:P Pattern
3.1	Kannada/Sanskrit/Hindi	4	3	2:1:0
3.2	Language: English	4	3	2:1:0
3.3	Cost Accounting	6	5	4:1:0
3.4	Physical education	5	4	3:1:0
3.5	Organizational Change and Development	6	4	3:1:0
3.6	RDBMS	5	3	2:1:0
	NON-CGPA		2	0.0.2
	Total	30	22	

Sl. No	Subject	Hrs./week	Credits	L:T:P Pattern
4.1	Kannada/Sanskrit/Hindi	4	3	2:1:0
4.2	Language: English	4	3	2:1:0
4.3	Business Statistics	5	5	4:1:0
4.4	Industrial Laws	5	5	4:1:0
4.5	Management accounting	5	4	3:1:0
4.6	Entrepreneurial Management	5	5	4:1:0
	NON-CGPA		2	0.0.2
	Total	30	25	

Sl. No	Subject	Hrs./week	Credits	L:T:P Pattern
5.1	Quantitative Methods for Business	6	4	3:1:0
5.2	Corporate Environment	6	5	4:1:0
5.3	Service Management	5	4	3:1:0
5.4	Income Tax - 1	5	4	3:1:0
5.5	Advertisement & Media Management	5	4	3:1:0
5.6	Stock and Commodity Market	5	4	3:1:0
	NON-CGPA		2	0.0.2
	Total	32	25	

Specialization syllabus for Business Analytics

Sl. No	Subject	Hrs./week	Credits	L:T:P Pattern
6.1	Indian business environment	5	4	3:1:0
6.2	Predictive analytics and decision making	6	5	4:1:0
6.3	Data visualization	5	5	4:1:0
6.4	Data mining	6	5	4:1:0
6.5	Statistical quality control and six sigma	5	4	3:1:0
6.6	Internship	5	4	0:2:2
	Total	32	29	

Sl. No	Subject	Hrs./week	Credits	L:T:P Pattern
7.1	Income Tax - II	6	5	4:1:0
7.2	Banking law & Practice	5	5	4:1:0
7.3	Banking and Insurance	4	4	3:1:0
7.4	Investment Analysis & portfolio Management	5	4	3:1:0
7.5	Production and Material Management	5	4	3:1:0
7.6	Project and vivo-vice	4	4	0:2:2
	Total	29	28	

Specialization syllabus for Business Analytics

Sl. No	Subject	Hrs./week	Credits	L:T:P Pattern
8.1	Big data analytics	6	5	4:1:0
8.2	Business analysis	5	4	3:1:0
8.3	Web and social media analytics	5	3	2:1:0
8.4	Logistics and supply chain analytics	6	3	2:1:0
8.5	Financial analytics	5	4	3:1:0
8.6	HR analytics	5	4	3:1:0
	Total	32	23	

FIRST SEMESTER

1.3 FINANCIAL ACCOUNTING-I

Unit 1 –

Meaning of Accounting – Accounting Principles – Concepts and Conventions Accounting Standards - Meaning – objectives – Indian Accounting Standards – IFRS. Systems of Book- Keeping – Rules of double - entry -preparation of Journal and Ledger.

Unit 2-

Subsidiary Books – Purchase, Purchase Returns, Sales, Sales Returns, Cash Book, Petty Cash Book, Journal proper, Bills Receivable and Bills Payable Book (Format and Theory only). Problems on Three Column Cash Book.

Unit 3-

Preparation of Trial Balance- Preparation of Final Accounts of Sole - Trading Concern, Trading Account, Profit and Loss Account and Balance Sheet.

Unit 4-

Depreciation – Meaning, Causes, Methods of Depreciation. Problems on Straight - line method, Written down value method and Sinking fund method.

Unit 5-

Consignment- Meaning- Differences between Sales and Consignment – Proforma Invoice – Account Sales- Problems on consignment (at cost and Invoice price)- Normal loss and Abnormal loss.

Unit 6 –

Bills of Exchange- meaning, Features- parties to Bill of Exchange- Noting and Protest – Discounting – Endorsement – Renewals of Bills - Dishonor of Bills, Simple problems on Trade Bills.

References:

1. Financial Accounting B S Raman
2. Financial Accounting -I &II G.H. Mahadevaswamy & B H Suresh
3. Advanced accounting M C Shukla and T S Grewal
4. Financial Accounting S P jain and Narang K L
5. Advanced accounting p c tulsian

1.4 BUSINESS MATHEMATICS

Objectives :

- 1.To understand the concepts of ratio , proportion and percentage.
- 2.To understand the concept and application of profit and loss in business.
- 3.To use the concept of EMI.
4. To understand the concept of stock exchange and to calculate Dividend.
- 5.To understand applications of matrices in business.

Unit 1. Ratio, Proportion and Percentage

Ratio- Definition, Continued Ratio, Inverse Ratio, Proportion, Continued Proportion, Direct Proportion, Inverse Proportion, Variation, Inverse Variation, Joint Variation, Percentage- Meaning and Computations of Percentages.

Unit 2. Profit And Loss

Terms and Formulae, Trade discount, Cash discount, Problems involving cost price, Selling Price, Trade discount and Cash Discount. Introduction to Commission and brokerage, Problems on Commission and brokerage.

Unit 3. Interest

Simple Interest, Compound interest (reducing balance & Flat Interest rate of interest), Equated Monthly Installments(EMI), Problems.

Unit 4. Shares and Dividends

Concept of Shares, Stock exchange, Face Value, Market Value, Dividend, Equity Shares, Preferential Shares, Bonus Shares, Examples.

Unit 5. Matrices And Determinants (upto order 3 only) :

Multivariable data, Definition of a Matrix, Types of Matrices, Algebra of Matrices, Determinants, Adjoint of a Matrix, Inverse of a Matrix via adjoint Matrix, Homogeneous System of Linear equations, Condition for Uniqueness for the homogeneous system, Solution of Non-homogeneous System of Linear equations (not more than three variables). Condition for existence and uniqueness of solution, Solution using inverse of the coefficient matrix, Problems.

Unit 6. Permutations and Combinations :

Permutations of 'n' dissimilar objects taken 'r' at a time (with or without repetition). ${}^n P_r = n! / (n-r)!$ (without proof). Combinations of 'r' objects taken from 'n' objects. ${}^n C_r = n! / r! (n-r)!$ (without proof) problems, Applications.

Reference Books :

- 1) Business Mathematics by Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jain.
- 2) Business Mathematics by V. K. Kapoor - Sultan chand & sons, Delhi
- 3) Business Mathematics by Bari - New Literature publishing company, Mumbai

1.5 PRINCIPLES OF MANAGEMENT

Unit 1:

Introduction to Management: Meaning and Definition – Nature - Management Process – Management Functions – Levels of Management and Skills – Importance - Management Thinkers: F W Taylor - Henry Fayol – Elton Mayo - Peter F.Druker and Prahalad.

Unit 2:

Planning & Decision Making : Meaning & Definition of Planning – Planning Process Purposes of Planning – Features and Importance Benefits of Planning - Types of Plans - Short Range & Long Range Plans - Strategic and Operational Plans, Policies & Procedures, Budgets and Projects - Decision Making : Meaning - Decision Making Process – Individual Vs Group Decision Making - Advantages & Disadvantages of Group Decision Making

Unit 3:

Organising & Staffing : Meaning & Definition of organization - Nature - Principles of Organisation - Formal & Informal Organisations – Functional Organisation- Unity of Command, Span of Control – Delegation of Authority & Responsibility – Advantages of Delegation, Barriers to Delegation - Centralisation and Decentralisation. Staffing: Meaning, Process, Importance, Functions, Factors affecting Staffing and Advantages of Staffing.

Unit 4 :

Directing & Communication- Meaning and Definition of Direction - Nature of Direction - Importance of Direction - Orders and Instructions – Supervision: Essentials of Effective Supervision. Meaning and Definition of Communication - Nature, Objectives and Importance of Communication - Forms of Communication: Oral, Written and Body Language. Types of Communication : Upward, Downward, Horizontal, Vertical, Diagonal- Formal & Informal Communication- Barriers to Communication- Measures to Overcome Barriers to Communication

Unit 5:

Motivation & Leadership: Meaning & Definition of Motivation – Nature and Importance of Motivation - Theories of Motivation : Maslow’s Hierarchy of Needs Theory , - Herzberg’s Theory – Theory X, Y and Z - Meaning & Definition of Leadership – Functions of Leadership - Leadership Traits - Leadership Styles Unit 6: Controlling: Meaning & Definition of Controlling- Control Process – Types of Control : Feed forward, Concurrent and Feedback Controls –MBO – MBE – Control Techniques: PERT – CPM – JIT, Budgetary Control – Auditing : Internal and external Auditing

Books for Reference:

1. Richard Pettiger. Introduction to Management, Palgrave Macmillan, New York. 52
2. Meenakshy Gupta . Principles of Management, PHI, New Delhi.
3. Prasad L.M. Principles of Management, Sultan Chand & Sons, New Delhi.
4. Koontz andn O’Donnel. Principles of Management, Tata McGraw-Hill Publishing, Co.Ltd. New Delhi.
5. Koonts and Heinz Weihrich,, Essentials of Management, Tata McGraw-Hill Publishing Co.Ltd. New Delhi.
6. Bhooshan Y.K. Business Organisation and Management, Sultan Chand & Sons New Delhi.
7. Peter F. Drucker, Practice of Management, Allied Management Tasks , Harper Collins Publishers
8. T.N. Chabbra Principles of Management

1.6 CONSTITUTION ON INDIA

- Syllabus as per University of Mysore.

SECOND SEMESTER
2.3 FINANCIAL ACCOUNTING – II

Unit 1 –

Joint-Venture: Meaning, objectives, Methods of preparing Accounts with separate books and without separate books. Differences between Consignment and Joint Venture.

Unit 2-

Branch Accounts: Meaning, objectives and Types-Dependent Branches – Problems on Debtors system only at Cost and Invoice price.

Unit 3-

Hire purchase: Meaning, Features, Sale v/s Hire purchase - problems on Hire purchase (Excluding Repossession).

Unit 4-

Installment system: Meaning, Differences between and Installment purchase – problems on Installment system.

Unit 5-

Partnership Accounts- Fixed Capital system v/s Fluctuating Capital system. Accounting treatment on Admission, Retirement and Death of a partner. Treatment of goodwill, Sacrificing Ratio and Gain Ratio. Problems on Admission, Retirement and Death of a partner.

Unit 6-

Dissolution of partnership firm, preparation of Account (Excluding Garner v/s Murry case).

References:

1. Financial Accounting B S Raman
2. Advanced accounting rl guptha & Radha swamy M
3. Advanced accounting M C Shukla and T S Grewal
4. Financial Accounting S P jain and Narang K L
5. Advanced accounting p c tulsian

2.4 PSYCHOLOGY FOR MANAGEMENT

Unit - I

- a. Psychology: Its nature, scope and methods.
- b. Biological Bases of Behaviour: Neurons, Nervous system. It's basic structure and function, The brain, Lateralization of the cerebral centre, The endocrine system

Unit - II

a. Sensation and Perception

Sensation: The raw material of understanding: Sensory threshold, Sensory adaptation Vision, Hearing, Touch and other skin senses, Smell and taste, Kinesthetic and vestibule sense

Perception

Perception: The focus of attention Perception: Same organizes principles. Constancies and illusions The plasticity of perception

b. Learning

Classical conditioning, Operant conditioning, Observational learning

Unit - III

a. Memory

Human memory: The information processing approach Sensory memory, Short - term memory, Long - term memory, Forgetting from long term - memory, Memory in natural contexts, Biological bases of memory

b. Cognition : Thinking, Dealing and Communicating

Thinking: Forming concepts and reasoning to conclusions Making decisions: Problem solving and creativity Language: The communication of information.

Unit - IV

a. Motivation and Emotion

Motivation: The activation and persistence of behavior Emotion: Their nature, expansion and impact

b. Measuring Individual Differences:

The Nature of Psychological Testing Psychological Tests: Reliability, validity and standardization, The nature and measurement of human intelligence. Human intelligence: The role of heredity and the role of environment. Measuring interests, aptitudes and achievements

Unit - V

Social Thought: How we think About Others and the Social Culture a. Attribution: Understanding the causes of others behavior Social cognition: How we process social information Attitudes: Evaluations of the social world Prejudice and discrimination Social Behavior: Social influence: Changes other behavior, conformity compliance, obedience Attraction and love: Interpersonal attraction, pro social behavior

Reference:

1. Morgan & King - Introduction to psychology
2. Alkinson & Alkinson - Introduction to psychology
3. Barron - Introduction to psychology

2.5 COMPUTER FOR MANAGEMENT

Unit-I

Fundamentals: Concepts of computers, Application areas, Classification of Computer System. Data representation and Binary Numbers, computer hardware and software.

Unit-II

ALS, Internal organization of ALU, Types of memories, selection of memory systems, role of control unit, data communication, LAN and WAN, Switches, hubs, routers, idea of distributed systems, the internet, world wide web, search engine, email, home page.

Unit-III

programming, concept, flowchart, algorithms, programming languages and packages, batch processing, multi programming, parallel process, stored programme concept, programme execution, fetch decode, execute cycle, arithmetic, Logic and shift operations.

Unit-IV

Operating Systems, DOS, WINDOWS, Conventional machines, digital logic machine, operating system, basic idea of an OS, OS as a resource manager, memory management, input output management.

Unit-V

Web fundamentals, internet and WWW internet, internet based E Commerce, issues, problems, prospects.

References:

1. Balguruswami - Computer Fundamentals.
2. V.Rajaraman - Computer Fundamentals.

2.6 Environment Studies

- Syllabus as per University of Mysore.

THIRD SEM

3.3 COST ACCOUNTING

Unit 1-

Cost Accounting:- Introduction, meaning, definitions of cost, Costing and Cost Accounting, objectives, advantages and disadvantages of Cost Accounting. Comparison between Cost Accounting and Financial Accounting, Elements of Cost, classification of Cost, Cost unit, Cost centre, statement of Cost, preparation of Cost sheet including Estimations, Quotation and Tender.

Unit 2-

Materials: Meaning, nature, classifications and codification. Purchase procedure, functions of store keeper. Inventory control-meaning, techniques-problems on stock levels, pricing the issue of materials-methods, problems on FIFO AND LIFO only.

Unit 3-

Labour: Meaning, methods of time keeping and time booking, methods of remunerations to labor overtime and idle time and their treatment problems on time wage, piece wage, Halsey and Rowan plan.

Unit 4-

Overheads: Meaning, Overhead accounting process-classifications, codifications, allocation, apportionment, re-apportionment and absorption of Overheads. Problems on primary and secondary distribution (Repeated Distribution method only). Machine Hour Rate- Meaning and problems.

Unit 5-

Methods of Costing: Introduction, different methods of costing and applications Contract Costing-problems, Process Costing-problems on Process losses only.

Unit 6 –

Operating Costing: Introduction, Format of operating Cost Sheet-problems on Operating Costing- Transport undertakings only.

Books for reference:

1. Cost Accounting- S P Jain and K L Narang

2. Cost Accounting R S.N. Pillai and V Bagavathi
3. Cost Accounting M Ravi Kishore
4. Cost Accounting Shukla M.C. and Grewal T.S.

3.4 PHYSICAL EDUCATION

- Syllabus as per University of Mysore

3.5 ORGANISATIONAL CHANGE AND DEVELOPMENT

Unit - I

Concept of change, importance, causes and nature. Organisational levers for change. Perspectives on change - Contingency perspective, Resource Dependence perspective, Population-ecology perspective, Institutional perspective. The Six-Box organizational model. The 7-S framework. Types of changes - continuous and discontinuous, Participative and directive, Planned and unplanned.

Unit - II

Resistance to change - The life of resistance to change, Change Resistance model, Managing resistance to change, steps to successful change. Managing change - Planning, Internal Resource Persons (IRP) and external agents, organizational restructuring and re-organizing work activities.

Unit - III

Organizational Diagnosis: Issues, concerns and the framework. Diagnostic Methodology - planning, collection of data and instruments, Qualitative and quantitative methods of diagnosis.

Unit - IV

Interventions in Organisational change - Concepts, types of intervention, Sensitivity Training, TA, Role analysis Techniques, Role Negotiations techniques, Myers-Briggs Type Indicators (MBTI). Evaluation of organizational change programmes - concept, rationale, the stakeholders, components of evaluation, evaluation typology. Issues in planning and conducting evaluation.

Unit - V

Managers as change Agents, Internal and External change agents, Steps to successful change. Change Management - the case of Power Sector in Orissa.

References :

1. Nilakantha Vand Ramnarayan S- Managing Organisational Change, Response Books
2. K. Harigopal- Management of Organizational changes, Response Books
3. I.Palma, Richard Dunford, G.Akim- Managing Organisational Change, TMH

3.6 RELATIONAL DATABASE MANAGEMENT SYSTEM

Module I

Database System Architecture – Data Abstraction, Data Independence, Data Definitions and Data Manipulation Languages. Data models – Entity Relationship (ER),

Mapping ER Model to Relational Mode, Network. Relational and Object Oriented Data Models, Integrity Constraints and Data Manipulation Operations.

Module II

Relation Query Languages, Relational Algebra, Tuple and Domain Relational Calculus, SQL and QBE. Relational Database Design: Domain and Data dependency, Armstrong's Axioms, Normal Forms, Dependency Preservation, Lossless design, Comparison of Oracle & DB2.

Module III

Query Processing and Optimization: Evaluation of Relational Algebra Expressions, Query Equivalence, Join strategies, Query Optimization Algorithms.

Module IV

Storage Strategies: Indices, B-Trees, Hashing, Transaction processing: Recovery and Concurrency Control, Locking and Timestamp based Schedulers, Multiversion and Optimistic Concurrency Control Schemes. Advanced Topics: Object-Oriented and Object Relational databases. Logical Databases, Web Databases, Distributed Databases, Data Warehouse and Data Mining.

Text Books:

1. Database System Concepts by Sudarshan, Korth (McGraw-Hill Education)
2. Fundamentals of Database System By Elmasari & Navathe- Pearson Education

References Books:

- (1) An introduction to Database System – Bipin Desai, Galgotia Publications
- (2) Database System: concept, Design & Application by S.K.Singh (Pearson Education)
- (3) Database management system by leon & leon (Vikas publishing House).
- (4) Database Modeling and Design: Logical Design by Toby J. Teorey, Sam S. Lightstone, and Tom Nadeau, “”, 4th Edition, 2005, Elsevier India Publications, New Delhi
- (5) Fundamentals of Database Management System – Gillenson, Wiley India

FOURTH SEM

4.3 BUSINESS STATISTICS

Objectives:

1. To understand the concept of population and sample.
2. To use frequency distribution to make decision.
3. To understand and to calculate various types of averages and variation.
4. To use regression analysis to estimate the relationship between two variables.
5. To solve LPP to maximize the profit and to minimize the cost.
6. To solve TP to maximize the profit and to minimize the cost.

Unit 1- Population and Sample

Definition of Statistics, Scope of Statistics in Economics, Management Sciences and Industry. Concept of population and sample with illustration. Methods of Sampling – SRSWR, SRSWOR, Stratified, Systematic. (Description of sampling procedures only)

Data Condensation and graphical Methods: Raw data , attributes and variables , classification , frequency distribution , cumulative frequency distributions. Graphs - Histogram, Frequency polygon. Diagrams - Multiple bar, Pie, Subdivided bar.

Unit 2 - Measures of Central Tendency

Criteria for good measures of central tendency, Arithmetic mean Median and Mode for grouped and ungrouped data , combined mean.

Unit 3- Measures of Dispersion

Concept of dispersion , Absolute and relative measure of dispersion, Range, Variance, Standard deviation, Coefficient of variation, Quartile Deviation , Coefficient of Quartile deviation.

Unit 4- Correlation and Regression (for ungrouped data)

Concept of correlation, positive & negative correlation, Karl Pearson's Coefficient of correlation, meaning of regression, Two regression equations, Regression coefficients and properties.

Unit 5 - Linear Programming problem (LPP)

Meaning of LPP, Formulation of LPP, solution by graphical methods, problems relating to two variables only.

Unit 6- Transportation problem (T.P.)

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Statement and meaning of T.P. methods of finding initial basic feasible solution by North west corner Rule, Matrix Minimum method and vogel's approximation method. Simple numerical problems (concept of degeneracy is not expected)

Recommended Books:

1. S.C. Gupta – Fundamentals of Statistics - Sultan chand & Sons, Delhi.
2. D.N. Elhance – Fundamentals of Statistics – Kitab Mahal, Allahabad.
3. M. Satayanarayana, Lalitha Raman- Management operations Research.
4. V.K. Kapoor – Operations Research Techniques for Management - Sultan chand & Sons, Delhi.

4.4 INDUSTRIAL LAWS

Unit 1 -

Factories Act 1948 - Objectives, Definition of factory provision regarding health, safety working hours, holidays, annual leave with pay, working hours of adults, general schemes important terms and provisions regarding hazardous process, provisions regarding welfare employment of women, employment of young person penalties, procedure, offers and special provisions, miscellaneous.

Unit 2 -

Industrial disputes act 1947 – Defining industry & Industrial dispute, need and objective of the act, procedure and machinery for settlement, strikes and lockout, layoff & retrenchment, provisions & penalties. Standing Orders Act 1946 - Objective, scope,

application, importance, definition, procedure for submission of draft, procedure for appeals, registration, certification, posting, duration and modification of standing orders, payment of subsistence allowance, penalties and procedure & miscellaneous.

Unit 3 -

Payment of Bonus Act 1965 – Objective, definition, application, exception, meaning of bonus, abolition of bonus, restoration of minimum bonus, eligibility and disqualification of bonus, determining bonus, calculation of gross profit, determination of available allocation special provisions, payment of bonus, inspector, penalties and procedure & miscellaneous.

Reference:

Mercantile Law by N.D. Kapoor
Industrial Law by N.D. Kapoor
Industrial Law by R.C. Chawla

4.5 MANAGEMENT ACCOUNTING

Unit 1 -

Management Accounting – Meaning, need and characteristics of Management accounting. Functions of Management accounting, Scope and Relation of Management Accounting with Financial Accounting, Tools and Techniques of Management Accounting, Organization of Management Accounting.

Unit 2 -

Marginal Costing – Concept of Marginal Costing, Scope and Characteristic of Marginal Costing, Assumptions and Limitations of Marginal Costing, Marginal Costing Vs Absorption costing, Contribution, Marginal Cost equations, Profit Volume ratio Introduction of cost Volume Profit analysis, methods of determination of Break-even point, Margin of safety, Angle of Incidence, Assumptions & Limitations of Break-even point.

Unit 3 -

Standard Costing – Meaning and need of Standard Costing, Steps involved in Standard Costing, Standard Cost Vs Estimated cost, Establishing a system of Standard Costing, Variance Analysis, Classification of Variances, Introduction of direct material Variances and direct labor Variances. Meaning of Budget, Characteristics of Budgeting, Objectives of budgetary control, Budgeting Vs Forecasting, Limitation of Budgetary control.

Reference:

Management Accounting by S.N. Maheshwari
Management Accounting by Grewal & Ramanathan

4.6 ENTREPRENEURIAL MANAGEMENT

OBJECTIVE:

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

Unit 1- entrepreneurship

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

- Preparation of a Project report to start a SSI Unit.
- Preparing a letter to the concerned authority-seeking license to the SS Unit, You propose to start.
- Format of a business plan.
- Report on the survey of SSI units in the region where college is located.
- Chart showing financial assistance available to SSI along with rates of interest.

FIFTH SEM
5.1 QUANTITATIVE METHODS FOR BUSINESS

OBJECTIVE

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

Unit 1 - number system

Introduction – Natural Numbers - Even Numbers – Odd Numbers – Integers – Prime Numbers – Rational & Irrational numbers, Real Numbers, HCF & LCM (Simple problems)

Unit 2 - theory of equations

Introduction – Meaning – Types of Equations – Simple, Linear and Simultaneous Equations (only two variables) Eliminations and Substitution Method only. Quadratic Equation – Factorization and Formula Method ($ax^2 + bx + c = 0$ form only). Problems on Commercial Application.

Unit 3 - progressions

Introduction – Arithmetic Progression - Finding the „ n^{th} term of an AP and Sum to n^{th} term of AP. Insertion of Arithmetic Means in given terms of AP and representation of 3 terms of AP. Geometric Progression – Finding n^{th} term of GP – Sum to “ n^{th} Term of GP – Insertion of Geometric Means in given Geometric Progression and also representation of 3 terms of GP.

Unit 4 - matrices and determinants

Introduction, Meaning, types of matrices – operations of addition, subtraction, multiplication of two matrices – problems, transpose of a square matrix. Determinant of a square matrix- minor of an element, co-factor of an element of a determinant. adjoint of a square matrix, singular and non-singular matrices – inverse of a square matrix – Problems on linear equations in two variables using Cramer’s rule.

Unit 5 - commercial arithmetic

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

SKILL DEVELOPMENT

- Calculation of future value of present value.
- Calculation of geometric mean i.e, CAGR.
- Calculation of EMI, Premium amount.
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Books for reference

1. A.LeninJothi : financial Mathematics, HPH.
2. Dikshit & Jain : Business Mathematics, HPH
3. Ranganath: Business Mathematics, GK Publications, Mumbai.
4. Dr. R.G. Saha & Others – Methods & Techniques for Business Decisions, VBH
5. R. Selvaraj, Quantitative Methods in Management, Excel Books.
6. G.R. Veena & Seema: Business Mathematics and Statistics, I.K. Intl
7. Dr. Sancheti & Kapoor: Business Mathematics and Statistic, Sultan Chand and Sons.
8. Zamarudeen: Business Mathematics, Vikas Publishers.
9. Saha: Mathematics for Cost Accountants, HPH.

5.2 CORPORATE ENVIRONMENT

OBJECTIVE:

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

Unit 1: formation of company

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

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

5.3 SERVICES MANAGEMENT

OBJECTIVE:

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

Unit 1: introduction to services management

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

Unit 2: services marketing

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 3: 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

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

- Procedure for Air ticket booking both domestic and International.

5.4 INCOME TAX-I

Objectives:

To make students gain knowledge of Income Tax Act 1961 including relevant current finance act, Heads of Income and applicable provisions to compute taxable incomes under different heads.

UNIT-1

Brief History of Income Tax Act, Finance Act, Scheme of Income Tax, Basic Concepts- Income, Assessee, person, Assessment year, Previous Year, Gross Total Income, Total Income, Marginal rate of Tax—Agricultural Income-Residential Status of individual, Incidence of Tax (including problems)- Incomes which do not form part of Total Income U/S 10.

UNIT-2

Heads of Income: Income from Salary -features of salary income-allowances, perquisites, provident fund, computation of Taxable salary income.

UNIT-3

Income from salary: Retirement benefits-Gratuity, Commutation of Pension, Leave encashment- problems.

UNIT-4

Income from House Property: basis of charge-deemed ownership-exemptions determination of annual value-Deductions u/s 24-computation of income from house property.

UNIT-5

Profits and gains of Business and profession (Individual Assesseees)-Expenses expressly allowable and inadmissible, General Deductions/ expenditures u/s 37, losses, deemed profits, Method of accounting-computation of taxable income from business. Computation of Income from profession in Case of Advocates, Doctors, Chartered Accountant.

Books for reference

1. Direct Taxation-T.N.Manoharan
2. Direct Taxation- Girish Ahuja, & Ravi Gupta

3. Direct Taxation- Dr. Vinod.k.singania
4. Income Tax law and practice-Gaur & Narang
5. Income Tax Law- Dinakar Pagare
6. Income Tax Law & Accounts-Bhagavati Prasad
7. Income Tax Law and Accounts – H.C. Mehrothra

5.5 ADVERTISING & MEDIA MANAGEMENT

Unit 1: introduction & basic concepts

History of advertising; Advertising purpose and functions; Economic, social & ethical aspects of advertising; Advertising & the marketing mix, Advertising as a communication process; types of advertising; Major Institutions of Advertising Management.

Unit 2: advertising and campaign planning

Marketing strategy & Situation analysis; Advertising plan; Advertising objectives; DAGMAR approach; Advertising strategy; Advertising campaign-planning process.

Unit 3: creative strategy & advertising budget

Creative approaches; The art of copywriting; Advertising copy testing; creativity in communication, motivational approaches & appeals, Advertising budget process; Methods of determining Advertising appropriations.

Unit 4: advertising media strategy

Role of media; types of media; their advantages and disadvantages; Media research & advertising decisions; media planning, selection & scheduling strategies.

Unit 5: advertising effectiveness & organising advertising functions.

Methods of measuring advertising effectiveness; Advertising research; structure & functions of an advertising agency; Selection & co-ordination of advertising agency; Advertising regulations; Internet advertising.

Skill development:

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

Books for reference:

1. Rajeev Batra, John. G.Myers. T. David.A. Aaker; Advertising Management; 5th Edition, PHI Edition, New Delhi, 1998.
2. Kazmi/Batra; Advertising & Sales promotion 3rd Edition
3. Ghose Basha, Advertising and Media Management, VBH 66
4. Jefkins&Yadin; Advertising, 4th Edition; Pearson Education, New Delhi, 2000.
5. Manendra Mohan; Advertising Management - Concepts & Cases; Tata McGraw Hill Publishing company Ltd, New Delhi 2001.
6. K. Venkataraman, Advertising & Media Management, SHBP.
7. S.A.Chunnawalia&K.c.Sethia Foundations of Advertising - Theory & Practice, Himalaya Publishing House, 2002.
8. Sonatakki, Advertising, Kalyani Publishers
9. Wells, Advertising.
10. Rayudu: Media and Communication Management, HPH

5.6 STOCK AND COMMODITY MARKETS

Objective:

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

Unit 1: an overview of capital and commodity markets:

Primary Market, Secondary Market (Stock Market), Depositories, Private placements of shares / Buy back of shares, Issue mechanism. Meaning of commodity and Commodity markets, Difference between Stock Market and Commodity Market.

Unit 2: stock market:

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

Unit 3: trading in stock market:

Patterns of Trading & Settlement – Speculations – Types of Speculations – Activities of Brokers – Broker Charges – Settlement Procedure, National Securities Depository Ltd.(NSDL) Central Securities Depository Ltd.(CSDL) (in brief).

Unit 4: commodity market:

Evolution, Commodity derivatives, Commodity exchanges-Regional & National and International, Functions, role, objectives and types- Types of transactions in Commodity market – Spot, Future and Forward options markets.

Unit 5: trading in commodity markets:

Patterns of Trading & Settlement, Price discover, Efficiency of Commodity Markets - Size of Commodity Markets in India - Benefits of Commodity Markets.

Skill development

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

Books for reference:

1. Gurusamy, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
2. Srivastava RM : Management of Financial Institutions, HPH
3. Saunders, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
4. Bharat Kulkarni; Commodity Markets and Derivatives, Excel Books.
5. Khan, Indian Financial Systems, 6th edition, Tata McGraw Hill

6th semester

BUSINESS ANALYTICS

6.1 INDIAN BUSINESS ENVIRONMENT

Objectives

- 1) To make the students understand different facets of Indian Business Environment
- 2) To enable them to apply the unique advantages offered by Indian Business Environment and improve upon its shortcomings.

UNIT-I:

Indian Business Environment – meaning and definition- salient features- significance of business and Environment-Internal factors and external factors of business environment Political environment-Economic environment-Social environment-Technological environment

UNIT-II:

Planning in India and Industrial Policy: Objectives of Planning in India –XII Five Year Plan (2012-17) - Meaning and Objectives of Industrial Policies – Industrial Policy of 1948, 1956, 1991 – Open economy-Impact of Liberalization, Privatization and Globalization on business environment after 1991

UNIT-III:

Monetary and Fiscal Policy : Monetary Policy and its objectives - CRR and SLR – Impact of the Monetary Policy on business – RBI’s Monetary Policy Measures – Fiscal Policy and its objectives -Techniques of Fiscal Policy – Differences between Monetary Policy and Fiscal Policy

UNIT-IV:

Social & Technological Environment: Poverty: Concept, Meaning, and Definition of Poverty – Causes of Poverty in India – Unemployment: Concept , Meaning, and Types of Unemployment – Factors Responsible for Unemployment - Human Development – Rural Development – Problems of growth – Impact of Technology on Business 30

UNIT-V:

Ecological and Legal Environment: Global Warming, Industrial Pollution and its Regulation- FERA- FEMA- Competition Act.

REFERENCE BOOKS

1. Pual, Justin, Business Environment Text and Cases, New Delhi: Tata McGraw Hill.
2. Worthington, Ian and Britton, Chris , The Business Environment, New Delhi:Pearson Education Ltd.
3. A.C.Ferndo (2016), Indian Economy, New Delhi: Pearson Education Ltd.
4. Ruddardatt and K.P.M. Sundaram (2013), Indian Economy, New Delhi: S. Chand & Co., Ltd.
5. Dr.K.Asawathappa (2014), Essentials of Business Environment, Mumbai: Himalaya Publishing House.

6.2 PREDICTIVE ANALYTICS AND DECISION MAKING**Objectives**

- 1) To understand the basic statistical techniques required for forecasting
- 2) To apply these techniques constructively to make effective business decisions

UNIT-I:

Multiple Correlation Analysis: Introduction, Significance of multiple correlation, Multiple and partial correlation, Relation between multiple and partial correlation coefficients

UNIT-II:

Multiple Regression Analysis: Introduction, Significance of Multiple Regression Analysis, Estimating the parameters of Multiple Regression by method of Least Squares and Using Regression Coefficient methods, Relation between partial regression coefficients and correlation coefficients, Standard Error of Estimates for Multiple regression.

UNIT-III:

Forecasting Trend: Introduction, Linear trend model, Exponential trend, Measurement of Seasonal effects – Method of Simple Average, Ratio-to-Trend Method, Ratio-to-Moving Average Method, Link Relative Method.

UNIT-IV:

Hypothesis Testing: Introduction, Types of Hypothesis, Hypothesis Testing Procedure, One sample and Two sample Test for Mean (Students t-distribution and Z-test); Introduction to Chi-Square distribution, Chi-Square test for Goodness of fit and for Independence of Attributes.

UNIT-V:

Analysis of Variance: Introduction, Testing equality of population means (One –Way Classification), Testing equality of population means (Two –Way Classification) Note: Proofs of theorems and derivations of problems and distributions are excluded.

REFERENCES BOOKS

- 1) Bruce L. Bowerman, Richard T.O'Connell, Emily S. Murphree (2015), Business Statistics in practice, New Delhi: McGraw Hill Education (India) Private Ltd.
- 2) David M.Levine, David Stephan Timothy C.Krehbiel, Mark I Berenson (2015), Statistics for managers using Microsoft Excel, New Delhi:Prentice Hall India Pvt.
- 3) Amir D.Aczel, Jayavel Sounderpandian (2015), Complete Business Statistics, New Delhi:Tata McGraw Hill.
- 4) S.P. Gupta &M.P. Gupta (2015), Business Statistics, New Delhi: Sultan Chand & Sons.

6.3 DATA VISUALIZATION

Objectives

- 1) To understand the concept and benefits of visualization
- 2) Understand the usage of different visual encoding
- 3) Provide hands on working with Tableau data tool

UNIT-I:

Introduction to Visualization: Concept and importance of data visualization, Choosing appropriate visual encodings – ordering of items, number of distinct values, structure of visualization, Positioning - Placement and Proximity, Graphs and Layouts, Colors, Size, Text and Typography, Shape, Lines

UNIT-II:

Working with Tableau Data Source and Basic Charts: Introduction to Tableau, Connecting to Data Source: Text Files, Excel, Access, other databases, merging multiple data sources, Univariate Charts – Creating tables, bar graphs, pie charts, histograms, line charts, stacked bar graphs, box plots, Showing aggregate measures, Bivariate Charts – Creating tables, scatter plots, swapping rows and columns, adding trend lines, selecting color palettes, using dates

UNIT-III:

Multivariate Charts and Maps: Facets, area charts, bullet graphs, dual axes charts, Gantt charts, heat maps, Maps – Setting geographical roles, placing marks on map, overlaying demographic data, choropleth maps, polygon shapes, customizing maps

UNIT-IV:

User defined fields: Using predefined fields, calculating percentages, applying if-then logic, applying logical functions, showing totals and percentages, discretizing data, manipulating text, aggregate data

UNIT-V:

Customization: Adding title and caption, font size and colors, adding various marks, adding reference lines, using presentation mode, adding annotation, adding drop-down selectors, search box selectors, slider selectors, creating dashboards, creating animated visualizations

REFERENCE BOOKS

- 1) Iliinsky, N. & Steele, J. (2012), Designing Data Visualizations, Mumbai: O'Reilly / Shroff Publishers.
- 2) Milligan, N.J. (2015), Learning Tableau, Mumbai: PACKT / Shroff Publishers.
- 3) Jones, B. (2014), Communicating Data with Tableau, Mumbai: PACKT / Shroff Publishers

6.4 DATA MINING

Objectives

- 1) To acquaint the students with the concept of data mining
- 2) To give a hands on experience in working with a data mining tool.

UNIT-I:

Introduction to Data Mining: Definition and concept of Data mining, Data mining tasks, KDD process, Benefits of data mining

UNIT-II:

Classification Techniques: Basic concept of classification problem, Decision tree method, Rule based classifier, Nearest neighbor classification, Bayesian classifier, Evaluating classifiers

UNIT-III:

Association Analysis: Concept of association, Frequent itemset generation, Rule generation, Sequence Mining, Evaluating association patterns – Confidence and Support metrics

UNIT-IV:

Cluster Analysis: Concept of clustering, Types of clustering techniques, K-means, Agglomerative Hierarchical Clustering, Prototype based clustering, Density based clustering, Outlier detection in clusters, Cluster Evaluation

UNIT-V:

Data mining Applications: Data mining applications in the area of Marketing and Finance, Web Mining, Text Mining

REFERENCE BOOKS

1. Soman, K.P., Diwakar, S., & Ajay, V. (2013), Insight into Data Mining Theory and Practice, New Delhi: Prentice Hall of India.
2. Witten, I.H., Frank, E., & Hall, M. A. (2011), Data Mining Practical Machine Learning Tools and Techniques, New Delhi: Elsevier / Morgan Kaufmann.
3. Jiawei, H., Kamber, M., & Pei, J. (2014), Data Mining: Concepts and Techniques, New Delhi: Elsevier / Morgan Kaufmann.

6.5 STATISTICAL QUALITY CONTROL AND SIX SIGMA

Objectives

- 1) To enable the students to understand and diagnose the levels or standards that depends on many factors and lack of quality while processing the end products.

- 2) To enable them to evaluate various options in reaching financial decisions, whether personal or business- related.

UNIT-I:

Introduction to control charts, process and product control, control charts, 3 control limits, tools for statistical quality control, creating control charts for variable.

UNIT-II:

Construction of control charts for attributes, p-chart for fraction defective, d-chart for number of defective, interpretation of p-chart. Control charts for number of defects per unit: limits for c-chart, c-chart for variable sample size or u-chart, application c-chart and Natural tolerance limits and specification limits.

UNIT-III:

Acceptance sampling by attributes- acceptance quality level, lot tolerance proportion or percent defective, process average fraction defective, consumers risk, producers risk, rectifying inspection plans, average outgoing quality limit, O.C curve, single sampling plan, double sampling plan and sequential sampling plan.

UNIT-IV:

Six sigma- Basics of six sigma, traditional approach of six sigma, break through approach to six sigma-measure, variation, cost of quality, six sigma measurements, Analyze, improve control: challenges in implementing six sigma.

UNIT-V:

Elements of six sigma business score card: Leadership and profitability, Management and improvement, Employees and innovation, Purchasing and supplier management, Operational execution, Sales and distribution, Service and growth, Six sigma business score card and measurements, Business performance index, Corporate DPU and DPMO, Corporate sigma level.

Text books

1. S.C.Gupta and V.K. Kapoor, Fundamentals of Applied Statistics, Sultan and Chand, New Delhi, 2017.
2. Praveen Gupta, Six Sigma Business Score card, Tata McGraw-Hill Publishing company limited, New Delhi, 2017

Reference books

1. Gupta and Kapoor ,Fundamentals of applied statistics, Sultan and Chand,2017
2. Pathak and F. Resh ,Demographic Methods, Sultan and Chand,2017
3. G. Harver, Lean Six Sigma For Beginners, A Quick-Start Beginner's Guide To Lean Six Sigma, Kindle Edition.
4. Daniel J. Zrymiak , Govindarajan Ramu , Roderick A. Munro, The Certified Six Sigma Green Belt Handbook, 2nd Edition (With 2 CD-ROMs) Hardcover – 2015
5. Thomas Pyzdek , Paul Keller, The Six Sigma Handbook Hardcover – 30 Aug 2010

7th SEMESTER
7.1 INCOME TAX-II

Objectives: To gain an in depth understanding of IT provisions relating to assessment taxability of incomes of different assesseees.

Unit-1-

Depreciation- meaning, computation of Deprecation; (b)Capital Gain, Capital Asset, Transfer, cost of acquisition, cost of improvement, indexation, types of Capital gain- exemptions for individual assessee u/s 54-54GB-problmes

Unit-2-

Income from other sources (including problems), Set off and carry forward of losses (theory only)

Unit-3-

Assessment of Individual-Application of Deductions u/s 80C-80U, Section 87A computation of Tax liability.(Available software package for computation of tax liability, computation using Excel-Work sheet)

Unit-4-

Assessment of Partnership firm- Definition of Firm, Partner U/S 2(23) Residential Status -conditions u/s 184, Provisions u/s 40(b)-Deductions from 80G80JJA- Alternate Minimum Tax(AMT)-Computation of tax liability of Firms (Use of available software package for computation of tax liability, Related Forms and Challans-Computation using excel work- sheet)

UNIT-5-

Assessment of company-Definition of Company, Closely-held company, Widely-held Company, Indian Company, Foreign Company-Residential Status of company-Applicable Deductions u/s 80G -80JJA- Computation of Tax Liability (Including Minimum Alternate Tax) (Use of Software package-Quick Books/ Electrocom)

BOOKS FOR REFERENCE

1. Direct Taxation-T.N.Manoharan
2. Direct Taxation- Girish Ahuja, & Ravi Gupta
3. Direct Taxation- Dr. Vinod.k.singania
4. Income Tax law and practice-Gaur & Narang

5. Income Tax Law- Dinakar Pagare
6. Income Tax Law & Accounts-Bhagavati Prasad
7. Income Tax Law and Accounts – H.C. Mehrothra

7.2 BANKING LAW & PRACTICE

Unit 1-

Banking regulation Act 1949 – features, objectives, Evolution of banking, function of commercial banks, Indian banking system- commercial banks, RBI Industrial Banks, Exim Bank, NABARD, Co-operative Banks, Indigenous Banks, Scheduled & non – scheduled banks, regional rural banks, land Development banks, state bank of India – role & functioning. RBI – functions, Management, Relationship with commercial banks, powers, regulation of commercial banks. Defining banker, customers, general & special relationship of banker & customers, obligation to honor cheques garnishee order, obligation to maintain secrecy, Right of lien, Right to set off, Clayton’s rule, Right to close about, power of attorney. Kinds of Accounts – C. A., F.D.A., S.B.A, R.D. – Procedures to open different kinds of Accounts, form used in operation, closure of accounts, Insurance of bank deposits, Nomination facility, NR accounts.

Unit 2 -

Types of Account Holders – Minor, lunatic, drunkard, insolvent, illiterate person, blind, married women, trustees, executors, administrations, Joint account holders, partnership firm, JHF, Joint stock company, Non Trading Institutions, Pass book – Statement of account, examining entries favorable to banker, entries favorable to customer, closing of accounts, demand draft, Services to customers – Mail Transfer, Telegraphic Transfer, Travelers cheque, safe deposit lockers & operations, Merchant banking, ?Teller system, credit cards, mutual funds.

Unit 3

Cheque – Meaning, feature, types-cheque, crossed cheque, general crossing, special crossing, account payees crossing, double crossing, Bankers liability, Payment of Cheques – precautions of payment, statutory protection of banker (paying), Dishonor of cheque, Wrongful dishonor & its liability collection of cheques, collecting bankers conversion, Duties & protection no collecting banker, Agent for collection, Marking of cheques. Negotiable instruments – meaning, types, presentment, acceptance, Dishonor, compensation, payment of N.I. Discharge of parties, National alternation, Negotiation back, Payment in due course, international law, Rule of endorsement for different categories of customer. Employment of bank funds – Types of securities, Modes of creating charge line, pledge, mortgage, hypothecation, identity, Guarantee, Purchase & discounting of bills, Letter of credit, Financing of Agriculture & Rural development, Documentation, Frauds mechanization in banks, Post Office saving banks.

Reference:

- Banking Theory and Practice – Grewal and Taneja
- Banking Law and Practice – Gupta C. B.
- Banking Law and Practice – Shekhar & Shekhar

7.3 BANKING AND INSURANCE

Objective: To impart knowledge about the basic principles of the banking and insurance

Unit 1: Introduction

Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks

Unit 2: Cheques and Paying Banker

Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.

Unit 3: Banking Lending

Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.

Unit 4: Internet Banking

Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

Unit V: Insurance

Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance.

Suggested readings:

1. Agarwal, O.P., *Banking and Insurance*, Himalaya Publishing House
2. Satyadevi, C., *Financial Services Banking and Insurance*, S.Chand
3. Suneja, H.R., *Practical and Law of Banking*, Himalaya Publishing House
4. Chabra, T.N., *Elements of Banking Law*, Dhanpat Rai and Sons
5. Arthur, C. and C. William Jr., *Risk Management and Insurance*, McGraw Hill
6. Saxena, G.S; *Legal Aspects of Banking Operations*, Sultan Chand and Sons
7. Varshney, P.N., *Banking Law and Practice*, Sultan Chand and Sons
8. Jyotsna Sethi and Nishwan Bhatia, *Elements of Banking and Insurance*, PHI Learning

7.4 INVESTMENT ANALYSIS & PORTFOLIO MANAGEMENT

Objective:

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

Unit 1:

Introduction: Nature of Investment - Investment objectives, Investment Process, Investment Alternatives; Concept and measurement of Return and Risk; Systematic and Unsystematic Risk; Securities Markets (primary and secondary); Market Indices.

Unit 2:

Security Analysis: Sources of Information; Valuation of securities – valuation of shares (Dividend discount models - no growth, constant growth, two stage growth model) and price of bond; Fundamental Analysis - Economic, Industry and company analysis; Technical Analysis – various techniques (No numerical in technical analysis).

Unit 3:

Efficient market Hypothesis: Efficient market Hypothesis: weak, semi-strong and strong form of market efficiencies and their implications for investment decisions. (No numerical in EMH).

Unit 4:

Portfolio Management: Portfolio returns and risk - Diversification of risk; Markowitz's portfolio model - risk and return for 2 and 3 asset portfolios; Investor risk and return preferences: Indifference curves and concept of efficient frontier; Optimum portfolio; Market Model: concept of beta; Systematic and unsystematic risk (Including numerical).

Unit 5:

Capital Market Theories: Capital Market Line; Capital Asset Pricing Model - Characteristic line, Security market Line; Expected return, Required return; Overvalued and undervalued securities.

Unit 6:

Mutual Fund and Portfolio Evaluation: Mutual Funds, Classification of mutual fund schemes, Advantages and disadvantages of investing through mutual funds, Calculation of Net Asset Value (NAV) of a Fund; Portfolio evaluation using Sharpe's, Treynor's and Jensen's measures.

Suggested Readings

- _ Prasanna Chandra, Investment Analysis and Portfolio Management, Tata Mcgraw Hill, New Delhi.
- _ Sharpe, W.F., Alexander, G.J. and Bailey, J., Investments, Prentice Hall of India.
- _ Fisher and Jordon, Security Analysis and Portfolio Management, Prentice- Hall of India.
- _ Singh, R., Security Analysis & Portfolio Management, Excel Books.
- _ Frank K Reilly and Keith C Brown, Investment Analysis and Portfolio Management, Cenage India Pvt. Ltd.

7.5 PRODUCTION AND MATERIALS MANAGEMENT

SECTION – A (Production Management)

Unit 1-

Production Planning & Control : Production System, Types of Production, pre-planning, planning and control functions, relations with other departments, efficiency of production planning and control.

Unit 2-

Plant Location and Layout : Approaches to location, choice, selection, plant design; plant layout-product layout, process layout, criteria for a good layout.

Unit 3-

Plant Maintenance & Material Handling : Types of maintenance- preventive, predictive and overhaul; selection of good material handling equipment – gravity and powered conveyors, hoists and cranes, lifting trucks, motor transport.

Unit 4-

Work Study : Method study; Motion economy : work measurement, performance rating, standard time, stop watch time study; Work sampling.

Unit 5-

Inspection & Quality Control : Types and criteria of inspection; significance of quality control, statistical quality control, control charts, acceptance sampling plans.

SECTION – B (Materials Management)

Unit 1 –

Materials Management • 7 R's for materials • Cost and Profit centre concept for materials • MRP - I and MRP – II • Materials Management for Projects.

Unit 2 –

Purchase Management • Out Sourcing • Global Sourcing • Import Policy

Unit 3 –

Stores Management • Stores layout • Safety Provisions

Unit 4 –

Inventory Control • Q System and P System for ordering. • “Gozinto” chart or Product Structure Tree

References :

1. Materials Management : an integrated approach – Gopalakrishnan & Sundaresam- PHI
2. Modern Concepts on Materials Management – S C Bhattacharya
3. Purchase and Materials Management – Prof. Bhatnagar – Vrinda

4. Modernisation of Materials Management – L C Jhamb – Everest
 5. Purchasing and Materials Management – N K Nair - VIKAS
 6. Production and Operations Management – Aswathappa & Bhat, Himalaya Pub.
 7. Production & Operation Management – R V Badi & N V Badi, Vrinda Publ.
 8. Production (Operation) Management – L C Jhamb; Everest
 9. Production & Operations Management – Bhatnagar & Agrawal; Vrinda
 10. Production & Operations Manag
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8TH SEMESTER

8.1 BIG DATA ANALYTICS

Objectives

1. To acquaint the students with the concepts of big data
2. To provide hands on experience in working with Hadoop

UNIT-I:

Introduction to Big Data: Concept, Features of big data, big data challenges, Hadoop and its features, Hadoop Ecosystem, Hadoop Components, Hadoop Architecture, Hadoop Cluster, Hadoop Storage: HDFS

UNIT-II:

Hadoop Mapreduce: Concept, YARN components, YARN architecture, YARN mapreduce application execution flow, YARN workflow, Anatomy of mapreduce program, distributed cache, MRunit, Reduce Join, Custom input format, sequence input format

UNIT-III:

Introduction to Apache PIG: PIG Components & Execution, PIG data types, Data models in PIG, Programming in PIG

UNIT-IV:

APACHE HIVE: Introduction, Architecture and components, data types and data models, HIVE partitioning and bucketing, HIVE tables, HIVE QL: joining tables, dynamic partitioning

UNIT-V:

APACHE HBase: Introduction, Architecture and components, Run modes, configuration, data models, HIVE data loading techniques, Introduction to Apache Spark

TEXT BOOK

White, Tom. (2015), Hadoop: The Definitive Guide, Mumbai: Shroff Publishers & Distributers Private Ltd.

REFERENCE BOOKS

1. Jain, V.K. (2015), Big Data and Hadoop, New Delhi: Khanna Publishers

2. Deroos, Dirk., Zikopolous, Paul C., Melnyk, Roman B., Brouwn, Bruce., Coss, Rafael (2014), Hadoop for Dummies, New Delhi: Wiley India Alex Holmes (2015), Hadoop in practice, New Delhi: Dreamtech Press. 92
3. Minelli, M. (2013), Big Data, Big Analytics, New Delhi: Wiley India.
4. DT. Editorial Services. (2016), Big Data Black Book, New Delhi: Dreamtech Press.

8.2 BUSINESS ANALYSIS

OBJECTIVES

- 1) To acquaint the students with process of business analysis
- 2) To give hands on experience in preparing business and financial case

UNIT-I:

Introduction to BA: Concept, Business Analysis maturity model, Role and responsibilities of Business Analyst, Competencies of a business analyst, Project Definition and Scoping: Aspects of project, Defining objectives and scope, Identifying stakeholders, Project phases and deliverables, Project approaches - Waterfall, Agile, Iterative, Incremental

UNIT-II:

Elicitation: Investigation techniques - Interviewing and Fact Finding, Gathering Requirements – Requirements engineering, Requirements elicitation, Requirement analysis, Types of requirements – Functional and non-Functional, Documenting requirements

UNIT-III:

Process Modeling: Examining business process model, Business Process Model and Notation (BPMN), Process Modeling as requirements definition tool. Data Modeling: Concept, Entity relationship diagrams, Identify and define attributes

UNIT-IV:

Ensuring Requirements Quality: Development of Use Cases and scenarios, Requirements Quality Criteria, Managing Delivery: Delivering the solution, Delivery lifecycles, Deliverables, Techniques,

UNIT-V:

Making Business and Financial Case: Business case in project lifecycle, Identifying options, Feasibility study, Structure of business case, Investment appraisal, Presentation of business case, Benefits management and realization.

TEXT BOOK

Cadle James, Eva Malcom, Hindle Keith, Paul Debra, et al. (2014), Business Analysis, United Kingdom: BCS, The Chartered Institute for IT.

REFERENCE BOOKS

1. Pendse Pradeep Hari (2015), Business Analysis : Solving Business Problems By Visualizing Effective Processes and It Solutions, New Delhi : Prentice Hall of India.
2. Paul Mulvey, Kate Mcgoey, Kupe Kupersmith (2013), Business Analysis for Dummies, New Delhi : Wiley India

8.3 WEB AND SOCIAL MEDIA ANALYTICS

OBJECTIVES

- 1) Understand the concept of web analytics
- 2) Understand clickstream and emerging analytics like social, mobile and video
- 3) Apply web analytics metrics using a tool

UNIT-I:

Introduction to Web Analytics: Concept of web analytics, Importance and benefits of Web Analytics, Selecting a web analytic tool, Web Metrics – Visits and Visitors, Time on page and Time on site, Bounce Rate, Exit Rate, Conversion rate, Engagement, Attributes of metrics, Strategic elements related to web metrics – diagnosing root cause, leveraging customer reports, macro view of the site's performance

UNIT-II:

Click stream Analysis and KPI's: Understanding the web metrics of a web site, Producing web analytics report, Foundational Analytical strategies – Segmentation, Focus on Customer Behaviour, Different Clickstream Analysis, Web analytics challenges, Actionable outcome KPIs, understanding the conversion rates, measuring macro and micro conversions, quantifying economic value, measuring success for non – economic website

UNIT-III:

Leveraging Qualitative Data, Testing and Experimentation: Lab Usability Studies, Usability Alternatives, Surveys, Web-enabled emerging user research options, Testing – A/B Testing, Multivariate Testing, Actionable Testing ideas, Controlled Experiments, Creating and Nurturing a testing culture, Competitive Intelligent Analysis – CI data sources, types and secrets, web traffic analysis, search and keyword analysis

UNIT-IV:

Emerging Analytics: Social Analytics – Data challenge, content democracy evolution, twitter revolution, analyzing offline customer experiences, analyzing mobile customer experiences, Measuring the success of blogs, Quantifying the impact of Twitter, Analysing performance of videos, Hidden web analytics traps – accuracy or precision, Dealing with data quality, Building action dashboard, Nonline marketing opportunity and multichannel measurement, Behaviour Targeting, Challenges in Online data mining and Predictive Analytics 100

UNIT-V:

Principles of an Analyst: Understanding the context, Comparing KPIs over time, measuring latent conversions, understanding the search analytics, Multitouch Campaign Attribution Analysis, Multichannel Analytics.

TEXTBOOK

Kaushik, A. (2013), Web Analytics 2.0., New Delhi: Wiley India.

REFERENCE BOOKS

1. Kaushik, A. (2010), Web Analytics: An hour a day, New Delhi: Wiley India.
2. Waisberg, D. (2015), Google Analytics Integration, New Delhi: Wiley India.

3. Clifton, B. (2012), Advanced Web Metrics with Google Analytics, New Delhi: Wiley India.

8.4 LOGISTICS AND SUPPLY CHAIN ANALYTICS

OBJECTIVES

- 1) Get an overview of supply chain models and modeling systems
- 2) Know the different applications of supply chain models and use them

UNIT-I:

Introduction to Supply Chain Analytics: SCOR (Supply Chain Operations Reference), Definition, Relevance, Significance and scope of Supply Chain Analytics

UNIT-II: O

Overview of Supply Chain Models and Modeling Systems: Descriptive models, Optimization modes, Off-the shelf modeling system (SLIM)

UNIT-III:

Application of Supply Chain Models – I: A Calibration Model Establishes Position and Performance Gap, Logistics Models, from Manufacturing to Accepted Delivery, Models for Forecasting, Demand Management, and Capacity Planning, Models for Order Management and Inventory Management, DRP I & II, Procurement and Sourcing Techniques

UNIT-IV:

Application of Supply Chain Models – II: Models for Sales and Operations Planning, Advanced Planning and Scheduling Models, Models for Supplier Relationship Management

UNIT-V:

Application of Supply Chain Models – III: Models for Customer Relationship Management, Models for Collaborative Design and Manufacturing, Collaborative Planning, Forecasting, and Replenishment Models, Strategy for Effective Customer Service, Models for Logistics 102

TEXTBOOK

Jeremy Shapiro(2010), Modeling the Supply Chain, California: Brooks/ Cole Publishing - Cengage Learning

REFERENCE BOOKS

- 1) Muthu Mathirajan et al., (2016), Analytics in Operations/Supply Chain Management, New Delhi: IK International Publishing House
- 2) Feigin (2011), Supply Chain Planning and Analytics, New York: Business Expert Press.
- 3) Nada R Sanders(2014), Big Data Driven Supply Chain Management: A Framework for Implementing Analytics and Turning Information Into Intelligence, New Jersey: Pearson FT Press.

8.5 FINANCIAL ANALYTICS

OBJECTIVES

- 1) To understand financial performance and financial position
- 2) Forecast financial statements to make informed decisions
- 3) Develop skills in the area of Financial Analysis, Financial Statements and Financial Modeling

UNIT-I:

FINANCIAL STATEMENTS ANALYSIS: Introduction -Analysis of Financial Statements using Ratios and Comparisons among Statements:-Prepare a comprehensive ratio analysis including liquidity, activity, leverage, profitability and market s and investor ratios.

UNIT-II:

PREPARATION OF COMMON SIZE STATEMENTS: Comparative and Common Size Statements and Percentage Changes and interpretation of comparative financial statements. Perform a basic analysis and interpretation of the financial statements,- comparative and common-size income statements and balance sheets.

UNIT-III:

PREDICTIVE CASH FLOWS: Statement of Cash Flows analysis: Indirect Method. Patterns of Cash Flows: Analysis of net cash flow from operating activities, net cash flow from investing activities and net cash flow from financing activities- Forecasting cash flow

UNIT-IV:

PREDICTIVE FUNDS FLOW: Statement of funds flow analysis: Changes in working capital and changes in other operating results and other changes.- Forecasting Funds Flow

UNIT-V:

COMPREHENSIVE FINANCIAL MODELING USING EXCEL: Introduction – How Financial Models Work - Collecting and Analyzing Historical Data - Selecting the Key Forecast Drivers -Modelling the Income Statement - Modelling the Balance Sheet - Modelling Interest and Circular References - Modelling the Cash Flow Statement Note: Internal Assessment may be taken on the basis of Lab Exercises using Excel.

TEXTBOOK

Michael Samonas (2015), Financial Forecasting, Analysis and Modelling: A Framework for Long-Term Forecasting, New Delhi: Wiley Publishing.

REFERENCE BOOKS

- 1) Mark J. Bennet, Dirk L. Hugen (2016), Financial Analytics with R, Cambridge: Cambridge University Press.
- 2) Chandan Sengupta (2011), Financial Analysis and Modeling using Excel and VBA, New Delhi: Wiley India. 3) Scott Proctor K (2010), Building Financial Models with Microsoft Excel, New Delhi: Wiley India

8.6 HR ANALYTICS

OBJECTIVES

- 1) To understand the Concepts of predictive analytics and HCM: 21.
- 2) To analyse predictive management model and its process and HCM:21 process
- 3) To make a detailed study of case studies from Government and private companies.

UNIT-I:

Meaning of Analytics: Classification; Importance HCMs; Role and Perspective of HCMs.

UNIT-II:

The HCM Model: The Employee Value Proposition; Compensation, Attracting, Motivating and retaining employees now and in the future.

UNIT-III:

The new face of work force planning; The workforce planning; segmentation of skills, The business playbook; the contents and process of creating a playbook.

UNIT-IV:

Quality employee engagement: Employee Engagement Definition and Measurement; Engagement Drivers; Disorder and Disengagement; Behaviour Based Signs of Departure, Event based Signs of Departure, Databased Signs of Departure;

UNIT-V:

Meaning of Metrics: The our Human Capital Performance Metrics; The Second Generation and Third Generation Metrics Connecting the Metrics; Predictive Analytics for Human Capital Management.

TEXTBOOK

Jac Fitz-Enz. (2010), The New HR Analytics: Predicting the Economic Value of your Company's Human Capital Investment, USA: Amacom.

REFERENCE BOOKS

- 1) Smith, T. (2013), HR Analytics: The What, Why and How, USA: CreateSpace Independent Publishing Platform.
 - 2) Jac Fitz-Enz. (2014), Predictive Analytics for Human Resources, New Delhi: Wiley India.
 - 3) Laurie Bassi (2012), HR Analytics Handbook, USA: McBassi and Company.
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UNIVERSITY OF MYSURU



Proposed regulation for eight semester program of B.B.A Honors with Sustainable Development & Environment Management Specialization

Regulation 2021

1.0 Programmes offered:

BBA (Honours) to those aspiring to become leaders in the field of Management and Commerce. The focus is on creating a talent pool of accounting-centric professionals whose credentials as Professionals in its true sense of term is sacrosanct. The Program is so conceived that it equips the students with a wide range of managerial skills, while building competence in a particular area of business. The Programme ensures that in addition to their regular core courses the students are exposed to all major general commerce and business principles.

The BBA [Honours] are advanced and progressive 4-year programs, focused on more dominant specializations. Honours programs equip the students with greater dexterity in terms of their value to the Industry into which they will ultimately move to.

1.1 Vision:

Commitment to pursue excellence in education, while equipping students with knowledge and skills, inculcate values, identify hidden talents, provide opportunities for students to realize their full potential and thus shape them into global assets, with the core values of professionalism, integrity, respect for diversity and continuous learning.

1.2 Mission:

GETS ACADEMY is dedicated to excellence in performance and committed to provide quality education, opportunities and services that meet the needs of business and also contribute for the society's wellbeing, national development and to meet global competencies.

The institution strives to fulfill its mission to provide educational opportunities to all aspiring youth to excel in life by developing academic excellence, fostering values, creating civic responsibility and building global competencies in a dynamic environment. Environment Protection and Sustainable Development forms the core of its Mission.

1.3 Course objectives:

1. Our Graduates after successful completion of the program will develop skills and competencies in the area of commerce, management, communication, finance, effective business practices, environment protection and sustainable development.

2. They will be able to lead teams, develop problem solving abilities and decision making capacities.
3. Our students after successful completion of the program will be able to gain insights into the emerging domains and develop interest in lifelong learning
4. The course design ensures that the youth get adequate opportunities to identify, develop their skills and meet the requirements of industry, corporates and the society, nationally and internationally.
5. Driven by one aim – imparting ethical and profound education – GETS ACADEMY has begun its journey with an objective of molding corporate-ready professionals with its specialized programs.
6. Aim to bridge the gap between the corporate expectations and the prevalent strengths of our human resources; we endeavor to help individuals to succeed by transforming knowledge into action.

1.4 Program outcomes:

The commitment of imparting profound education reflects in the enlivening infrastructure of our institution, and most importantly, GETS ACADEMY does not market itself as a manufacturer of degree and certificate holders alone, but also acts as a responsible creator of able professionals:

- With Entrepreneurial Competency and Leadership Ability.
- With the ability to communicate effectively.
- Encourage Analytical and critical thinking abilities for data –driven decision making and forecasting.
- Ability to understand , analyze and communicate global , economic, legal and ethical aspects of business.
- Gain exposure through inter- disciplinary and specialized courses.
- Engage in Research and apply statistical tools and techniques for Problem solving and decision making.
- Integrate knowledge, skill and attitude that can enhance the creativity and personality of students.
- Apply knowledge of theory and practices in problem solving and decision making of business.
- The overarching outcome is to develop knowledgeable, skilled, ethical and well-rounded individuals, who are job ready from day one of passing out from GETS ACADEMY and have the potential to lead their organizations to success.

1.5 Career opportunities:

The specialized programs that GETS Academy seeks to provide, will give an overall eclectic dimension to the students to stand out from the rest. The programs have been designed keeping in mind the growing trends and requirements in Commerce and Management domains of life activity.

BBA (HONS) students with specializations are being increasingly and eminently sought for by the corporate world, national and international organizations. The attributes of being industry-ready and readily deployable, would be the outcome of the rigorous coaching, training, practice and exposure to live activities, nationally and internationally, would be the hallmark of GETS ACADEMY.

2.0 Eligibility for Admission:

- 2.1 Pre-University / Higher Secondary / 10 +2 Examination Pass from recognized Board with a minimum of 45% in aggregate [40% in case of candidates belonging to Reserved Category].
- 2.2 Lateral Entry: one year certificate or diploma / in computer science / commerce / management / sustainable development.
- 2.3 All compulsory subjects (languages, constitution of India, Environment studies and physical education) as required by UGC should be successfully completed as a bridge course if the student has not undergone the prescribed subjects in the diploma.

3.0 Structure of the Undergraduate Degree Programme in BBA Honors:

- 3.1. The Syndicate of the University of Mysore, on being satisfied from the Inspection report submitted by the Inspection team has granted recognition to GETS Academy, Mysuru, under Section 66 of the K.S.U. Act 2000 to offer the following Specified/specialized course, subject to the terms and conditions as declared here under.
 - 3.1.1 B.B.A (Honors)
 - Sustainable Development & Environment Management
- 3.2 In line with the new National Educational Policy (NEP), the above programs are credit based, advanced and progressive 4-year programs, focused on more dominant specializations. Honors programs equip the students with greater dexterity in terms of their value to the Industry into which they will ultimately move to. Students who take up these programs would be provided, Certificate upon completion 1st year, Diploma upon completion of 2nd year, Degree upon completion of 3rd year and Honors Degree upon completion of all the 4 years.
- 3.3 Students successfully completing the Honours Degree Program of four years can seek admissions for M.Com and MBA Master's Program for duration of one year only.

4.0 Scheme of Instructions

- 4.1 Choice Based Credit System (CBCS) was introduced from the Academic year 2015- 16 in the curriculum to provide students a balanced approach to their educational endeavor.
 - a) Undergraduate (UG) degree programmes in Honors for four years will have the curriculum and syllabi (course contents) as approved by the respective Board of Studies of University of Mysuru.
- 4.2 The curriculum for B.B.A Honors degree programme is designed to have a minimum of **144 credits + 4 Non – CGPA credits** (within third to fifth semesters of study for the award of degree).

Under CBCS, the degree programme will consist of the following categories of courses:

- i. **General Core foundation (CF)** courses comprising of Humanities courses; Language Courses, Courses specific to the selected program etc.,
- ii. **Compulsory Courses (CC) consisting of Non- CGPA courses.**

4.3 Non-CGPA courses:

Non-CGPA courses offered in certain semesters are compulsory, but are not used for calculation of GPA and CGPA. However, the credits will be mentioned in the grade sheet.

4.3.1 The student shall select any two courses /activity from the following Table 1 during the entire period of study. The student has to make his / her own efforts for earning the credits. The grades given will be Pass / Fail (P/F). The respective class teachers have to encourage monitor and record relevant activities of the students, based on the rules issued from time to time by the Institute and submit the End semester report to the Head of the Department

Table 1. Non CGPA Courses

No.	Course /Activity	Credits
1.	Start ups	2
2.	Industrial Training	2
3.	Technical conference, seminar, competitions, Professional Societies	2
4.	Management courses	2
5.	Technical Certification Course	2
6.	Sports	2
7.	NCC	2
8.	NSS	2
9.	YRC	2
10.	Art and Cultural activities	2
11.	English Proficiency Certification	2
12.	Aptitude Proficiency Certification	2
13.	Foreign Languages Level II and above	2
14.	Publication in Conferences / Seminar	2
15.	Indexed Journal Publication per paper	2

4.3.2 A student must earn compulsorily the credits under each category shown in **Table 2** and also a minimum total of **148 credits (144 credits + 4 Non - CGPA credits)** for the award of undergraduate in B.B.A.

Table2. Distribution of Credits:

No.	Category	Credits
1	General degree	144
2	Non-CGPA	04
	Total Credits	148

4.4 Students are eligible for award of the respective **UG (Hons.) Degree** upon successful completion of **192 credits (144 regular credits + 52 Specialization Credits + 4 Non - CGPA credits)** under each category shown in table 3 maintaining a CGPA of 7.0 with no history of arrears.

Table3. Distribution of Credits:

No.	Category	Credits
1	General degree	144
2	Specialization	52
3	Non-CGPA	04
	Total Credits	200

5.0 Medium of instructions:

The medium of instruction is English for all courses, examinations, seminar presentations and project reports.

6.0 Attendance:

- 6.1 Only those students who have at least 75% attendance in a course shall be permitted to take semester examination for that course.
- 6.2 The candidate who fails to satisfy the requirement of the attendance in a course shall rejoin the same course by obtaining prior permission from the university.

7.0 Scheme of Examination & Evaluation

- 7.1 There shall be University Examination at the end of each semester for maximum marks of 80 Marks for theory and the continuous assessment will be 20 Marks.
- 7.2 All course of this program except courses that are common to all other graduate program of the University of Mysuru shall be set / valued / reviewed by BoE of B.B.A Honors for a maximum of 80 Marks.
- 7.3 The pattern of the question paper will be as follows,
Part – A Answer any two out of four questions 2 X 15 = 30
Part – B Answer any three out of five questions 3 X 10 = 30
Part – C Answer any four out of six questions 4X05= 20
Total - 80
- 7.4 Continuous assessment will be carried out in two stages – one , eight weeks of instructions designated as A1, A2 will be conducted before 16th week of the semester.
- 7.5 The breakup of total marks will be as follows:
A1 (Covering the first half of the syllabus) - 10 Marks

A2 (Covering the second half of the syllabus) -	10 Marks
Semester Exam (Entire syllabus)	- 80 Marks
Total	100

7.6 Evaluation of project report:

7.6.1 Evaluation of project report is for 100 Marks divided into three components

I.	P1 (Finalization and preparation of synopsis)	- 30 Marks
II.	P2 (submission of detailed work dairy)	- 30 Marks
III.	P3 (final project report)	- 40 Marks
	Total	100

8.0 Board of Examiners and Evaluation :

8.1 There shall be a Board of Examiners for scrutinizing and approving the question papers and scheme of evaluation constituted by the University.

8.2 There will be single valuation for all papers.

9.0 Declaration of result:

9.1 Minimum for a pass in each paper shall be 35 % and for all the papers in the semester average shall be 40 %.

9.2 There shall be no minimum marks for A1 and A2.

9.3 Classification of successful candidates and graduation of result shall be as per the University regulations.

9.4 Students who take up these programs would be provided, Certificate upon completion 1st year, Diploma upon completion of 2nd year, Degree upon completion of 3rd year and Honors Degree upon completion of all the 4 years.

10.0 Provision for repeaters :

10.1 A candidate is allowed to carry all the previous uncleaned papers to the subsequent semesters.

10.2 The candidate shall take the examination as per the syllabus and scheme of examination in force during the subsequent appearances.

11.0 Any other issue not envisaged shall be resolved by the Vice-Chancellor in consultation with the appropriate bodies of the University.

12.0 Where ever the regulation is silent, the provisions of University shall be Applicable

Subject	Hrs./week	Hrs./week	Credits	L:T:P Pattern
Sl. No	Subject	Hrs./week	Credits	L:T:P Pattern
1.1	Kannada/Sanskrit/Hindi	4	3	2:1:0
1.2	Language: English	4	3	2:1:0
1.3	Financial accounting – I	6	5	4:1:0
1.4	Business Mathematics	5	3	2:1:0
1.5	Principles of Management	5	4	3:1:0
1.6	Constitution of India	4	4	3:1:0
	Total	28	22	

Sl. No	Subject	Hrs./week	Credits	L:T:P Pattern
2.1	Kannada/Sanskrit/Hindi	4	3	2:1:0
2.2	Language: English	4	3	2:1:0
2.3	Financial accounting – II	6	5	4:1:0
2.4	Psychology of Management	5	4	3:1:0
2.5	Computer for management	4	3	2:1:0
2.6	Environment Studies	6	4	3:1:0
	Total	29	22	

Sl. No	Subject	Hrs./week	Credits	L:T:P Pattern
3.1	Kannada/Sanskrit/Hindi	4	3	2:1:0
3.2	Language: English	4	3	2:1:0
3.3	Cost Accounting	6	5	4:1:0
3.4	Physical education	5	4	3:1:0
3.5	Organizational Change and Development	6	4	3:1:0
3.6	RDBMS	5	3	2:1:0
	NON-CGPA		2	0.0.2
	Total	30	22	

Sl. No	Subject	Hrs./week	Credits	L:T:P Pattern
4.1	Kannada/Sanskrit/Hindi	4	3	2:1:0
4.2	Language: English	4	3	2:1:0
4.3	Business Statistics	5	5	4:1:0
4.4	Industrial Laws	5	5	4:1:0
4.5	Management accounting	5	4	3:1:0
4.6	Entrepreneurial Management	5	5	4:1:0
	NON-CGPA		2	0.0.2
	Total	30	25	

Sl. No	Subject	Hrs./week	Credits	L:T:P Pattern
5.1	Quantitative Methods for Business	6	4	3:1:0
5.2	Corporate Environment	6	5	4:1:0
5.3	Service Management	5	4	3:1:0
5.4	Income Tax - 1	5	4	3:1:0
5.5	Advertisement & Media Management	5	4	3:1:0
5.6	Stock and Commodity Market	5	4	3:1:0
	NON-CGPA		2	0.0.2
	Total	32	25	

Specialization syllabus for Sustainable Development & Environmental Management

Sl. No	Subject	Hrs./week	Credits	L:T:P Pattern
6.1	Introduction to Environmental Management	6	5	4:1:0
6.2	Environmental Legislation	5	4	3:1:0
6.3	Environmental Pollution	5	3	2:1:0
6.4	Disaster Management	6	3	2:1:0
6.5	Environmental Economics & Indian Environmental Scenario	5	4	3:1:0
6.6	Internship	5	4	3:1:0
	Total	32	23	

Sl. No	Subject	Hrs./week	Credits	L:T:P Pattern
7.1	Income Tax - II	6	5	4:1:0
7.2	Banking law & Practice	5	5	4:1:0
7.3	Banking and Insurance	4	4	3:1:0
7.4	Investment Analysis & portfolio Management	5	4	3:1:0
7.5	Production and Material Management	5	4	3:1:0
7.6	Project and viva-vice	4	4	0:2:2
	Total	29	28	

Specialization syllabus for Sustainable Development & Environmental Management

Sl. No	Subject	Hrs./week	Credits	L:T:P Pattern
8.1	Green marketing	6	5	4:1:0
8.2	Strategic Sustainability Management	5	4	3:1:0
8.3	Business ethics and corporate governance	5	3	2:1:0
8.4	Supply chain sustainability	5	4	3:1:0
8.5	Managing Environmental and Social Risks	6	3	2:1:0
8.6	Environmental law and policy	5	4	3:1:0
	Total	32	23	

FIRST SEMESTER 1.3 FINANCIAL ACCOUNTING-I

Unit 1 –

Meaning of Accounting – Accounting Principles – Concepts and Conventions Accounting Standards - Meaning – objectives – Indian Accounting Standards – IFRS. Systems of Book- Keeping – Rules of double - entry -preparation of Journal and Ledger.

Unit 2-

Subsidiary Books – Purchase, Purchase Returns, Sales, Sales Returns, Cash Book, Petty Cash Book, Journal proper, Bills Receivable and Bills Payable Book (Format and Theory only). Problems on Three Column Cash Book.

Unit 3-

Preparation of Trial Balance- Preparation of Final Accounts of Sole - Trading Concern, Trading Account, Profit and Loss Account and Balance Sheet.

Unit 4-

Depreciation – Meaning, Causes, Methods of Depreciation. Problems on Straight - line method, Written down value method and Sinking fund method.

Unit 5-

Consignment- Meaning- Differences between Sales and Consignment – Proforma Invoice – Account Sales- Problems on consignment (at cost and Invoice price)- Normal loss and Abnormal loss.

Unit 6 –

Bills of Exchange- meaning, Features- parties to Bill of Exchange- Noting and Protest – Discounting – Endorsement – Renewals of Bills - Dishonor of Bills, Simple problems on Trade Bills.

References:

1. Financial Accounting B S Raman
2. Financial Accounting -I &II G.H. Mahadevaswamy & B H Suresh
3. Advanced accounting M C Shukla and T S Grewal
4. Financial Accounting S P Jain and Narang K L
5. Advanced accounting p c tulsian

1.4 BUSINESS MATHEMATICS**Objectives :**

- 1.To understand the concepts of ratio , proportion and percentage.
- 2.To understand the concept and application of profit and loss in business.
- 3.To use the concept of EMI.
4. To understand the concept of stock exchange and to calculate Dividend.
- 5.To understand applications of matrices in business.

Unit 1. Ratio, Proportion and Percentage

Ratio- Definition, Continued Ratio, Inverse Ratio, Proportion, Continued Proportion, Direct Proportion, Inverse Proportion, Variation, Inverse Variation, Joint Variation, Percentage- Meaning and Computations of Percentages.

Unit 2. Profit And Loss

Terms and Formulae, Trade discount, Cash discount, Problems involving cost price, Selling Price, Trade discount and Cash Discount. Introduction to Commission and brokerage, Problems on Commission and brokerage.

Unit 3. Interest

Simple Interest, Compound interest (reducing balance & Flat Interest rate of interest), Equated Monthly Installments(EMI), Problems.

Unit 4. Shares and Dividends

Concept of Shares, Stock exchange, Face Value, Market Value, Dividend, Equity Shares, Preferential Shares, Bonus Shares, Examples.

Unit 5. Matrices And Determinants (upto order 3 only) :

Multivariable data, Definition of a Matrix, Types of Matrices, Algebra of Matrices, Determinants, Adjoint of a Matrix, Inverse of a Matrix via adjoint Matrix, Homogeneous System of Linear equations, Condition for Uniqueness for the homogeneous system, Solution of Non-homogeneous System of Linear equations (not more than three variables). Condition for existence and uniqueness of solution, Solution using inverse of the coefficient matrix, Problems.

Unit 6. Permutations and Combinations :

Permutations of 'n' dissimilar objects taken 'r' at a time (with or without repetition). ${}^n P_r = n! / (n-r)!$ (without proof). Combinations of 'r' objects taken from 'n' objects. ${}^n C_r = n! / r! (n-r)!$ (without proof) problems, Applications.

Reference Books :

- 1) Business Mathematics by Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jain.
- 2) Business Mathematics by V. K. Kapoor - Sultan chand & sons, Delhi
- 3) Business Mathematics by Bari - New Literature publishing company, Mumbai

1.5 PRINCIPLES OF MANAGEMENT**Unit 1:**

Introduction to Management: Meaning and Definition – Nature - Management Process – Management Functions – Levels of Management and Skills – Importance - Management Thinkers: F W Taylor - Henry Fayol – Elton Mayo - Peter F.Druker and Prahalad.

Unit 2:

Planning & Decision Making : Meaning & Definition of Planning – Planning Process Purposes of Planning – Features and Importance Benefits of Planning - Types of Plans - Short Range & Long Range Plans - Strategic and Operational Plans, Policies & Procedures, Budgets and Projects - Decision Making : Meaning - Decision Making Process – Individual Vs Group Decision Making - Advantages & Disadvantages of Group Decision Making

Unit 3:

Organising & Staffing : Meaning & Definition of organization - Nature - Principles of Organisation - Formal & Informal Organisations – Functional Organisation- Unity of Command, Span of Control – Delegation of Authority & Responsibility – Advantages of Delegation, Barriers to Delegation - Centralisation and Decentralisation. Staffing: Meaning, Process, Importance, Functions, Factors affecting Staffing and Advantages of Staffing.

Unit 4 :

Directing & Communication- Meaning and Definition of Direction - Nature of Direction - Importance of Direction - Orders and Instructions – Supervision: Essentials of Effective Supervision. Meaning and Definition of Communication - Nature, Objectives and Importance of Communication - Forms of Communication: Oral, Written and Body Language. Types of Communication : Upward, Downward, Horizontal, Vertical, Diagonal- Formal & Informal Communication- Barriers to Communication- Measures to Overcome Barriers to Communication

Unit 5:

Motivation & Leadership: Meaning & Definition of Motivation – Nature and Importance of Motivation - Theories of Motivation : Maslow’s Hierarchy of Needs Theory , - Herzberg’s Theory – Theory X, Y and Z - Meaning & Definition of Leadership – Functions of Leadership - Leadership Traits - Leadership Styles Unit 6: Controlling: Meaning & Definition of Controlling- Control Process – Types of Control : Feed forward, Concurrent and Feedback Controls –MBO – MBE – Control Techniques: PERT – CPM – JIT, Budgetary Control – Auditing : Internal and external Auditing

Books for Reference:

1. Richard Pettiger. Introduction to Management, Palgrave Macmillan, New York. 52
2. Meenakshy Gupta . Principles of Management, PHI, New Delhi.
3. Prasad L.M. Principles of Management, Sultan Chand & Sons, New Delhi.
4. Koontz andn O’Donnel. Principles of Management, Tata McGraw-Hill Publishing,

- Co.Ltd. New Delhi.
5. Koonts and Heinz Weihrich,, Essentials of Management, Tata McGraw-Hill Publishing Co.Ltd. New Delhi.
 6. Bhooshan Y.K. Business Organisation and Management, Sultan Chand & Sons New Delhi.
 7. Peter F. Druckar, Practice of Management, Allied Management Tasks , Harper Collins Publishers
 7. T.N. Chhabra Principles of Management

1.6 CONSTITUTION ON INDIA

- Syllabus as per University of Mysore.

SECOND SEMESTER

2.3 FINANCIAL ACCOUNTING – II

Unit 1 –

Joint-Venture: Meaning, objectives, Methods of preparing Accounts with separate books and without separate books. Differences between Consignment and Joint Venture.

Unit 2-

Branch Accounts: Meaning, objectives and Types-Dependent Branches – Problems on Debtors system only at Cost and Invoice price.

Unit 3-

Hire purchase: Meaning, Features, Sale v/s Hire purchase - problems on Hire purchase (Excluding Repossession).

Unit 4-

Installment system: Meaning, Differences between and Installment purchase – problems on Installment system.

Unit 5-

Partnership Accounts- Fixed Capital system v/s Fluctuating Capital system. Accounting treatment on Admission, Retirement and Death of a partner.Treatment of goodwill, Sacrificing Ratio and Gain Ratio.Problems on Admission, Retirement and Death of a partner.

Unit 6-

Dissolution of partnership firm, preparation of Account (Excluding Garner v/s Murry case).

References:

1. Financial Accounting B S Raman
2. Advanced accounting rl guptha & Radha swamy M
3. Advanced accounting M C Shukla and T S Grewal
4. Financial Accounting S P jain and Narang K L
5. Advanced accounting p c tulsian

2.4 PSYCHOLOGY FOR MANAGEMENT

Unit - I

- a. Psychology: Its nature, scope and methods.
- b. Biological Bases of Behaviour: Neurons, Nervous system. It's basic structure and function, The brain, Lateralization of the cerebral centre, The endocrine system

Unit - II

a. Sensation and Perception

Sensation: The raw material of understanding: Sensory threshold, Sensory adaptation Vision, Hearing, Touch and other skin senses, Smell and taste, Kinesthetic and vestibule sense

Perception

Perception: The focus of attention Perception: Same organizes principles. Constancies and illusions The plasticity of perception

b. Learning

Classical conditioning, Operant conditioning, Observational learning

Unit - III

a. Memory

Human memory: The information processing approach Sensory memory, Short - term memory, Long - term memory, Forgetting from long term - memory, Memory in natural contexts, Biological bases of memory

b. Cognition : Thinking, Dealing and Communicating

Thinking: Forming concepts and reasoning to conclusions Making decisions: Problem solving and creativity Language: The communication of information.

Unit - IV

a. Motivation and Emotion

Motivation: The activation and persistence of behavior Emotion: Their nature, expansion and impact

b. Measuring Individual Differences:

The Nature of Psychological Testing Psychological Tests: Reliability, validity and standardization, The nature and measurement of human intelligence. Human intelligence: The role of heredity and the role of environment. Measuring interests, aptitudes and achievements

Unit - V

Social Thought: How we think About Others and the Social Culture a. Attribution: Understanding the causes of others behavior Social cognition: How we process social information Attitudes: Evaluations of the social world Prejudice and discrimination Social Behavior: Social influence: Changes other behavior, conformity compliance, obedience Attraction and love: Interpersonal attraction, pro social behavior

Reference:

1. Morgan & King - Introduction to psychology
2. Alkinson & Alkinson - Introduction to psychology
3. Barron - Introduction to psychology

2.5 COMPUTER FOR MANAGEMENT

Unit-I

Fundamentals: Concepts of computers, Application areas, Classification of Computer System. Data representation and Binary Numbers, computer hardware and software.

Unit-II

ALS, Internal organization of ALU, Types of memories, selection of memory systems, role of control unit, data communication, LAN and WAN, Switches, hubs, routers, idea of distributed systems, the internet, world wide web, search engine, email, home page.

Unit-III

programming, concept, flowchart, algorithms, programming languages and packages, batch processing, multi programming, parallel process, stored programme concept, programme execution, fetch decode, execute cycle, arithmetic, Logic and shift operations.

Unit-IV

Operating Systems, DOS, WINDOWS, Conventional machines, digital logic machine, operating system, basic idea of an OS, OS as a resource manager, memory management, input output management.

Unit-V

Web fundamentals, internet and WWW internet, internet based E Commerce, issues, problems, prospects.

References:

1. Balguruswami - Computer Fundamentals.
2. V.Rajaraman - Computer Fundamentals.

2.6 Environment Studies

- Syllabus as per University of Mysore.

THIRD SEM

3.3 COST ACCOUNTING

Unit 1-

Cost Accounting:- Introduction, meaning, definitions of cost, Costing and Cost Accounting, objectives, advantages and disadvantages of Cost Accounting. Comparison between Cost Accounting and Financial Accounting, Elements of Cost, classification of Cost, Cost unit, Cost centre, statement of Cost, preparation of Cost sheet including Estimations, Quotation and Tender.

Unit 2-

Materials: Meaning, nature, classifications and codification. Purchase procedure, functions of store keeper. Inventory control-meaning, techniques-problems on stock levels, pricing the issue of materials-methods, problems on FIFO AND LIFO only.

Unit 3-

Labour: Meaning, methods of time keeping and time booking, methods of remunerations to labor overtime and idle time and their treatment problems on time wage, piece wage, Halsey and Rowan plan.

Unit 4-

Overheads: Meaning, Overhead accounting process-classifications, codifications, allocation, apportionment, re-apportionment and absorption of Overheads. Problems on primary and secondary distribution (Repeated Distribution method only). Machine Hour Rate- Meaning and problems.

Unit 5-

Methods of Costing: Introduction, different methods of costing and applications Contract Costing-problems, Process Costing-problems on Process losses only.

Unit 6 –

Operating Costing: Introduction, Format of operating Cost Sheet-problems on Operating Costing- Transport undertakings only.

Books for reference:

1. Cost Accounting- S P Jain and K L Narang
2. Cost Accounting R S.N. Pillai and V Bagavathi
3. Cost Accounting M Ravi Kishore 4. Cost Accounting Shukla M.C. and Grewal T.S.

3.4 PHYSICAL EDUCATION

- Syllabus as per University of Mysore

3.5 ORGANISATIONAL CHANGE AND DEVELOPMENT**Unit - I**

Concept of change, importance, causes and nature. Organisational levers for change. Perspectives on change - Contingency perspective, Resource Dependence perspective, Population-ecology perspective, Institutional perspective. The Six-Box organizational model. The 7-S framework. Types of changes - continuous and discontinuous, Participative and directive, Planned and unplanned.

Unit - II

Resistance to change - The life of resistance to change, Change Resistance model, Managing resistance to change, steps to successful change. Managing change - Planning, Internal Resource Persons (IRP) and external agents, organizational restructuring and re-organizing work activities.

Unit - III

Organizational Diagnosis: Issues, concerns and the framework. Diagnostic Methodology - planning, collection of data and instruments, Qualitative and quantitative methods of diagnosis.

Unit - IV

Interventions in Organisational change - Concepts, types of intervention, Sensitivity Training, TA, Role analysis Techniques, Role Negotiations techniques, Myers-Briggs Type Indicators (MBTI). Evaluation of organizational change programmes - concept, rationale, the stakeholders, components of evaluation, evaluation typology. Issues in planning and conducting evaluation.

Unit - V

Managers as change Agents, Internal and External change agents, Steps to successful change. Change Management - the case of Power Sector in Orissa.

References :

1. Nilakantha Vand Ramnarayan S- Managing Organisational Change, Response Books
2. K. Harigopal- Management of Organizational changes, Response Books
3. I.Palma, Richard Dunford, G.Akim- Managing Organisational Change, TMH

3.6 RELATIONAL DATABASE MANAGEMENT SYSTEM

Module I

Database System Architecture – Data Abstraction, Data Independence, Data Definitions and Data Manipulation Languages. Data models – Entity Relationship (ER), Mapping ER Model to Relational Mode, Network. Relational and Object Oriented Data Models, Integrity Constraints and Data Manipulation Operations.

Module II

Relation Query Languages, Relational Algebra, Tuple and Domain Relational Calculus, SQL and QBE. Relational Database Design: Domain and Data dependency, Armstrong's Axioms, Normal Forms, Dependency Preservation, Lossless design, Comparison of Oracle & DB2.

Module III

Query Processing and Optimization: Evaluation of Relational Algebra Expressions, Query Equivalence, Join strategies, Query Optimization Algorithms.

Module IV

Storage Strategies: Indices, B-Trees, Hashing, Transaction processing: Recovery and Concurrency Control, Locking and Timestamp based Schedulers, Multiversion and Optimistic Concurrency Control Schemes. Advanced Topics: Object-Oriented and Object Relational databases. Logical Databases, Web Databases, Distributed Databases, Data Warehouse and Data Mining.

Text Books:

1. Database System Concepts by Sudarshan, Korth (McGraw-Hill Education)
2. Fundamentals of Database System By Elmasari & Navathe- Pearson Education

References Books:

- (1) An introduction to Database System – Bipin Desai, Galgotia Publications
- (2) Database System: concept, Design & Application by S.K.Singh (Pearson Education)
- (3) Database management system by leon & leon (Vikas publishing House).
- (4) Database Modeling and Design: Logical Design by Toby J. Teorey, Sam S. Lightstone, and Tom Nadeau, “”, 4th Edition, 2005, Elsevier India Publications, New Delhi
- (5) Fundamentals of Database Management System – Gillenson, Wiley India

FOURTH SEM
4.3 BUSINESS STATISTICS

Objectives:

1. To understand the concept of population and sample.
2. To use frequency distribution to make decision.
3. To understand and to calculate various types of averages and variation.
4. To use regression analysis to estimate the relationship between two variables.
5. To solve LPP to maximize the profit and to minimize the cost.
6. To solve TP to maximize the profit and to minimize the cost.

Unit 1- Population and Sample

Definition of Statistics, Scope of Statistics in Economics, Management Sciences and Industry. Concept of population and sample with illustration. Methods of Sampling – SRSWR , SRSWOR ,Stratified , Systematic. (Description of sampling procedures only)
Data Condensation and graphical Methods: Raw data , attributes and variables , classification , frequency distribution , cumulative frequency distributions. Graphs - Histogram, Frequency polygon. Diagrams - Multiple bar, Pie, Subdivided bar.

Unit 2 - Measures of Central Tendency

Criteria for good measures of central tendency, Arithmetic mean Median and Mode for grouped and ungrouped data , combined mean.

Unit 3- Measures of Dispersion

Concept of dispersion , Absolute and relative measure of dispersion, Range, Variance, Standard deviation, Coefficient of variation, Quartile Deviation , Coefficient of Quartile deviation.

Unit 4- Correlation and Regression (for ungrouped data)

Concept of correlation, positive & negative correlation, Karl Pearson's Coefficient of correlation, meaning of regression, Two regression equations, Regression coefficients and properties.

Unit 5 - Linear Programming problem (LPP)

Meaning of LPP, Formulation of LPP, solution by graphical methods, problems relating to two variables only.

Unit 6- Transportation problem (T.P.)

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Statement and meaning of T.P. methods of finding initial basic feasible solution by North west corner Rule, Matrix Minimum method and vogel's approximation method. Simple numerical problems (concept of degeneracy is not expected)

Recommended Books:

1. S.C. Gupta – Fundamentals of Statistics - Sultan chand & Sons, Delhi.
2. D.N. Elhance – Fundamentals of Statistics – Kitab Mahal, Allahabad.
3. M. Satayanarayana, Lalitha Raman- Management operations Research.
4. V.K. Kapoor – Operations Research Techniques for Management - Sultan chand & Sons, Delhi.

4.4 INDUSTRIAL LAWS

Unit 1 -

Factories Act 1948 - Objectives, Definition of factory provision regarding health, safety working hours, holidays, annual leave with pay, working hours of adults, general schemes important terms and provisions regarding hazardous process, provisions regarding welfare employment of women, employment of young person penalties, procedure, offers and special provisions, miscellaneous.

Unit 2 -

Industrial disputes act 1947 – Defining industry & Industrial dispute, need and objective of the act, procedure and machinery for settlement, strikes and lockout, layoff & retrenchment, provisions & penalties. Standing Orders Act 1946 - Objective, scope, application, importance, definition, procedure for submission of draft, procedure for appeals, registration, certification, posting, duration and modification of standing orders, payment of subsistence allowance, penalties and procedure & miscellaneous.

Unit 3 -

Payment of Bonus Act 1965 – Objective, definition, application, exception, meaning of bonus, abolition of bonus, restoration of minimum bonus, eligibility and disqualification of bonus, determining bonus, calculation of gross profit, determination o available allocation special provisions, payment of bonus, inspector, penalties and procedure & miscellaneous.

Reference:

Mercantile Law by N.D. Kapoor
Industrial Law by N.D. Kapoor
Industrial Law by R.C. Chawla

4.5 MANAGEMENT ACCOUNTING

Unit 1 -

Management Accounting – Meaning, need and characteristics of Management accounting. Functions of Management accounting, Scope and Relation of Management Accounting with Financial Accounting, Tools and Techniques of Management Accounting, Organization of Management Accounting.

Unit 2 -

Marginal Costing – Concept of Marginal Costing, Scope and Characteristic of Marginal Costing, Assumptions and Limitations of Marginal Costing, Marginal Costing Vs Absorption costing, Contribution, Marginal Cost equations, Profit Volume ratio Introduction of cost Volume Profit analysis, methods of determination of Break-even point, Margin of safety, Angle of Incidence, Assumptions & Limitations of Break-even point.

Unit 3 -

Standard Costing – Meaning and need of Standard Costing, Steps involved in Standard Costing, Standard Cost Vs Estimated cost, Establishing a system of Standard Costing, Variance Analysis, Classification of Variances, Introduction of direct material Variances and direct labor Variances. Meaning of Budget, Characteristics of Budgeting, Objectives of budgetary control, Budgeting Vs Forecasting, Limitation of Budgetary control.

Reference:

Management Accounting by S.N. Maheshwari
Management Accounting by Grewal & Ramanathan

4.6 ENTREPRENEURIAL MANAGEMENT**OBJECTIVE:**

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

Unit 1- entrepreneurship

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

- Preparation of a Project report to start a SSI Unit.
- Preparing a letter to the concerned authority-seeking license to the SS Unit, You propose to start.

- Format of a business plan.
- Report on the survey of SSI units in the region where college is located.
- Chart showing financial assistance available to SSI along with rates of interest.

FIFTH SEM

5.1 QUANTITATIVE METHODS FOR BUSINESS

OBJECTIVE

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

Unit 1 - number system

Introduction – Natural Numbers - Even Numbers – Odd Numbers – Integers – Prime Numbers – Rational & Irrational numbers, Real Numbers, HCF & LCM (Simple problems)

Unit 2 - theory of equations

Introduction – Meaning – Types of Equations – Simple, Linear and Simultaneous Equations (only two variables) Eliminations and Substitution Method only. Quadratic Equation – Factorization and Formula Method ($ax^2 + bx + c = 0$ form only). Problems on Commercial Application.

Unit 3 - progressions

Introduction – Arithmetic Progression - Finding the „ n^{th} term of an AP and Sum to n^{th} term of AP. Insertion of Arithmetic Means in given terms of AP and representation of 3 terms of AP. Geometric Progression – Finding n^{th} term of GP – Sum to “ n^{th} Term of GP – Insertion of Geometric Means in given Geometric Progression and also representation of 3 terms of GP.

Unit 4 - matrices and determinants

Introduction, Meaning, types of matrices – operations of addition, subtraction, multiplication of two matrices – problems, transpose of a square matrix. Determinant of a square matrix- minor of an element, co-factor of an element of a determinant. adjoint of a square matrix, singular and non-singular matrices – inverse of a square matrix – Problems on linear equations in two variables using Cramer’s rule.

Unit 5 - commercial arithmetic

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

SKILL DEVELOPMENT

- Calculation of future value of present value.
- Calculation of geometric mean i.e, CAGR.
- Calculation of EMI, Premium amount.
-

Books for reference

1. A.LeninJothi : financial Mathematics, HPH.
2. Dikshit & Jain : Business Mathematics, HPH
3. Ranganath: Business Mathematics, GK Publications, Mumbai.
4. Dr. R.G. Saha & Others – Methods & Techniques for Business Decisions, VBH

5. R. Selvaraj, Quantitative Methods in Management, Excel Books.
6. G.R. Veena & Seema: Business Mathematics and Statistics, I.K. Intl
7. Dr. Sancheti & Kapoor: Business Mathematics and Statistic, Sultan Chand and Sons.
8. Zamarudeen: Business Mathematics, Vikas Publishers.
9. Saha: Mathematics for Cost Accountants, HPH.
10. 7 Lectures – Quantitative Methods for Business – I, HPH

5.2 CORPORATE ENVIRONMENT

OBJECTIVE:

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

Unit 1: formation of company

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

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

Books for reference

1. Maheshwari&Maheshwari, Elements of Corporate Laws, Himalaya Publishers
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.

5.3 SERVICES MANAGEMENT

OBJECTIVE:

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

Unit 1: introduction to services management

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

Unit 2: services marketing

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 3: 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

- Prepare a chart on conditions to be complied for Star Hotel Status.

- Procure any two insurance policies (Xerox) and paste them in the record.
- Visit and Travel and Tour agencies and prepare organization chart.
- Interact with tourist operators and identify the areas of tourism management.
- Prepare a chart showing customer service rendered by at least two MF. (Preferably a comparative chart)
- Procedures of Railway ticket booking with specimen of reservation/cancellation slip.
- Procedure for Air ticket booking both domestic and International.

5.4 INCOME TAX-I

Objectives:

To make students gain knowledge of Income Tax Act 1961 including relevant current finance act, Heads of Income and applicable provisions to compute taxable incomes under different heads.

UNIT-1

Brief History of Income Tax Act, Finance Act, Scheme of Income Tax, Basic Concepts- Income, Assessee, person, Assessment year, Previous Year, Gross Total Income, Total Income, Marginal rate of Tax—Agricultural Income-Residential Status of individual, Incidence of Tax (including problems)- Incomes which do not form part of Total Income U/S 10.

UNIT-2

Heads of Income: Income from Salary -features of salary income-allowances, perquisites, provident fund, computation of Taxable salary income.

UNIT-3

Income from salary: Retirement benefits-Gratuity, Commutation of Pension, Leave encashment- problems.

UNIT-4

Income from House Property: basis of charge-deemed ownership-exemptions determination of annual value-Deductions u/s 24-computation of income from house property.

UNIT-5

Profits and gains of Business and profession (Individual Assesseees)-Expenses expressly allowable and inadmissible, General Deductions/ expenditures u/s 37, losses, deemed profits, Method of accounting-computation of taxable income from business. Computation of Income from profession in Case of Advocates, Doctors, Chartered Accountant.

Books for reference

1. Direct Taxation-T.N.Manoharan
2. Direct Taxation- Girish Ahuja, & Ravi Gupta
3. Direct Taxation- Dr. Vinod.k.singania
4. Income Tax law and practice-Gaur & Narang
5. Income Tax Law- Dinakar Pagare
6. Income Tax Law & Accounts-Bhagavati Prasad
7. Income Tax Law and Accounts – H.C. Mehrothra

5.5 ADVERTISING & MEDIA MANAGEMENT

Unit 1: introduction & basic concepts

History of advertising; Advertising purpose and functions; Economic, social & ethical aspects of advertising; Advertising & the marketing mix, Advertising as a communication process; types of advertising; Major Institutions of Advertising Management.

Unit 2: advertising and campaign planning

Marketing strategy & Situation analysis; Advertising plan; Advertising objectives; DAGMAR approach; Advertising strategy; Advertising campaign-planning process.

Unit 3: creative strategy & advertising budget

Creative approaches; The art of copywriting; Advertising copy testing; creativity in communication, motivational approaches & appeals, Advertising budget process; Methods of determining Advertising appropriations.

Unit 4: advertising media strategy

Role of media; types of media; their advantages and disadvantages; Media research & advertising decisions; media planning, selection & scheduling strategies.

Unit 5: advertising effectiveness & organising advertising functions.

Methods of measuring advertising effectiveness; Advertising research; structure & functions of an advertising agency; Selection & co-ordination of advertising agency; Advertising regulations; Internet advertising.

Skill development:

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

Books for reference:

1. Rajeev Batra, John. G.Myers. T. David.A. Aaker; Advertising Management; 5th Edition, PHI Edition, New Delhi, 1998.
2. Kazmi/Batra; Advertising & Sales promotion 3rd Edition
3. Ghouse Basha, Advertising and Media Management, VBH 66
4. Jefkins&Yadin; Advertising, 4th Edition; Pearson Education, New Delhi, 2000.
5. Manendra Mohan; Advertising Management - Concepts & Cases; Tata McGraw Hill Publishing company Ltd, New Delhi 2001.
6. K. Venkataraman, Advertising & Media Management, SHBP.
7. S.A.Chunnawalia&K.c.Sethia Foundations of Advertising - Theory & Practice, Himalaya Publishing House, 2002.
8. Sonatakki, Advertising, Kalyani Publishers
9. Wells, Advertising.
10. Rayudu: Media and Communication Management, HPH

5.6 STOCK AND COMMODITY MARKETS

Objective:

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

Unit 1: an overview of capital and commodity markets:

Primary Market, Secondary Market (Stock Market), Depositories, Private placements of shares / Buy back of shares, Issue mechanism. Meaning of commodity and Commodity markets, Difference between Stock Market and Commodity Market.

Unit 2: stock market:

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

Unit 3: trading in stock market:

Patterns of Trading & Settlement – Speculations – Types of Speculations – Activities of Brokers – Broker Charges – Settlement Procedure, National Securities Depository Ltd.(NSDL) Central Securities Depository Ltd.(CSDL) (in brief).

Unit 4: commodity market:

Evolution, Commodity derivatives, Commodity exchanges-Regional & National and International, Functions, role, objectives and types- Types of transactions in Commodity market – Spot, Future and Forward options markets.

Unit 5: trading in commodity markets:

Patterns of Trading & Settlement, Price discover, Efficiency of Commodity Markets - Size of Commodity Markets in India - Benefits of Commodity Markets.

Skill development

- Prepare the list of recognized stock exchanges in India

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

Books for reference:

1. Gurusamy, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
2. Srivastava RM : Management of Financial Institutions, HPH
3. Saunders, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
4. Bharat Kulkarni; Commodity Markets and Derivatives, Excel Books.
5. Khan, Indian Financial Systems, 6th edition, Tata McGraw Hill

SUSTAINABLE DEVELOPMENT AND ENVIRONMENTAL MANAGEMENT
6.1 INTRODUCTION TO ENVIRONMENTAL MANAGEMENT

Unit 01:

Environment Impact on Business: Social, Economic, Political, Cultural, Legal and constitutional sub-systems of environment and their impact on Business.

Unit 02:

Constitution of India: Fundamental rights and duties, Directive Principles of State Policy, 74th Amendment of the Constitution pertaining to local Governments.

Unit 03:

Introduction to Environmental Legislation: How the Parliament functions- Bill to Act to Rules. How a Bill is issued in parliament and how it becomes an Act, How a rule is notified/Gazetted. Difference between Regulation, Law and Notification Bills. Introduction to Environmental Acts, Factory Act, Safety Related rules. Environmental Policy of the Government of India for Industrial Location with respect to Ecology. The Command & Control Regime and The Economics Instruments Regime.

Unit 04:

Public Policy for Industry and Business: Environmental Policy of the Government of India and the working of the Ministry of Environment and Forests, Central Pollution Control Board, State Pollution Control Boards. Annual Report of the Ministry of Environment and Forests (current year)

Unit 05:

Internet and Environmental Management: Use of internet as a tool, Specific websites related to environmental management, Extracting latest updated information from related sites.

Unit 06:

Introduction to software packages for GIS and MIS

Reference Books

1. Government & Business – by Amarchand, Tata McGraw Hill.
2. Government & Business Management – by Kumar & Ghosh

3. Business Law – Bulechandani. K. R.
4. Mercantile Law – Barra and Kelra.
5. The Economics of Development and Planning – by M. L. Jhingan.
6. Microeconomic Theory & Welfare Economics – by P. N. Chopra
7. Economic Development – Problems, Principles & Ploicies – by Benjamin Higgins.
8. Economic Development – Past & Present – by Gill
9. Economic Development of Business – by Dr. M. Adhikari

6.2 ENVIRONMENTAL LEGISLATION

Unit 01:

Constitutional Provisions for Environmental Protection: Specific Provisions for Environmental Protection in the Constitution of India, Provisions in the Directive Principles of State Policy.

Unit 02:

Environmental Acts, Rules and Notifications: The following environmental Acts/Rules will be discussed in details; the rest of the acts, rules and notifications will be referred to:

- a) Water (Prevention & Control of Pollution) Act and the corresponding Rule
- b) Water (Prevention & Control of Pollution) Cess Act and the corresponding Rule
- c) Air (Prevention & Control of Pollution) Act and the corresponding Rule
- d) Environment (Protection) Act and Rule
- e) Hazardous Waste (Management & Handling) Rules
- f) Manufacture, Storage and Import of Hazardous Chemicals Rules
- g) Public Liability Insurance Act and Rule

Refer to MoEF Website (<http://envfor.nic.in>) for the latest revisions, amendments etc.

Unit 03:

Important Judgments and Cases: Discussion on landmark cases: Sriram Chemicals Oleum Leak Case, Bhopal Gas Leak case, Ganga Action Plan case etc. Green Benches.

Reference books

- 1.R. K. Trivedy – Handbook of Environmental Laws, Guidelines, Compliance & Standards, Vol. 1 & 2 Environ – Media karad, India
2. Mhaskar A. K. Environmental Laws

6.3 ENVIRONMENTAL POLLUTION

Unit 01

Air Pollution: Definition, Sources of air pollution. Air pollutants (CO, CO₂, SO₂, NO_x, hydrocarbons & aerosols). Specific phenomena related with air pollution- Green House Effect, acid rain, Ozone layer depletion and Smog. Effect of air pollution on – Human health, Animals, Plants, Atmosphere and other effects. Management measures for preventing and controlling air pollution.

Unit 02:

Water Pollution: Sources of water and its quality, Definition and sources of water pollution. Specific phenomena related with water pollution- Algal bloom, Eutrophication, Biomagnification/ Bioaccumulation, BOD, Sewage treatment. Ground water pollution. Effect

of water pollution – on man, Animals, Marine life, Vegetation and other effects. Management measures for preventing and controlling water pollution.

Unit 03:

Land/ Soil Pollution: Definition, Sources of land/ soil pollution, Specific phenomena related with land/ soil pollution: Energy from refuse, Recycling of waste materials, NIMBY, NIABY Radioactive pollution. Harmful effects of land/ soil pollution. Remediation of land-fill sites Management measures for preventing and controlling land/ soil pollution. Methods of solid waste disposal.

Unit 04:

Noise Pollution: Definition, Measurement of noise and its intensity, Sources of noise pollution, Effects of noise pollution. Prevention and Control measures of noise pollution.

Unit 05:

Types and classification of waste: Air, Liquid and Solid, Characteristics of Waste. Basic units of an Effluent treatment plant. Biomedical Waste, Hazardous Waste, Municipal Solid Waste (MSW)

Reference Books

1. Air Quality Management by Stern, A. C. (Ed) (1974).
2. Air Pollution by Perkin, H. G. (1974)
3. Air Monitoring Survey Design by Noll, K. E. and Miller, T. L.
4. Fundamentals of Air Pollution by Stern, A. C., Henry Wohlers, G. R. Richard, Boudal, W. and William Lowry, P. (1973).
5. Air Pollution by Wack, K and Waner C. F. (1976)
6. Air Pollution by Sainfeld J. H. (1975)
7. Air Pollution by H. C. Pertin
8. Air Pollution by Dystsusd.
9. Air Pollution (Vol VI – VII) by Stern.
10. Air Pollution Control Theory by Graw ord.
11. The atmosphere by Tarbuck and Lutgen.
12. Environmental Pollution of Cadmium by Rohatgi.
13. Land Pollution, Cases and Control by Harrosson & Laxon.

6.4. DISASTER MANAGEMENT

Unit 01:

Hazards in the work place: Pressure, Biological, Chemical, Electricity, Fire, Heat & Cold, Indoor Air Quality, Lighting, Noise, ergonomics, Radiation (ionizing & nonionizing), Vibrations, hours of work, violence in work place

Unit 02:

Factories Act: Provisions for Industrial Safety and Health as provided in the Factories Act; understanding of Material Safety Data Sheets (at least one example)

Unit 03:

Accidents and Safety Management: Accident Prevention methods, Safety Management and audit, Personal Protection Approaches

Unit 04:

Occupational Health & Industrial Hygiene: Scientific and engineering basis for occupational health, biological monitoring (e.g. BEI), Occupational Hygiene, Concept of First Aid, Preventive Measures

Unit 05:

Occupational Health & Safety Management System: OHSAS – 18000

Unit 06:

Epidemics: Causes, effects and management of epidemics like Plague, Dengue, malaria.

Unit 07:

Mitigation Strategy, Disaster planning and Safety regulation

Unit 08:

Government agencies and other social organizations relevant to natural calamities. Their aims and functions, available assistance and guidance.

Reference Books

1. Environmental Geology by Valdia, Tata Mc-Graw Hill Pub. Co. N.D.
 2. Perspectives on Environment by I. R. Manners, M.W.M. Micksell
 3. Our Planet Our Health – WHO, Oxford Publications, 1992.
 4. Environment and Health – A. J. Rowland and Paul Cooper, Edward Arnold Publishers Ltd., 1983.
- Basic Concepts of Environmental Health – NIH Publication No. 80-1254, 1980.

6.5 ENVIRONMENTAL ECONOMICS & INDIAN ENVIRONMENTAL SCENARIO**Unit 01:**

Environmental Economics: Introduction to WTO and International Trade, Environmental Trade Barriers, Green GDP, Natural Resource Accounting, Green Accounting, Environmental Communication, GRI reports

Unit 02:

State of Environment in India: State of India's Environment Report by CSE and MOEF. Survey of the Environment by Hindu, State Government Environmental Status Reports. Environmental Compliance Status of Industries, State of the Environment in major cities of India, Air and Water Quality Standards of CPCB, State Governments and WHO.

Unit 03:

Major Environmental Organizations and events: Green Peace Movement, WWF, UNEP, UNCED – 1992 (Stockholm Conference, Earth Summit, Rio Declaration, Action Plan and Agenda, WBCSD, WRI, GRI, World Bank.

Unit 04:

Environmental Movements in India: Case Studies- Silent Valley, Tehri Dam, Chipko Movement, Sardar Sarovar Dam Controversy, Enron Power Project controversy, Thapar Dupont Nylon Project, ENVIS

Unit 05:

Green Marketing: Emergence of new Environmental market, Green marketing, Environmental strategy and Competitive advantage, Green supply Chain Management, Eco Designing, Eco- Labeling.

Reference Books

1. The Economics of Development and Planning – by M. L. Jhingan.
2. Microeconomic Theory & Welfare Economics – by P. N. Chopra
3. Economic Development – Problems, Principles & Policies – by Benjamin Higgins.
4. Economic Development – Past & Present – by Gill
5. Economic Development of Business – by Dr. M. Adhikari
6. Survey of the Environment – Annual Reports published – by The Hindu.
7. State of India's Environment Reports published by Center for Science and Environment.
8. Factor Four by L Hunter Lovins, Ernst von Weizsäcker and Amory B Lovins
9. Changing Course by Stephan Schmidheiny

7th SEMESTER
7.1 INCOME TAX-II

Objectives: To gain an in depth understanding of IT provisions relating to assessment taxability of incomes of different assessee.

Unit-1-

Depreciation- meaning, computation of Depreciation; (b) Capital Gain, Capital Asset, Transfer, cost of acquisition, cost of improvement, indexation, types of Capital gain- exemptions for individual assessee u/s 54-54GB-problems

Unit-2-

Income from other sources (including problems), Set off and carry forward of losses (theory only)

Unit-3-

Assessment of Individual-Application of Deductions u/s 80C-80U, Section 87A computation of Tax liability. (Available software package for computation of tax liability, computation using Excel-Work sheet)

Unit-4-

Assessment of Partnership firm- Definition of Firm, Partner U/S 2(23) Residential Status -conditions u/s 184, Provisions u/s 40(b)-Deductions from 80G80JJA- Alternate Minimum Tax(AMT)-Computation of tax liability of Firms (Use of available software package for computation of tax liability, Related Forms and Challans-Computation using excel work- sheet)

UNIT-5-

Assessment of company-Definition of Company, Closely-held company, Widely-held Company, Indian Company, Foreign Company-Residential Status of company-Applicable Deductions u/s 80G -80JJA- Computation of Tax Liability (Including Minimum Alternate Tax) (Use of Software package-Quick Books/ Electrocom)

BOOKS FOR REFERENCE

1. Direct Taxation-T.N.Manoharan
2. Direct Taxation- Girish Ahuja, & Ravi Gupta
3. Direct Taxation- Dr. Vinod.k.singania
4. Income Tax law and practice-Gaur & Narang
5. Income Tax Law- Dinakar Pagare
6. Income Tax Law & Accounts-Bhagavati Prasad
7. Income Tax Law and Accounts – H.C. Mehrothra

7.2 BANKING LAW & PRACTICE

Unit 1-

Banking regulation Act 1949 – features, objectives, Evolution of banking, function of commercial banks, Indian banking system- commercial banks, RBI Industrial Banks, Exim Bank, NABARD, Co-operative Banks, Indigenous Banks, Scheduled & non – scheduled banks, regional rural banks, land Development banks, state bank of India – role & functioning. RBI – functions, Management, Relationship with commercial banks, powers, regulation of commercial banks. Defining banker, customers, general & special relationship of banker & customers, obligation to honor cheques garnishee order, obligation to maintain secrecy, Right of lien, Right to set off, Clayton’s rule, Right to close about, power of attorney. Kinds of Accounts – C. A., F.D.A., S.B.A, R.D. – Procedures to open different kinds of Accounts, form used in operation, closure of accounts, Insurance of bank deposits, Nomination facility, NR accounts.

Unit 2 -

Types of Account Holders – Minor, lunatic, drunkard, insolvent, illiterate person, blind, married women, trustees, executors, administrations, Joint account holders, partnership firm, JHF, Joint stock company, Non Trading Institutions, Pass book – Statement of account, examining entries favorable to banker, entries favorable to customer, closing of accounts, demand draft, Services to customers – Mail Transfer, Telegraphic Transfer, Travelers cheque,

safe deposit lockers & operations, Merchant banking, Teller system, credit cards, mutual funds.

Unit 3

Cheque – Meaning, feature, types-cheque, crossed cheque, general crossing, special crossing, account payees crossing, double crossing, Bankers liability, Payment of Cheques – precautions of payment, statutory protection of banker (paying), Dishonor of cheque, Wrongful dishonor & its liability collection of cheques, collecting bankers conversion, Duties & protection no collecting banker, Agent for collection, Marking of cheques. Negotiable instruments – meaning, types, presentment, acceptance, Dishonor, compensation, payment of N.I. Discharge of parties, National alternation, Negotiation back, Payment in due course, international law, Rule of endorsement for different categories of customer. Employment of bank funds – Types of securities, Modes of creating charge line, pledge, mortgage, hypothecation, identity, Guarantee, Purchase & discounting of bills, Letter of credit, Financing of Agriculture & Rural development, Documentation, Frauds mechanization in banks, Post Office saving banks.

Reference:

Banking Theory and Practice – Grewal and Taneja
Banking Law and Practice – Gupta C. B.
Banking Law and Practice – Shekhar & Shekhar

7.3 BANKING AND INSURANCE

Objective: To impart knowledge about the basic principles of the banking and insurance

Unit 1: Introduction

Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks

Unit 2: Cheques and Paying Banker

Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.

Unit 3: Banking Lending

Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.

Unit 4: Internet Banking

Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

Unit V: Insurance

Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation

and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance.

Suggested readings:

1. Agarwal, O.P., *Banking and Insurance*, Himalaya Publishing House
2. Satyadevi, C., *Financial Services Banking and Insurance*, S.Chand
3. Suneja, H.R., *Practical and Law of Banking*, Himalaya Publishing House
4. Chabra, T.N., *Elements of Banking Law*, Dhanpat Rai and Sons
5. Arthur, C. and C. William Jr., *Risk Management and Insurance*, McGraw Hill
6. Saxena, G.S; *Legal Aspects of Banking Operations*, Sultan Chand and Sons
7. Varshney, P.N., *Banking Law and Practice*, Sultan Chand and Sons
8. Jyotsna Sethi and Nishwan Bhatia, *Elements of Banking and Insurance*, PHI Learning

7.4 INVESTMENT ANALYSIS & PORTFOLIO MANAGEMENT

Objective:

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

Unit 1:

Introduction: Nature of Investment - Investment objectives, Investment Process, Investment Alternatives; Concept and measurement of Return and Risk; Systematic and Unsystematic Risk; Securities Markets (primary and secondary); Market Indices.

Unit 2:

Security Analysis: Sources of Information; Valuation of securities – valuation of shares (Dividend discount models - no growth, constant growth, two stage growth model) and price of bond; Fundamental Analysis - Economic, Industry and company analysis; Technical Analysis – various techniques (No numerical in technical analysis).

Unit 3:

Efficient market Hypothesis: Efficient market Hypothesis: weak, semi-strong and strong form of market efficiencies and their implications for investment decisions. (No numerical in EMH).

Unit 4:

Portfolio Management: Portfolio returns and risk - Diversification of risk; Markowitz's portfolio model - risk and return for 2 and 3 asset portfolios; Investor risk and return preferences: Indifference curves and concept of efficient frontier; Optimum portfolio; Market Model: concept of beta; Systematic and unsystematic risk (Including numerical).

Unit 5:

Capital Market Theories: Capital Market Line; Capital Asset Pricing Model - Characteristic line, Security market Line; Expected return, Required return; Overvalued and undervalued securities.

Unit 6:

Mutual Fund and Portfolio Evaluation: Mutual Funds, Classification of mutual fund schemes, Advantages and disadvantages of investing through mutual funds, Calculation of Net Asset Value (NAV) of a Fund; Portfolio evaluation using Sharpe's, Treynor's and Jensen's measures.

Suggested Readings

- _ Prasanna Chandra, Investment Analysis and Portfolio Management, Tata Mcgraw Hill, New Delhi.
- _ Sharpe, W.F., Alexander, G.J. and Bailey, J., Investments, Prentice Hall of India.
- _ Fisher and Jordon, Security Analysis and Portfolio Management, Prentice- Hall of India.
- _ Singh, R., Security Analysis & Portfolio Management, Excel Books.
- _ Frank K Reilly and Keith C Brown, Investment Analysis and Portfolio Management, Cenage India Pvt. Ltd.

7.5 PRODUCTION AND MATERIALS MANAGEMENT

SECTION – A (Production Management)

Unit 1-

Production Planning & Control : Production System, Types of Production, pre-planning, planning and control functions, relations with other departments, efficiency of production planning and control.

Unit 2-

Plant Location and Layout : Approaches to location, choice, selection, plant design; plant layout-product layout, process layout, criteria for a good layout.

Unit 3-

Plant Maintenance & Material Handling : Types of maintenance- preventive, predictive and overhaul; selection of good material handling equipment – gravity and powered conveyors, hoists and cranes, lifting trucks, motor transport.

Unit 4-

4

Work Study : Method study; Motion economy : work measurement, performance rating, standard time, stop watch time study; Work sampling.

Unit 5-

Inspection & Quality Control : Types and criteria of inspection; significance of quality control, statistical quality control, control charts, acceptance sampling plans.

SECTION – B (Materials Management)

Unit 1 –

Materials Management • 7 R's for materials • Cost and Profit centre concept for materials • MRP - I and MRP – II • Materials Management for Projects.

Unit 2 –

Purchase Management • Out Sourcing • Global Sourcing • Import Policy

Unit 3 –

Stores Management • Stores layout • Safety Provisions

Unit 4 –

Inventory Control • Q System and P System for ordering. • “Gozinto” chart or Product Structure Tree

References :

1. Materials Management : an integrated approach – Gopalakrishnan & Sundaresam- PHI
2. Modern Concepts on Materials Management – S C Bhattacharya
3. Purchase and Materials Management – Prof. Bhatnagar – Vrinda
4. Modernisation of Materials Management – L C Jhamb – Everest
5. Purchasing and Materials Management – N K Nair - VIKAS
6. Production and Operations Management – Aswathappa & Bhat, Himalaya Pub.
7. Production & Operation Management – R V Badi & N V Badi, Vrinda Publ.
8. Production (Operation) Management – L C Jhamb; Everest
9. Production & Operations Management – Bhatnagar & Agrawal; Vrinda
10. Production & Operations Manag

8TH SEMESTER
8.1 GREEN MARKETING

UNIT 01:**Emergence and essence of environmental marketing**

Essence of eco-marketing in retrospective review

Aims, tasks and directions of environmental marketing development

Estimation of influence of mankind economic management on the environment and sustainable development concept

Global trends of penetration of environmental aspects in social movements and business

UNIT 02:**Green marketing development trends**

State and trends of environmental needs

Factors of environmental needs development, methods of their discovery

Types of goods according to ecological compatibility level

UNIT 03:**Types of environmental marketing customers**

Types of customers according to ecological compatibility of their behavior

Readiness of consumers to pay a premium for ecological compatibility of various types of goods, The analysis of motivation of green goods consumption Eco attributive customer choice and its types according to motivation

UNIT 04:

Peculiarities of green marketing use

Peculiarities of green goods market promotion
Environmental labeling
Greenwashing as unscrupulous tool of green-marketing

UNIT 05:

Grounds for directions of green goods market development

Evaluation of green product compatibility to multidirectional interests of market subjects and matching that of the latter
Risk evaluation of interaction with subjects of green goods market
Optimization of costs on green goods promotion of various level of consumption motivation

UNIT 06:

The role of government in green marketing development

Theory of economic regulation of environmental activity of enterprises
Determination of expediency of application of motivation methods for greening of activity of enterprises Topic 20. Optimization of economic motivation tools of production greening

8.2 STRATEGIC SUSTAINABILITY MANAGEMENT

Course Description:

This cross-disciplinary graduate course provides a holistic overview of the environmental, social, economic and governance (ESEG) aspects of sustainability management and how to address the strategically to maximize business and product performance to meet changing stakeholder expectations.

Module 1 –

Business Sustainability Management

Why Sustainability Matters

- State of the World
- Sustainability Pillars (Environmental, Social, Economic, Governance)

Redefining Capitalism

Integrating Sustainability into Business

- Systems Thinking for Sustainability
- Value Chain perspective
- Beyond Corporate Social Responsibility
- Sustainability Strategy and Planning
- Stakeholder Engagement

Integrated Sustainability Management

- Sustainability Performance Management
- Continuous Improvement
- Integrated Sustainability Management Systems

Sustainability Reporting

- Sustainability Reporting Frameworks

□ Materiality Assessment

Module 2 –

Product Sustainability Management

Product Life Cycle Management

- Life Cycle Thinking
- Environmental Life Cycle Assessment
- Life Cycle Costing

Sustainability Management Approaches

- Eco-business and Environmental Management
- Lean Manufacturing
- Social Sustainability Management

Product Sustainability Frameworks and Tools

- Sustainable Procurement
- Supply Chain Sustainability
- Product Stewardship, Extended Producer Responsibility

Environmental claims and marketing

- Environmental Claims, Labels and Declarations
- Environmental Marketing

8.3 BUSINESS ETHICS AND CORPORATE GOVERNANCE

UNIT 1:

Introduction to ethics

- 1.0 Introduction
- 1.1 Unit Objectives
- 1.2 Ethics and Business Ethics
- 1.3 Ethical Concepts
- 1.4 Ethical Values
- 1.5 Business Ethics
- 1.6 Summary
- 1.7 Answers to ‘Check Your Progress’
- 1.8 Exercises and Questions
- 1.9 Further Reading

UNIT 2:

Organizational ethics

- 2.0 Introduction
- 2.1 Unit Objectives
- 2.2 Ethical Corporate Behaviour
- 2.3 Development of Ethical Corporate Behaviour
- 2.4 Ethical Leadership
- 2.5 Summary
- 2.6 Answers to ‘Check Your Progress’
- 2.7 Exercises and Questions
- 2.8 Further Reading

UNIT 3:

Ethical decisions

- 3.0 Introduction
- 3.1 Unit Objectives
- 3.2 Ethical Decision Making
- 3.3 Ethical Dilemmas in Organization
- 3.4 Social Responsibility of Business
- 3.5 Corporate Governance
- 3.6 Summary
- 3.7 Answers to 'Check Your Progress'
- 3.8 Exercises and Questions
- 3.9 Further Reading

UNIT 4:

Ethical issues in the functional area

- 4.0 Introduction
- 4.1 Unit Objectives
- 4.2 Ethics in the Functional Area
- 4.3 Ethics in Marketing
- 4.4 Ethics in Finance
- 4.5 HR and Information Technology
- 4.6 Summary
- 4.7 Answers to 'Check Your Progress'
- 4.8 exercises and Questions
- 4.9 Further Reading

UNIT 5:

Environmental ethics, corruption and gender issues

- 5.0 Introduction
- 5.1 Unit Objectives
- 5.2 Environmental Ethics
- 5.3 Corruption
- 5.4 Gender Ethics
- 5.5 Sexual Harassment and Discrimination
- 5.6 Summary
- 5.7 Answers to 'Check Your Progress'
- 5.8 Exercises and Questions;
- 5.9 Further Reading

8.4 SUPPLY CHAIN SUSTAINABILITY

UNIT 01:

Introduction

UNIT 02:

Getting Started on Supply Chain Sustainability, Developing the Business Case, Understanding the External Landscape Establishing a Vision

UNIT 03:

Establishing Sustainability Expectations for the Supply Chain, Overview of Codes of Conduct, Writing the Code of Conduct, Using the Code of Conduct

UNIT 04:

Determining the Scope, Mapping the Supply Chain, Segmenting the Supply Chain

UNIT 05:

Engaging with Suppliers, Selecting Communications Channels, Monitoring and Evaluation, Remediation and Supplier Capability Building

UNIT 06:

Determining Roles & Responsibilities Internal Alignment Governance and Oversight: Executive Leadership and the Board Cross-functional Coordination among Business Managers

Implementation by Supply Management Professionals

UNIT 07:

Industry Collaboration & Multi-Stakeholder Partnership, the Context for Collaboration, Opportunities and Risks of Collaboration, Multi-Stakeholder Partnerships

UNIT 08:

Establishing Goals & Tracking and Communicating Performance, The Process of Goal Setting, Goals for Impact, Goals for Supplier Performance, Goals for Internal Performance, Measurement Processes and Practices, Communicating Progress and Reporting.

8.5 MANAGING ENVIRONMENTAL AND SOCIAL RISKS

Unit 1.

Sustainability and Banking Institutions

- 1.1. Sustainability in Finance
- 1.2. Sustainability and NDBs
- 1.3. The Financial Sector as a Driver for Change

Unit 2.

The Rationale for Sustainability in Banking Operations

- 2.1. The Benefits of an ESMS
- 2.2. How to Convince a Skeptical Banker
- 2.3. How to Link an ESMS with a National Regulatory Framework

Unit 3.

Establishing an ESMS: The Building Process

- 3.1. The Foundation: Objectives and Scope
- 3.2. What Are the Building Blocks of an ESMS?

Unit 4.

Application of an ESMS to Daily Operations

- 4.1. Integration into the Credit Cycle
- 4.2. Roles and Responsibilities: Recommendations
- 4.3. Customizing an ESMS for Different Banking Activities
- 4.4. An ESMS for Tier 2 FIs

Unit 5.

Development of an ESMS

- 5.1. Scoping
- 5.2. The ESMS Design
- 5.3. ESMS Implementation
- 5.4. Resources Available
- 5.5. Implications Relating to Time and Budget

Unit 6.

Lessons Learned

Unit 7.

From Risk Management to Business Development

Unit 8.

Conclusions and Recommendations

- 8.1. Key Findings
- 8.2. Recommendations to NDBs

Reference

- Adaptation Fund. 2013. “Environmental and Social Safeguards, Readiness and More: The AFB’s 21st Meeting.” Washington, DC: Adaptation Fund.
- ALIDE (Asociación Latinoamericana de Instituciones Financieras para el Desarrollo). 2011.
- “Sostenibilidad financiera y nuevos retos de la banca de desarrollo.” Lima, Peru: ALIDE. Banking for Society. 2012. “A Road to a More Sustainable and Vigorous Financial Sector.”
- Belgium: Banking for Society.
- CAO (Compliance Advisor/Ombudsman). 2012. “CAO Audit of a Sample of IFC Investments in Third-Party Financial Intermediaries.” Washington, DC: Compliance Advisor/Ombudsman.
- Coastal Quest and Blue Earth Consultants. 2012. “The Banking Sector & Ecosystem Services. A Meta- Analysis.” Oakland, California: Coastal Quest and Blue Earth Consultants.

8.6 ENVIRONMENTAL LAW AND POLICY

Unit 1.

Introduction

Unit 2.

Setting goals and targets: the ends of environmental policy

- 2.1 Normative Issues and Analysis
 - 2.1.1 Criteria for Environmental Policy Evaluation
 - 2.1.2 Benefit-Cost Analysis of Environmental Regulations
 - 2.1.2.1 Discounting
 - 2.1.2.2 Benefit Concepts and Taxonomies
 - 2.1.2.3 Cost Concepts and Taxonomies

- 2.1.2.4 Cost Estimation Methods
- 2.1.2.5 Benefit Estimation Methods
 - 2.1.2.5.1 Revealed Preference Methods
 - 2.1.2.5.2 Stated Preference Methods
 - 2.1.2.5.3 Fallacious Methods of “Benefit Estimation”
 - 2.1.2.5.4 Benefit Transfer
 - 2.1.2.5.5 Valuing Mortality Risk Reductions
- 2.1.2.6 Critiques of Benefit-Cost Analysis
- 2.1.3 Other Approaches to Analyzing the Goals of Environmental Policies
- 2.2 Positive Issues and Analysis
 - 2.2.1 Executive Orders
 - 2.2.2 Legislative Enactments
 - 2.2.3 Judicial Recognition
 - 2.2.4 A Political Economy Perspective on How Standards Are Set

Unit 3.

Choosing instruments: the means of environmental policy

- 3.1 Normative Issues and Analysis
 - 3.1.1 Potential Criteria for Choosing Among Policy Instruments
 - 3.1.2 Alternative Policy Instruments
 - 3.1.2.1 Command-and-Control versus Market-Based Instruments
 - 3.1.2.2 Pollution Charges
 - 3.1.2.3 Tradeable Permit Systems
 - 3.1.2.4 Market Friction Reduction
 - 3.1.2.5 Government Subsidy Reduction
 - 3.1.2.6 Liability Rules
 - 3.1.2.6.1 Joint and Several versus Non-Joint Liability
 - 3.1.2.6.2 Liability Extension
 - 3.1.3 Cross-Cutting Issues
 - 3.1.3.1 Implications of Uncertainty for Instrument Choice
 - 3.1.3.2 Effects of Instrument Choice on Technological Change
 - 3.1.3.3 Distributional Considerations
 - 3.1.4 Normative Lessons
 - 3.1.4.1 Design and Implementation
 - 3.1.4.2 Identifying New Applications
- 3.2 Positive Issues and Analysis
 - 3.2.1 Historical Dominance of Command-and-Control
 - 3.2.2 Prevalence of Tradeable Permits Allocated Without Charge
 - 3.2.3 Increased Attention to Market-Based Instruments

Unit 4.

Allocation of responsibility across levels of government

- 4.1 Positive Review of Responsibility of Levels of Government
- 4.2 Normative Review of Allocation of Regulatory Responsibility
 - 4.2.1 Competition Among Political Jurisdictions: The Race to the Bottom
 - 4.2.1.1 Normative Assessment of the Race-to-the-Bottom Claim
 - 4.2.1.2 Positive Assessment of the Race-to-the-Bottom Claim
 - 4.2.2 Transboundary Environmental Problems

4.2.3 Public Choice and Systematic Bias
4.2.3.1 Normative Foundation for Public Choice Claims
4.2.3.2 Positive Support for Public Choice Pathologies

References:

- Abraham, K.L. (1988), "Environmental Liability and the Limits of Insurance", *Columbia Law Review* 88:942-88.
- Ackerman, B.A. and W.T. Hassler (1981), *Clean Coal / Dirty Air* (Yale University Press, New Haven, CT).
- Ackerman, F. and L. Heinzerling (2002), "Pricing the Priceless: Cost-Benefit Analysis of Environmental Protection", *University of Pennsylvania Law Review* 150:1553-84.
- Adler, M.D. and E.A. Posner, eds. (2001), *Cost-Benefit Analysis: Legal, Economic and Philosophical Perspectives* (University of Chicago Press, Chicago, IL).
- Ainslie, G. (1991), "Derivation of Rational Economic Behavior from Hyperbolic Discount Curves", *American Economic Review* 81:334-340.
- Alberini, A., M. Cropper, A. Krupnick, and N.B. Simon (2004), "Does the value of a statistical life vary with age and health status? Evidence from the US and Canada", *Journal of Environmental Economics and Management* 48(1):769-792.
- Alliance to Save Energy (1993), "Federal Energy Subsidies: Energy, Environmental and Fiscal Impacts" (Lexington, MA).

UNIVERSITY OF MYSURU



Proposed regulation for eight semester program of B.B.A Honors with International Business Specialization

Regulation 2021

1.0 Programmes offered:

BBA (Honours) to those aspiring to become leaders in the field of Management and Commerce. The focus is on creating a talent pool of accounting-centric professionals whose credentials as Professionals in its true sense of term is sacrosanct. The Program is so conceived that it equips the students with a wide range of managerial skills, while building competence in a particular area of business. The Programme ensures that in addition to their regular core courses the students are exposed to all major general commerce and business principles.

The BBA [Honours] are advanced and progressive 4-year programs, focused on more dominant specializations. Honours programs equip the students with greater dexterity in terms of their value to the Industry into which they will ultimately move to.

1.1 Vision:

Commitment to pursue excellence in education, while equipping students with knowledge and skills, inculcate values, identify hidden talents, provide opportunities for students to realize their full potential and thus shape them into global assets, with the core values of professionalism, integrity, respect for diversity and continuous learning.

1.2 Mission:

GETS ACADEMY is dedicated to excellence in performance and committed to provide quality education, opportunities and services that meet the needs of business and also contribute for the society's wellbeing, national development and to meet global competencies.

The institution strives to fulfill its mission to provide educational opportunities to all aspiring youth to excel in life by developing academic excellence, fostering values, creating civic responsibility and building global competencies in a dynamic environment. Environment Protection and Sustainable Development forms the core of its Mission.

1.3 Course objectives:

1. Our Graduates after successful completion of the program will develop skills and competencies in the area of commerce, management, communication, finance, effective business practices, environment protection and sustainable development.

2. They will be able to lead teams, develop problem solving abilities and decision making capacities.
3. Our students after successful completion of the program will be able to gain insights into the emerging domains and develop interest in lifelong learning
4. The course design ensures that the youth get adequate opportunities to identify, develop their skills and meet the requirements of industry, corporates and the society, nationally and internationally.
5. Driven by one aim – imparting ethical and profound education – GETS ACADEMY has begun its journey with an objective of molding corporate-ready professionals with its specialized programs.
6. Aim to bridge the gap between the corporate expectations and the prevalent strengths of our human resources; we endeavor to help individuals to succeed by transforming knowledge into action.

1.4 Program outcomes:

The commitment of imparting profound education reflects in the enlivening infrastructure of our institution, and most importantly, GETS ACADEMY does not market itself as a manufacturer of degree and certificate holders alone, but also acts as a responsible creator of able professionals:

- With Entrepreneurial Competency and Leadership Ability.
- With the ability to communicate effectively.
- Encourage Analytical and critical thinking abilities for data –driven decision making and forecasting.
- Ability to understand , analyze and communicate global , economic, legal and ethical aspects of business.
- Gain exposure through inter- disciplinary and specialized courses.
- Engage in Research and apply statistical tools and techniques for Problem solving and decision making.
- Integrate knowledge, skill and attitude that can enhance the creativity and personality of students.
- Apply knowledge of theory and practices in problem solving and decision making of business.
- The overarching outcome is to develop knowledgeable, skilled, ethical and well-rounded individuals, who are job ready from day one of passing out from GETS ACADEMY and have the potential to lead their organizations to success.

1.5 Career opportunities:

The specialized programs that GETS Academy seeks to provide, will give an overall eclectic dimension to the students to stand out from the rest. The programs have been designed keeping in mind the growing trends and requirements in Commerce and Management domains of life activity.

BBA (HONS) students with specializations are being increasingly and eminently sought for by the corporate world, national and international organizations. The attributes of being industry-ready and readily deployable, would be the outcome of the rigorous coaching, training, practice and exposure to live activities, nationally and internationally, would be the hallmark of GETS ACADEMY.

2.0 Eligibility for Admission:

- 2.1 Pre-University / Higher Secondary / 10 +2 Examination Pass from recognized Board with a minimum of 45% in aggregate [40% in case of candidates belonging to Reserved Category].
- 2.2 Lateral Entry: one year certificate or diploma / in computer science / commerce / management / sustainable development.
- 2.3 All compulsory subjects (languages, constitution of India, Environment studies and physical education) as required by UGC should be successfully completed as a bridge course if the student has not undergone the prescribed subjects in the diploma.

3.0 Structure of the Undergraduate Degree Programme in BBA Honors:

- 3.1. The Syndicate of the University of Mysore, on being satisfied from the Inspection report submitted by the Inspection team has granted recognition to GETS Academy, Mysuru, under Section 66 of the K.S.U. Act 2000 to offer the following Specified/specialized course, subject to the terms and conditions as declared here under.
 - 3.1.1 B.B.A (Honors)
 - International Business
- 3.2 In line with the new National Educational Policy (NEP), the above programs are credit based, advanced and progressive 4-year programs, focused on more dominant specializations. Honors programs equip the students with greater dexterity in terms of their value to the Industry into which they will ultimately move to. Students who take up these programs would be provided, Certificate upon completion 1st year, Diploma upon completion of 2nd year, Degree upon completion of 3rd year and Honors Degree upon completion of all the 4 years.
- 3.3 Students successfully completing the Honours Degree Program of four years can seek admissions for M.Com and MBA Master's Program for duration of one year only.

4.0 Scheme of Instructions

- 4.1 Choice Based Credit System (CBCS) was introduced from the Academic year 2015- 16 in the curriculum to provide students a balanced approach to their educational endeavor.
 - a) Undergraduate (UG) degree programmes in Honors for four years will have the curriculum and syllabi (course contents) as approved by the respective Board of Studies of University of Mysuru.
- 4.2 The curriculum for B.B.A Honors degree programme is designed to have a minimum of **144 credits + 4 Non – CGPA credits** (within third to fifth semesters of study for the award of degree).

Under CBCS, the degree programme will consist of the following categories of courses:

- i. **General Core foundation (CF)** courses comprising of Humanities courses; Language Courses, Courses specific to the selected program etc.,
- ii. **Compulsory Courses (CC) consisting of Non- CGPA courses.**

4.3 Non-CGPA courses:

Non-CGPA courses offered in certain semesters are compulsory, but are not used for calculation of GPA and CGPA. However, the credits will be mentioned in the grade sheet.

4.3.1 The student shall select any two courses /activity from the following Table 1 during the entire period of study. The student has to make his / her own efforts for earning the credits. The grades given will be Pass / Fail (P/F). The respective class teachers have to encourage monitor and record relevant activities of the students, based on the rules issued from time to time by the Institute and submit the End semester report to the Head of the Department

Table 1. Non CGPA Courses

No.	Course /Activity	Credits
1.	Start ups	2
2.	Industrial Training	2
3.	Technical conference, seminar, competitions, Professional Societies	2
4.	Management courses	2
5.	Technical Certification Course	2
6.	Sports	2
7.	NCC	2
8.	NSS	2
9.	YRC	2
10.	Art and Cultural activities	2
11.	English Proficiency Certification	2
12.	Aptitude Proficiency Certification	2
13.	Foreign Languages Level II and above	2
14.	Publication in Conferences / Seminar	2
15.	Indexed Journal Publication per paper	2

4.3.2 A student must earn compulsorily the credits under each category shown in **Table 2** and also a minimum total of **148 credits (144 credits + 4 Non - CGPA credits)** for the award of undergraduate in B.B.A.

Table2. Distribution of Credits:

No.	Category	Credits
1	General degree	144
2	Non-CGPA	04
	Total Credits	148

4.4 Students are eligible for award of the respective **UG (Hons.) Degree** upon successful completion of **192 credits (144 regular credits + 52 Specialization Credits + 4 Non - CGPA credits)** under each category shown in table 3 maintaining a CGPA of 7.0 with no history of arrears.

Table3. Distribution of Credits:

No.	Category	Credits
1	General degree	144
2	Specialization	52
3	Non-CGPA	04
	Total Credits	200

5.0 Medium of instructions:

The medium of instruction is English for all courses, examinations, seminar presentations and project reports.

6.0 Attendance:

- 6.1 Only those students who have at least 75% attendance in a course shall be permitted to take semester examination for that course.
- 6.2 The candidate who fails to satisfy the requirement of the attendance in a course shall rejoin the same course by obtaining prior permission from the university.

7.0 Scheme of Examination & Evaluation

- 7.1 There shall be University Examination at the end of each semester for maximum marks of 80 Marks for theory and the continuous assessment will be 20 Marks.
- 7.2 All course of this program except courses that are common to all other graduate program of the University of Mysuru shall be set / valued / reviewed by BoE of B.B.A Honors for a maximum of 80 Marks.
- 7.3 The pattern of the question paper will be as follows,
Part – A Answer any two out of four questions 2 X 15 = 30
Part – B Answer any three out of five questions 3 X 10 = 30
Part – C Answer any four out of six questions 4X05= 20
Total - 80
- 7.4 Continuous assessment will be carried out in two stages – one , eight weeks of instructions designated as A1, A2 will be conducted before 16th week of the semester.
- 7.5 The breakup of total marks will be as follows:
A1 (Covering the first half of the syllabus) - 10 Marks

A2 (Covering the second half of the syllabus) -	10 Marks
Semester Exam (Entire syllabus)	- 80 Marks
Total	100

7.6 Evaluation of project report:

7.6.1 Evaluation of project report is for 100 Marks divided into three components

I.	P1 (Finalization and preparation of synopsis)	- 30 Marks
II.	P2 (submission of detailed work dairy)	- 30 Marks
III.	P3 (final project report)	- 40 Marks
	Total	100

8.0 Board of Examiners and Evaluation :

8.1 There shall be a Board of Examiners for scrutinizing and approving the question papers and scheme of evaluation constituted by the University.

8.2 There will be single valuation for all papers.

9.0 Declaration of result:

9.1 Minimum for a pass in each paper shall be 35 % and for all the papers in the semester average shall be 40 %.

9.2 There shall be no minimum marks for A1 and A2.

9.3 Classification of successful candidates and graduation of result shall be as per the University regulations.

9.4 Students who take up these programs would be provided, Certificate upon completion 1st year, Diploma upon completion of 2nd year, Degree upon completion of 3rd year and Honors Degree upon completion of all the 4 years.

10.0 Provision for repeaters :

10.1 A candidate is allowed to carry all the previous uncleaned papers to the subsequent semesters.

10.2 The candidate shall take the examination as per the syllabus and scheme of examination in force during the subsequent appearances.

11.0 Any other issue not envisaged shall be resolved by the Vice-Chancellor in consultation with the appropriate bodies of the University.

12.0 Where ever the regulation is silent, the provisions of University shall be Applicable

Subject	Hrs./week	Hrs./week	Credits	L:T:P Pattern
Sl. No	Subject	Hrs./week	Credits	L:T:P Pattern
1.1	Kannada/Sanskrit/Hindi	4	3	2:1:0
1.2	Language: English	4	3	2:1:0
1.3	Financial accounting – I	6	5	4:1:0
1.4	Business Mathematics	5	3	2:1:0
1.5	Principles of Management	5	4	3:1:0
1.6	Constitution of India	4	4	3:1:0
	Total	28	22	

Sl. No	Subject	Hrs./week	Credits	L:T:P Pattern
2.1	Kannada/Sanskrit/Hindi	4	3	2:1:0
2.2	Language: English	4	3	2:1:0
2.3	Financial accounting – II	6	5	4:1:0
2.4	Psychology of Management	5	4	3:1:0
2.5	Computer for management	4	3	2:1:0
2.6	Environment Studies	6	4	3:1:0
	Total	29	22	

Sl. No	Subject	Hrs./week	Credits	L:T:P Pattern
3.1	Kannada/Sanskrit/Hindi	4	3	2:1:0
3.2	Language: English	4	3	2:1:0
3.3	Cost Accounting	6	5	4:1:0
3.4	Physical education	5	4	3:1:0
3.5	Organizational Change and Development	6	4	3:1:0
3.6	RDBMS	5	3	2:1:0
	NON-CGPA		2	0.0.2
	Total	30	22	

Sl. No	Subject	Hrs./week	Credits	L:T:P Pattern
4.1	Kannada/Sanskrit/Hindi	4	3	2:1:0
4.2	Language: English	4	3	2:1:0
4.3	Business Statistics	5	5	4:1:0
4.4	Industrial Laws	5	5	4:1:0
4.5	Management accounting	5	4	3:1:0
4.6	Entrepreneurial Management	5	5	4:1:0
	NON-CGPA		2	0.0.2
	Total	30	25	

Sl. No	Subject	Hrs./week	Credits	L:T:P Pattern
5.1	Quantitative Methods for Business	6	4	3:1:0
5.2	Corporate Environment	6	5	4:1:0
5.3	Service Management	5	4	3:1:0
5.4	Income Tax - 1	5	4	3:1:0
5.5	Advertisement & Media Management	5	4	3:1:0
5.6	Stock and Commodity Market	5	4	3:1:0
	NON-CGPA		2	0.0.2
	Total	32	25	

Specialization syllabus for International Business

Sl. No	Subject	Hrs./week	Credits	L:T:P Pattern
6.1	Management Concepts & Theories	5	4	3:1:0
6.2	Global Strategic Management	6	5	4:1:0
6.3	International supply chain management and logistics	5	5	4:1:0
6.4	foreign trade policy and management	6	5	4:1:0
6.5	Foreign trade financing and documentation	5	4	3:1:0
6.6	Internship	5	4	0:2:2
	Total	32	29	

Sl. No	Subject	Hrs./week	Credits	L:T:P Pattern
7.1	Income Tax - II	6	5	4:1:0
7.2	Banking law & Practice	5	5	4:1:0
7.3	Banking and Insurance	4	4	3:1:0
7.4	Investment Analysis & portfolio Management	5	4	3:1:0
7.5	Production and Material Management	5	4	3:1:0
7.6	Project and viva-vice	4	4	0:2:2
	Total	29	28	

Specialization syllabus for International Business

Sl. No	Subject	Hrs./week	Credits	L:T:P Pattern
8.1	Legal Aspects of Business	6	5	4:1:0
8.2	Operations Management	5	4	3:1:0
8.3	International HRM	5	3	2:1:0
8.4	International trade law	6	3	2:1:0
8.5	Managerial economics	5	4	3:1:0
8.6	Forex management and currency derivatives	5	4	3:1:0
	Total	32	23	

FIRST SEMESTER

1.3 FINANCIAL ACCOUNTING-I

Unit 1 –

Meaning of Accounting – Accounting Principles – Concepts and Conventions Accounting Standards - Meaning – objectives – Indian Accounting Standards – IFRS. Systems of Book- Keeping – Rules of double - entry -preparation of Journal and Ledger.

Unit 2-

Subsidiary Books – Purchase, Purchase Returns, Sales, Sales Returns, Cash Book, Petty Cash Book, Journal proper, Bills Receivable and Bills Payable Book (Format and Theory only). Problems on Three Column Cash Book.

Unit 3-

Preparation of Trial Balance- Preparation of Final Accounts of Sole - Trading Concern, Trading Account, Profit and Loss Account and Balance Sheet.

Unit 4-

Depreciation – Meaning, Causes, Methods of Depreciation. Problems on Straight - line method, Written down value method and Sinking fund method.

Unit 5-

Consignment- Meaning- Differences between Sales and Consignment – Proforma Invoice – Account Sales- Problems on consignment (at cost and Invoice price)- Normal loss and Abnormal loss.

Unit 6 –

Bills of Exchange- meaning, Features- parties to Bill of Exchange- Noting and Protest – Discounting – Endorsement – Renewals of Bills - Dishonor of Bills, Simple problems on Trade Bills.

References:

1. Financial Accounting B S Raman
2. Financial Accounting -I &II G.H. Mahadevaswamy & B H Suresh
3. Advanced accounting M C Shukla and T S Grewal
4. Financial Accounting S P jain and Narang K L
5. Advanced accounting p c tulsian

1.4 BUSINESS MATHEMATICS

Objectives :

- 1.To understand the concepts of ratio , proportion and percentage.
- 2.To understand the concept and application of profit and loss in business.
- 3.To use the concept of EMI.
4. To understand the concept of stock exchange and to calculate Dividend.
- 5.To understand applications of matrices in business.

Unit 1. Ratio, Proportion and Percentage

Ratio- Definition, Continued Ratio, Inverse Ratio, Proportion, Continued Proportion, Direct Proportion, Inverse Proportion, Variation, Inverse Variation, Joint Variation, Percentage- Meaning and Computations of Percentages.

Unit 2. Profit And Loss

Terms and Formulae, Trade discount, Cash discount, Problems involving cost price, Selling Price, Trade discount and Cash Discount. Introduction to Commission and brokerage, Problems on Commission and brokerage.

Unit 3. Interest

Simple Interest, Compound interest (reducing balance & Flat Interest rate of interest), Equated Monthly Installments(EMI), Problems.

Unit 4. Shares and Dividends

Concept of Shares, Stock exchange, Face Value, Market Value, Dividend, Equity Shares, Preferential Shares, Bonus Shares, Examples.

Unit 5. Matrices And Determinants (upto order 3 only) :

Multivariable data, Definition of a Matrix, Types of Matrices, Algebra of Matrices, Determinants, Adjoint of a Matrix, Inverse of a Matrix via adjoint Matrix, Homogeneous System of Linear equations, Condition for Uniqueness for the homogeneous system, Solution of Non-homogeneous System of Linear equations (not more than three variables). Condition for existence and uniqueness of solution, Solution using inverse of the coefficient matrix, Problems.

Unit 6. Permutations and Combinations :

Permutations of 'n' dissimilar objects taken 'r' at a time (with or without repetition). ${}^n P_r = n! / (n-r)!$ (without proof). Combinations of 'r' objects taken from 'n' objects. ${}^n C_r = n! / r! (n-r)!$ (without proof) problems, Applications.

Reference Books :

- 1) Business Mathematics by Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jain.
- 2) Business Mathematics by V. K. Kapoor - Sultan chand & sons, Delhi
- 3) Business Mathematics by Bari - New Literature publishing company, Mumbai

1.5 PRINCIPLES OF MANAGEMENT

Unit 1:

Introduction to Management: Meaning and Definition – Nature - Management Process – Management Functions – Levels of Management and Skills – Importance - Management Thinkers: F W Taylor - Henry Fayol – Elton Mayo - Peter F.Druker and Prahalad.

Unit 2:

Planning & Decision Making : Meaning & Definition of Planning – Planning Process Purposes of Planning – Features and Importance Benefits of Planning - Types of Plans - Short Range & Long Range Plans - Strategic and Operational Plans, Policies & Procedures,

Budgets and Projects - Decision Making : Meaning - Decision Making Process – Individual Vs Group Decision Making - Advantages & Disadvantages of Group Decision Making

Unit 3:

Organising & Staffing : Meaning & Definition of organization - Nature - Principles of Organisation - Formal & Informal Organisations – Functional Organisation- Unity of Command, Span of Control – Delegation of Authority & Responsibility – Advantages of Delegation, Barriers to Delegation - Centralisation and Decentralisation. Staffing: Meaning, Process, Importance, Functions, Factors affecting Staffing and Advantages of Staffing.

Unit 4 :

Directing & Communication- Meaning and Definition of Direction - Nature of Direction - Importance of Direction - Orders and Instructions – Supervision: Essentials of Effective Supervision. Meaning and Definition of Communication - Nature, Objectives and Importance of Communication - Forms of Communication: Oral, Written and Body Language. Types of Communication : Upward, Downward, Horizontal, Vertical, Diagonal- Formal & Informal Communication- Barriers to Communication- Measures to Overcome Barriers to Communication

Unit 5:

Motivation & Leadership: Meaning & Definition of Motivation – Nature and Importance of Motivation - Theories of Motivation : Maslow’s Hierarchy of Needs Theory , - Herzberg’s Theory – Theory X, Y and Z - Meaning & Definition of Leadership – Functions of Leadership - Leadership Traits - Leadership Styles Unit 6: Controlling: Meaning & Definition of Controlling- Control Process – Types of Control : Feed forward, Concurrent and Feedback Controls –MBO – MBE – Control Techniques: PERT – CPM – JIT, Budgetary Control – Auditing : Internal and external Auditing

Books for Reference:

1. Richard Pettiger. Introduction to Management, Palgrave Macmillan, New York. 52
2. Meenakshy Gupta . Principles of Management, PHI, New Delhi.
3. Prasad L.M. Principles of Management, Sultan Chand & Sons, New Delhi.
4. Koontz andn O’Donnel. Principles of Management, Tata McGraw-Hill Publishing, Co.Ltd. New Delhi.
5. Koonts and Heinz Weihrich,, Essentials of Management, Tata McGraw-Hill Publishing Co.Ltd. New Delhi.
6. Bhooshan Y.K. Business Organisation and Management, Sultan Chand & Sons New Delhi.
7. Peter F. Drucker, Practice of Management, Allied Management Tasks , Harper Collins Publishers
8. T.N. Chabbra Principles of Management

1.6 CONSTITUTION ON INDIA

- Syllabus as per University of Mysore.

SECOND SEMESTER
2.3 FINANCIAL ACCOUNTING – II

Unit 1 –

Joint-Venture: Meaning, objectives, Methods of preparing Accounts with separate books and without separate books. Differences between Consignment and Joint Venture.

Unit 2-

Branch Accounts: Meaning, objectives and Types-Dependent Branches – Problems on Debtors system only at Cost and Invoice price.

Unit 3-

Hire purchase: Meaning, Features, Sale v/s Hire purchase - problems on Hire purchase (Excluding Repossession).

Unit 4-

Installment system: Meaning, Differences between and Installment purchase – problems on Installment system.

Unit 5-

Partnership Accounts- Fixed Capital system v/s Fluctuating Capital system. Accounting treatment on Admission, Retirement and Death of a partner. Treatment of goodwill, Sacrificing Ratio and Gain Ratio. Problems on Admission, Retirement and Death of a partner.

Unit 6-

Dissolution of partnership firm, preparation of Account (Excluding Garner v/s Murry case).

References:

1. Financial Accounting B S Raman
2. Advanced accounting rl guptha & Radha swamy M
3. Advanced accounting M C Shukla and T S Grewal
4. Financial Accounting S P jain and Narang K L
5. Advanced accounting p c tulsian

2.4 PSYCHOLOGY FOR MANAGEMENT

Unit - I

- a. Psychology: Its nature, scope and methods.
- b. Biological Bases of Behaviour: Neurons, Nervous system. It's basic structure and function, The brain, Lateralization of the cerebral centre, The endocrine system

Unit - II

a. Sensation and Perception

Sensation: The raw material of understanding: Sensory threshold, Sensory adaptation Vision, Hearing, Touch and other skin senses, Smell and taste, Kinesthetic and vestibule sense

Perception

Perception: The focus of attention Perception: Same organizes principles. Constancies and illusions The plasticity of perception

b. Learning

Classical conditioning, Operant conditioning, Observational learning

Unit - III

a. Memory

Human memory: The information processing approach Sensory memory, Short - term memory, Long - term memory, Forgetting from long term - memory, Memory in natural contexts, Biological bases of memory

b. Cognition : Thinking, Dealing and Communicating

Thinking: Forming concepts and reasoning to conclusions Making decisions: Problem solving and creativity Language: The communication of information.

Unit - IV

a. Motivation and Emotion

Motivation: The activation and persistence of behavior Emotion: Their nature, expansion and impact

b. Measuring Individual Differences:

The Nature of Psychological Testing Psychological Tests: Reliability, validity and standardization, The nature and measurement of human intelligence. Human intelligence: The role of heredity and the role of environment. Measuring interests, aptitudes and achievements

Unit - V

Social Thought: How we think About Others and the Social Culture a. Attribution: Understanding the causes of others behavior Social cognition: How we process social information Attitudes: Evaluations of the social world Prejudice and discrimination Social Behavior: Social influence: Changes other behavior, conformity compliance, obedience Attraction and love: Interpersonal attraction, pro social behavior

Reference:

1. Morgan & King - Introduction to psychology
2. Alkinson & Alkinson - Introduction to psychology
3. Barron - Introduction to psychology

2.5 COMPUTER FOR MANAGEMENT

Unit-I

Fundamentals: Concepts of computers, Application areas, Classification of Computer System. Data representation and Binary Numbers, computer hardware and software.

Unit-II

ALS, Internal organization of ALU, Types of memories, selection of memory systems, role of control unit, data communication, LAN and WAN, Switches, hubs, routers, idea of distributed systems, the internet, world wide web, search engine, email, home page.

Unit-III

programming, concept, flowchart, algorithms, programming languages and packages, batch processing, multi programming, parallel process, stored programme concept, programme execution, fetch decode, execute cycle, arithmetic, Logic and shift operations.

Unit-IV

Operating Systems, DOS, WINDOWS, Conventional machines, digital logic machine, operating system, basic idea of an OS, OS as a resource manager, memory management, input output management.

Unit-V

Web fundamentals, internet and WWW internet, internet based E Commerce, issues, problems, prospects.

References:

1. Balguruswami - Computer Fundamentals.
2. V.Rajaraman - Computer Fundamentals.

2.6 ENVIRONMENT STUDIES

- Syllabus as per University of Mysore.
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THIRD SEM

3.3 COST ACCOUNTING

Unit 1-

Cost Accounting:- Introduction, meaning, definitions of cost, Costing and Cost Accounting, objectives, advantages and disadvantages of Cost Accounting. Comparison between Cost Accounting and Financial Accounting, Elements of Cost, classification of Cost, Cost unit, Cost centre, statement of Cost, preparation of Cost sheet including Estimations, Quotation and Tender.

Unit 2-

Materials: Meaning, nature, classifications and codification. Purchase procedure, functions of store keeper. Inventory control-meaning, techniques-problems on stock levels, pricing the issue of materials-methods, problems on FIFO AND LIFO only.

Unit 3-

Labour: Meaning, methods of time keeping and time booking, methods of remunerations to labor overtime and idle time and their treatment problems on time wage, piece wage, Halsey and Rowan plan.

Unit 4-

Overheads: Meaning, Overhead accounting process-classifications, codifications, allocation, apportionment, re-apportionment and absorption of Overheads. Problems on primary and secondary distribution (Repeated Distribution method only). Machine Hour Rate- Meaning and problems.

Unit 5-

Methods of Costing: Introduction, different methods of costing and applications Contract Costing-problems, Process Costing-problems on Process losses only.

Unit 6 –

Operating Costing: Introduction, Format of operating Cost Sheet-problems on Operating Costing- Transport undertakings only.

Books for reference:

1. Cost Accounting- S P Jain and K L Narang
2. Cost Accounting R S.N. Pillai and V Bagavathi
3. Cost Accounting M Ravi Kishore 4. Cost Accounting Shukla M.C. and Grewal T.S.

3.4 PHYSICAL EDUCATION

- Syllabus as per University of Mysore

3.5 ORGANISATIONAL CHANGE AND DEVELOPMENT**Unit - I**

Concept of change, importance, causes and nature. Organisational levers for change. Perspectives on change - Contingency perspective, Resource Dependence perspective, Population-ecology perspective, Institutional perspective. The Six-Box organizational model. The 7-S framework. Types of changes - continuous and discontinuous, Participative and directive, Planned and unplanned.

Unit - II

Resistance to change - The life of resistance to change, Change Resistance model, Managing resistance to change, steps to successful change. Managing change - Planning, Internal Resource Persons (IRP) and external agents, organizational restructuring and re-organizing work activities.

Unit - III

Organizational Diagnosis: Issues, concerns and the framework. Diagnostic Methodology - planning, collection of data and instruments, Qualitative and quantitative methods of diagnosis.

Unit - IV

Interventions in Organisational change - Concepts, types of intervention, Sensitivity Training, TA, Role analysis Techniques, Role Negotiations techniques, Myers-Briggs Type Indicators (MBTI). Evaluation of organizational change programmes - concept, rationale, the stakeholders, components of evaluation, evaluation typology. Issues in planning and conducting evaluation.

Unit - V

Managers as change Agents, Internal and External change agents, Steps to successful change. Change Management - the case of Power Sector in Orissa.

References :

1. Nilakantha Vand Ramnarayan S- Managing Organisational Change, Response Books
2. K. Harigopal- Management of Organizational changes, Response Books
3. I.Palma, Richard Dunford, G.Akim- Managing Organisational Change, TMH

3.6 RELATIONAL DATABASE MANAGEMENT SYSTEM

Module I

Database System Architecture – Data Abstraction, Data Independence, Data Definitions and Data Manipulation Languages. Data models – Entity Relationship (ER), Mapping ER Model to Relational Mode, Network. Relational and Object Oriented Data Models, Integrity Constraints and Data Manipulation Operations.

Module II

Relation Query Languages, Relational Algebra, Tuple and Domain Relational Calculus, SQL and QBE. Relational Database Design: Domain and Data dependency, Armstrong's Axioms, Normal Forms, Dependency Preservation, Lossless design, Comparison of Oracle & DB2.

Module III

Query Processing and Optimization: Evaluation of Relational Algebra Expressions, Query Equivalence, Join strategies, Query Optimization Algorithms.

Module IV

Storage Strategies: Indices, B-Trees, Hashing, Transaction processing: Recovery and Concurrency Control, Locking and Timestamp based Schedulers, Multiversion and Optimistic Concurrency Control Schemes. Advanced Topics: Object-Oriented and Object Relational databases. Logical Databases, Web Databases, Distributed Databases, Data Warehouse and Data Mining.

Text Books:

1. Database System Concepts by Sudarshan, Korth (McGraw-Hill Education)
2. Fundamentals of Database System By Elmasari & Navathe- Pearson Education

References Books:

- (1) An introduction to Database System – Bipin Desai, Galgotia Publications
- (2) Database System: concept, Design & Application by S.K.Singh (Pearson Education)
- (3) Database management system by leon & leon (Vikas publishing House).
- (4) Database Modeling and Design: Logical Design by Toby J. Teorey, Sam S. Lightstone, and Tom Nadeau, “”, 4th Edition, 2005, Elsevier India Publications, New Delhi
- (5) Fundamentals of Database Management System – Gillenson, Wiley India

FOURTH SEM

4.3 BUSINESS STATISTICS

Objectives:

1. To understand the concept of population and sample.
2. To use frequency distribution to make decision.
3. To understand and to calculate various types of averages and variation.
4. To use regression analysis to estimate the relationship between two variables.
5. To solve LPP to maximize the profit and to minimize the cost.
6. To solve TP to maximize the profit and to minimize the cost.

Unit 1- Population and Sample

Definition of Statistics, Scope of Statistics in Economics, Management Sciences and Industry. Concept of population and sample with illustration. Methods of Sampling – SRSWR , SRSWOR ,Stratified , Systematic. (Description of sampling procedures only)
Data Condensation and graphical Methods: Raw data , attributes and variables , classification , frequency distribution , cumulative frequency distributions. Graphs - Histogram, Frequency polygon. Diagrams - Multiple bar, Pie, Subdivided bar.

Unit 2 - Measures of Central Tendency

Criteria for good measures of central tendency, Arithmetic mean Median and Mode for grouped and ungrouped data , combined mean.

Unit 3- Measures of Dispersion

Concept of dispersion , Absolute and relative measure of dispersion, Range, Variance, Standard deviation, Coefficient of variation, Quartile Deviation , Coefficient of Quartile deviation.

Unit 4- Correlation and Regression (for ungrouped data)

Concept of correlation, positive & negative correlation, Karl Pearson's Coefficient of correlation, meaning of regression, Two regression equations, Regression coefficients and properties.

Unit 5 - Linear Programming problem (LPP)

Meaning of LPP, Formulation of LPP, solution by graphical methods, problems relating to two variables only.

Unit 6- Transportation problem (T.P.)

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Statement and meaning of T.P. methods of finding initial basic feasible solution by North west corner Rule, Matrix Minimum method and vogel's approximation method. Simple numerical problems (concept of degeneracy is not expected)

Recommended Books:

1. S.C. Gupta – Fundamentals of Statistics - Sultan chand & Sons, Delhi.
2. D.N. Elhance – Fundamentals of Statistics – Kitab Mahal, Allahabad.
3. M. Satayanarayana, Lalitha Raman- Management operations Research.
4. V.K. Kapoor – Operations Research Techniques for Management - Sultan chand & Sons,Delhi.

4.4 INDUSTRIAL LAWS

Unit 1 -

Factories Act 1948 - Objectives, Definition of factory provision regarding health, safety working hours, holidays, annual leave with pay, working hours of adults, general schemes important terms and provisions regarding hazardous process, provisions regarding welfare employment of women, employment of young person penalties, procedure, offers and special provisions, miscellaneous.

Unit 2 -

Industrial disputes act 1947 – Defining industry & Industrial dispute, need and objective of the act, procedure and machinery for settlement, strikes and lockout, layoff & retrenchment, provisions & penalties. Standing Orders Act 1946 - Objective, scope, application, importance, definition, procedure for submission of draft, procedure for appeals, registration, certification, posting, duration and modification of standing orders, payment of subsistence allowance, penalties and procedure & miscellaneous.

Unit 3 -

Payment of Bonus Act 1965 – Objective, definition, application, exception, meaning of bonus, abolition of bonus, restoration of minimum bonus, eligibility and disqualification of bonus, determining bonus, calculation of gross profit, determination of available allocation special provisions, payment of bonus, inspector, penalties and procedure & miscellaneous.

Reference:

Mercantile Law by N.D. Kapoor
Industrial Law by N.D. Kapoor
Industrial Law by R.C. Chawla

4.5 MANAGEMENT ACCOUNTING**Unit 1 -**

Management Accounting – Meaning, need and characteristics of Management accounting. Functions of Management accounting, Scope and Relation of Management Accounting with Financial Accounting, Tools and Techniques of Management Accounting, Organization of Management Accounting.

Unit 2 -

Marginal Costing – Concept of Marginal Costing, Scope and Characteristic of Marginal Costing, Assumptions and Limitations of Marginal Costing, Marginal Costing Vs Absorption costing, Contribution, Marginal Cost equations, Profit Volume ratio Introduction of cost Volume Profit analysis, methods of determination of Break-even point, Margin of safety, Angle of Incidence, Assumptions & Limitations of Break-even point.

Unit 3 -

Standard Costing – Meaning and need of Standard Costing, Steps involved in Standard Costing, Standard Cost Vs Estimated cost, Establishing a system of Standard Costing, Variance Analysis, Classification of Variances, Introduction of direct material Variances and direct labor Variances. Meaning of Budget, Characteristics of Budgeting, Objectives of budgetary control, Budgeting Vs Forecasting, Limitation of Budgetary control.

Reference:

Management Accounting by S.N. Maheshwari
Management Accounting by Grewal & Ramanathan

4.6 ENTREPRENEURIAL MANAGEMENT

OBJECTIVE:

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

Unit 1- entrepreneurship

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

- Preparation of a Project report to start a SSI Unit.
- Preparing a letter to the concerned authority-seeking license to the SS Unit, You propose to start.
- Format of a business plan.
- Report on the survey of SSI units in the region where college is located.
- Chart showing financial assistance available to SSI along with rates of interest.

FIFTH SEM
5.1 QUANTITATIVE METHODS FOR BUSINESS

OBJECTIVE

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

Unit 1 - number system

Introduction – Natural Numbers - Even Numbers – Odd Numbers – Integers – Prime Numbers – Rational & Irrational numbers, Real Numbers, HCF & LCM (Simple problems)

Unit 2 - theory of equations

Introduction – Meaning – Types of Equations – Simple, Linear and Simultaneous Equations (only two variables) Eliminations and Substitution Method only. Quadratic Equation – Factorization and Formula Method ($ax^2 + bx + c = 0$ form only). Problems on Commercial Application.

Unit 3 - progressions

Introduction – Arithmetic Progression - Finding the „ n^{th} term of an AP and Sum to n^{th} term of AP. Insertion of Arithmetic Means in given terms of AP and representation of 3 terms of AP. Geometric Progression – Finding n^{th} term of GP – Sum to “ n^{th} Term of GP – Insertion of Geometric Means in given Geometric Progression and also representation of 3 terms of GP.

Unit 4 - matrices and determinants

Introduction, Meaning, types of matrices – operations of addition, subtraction, multiplication of two matrices – problems, transpose of a square matrix. Determinant of a square matrix- minor of an element, co-factor of an element of a determinant. adjoint of a square matrix, singular and non-singular matrices – inverse of a square matrix – Problems on linear equations in two variables using Cramer’s rule.

Unit 5 - commercial arithmetic

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

SKILL DEVELOPMENT

- Calculation of future value of present value.
- Calculation of geometric mean i.e, CAGR.
- Calculation of EMI, Premium amount.
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Books for reference

1. A.LeninJothi : financial Mathematics, HPH.
2. Dikshit & Jain : Business Mathematics, HPH
3. Ranganath: Business Mathematics, GK Publications, Mumbai.
4. Dr. R.G. Saha & Others – Methods & Techniques for Business Decisions, VBH
5. R. Selvaraj, Quantitative Methods in Management, Excel Books.
6. G.R. Veena & Seema: Business Mathematics and Statistics, I.K. Intl
7. Dr. Sancheti & Kapoor: Business Mathematics and Statistic, Sultan Chand and Sons.
8. Zamarudeen: Business Mathematics, Vikas Publishers.
9. Saha: Mathematics for Cost Accountants, HPH.

5.2 CORPORATE ENVIRONMENT

OBJECTIVE:

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

Unit 1: formation of company

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

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

5.3 SERVICES MANAGEMENT

OBJECTIVE:

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

Unit 1: introduction to services management

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

Unit 2: services marketing

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 3: 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

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

- Procedure for Air ticket booking both domestic and International.

5.4 INCOME TAX-I

Objectives:

To make students gain knowledge of Income Tax Act 1961 including relevant current finance act, Heads of Income and applicable provisions to compute taxable incomes under different heads.

UNIT-1

Brief History of Income Tax Act, Finance Act, Scheme of Income Tax, Basic Concepts- Income, Assessee, person, Assessment year, Previous Year, Gross Total Income, Total Income, Marginal rate of Tax—Agricultural Income-Residential Status of individual, Incidence of Tax (including problems)- Incomes which do not form part of Total Income U/S 10.

UNIT-2

Heads of Income: Income from Salary -features of salary income-allowances, perquisites, provident fund, computation of Taxable salary income.

UNIT-3

Income from salary: Retirement benefits-Gratuity, Commutation of Pension, Leave encashment- problems.

UNIT-4

Income from House Property: basis of charge-deemed ownership-exemptions determination of annual value-Deductions u/s 24-computation of income from house property.

UNIT-5

Profits and gains of Business and profession (Individual Assesseees)-Expenses expressly allowable and inadmissible, General Deductions/ expenditures u/s 37, losses, deemed profits, Method of accounting-computation of taxable income from business. Computation of Income from profession in Case of Advocates, Doctors, Chartered Accountant.

Books for reference

1. Direct Taxation-T.N.Manoharan
2. Direct Taxation- Girish Ahuja, & Ravi Gupta

3. Direct Taxation- Dr. Vinod.k.singania
4. Income Tax law and practice-Gaur & Narang
5. Income Tax Law- Dinakar Pagare
6. Income Tax Law & Accounts-Bhagavati Prasad
7. Income Tax Law and Accounts – H.C. Mehrothra

5.5 ADVERTISING & MEDIA MANAGEMENT

Unit 1: introduction & basic concepts

History of advertising; Advertising purpose and functions; Economic, social & ethical aspects of advertising; Advertising & the marketing mix, Advertising as a communication process; types of advertising; Major Institutions of Advertising Management.

Unit 2: advertising and campaign planning

Marketing strategy & Situation analysis; Advertising plan; Advertising objectives; DAGMAR approach; Advertising strategy; Advertising campaign-planning process.

Unit 3: creative strategy & advertising budget

Creative approaches; The art of copywriting; Advertising copy testing; creativity in communication, motivational approaches & appeals, Advertising budget process; Methods of determining Advertising appropriations.

Unit 4: advertising media strategy

Role of media; types of media; their advantages and disadvantages; Media research & advertising decisions; media planning, selection & scheduling strategies.

Unit 5: advertising effectiveness & organising advertising functions.

Methods of measuring advertising effectiveness; Advertising research; structure & functions of an advertising agency; Selection & co-ordination of advertising agency; Advertising regulations; Internet advertising.

Skill development:

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

Books for reference:

1. Rajeev Batra, John. G.Myers. T. David.A. Aaker; Advertising Management; 5th Edition, PHI Edition, New Delhi, 1998.
2. Kazmi/Batra; Advertising & Sales promotion 3rd Edition

3. Ghouse Basha, Advertising and Media Management, VBH 66
4. Jefkins&Yadin; Advertising, 4th Edition; Pearson Education, New Delhi, 2000.
5. Manendra Mohan; Advertising Management - Concepts & Cases; Tata McGraw Hill Publishing company Ltd, New Delhi 2001.
6. K. Venkataraman, Advertising & Media Management, SHBP.
7. S.A.Chunnawalia&K.c.Sethia Foundations of Advertising - Theory & Practice, Himalaya Publishing House, 2002.
8. Sonatakki, Advertising, Kalyani Publishers
9. Wells, Advertising.
10. Rayudu: Media and Communication Management, HPH

5.6 STOCK AND COMMODITY MARKETS

Objective:

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

Unit 1: an overview of capital and commodity markets:

Primary Market, Secondary Market (Stock Market), Depositories, Private placements of shares / Buy back of shares, Issue mechanism. Meaning of commodity and Commodity markets, Difference between Stock Market and Commodity Market.

Unit 2: stock market:

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

Unit 3: trading in stock market:

Patterns of Trading & Settlement – Speculations – Types of Speculations – Activities of Brokers – Broker Charges – Settlement Procedure, National Securities Depository Ltd.(NSDL) Central Securities Depository Ltd.(CSDL) (in brief).

Unit 4: commodity market:

Evolution, Commodity derivatives, Commodity exchanges-Regional & National and International, Functions, role, objectives and types- Types of transactions in Commodity market – Spot, Future and Forward options markets.

Unit 5: trading in commodity markets:

Patterns of Trading & Settlement, Price discover, Efficiency of Commodity Markets - Size of Commodity Markets in India - Benefits of Commodity Markets.

Skill development

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

Books for reference:

1. Gurusamy, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
2. Srivastava RM : Management of Financial Institutions, HPH
3. Saunders, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
4. Bharat Kulkarni; Commodity Markets and Derivatives, Excel Books.
5. Khan, Indian Financial Systems, 6th edition, Tata McGraw Hill

6th SEMESTER**SPECIALIZATION IN INTERNATIONAL BUSINESS****6.1 MANAGEMENT CONCEPTS & THEORIES****Unit 1:** Management:

Definitions, nature and scope of management, functions and process of management, evolution of management theory from Taylor, Fayol, Drucker to the present. Growth of professional management in India. Ethics in management.

Unit 2: Managerial Planning:

Planning process, types of plans, strategic vs. operational plans, models of strategy formulation, linking strategy to structure.

Unit 3: Decision Making:

Managerial decision-making process and models, steps in rational decision-making, creativity and group decision-making.

Unit 3: Organizations:

Organizational theories and design, various forms of organization structures, span of management principles of coordination, authority, power, delegation and decentralization.

Unit 3: Managerial Control:

Relationship between planning and control-limitations of control, types of control systems and techniques – management by exception, budgetary control, functional and dysfunctional aspects of budgetary control, internal control systems, internal audit and management audit.

References:

1. Essentials of Management-Koontz and O'Donnell. E-McGraw Hill,
2. Introduction to Management-Fred Luthans-McGraw
3. The Practice of Management-Peter.F.Drucker
4. Management- Stoner, Freeman and Gilbert
5. Management- Griffin
6. Management- Holt
7. Management- Tasks and Responsibilities- Peter. F. Drucker
8. Professional management- Theo Haimann
9. Organization Theory and Design – Richard L.Draft

6.2 GLOBAL STRATEGIC MANAGEMENT

Objective:

To help students understand strategy making process that is informed integrative and responsive to rapid changes in an organization's globally oriented environment and also to help them understand tasks of implementing strategy in a global market.

Unit I-Introduction:

Concept and Role of Strategy; The Strategic Management Process; Approaches to Strategic Decision Making; Strategic Role of Board of Directors and Top Management; Strategic Intent; Concept of Strategic Fit, Leverage and Stretch; Global Strategy and Global Strategic Management; Strategic flexibility and learning organization.

Unit II-Environmental Analysis:

Analysis of Global Environment- Environmental Profile; Constructing Scenarios; Environmental scanning techniques- ETOP, PEST and SWOT (TOWS) Matrix; Michael Porter's Diamond Framework; Analysis of Operating Environment - Michael Porters Model of Industry Analysis; Strategic Group Analysis; International Product Life Cycle (IPLC) Analysis of Internal Environment- Resource Audit; Resource Based View (RBV), Global Value Chains Systems; Core and Distinctive Competencies; From Sustainable Competitive Advantage to Transient Competitive Advantage.

Unit III-Strategic Choice:

Strategic options at Corporate Level – Growth, Stability and Retrenchment Strategies; Corporate Restructuring Strategic options at Business Level- Michael Porters' Competitive Strategies and Cooperative Strategies; Evaluation of Strategic Alternatives – Product Portfolio Models (BCG matrix, GE Matrix, etc.)

Unit IV-Situation Specific Strategies:

Strategies for situation like competing in emerging industries, maturing or declining industries, fragmented industries, hyper –competitive industries and turbulent industries; Strategies for industry leaders, runner -up firms and weak businesses.

Unit V-Strategic Issues and Alternatives in Globally Competitive Markets:

Reasons and process of firms internationalization; International entry options; Multi-country and global strategies; Outsourcing strategies.

Unit VI-Strategy Implementation and Control:

Interdependence of Formulation and Implementation of Strategy; Issues in global strategy implementation- Planning and allocating resources; Organization Structure and Design; Budgets and support system commitment; culture and leadership. Strategy evaluation and control.

Unit VII-Ethical and Social considerations in Global Strategic management:

Corporate Governance in Global Context.

Note: Case studies and problems involving issues in global strategy are required to be discussed.

Suggested Readings

1. Hill, Charles W.L. and Gareth R. Jones, *Strategic Management: An Integrated Approach*, Cengage Learning, India.
2. Ungson, G.R. and Yim-Yu-Wong, *Global Strategic Management*, M.E. Sharpe.
3. Davidson, W.H., *Global Strategic Management*, John Wiley, New York.
4. Thompson, Arthur A. and A. J. Strickland, *Strategic Management*, McGraw Hill, New York.
5. Hitt, Michael A., Ireland, R. D., Hokisson, Robert E. and S. Manikutty, *Strategic Management: A South-Asian Perspective*, Cengage Learning, India
7. Bartlett, C.A., Ghoshal, S. and P. Beamish, *Transnational Management: Text, Cases, and Readings in Cross-Border Management*, McGraw Hill.
8. Porter, Michael E., *Competition in Global Industries*, Harvard University Press, New York, 1986.
9. Porter, Michael E., *The Competitive Advantage of Nations*, Macmillan, London, 1990.

6.3 INTERNATIONAL SUPPLY CHAIN MANAGEMENT AND LOGISTICS

Objective:

The objective of this paper is to acquaint the students with the concepts and tools of supply chain management and logistics as relevant for an international firm.

Unit I-Basic Framework:

Concept of supply chain management (SCM); SCM and trade Logistics; Business view of SCM; Push and pull of SCM; Decision phases; Impellers and drivers in SCM Process views of SCM, planning and operations

Unit II-Integrated SCM:

Concept, span and process of integrated SCM; Competitive strategy and strategic fit; Demand forecasting; Methods of demand forecasting.; Risk management in demand forecasting; Supply chain metrics (KPIs), performance measurement and continuous improvement; Supply chain modeling; Challenges to achieving and maintaining strategic fit

Unit III-Managing Relationship:

Role of Relationship marketing in SCM; Managing relationships with suppliers and customers; Role of on-line sales and supply chain. Designing strategic distribution network. Factors influencing distribution network.

Unit IV-Supply Chain and Information Management Systems:

Purchasing Process- Strategic role of purchasing in the supply chain and total customer satisfaction; Types of purchases; Purchasing cycle; Supplier selection and evaluation; Vendor development. Importance of information management; Distribution and sharing of information; Information technology as a platform for effective and efficient supply chain management; Functional application of TRADITIONAL ERP, SPECIAL ERP, MR, DRP, PDM, EIP, CPFR, WMS, TMS, RFID, GPS, GIS; Re-engineering the supply chain: Future directions.

Section B: Trade Logistics

Unit V-Logistic System:

Concept, objectives and scope of logistics; System elements; Inbound and Out bound logistics. Reverse inventory. Value added role of logistics. Logistics interface with manufacturer and marketing. Packing, Marking, Just in time concept; Third party logistic outsourcing– challenges and future directions.

Unit VI-Transportation:

Importance of effective transportation system; Service choices and their characteristics; inter-modal services; Transport cost characteristics and rate fixation; In-company management vs. out –sourcing; Implementation and continuous improvement; Carrier selection determinants and decision. Structure of Shipping: World sea borne trade; international shipping - characteristics and structure; Liner and tramp operations; Liner freighting; Chartering-Types, principles and practices; Charter, party agreement; Development in sea transportation-Unitization, containersation, inter and multimodal transport; CFC and ICD; Indian shipping – growth, policy and problems; Ports and port trust. International Air transport: International set up for air transport: Freight rates; India’s exports and imports by air – Problems and prospects. Carriage of Goods by sea, sea and combined transport; international conventions and Indian law; Maritime frauds and unethical practices– causes and protection; Role and types of cargo intermediaries.

Unit VII-Warehousing and Inventory Management:

Warehousing and marketing strategy; Objectives and functions of warehousing; Warehouse strategies; Material handling equipment and material mobility Warehousing evaluation and requirements. Inventory management-inventory categories, EOQ, LT, ICC; Inventory levels; Material planning and sourcing of procurement; Methods of cost reduction.

Suggested Readings:

1. Ballau, R.H., *Business Logistics Management*, Prentice Hall, Englewood Cliffs.
2. Bes, J., *Chartering Practices*.
3. Bes, J., *Dictionary of Shipping and chartering Practices*.
4. Christopher, M., *Logistics and Supply Chain Management*, Prentice Hall.
5. *ICAO Journal*, New York., various issues.
6. *Indian Shipping and Transport*, Mumbai, Various issues.
7. Murphy, Paul R. and Donald F. Wood, *Contemporary Logistics*, Prentice Hall.
8. Marks, Daniel, *Shipping Cartels*.
9. Shapiro, R., *Logistics Strategy: Cases and Concepts*, West Publishing, St. Paul.

6.4 FOREIGN TRADE POLICY AND MANAGEMENT

Course Objectives:

This course helps build a solid foundation and understanding of the global trade. It also helps students to understand latest policy of the Indian government regarding international trade

Unit – I

The trends in the world trade direction and composition, India's foreign trade direction and composition. Foreign trade policies since independence. India's performance in Balance of Payment and Balance of Trade. India's trade with ASEAN goods and services. Instruments of export promotion, export assistance and measures, Import facilities, Duty draw back, Tax concession, Marketing assistance, Role of state trading house,

Unit – II

Latest Foreign Trade Policy of the Government of India – General provisions regarding export and import, promotional measures, Duty exemption/remission schemes, EPCG etc.

Unit – III

SEZ Act 2005, 100% export oriented units, Export house and trading house, EPZ's, STP, EHTP, BTP, Deemed export convertibility, Foreign collaborations and investments, Counter trade arrangements, Indian joint ventures abroad.

Unit – IV

Policy framework for FDI in India, Policy on counter trade arrangements, Indian joint venture, abroad project and consultancy exports, India's Double Tax Avoidance Agreements, Comprehensive Economic Co-operation Agreements. **Relevant Case studies should be discussed**

Suggested Readings:

- 1) Varshney and Bhattacharya, 'International Marketing Management', Sultan Chand & Sons Publication
- 2) K S Chatwal, 'Manual of Export Promotion' Export Marketing and Management Service
- 3) Deepak Nayyar, 'India's Export and Import Policies in 1960's' Cambridge University Press
- 4) World Development Report, World Bank, Washington DC
- 5) Economic Survey
- 6) Export and Import Policy of Ministry Of Commerce
- 7) Report of working group on Export Houses, Ministry of commerce

6.5 FOREIGN TRADE FINANCING AND DOCUMENTATION

Course Objectives:

To familiarize the students with the basic documents required and financing techniques of foreign trade.

Unit – I Methods of payment

Cash, Open account, Cash against Documents, Documents on acceptance, Advance payment, Bills of exchange and Letter of Credit (LoC), International commercial terms- Contract terms for carriage by sea transport – FAS–FOB–CFR–CIF–DES–DEQ–contract terms for carriage by any mode of transport – EXW-FCA-CPT-CIP-DAF-DDP-DDU. Procedure for drawing various LoC and their operations - Types of Letter of Credit – Discrepancies, Letter of credit - UCP- 600

Unit – II Pre-shipment Credit

Meaning, Procedure, rates and documents needed, Post Shipment Credit: Definition and features– Various applications of post shipment finance and their procedure, Negotiation of export bills, Bills purchased discounted under limits granted to customers. Advances against claims for export incentives, deferred payment export credits.

Unit – III Export credit insurance

Role of ECGC – Standard policies – Risks covered: Commercial Banks, Political Risks – Risks not covered, how to obtain a policy and file claim - Maximum liability and credit, Guarantees for covering export finance. Insurance policies and bank Guarantees and Special Schemes. FEMA: Exchange control, regulations and procedure in India

Unit – IV Export, import trade control procedure, Processing of an export order

Customs and Port clearance. Procedure and documents relating to quality control, Export contracts, Basic Principles of Insurance: Marine insurance – types of policies, perils covered, EXIM Banks – Objectives, Organizations Functions of EXIM Bank – Export financing programmes.

Relevant Case studies should be discussed

Suggested Readings

- 1) Nabhis, 'Export's manual and documentation' Nabhi Publications
- 2) G.S. Lal, 'Finance of foreign trade and foreign exchange' H.P.J Kapoor Publications
- 3) S.C. Jain, ' Export Procedure and documents' Nabhi Publications
- 4) Current Export and import policies
- 5) Paras Ram, 'Export What, Where, and How' Anupama Publishers
- 6) Indian Marine insurance act

7th SEMESTER 7.1 INCOME TAX-II

Objectives: To gain an in depth understanding of IT provisions relating to assessment taxability of incomes of different assesseees.

Unit-1-

Depreciation- meaning, computation of Deprecation; (b)Capital Gain, Capital Asset, Transfer, cost of acquisition, cost of improvement, indexation, types of Capital gain- exemptions for individual assessee u/s 54-54GB-problmes

Unit-2-

Income from other sources (including problems), Set off and carry forward of losses (theory only)

Unit-3-

Assessment of Individual-Application of Deductions u/s 80C-80U, Section 87A computation of Tax liability.(Available software package for computation of tax liability, computation using Excel-Work sheet)

Unit-4-

Assessment of Partnership firm- Definition of Firm, Partner U/S 2(23) Residential Status -conditions u/s 184, Provisions u/s 40(b)-Deductions from 80G80JJA- Alternate Minimum Tax(AMT)-Computation of tax liability of Firms (Use of available software package for computation of tax liability, Related Forms and Challans-Computation using excel work- sheet)

UNIT-5-

Assessment of company-Definition of Company, Closely-held company, Widely-held Company, Indian Company, Foreign Company-Residential Status of company-Applicable Deductions u/s 80G -80JJA- Computation of Tax Liability (Including Minimum Alternate Tax) (Use of Software package-Quick Books/ Electrocom)

BOOKS FOR REFERENCE

1. Direct Taxation-T.N.Manoharan
2. Direct Taxation- Girish Ahuja, & Ravi Gupta
3. Direct Taxation- Dr. Vinod.k.singania
4. Income Tax law and practice-Gaur & Narang
5. Income Tax Law- Dinakar Pagare
6. Income Tax Law & Accounts-Bhagavati Prasad
7. Income Tax Law and Accounts – H.C. Mehrothra

7.2 BANKING LAW & PRACTICE

Unit 1-

Banking regulation Act 1949 – features, objectives, Evolution of banking, function of commercial banks, Indian banking system- commercial banks, RBI Industrial Banks, Exim Bank, NABARD, Co-operative Banks, Indigenous Banks, Scheduled & non – scheduled banks, regional rural banks, land Development banks, state bank of India – role & functioning. RBI – functions, Management, Relationship with commercial banks, powers, regulation of commercial banks. Defining banker, customers, general & special relationship of banker & customers, obligation to honor cheques garnishee order, obligation to maintain secrecy, Right of lien, Right to set off, Clayton’s rule, Right to close about, power of attorney. Kinds of Accounts – C. A., F.D.A., S.B.A, R.D. – Procedures to open different kinds of Accounts, form used in operation, closure of accounts, Insurance of bank deposits, Nomination facility, NR accounts.

Unit 2 -

Types of Account Holders – Minor, lunatic, drunkard, insolvent, illiterate person, blind, married women, trustees, executors, administrations, Joint account holders, partnership firm, JHF, Joint stock company, Non Trading Institutions, Pass book – Statement of account, examining entries favorable to banker, entries favorable to customer, closing of accounts, demand draft, Services to customers – Mail Transfer, Telegraphic Transfer, Travelers cheque, safe deposit lockers & operations, Merchant banking, ?Teller system, credit cards, mutual funds.

Unit 3

Cheque – Meaning, feature, types-cheque, crossed cheque, general crossing, special crossing, account payees crossing, double crossing, Bankers liability, Payment of Cheques – precautions of payment, statutory protection of banker (paying), Dishonor of cheque, Wrongful dishonor & its liability collection of cheques, collecting bankers conversion, Duties & protection no collecting banker, Agent for collection, Marking of cheques. Negotiable instruments – meaning, types, presentment, acceptance, Dishonor, compensation, payment of N.I. Discharge of parties, National alternation, Negotiation back, Payment in due course, international law, Rule of endorsement for different categories of customer. Employment of bank funds – Types of securities, Modes of creating charge line, pledge, mortgage, hypothecation, identity, Guarantee, Purchase & discounting of bills, Letter of credit, Financing of Agriculture & Rural development, Documentation, Frauds mechanization in banks, Post Office saving banks.

Reference:

- Banking Theory and Practice – Grewal and Taneja
- Banking Law and Practice – Gupta C. B.
- Banking Law and Practice – Shekhar & Shekhar

7.3 BANKING AND INSURANCE

Objective: To impart knowledge about the basic principles of the banking and insurance

Unit 1: Introduction

Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks

Unit 2: Cheques and Paying Banker

Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.

Unit 3: Banking Lending

Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.

Unit 4: Internet Banking

Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

Unit V: Insurance

Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance.

Suggested readings:

1. Agarwal, O.P., *Banking and Insurance*, Himalaya Publishing House
2. Satyadevi, C., *Financial Services Banking and Insurance*, S.Chand
3. Suneja, H.R., *Practical and Law of Banking*, Himalaya Publishing House
4. Chabra, T.N., *Elements of Banking Law*, Dhanpat Rai and Sons
5. Arthur, C. and C. William Jr., *Risk Management and Insurance*, McGraw Hill
6. Saxena, G.S; *Legal Aspects of Banking Operations*, Sultan Chand and Sons
7. Varshney, P.N., *Banking Law and Practice*, Sultan Chand and Sons
8. Jyotsna Sethi and Nishwan Bhatia, *Elements of Banking and Insurance*, PHI Learning

7.4 INVESTMENT ANALYSIS & PORTFOLIO MANAGEMENT

Objective:

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

Unit 1:

Introduction: Nature of Investment - Investment objectives, Investment Process, Investment Alternatives; Concept and measurement of Return and Risk; Systematic and Unsystematic Risk; Securities Markets (primary and secondary); Market Indices.

Unit 2:

Security Analysis: Sources of Information; Valuation of securities – valuation of shares (Dividend discount models - no growth, constant growth, two stage growth model) and price of bond; Fundamental Analysis - Economic, Industry and company analysis; Technical Analysis – various techniques (No numerical in technical analysis).

Unit 3:

Efficient market Hypothesis: Efficient market Hypothesis: weak, semi-strong and strong form of market efficiencies and their implications for investment decisions. (No numerical in EMH).

Unit 4:

Portfolio Management: Portfolio returns and risk - Diversification of risk; Markowitz's portfolio model - risk and return for 2 and 3 asset portfolios; Investor risk and return preferences: Indifference curves and concept of efficient frontier; Optimum portfolio; Market Model: concept of beta; Systematic and unsystematic risk (Including numerical).

Unit 5:

Capital Market Theories: Capital Market Line; Capital Asset Pricing Model - Characteristic line, Security market Line; Expected return, Required return; Overvalued and undervalued securities.

Unit 6:

Mutual Fund and Portfolio Evaluation: Mutual Funds, Classification of mutual fund schemes, Advantages and disadvantages of investing through mutual funds, Calculation of Net Asset Value (NAV) of a Fund; Portfolio evaluation using Sharpe's, Treynor's and Jensen's measures.

Suggested Readings

- _ Prasanna Chandra, Investment Analysis and Portfolio Management, Tata Mcgraw Hill, New Delhi.
- _ Sharpe, W.F., Alexander, G.J. and Bailey, J., Investments, Prentice Hall of India.
- _ Fisher and Jordon, Security Analysis and Portfolio Management, Prentice- Hall of India.
- _ Singh, R., Security Analysis & Portfolio Management, Excel Books.
- _ Frank K Reilly and Keith C Brown, Investment Analysis and Portfolio Management, Cenage India Pvt. Ltd.

7.5 PRODUCTION AND MATERIALS MANAGEMENT

SECTION – A (Production Management)

Unit 1-

Production Planning & Control : Production System, Types of Production, pre-planning, planning and control functions, relations with other departments, efficiency of production planning and control.

Unit 2-

Plant Location and Layout : Approaches to location, choice, selection, plant design; plant layout-product layout, process layout, criteria for a good layout.

Unit 3-

Plant Maintenance & Material Handling : Types of maintenance- preventive, predictive and overhaul; selection of good material handling equipment – gravity and powered conveyors, hoists and cranes, lifting trucks, motor transport.

Unit 4-

4

Work Study : Method study; Motion economy : work measurement, performance rating, standard time, stop watch time study; Work sampling.

Unit 5-

Inspection & Quality Control : Types and criteria of inspection; significance of quality control, statistical quality control, control charts, acceptance sampling plans.

SECTION – B (Materials Management)

Unit 1 –

Materials Management • 7 R's for materials • Cost and Profit centre concept for materials • MRP - I and MRP – II • Materials Management for Projects.

Unit 2 –

Purchase Management • Out Sourcing • Global Sourcing • Import Policy

Unit 3 –

Stores Management • Stores layout • Safety Provisions

Unit 4 –

Inventory Control • Q System and P System for ordering. • “Gozinto” chart or Product Structure Tree

References :

1. Materials Management : an integrated approach – Gopalakrishnan & Sundaresam-
PHI
2. Modern Concepts on Materials Management – S C Bhattacharya

3. Purchase and Materials Management – Prof. Bhatnagar – Vrinda
 4. Modernisation of Materials Management – L C Jhamb – Everest
 5. Purchasing and Materials Management – N K Nair - VIKAS
 6. Production and Operations Management – Aswathappa & Bhat, Himalaya Pub.
 7. Production & Operation Management – R V Badi & N V Badi, Vrinda Publ.
 8. Production (Operation) Management – L C Jhamb; Everest
 9. Production & Operations Management – Bhatnagar & Agrawal; Vrinda
 10. Production & Operations Manag
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EIGHTH SEMESTER

8.1 LEGAL ASPECTS OF BUSINESS

Unit – I

Outlines: Industries Development and Regulation Act (IDRA), Competition Act. Foreign exchange management act.(FEMA)

Unit – II

Outlines: company Law, provisions of Indian Companies Act 1956 relating to incorporation, management and administration. Filing of returns, Remedies against mismanagement and oppression. Powers of investigation by the Government, Issues relating to good corporate governance.

Unit – III

Outlines: intellectual property rights, Patents and Trademarks Act, copy rights act, geographical appellation,

Unit – IV

Outlines: security Market Laws, Security and Exchange Board of India Act (SEBI), Securities contract act, Laws pertaining to stock exchanges, SARFESI Act. 5.

Unit – V

Outlines: consumer protection act and Information technology act.

References:

- 1) A Manual of Business Laws – S.N. Maheshwari and S.K. Maheshwari
- 2) Business Law for Management – K.R. Bulchandani
- 3) Business Environment: Texts and Cases – Francis Cherunilam
- 4) Business and Corporate Laws – S.S. Gulshan and G.K. Kapoor
- 5) Bare Acts of respective legislations

8.2 OPERATIONS MANAGEMENT

Unit – I Operations Management:

Product strategies – Product life cycle – Productive system types – Impact of technology and organization of the operations function – Requirements of forecasting for operations.

Unit – II Plant Location and Types of Plant Layout:

Product planning and control – Inventory planning and control – Materials requirements planning – Planning production in aggregate terms.

Unit – III Job Designing:

Work study and time study – Statistical quality control methods – Japanese manufacturing systems – Flexible manufacturing system – Operations systems of the future.

Unit – IV Total Quality Management:

Trends in quality management benchmarking and business process reengineering, Kaizen – Six Sigma Motorola systems – Quality criteria based on Deming prize – Malcolm Baldrige Award. Quality Management Systems, ISO Standards.

Unit – V Supply Chain Management:

Concept of SCM. Operating model for supply chain. Managing the external and internal supply chain. Global SCM and sourcing.

References:

1. Modern Production Management – Buffa Elwood. S, and Rakesh K. Saren, John Wiley and Sons, 2003.
2. Production and Operation Analysis – Steven Nahmas
3. Cases in Production / Operations Management – K.N. Krishnaswamy
4. The Benchmarking Management Guide – American Productivity and Quality Center, Productivity Press, USA, 1993.
5. Total Quality Management – Dale H. Besterfield and others – Pearson Education, New Delhi, 2003.
6. Total Quality Management – Poornima Choudhary – Pearson Education – New Delhi, 2002.

8.3 INTERNATIONAL HRM

Course objective:

1. Understand issues and practices pertaining to the major HRM functions within the context of a multinational environment
2. Recognize and value cultural differences
3. Develop successful programs for international assignees (short term/long term)
4. Become an expert in a particular country with regard to issues and practices pertaining to major HRM functions
5. Take ownership of their own career and its development

Unit I:

Definitions and Scope of HRM

Unit II:

Approaches to International HRM

Unit III:

Role of HRM in International Firms

Unit IV:

Human Resource Planning, International Recruitment and Selection, Executive Nationality Staffing Policies, Issues in Staff Selection

Unit V:

Multinational Performance Management and Performance appraisal

Unit VI:

Training and Development: Expatriate Training, Developing International Staff and Multinational Teams

Unit VII:

Compensation Management and Approaches, Objectives of International Compensation

Unit VIII:

Repatriation and its process

Unit IX:

Labour Relations: Issues in International Labor Relations, Labour Union, Response of Labour Unions to Multinationals, International Labour Organizations.

RECOMMENDED BOOKS:

1. The Global Challenge- framework for international human resource management, Evans, Pucik, Barsoux, Tata McGraw-Hill Irwin.
2. International Human Resource Management-Peter J Dowling, Denice E Welch, Cengage Learning

8.4 INTERNATIONAL TRADE LAW

Course Objective:

This course introduces the legal framework, policies and jurisprudence of the World Trade Organization (WTO). It is designed to give students an overview of the regulation of trade in goods, services and intellectual property that is necessary for international legal practice, as well as provide the policy analysis that will equip students to better understand the trade dimensions of international legal disputes.

Unit I:

Introduces the main structural characteristics of the WTO.

Unit II :

Covers procedural issues in the WTO dispute settlement mechanism.

Unit III:

Addresses the traditional free trade doctrines: most-favored nation treatment, national treatment, and transparency.

Unit IV:

Discusses fair trade doctrines: anti-dumping measures, countervailing duties, safeguard measures, and protection of intellectual property.

Unit V:

Covers trade-related public policy issues, namely, exceptions to the free trade doctrines based on GATT Article XX.

Unit VI:

Looks into developing countries and agricultural trade under the Agreement on Agriculture.

RECOMMENDED BOOKS:

1. K.Indira, International trade law , Routledge; 4 edition (17 August 2009)
2. The Oxford Handbook of International Trade Law edited by Daniel Bethlehem, Isabelle Van Damme, Donald McRae, and Rodney Neufeld

8.5 MANAGERIAL ECONOMICS

Course objective:

The course aims to make students aware of the market by mechanism, size, behavior etc. to impart through interactive class room discussions, ideas about both demand and supply side issues and instruments in micro and macro-economics, particularly keeping in mind the need of managers in the area of business management.

UNIT I - INTRODUCTION TO ECONOMICS

Economic background to management, Fundamental Concepts, Meaning and nature of managerial economics and its relationship with other disciplines, Nature & scope, Significance in decision making, Applications/uses .

UNIT II - MICRO ECONOMIC ANALYSIS

Meaning, Nature and scope, Application and uses.

UNIT III - DEMAND ANALYSIS

Meaning & Concept, Demand Theory- Law of demand, Demand function, Individual and market Demand Schedule, Law of demand, Application/uses, Bandwagon Effect and Snob Effect, Market Demand Externalities.

UNIT IV - DEMAND ELASTICITY

Meaning, Scope & relevance, **Price elasticity**- Meaning, nature & scope, measurement of price elasticity, factors affecting price elasticity of demand, Practical examples and applications, **Income elasticity**- Meaning, Nature & scope, measurement of income elasticity, factors affecting income elasticity of demand, Practical examples and applications, **Cross elasticity**- Meaning, Nature & scope, measurement of Cross elasticity, factors affecting Cross elasticity of demand, Practical examples and applications.

UNIT V - PRODUCTION ANALYSIS

Meaning, Factors of production, Production Function and its managerial use, Short run analysis- Laws of production, Long run analysis>Returns to scale.

UNIT VI - COST ANALYSIS

Meaning & concept, Types of costs, Cost Function and its managerial use, Implications for managers, Use in decision making, Short run analysis-meaning, Graphical explanation, Long run analysis-meaning, Graphical explanation

UNIT VII - MARKET STRUCTURE AND PRICING DECISIONS

Meaning & concept, Pricing under different market structures, **Perfect competition**- Meaning & concept, short run analysis, long run analysis, Applications, Implications for managers, Use in decision making, **Monopoly** - Meaning & concept, short run analysis, long run analysis, Applications, Implications for managers, Use in decision making, **Monopolistic competition**- Meaning & concept, short run analysis, long run analysis, Applications, Implications for managers, Use in decision making, **Oligopoly**- kinked demand curve, Price rigidity, Stickiness of price.

Reference Books:

1. Davis, H.: Managerial economics, ELBS-Pitman.
2. Dornbusch Rudiger: Macro economics
3. Koutsoyiannis: Modern Micro Economics
4. Lipsey: An introduction to a positive economics
5. Samuelson Nordhaus: Economics
6. Mithani, D.M-Managerial Economics-Theory and Application

8.6 FOREX MANAGEMENT AND CURRENCY DERIVATIVES

Objectives

To enable the students to have an in-depth understanding of the principles and procedures relating to Forex markets and different types of currency derivatives and its operations.

UNIT-I The Foreign Exchange Market

Organization – Spot Vs Forward Markets – Bid and Ask rates –Interbank Quotations – International Market Quotations – Cross Rates – Merchant Rates – FEDAIRegulations – Role of RBI

UNIT-II Exchange Rates

Exchange rate systems – Gold Standard – Bretton Woods – Fixed Vs Floating Exchange Rate systems – Determinants of Exchange Rates – Exchange Controls.

UNIT-III Foreign Exchange Transactions

Purchase and Sale transactions – Spot Vs Forward transactions –Forward Margins – Interbank Deals – Cover deals – Trading – Swap deals – Arbitrage Operations –Factors determining Forward margins – Different types of Foreign exchange expositors.

UNIT-IV

Ready and Forward Exchange Rates

Principle types of Ready Merchant rates – Ready rates based on cross rates – Forward exchange contracts – Execution of Forward contracts cancellation and Extensions- Dealing position – Exchange position – Cash position.

UNIT-V

Currency Derivatives

Currency Forwards – Currency Futures – Currency Options – Exchange traded transactions – Financial Swaps – Forward Rate agreements – Interest Rate Options.

REFERENCES:

1. **Alan C Shapiro**, MULTINATIONAL FINANCIAL MANAGEMENT, *Prentice Hall*, New Delhi
 2. **Francis Cherunilam**, INTERNATIONAL ECONOMICS, *Tata Mc Graw Hill Pub Ltd*, New Delhi
 3. **Ian H Giddy**, GLOBAL FINANCIAL MARKETS, *AITBS Publishers and Distributors*, New Delhi
 4. **C Jeevanandam**, FOREIGN EXCHANGE: PRACTICE, CONCEPTS, *Sultan Chand & Sons*, New Delhi
- Vijayabhaskar P and Mahapatra B.**, DERIVATIVES SIMPLIFIED, RESPOSE BOOKS, *Sage Publications*, New Delhi.
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