

JAMIA MILLIA ISLAMIA

(A Central University by an Act of Parliament. F-16-26/88-U.3.Dec.21,1988)

Department of Commerce and Business Studies

वाणिज्य एवं व्यवसाय अध्ययन विभाग

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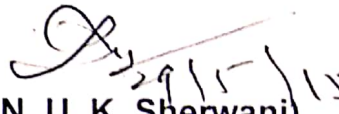


Date: 29/05/2015

A three members Committee has been constituted by the Head, Department of Commerce & Business Studies. The Committee consists of the following members:-

1. Prof. N.U.K. Sherwani – Chairman
2. Dr. Naseeb Ahmad – Member
3. Dr. D.K. Dhusia – Member

The Committee will suggest and recommend the implementation of Choice Based Credit System, introduction of Dissertation in M.Com (Business Management), and introduction an Optional Subject in M.Com (Business Management) "Introduction to Society and Politics of North-East India" w.e.f. the Academic Session, 2015-16.


(Prof. N. U. K. Sherwani)
Head

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F.No.CBCS/DCBS/JMI/2015

The Officer on Special Duty
to the Vice Chancellor
Jamia Millia Islamia,
New Delhi – 110025.

Dept. of Commerce & Business Studies JMI

28th July, 2015

FTS No. 281991, 281992/281991
Date 28/7/2015

Sub.: Programme Structure of B.Com. (Hons.) and M.Com. (Business Management) under Choice Based Credit System (CBCS).

Sir,

Please find enclosed a copy of the Programme Structure of B.Com. (Hons.) and M.Com. (Business Management) under Choice Based Credit System (CBCS) with effect from Academic Session 2015-16.

This is for your kind information.

With kind regards,

Yours faithfully,

(Prof. N. U. K. Sherwani)
Head

Copy for information to:

1. The Dean, Faculty of Social Sciences, JMI
2. The Controller of Examinations, JMI


Department of Commerce and Business Studies

B. Com (Hons.) Programme

Programme Structure under Choice Based Credit System (CBCS) (w.e.f. Session 2015 - 2016)

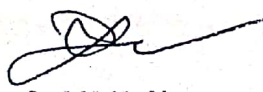
The B. Com. (Hons) Programme is a Three years (6 semester) Programme as per the details given below

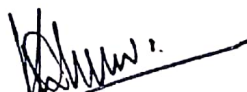
SEMESTER I				
Paper	Subject/ course	Course Type	Duration of Exam. (Hrs)	Credits
BC 1.1	Financial Accounting	Core Course	3	4
BC 1.2	Business Economics	Core Course	3	4
BC 1.3	Business Law	Core Course	3	4
BC 1.4	Business Organisation and Management	Choice Based Course	3	4
SEMESTER II				
BC 2.1	Business Statistics	Core Course	3	4
BC 2.2	Corporate Law	Core Course	3	4
BC 2.3	Business Ethics and Corporate Governance	Core Course	3	4
BC 2.4	Business Communication	Skill Enhancement Course (SEC)	3	4
SEMESTER III				
BC 3.1	Cost Accounting	Core Course	3	4
BC 3.2	Business Mathematics	Core Course	3	4
BC 3.3	Fundamentals of Financial Management	Core Course	3	4
BC 3.4	Human Resource Management	Core Course	3	4
BC 3.5	Environmental Studies	Ability Enhancement Course (AEC)	3	4




SEMESTER IV				
BC 4.1	Corporate Accounting	Core Course	3	4
BC 4.2	Principles of Marketing	Core Course	3	4
BC 4.3	Business Environment	Core Course	3	4
BC 4.4	Fundamentals of Investment Management	Core Course	3	4
BC 4.5	Retail Management	Choice Based Course		
SEMESTER V				
BC 5.1	Income Tax	Core Course	3	4
BC 5.2	Computer Applications in Business	Core Course	3	4
BC 5.3	Management Accounting	Core Course	3	4
BC 5.4	Auditing	Core Course		
BC 5.5	Fundamentals of Entrepreneurship	Choice Based Course	3	4
SEMESTER VI				
BC 6.1	Indian Financial System	Core Course	3	4
BC 6.2	Indirect Tax	Core Course	3	4
BC 6.3	Insurance and Risk Management	Core Course		
BC 6.4	Industrial Relations	Core Course	3	4
BC 6.5	Stock Market Operations and Investment	Choice Based Course	3	4

Prepared by Committee for Choice Based Credit System (CBCS)


(Prof. N.U.K. Sherwani)
Chairman


(Dr. B. K. Dhusia)
Member

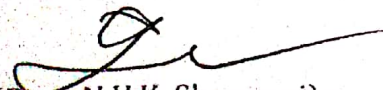

(Dr. Naseeb Ahmad)
Member

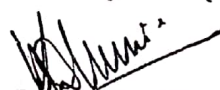
Department of Commerce & Business Studies
JAMIA MILLIA ISLAMIA, NEW DELHI


M.Com (Business Management)
Programme Structure under Choice Based Credit System (CBCS)
(w.e.f. Session 2015 - 2016)

Paper	Subject/ course	Course Type	Duration of Exam. (Hrs)	Credits
SEMESTER - I				
MC 1.1	Management Concepts and Organisational Behaviour	Core Course	3	4
MC 1.2	Managerial Economics	Core Course	3	4
MC 1.3	Statistical Analysis	Core Course	3	4
MC 1.4	Accounting for Managerial Decisions	Core Course	3	4
MC 1.5	E - Commerce	Choice Based Course	3	4
SEMESTER - II				
MC 2.1	Business Environment	Core Course	3	4
MC 2.2	Financial Management and Policy	Core Course	3	4
MC 2.3	Marketing Management	Core Course	3	4
MC 2.4	Research Methodology	Core Course	3	4
MC 2.5	Entrepreneurship Design and Development	Choice Based Course	3	4
SEMESTER - III				
MC 3.1	Corporate Accounting & Disclosure	Core Course	3	4
MC 3.2	Corporate Tax Management	Core Course	3	4
MC 3.3	Human Resource Management	Choice Based Course	3	4
MC 3.4	Tourism Management	Ability Enhancement Course (AEC)	3	4
MC 3.5	Project Work	Core Course		4
SEMESTER - IV				
MC 4.1	Strategic Management	Core Course	3	4
MC 4.2	Corporate Legal Framework	Core Course	3	4
MC 4.3	Industrial Relations	Core Course	3	4
MC 4.4	Investment Management	Choice Based Course	3	4
MC 4.5	Customer Relationship Management	Skill Enhancement Course (SEC)	3	4

Prepared by Committee for Choice Based Credit System (CBCS)


(Prof. N.U.K. Sherwani)
Chairman


(Dr. D. Dhusia)
Member


(Dr. Naseeb Ahmad)
Member

**DEPARTMENT OF COMMERCE AND BUSINESS STUDIES
JAMIA MILLIA ISLAMIA, NEW DELHI**

**MINUTES OF THE MEETING OF BOARD OF STUDIES OF THE DEPARTMENT OF
COMMERCE AND BUSINESS STUDIES, JAMIA MILLIA ISLAMIA, HELD ON
FEBRUARY 22, 2016 AT 3:00 P.M.**

A meeting of Board of Studies (BOS) of the Department of Commerce and Business Studies, Jamia Millia Islamia, New Delhi was held on February 22, 2016 at 3:00 p.m. in Computer Lab of the Department. The following members were present:

S. No.	Name	Position
1.	Prof. N.U.K. Sherwani	Chairman
2.	Prof. Madhu Tyagi	External Member
3.	Prof. K.V. Bhanumurthy	External Member
4.	Prof. V. Saravanan	Member
5.	Prof. A. Aziz Ansari	Member
6.	Dr. Ravinder Kumar	Member
7.	Dr. M.K. Nabi	Member
8.	Dr. D.K. Dhusia	Member

Prof. U. M. Amin, Member and Dr. Naseeb Ahmad, Member & Secretary could not attend the meeting for which they requested for leave in advance.

The Chairman and Head of the Department, Prof. N.U.K. Sherwani welcomed the members of the Board and took up the agenda items as under:

**Agenda-1: Confirmation of the minutes of the meeting of BOS held on
September 08, 09 & 10, 2015**

The minutes of Board of Studies of the Department of Commerce and Business Studies held on September 08, 09 & 10, 2015 were presented and read out by Dr. Mr. M.K. Nabi, Officiating Secretary, BOS and the Board resolved to confirm the same with the observation to continue revision of the curriculum to enrich the programmes.

Agenda – 2: Matters related to Choice Based Credit System (CBCS)

The Board discussed the existing curricula of B.Com. (Hons.) and M.Com. (Business Management) courses, which have been implemented under Choice Based Credit System (CBCS) w.e.f. Session 2015-16. After a thorough discussion on the matter, the Board resolved the following:


Head
Department of Commerce
& Business Studies

1


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- (i) The choice based papers should be chosen in the light of the UGC guidelines.
- (ii) The nomenclature of choice based papers should be General Elective-I, II, III (i.e. GE-I, II, III).
- (iii) As per the UGC guidelines, the choice based paper should not be offered to the students of the own department. It should be offered to the students of other departments.
- (iv) One of the External Members raised the issue that there should not be any choice based paper at postgraduate level. But the department has implemented it as per the instructions of the University.
- (v) Titles of the papers should be as per the UGC guidelines.
- (vi) Revision of the syllabus including choice based papers should be done. For this, a committee be constituted.

Agenda – 3: Appointment of Panel of Examiners and Moderators for B.Com. (Hons.) Semesters 2nd, 4th & 6th and M. Com. (Business Management) Semesters 2nd & 4th Examinations-May, 2016

The Panel of Examiners and Moderators for B. Com. (Hons.) Semesters 2nd, 4th & 6th and M. Com. (Business Management) Semester 2nd & 4th Examinations-May, 2016 was placed by the Head of the Department before the Board and the same was approved by the Board.

Agenda – 4: Ph.D. related matters:

- (i) **Extension of Fellowship:** The following Ph.D. Scholars of the Department submitted applications for further extension of the tenure of their fellowship with up-gradation:

S. No.	Name	Extension/Up-gradation
1.	Md. Dauod Ciddikie	Non-NET
2.	Mohd. Anwar	Non-NET
3.	Rashmi Goel	Non-NET
4.	Ruchi Gupta	Non-NET
5.	Alam Ahmad	UGC-JRF to UGC-SRF
6.	Sadaf Taj	MANJRF to MANSRF

The Board considered granting of further extension under rules upto two years in case of Non-NET Fellowship. In respect of UGC-JRF to UGC SRF and MANJRF to MANSRF, the Board further resolved to constitute a three members committee for up-gradation of their Fellowship under rules.



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New Delhi-110025

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- (ii) **Forwarding of Six-Monthly Progress Reports:** Six Monthly Progress Reports of all the Ph.D. Scholars were placed before the Board and the same were reviewed. The same shall be forwarded to the Office of the Dean, Faculty of Social Sciences, Jamia Millia Islamia. A list is enclosed at **Annexure-I**.
- (iii) **Transfer of Ph.D. Scholars:** As per the written request made by Dr. Ravinder Kumar, the matter of the following three Ph.D. Scholars was placed before the Board for transferring them from their current supervisors to Dr. Ravinder Kumar:
1. Mohd. Anwar
 2. Lalita Singh
 3. Rajeev Kumar Bhardwaj

In this regard, the Board resolved that Mohd. Anwar and Lalita Singh will continue their research work under their current supervisors. On written request of Rajeev Kumar Bhardwaj, the Board allowed him to carry on his research work under the supervision of Dr. Ravinder Kumar on the approved topic "**Relationship among Emotional Intelligence, Self-Efficacy and Job Satisfaction: Impact on Teaching Effectiveness of College and University Teachers**".

- (iv) Further, the Board suggested to design a Proforma for transfer/change of supervisor.

Agenda – 5: Any Other Item: No other item was presented.

The meeting ended with a vote of thanks to the Chair.



(Prof. N.U.K. Sherwani)
Chairman & HOD

Head
Department of Commerce
& Business Studies
Jamia Millia Islamia, Jamia Nagar
New Delhi-110025



(Dr. M.K. Nabi)
Officiating Secretary

Department of Commerce & Business Studies
Jamia Millia Islamia
New Delhi-110025

**DEPARTMENT OF COMMERCE AND BUSINESS STUDIES
JAMIA MILLIA ISLAMIA, NEW DELHI**

**Bachelor of Business Studies (Hons.)
Programme Structure and Syllabus
under Choice Based Credit System (CBCS)
(w.e.f. Academic Session 2015-16)**

Course Contents:

The Bachelor Business Studies (BBS) Honors, is a three-year full time programme. The course structure and the program administration are as follows:

Course Structure:

The programme has been organized in six semesters spread over three years. The list of papers offered is as follows:

Details of Papers Prescribed:

There are 14 core discipline courses, 4 discipline specific, 4 generic electives, 2 compulsory language papers, 2 skill enhancement course and 2 ability enhancement courses. Core discipline, Discipline specific elective, Generic Elective, compulsory paper will be of for 4 credits. Skill enhancement and ability enhancement compulsory will be of 2 credits. Apart from the above mention paper there are 4 qualifying papers which are not to be counted in credit.

Semester-I					
Paper No.	Paper Title	Paper Type	Duration of Exam. (Hrs)	Credits	Tutorials
BBS-101	Environmental Science	AEC*	3	2	-
BBS -102	Management and Organizational Behaviour	Core	3	4	1
BBS -103	Business Statistics	Core	3	4	1
BBS -104	Ethics & CSR	CBC*	3	4	1
BLE021	General English-II	Compulsory	3	4	-
			Total	18	3
Semester-II					
BBS-201	Human Resource Management	Core	3	4	1
BBS-202	Business Accounting	Core	3	4	1
BBS-203	Entrepreneurship Development	CBC*	3	4	1
BBS-204	IT Tools for Business	SEC*	3	4	
BLE021	General English-II	Compulsory	3	4	-
			Total	20	3
Semester-III					
BBS-301	Business Communication	AEC*	3	4	
BBS-302	Managerial Economics	Core	3	4	1
BBS-303	Principles of Marketing	Core	3	4	1

BBS-304	Management Accounting	Core	3	4	1
BBS- 305	Production and Operation Management	CBC*	3	4	1
			Total	20	4
Semester-IV					
BBS-401	Business and Marketing Research	Core	3	4	1
BBS-402	Macroeconomics	Core	3	4	1
BBS-403	Financial Management	Core	3	4	1
BBS-404	India's Diversity Business	CBC*	3	4	1
BBS- 405	Summer Internship (Six to Eight weeks)	SEC*	3	2	-
			Total	18	4
Semester-V					
BBS-501	Quantitative Techniques for Management	Core	3	4	1
BBS-502	Legal Aspects of Business	Core	3	4	1
BBS-503	International Finance (Finance) Consumer Behavior(Marketing) HRD: System & Strategies(HR) International Trade and Policy & strategy(IB)	Elective -I	3	4	1
BBS-504	Investment Banking and Financial Services (Finance) Advertising and Brand Management(Marketing) Training and Development (HR) Global Business Environment (IB)	Elective-II		4	1
			Total	16	4
Semester-VI					
BBS-601	Business Policy & Strategy	Core	3	4	1
BBS-602	Financial Institutions & Markets	Core	3	4	1
BBS-603	Investment Analysis And Portfolio Management (Finance) Marketing of Services (Marketing) Performance and Compensation Management (HR) International Distribution and SCM (IB)	Core	3	4	1
BBS-604	Research Project	Core	3	6	-
			Total	18	3

*Choice Based Course

*Skill Enhancement Course

* Ability Enhancement Course

BBS-101: ENVIRONMENTAL SCIENCE

Objectives:

Upon successful completion of the course, students are expected to gain basic understanding and knowledge about environmental concerns and responsibilities towards environment and they will also be able to propose solutions to environmental problems related to resource use and management.

UNIT-I: Natural Resources and Ecosystems

Renewable and Non-renewable Natural Resources: Types of resources: natural, man-made and human resource; Natural resource: Forest Resources, Water Resources, Mineral Resources, Land Resources, Energy Resources, Common Property Resources (CPRs), Destruction of CPRs and Its Impact on Human Welfare, Role of an individual in conservation of natural resources.

Ecosystems: Definition and types; characteristics, structure and functions of forest ecosystem, grassland ecosystem, desert ecosystem and aquatic ecosystems (e.g. ponds, streams, lakes, rivers, ocean estuaries, etc.).

UNIT-II: Environmental Pollution

Pollution: Definition; causes and control measures of air pollution, water pollution, soil pollution, marine pollution, noise pollution, thermal pollution, nuclear pollution; Role of an individual in prevention of pollution; Solid Waste Management: Causes, effects and control measures of urban and industrial wastes.

UNIT-III: Social Issues and the Environment

Water conservation: Rain water harvesting, watershed management; **Climate Change:** Reasons and Its effects; **Biodiversity:** Definition, types, value of biodiversity and threats to biodiversity; **Environmental Legislations in the Perspective of India:** Environmental Protection Act-1986, Forest Conservation Act, Wildlife Protection Act, Biological Diversity Act-2002.

Readings:

1. Anindita Basak, 2009. Environmental Studies, Dorling Kindersley (India) Private Limited, New Delhi.
2. Bharucha, E. 2005. Textbook of Environmental Studies, Universities Press, Hyderabad.
3. Jadhav, H. & Bhosale, V. M. 1995. Environmental Protection and Laws. Himalaya Pub.
4. Kaushik, A. & Kaushik, C. P. 2004. Perspective in Environmental Studies, New Age International (P) Ltd., Delhi.
5. Sreshtha Tayal & Garg. Environmental Studies, Icon Publications

BBS-102: MANAGEMENT AND ORGANIZATIONAL BEHAVIOUR

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

Course Contents:

Unit I

Basic forms of Business Ownership; Special forms of ownership: Franchising, Licensing, Leasing; Choosing a form of Business ownership; Corporate Expansion: mergers and acquisitions, diversification, forward and backward integration, joint ventures, Strategic alliance. Evolution of Management Theory. Managerial functions and Roles. Insights from Indian practices and ethos.

Unit II

Overview of Planning: Types of Plans & The planning process; Decision making: Process, Types and Techniques. Control: Function, Process and types of Control; Principles of organizing: Common organisational structures; Delegation & Decentralization: Factors affecting the extent of decentralization, Process and Principles of delegation.

Unit III

Importance of organizational Behaviour. Perception and Attribution: Concept, Nature, Process, Personality: Personality: Learning: Concept and Theories of Learning, reinforcement, Motivation: Concepts and their application, Need, Content & Process theories, Contemporary Leadership issues: Charismatic, Transformational Leadership. Emotional Intelligence

Unit IV

Groups and Teams: Definition, Difference between Groups and teams; Stages of Group Development, Group Cohesiveness, Types of teams. Analysis of Interpersonal Relationship: Transactional Analysis, Johari Window Organisational Power and Politics: Nature of organisational politics. Conflict: Concept, Sources, Types, Stages of conflict, Management of conflict, Organisational Change: Concept, Resistance to change, Managing resistance to change, Implementing Change, Kurt Lewin Theory of Change. Managing Stress: Insights from Indian ethos

Readings:

1. Gilbert: Principles of Management, McGraw Hill.
2. Greenberg Jerald and Baron Robert A.: Behaviour in Organisations:
3. Kaul Vijay Kumar, Business Organisation & Management - Text and Cases, Pearson.
4. Kaul, Vijay Kumar, Management- Text & Cases, Vikas Publication.
5. Kavita Singh: Organisational Behaviour, Vikas Publication.
6. Koontz & Heinz Wehrich: Essential of Management, McGraw Hill.
7. Luthans Fred: Organisational Behaviour, Tata McGraw Hill.
8. Mc Shane L. Steven, Glinow Mary Ann Von & Sharma Radha R. - Organisational Behaviour; Tata McGraw Hill.
9. Newstrom John W.: Organisational Behaviour, Tata McGraw Hill.
10. Richard L. Daft: Principles of Management, Cengage Learning India.
11. Robbins Stephen P: Organisational Behaviour, Pearson.
12. Stephen P. Robbins & Mary Coulter: Management, Pearson.
13. Stoner & Wankel: Management, Prentice Hall of India.
14. Y.K. Bhushan: Fundamentals of Business Organisation & Management, Sultan

BBS-103: BUSINESS STATISTICS

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

Course Contents:

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

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

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

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

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

Using Non-parametric statistics for hypothesis testing.

Readings:

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

BBS-104: ETHICS AND CORPORATE SOCIAL RESPONSIBILITY

Objective: The objective of this paper is to make the students more clear about the importance of ethics in business and practices of good corporate governance. It also talks about the corporate social responsibility.

Course Contents:

Unit I

Business ethics: Meaning of ethics, why ethical problems occur in business. Ethical principles in business: Utilitarianism: weighing social cost and benefits, Rights and duties, Justice and fairness, ethics of care, Integrating utility, rights, justice and caring, An alternative to moral principles: virtue ethics, Moral issues in business: Worker's and employee's rights and responsibilities, Profit maximization vs. social responsibility.

Unit II

Corporate governance: concept, Need to improve corporate governance standards, Features of good governance, Role played by regulators to improve corporate governance, accounting standards and corporate governance, corporate disclosure, insider trading.

The Board –Quality, Composition and role of Board, Outside Directors on the board (independent, nominee), Executive and Non-Executive directors, SEBI clause 49, directors and financial institutions in enhancing corporate governance, critical issues in governance of board directors, CEO Duality.

Unit III

Role of auditors in enhancing corporate governance, duties and responsibilities of auditors, corporate governance and internal auditors, Whistle blowing: Kinds of whistle blowing, precluding the need for whistle blowing. Discrimination, affirmative action, and reversediscrimination: Equal employment opportunity, Affirmative action, Preferential hiring, Corporate social responsibility: Meaning, Evolution of corporate social responsibility, common indicators for measuring business social performance, reporting social responsibility measures in annual report.

Readings:

1. Manuel G Velasquez : Business ethics- concepts and cases Pearson.
2. Luthans Hodgetts and Thompson: Social issues in business, Macmillan USA
3. A.C. Fernando: Business Ethics Pearson Education.
4. A.C. Fernando: Corporate Governance Pearson Education.
5. Adrian Davies: Strategic approach to corporate governance Gower Pub Co.
6. N. Gopalswamy: Corporate governance a new paradigm A H Wheeler Publishing Co Ltd.
7. Marianne M Jennings: Cases in Business Ethics Indian South-Western College Publishing
8. Kevin Gibson: Ethics and Business, An Introduction, Cambridge Applied Ethics Cambridge University Press
9. Bhanumurthy K V: Ethics and Social Responsibility of Business, Pearson Education India

BBS-201: HUMAN RESOURCE MANAGEMENT

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

Course Contents:

Unit I

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

Unit II

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

Unit III

Training: Concept, Needs, Systematic approach to training, Methods of training. Management development: Concept & Methods. Performance management system: concept, uses of performance appraisal, performance management methods, factors that distort appraisal, appraisal interview .Career planning: career anchors, career life stages. Compensation: Steps of determining compensation, job evaluation, components of pay structure, factors influencing compensation levels, wage differentials & incentives, profit sharing, gain sharing, employees' stock option plans. Brief introduction of social security, health, retirement & other benefits.

Unit IV

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

Readings:

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

BBS-202: BUSINESS ACCOUNTING

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

Course Contents:

Unit I

Introduction to Financial Accounting. Accounting as an Information System. Importance, Scope, and Limitations. Users of Accounting Information. Generally Accepted Accounting Principles. The Accounting Equation. Nature of Accounts and Rules of Debit and Credit. Recording Transactions in General Journal. Recording Transactions in three column Cash Book. An overview of Subsidiary books – Purchase Book, Purchase Returns Book, Sales Book, and Sales Returns Book. Opening and Closing Entries. Preparation of Ledger Accounts.

Unit II

Introduction to International Financial Reporting Standards (IFRS). Understanding Accounting Standards issued by the ICAI related to Disclosure of Accounting Policies, Depreciation Accounting, and Revenue Recognition. Methods of charging Depreciation – Straight-line Method, and Written-down-value Method. Preparation of Trial Balance. Adjustment Entries. Post-adjusted Trial Balance. Bank Reconciliation Statement.

Unit III

Preparation of Financial Statements: Preparing Trading Account, Profit & Loss Account and Balance Sheet for a Sole Proprietor. Understanding contents of Financial Statements of a Joint Stock Company as per Companies Act 2013. Understanding the contents of a Corporate Annual Report. Preparation of Cash Flow Statement as per AS-3 (revised).

Unit IV

Analyzing Financial Statements: Objectives of Financial Statement Analysis; Sources of Information; Standards of Comparison; Techniques of Financial Statement Analysis - Horizontal Analysis, Vertical Analysis, and Ratio Analysis. Meaning and Usefulness of Financial Ratios; Analysis of Financial Ratios from the perspective of different Stakeholders like Investors, Lenders, and Short-term Creditors; Profitability Ratios, Solvency Ratios, Liquidity Ratios, and Turnover Ratios; Limitations of Ratio Analysis.

Readings:

1. S.N. Maheshwari, Suneel K. Maheshwari, and Sharad K. Maheshwari: An Introduction to Accountancy, Vikas Publishing House Pvt. Ltd.
2. R. Narayanaswamy, Financial Accounting: A Managerial Perspective, PHI Learning Pvt. Ltd.
3. Charles T. Horngren, Gart L. Sundem, John A. Elliott, and Donna R. Philbrick, Introduction to Financial Accounting, Pearson.
4. J.R. Monga, Financial Accounting: Concepts and Applications, Mayur Paperbacks.
5. T.P. Ghosh, Financial Accounting for Managers: Taxmann Allied Services Pvt.Ltd.

BBS-203: ENTREPRENEURSHIP DEVELOPMENT

Objective: This course provides students with a solid introduction to the entrepreneurial process of creating new businesses, role of Creativity and innovation in Entrepreneurial start-ups, manage family-owned companies, context of social innovation and social entrepreneurship and issues and practices of financing entrepreneurial businesses.

Course Contents:

UNIT-1: ENTREPRENEURIAL MANAGEMENT

The evolution of the concept of entrepreneurship, John Kao's Model on Entrepreneurship, Idea Generation, Identifying opportunities and Evaluation; Building the Team Leadership; Strategic planning for business; Steps in strategic planning, Forms of ownership – Sole proprietorship; partnership; limited liability partnership and corporation form of ownership; advantages/disadvantages, Franchising; advantages/disadvantages of franchising; types of franchise arrangements; franchise contracts; franchise evaluation checklist, Financing entrepreneurial ventures; Managing growth; Valuation of a new company; Harvesting and Exit Strategies; Corporate Entrepreneurship

UNIT-2: Entrepreneurship, Creativity and Innovation

Stimulating Creativity; Organisational actions that enhance/hinder creativity, Managerial responsibilities, Creative Teams; Sources of Innovation in Business; Managing Organizations for Innovation and Positive Creativity.

UNIT-3: Social Entrepreneurship

Introduction to Social Entrepreneurship; Characteristics and Role of Social Entrepreneurs; Innovation and Entrepreneurship in a Social Context; Start-Up and Early Stage Venture Issues in creating and Sustaining a Non-profits Organization; Financing and Risks; Business Strategies and Scaling up.

UNIT-4: Family Business and Entrepreneurship

The Entrepreneur; Role and personality; Family Business: Concept, structure and kinds of family firms ; Culture and evolution of family firm; Managing Business, family and shareholder relationships ; Conflict and conflict resolution in family firms ; Managing Leadership, succession and continuity ; women's issues in the family business; Encouraging change in the family business system.

UNIT-5: Financing the Entrepreneurial Business

Arrangement of funds; Traditional sources of financing, Loan syndication, Consortium finance, role played by commercial banks, appraisal of loan applications by financial institutions, Venture capital.

Readings:

1. Burns, P. (2001). Entrepreneurship and small business. New Jersey:Palgrave.
2. Drucker, P. F. (2006). Innovation and entrepreneurship: Practice and principles.USA: Elsevier.
3. Gersick, K. E., Davis, J. A., Hampton, M. M., &Lansberg, I. (1997). Generation to generation: Life cycles of the family business. Boston: Harvard Business School Press.
4. Hisrich, R., & Peters, M. (2002). Entrepreneurship. New Delhi: Tata McGraw Hill.
5. Holt, D. H. (2004). Entrepreneurship new venture creation. New Delhi: Prentice Hall of India.

BBS-204: IT TOOLS IN BUSINESS

Spreadsheets:

Introduction: Concept of worksheets and workbooks, creating, opening, closing and saving workbooks, moving, copying, inserting, deleting and renaming worksheets, working with multiple worksheets and multiple workbooks, controlling worksheet views, naming cells using name box, name create and name define. Using formulae and functions: Understanding absolute, relative and mixed referencing in formulas, referencing cells in other worksheets and workbooks, correcting common formula errors, working with inbuilt function categories like mathematical, statistical, text, lookup, information, logical, database, date and time and basic financial functions. Consolidating worksheets and workbooks using formulae and data consolidate command Printing and Protecting worksheets: Adjusting margins, creating headers and footers, setting page breaks, changing orientation, creating portable documents and printing data and formulae. Implementing file level security and protecting data within the worksheet Creating charts and graphics: Choosing a chart type, understanding data points and data series, editing and formatting chart elements, and creating sparkline graphics. Analysing data using pivot tables: Creating, formatting and modifying a pivot table, sorting, filtering and grouping items, creating calculated field and calculated item, creating pivot table charts, producing a report with pivot tables. Performing what-if analysis: Types of what if analysis (manual, data tables, scenario manager), what-if analysis in reverse (goal-seek, solver) Exchanging data using clipboard, object linking and embedding.

Word-processing:

Introduction: Creating and saving your document, displaying different views, working with styles and character formatting, working with paragraph formatting techniques using indents, tabs, alignment, spacing, bullets and numbering and creating borders. Page setup and sections: Setting page margins, orientation, headers and footers, end notes and foot notes, creating section breaks and page borders. Working with tables: Creating tables, modifying table layout and design, sorting, inserting graphics in a table, table math, converting text to table and vice versa.

Create newspaper columns, indexes and table of contents. Spell check your document using inbuilt and custom dictionaries, checking grammar and style, using thesaurus and finding and replacing text. Create bookmarks, captions and cross referencing, adding hyperlinks, adding sources and compiling and bibliography Mail merge: Creating and editing your main document and data source, sorting and filtering merged documents and using merge instructions like ask, fill-in and if-then-else. Linking and embedding to keep things together.

Powerpoint Presentation:

Introduction: Creating a blank presentation using a design template, basing a new presentation on an existing one, creating and managing slides, using content place holders, creating graphs, tables, diagrams, organization charts, inserting clip art and images.

Viewing and navigating a presentation: Organising ideas in outline view, using slide sorter to rearrange a presentation, previewing presentation in slide show, understanding master views, using title master, slide master, handout master and notes master, working with headers and footers, using hyperlinks, advanced navigation with action settings, navigation short hand with action buttons

Animation and multimedia: Using and applying animation schemes, custom animation, understanding sound file formats and video types, adding music, sound and video clips.

Final presentation: Applying transition to slides, controlling transition speed, using hidden slides, using custom shows, using on screen pen and adding and accessing notes during a presentation.

Databases:

Introduction to Database Development: Database Terminology, Objects, Creating Tables, working with fields, understanding Data types , Changing table design, Assigning Field Properties, Setting Primary Keys, using field validation and record validation rules, Indexing, working with multiple tables, Relationships & Integrity Rules, Join Properties, Record manipulation, Sorting & Filtering. Select data with queries: Creating Query by design & by wizard (Select, Make Table, Append, Delete, Cross Tab, Update, Parameterized Query, Find Duplicate and Find Unmatched), Creating multi table queries, creating & working with table joins. Using operators & expressions: Creating simple & advance criteria. Working with forms: Creating Basic forms, working with bound, unbound and calculated controls, understanding property sheet, Working with Data on Forms: Changing Layout, creating Sub Forms, creating list box, combo box and option groups. Working with Reports: Creating Basic Reports, Creating Header & Footer, Placing Controls on reports, sorting & grouping, Creating Sub reports.

BBS-301: BUSINESS COMMUNICATION

Objective:

To develop effective business communication skill in the students, both written and oral is the key for effective functioning that extends across all the areas of business.

Course Contents:

Unit I: Introduction to business communication, elements of communication process, and Basic types of Communication: Downward, Upward and Horizontal communication, Communication Network; Formal and Informal communication network: Grapevine, Types of Grapevine, Importance of Grapevine, Miscommunication or Barriers to communication; improving communication.

Unit II : Effective Written communication: Writing Proposals, Memo, Business letters, Request Letters, Sales Letters, Payment Collection Letter-concept of AIDA, Business Report, Report preparation, Detailed Report Writing, Effective Oral Communication: Effective Listening skills, Problems in Oral communication, Ten Commandments of good oral communication and Problems in Listening, Practices in business communication: Presentation; types of presentations. Group discussions, Committees and meetings.

Unit III: Body Language: Kinesics, Proxemics and Para Language. Interviewing Skills: Appearing in interviews: Conducting interviews: Types of Interview, Preparing for Interview, Interview Process, International Communication, Culture and cultural context. Adapting to global business. Negotiation skills and process, collective bargaining process.

Texts:

- 1 Ronald E Duleek, John S Fielden: Principles of Business Communication,1990,Prentice Hall Collins.
- 2 Murphy and Hiderbrandt : Business Communication,7th edition, The Mc Graw Hill.
- 3 Randall E Majors Harper & Row : Business Communication.

Reference Readings:

- 4 Harpert and Row Western :Guide to effective learning
- 5 Persing :Business Communication dynamics,Merill Publication Co
- 6 Bovee and Thill: Business Communication Today;11th Edition, Tata McGraw Hill, New Delhi.

BBS-302: MANAGERIAL ECONOMICS

Objective: The purpose of this course is to apply micro economic concepts and techniques in evaluating business decisions taken by firms. The emphasis is on explaining how tools of standard price theory can be employed to formulate a decision problem, evaluate alternative courses of action and finally choose among alternatives. Simple geometry and basic concepts of mathematics will be used in the course of teaching.
Course content

Unit I: Demand, Supply and Market equilibrium: individual demand, market demand, individual supply, market supply, market equilibrium; Elasticities of demand and supply : Price elasticity of demand, income elasticity of demand, cross price elasticity of demand, elasticity of supply; Theory of consumer behavior : cardinal utility theory, ordinal utility theory(indifference curves, budget line, consumer choice, price effect, substitution effect, income effect for normal, inferior and giffen goods), revealed preference theory.

Unit II: Producer and optimal production choice: optimizing behavior in short run (geometry of product curves, law of diminishing margin productivity, three stages of production), optimizing behavior in long run (isoquants, isocost line, optimal combination of resources) Costs and scale: traditional theory of cost (short run and long run, geometry of cot curves, envelope curves), modern theory of cost (short run and long run), economies of scale, economies of scope.

Unit III: Theory of firm and market organization : perfect competition (basic features, short run equilibrium of firm/industry, long run equilibrium of firm/industry, effect of changes in demand, cost and imposition of taxes) ; monopoly (basic features, short run equilibrium, long run equilibrium, effect of changes in demand, cost and imposition of taxes, comparison with perfect competition, welfare cost of monopoly), price discrimination, multiplant monopoly ; monopolistic competition (basic features, demand and cost, short run equilibrium, long run equilibrium, excess capacity) ; oligopoly (Cournot's model, kinked demand curve model, dominant price leadership model, prisoner's dilemma) Unit IV: Factor market : demand for a factor by a firm under marginal productivity theory (perfect competition in the product market, monopoly in the product market), market demand for a factor, supply of labour, market supply of labour, factor market equilibrium.

Readings:

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

BBS-303: PRINCIPLES OF MARKETING

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

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

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

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

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

Readings: 1. Kotler, P. & Keller, K. L.: Marketing Management, Pearson.

2. Kotler, P., Armstrong, G., Agnihotri, P. Y., & Ul Haq, E.: Principles of Marketing: A South Asian Perspective, Pearson.

3. Ramaswamy, V.S. & Namakumari, S.: Marketing Management: Global Perspective-Indian Context, Macmillan Publishers India Limited.

4. Zikmund, W.G. & D' Amico, M.: Marketing, Ohio: South-Western College Publishing.

BBS-304: MANAGEMENT ACCOUNTING

Objective: To acquaint students with role of Management Accounting in planning, control and decision-making.

Course Contents:

Unit I: Nature, Scope of Management Accounting: Meaning, definition, nature and scope of Management Accounting; Comparison of Management Accounting with Cost Accounting and Financial Accounting. Cost concepts: Meaning, Scope, Objectives, and Importance of Cost Accounting; Cost, Costing, Cost Control, and Cost Reduction; Elements of Cost, Components of total Cost, Cost Sheet. Classification of Costs: Fixed, Variable, Semi variable, and Step Costs; Product, and Period Costs; Direct, and Indirect Costs; Relevant, and Irrelevant Costs; Shut-down, and Sunk Costs; Controllable, and Uncontrollable Costs; Avoidable, and Unavoidable Costs; Imputed / Hypothetical Costs; Out-of-pocket Costs; Opportunity Costs; Expired, and Unexpired Costs; Conversion Cost. Cost Ascertainment: Cost Unit and Cost Center. Introduction to Overhead allocation, Overhead apportionment, and Overhead absorption.

Unit II : Cost-Volume-Profit Analysis: Contribution, Profit-Volume Ratio, Margin of safety, Cost Break-even Point, Composite Break-even Point, Cash Break-even Point, Key Factor, Break-even Analysis. Relevant Costs and Decision Making: Pricing, Product Profitability, Make or Buy, Exploring new markets, Export Order, Sell or Process Further, Shut down vs. Continue.

Unit III: Budgets and Budgetary Control: Meaning, Types of Budgets, Steps in Budgetary Control, Fixed and Flexible Budgeting, Cash Budget. Responsibility Accounting: Concept, Significance, Different responsibility centers, Divisional performance – Financial measures, Transfer pricing.

Unit IV: Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing, Advantages, Limitations and Applications; Material, Labor, Overhead and Sales variances. Introduction to Target Costing, Life Cycle Costing, Quality Costing, and Activity based Costing.

Readings:

1. C.T. Horngren, Gary L. Sundem, Jeff O. Schatzberg, and Dave Burgstahler: Introduction to Management Accounting, Pearson
2. M.N. Arora: A Textbook of Cost and Management Accounting, Vikas Publishing House Pvt. Ltd.
3. M.Y. Khan, and P.K. Jain, Management Accounting: Text Problems and Cases, McGraw Hill Education (India) Pvt. Ltd.
4. S.N. Maheshwari, and S.N. Mittal, Cost Accounting: Theory and Problems, Shree Mahavir Book Depot (Publishers)

BBS-305: PRODUCTION & OPERATION MANAGEMENT

Objectives:

To understand the production and operation function and familiarize students with the techniques for planning and control.

Course Contents:

Unit I: Introduction to Production and Operations management; Definition, need responsibilities, key decisions of OM.

Operation Strategies: Definition, relevance, strategy formulation process
Maintenance Management : Need, Measures for maintenance performance.
Lean Production: Definition, lean demand, pull logic, waste in an operation, KANBAN Production control system.

Unit II: Forecasting: Definition, Types, Qualitative and quantitative approach, Forecast error.

Scheduling: Operation scheduling, Goals of short term scheduling, Job sequencing.
Process Selection: Definition, Types of processes.
Layout Decisions : Benefits of good layout, importance, different types of layouts, location decisions.

Unit III: Capacity Planning : Definition, Measures of Capacity, Types of Planning over Time Horizon, Decision Tree Analysis.

Aggregate Planning : Definition Nature, Strategies & Methods.
Statistical Quality Control, Elementary Queuing Theory, Acceptance Sampling, Single sampling plans.

Readings:

Mahadevan B, Operation Management Theory and Practice, Pearson Education.
Heizer Jay and Render Barry, Production and Operation Management, Pearson Education.

Chase R B, Aquilano N J Jacobs F R and Agarwal N, Production and Operation Management Manufacturing and services, Tata McGraw Hill.

S. P. Gupta, Statistical Methods, Sultan Chand and Sons

Adam E. E. and Ebert, Production & Operations Management, Prentice Hall of India, New Delhi.

Buffa E S, & Sarin R K, Modern Production /Operations Management (8th edition) John Wiley, 1994.

Gaither and Frazier, Operations Management, Thomson South- Western.

BBS-401: BUSINESS AND MARKETING RESEARCH

Objective: To provide an exposure to the students pertaining to the nature and extent of research orientation, which they are expected to possess when they enter the industry as practitioners. To give them an understanding of the basic techniques and tools of business marketing research. Course

Course Contents:

Unit I: Nature and Scope of Marketing Research – Role of Marketing Research in decision making. Applications of Marketing Research – marketing research; The Research process – Steps in the research process; the research proposal; Problem Formulation: Management decision problem Vs. Marketing Research problem.

Unit II: Research Design: Exploratory, Descriptive, Causal. Secondary Data Research: Advantages & Disadvantages of Secondary Data, Criteria for evaluating secondary sources, secondary sources of data in Indian Context, Syndicated Research (in India)

Unit III: Primary Data Collection: Survey Vs. Observations. Comparison of self administered, telephone, mail, emails techniques. Qualitative Research Tools: Depth Interviews focus groups and projective techniques; Measurement & Scaling: Primary scales of Measurement-Nominal, Ordinal, Interval & Ratio. Scaling techniques paired comparison, rank order, constant sum, semantic differential, itemized ratings, Likert Scale; Questionnaire-form & design.

Unit IV: Sampling: Sampling techniques, determination of sample size; Data Analysis: Z test (mean, diff. of mean, diff. of proportion) t test (mean), paired t test, Chi square test, Introduction to theoretical concept of ANOVA, Factor Analysis and Discriminant Analysis.

Readings:

1. Zikmund, Babin & Carr: Business Research Methods, South-Western.
2. Cooper & Schindler: Business Research Methods McGraw-Hill Education,
3. Churchill: Marketing Research: Methodological Foundations, Cengage Learning.
4. Aaker, Kumar, Day - Marketing Research. Wiley.
5. Naresh Malhotra – Marketing Research, Pearson.

BBS-402: MACROECONOMICS

Objective: This course deals with the principles of Macroeconomics. The coverage includes determination of and linkages between major economic variables ; level of output and prices, inflation, interest rates and exchange rates. The course is designed to study the impact of monetary and fiscal policy on the aggregate behavior of individuals.

Course Contents:

Unit I: Measurement of macroeconomic variables: National Income Accounts, Gross Domestic Product, National Income, Personal and Personal disposable income; Classical theory of income and employment: Quantity Theory of Money – Cambridge version, Classical aggregate demand curve, Classical theory of interest rate, effect of fiscal and monetary policy.

Unit II: Keynesian theory of Income and employment : simple Keynesian model, components of aggregate demand, equilibrium income, changes in equilibrium, multiplier (investment, Government expenditure, lump sum tax, foreign trade), effect of fiscal and monetary policy, crowding out, composition of output and policy mix, policy mix in action; ISLM model : properties of ISLM curves, factors affecting the position and slope of ISLM curves, determination of equilibrium income and interest rates, effect of monetary and fiscal policy, relative effectiveness of monetary and fiscal policy.

Unit III: Money: functions of money, quantity theory of money, determination of money supply and demand, H theory of money multiplier, indicators and instruments of monetary control; Inflation: meaning, demand and supply side factors, consequences of inflation, antiinflationary policies, natural rate theory, monetary policy-output and inflation, Phillips curve (short run and long run)

Unit IV: Open Economy: brief introduction to BoP account, market for foreign exchange and exchange rate, monetary and fiscal policy in open economy, Mundell Fleming model (perfect capital mobility and imperfect capital mobility under fixed and flexible exchange rate)

Readings:

1. Froyen, R.P. (2011): Macroeconomics-theories and policies (8th ed.) . Pearson:
2. Dornbusch and Fischer (2010). Macroeconomics (9thed.). Tata McGraw Hill
3. N Gregory Mankiw (2010). Macroeconomics (7thed.). Worth Publishers
4. Olivier Blanchard, Macroeconomics (2009). (5thed.) Pearson

BBS-403: FINANCIAL MANAGEMENT

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

Course Contents:

Unit I: Nature of Financial Management: Finance and related disciplines; Scope of Financial Management; Profit Maximization, Wealth Maximization - Traditional and Modern Approach; Functions of finance – Finance Decision, Investment Decision, Dividend Decision; Objectives of Financial Management; Organisation of finance function; Concept of Time Value of Money, present value, future value, and annuity; Risk & Return: Historical return, expected return, absolute return, holding period return, annualized return, arithmetic & geometric return; Risk - Systematic & unsystematic risk – their sources and measures.

Unit II: Long -term investment decisions: Capital Budgeting - Principles and Techniques; Nature and meaning of capital budgeting; Estimation of relevant cash flows and terminal value; Evaluation techniques - Accounting Rate of Return, Net Present Value, Internal Rate of Return & MIRR, Net Terminal Value, Profitability Index Method. Concept and Measurement of Cost of Capital: Explicit and Implicit costs; Measurement of cost of capital; Cost of debt; Cost of perpetual debt; Cost of Equity Share; Cost of Preference Share; Cost of Retained Earning; Computation of over-all cost of capital based on Historical and Market weights.

Unit III: Capital Structures: Approaches to Capital Structure Theories - Net Income approach, Net Operating Income approach, Modigliani-Miller (MM) approach, Traditional approach, Capital Structure and Financial Distress, Trade-Off Theory. Dividend Policy Decision - Dividend and Capital; The irrelevance of dividends: General, MM hypothesis; Relevance of dividends: Walter's model, Gordon's model; Leverage Analysis: Operating and Financial Leverage; EBIT -EPS analysis; Combined leverage.

Unit IV: Working Capital Management: Management of Cash - Preparation of Cash Budgets (Receipts and Payment Method only); Cash management technique, Receivables Management – Objectives; Credit Policy, Cash Discount, Debtors Outstanding and Ageing Analysis; Costs - Collection Cost, Capital Cost, Default Cost, Delinquency Cost, Inventory Management (Very Briefly) - ABC Analysis; Minimum Level; Maximum Level; Reorder Level; Safety Stock; EOQ, Determination of Working Capital.

Readings:

1. M.Y. Khan & P.K. Jain: Financial Management Text Problem and Cases, Tata McGraw Hill Publishing Co. Ltd.
2. R. P. Rustogi: Financial Management: Theory Concepts and Practices, Taxmann Publication.
3. I.M. Pandey: Financial Management: Theory and Practices, Vikas Publishing House
4. R.A. Brealey, S.C. Myers, F. Allen & P. Mohanty: Principles of Corporate Finance, McGraw Hill Higher Education
5. J.V. Horne & J.M. Wachowicz: Fundamentals of Financial Management Prentice Hall

BBS-404:- INDIA'S DIVERSITY AND BUSINESS

Objective: The objective of the paper is to understand the bases of India's diversity and its linkages with the people, livelihood, occupational diversity and socio-economic challenges. Further, it aims at understanding the diversity and its implications for the business.

Unit-I: Recognizing, Accommodating and Valuing Diversity

- Challenges and dilemmas posed by diversity and drive for homogenization; Sources of dilemma and tension—immigration, competition for limited resources;
- Regional bases of India's diversity: regional approach to understanding diversity in terms of India's topography, drainage, soil, climate, natural vegetation, rural and urban settlements
- Social diversity in India: Peopling, demography, languages, castes, ethnicity, religions, sects, family, kinship and social institutions; socio-cultural regions

Unit-II: People, Livelihood and Occupational Diversity

- Traditional livelihoods and their nature - agriculture, crafts, industry and services;
- Region, occupation and employment

Unit-III: Linkages between Diversity and India's Socio-economic Challenges

- Regional variations in terms of geographic and socio-economic factors- trends and emerging options;
- Food insecurity, economic inequalities and poverty, environmental degradation and sustainable development;

Unit-IV: Diversity and Business

- Indian Consumers and marketing; Rural and Urban context
- Diversity, manufacturing, industry and services;
- Diversity and Innovation;
- Workforce diversity and management

References:

- Bhatt, B. L.(1980)-“ India and Indian Regions: A Critical Overview” in David E. Sopher ‘An Exploration of India- Geographical Perspectives on Society and Culture’. Cornell. Pages-35-61 for Socio cultural regions.
- Bill Aitken, Seven sacred rivers, Penguin Books, 1992
- Bose NK (1969) Unity in Indian Diversity in Desai AR (1969) Rural Sociology in India, reprinted 2009, Popular Prakashan, (for diversity as strength Part II chap 3 pp 134-136)
- Chakravarti AK (2004) Regional Preferences for Food: Some Aspects of Food Habit Patterns In India in Grover N and KN Singh (eds) 2004,Cultural Geography: Form and Process, Concept Publishers, Delhi (for regional specificity of food -Chap 23 pp 355 to 375)
- Fernando Mart ín-Alca´zar
- Pedro M. Romero-Fernandez
- Gonzalo Sa´nchezGardey, Transforming Human Resource Management Systems to Cope with Diversity, Journal of Business Ethics, 2012, 107:511-531
- Gadgil and Guha Ecology and Equity: The use and abuse of nature in contemporary India. Penguin 1995
- Gail Robinson and Kathleen Dechant, Building a business case for diversity, Academy of Management Executive 1997, Vol 11, No. 3
- Kaul, Vijay Kumar, ‘Innovation Revolution: Harnessing India's Diversity’ Yojana, November 2014, also available at SSRN, <http://ssrn.com/abstract=2517855>

BBS-405: SUMMER INTERNSHIP

A student will submit report of Summer Internship of **six to eight weeks which will be internally evaluated.**

BBS-501: QUANTITATIVE TECHNIQUES FOR MANAGEMENT

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

Course Contents:

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

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

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

Unit IV: Decision Theory: Pay off Table, Opportunity Loss Table, Expected Monetary Value, Expected Opportunity Loss, Expected Value of Perfect Information and Sample Information Markov Chains: Predicting Future Market Shares, Equilibrium Conditions(Questions based on Markov analysis) Limiting probabilities, Chapman Kolmogrov equation. Introduction to Game Theory: Pay off Matrix- Two person Zero-Sum game, Pure strategy, Saddle point; Dominance Rule, Mixed strategy, Reduction of $m \times n$ game and solution of 2×2 , $2 \times s$, and $r \times 2$ cases by Graphical and Algebraic methods; Introduction to Simulation: Monte Carlo Simulation

Readings:

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

BBS-502: LEGAL ASPECTS OF BUSINESS

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

Course Contents:

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

Unit II: Sale of Goods Act 1930: Sale and agreement to sell implied conditions and warranties, sale by non-owners, rights of unpaid seller. Negotiable Instruments Act 1881: Meaning of negotiable instruments, type of negotiable instruments, promissory note, bill of exchange, cheque.

Unit III: The Companies Act 2013: Meaning and types, Incorporation, Memorandum & Articles of association, Prospectus, Issue of shares and bonus shares, rights issue, sweat equity, role of directors, share qualification, company meetings. The Limited Liability Partnership Act 2008: Meaning and nature of limited partnership, formation, partners & their relations, extent and limitation of liability.

Unit IV: Consumer Protection Act 1986: Objectives and machinery for consumer protection, defects and deficiency removal, rights of consumers. The Right to Information Act 2005: Salient features and coverage of the act, definition of terms information, right, record, public authority; obligations of public authorities, requesting information and functions of PIO.

Readings:

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

BBS-503 (Elective-I): INTERNATIONAL FINANCE (FINANCE)

Objective: The objective of this paper is to equip the students with the techniques that can help them in managing the financial issues in international environment. This course will help them to manage MNCs in more effective manner.

Course Content: UNIT-I: Introduction: concept of International trade, International Business, International Finance and differences among them. Theories of International trade, International trade financing in India, Balance of payments (of India) International Monetary System: Different types of Exchange rate mechanisms- the gold standard, the gold exchange standard, The Bretton Woods System, Current monetary system, European Monetary Union. IMF and World Bank.

UNIT-II: Foreign Exchange Management: Forex market – Wholesale and Domestic market, Quotations- direct, indirect and cross currency; various kinds of transactions and their settlement dates, forward rates, Swaps, Quotes for various kinds of Merchant transactions; Early delivery, extension or cancellation of Forward contracts Exchange Rate determination and Forecasting: Purchasing power parity and Interest rate parity, relationship between PPP and IRP, reasons for deviation from PPP and IRP; models of exchange rate forecasting- forward rate as an unbiased predictor, the Demand Supply approach, the monetary approach, the Asset approach, the portfolio balance approach, other models

UNIT-III: Foreign Exchange Exposures: Financial Accounting and Foreign Exchange- Alternative Currency Translation Methods, Statement of Financial Accounting, Standards No.8, Statement of Financial Accounting Standards No.-52, Transaction Exposure, Managing Accounting Exposure- Managing Transaction and Translation Exposure, Designing a Hedging Strategy, Measuring and managing Economic Exposure- Foreign Exchange Risk and Economic Exposure, Identifying Economic Exposure, Calculating Economic Exposure, Operational Measure of Exchange Risk. Multinational Financial System- Value of the Multinational Financial System, Inter company Fund- Flow Mechanisms: Cost and Benefits, Designing a Global Remittance Policy, Transfer Pricing and Tax Evasion. Issue of GDR, ADR Euro bonds and foreign bonds.

UNIT-IV: International Investment Management: International Portfolio Investment- Issues in Foreign Investment Analysis, International Bond Investing, Strategies for Direct Investment, Bond Investment & Portfolio Investment, Optional International Asset Allocation. International project appraisal- IRR and APV methods; Managing Political Risk- Measuring Political Risk, Country Risk Analysis, Managing Political Risk, Postexpropriation Policies. Multinational Working Capital Management: Current Asset Management for the Multinational- International Cash Management, Accounts Receivables Management, Inventory Management.

Text Books:

1. PG Apte: International Finance, TataMcgraw Hill.
2. Alan C. Shapiro: Multinational Financial Management- Prentice Hall References:
3. Maurice D. Levi: International Finance- The Markets and Financial Management of Multinational Business, Mcgraw Hill.

BBS-503 (Elective-I): CONSUMER BEHAVIOUR (MARKETING)

Objective: The course of Consumer behaviour equips students with the basic knowledge about the issues and dimensions of consumer behaviour and with the skill and ability to analyse consumer information and develop consumer behaviour oriented marketing strategies.

Course Contents:

Unit I: Consumer Behaviour: Nature, scope & application: Importance of consumer behaviour in marketing decisions, characteristics of consumer behaviour, role of consumer research, consumer behaviour- interdisciplinary approach. Introduction to 'Industrial Buying Behaviour' Market Segmentation: VALS 2 segmentation profile.

Unit II: Consumer Needs & Motivation: Characteristics of motivation, arousal of motives, theories of needs & motivation: Maslow's hierarchy of needs, McLelland's APA theory, Murray's list of psychogenic needs, Bayton's classification of motives, self-concept & its importance, types of involvement. Personality & Consumer Behaviour: Importance of personality, theories of personality Freudian theory, Jungian theory, Neo-Freudian theory, Trait theory: Theory of self-images; Role of self-consciousness. Consumer Perception: Concept of absolute threshold limit, differential threshold limit & subliminal perception: Perceptual Process: selection, organisation & interpretation. Learning & Consumer Involvement: Importance of learning on consumer behaviour, learning theories: classical conditioning, instrumental conditioning, cognitive learning & involvement theory. Consumer Attitudes: Formation of attitudes, functions performed by attitudes, models of attitudes: Tri-component model, multi-attribute model, attitude towards advertisement model: attribution theory.

Unit III: Group Dynamics & consumer reference groups: Different types of reference groups, factors affecting reference group influence, reference group influence on products & brands, application of reference groups. Family & Consumer Behaviour: Consumer socialisation process, consumer roles within a family, purchase influences and role played by children, family life cycle. Social Class & Consumer behaviour: Determinants of social class, measuring & characteristics of social class. Culture & Consumer Behaviour: Characteristics of culture, core values held by society & their influence on consumer behaviour, introduction to sub-cultural & cross-cultural influences. Opinion Leadership Process: Characteristics & needs of opinion leaders & opinion receivers, interpersonal flow of communication.

Unit IV: Diffusion of Innovation: Definition of innovation, product characteristics influencing diffusion, resistance to innovation, adoption process. Consumer Decision making process: Process- problem recognition, pre-purchase search influences, information evaluation, purchase decision (compensatory decision rule, conjunctive decision, rule, Lexicographic rule, affect referral, disjunctive rule), postpurchase evaluation; Situational Influences Models of Consumer Decision making: Nicosia Model, Howard-Sheth Model, Howard Sheth Family Decision Making Model, Engel, Kollat & Blackwell Model, Sheth Newman Gross Model of Consumer Values. NOTE: Cases & application to marketing will be taught with respect to each topic.

Readings:

1. Leon G. Schiffman & Leslie L. Kanuk: Consumer Behaviour, Prentice Hall Publication, latest Edition
2. Solomon, M.R.: Consumer Behaviour – Buying, Having, and Being, Pearson Prentice Hall.
3. Blackwell, R.D., Miniard, P.W., & Engel, J. F.: Consumer Behaviour, Cengage Learning.
4. Hawkins, D.I., Best, R. J., Coney, K.A., & Mookerjee, A: Consumer Behaviour – Building Marketing Strategy, Tata McGraw Hill.
5. Kotler, P. & Keller, K. L.: Marketing Management (Global Edition) Pearson.

BBS-503 (Elective-I): HRD: SYSTEMS AND STRATEGIES (HUMAN RESOURCE)

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

Course Contents:

UNIT - I: Human Resource Development (HRD) : Concept, Origin and Need, Relationship between human resource management and human resource development; HRD as a Total System; Activity Areas of HRD : Training, Education and Development; Roles and competencies of HRD professionals.

UNIT - II: HRD Process: Assessing need for HRD; Designing and developing effective HRD programs; Implementing HRD programs; Evaluating HRD programs. **UNIT- III:** HRD Interventions: Integrated Human Resource Development Systems, Staffing for HRD; Physical and Financial Resources for HRD. HRD and diversity management; HRD Climate; HRD Audit.

UNIT – IV: HRD Applications: Coaching and mentoring, Career management and development; Employee counselling; Competency mapping, High Performance Work Systems, Balanced Score Card, Appreciative inquiry. Integrating HRD with technology.

UNIT – V: Evaluating the HRD Effort; Data Gathering; Analysis and Feedback; Industrial relations and HRD. HRD Experience in Indian Organizations, International HRD experience, Future of HRD.

Readings:

1. Nadler, Leonard: Corporate human Resource Development, Van Nostrand Reinhold / ASTD, New York.
2. Rao T.V. and Pareek, Udai: Designing and Managing Human Resource Systems, Oxford and IBH Publication Ltd.
3. Rao T.V.: Reading in human Resource Development, Oxford IBH Publication .Ltd.
4. Viramani B.R. and Seth, Pramila: Evaluating Management Training and Development, Vision Books.
5. Rao T.V.: Human Resource Development, Sage publication

BBS-503 (Elective-I): INTERNATIONAL TRADE: POLICIES AND STRATEGIES (IB)

Objective: The paper aims to provide a thorough understanding of the basis for international trade and strategies. The role of the global institutional structure and trade strategies of developing countries and trade partners of India will be studied.

Course Contents:

Unit I: Review of Economic Theory on International Trade: Basis for international trade; gains from trade; distributional issues, policy instruments and their impact, political economy. Trends in Global Trade and Balance of Payments with special reference to India: Historical roots of today's international trade, Composition, origin and destination of global exports and imports, Trade in invisibles, Balance of payments: current account and capital account, Capital flows and foreign exchange revenues, External Debt

Unit II: The Global Institutional Structure: GATT (General Agreement on Trade and Tariffs), WTO (World Trade Organisation), Regional Trade Blocks and Trade Agreements.

Unit III: India's Industrialization Strategy and International Trade: Review of Economic planning strategies and issues: early phase; the 1970s and 1980, Policies since 1991, Exim policy, structure of tariffs and restrictions, currency depreciation and convertibility, Export Promotion Zones

Unit IV: Experience of Select Developing Countries: Analysis of the trade strategy and the policy framework in two select large countries and comparison with India, Impact of trade on growth, agriculture, inequality, poverty, and other developmental indicators Case Studies on Trade Strategies of Emerging Economies- China and ASEAN (Association of South East Asian Nations).

Text Books:

1. Tendulkar and Srinivasan: Reintegrating India with the World Economy, Pearson.
2. Connor, David E. O' (2006). Encyclopedia of the Global Economy: A guide for students and researchers. New Delhi: Academic Foundation

References:

1. The Trade Game: Negotiation trends at WTO and concerns of developing countries, 2006. New Delhi : Academic Foundation
2. Krugman, Obstfeld and Melitz: International Economics. (8th ed.). Pearson Education 3. www.wto.org

BBS-504 (Elective-II): INVESTMENT BANKING AND FINANCIAL SERVICES (FINANCE)

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

UNIT- 1: Introduction: An Overview of Indian Financial System, Investment Banking in India, Recent Developments and Challenges ahead, Institutional structure and Functions of Investment / Merchant Banking; SEBI guidelines for Merchant Bankers, Registration, obligations and responsibilities of Lead Managers, Regulations regarding Continuance of association of lead manager with an issue

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

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

UNIT IV: Venture Capital: Concept, history and evolution of VC, the venture investment process, various steps in venture financing, incubation financing. Insurance: concept, classification, principles of insurance, IRDA and different regulatory norms, operation of General Insurance, Health Insurance, Life Insurance. Credit Ratings: Introduction, types of credit rating, advantages and disadvantages of credit ratings, Credit rating agencies and their methodology, International credit rating practices. Securitization: concept, securitization as a funding mechanism, Traditional and nontraditional mortgages, Graduated-payment mortgages (GPMs), Pledged-Account Mortgages (PAMs), Centralized Mortgage obligations (CMOs), Securitization of non mortgage assets, Securitization in India.

References:

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

BBS-504 (ELECTIVE-II): ADVERTISING AND BRAND MANAGEMENT (MARKETING)

Objective: To equip the students with the nature, purpose & complex constructions in the planning and execution of a successful advertising program. The course will expose student to issues in brand management, faced by firms operating in competitive markets.

Course Contents:

Unit I : Advertising need & importance: Definition & growth of modern advertising, advertising & the marketing mix, types & classification of advertisement, advertising spiral; Social & economic aspects of advertising; Marketing communication models: AIDA, hierarchy of effect, innovation adoption model, action first model, quick decision model; Planning framework of promotional strategy

Unit II: How advertising works: Exposure, salience, familiarity, low involvement, central route & peripheral route & cognitive learning; Positioning strategies ; Associating feelings with a brand; Developing brand personality ; Creating copy strategies: Rational & emotional approaches, selection of an endorser, creative strategy & style- brand image, execution, USP, common touch & entertainment, message design strategy, format & formulae for presentation of appeals (slice of life, testimonials, etc.), different types of copy; Art & layout of an advertisement: Principles of design, layout stages, difference in designing of television, audio & print advertisement

Unit III: Media planning & scheduling: Introduction to broadcast & non -broadcast media; Budgeting decision rule: percentage of sales method, objective to task method, competitive parity, & all you can afford; Key factors influencing media planning; Media decisions: media class, media vehicle & media option; Scheduling: flighting, pulsing, & continuous

Unit IV: Management of sales promotion: Importance & need for sales promotion, planning for consumer schemes & contests, different types of consumer schemes.

Unit V: Introduction to brands and brand management, Concept of a brand, brand evolution, branding challenges and opportunities, Strategic brand management process.

Unit VI: Identifying and establishing brand positioning and values; Brand building, brand positioning and values brand repositioning.

Unit VII: Designing and implementing brand strategies; Brand extension. Brand hierarchy Kapferer. Brand equity, brand personality, brand image, managing brands overtime. Integrating advertising and brand management Note: Applied cases would be taken up in class.

Readings:

1. Aaker, Myers &Batra : Advertising Management , Prentice Hall.
2. Wells, Moriarity & Burnett : Advertising Principles & practices , Prentice Hall.
3. Kleppner's Advertising Procedure: W.Ronald Lane, kane Whitehill king and J. Thomas Russell, Pearson Education.
4. George E.Belch& Michael A. Balch : Advertising and Promotion, TMH
5. S.H.H Kazmi and SatishK.Batra : Advertising and sales promotion, Excel books
6. Cowley. D: Understanding Brands, , Kogan Page Ltd
7. Jean Noel Kampferer: Strategic Brand Management, Kapferer Free Pre
8. David Aaker: Brand Leadership, Simon & Schuster
9. Wright, Winter, Ziegler: Advertising, Atlantic Publishers & Dist.

BBS-504 (Elective-II): TRAINING & MANAGEMENT DEVELOPMENT (HUMAN RESOURCE)

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

Course Contents:

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

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

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

Unit IV: Management Development Programme Methods:-Understudy, Coaching, Action Learning, Role Play, Management Games, Seminars, University related programmes, special projects, behavioural modelling, job rotation, case study, multiple management, sensitivity training. Post training: Training evaluation, Training impact on individuals and organizations, Evaluating Programmes, Participants, Objectives.

Unit V: Organisational Development (OD): Definition Foundations of OD, Managing the OD Process, Action Research and OD. OD Interventions: Overview of OD Interventions, Team Interventions Inter-group and Third-Party Peacemaking Interventions. Comprehensive OD Interventions, Structural Interventions and the Applicability of OD, Training Experiences. Issues in Consultant –Client Relationships, System Ramifications, Power, Politics and OD

Readings:

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

BBS-504 (Elective-II): GLOBAL BUSINESS ENVIRONMENT (IB)

Objectives:

- To get the students acquainted with the present economic environment in India
- To Enable the students understand the various issues involved in the macro management of the economy

Course Contents:

Unit I: Introduction & Institutional Framework of Economic Environment

- Concept of Economic Environment; Nature and scope
- Role of state; State Vs Markets
- Fiscal Policy; Concept & Implications
- Monetary Policy; Concept & Implications
- Commercial Policy; Concept & Implications

Unit II: Structure of Indian Economy

- Industrial Policy
- Public sector & Private sector
- Monetary Policy
- Fiscal Policy
- Infrastructure Development
- Issues in Indian Economy: Poverty, Unemployment, Regional Dimensions, Productivity & Modernisation, Human Resource Development

Unit III: Open Economy Management & International Linkages

- Role of Foreign Trade & Policy
- Globalisation: Concept, Implications, Policy
- Regional Integration: EII, etc.
- World Trade Organization
- World Bank, IMF, etc.

Readings:

1. Aswathappa, K. Essential of Business Environment, Himalaya Publishing House, New Delhi.
2. Cherunilan, Francis: Business Environment, Himalaya Publishing House, New Delhi.
3. Cherunilan, Francis: Business and Government.
4. Khosh P.K. and Kapoor G.K., Business Policy and Environment: Sultan Chand & Sons, New Delhi.
5. Newspapers and Magazines, such as Economic Time, Financial Express, Business World, Business India and business Today.

BBS-601: BUSINESS POLICY AND STRATEGY

Objective: To equip students with the necessary inside into designing strategies for an organisation and linking the organisations strategies with the changing environment. The course will focus on Indian cases, approaches and experiences.

Course contents:

Unit I: Nature & importance of business policy & strategy: Introduction to the strategic management process and related concepts; Characteristics of corporate, business & functional level strategic management decisions. Company's vision and mission: need for a mission statement, criteria for evaluating a mission statement- Goal, Process & Input formulation of the mission statement-Drucker's Performance Area, Bennis's Core Problem; formulation of mission statement.

Unit II: Environmental Analysis & Diagnosis: Analysis of company's external environment Environmental impact on organisations policy and strategy, organisations dependence on the environment, analysis of remote environment, analysis of specific environment- Michael E. Porter's 5 Forces model; Internal analysis: Importance of organisation's capabilities, competitive advantage and core competence, Michael E. Porter's Value Chain Analysis.

Unit III: Formulation of competitive strategies: Michael E. Porter's generic competitive strategies, implementing competitive strategies- offensive & defensive moves. Formulating Corporate Strategies: Introduction to strategies of growth, stability and renewal, Types of growth strategies – concentrated growth, product development, integration, diversification, international expansion (multi domestic approach, franchising, licensing and joint ventures), Types of renewal strategies – retrenchment and turnaround. Strategic fundamentals of merger & acquisitions.

Unit IV: Strategic Framework: Strategic analysis & choice, Strategic gap analyses, portfolio analyses – BCG, GE, product market evolution matrix, experience curve, directional policy matrix, life cycle portfolio matrix, grand strategy selection matrix; Behavioural considerations affecting choice of strategy; Culture and Strategic Leadership: Implementing & operationalizing strategic choice, Impact of structure, culture & leadership, functional strategies & their link with business level strategies, Balanced Score Card; Introduction to Strategic control & evaluation, Strategic surveillance.

Readings:

1. J.A. Pearce & R.B. Robinson : Strategic Management formulation implementation and control, TMH
2. Arthur A. Thompson Jr. & A.J Strickland III : Crafting and executing strategy, TMH

Supplementary Readings:

1. Gerry Johnson & Kevan Scholes, Exploring corporate strategies, PHI
2. Upendra Kachru: Strategic Management, Excel books
3. Arthur A. Thompson Jr. and A.J. Strickland: Strategic Management –Concepts and Cases, McGraw-Hill Companies
4. Lawrence R. Jauch & William F. Glueck: Business Policy and Strategic Management (Mcgraw Hill Series in Management).

BBS-602: FINANCIAL INSTITUTIONS AND MARKETS

Objective: The objective of this paper is to introduce students to the different aspects and components of financial Institutions and financial markets. This will enable them to take the rational decision in financial environment.

Course Contents:

Unit I: Structure of Indian Financial System: An overview of the Indian financial system, financial sector reforms: context, need and objectives; major reforms in the last decade; competition; deregulation; capital requirements; issues in financial reforms and restructuring; future agenda of reforms; Regulation of Banks, NBFCs & FIs: Salient provisions of banking regulation act and RBI Act; Role of RBI as a central banker; Products offered by Banks and FIs: Retail banking and corporate banking products. Universal Banking: need, importance, trends and RBI guidelines, Core banking solution (CBS); RTGS and internet banking, NBFCs and its types; comparison between Banks and NBFCs

Unit II: Introduction to Financial Markets in India: Role and Importance of Financial Markets, Financial Markets: Money Market; Capital Market; Factors affecting Financial Markets, Linkages Between Economy and Financial Markets, Integration of Indian Financial Markets with Global Financial Markets, Primary & secondary market, Currency Market, Debt Market- role and functions of these markets. Primary Market for Corporate Securities in India: Issue of Corporate Securities: Public Issue through Prospectus, Green shoe option, Offer for sale, Private Placement, Rights Issue, On-Line IPO, Book Building of Shares, Disinvestment of PSU, Employees Stock Options, Preferential Issue of Shares, Venture Capital, Private Equity, Performance of Primary Market in India, Corporate Listings : Listing and Delisting of Corporate Stocks.

Unit III: Secondary Market in India: Introduction to Stock Markets, Regional and Modern Stock Exchanges, International Stock Exchanges, Demutualization of exchanges, Comparison between NSE and BSE, Raising of funds in International Markets: ADRs and GDRs, FCCB and Euro Issues; Indian Stock Indices and their construction, maintenance, adjustment for corporate actions (rights, bonus and stock split;) on index with numerical, free float vs. full float methodology, Classification of Securities to be included in the Index, Bulls and Bears in Stock Markets, Factors influencing the movement of stock markets, indicators of maturity of stock markets, Major Instruments traded in stock markets: Equity Shares, Debentures, Myths attached to Investing in Stock Markets. Trading of securities on a stock exchange; Selection of broker, capital and margin requirements of a broker, MTM and VAR Margins, kinds of brokers, opening of an account to trade in securities, DEMAT System, placing an order for purchase/sale of shares, margin trading and margin adjustment, contract note and settlement of contracts, Algorithmic trading, Settlement mechanism at BSE & NSE

Unit IV: Money Markets & Debt Markets in India: Money Market: Meaning, role and participants in money markets, Segments of money markets, Call Money Markets, Repos and reverse Repo concepts, Treasury Bill Markets, Market for Commercial Paper, Commercial Bills and Certificate of Deposit. Role of STCI and DFHI in money market, Debt Market: Introduction and meaning, Market for Government/Debt Securities in India, Secondary market for government/debt securities, over subscription and devolvement of Government Securities, Government securities issued by State Governments, Municipal Bonds, Corporate Bonds vs. Government Bonds

Readings:

1. Saunders, Anthony & Cornett, Marcia Millon (2007). Financial Markets and Institutions (3rd ed.). Tata McGraw Hill
2. Khan, M Y. (2010). Financial Services (5th ed.). McGraw Hill Higher Education
3. Shahani, Rakesh(2011). Financial Markets in India: A Research Initiative. Anamica Publications
4. Goel, Sandeep. (2012). Financial services. PHI.
5. Gurusamy, S. (2010). Financial Services. TMH.

BBS-603 (Elective-III): INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT (FINANCE)

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.

Course Contents:

Unit I: Basics of risk and return: concept of returns, application of standard deviation, coefficient of variation, beta, alpha. Bonds : present value of a bond, yield to maturity, yield to call, yield to put, systematic risk, price risk, interest rate risk, default risk. Yield curve and theories regarding shape of yield curve. Unsystematic risk and non-risk factors that influence yields. Duration and modified duration, immunization of a bond portfolio. Fundamental analysis: EIC framework; Economic analysis: Leading lagging & coincident macro-economic indicators, Expected direction of movement of stock prices with macroeconomic variables in the Indian context; Industry analysis: stages of life cycle, Porter's five forces model, SWOT analysis, financial analysis of an industry; Company analysis.

Unit II: Share valuation: Dividend discount models- no growth, constant growth, two stage growth model, multiple stages; Relative valuation models using P/E ratio, book value to market value. Technical analysis: meaning, assumptions, difference between technical and fundamental analysis; Price indicators- Dow theory, advances and declines, new highs and lows- circuit filters. Volume indicators- Dow Theory, small investor volumes. Other indicators- futures, institutional activity, Trends: resistance, support, consolidation, momentum- Charts: line chart, bar chart, candle chart, point & figure chart. Patterns: head & shoulders, triangle, rectangle, flag, cup & saucer, double topped, double bottomed, Indicators: moving averages. Efficient market hypothesis; Concept of efficiency: Random walk, Three forms of EMH and implications for investment decisions. (No numericals in EMH and technical analysis)

Unit III: Portfolio analysis: portfolio risk and return, Markowitz portfolio model: risk and return for 2 and 3 asset portfolios, concept of efficient frontier & optimum portfolio. Market Model: concept of beta systematic and unsystematic risk. Investor risk and return preferences: Indifference curves and the efficient frontier, Traditional portfolio management for individuals: Objectives, constraints, time horizon, current wealth, tax considerations, liquidity requirements, and anticipated inflation, Asset allocation: Asset allocation pyramid, investor life cycle approach, Portfolio management services: Passive – Index funds, systematic investment plans. Active – market timing, style investing.

Unit IV: Capital asset pricing model (CAPM): Efficient frontier with a combination of risky and risk free assets. Assumptions of single period classical CAPM model. Characteristic line, Capital Market Line, Security market Line. Expected return, required return, overvalued and undervalued assets. Mutual Funds :Introduction, calculation of Net Asset Value (NAV) of a Fund, classification of mutual fund schemes by structure and objective, advantages and disadvantages of investing through mutual funds. Performance Evaluation using Sharpe's Treynor's and Jensen's measures.

References:

1. Fischer, D.E. & Jordan, R.J.: Security Analysis & Portfolio Management, Pearson Education.
2. Sharpe, W.F., Alexander, G.J. & Bailey, J.: Investments, Prentice Hall of India.
3. Singh, R: Security Analysis & Portfolio Management . Excel Books.
4. Frank K Reilly & Keith C Brown: Investment Analysis and Portfolio Management, Cenage India Pvt. Ltd.

BBS-603 (Elective*III): MARKETING OF SERVICES (MARKETING)

Objective: The course is designed to equip students with the knowledge of marketing of all types of services.

Course Contents:

Unit I: The emergence of service economy: contributory factors, consumption pattern analysis, economic transformation unique aspects of services: goods, services, products, managerial challenges

Unit II: Marketing mix: concept of value and value drivers, extended framework Service marketing system: production, marketing, human resources, sequential analysis.

Unit III: Service system positioning: service delivery process, blueprinting Service buying behaviour; difference in perspective, risk analysis, decision process.

Unit IV: Service marketing strategy; segmentation, targeting and positioning, market innovation Competitive differentiation; competitive advantage and value chain analysis
Unit V: Service quality; concept, technical and functional quality, Service quality models and measurement Demand and supply imbalances management; challenges and strategies; Service culture; managing by values, recovery and empowerment; Relationship building: relationship marketing, bonding and life time value Service industries: insurance, banking, air transportation, courier, education etc.

Text Books:

1. Fisk, R. P., Grove, S. J., & John, J.: Interactive services marketing. New York. Houghton Mifflin.
2. Glynn, W. J., & Barnes, J. G.: Understanding services management - Integrating marketing, organizational behaviour, operations and human resources management, Prentice Hall.

References:

1. Gronroos, C.: Service Management and Marketing - A customer relationship management approach, New York: John Wiley.
2. Hoffman, K. D., & John, E. G. B.: Marketing of services: Concepts strategies and cases, Thomson-South Western.
3. Shanker, R. (2002). Services Marketing: The Indian perspective, Excel Books.

BBS-603 (Elective-III): PERFORMANCE AND COMPENSATION MANAGEMENT (HUMAN RESOURCE)

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

Course Contents

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

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

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

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

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

Readings:

1. Milkovich & Newman , Compensation, McGraw Hill.
2. T.J. Bergman , Compensation Decision Making, Harcourt, Fort Worth, TX
3. Richard Henderson: Compensation management in a knowledge based world, Prentice Hall.
4. T.N.Chhabra & Savitha Rastogi Compensation management, Sun India Publications.
5. Gary Dessler , Human Resource Management, Prentice Hall.
6. Armstrong's Handbook of Performance Management: An Evidence-Based Guide to Delivering High Performance :Book by Michael Armstrong
7. Herman Aguinis: Performance Management, Prentice Hill.
8. Armstrong, M. & Baron, A: Performance management and development, Jaico Publishing House
9. Armstrong, M., Performance management: Key strategies and practical guidelines, Kogan Page, London.
10. Bagchi, S. N.: Performance management, Cengage Learning India.
11. Bhattacharyya, D.K.: Performance management systems and strategies, Pearson Education.
12. Robert B.: Performance management, McGraw-Hill Education India.

BBS-603 – (Elective-III): INTERNATIONAL DISTRIBUTION SUPPLY CHAIN MANAGEMENT (IB)

Objective: To familiarize the students with the essential elements of the Supply Chain Management. Strategic issues in the International Supply Chain Management and logistics network configuration along with performance measurement and evaluation shall be studied thoroughly.

Course Contents:

Unit I: Introduction to Supply Chain Management - Concepts, Objectives and functions of Supply Chain Management, Issues in Supply Chain Management; Managing networks and relationships; Sourcing Internationally, Subcontracting within an International Dimension, International Distribution Management: Types of Intermediaries, Channel Selection and Management.

Unit II: Strategic issues in Supply Chain – Strategic Partnership, Logistics Management: Concept, Objective and Scope, Transportation, Warehousing, Inventory Management, Packing & Unitization, Control & Communication, Role of Information Technology in Logistics, Logistics Service Firms and Third Party Logistics, Logistics in Maximizing profitability and cash flow, 3PL (Third Party Logistics), 4PL(Fourth Party Logistics), Reverse Logistics.

Unit III: Logistics Network Design for Global Operations Global Logistics Network Configuration, Orienting International Facilities: Considerations and Framework, Tradeoffs Associated with each Approach, Mapping the different Approaches, Capacity Expansion Issues; Information Management for Global Logistics: Characteristics of Logistics Information and Telecommunication Systems, Capabilities and Limitations.

Unit IV : Performance Measurement and Evaluation in Global Logistics: Operations and Logistics Control: Key Activities Performance Information, Measuring Performance in Functional Integration, Measuring Performance in Sectoral Integration Global Supply Chains and their societal, business, and cultural contexts and impacts. Perspectives for business, social science, engineering, and legal environment, Drivers for economic globalization (labor costs, resources, regulation, etc.), Influence on world and national economies, Design of Supply Chains.

Readings:

1. Rushton, A., Croucher, P. and Peter Baker): Handbook of Logistics and Distribution Management, Kogan Page Pub
2. Christopher Martin: Logistics and Supply Chain Management, Creating Value-adding Networks, Pearson Education
3. Chopra Sunil and Peter Meindl: Supply Chain Management, Pearson Education
4. Ballou, R. H.: Business Logistic Management, Prentice Hall.
5. Bowersox, D. J., David, J & Cooper: Supply Chain Logistics Management. McGraw Hill
6. Alan Harrison, Remko Van Hook: Logistics Management and Strategy-Competing Through the Supply Chain, Pearson Education.

BBS-604 (Elective – IV): RESEARCH PROJECT



**Department of Commerce and Business Studies
Jamia Millia Islamia, New Delhi**

Bachelor of Commerce (Honours)

Course Structure and Syllabus

(w.e.f. Session 2015-16)

under

Choice Based Credit System

The B. Com. (Hons.) is a three-year (6 semesters) programme as per the details given below:

Year	Semester	Semester
First	I	II
Second	III	IV
Third	V	VI

Paper No.	Paper Title	Paper type	Credits (hours)	Tutorial (hour)	Marks			Duration of Exam (hours)
					Internal	En-term	Total	
Semester-I								
BC 1.1	Financial Accounting	Core	4	1	25	75	100	3
BC 1.2	Business Economics	Core	4	1	25	75	100	3
BC 1.3	Business Law	Core	4	1	25	75	100	3
BC 1.4	Business Organization and Management	CBC*	4	1	25	75	100	3
Semester-II								
BC 2.1	Business Statistics	Core	4	1	25	75	100	3
BC 2.2	Corporate Law	Core	4	1	25	75	100	3
BC 2.3	Business Ethics and Corporate Governance	Core	4	1	25	75	100	3
BC 2.4	Business Communication	SEC*	4	1	25	75	100	3
Semester-III								
BC 3.1	Cost Accounting	Core	4	1	25	75	100	3
BC 3.2	Business Mathematics	Core	4	1	25	75	100	3
BC 3.3	Fundamentals of Financial Management	Core	4	1	25	75	100	3
BC 3.4	Human Resource Management	Core	4	1	25	75	100	3
BC 3.5	Environmental Studies	AEC*	4	1	25	75	100	3
Semester-IV								
BC 4.1	Corporate Accounting	Core	4	1	25	75	100	3
BC 4.2	Principles of Marketing	Core	4	1	25	75	100	3
BC 4.3	Business Environment	Core	4	1	25	75	100	3
BC 4.4	Fundamentals of Investment Management	Core	4	1	25	75	100	3
BC 4.5	Retail Management	CBC*	4	1	25	75	100	3

Semester-V								
BC 5.1	Income Tax	Core	4	1	25	75	100	3
BC 5.2	Computer Applications in Business	Core	4	1	25	75	100	3
BC 5.3	Management Accounting	Core	4	1	25	75	100	3
BC 5.4	Auditing	Core						
BC 5.5	Fundamentals of Entrepreneurship	CBC*	4	1	25	75	100	3
Semester-VI								
BC 6.1	Indian Financial System	Core	4	1	25	75	100	3
BC 6.2	Goods & Services Tax and Customs Law	Core	4	1	25	75	100	3
BC 6.3	Insurance and Risk Management	Core	4	1	25	75	100	3
BC 6.4	Industrial Relations	Core	4	1	25	75	100	3
BC 6.5	*Stock Market Operations and Investment	CBC*	4	1	25	75	100	3

*Choice Based Course

*Skill Enhancement Course

* Ability Enhancement Course

* This paper has been introduced w.e.f. Session 2017-18

BC 1.1: FINANCIAL ACCOUNTING

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks : 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

The objective of this course is to provide a detailed insight into accounting principles and their applications to specialized business and non-business entities.

Course Contents:

UNIT- I

Introduction: Objectives of Accounting, its Principles, Concepts, Importance and Scope, Users of Accounting Information and their needs, Accounting Cycle, Disclosures, Branches of Accounting, a brief introduction to International Financial Reporting Standards (IFRS) and Accounting Standards issued by ICAI.

Accounting Concept of Income: Capital and Revenue, Depreciation Accounting, Provisions and Reserves, Preparing Financial Statements of Non Trading Organizations.

UNIT- II

Royalty Accounts: Mining Royalty, Patent Royalty and Copyright Royalty, Accounting for Hire Purchase and Installments Purchase System, Accounting for Insolvency of Individuals.

UNIT - III

Branch Accounts: Accounting for Dependent Branch, Debtors System, Stock and Debtors System, Final Accounts System and Independent Branches.

Partnership Accounts: Distribution of Profits, Goodwill, Admission, Retirement and Death of Partner, Dissolution of Partnership Firm including Piecemeal Distribution.

Note: Any revision of relevant accounting standard issued by ICAI would become applicable immediately.

Suggested Readings:

1. Maheswari S. N. and Maheswari S. K.: Financial Accounting, Vikas Publishing House, Noida.
2. Monga J. R.: Financial Accounting, Mayur Paperbacks, Noida.
3. Jasmine Kaur: Financial Accounting, Taxmann Publications, New Delhi.
4. Gupta R. L. and Radhaswamy M.: Advanced Accounts, Sultan Chand & Sons, New Delhi.
5. Compendium of Statements and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
6. Shukla, M.C. and T.S. Grewal: Advanced Accounting, Sultan Chand & Sons, New Delhi.
7. Anthony R. N. and Recee: Accounting Principles, AITBS Publisher and Distributors, Delhi.
8. Naseem Ahmad, Financial Accounting, Atlantic Publishers, Delhi.
9. Narayanaswamy, Financial Accounting, PHI, Learning Pvt. Ltd. Delhi.

BC 1.2: BUSINESS ECONOMICS

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

The objective of this course is to make the students understand how the business organizations apply Economics principles in decision making.

Course Contents:

UNIT - I

Business Economics: Meaning, definitions, characteristics, distinction between business economics and economics, scope of business economics, applications of business economics.

The concept of demand and the elasticity of demand and supply – Elasticity of demand, price, income and cross elasticity.

Demand Analysis & Utility: Cardinal and Ordinal approaches – Indifference Curve Approach: Properties of Indifference Curves, Consumer's Equilibrium.

UNIT - II

Theory of Production: Production Function; Short Run and Long Run, Law of Variable Proportions; Producer's Equilibrium, Returns to Scale, Economies of Scale.

Cost Analysis: Cost concepts; Social and Private costs, Economic and Accounting costs, Fixed and Variable costs, Opportunity Cost.

Revenue Concepts: Total Revenue, Average Revenue and Marginal Revenue.

UNIT - III

Market Structure: Perfect Competition; Assumptions, Price and output decisions. Equilibrium of the firm and the industry in the short and the long runs.

Monopoly: Features, price and output determination, price discrimination, price output Determination under discriminating monopoly.

Monopolistic Competition: Features, price and output determination in short and the long run, Features of duopoly and oligopoly.

Suggested Readings:

1. Mote V .L., Paul, S & G.S. Gupta.: Managerial Economics, Tata McGraw-Hill, New Delhi.
2. Prusty Sadananda: Managerial Economics, PHI Learning Pvt. Ltd., New Delhi.
3. Mehta, P.L., Managerial Economics, Sultan Chand & Sons, New Delhi.
4. D M Mithani : Business Economics, Himalaya Publishing House, New Delhi.
5. Dr. P.N. Reddy and H.R. Appannaiah : Essentials of Business Economics, Himalaya Publishing House, New Delhi.
6. Barry Keating and J. Holton Wilson: Managerial Economics, Biztantra.
7. Banerjee & Majumdar: Fundamentals of Business Economics, S Chand and Sons, New Delhi.

BC-1.3: BUSINESS LAW

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

The objective of this course is to impart basic knowledge of important business laws and the application in different business situations along with relevant case laws.

Course Contents:

UNIT- I

- Indian Contract Act 1872: Definition and types of Contracts.
- Essential of a Valid contract – Offer and acceptance, capacity of parties, free consent, legality of object,
- Void Agreement
- Contingent Contracts,
- Performance and discharge of Contracts.
- Remedies for breach of contracts.
- Quasi contractual relationships.

UNIT- II

- Contracts of Indemnity and Guarantee,
- Contracts of Bailment and Pledge,
- Contract of Agency.

UNIT- III

- Sales of Goods Act.
- Contract of sale – Meaning and difference between sale and agreement to sell
- Conditions and warranties.
- Transfer of ownership in goods including sale by non-owners.
- Performance of contract of sale.
- Unpaid seller – meaning and rights of an unpaid seller.

Suggested Readings:

1. Kumar, Ravinder.: Legal Aspects of Business, Cengage Learning India Ltd., New Delhi.
2. Sharma, J.P. & Sunaina Kanojia: Business Laws, Ane Books Pvt. Ltd., New Delhi.
3. Kucchal, M.C.: Business Law, Vikas Publishing, House (P) Ltd., Noida.
4. Kapoor, N.D.: Business Law, Sultan Chand & Sons, New Delhi.
5. Singh, Avtar: The Principles of Mercantile Law, Eastern Book Company, Lucknow.
6. Maheshwari & Maheshwari: Business Law, National Publishing House, N.

BC-1.4: BUSINESS ORGANIZATION AND MANAGEMENT (Choice Based Course)

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

The course aims to familiarize the students with the basic concepts and knowledge with regard to a business organization and its management and various functional areas of management.

Course Contents:

UNIT- I

Introduction: Concept, nature and scope of business, Business objectives, Profit maximization vs. social responsibility of business.

Forms of business organizations: Sole proprietorship, Partnership, Joint Hindu Family, Joint Stock Company - types of companies, Formation of a company, Cooperative organization.

UNIT- II

An Overview of Management: Development of management thought, Management vs. Administration, Principles of management, Planning – concept and process, Decision making process; Organizing- concept, principle, types of organizations.

Authority and Responsibility Relationship; Centralization vs. Decentralization, Span of control, Formal and informal organization.

UNIT- III

Directing: Communication, Motivation – concept, Theories of motivation- Maslow's, Herzberg, McGregor, Leadership – Concept, styles, management grid, and theories of leadership.

Coordinating and Controlling: Concept and techniques of coordination, Process and Techniques of control.

Suggested Readings:

1. Koontz, H.: Essential of Management, Tata McGraw-Hill, New Delhi.
2. Koontz, S. and Heinz Weihrich: Essential of Management, Tata McGraw-Hill, New Delhi.
3. Gupta, C.B: Management Theory and Practice, Sultan Chand & Sons, New Delhi.
4. Andrew J. Dubrin: Essentials of Management, Thompson, SOUTH-WESTERN.
5. Singh, BP & Chhabra, T.N: Business Organization and Management, Dhanpat Rai & Sons, Delhi.

BC-2.1: BUSINESS STATISTICS

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

The objective of this course is to familiarize students with the basic statistical tools used to summarize and analyze quantitative information for decision making.

Course Contents:

UNIT-I

Measurement of Central Tendency: Mathematical averages including Arithmetic Mean, Geometric Mean and Harmonic Mean, Median, Mode.

Measurement of Variation: absolute and relative Range, Quartile Deviation, Mean Deviation, standard deviation, and their co-efficient, properties of standard deviation/ variance.

Measurement and significance of Skewness, Kurtosis and Moments

UNIT-II

Theory of Probability: Approaches to the calculation of probability.

Probability distributions: Binomial, Poisson and Normal.

Correlation Analysis: Scatter diagram, Pearson's co-efficient of correlation, Probable and standard errors, Rank Correlation.

Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation, Standard error of estimates.

UNIT-III

Index Number: Meaning and uses of index numbers; Construction of index numbers: fixed and chain base, univariate and composite; Aggregative and average of relatives – simple and weighted.

Time Series Analysis: Components of time series; Additive and multiplicative models.

Trend analysis: Fitting of trend line using principle of least squares; Moving averages.

Suggested Readings:

1. Levin, Richard and David S. Rubin: Statistics for Management, 7th Edition, Prentice Hall of India.
2. Siegel, Andrew F.: Practical Business Statistics, International Edition (4th Edition), Irwin McGraw Hill.
3. Berenson and Levine: Basic Business Statistics: Concepts and Applications, Prentice Hall.
4. Spiegel M.D.: Theory and Problems of Statistics, Schaum's Outlines Series, McGraw Hill Publishing Co.
5. Gupta, S.P., and Archana Gupta: Statistical Methods, Sultan Chand & Sons, New Delhi.

BC-2.2: CORPORATE LAW

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

The objective of the course is to impart basic knowledge of the provisions of the Company Laws and the Depository Laws along with relevant case law.

Course Contents:

UNIT-I

Introduction: Features of a company, concept of lifting of corporate veil.

Types of companies, association not for profit, illegal association.

Formation of Company: promoters, their legal position, pre-incorporation contract and provisional contracts.

Important Documents: Memorandum of Association, Articles of Association, Doctrine of Constructive Notice and Indoor Management, Prospectus.

UNIT-II

Share Capital: Issue, allotment and forfeiture of shares, transfer and transmission of shares, share certificate and share warrant.

Members and Shareholder: Their rights and duties.

Shareholders Meetings: Kinds, convening and conduct of meetings.

Management: Directors, classification of directors, disqualifications, appointment, legal position, powers and duties, disclosures of interest, removal of directors, other managerial personnel and remuneration, company meetings and resolutions.

UNIT-III

Winding up: Provision and modes of winding up.

Suggested Readings:

1. Kapoor, N.D.: Elements of Company Law, Sultan Chand and Sons, New Delhi.
2. Kumar, Ravinder: Legal Aspects of Business, Cengage Learning India, Ltd., New Delhi.
3. Ramalya, A: Guide to Companies Act, Wadhwa and Company, New Delhi.
4. Kuchhal, M.C.: Modern Indian Company Law, Mahavir Book Depot (Publishers), New Delhi.
5. Datey, V.S. : Business and Corporate Laws, Taxmann Publications, New Delhi.
6. Sharma, J.P.: An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi.

BC-2.3: BUSINESS ETHICS AND CORPORATE GOVERNANCE

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

The objective of the course to help student appreciate ethical human conduct, trustful and mutually satisfying human behavior and mutually enriching interaction with nature and corporate governance.

Course Contents:

UNIT-I

Understanding the need, basic guidelines, content and process for value education, self Exploration what is it? –its content and process, Natural Acceptance and experiential validation – as the mechanisms for self exploration, Understanding Happiness and Prosperity correctly, Living harmony at various levels.

UNIT-II

Understanding harmony in the human being – harmony in myself, understanding harmony in the family and society- harmony in human –Human relationship, Harmony in the nature and existence – Whole Existence as co-existence, Implication of the above holistic Understanding of harmony on professional ethics

UNIT-III

Understanding Corporate governance involvement in relationships between a company's management, its board, its shareholders and other stakeholders, Acknowledges the existence and importance of 'other stakeholders, The long term relationship which has to deal with checks and balances, incentives for manager and communications between management and investors, The transactional relationship which involves dealing with disclosure and authority.

Suggested Readings:

1. Fernando A C: *Business Ethics: An Indian Perspective*, Pearson Education, New Delhi.
2. Hartman Laura: *Perspectives in Business Ethics*, McGraw-Hill Book publishing Company
3. Ferrell O.C and Fraedrich John: *Business Ethics: Ethical Decision Making and Cases*, Cengage learning India Pvt. Ltd.
4. Monks Robert A.G and Minow Nell: *Corporate Governance*, Johan Wiley & Sons.
5. Mandal S.K: *Ethics in Business and Corporate Governance*, Tata McGraw-Hill, New Delhi.

BC-2.4: BUSINESS COMMUNICATION (Skill Enhancement Course)

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

The objective of this paper is to make the students aware of communication process and its implication for everyday business life. It aims to be a comprehensive aid for effective communication in any business situation of today's environment.

Course Contents:

UNIT-I

Communication: Concept, Nature, Functions and Scope, Role of communication in present day business organization, Principles of effective communication, Communication process.

UNIT-II

Essentials of Good Communication: Ten commandments of good communication, the seven Cs of communication.

Methods of Communication: Verbal and non Verbal, Communication channels – formal and informal, Barriers in communication, steps in developing effective communication.

UNIT-III

Effective Speaking and Oral Reporting: Preparation of speech, oral reporting, Conducting and participating in meetings, Interviewing people.

Business Correspondence & Report Writing: Business Letters, memos & official correspondence Basics of Report writing, Types of Reports, Notices, Agenda and Minutes.

Suggested Reading:

1. Bovee and Thill: Business Communication Today, Tata McGraw-Hill, New Delhi.
2. K.K Sinha: Business Communication, Galgotia Publications, Noida.
3. Balasu; Business Communication, Vikas Publishing House, Noida.
4. Kaul; Effective Business Communication, Prentice Hall, New Delhi.
5. Pardhan H & Others; Business Communication. Himalaya Publishing House, Bombay.
6. Diwan Parag & Agarwal L.N.: Business Communication, Excel Books, New Delhi.

BC-3.1: COST ACCOUNTING

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

The course aims at acquainting the students with the basic concepts of costing and various techniques employed towards ascertainment and control costs.

Course Contents:

UNIT-I

Introduction: Definition of costing, objectives of cost accounting, Importance of cost accounting for a business concern, Comparison of cost accounting, financial accounting, and management accounting, Advantages of cost accounting, Essentials of good cost accounting system.

Cost concepts and classification: Cost objects, Types of costs, Costs classification, Cost Sheet.

Accounting for Materials: Material control, Concepts and techniques, Methods of pricing of material issues, Treatment of material losses.

UNIT-II

Accounting for Labour: Labour cost control procedure, Labor turnover, Idle time and overtime, Methods of wage payment- time rate, piece rate and incentive schemes.

Accounting for Overheads: Classification of overheads, Absorption of overheads, Determination of overheads rates, under and over absorption and its treatment.

UNIT-III

Cost Ascertainment: Job, batch and contract costing, Service Costing (motor transport costing, hotel costing, staff canteen costing, boiler house costing, hospital costing), Process costing – excluding inter-process profit and joint and bye products.

Cost Records: Integral and non integral system, Reconciliation of cost and financial statements.

Cost Audit: Concept, Requirement and techniques.

Note: Any revision of relevant accounting standard issued by ICAI would become applicable immediately.

Suggested Readings:

1. Nigam, B.M. Lal and I.C. Jain, *Cost Accounting: Principles and Practice*, Prentice Hall of India, New Delhi
2. Lal, Jawahar: *Cost Accounting*, Tata McGraw Hill, , New Delhi.
3. Ravi M Kishore: *Cost and Management Accounting*, Taxmann Publications, New Delhi
4. Tulsian, P C: *Cost Accounting*, Sultan Chand and Sons, New Delhi
5. Singh S. K. and Lovleen Gupta: *Management Accounting*, Pinnacle Publications, New Delhi.
6. Jain, S P and Narang, KL: *Cost Accounting Principles and Practices*, kalyani Publishers, Jalandhar.
7. Ansari A A and Varshaney J C, *Financial and Cost Accounting*, Wisdom Publication Delhi

BC-3.2: BUSINESS MATHEMATICS

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

The objective of this course is to familiarize the students with the basic mathematical tools with emphasis on application to business and economic situations.

Course Contents:

UNIT-I

Algebra of matrices; Inverse of a matrix.

Solution of system of linear equations (having unique solution and involving not more than three variables) using matrices, input output analysis.

Mathematical functions and their types – linear, quadratic, polynomial, exponential, logarithmic and logistic function, Concepts of limit and continuity of a function.

UNIT-II

Rules of differentiation; Maxima and Minima involving second or higher order derivatives.

Partial Differentiation, Partial derivatives up to second order, Homogeneity of functions and Euler's theorem, Total differentials, Differentiation of implicit functions with the help of total differentials.

Integration; Standard forms, Methods of integration – by substitution, by parts and by use of partial fractions, Definite integration, Finding areas in simple cases.

UNIT-III

Formulation of Linear Programming Problems (LPP), Graphical solution to LPPs, Cases of unique and multiple optimal solutions, Unbounded solutions and infeasibility, and redundant constraints, Solution to LPPs using Simplex method – maximization and minimization cases.

Suggested Readings:

1. Anthony, M. & N. Biggs: Mathematics for Economics and Finance, Cambridge University Press.
2. Singh J.K.: Business Mathematics, Himalaya Publishing House, New Delhi.
3. Hamdy A. Taha: Operations Research: An Introduction, Prentice Hall of India, New Delhi.
4. Mizrahi and John Sullivan: Mathematics for Business and Social Sciences, Wiley and Sons.
5. Wikes, F.M.: Mathematics for Business, Finance and Economics, Thomson Learning.
6. Vohra, N.D.: Quantitative Techniques in Management, Tata McGraw-Hill, New Delhi.

BC-3.3: FUNDAMENTALS OF FINANCIAL MANAGEMENT

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

To familiarize the students with the principles and practices of financial management and developing skills for interpretation of business information and application of financial theory in financing related decisions.

Course Contents:

UNIT-I

Introduction: Nature, scope and objectives of financial Management, Functions of financial management.

Cost of Capital and Financing Decision: Estimation of components of cost of capital, Equity capital and external & internal retained earnings, Debt and Preference Capital, Weighted Average Cost of Capital (WACC).

UNIT-II

Sources of Long-term Financing: Capital Structure, Operating and financial leverage, determinants of capital structure, Theories of Capital Structure.

Working Capital Decisions: Concepts of working capital, Risk-return trade off, sources of short-term finance, Financing mix, Cash management, Receivables management, Inventory management and Payables management.

UNIT-III

Capital Budgeting Process: Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index.

Dividend Decision: Relevance and irrelevance of dividend decision for corporate valuation. Cash and stock dividends, Dividend policy in practice.

Suggested Readings:

1. Horne, J.C. Van., Financial Management and Policy, Prentice Hall of India, New Delhi.
2. Johnson, R.W: Financial Management, Boston Allyn and Bacon.
3. Khan and Jain: Financial Management Text and Problems, Tata McGraw Hill New Delhi.
4. Pandey, I.M.: Financial Management, Vikas Publications, Noida.
5. Singh, J.K.: Fundamentals of Financial Management, Dhanpat Rai & Co. P Ltd.
6. Bhalla, V.K.: Financial Management & Policy, Anmol Publications, Delhi.
7. Chandra, P.: Financial Management- Theory and Practice, Tata McGraw Hill, New Delhi.
8. Rustagi: Fundamentals of Financial Management, Galgotia Publishing House, Noida.

BC-3.4: HUMAN RESOURCE MANAGEMENT

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objectives:

This course aims at providing an understanding of concepts, principles and function of human resource management in the present day business environment.

Course Contents:

UNIT-I

Introduction: Concept, scope, importance of HRM, Functions of HRM, HR planning – concept, objectives and process of human resource planning, Job analysis – job description and job specification.

UNIT-II

Recruitment and Selection: Meaning, sources and methods of recruitment, Meaning of selection, Process of selection, Difference between recruitment and selection, Placement and induction, Training and Development – concepts and importance; Promotion, Transfer; Demotion and Separation.

UNIT-III

Wage and Salary Administration: Concepts and objectives, Methods of wage payment, Features of sound wage plan, components of employee remuneration, Job evaluation – concepts, objective and methods, Performance Appraisal, concept, objectives and Methods of Appraisal, Employee welfare.

Suggested Readings:

1. Yoder, Dale., Personnel Management and Industrial Relations, Prentice hall of India, New Delhi.
2. Flippo, EB : Principles or Personnel Management, McGraw Hill, New York.
3. Jucious, Michael J: Personnel Management, Richard Irwin.
4. Dessler Gary: Human Resource Management, Pearson Education, New Delhi.
5. Worther, William and Davis Keith: Human Resource and Personnel Management McGraw Hill, New York
6. Sherwani , NUK: ,Human Resource Management, Galgotia Publications Pvt Ltd., Noida.
7. Pattanayak Biswajeet: Human Resource Management, PHI Learning Pvt. Ltd., New Delhi.
8. Michael nArmstrong: A Handbook of Human Resource Management, Kogan Page Publishers.
9. Aswathappa, K: Human Resource and Personnel Management, Tata McGraw Hill, New Delhi
10. Robbins S.P. and D.A. Decenzo: Personnel/ Human Resource Management, Prentice Hall Inc., New Jersey.
11. Monappa Arun and Mirza, A Saiydain, J: Personnel Management, Tata McGraw Hill, New Delhi.
12. Saiydain, MS: HRM, Tata McGraw Hill publishing Co., New Delhi.

BC-3.5: ENVIRONMENTAL STUDIES (Ability Enhancement Course)

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objectives:

Upon successful completion of the course, students are expected to gain basic understanding and knowledge about environmental concerns and responsibilities towards environment and they will also be able to propose solutions to environmental problems related to resource use and management.

Course Contents:

UNIT-I: Natural Resources and Ecosystems

Renewable and Non-renewable Natural Resources: Types of resources – natural, man-made and human resource, Natural resource Forest resources, Water resources, Mineral resources, Land resources, Energy resources, Common Property Resources (CPRs), Destruction of CPRs and its impact on human welfare, Role of an individual in conservation of natural resources.

Ecosystems: Definition and types, characteristics, structure and functions of forest ecosystem, grassland ecosystem, desert ecosystem and aquatic ecosystems (e.g. ponds, streams, lakes, rivers, ocean estuaries, etc.).

UNIT-II: Environmental Pollution

Pollution: Definition, causes and control measures of Air pollution; Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear pollution, Role of an individual in prevention of pollution, Solid Waste Management – causes, effects and control measures of urban and industrial wastes.

UNIT-III: Social Issues and Environment

Water conservation: Rain water harvesting, watershed management, **Climate Change:** Reasons and its effects, **Biodiversity:** Definition, types, value of biodiversity and threats to biodiversity, **Environmental Legislations in the Perspective of India:** Environmental Protection Act-198, Forest Conservation Act, Wildlife Protection Act, Biological Diversity Act-2002.

Suggested Readings:

1. Anindita Basak, 2009. Environmental Studies, Dorling Kindersley (India) Private Limited, New Delhi.
2. Bharucha, E. 2005. Textbook of Environmental Studies, Universities Press, Hyderabad.
3. Jadhav, H. & Bhosale, V. M. 1995. Environmental Protection and Laws. Himalaya Pub.
4. Kaushik, A. & Kaushik, C. P. 2004. Perspective in Environmental Studies, New Age International (P) Ltd., Delhi.
5. Sreshtha Tayal & Garg. Environmental Studies, Icon Publications

BC-4.1: CORPORATE ACCOUNTING

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

This course will enable the students to develop basic understanding about accounting in corporate bodies in compliance with the provisions of the Companies Act in India.

Course Contents:

UNIT-I

Issue; Forfeiture and Reissue of forfeited shares, Redemption of Preference Shares, Issue and Redemption of Debentures.

Pre- and post-incorporation Profit or Loss.

UNIT-II

Valuation of Goodwill and Shares, Final Accounts of Companies including computation of Managerial Remuneration and Disposal of Profit.

Revenue Account of General Insurance Companies.

UNIT-III

Accounting for Amalgamation of Companies as per Indian Accounting Standard 14, Accounting for Absorption, Internal Reconstruction excluding Inter Company Holdings and Reconstruction Schemes.

Consolidated Balance Sheet of Holding Company with one Subsidiary only.

Note: Any revision of relevant accounting standard issued by ICAI would become applicable immediately.

Suggested Readings:

1. Maheswari S. N. and S. K. Maheswari: Corporate Accounting, Vikas Publishing House Pvt. Ltd., Noida.
2. Gupta R. L. and M Radhaswamy: Advanced Accounts, Sultan Chand & Sons, New Delhi.
3. Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi.
4. Shukla, M.C. and T.S. Grewal: Advanced Accounting, Sultan Chand & Sons, New Delhi.
5. Naseem Ahmed: Corporate Accounting, Atlantic Publishers, Delhi.
6. Monga J. R.: Corporate Accounting, Mayur Paperbacks, Noida.
7. Nirmal Gupta and Chavi Sharma: Corporate Accounting, Ane Books India, New Delhi.
8. Varshney J C Corporate Accounting, Wisdom Publication, Delhi

BC-4.2: PRINCIPLES OF MARKETING

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

This objective of this course is to enable students understanding the core concepts of marketing and their applications.

Course Contents:

UNIT-I

Introduction: Nature and scope of marketing; Importance of marketing as a business function and in the economy, Marketing concepts – traditional and modern, Selling vs Marketing, Marketing mix, Marketing environment.

UNIT-II

Product: Concept of product; Types of product, Project planning and development, Packing – role and functions, Brand name and trade mark, Product life cycle concept.

Pricing: Meaning and importance of pricing, Factors affecting price of a product/service, Methods of pricing.

UNIT-III

Distribution Channels and Physical Distribution: Distribution Channels – concept and role, Types of distribution channels, Factor affecting choice of a distribution channel, Retailer and Wholesaler, Physical distribution of goods.

Promotion: Methods of promotion; Promotion mix, Advertising, Sales promotion, Public Relation and Publicity.

Suggested Readings:

1. Philip Kotler, Marketing Management, Englewood Cliffs, Prentice Hall Inc., New Jersey.
2. Govindarajan, M: Marketing Management, PHL Learning Pvt. Ltd., New Delhi.
3. William M. Pride and O.C. Ferrell: Marketing: Planning, Implementation and Control, Cengage Learning India Ltd., New Delhi.
4. Stanton W.J., Etzel Micheal J. and Walker Bruce J; Fundamentals of Marketing, McGraw Hill, New Delhi.
5. Khan MA: Marketing Management, Wisdom Publication, Delhi.
6. Best Market Based Management, PHL Learning Pvt. Ltd., New Delhi.

BC-4.3: BUSINESS ENVIRONMENT

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

The objective of the course is to sensitize students about the overall business environment within which an organization has to function and to provide with insights and its implication for the decision making in the organization.

Course Contents:

UNIT-I

Business and its Environment: Concept and significance of business environment, Types of business environments, Social responsibility of business and business ethic, Social audit, Objectives of business, Economic Environment, Economic system – Capitalism, Socialism and Mixed economy, Features of Indian economy, Economic planning, The current plan, Government policies relating to industrial development, New Economic Policy, 1991; New industrial policy.

UNIT-II

Business and Government: Economic roles of Government, Government policy towards Micro, Medium and Small enterprises, Consumer Protection Act, 1986 – Objectives and Regulatory structure, Public sector enterprises in India – genesis and growth, present status, Disinvestment and privatization of public sector enterprises in India.

UNIT-III

Indian Economy: Emerging Issues, Globalization and Indian business, WTO-Major implications for Indian business, Trading Blocks, Status of technology in India, Major R&D institutions and their R&D activities, Impact of technology.

Suggested Readings:

1. Aswathappa K.: Essential of Business Environment, Himalaya Publishing House, New Delhi.
2. Justin Paul: Business Environment: Text and Cases, Tata McGraw Hill, New Delhi.
3. Ahluwalia, I.J. and IMD Little: India's Economic Reforms and Development, Oxford University Press, New Delhi.
4. Cherrunilam, Francis: Business Environment, Himalaya Publishing House, New Delhi.
5. Ghosh P.K. and G. K. Kapur.: Business Policy and Environment, Sultan Chand & Sons, New Delhi.
6. Adhikari M.: Economic Environment of Business, Sultan Chand & Sons, New Delhi.
7. Acharya Shekhar: India's Micro Economic Management in Nineties, ICRIER, New Delhi.
8. News papers and Magazines , such as Economic Times, Financial Express , Business World, Business India, Business Today, Recent five year plan and Economic Survey.

BC-4.4 FUNDAMENTALS OF INVESTMENT MANAGEMENT

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

The course aims at familiarizing the students with different investment alternatives and creating a better understanding of the various concepts related to investment analysis and portfolio management.

Course Contents:

UNIT-I

Introduction: Objective of Investment Decisions, Types of investors, Constraints, Goal of investors Investment vs Speculation,

Investment Process: The investment decision process, Types of investments – commodities, real estate and financial assets investment categories, Risk and return - Factors influencing risk, measuring risk and Return Valuation of Equity, Dividend Models, Price/Earnings Approach.

UNIT-II

Approaches to Equity Analysis: Introduction to fundamental analysis, Technical analysis and efficient market hypothesis.

Financial Markets: Introduction, Primary and Secondary Markets, Trading in Secondary Markets – its role and functions, Listing of securities in stock exchanges, Trading mechanism – screen based system, Insider trading, Take over, Internet based trading, Methods of selling securities in primary market, New financial instruments.

Investor Protection: SEBI & role of stock exchanges in investor protection, Investor grievances and their redressal system, Insider trading, Investors' awareness and activism.

UNIT-III

Portfolio Analysis and Financial Derivatives: Portfolio and diversification, Portfolio risk and return, Introduction to financial derivatives, Financial derivatives markets in India, Futures and Options, Mutual Funds.

Suggested Readings:

1. Donald E, Fischer and Ronald J. Jordan: Security Analysis and Portfolio Management, Prentice Hall of India, New Delhi.
2. Singh Y. P.: Fundamentals of Investment Management, Galgotia Publishing House, Delhi.
3. Jones, C.P.: Investments Analysis and Management, John Wiley & Sons, Inc.
4. Bhalla, V.K.: Investment Management, S. Chand & Co.. New Delhi.
5. Singh, Preeti: Investment Management, Himalaya Publishing House, New Delhi.
6. Prasanna, Chandra: Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi.

BC-4.5: RETAIL MANAGEMENT (Choice Based Course)

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Objectives: To acquaint students with the basic concepts of retailing and its application in current marketing scenario.

Course Contents:

UNIT-I

Introduction to Retail Business and Retail Formats: Retailing – Meaning, Factors responsible for growth. Functions of a retailer. Retail Life Cycle – Meaning and stages. Retail scenario in global and Indian context, FDI in retail. Retail Formats – Concepts, Types of Retail Stores – on the basis of (a) Form of Ownership, (b) Merchandise Offered and (c) Non-Store Retailing.

UNIT-II

Store Location, Design and Layout: Meaning and importance of store location, Types of location. Store Design – Meaning and importance, Objectives of a Good Store Design. Exterior Store Design, Interior Store Design. Store Layout – Meaning and types of layouts – a) Grid Layout (b) Racetrack layout (c) Freeform layout. Layout Selection – Factors to be considered. Space Planning – Meaning and concept of Planogram. Visual Merchandising, Inventory Management and Merchandise Management.

UNIT-III

Retail Marketing Mix: Factors Influencing retail prices, Pricing Strategies, Promotion Strategies, Retail Marketing Mix, CRM, POP Displays, Management of retail outlet/store, Shoplifting – Meaning and measures to reduce shoplifting, Employee theft – Meaning and measures to reduce Employee theft.

Suggested Readings:

1. Pradhan, Swapna, Retail Management – Text and Cases, Tata McGraw Hill Publishing, New Delhi.
2. Levy, Michael & Weiz, Barton. A, Retailing Management, Tata McGraw Hill Publishing, New Delhi and 153 Goa University, Taleigao Plateau, Goa
3. Gilbert, David. Retail Marketing Management, Pearson, Delhi.
4. Lucas, George H.; Bush, Robert & Gresham, Larry, Retailing. All India Publishers and Distributors, Chennai.
5. Madaan, K.V.S., Fundamentals of Retailing, Tata McGraw Hill.
6. Bajaj, Chetan, Retail Management, Oxford University Press, New Delhi.
7. Vedamani, Gibson, Retail Management, Jaico Publishing House, Mumbai.
8. Dawson, John, International Retail Management, Jaico Publishing House, Mumbai.
9. Vedamani, Gibson G. Retail Management: Functional Principles and Practices, Jaico Publishing House, Mumbai.
10. Singh, Harjit. Retail Management – A Global Perspective, S. Chand, New, Delhi.
11. Nair, Suja R., Retail Management, Himalaya Publishing House, Mumbai.

BC-5.1: INCOME TAX

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

The course will enable students to be acquainted with the core concepts of income tax and appreciate their implications.

Course Contents:

UNIT-I

Basic Concepts: Income, Agricultural income, Casual income, Assessment year, Previous year, Gross total income, Total income, Incomes which are exempted from tax, Person.

Basis of Charge: Determining residential status of an assessee, Residential status and tax incidence.

UNIT-II

Heads of Income-I: Salaries, Income from House Property, Profits and Gains of Business and Profession.

Deductions from gross total income and tax liability, set-off and carry forward of losses.

UNIT-III

Heads of Income-II: Income from other sources, Capital gains, Computation of total income and tax liability of an individual, Aggregation of income

Tax Management: Tax deduction at source, Advance payment of tax.

Suggested Readings:

1. Singhania VK: Students' Guide to Income Tax, Taxmann, New Delhi
2. Ahuja Girish and Ravi Gupta : Systematic Approach to Income Tax: Service Tax and VAT, Bharat Law House Pvt. Ltd., New Delhi
3. Lal, B. B.: Income Tax, Pearson Education India, New Delhi.
4. Pulliani Ravi and Mahesh Pulliani: Income Tax Act, Bharat Law House.
5. Taxmann: Income Tax Act as amended by Finance Act, 2012, Taxmann, New Delhi.

BC-5.2: COMPUTER APPLICATIONS IN BUSINESS

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

The objective of the course is to enable students understanding fundamentals of computer and use of computer applications for business operations.

Course Contents:

UNIT-I

Fundamentals of Computer Application: Types of computers; Computers for individual users: Desktop, Notebook, Tablet PCs, Handheld PCs, Smart Phones, Computer for organizations: network servers, mainframe computers, minicomputers, supercomputers

Hardware and Software: System Software, Application Software, Operating System and their types; Real-time operating systems, Single-user operating systems, Multi- user operating systems.

Application of Computers in Business.

UNIT-II

Working with Database Management; Data, Information and their types; difference between Data and Information. Database Management System (DBMS), working with Relational Database Management System (RDBMS), Management Information System (MIS) and its concepts.

Computer Networking: Types of Networks, Network Topologies, The uses of Network, Common types of Networks, LANs, WANs, MANs, HANs, CANs, Network Topologies and Protocols; Network Media, Network Hardware. Working with MS Office; Word, PowerPoint, Excel and Access.

Working with MS Office; Word, PowerPoint, Excel and Access and Fundamentals of Tally

UNIT-III

Internet Technology: History of Internet, Types of Internet connections, email and other internet services, E-business, E-transactions. Working with web and web designing; understanding the World Wide Web, designing website with HTML, DHTML, and XML.

Internet protocol and cyber crime; basic security concepts, threats to users, threats to hardware, threats to data. Fundamentals of cyber law.

Suggested Reading:

1. Dr. Shruti & Jain, Pooja Mathur, Computer Applications In Business, Galgotia Publication Company
2. H.N Tiwari and Hem Chand Jain, Basics of Computer Applications in Business, Taxmann, New Delhi
3. Dr. R. Parameswaran, Computer Applications In Business, S. Chand Publications
4. Norton Peter: Introduction to Computers (Latest Edition), Tata McGraw-Hill Book Publishing Company
5. Madan Sushila: Introduction to Computers and Information System (Latest Edition), Taxmann Publications.

BC-5.3: MANAGEMENT ACCOUNTING

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

The objective of this course is to provide an understanding of the various concepts and applications of accounting techniques for management.

Course Contents:

UNIT-I

Management Accounting: Meaning, functions and role of management accounting in decision making; Difference between Management accounting, Cost Accounting and Financial Accounting.

Tools and techniques of management accounting.

Financial statement analysis, Ratio analysis.

UNIT-II

Concept, relevance and applications of Statement of changes in financial position (Fund flow statement), Cash flow statement as per Indian accounting standard.

UNIT-III

Budgeting: Concept, Types of budget, Fixed & flexible budget.

Break Even Analysis: Concept and applications of Break even analysis in business decisions.

Standard Costing and Variance Analysis: Meaning, Applications and types of variances.

Note: Any revision of relevant accounting standards issued by ICAI would become applicable immediately.

Suggested Readings:

1. Maheswari S. N: , Cost and Management Accounting, Sultan Chand & Sons, New Delhi
2. Jawaharlal: Management Accounting, S. Chand & Sons, New Delhi.
3. Khan MY and Jain PK: Management Accounting, Tata McGraw Hill, New Delhi.
4. Sahaf M. A. : Management Accounting, Vikas Publishing House, Noida.
5. Pandey IM: Management Accounting, Vikas Publishing House, Noida.

BC-5.4: AUDITING

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

The course aims at imparting knowledge about the principles and methods of auditing and their implications.

Course Inputs

UNIT-I

Introduction: Concepts and objectives of audit, Types of audits

Preparation before and after Audit: Audit programme, Audit note books, Auditor's working papers, Audit evidence, Routine checking and test checking.

UNIT-II

Internal control; Internal check, Internal audit.

Audit Procedure: Vouching; Verification of assets and liabilities.

Unit III

Audit of Limited Companies: Company auditor appointment, Powers, duties and liabilities, Auditor's report.

Business Investigation: Where fraud is suspected, and when a running business is purchased.

Recent Trends in Auditing: Cost audit, Management audit; and Tax audit.

Suggested Readings:

1. Kumar, Ravinder and Virender Sharma: Auditing – Principles and Practice, PHI Learning Pvt. Ltd., New Delhi.
2. Gupta, Kamal: Fundamentals of Auditing, Tata McGraw Hill, New Delhi.
3. Singh A. K. and Lovleen Gupta: Principles of Auditing, Mayur Paperbacks, Noida.
4. Pagare, Dinkar: Principles and Practice of Auditing; Sultan Chand & Sons, New Delhi.
5. Jha, Aruna: Auditing, Taxmann Publications, New Delhi.
6. Tandon B. N.: Principles and Practice of Auditing, Sultan Chand and Sons, New Delhi.

BC-5.5: FUNDAMENTALS OF ENTREPRENEURSHIP (Choice Based Course)

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objectives:

The course aims at enabling students understand the entrepreneurial process through analysis of various situations and realize the intricacies of managing and starting a new venture.

Course Contents:

UNIT-I

Concept of Entrepreneurship: Introduction to Entrepreneurship, Entrepreneur and entrepreneurial Process, Entrepreneurial qualities and skills, Risks and rewards in Entrepreneurship.

UNIT-II

Creativity and generating business ideas, Entrepreneurship opportunities and analysis, Procedures and formalities in setting up new enterprise, Sources and means of finance including Venture Capital finance.

The Business Plan: Developing a Blueprint and Assessment of Viability of the business.

UNIT-III

Entrepreneurship Development Process and Institutional Support for Entrepreneurship Development in India: Role of MSME, EDI, NSIC, NIESBUD, NEN and other Institutions towards entrepreneurship development in India.

Case Studies from Harvard Business Publishing, National Entrepreneurship Network and other Resources are to be used as teaching aids.

Suggested Readings:

1. Hisrich, Robert and Peters, Michael P.: Entrepreneurship, Tata McGraw Hill, New Delhi.
2. Bhide, Amar V.: The Origin and Evolution of New Business, Oxford University Press
3. Desai, Vasant: Management of Small Scale Enterprises, Himalaya Publishing House, New Delhi.
4. Verma, J.C., and Gural Singh: Small Business and Industry - A Handbook for Entrepreneurs, Sage Publications, New Delhi.
5. Holt DH: Entrepreneurship – New Venture Creation, Prentice-Hall, New Delhi.
6. Morris, M.H. and Kuratko, D., Corporate Entrepreneurship.

BC-6.1: INDIAN FINANCIAL SYSTEM

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

The objective of this course is to make the students understand the various components and aspects of Indian financial system and comprehend the role of financial institutions and intermediaries in the growth and development of Indian Economy.

Course Contents:

UNIT-I

Role of finance in an economy; Kinds of finance; financial system; components. Introduction to Indian Financial System: Financial intermediaries; Markets and instruments and their functions, Recent developments in the Indian Financial system.

UNIT-II

Indian Banking System: Definition of bank, Commercial banks – functions and importance, Negotiable Instruments, Development Banks: Their main features and functions, Difference with Commercial banks – Major Development banks and their functions (IFCI, EXIM Bank, SIDBI, SFCs, NABARD)

The Reserve Bank of India: Functions; Instruments of Monetary and Credit control, Main features of Monetary Policy.

UNIT-III

Non-banking Finance Companies (NBFCs): Introduction, Merchant Banking- Introduction, Merchant Banking in India, Mutual Funds- Introduction, Mutual Funds in India, Types of Mutual Funds.

Other Financial Institutions: Introduction; Life Insurance Corporation of India, General Insurance Corporation of India, Unit Trust of India, IRDA, Privatization of Insurance Industry in India.

Suggested Readings:

1. Meir Kohn: Financial Institution and Market, Oxford University Press, New Delhi.
2. Pathak, B.: Indian Financial System, Pearson Education India, New Delhi.
3. Khan, M. Y.: Indian Financial System -Theory and Practice, Tata McGraw-Hill, New Delhi.
4. Bhole, L. M., Financial Markets and Institutions, Tata McGraw-Hill, New Delhi.
5. H R Machiraju: Indian Financial System, Vikas Publishing House Pvt. Ltd., Delhi.
6. Vasantha Desai : The Indian Financial System, Himalaya Publishing House, New Delhi.
7. P N Varshney & D K Mittal: Indian Financial System, Sultan Chand & Sons, New Delhi.

BC-6.2: GOODS & SERVICES TAX AND CUSTOMS LAW

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

The course aims at imparting basic knowledge of application of principles and provisions of Goods & Services Tax (GST) and Customs Act.

Course Contents:

UNIT-I

GST: Need, benefits and framework of GST in India, Broad principles of GST – meaning and scope of supply of goods and services, Place of supply: Within State, Interstate, Import & Export; Time of supply, Valuation rules of GST, Rates, Input Tax Credit, Set off of Input Tax Credit, Exemption from GST.

UNIT-II

Procedures & Special Provisions: Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny, Taxability of E-Commerce, Anti-Profiteering, Avoidance of dual control, E-way bills, Zero-rated supply, Offences and Penalties, Appeals, Impact of GST on trades, manufactures, service persons and consumers.

UNIT-III

Customs Laws: Basics of customs law; Territorial waters; high seas; Types of duties – Basic, Countervailing and anti-dumping duty, safeguard duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage Exemptions.

Note: *In case of any subsequent notification/amendments regarding GST or customs law, the syllabus shall be updated accordingly and notified.*

Suggested Readings:

1. The Central Goods and Services Tax, 2017
2. The Integrated Goods and Services Tax, 2017
3. The Union Territory Goods and Services Tax, 2017
4. The Goods and Services Tax (Compensation to States), 2017
5. The Constitution (One hundred and First Amendment) Act, 2016
6. Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications
7. Anju Jain, A Handbook on GST & Customs Law, Pragati Publication-2018, New Delhi.
8. Suri MM, Goods & Services Tax in India, Background, Present Structure and Future Challenges, New Century Publication-2017, New Delhi.
9. Thomas & others, GST-The Essentials of Goods & Services Tax-2017, Himalaya Publishing House, Delhi.
10. Singhanian V.K., Students Guide to GST & Customs Law, Taxman Publication-2018, New Delhi.

BC-6.3: INSURANCE AND RISK MANAGEMENT

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

To develop an understanding among students about identifying, analyzing and managing different kind of risk. The students will understand different comprehensive principles of insurance and its application and usefulness in business.

Course Contents:

UNIT-I

Introduction to Insurance – Origin, History, Nature of Insurance, Insurance in India, Market potential –Emerging Scenario, Principles of Insurance, Utmost good faith, Insurable interest, Material faith, Indemnity, proximate cost.

Insurance Laws and Regulations, Contract Act, Insurance Act, IRDA Act, Consumer protection Act, Regulatory Framework of Insurance: Role, Power and Functions of IRDA.

UNIT-II

Life Insurance Products – Term Insurance, Whole Life, Endowment Annuities, Insurance Documents –Proposal Forms, Policy conditions and privileges Introduction to general Insurance. Fire, Motor, Marine, Health, Miscellaneous, Group Insurance Schemes – Group Insurance, Group Gratuity, Superannuation and Pension Plan. Rural Insurance and Insurance for weaker sections of society, Marketing of Insurance Products.

Loss Assessment and Loss Control, Exclusion of Perils, Actuaries, Computation of Insurance Premium.

UNIT-III

Risk Management – meaning of risk – types of risk – static and dynamic, financial and non-financial, pure and speculative, business and personal risk – cost of risk – characteristics of risk management –significance and objectives of risk management – principles of risk management – risk management information system – organization of risk management in business- methods and process of risk management.

Role of Actuaries, Underwriting guidelines, Re-insurance.

Suggested Readings:

1. George, E. Rejda, Principles of Risk Management and Insurance, Pearson Education.
2. Dorfman, Marks S., Introduction to Risk Management and Insurance, Pearson.
3. Gupta. P.K, Insurance and Risk Management, Himalaya Publishing House.
4. Mishra, M. N., Principles and Practices of Insurance, S. Chand and Sons.
5. Dinsdale, W.A., Elements of Insurance, Pitaman.
6. Black, K. and H.D. Skipper, Life and Health insurance, Pearson Education
7. Crane, F., Insurance Principles and Practices, John Wiley and Sons, New York.
8. Vaughan, E. J. and T. Vaughan, Fundamentals of Risk and Insurance, Wiley & Sons
9. Hansell, D.S., Elements of Insurance, Macdonald& Evans Ltd.

BC-6.4: INDUSTRIAL RELATIONS

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

The objective of the course is to make students understand industrial relations systems, realize the role of Trade Unions, raise the competency to sustain stress in managing IR issues, and resolve the industrial disputes.

Course Contents:

UNIT-I

Industrial Relations: Introduction; Concept; Causes for poor IRs; importance of IRs; Factors influencing IRs in enterprise; Indicators of the State of industrial relations – absenteeism, labor turnover, industrial indiscipline, grievance, strikes, Lockout.

Trade Unions: Introduction, Definition, Characteristics of Trade Union; Objectives and growth of Trade Unions in India; Trade Union Act, 1926- Major Provisions; Why workers join Trade Unions; Types of Union; Problems of Trade Unions; Measures to strengthening Trade Unions.

UNIT-II

Workers Participation in Management: Importance, scope and methods of workers participation in management; factors influencing workers participation in management; prerequisites of successful participation; forms of participations; workers participation in Indian industries; Workers participation in India – Shop floor, Board Level Workers;

Collective Bargaining: Characteristics, objectives, types of collective bargaining; process of collective bargaining; Principles content and coverage; Level of collective bargaining; Plant Industrial Level and National Level; Collective Bargaining in India.

Quality of Work Life: Importance; Objectives of QWL; Determinants of QWL.

UNIT-III

Social Security: Introduction and types Social Security in India.

Employee Grievances: Causes of Grievances; Grievance Redressal System; Constitution of Grievance Redressal Machinery in India.

Industrial Disputes: Meaning, nature and scope of industrial disputes; Cases of industrial disputes; Types of industrial disputes; Machinery for the settlement of industrial disputes under Industrial Disputes Act, 1947.

Suggested Readings:

1. Monappa Arun: Industrial Relations, Tata McGraw Hill, New Delhi.
2. Sinha P R N: Industrial Relations, Trade Unions and Labour Legislation, Pearson Education, New Delhi.
3. R.S. Dwivedi, Managing Human Resources/Personnel Management in India enterprises, Galgotia Publishing Company, New Delhi.
4. Industrial Laws in India namely Factories Act 1948, Industrial Disputes Act, Payment of Wages Act, Minimum Wages Act, Workmen Compensation Act, Trade Union Act, Social Security Laws.
5. C.B. Memoria, Dynamics of Industrial Relations, Himalaya Publishing House, New Delhi.

BC-6.5: STOCK MARKET OPERATIONS AND INVESTMENT (Choice Based Course)

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective: The objective of the course is to provide basic understanding and skills to operate in stock market and the ways of investing in it. It will enable the student to take up investment in stock market independently.

Course Contents:

UNIT-I

An overview of Indian Securities Market, Meaning, Functions, Intermediaries, SEBI and its role and functions, Role of Primary Market, Methods of floatation of capital, Problems of New Issues Market, IPO's, Investor protection in primary market, Recent trends in primary market – SEBI measures for primary market.

Meaning, Nature, Functions of Secondary Market – Organization and Regulatory framework for stock exchanges in India – Defects in working of Indian stock exchanges, SEBI measures for secondary market, Overview of NSE, BSE and OTC, Listing of Securities: Meaning, Merits and Demerits, Listing requirements, procedure, Delisting of securities.

UNIT-II

Stock Market Indices: Meaning, Purpose, and Consideration in developing index – Methods (Weighted Aggregate Value method, Weighted Average of Price Relatives method, Free-Float method) – Stock market indices in India – BSE Sensex - Scrip selection criteria – Construction – Other BSE indices (briefly) – NSE indices – S&P CNX Nifty – Scrip selection criteria – Construction – Stock market indices in foreign countries (Overview).

UNIT-III

Types of Investment – Equity Shares, IPO/ FPO, Bonds, Investing in Mutual Funds: Background of Mutual Funds: Needs and advantages of investing in Mutual Funds. Net Asset Value, Types of Mutual funds: Open ended, closed ended, equity, debt, hybrid, money market, Load vs. no load funds, Factors affecting choice of mutual funds. CRISIL Mutual Fund Ranking and its Usage.

Credit Rating: Meaning and necessity; Credit rating agencies: CRISIL, ICRA and CARE; Methodology of credit rating.

Suggested Readings:

1. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.
2. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
3. Prasanna Chandra, Security Analysis and Portfolio Management, Tata McGraw-Hill.
4. Sanjeev Agarwal, A Guide to Indian Capital Market, Bharat Publishers.
5. Amling: Fundamentals of Investment Analysis, Prentice Hall, International Edition.
6. Gupta, L.C.: Stock Exchange Trading in India; Society for Capital Market Research and Development, Delhi.
7. Gitman and Joehnk, Fundamentals of Investing, Pearson.
8. Madura, Jeff, Personal Finance, Pearson.
9. Chandra, Prasanna, Investment Analysis and Portfolio Management, Tata McGraw Hill.
10. Damodaran, Aswath, Investment Valuation: Tool and Techniques for Determining the Value of Any Asset, Wiley Finance.



**Department of Commerce and Business Studies
Jamia Millia Islamia, New Delhi**

Bachelor of Business Administration (BBA)

Course Structure and Syllabus

(w.e.f. Session 2016-17)

Under

Choice Based Credit System (CBCS)

BBA is a three-year (6 Semesters) programme as per the details given below:

Year	Semester	Semester
First	I	II
Second	III	IV
Third	V	VI

Paper No.	Paper Title	Course type	Credits (hours)	Tutorial (hour)	Marks			Duration of Exam (Hours)
					Internal	End-term	Total	
Semester-I								
	General English - I	Compulsory	4	1	25	75	100	3
BBA-101	Financial Accounting	Core	4	1	25	75	100	3
BBA-102	Business Law	Core	4	1	25	75	100	3
BBA-103	Business Economics	Core	4	1	25	75	100	3
BBA-104	Principles of Management	CBC*	4	1	25	75	100	3
Semester-II								
	General English - II	Compulsory	4	1	25	75	100	3
BBA-201	Business Statistics	Core	4	1	25	75	100	3
BBA-202	Corporate Law	Core	4	1	25	75	100	3
BBA-203	Business Ethics	Core	4	1	25	75	100	3
BBA-204	Business Communication	SEC**	4	1	25	75	100	3
Semester-III								
BBA-301	Cost Accounting	Core	4	1	25	75	100	3
BBA-302	Business Mathematics	Core	4	1	25	75	100	3
BBA-303	Fundamentals of Finance	Core	4	1	25	75	100	3
BBA-304	Human Resource Management	Core	4	1	25	75	100	3
BBA-305	Environmental Studies	AEC***	4	1	25	75	100	3

Semester-IV								
BBA-401	Corporate Accounting	Core	4	1	25	75	100	3
BBA-402	Fundamentals of Marketing	Core	4	1	25	75	100	3
BBA-403	Fundamentals of Investment	Core	4	1	25	75	100	3
BBA-404	Organizational Behaviour	Core	4	1	25	75	100	-
BBA-405	Entrepreneurship and Small Business Management	CBC*	4	1	25	75	100	3
Semester-V								
BBA-501	Quantitative Techniques for Management	Core	4	1	25	75	100	3
BBA-502	Accounting for Managers	Core	4	1	25	75	100	3
BBA-503	Fundamentals of International Finance	Core	4	1	25	75	100	3
BBA-504	Advertising and Brand Management	Core	4	1	25	75	100	3
BBA-505	Summer Internship	Core	2	-	-	-	100	-
BBA-506	Retail Management	CBC*	4	1	25	75	100	3
Semester-VI								
BBA-601	Insurance and Risk Management	Core Paper	4	1	25	75	100	3
BBA-602	Financial Institutions & Markets	Core Paper	4	1	25	75	100	3
BBA-603	Marketing of Services	Core Paper	4	1	25	75	100	3
BBA-604	Industrial Relations	Core Paper	4	1	25	75	100	3
BBA-605	Corporate Planning & Strategic Management	CBC*	4	1	25	75	100	3
BBA-606	Survey Project	Core	4	-	-	-	100	-

* Choice Based Course

** Skill Enhancement Course

*** Ability Enhancement Course

BBA-101: FINANCIAL ACCOUNTING

Lectures 4 + Tutorial 1 = 05 Credits	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

To familiarize the students with the mechanics of preparation of financial statements, understanding financial statements, their analysis and interpretation and impart basic accounting knowledge as applicable to business.

Course Contents:

UNIT- I

Introduction to Financial Accounting: meaning, Importance and scope, limitations; Principles and Conventions-Generally Accepted Accounting Principles; Nature of Accounts; Types of books; Journal; Preparation of Ledger Accounts; Opening and closing entries; Preparation of Trial Balance; Preparation of Final Accounts - Trading Account, Profit & Loss Account and Balance sheet, Adjustment Entries.

UNIT- II

Depreciation Accounting: Introduction to accounting standards related to Revenue recognition; Accounting for fixed assets (AS9) and Depreciation (AS6); Methods of depreciation.

Partnership Accounts: Admission of partner; retirement of partner and dissolution of a partnership firm.

UNIT- III

Financial Statement Analysis: Financial ratios; Analysis of ratios from the perspective of Stakeholders like investors; Lenders and Short term Creditor; Hire Purchase and Branch Accounts.

Suggested Readings:

1. Monga J R – *Financial Accounting: Concepts and Applications*, Mayur Paperbacks
2. Tulsian P C, *Financial Accounting*, Pearson.
3. Maheshwari, SN & Maheshwari SK, *Financial Accounting*, Vikas Publishing House Pvt. Ltd., New Delhi
4. Ghosh T P, *Financial Accounting for Managers*, Taxmann Allied Services (P) Ltd., New Delhi
5. Bhattacharya, Asish K, *Financial Accounting for Business Managers*, Prentice Hall of India.
6. Jain SP & Narang KL, *Advanced Accountancy*, Kalyani Publishers, New Delhi

BBA-102: BUSINESS LAW

Lectures 4 + Tutorial 1 =
05 Credits

Duration of Exam.: 3 Hours

Max. Marks: 100
(End Term Exam: 75 + Internal: 25)

Course Objective:

The objective of this course is to impart basic knowledge of important business laws and the application thereof in different business situations along with relevant case laws.

Course Contents:

UNIT- I

- Indian Contract Act 1872: Definition and types of Contracts.
- Essential of a Valid contract – Offer and acceptance, capacity of parties, free consent, legality of object,
- Void Agreement
- Contingent Contracts,
- Performance and discharge of Contracts.
- Remedies for breach of contracts.
- Quasi contractual relationships.

UNIT- II

- Contracts of Indemnity and Guarantee,
- Contracts of Bailment and Pledge,
- Contract of Agency.

UNIT- III

- Sales of Goods Act.
- Contract of sale – Meaning and difference between sale and agreement to sell
- Conditions and warranties.
- Transfer of ownership in goods including sale by non-owners.
- Performance of contract of sale.
- Unpaid seller – meaning and rights of an unpaid seller.

Suggested Readings:

1. Kumar Ravinder: *Legal Aspects of Business*, 4e, Cengage Learning India Ltd., New Delhi.
2. Sharma, J.P. & Sunaina Kanojia: *Business Laws*, Ane Books Pvt. Ltd., New Delhi.
3. Kucchal, M.C.: *Business Law*, Vikas Publishing, House (P) Ltd., Noida.
4. Kapoor, N.D.: *Business Law*, Sultan Chand & Sons, New Delhi.
5. Singh, Avtar: *The Principles of Mercantile Law*, Eastern Book Company, Lucknow.
6. Maheshwari & Maheshwari: *Business Law*, National Publishing House.

BBA-103: BUSINESS ECONOMICS

Lectures 4 + Tutorial 1 = 05 Credits	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

The objective of this course is to make the students understand how the business organizations apply Economics principles in decision making.

Course Contents:

UNIT- I

Business Economics: Meaning, definitions, characteristics; Distinction between business economics and economics; scope of business economics; applications of business economics. The concept of demand and the elasticity of demand and supply – Elasticity of demand, price, income and cross elasticity.

Demand Analysis & Utility: Cardinal and Ordinal approaches – Indifference Curve Approach: Properties of Indifference Curves, Consumer's Equilibrium.

UNIT- II

Theory of Production: Production Function; Short Run and Long Run; Law of Variable Proportions; Producer's Equilibrium, Returns to Scale; Economies of Scale.

Cost Analysis: Cost concepts; Social and Private costs; Economic and Accounting costs; Fixed and Variable costs; Opportunity Cost.

Revenue Concepts: Total Revenue; Average Revenue and Marginal Revenue.

UNIT- III

Market Structure: Perfect Competition; Assumptions; Price and output decisions. Equilibrium of the firm and the industry in the short and the long runs.

Monopoly: Features; price and output determination; price discrimination; price output Determination under discriminating monopoly.

Monopolistic Competition: Features, price and output determination in short and the long run; Features of duopoly and oligopoly.

Suggested Readings:

1. Mote V .L., Paul, S & G.S. Gupta.: *Managerial Economics*, Tata McGraw-Hill, New Delhi.
2. Prusty Sadananda: *Managerial Economics*, PHI Learning Pvt. Ltd., New Delhi.
3. Mehta, P.L., *Managerial Economics*, Sultan Chand & Sons, New Delhi.
4. D M Mithani : *Business Economics*, Himalaya Publishing House, New Delhi.
5. Dr. P.N. Reddy and H.R. Appannaiah : *Essentials of Business Economics*, Himalaya Publishing House, New Delhi.
6. Barry Keating and J. Holton Wilson: *Managerial Economics*, Biztantra.
7. Banerjee & Majumdar: *Fundamentals of Business Economics*, S Chand and Sons, New Delhi.

BBA-104: PRINCIPLES OF MANAGEMENT (Choice Based Course)

Lectures 4 + Tutorial 1 = 05 Credits	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

This course familiarizes the students with the principles of management.

Course Inputs

UNIT- I

Introduction to Management: Concept, nature, process and significance of management; Managerial roles; An overview of functional areas of management; Development of management thought; Classical and neo-classical system; Contingency approaches.

UNIT- II

Planning: Concepts, process, and types. Decision making – concept and process Bounded rationality; management by objectives; corporate planning; Environment analysis and diagnosis; Strategy formulation.

Organizing: Concept, nature, process and significance; Authority and responsibility relationships; Centralization and decentralization; Department; Organization structure-forms and contingency factors.

UNIT- III

Motivation: Concept; Theories – Maslow's Need Priority Model, Herzberg Two Factor Theory, McGregor's X and Y Theories, Equity Theory, and Expectancy Theory; Financial and non-financial incentives.

Leadership: Concept and leadership styles; Leadership theories, Likert's System Management;

Communication: Nature, process, networks, and barriers to effective communication.

Managerial Control: Concept and process; Effective control system; Techniques of control: Traditional and modern approaches.

Change Management: Concept, nature and process of planned change; Resistance to change; emerging horizons of management in a changing environment.

Suggested Readings:

1. Drucker, Peter F: *Management Challenges for the 21st Century*; Butterworth Heinemann, Oxford.
2. Weihrich and Koontz, et.al: *Essential of Management*, Tata McGraw Hill, New Delhi.
3. Louis A. Allen: *Management and Organization*, McGraw Hill New York
4. Hampton, David R: *Modern Management*, McGraw Hill, New York.
5. Stoner and Freeman: *Management*; Prentice- Hall, New Delhi.
6. Ibancevish J.M. and Matleson M.T: *Organization & Management*, Irwin Homewood, Illinois.

BBA-201: BUSINESS STATISTICS

Lectures 4 + Tutorial 1 =
05 Credits

Duration of Exam.: 3 Hours

Max. Marks: 100
(End Term Exam: 75 + Internal: 25)

Course Objective:

The objective of this course is to familiarize students with the basic statistical tools used to summarize and analyze quantitative information for decision making.

Course Contents:

UNIT- I

Measures of Central Tendency, Mathematical averages including arithmetic mean, geometric mean and harmonic mean, Properties and applications, Positional Averages.

Mode, Median, (and other partition values including quartiles, deciles, and percentiles), Measures of Variation: Absolute and Relative; Range, quartiles deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance. Moments: Calculation (including Sheppard's corrections) and significance. Skewness Kurtosis and Moments.

UNIT- II

Components of time series, Additive and multiplicative models, Trend analysis, Fitting of trend line using principle of least squares – linear, second degree parabola and exponential, Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa, Moving averages, Seasonal variations-calculation and uses. Simple averages, ratio-to-trend, ration-to-moving averages and link-relatives methods.

Meaning and uses of index numbers, Construction of index numbers: fixed and chain base; univariate and composite, Aggregative and average of relatives–simple and weighted, Tests of adequacy of index numbers, Base shifting, splicing and deflating, Problems in the construction of index numbers, Construction of consumer price indices, Important share price indices including BSE - SENSEX and NSE - NIFTY.

UNIT- III

Correlation Analysis, Meaning of Correlation: simple, multiple and partial; linear and non-linear. Causation and correlation, Scatter diagram, Pearson's co-efficient of correlation: calculation and properties (proofs not required), Probable and standard errors, Rank Correlation, Regression Analysis, Principle of least squares and regression lines, Regression equations and estimation. Standard Error of Estimates.

Theory of Probability, Approaches to the calculation of probability, Calculation of event probabilities. Addition and multiplication laws of probability, Conditional probability and Bayes' Theorem. Expectation and variance of a random variable, Probability distributions: Binomial, Poisson and Normal, The decision environment, Pay-off and regret matrices. Criteria of decision-making: Laplace, Maximin/Minimax, Maximax/Minimin, Savage; and Expectation, (Excluding Bayesian analysis), EVPI and its calculation, Decision Trees.

Suggested Readings:

1. N D Vohra: Business Statistics, Mc Graw Hill Education
2. SP Gupta: *Statistical Methods*, 34 edition, Sultan Chand & Sons, New Delhi
3. Levin & David Rubin: *Statistics for Management*, Prentice Hall.
4. P N Arora and S Arora *Statistics for Management*, S. Chand, New Delhi
5. I C Dhingra and M P Gupta: *Lectures in Business Statistics*, Sultan Chand and Sons, New Delhi

BBA-202: CORPORATE LAW

Lectures 4 + Tutorial 1 =
05 Credits

Duration of Exam.: 3 Hours

Max. Marks: 100
(End Term Exam: 75 + Internal: 25)

Course Objective:

The objective of the course is to impart basic knowledge of the provisions of the Company Laws and the Depository Laws along with relevant case law.

Course Contents:

UNIT-I

Introduction: Features of a company, concept of lifting of corporate veil, Types of companies, association not for profit, illegal association.

Formation of Company: promoters, their legal position, pre-incorporation contract and provisional contracts.

Important Documents: Memorandum of Association, Articles of Association, Doctrine of Constructive Notice and Indoor Management, Prospectus.

UNIT- II

Share Capital: Issue, allotment and forfeiture of shares, transfer and transmission of shares, share certificate and share warrant.

Members and Shareholder: Their rights and duties.

Shareholders Meetings: Kinds, convening and conduct of meetings.

Management: Directors, classification of directors, disqualifications, appointment, legal position, powers and duties, disclosures of interest, removal of directors, other managerial personnel and remuneration, company meetings and resolutions.

UNIT- III

Winding up: Provisions and modes of winding up.

Suggested Readings:

1. Kapoor, N.D.: *Elements of Company Law*, Sultan Chand and Sons, New Delhi.
2. Kumar, Ravinder: *Legal Aspects of Business*, 4e, Cengage Learning India, Ltd., New Delhi.
3. Ramalya, A: *Guide to Companies Act*, Wadhwa and Company, New Delhi.
4. Kuchhal, M.C.: *Modern Indian Company Law*, Mahavir Book Depot (Publishers), New Delhi.
5. Datey, V.S. : *Business and Corporate Laws*, Taxmann Publications, New Delhi.
6. Sharma, J.P.: *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi.

BBA-203: BUSINESS ETHICS

Lectures 4 + Tutorial 1 =
05 Credits

Duration of Exam.: 3 Hours

Max. Marks: 100
(End Term Exam: 75 + Internal: 25)

Course Objective:

The objective of the course to help students appreciate ethical human conduct, trustful and mutually satisfying human behavior and mutually enriching interaction with nature and corporate governance.

Course Contents:

UNIT- I

Understanding the need, basic guidelines, content and process for value education, self-Exploration - content and process; Natural Acceptance and experiential validation as the mechanisms for self exploration; Understanding Happiness and Prosperity correctly; Living harmony at various levels.

UNIT- II

Understanding harmony in the human being – harmony in self, understanding harmony in the family and society - Human relationship; Harmony in the nature and existence – Whole Existence as co-existence; Implication of the holistic understanding of harmony in professional ethics

UNIT- III

Understanding Corporate governance involvement in relationships between a company's management and its board, its shareholders and other stakeholders; Existence and importance of 'other stakeholders'; The long term relationship to deal with checks and balances, Communications between management and investors; Transactional relationship - Disclosure and authority.

Suggested Readings:

1. Fernando A C: *Business Ethics: An Indian Perspective*, Pearson Education, New Delhi.
2. Hartman Laura: *Perspectives in Business Ethics*, McGraw-Hill Book Education
3. Ferrell O.C and Fraedrich John: *Business Ethics: Ethical Decision Making and Cases*, Cengage learning India Pvt. Ltd.
4. Monks Robert A.G and Minow Nell: *Corporate Governance*, Johan Wiley & Sons.
5. Mandal S.K: *Ethics in Business and Corporate Governance*, Tata McGraw-Hill, New Delhi.

BBA-204: BUSINESS COMMUNICATION (Skill Enhancement Course)

Lectures 4 + Tutorial 1 =
05 Credits

Duration of Exam.: 3 Hours

Max. Marks: 100
(End Term Exam: 75 + Internal: 25)

Course Objective:

To develop effective business communication skill in the students, written and oral, as a key for effective functioning that extends across all the areas of business.

Course Contents:

UNIT- I

Introduction to business communication, elements of communication process, and Basic types of Communication: Downward, Upward and Horizontal communication, Communication Network; Formal and Informal communication network: Grapevine, Types of Grapevine, Importance of Grapevine, Miscommunication or Barriers to communication; improving communication.

UNIT- II

Effective Written communication: Writing Proposals, Memos, Business letters, Request Letters, Sales Letters, Payment Collection Letter-concept of AIDA, Business Report, Report preparation, Detailed Report Writing, Effective Oral Communication: Effective Listening skills, Problems in Oral communication, Ten Commandments of good oral communication and Problems in Listening, Practices in business communication: Presentation; types of presentations, Group discussions, Committees and meetings.

UNIT- III

Body Language: Kinesics, Proxemics and Para Language. Interviewing Skills: Appearing in interviews: Conducting interviews: Types of Interview, Preparing for Interview, Interview Process, International Communication, Culture and cultural context, Adapting to global business communication, Negotiation skills and process, collective bargaining process.

Suggested Readings:

1. Bovee and Thill: *Business Communication Today*, Tata McGraw-Hill, New Delhi.
2. Sinha, K.K.: *Business Communication*, Galgotia Publications, Noida.
3. Balasu, *Business Communication*, Vikas Publishing House, Noida.
4. Kaul, Asha: *Effective Business Communication*, Prentice Hall, New Delhi.
5. Pardhan H & Others: *Business Communication*, Himalaya Publishing House, Bombay.
6. Diwan Parag & Agarwal L.N: *Business Communication*, Excel Books, New Delhi.
7. Murphy and Hildebrandt : *Business Communication*, McGraw Hill, Latest Edition

BBA-301: COST ACCOUNTING

Lectures 4 + Tutorial 1 = 05 Credits	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

The course aims at acquainting the students with the basic concepts of costing and various techniques employed towards ascertainment and control costs.

Course Contents:

UNIT- I

Introduction: Definition of costing; objectives of cost accounting; Importance of cost accounting for a business concern; Comparison of cost accounting, financial accounting, and management accounting; Advantages of cost accounting; Essentials of good cost accounting system.

Cost concepts and classification: Cost objects; Types of costs; Costs classification; Cost Sheet.

Accounting for Materials: Material control; Concepts and techniques; Methods of pricing of material issues; Treatment of material losses.

UNIT- II

Accounting for Labour: Labour cost control procedure: labor turnover, idle time and overtime; Methods of wage payment- time rate, piece rate and incentive schemes.

Accounting for Overheads: Classification of overheads; Absorption of overheads; Determination of overheads rates; under and over absorption and its treatment.

UNIT- III

Cost Ascertainment: Job, batch and contract costing; Service Costing (motor transport costing, hotel costing, staff canteen costing, boiler house costing, hospital costing); Process costing – excluding inter-process profit and joint and bye products.

Cost Records: Integral and non integral system; Reconciliation of cost and financial statements.

Cost Audit: Concept, requirement and techniques.

Note: Any revision of relevant accounting standard issued by ICAI would become applicable immediately.

Suggested Readings:

1. Nigam, B.M. Lal and I.C. Jain, *Cost Accounting: Principles and Practice*, Prentice Hall of India, New Delhi.
2. Lal, Jawahar: *Cost Accounting*, Tata McGraw Hill, New Delhi.
3. Ravi M Kishore: *Cost and Management Accounting*, Taxmann Publications, New Delhi.
4. Tulsian, P C: *Cost Accounting*, Sultan Chand and Sons, New Delhi.
5. Singh S. K. and Lovleen Gupta: *Management Accounting*, Pinnacle Publications, New Delhi.
6. Jain, S P and Narang, KL: *Cost Accounting Principles and Practices*, kalyani Publishers, Jalandhar.

BBA-302: BUSINESS MATHEMATICS

Lectures 4 + Tutorial 1 = 05 Credits	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

The objective of this course is to familiarize the students with the basic mathematical tools with emphasis on application to business and economic situations.

Course Contents:

UNIT- I

Algebra of matrices; Inverse of a matrix. Solution of system of linear equations (having unique solution and involving not more than three variables) using matrices; input output analysis.

Mathematical functions and their types – linear, quadratic, polynomial, exponential, logarithmic and logistic function; Concepts of limit and continuity of a function.

UNIT- II

Rules of differentiation; Maxima and Minima involving second or higher order derivatives. Partial Differentiation; Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; Total differentials; Differentiation of implicit functions with the help of total differentials.

Integration; Standard forms; Methods of integration – by substitution, by parts and by use of partial fractions; Definite integration; Finding areas in simple cases.

UNIT- III

Formulation of linear programming problems (LPP); Graphical solution to LPPs; Cases of unique and multiple optimal solutions; Unbounded solutions and infeasibility, and redundant constraints; Solution to LPPs using Simplex method – maximization and minimization cases.

Suggested Readings:

1. Hoy, M., Livernois, J., McKenna, C., Rees, R., & Stengos, T. (2011). *Mathematics for Economics* (3rd edition), MIT Press.
2. Anthony, M. & N. Biggs: *Mathematics for Economics and Finance*, Cambridge University Press.
3. Singh J.K.: *Business Mathematics*, Himalaya Publishing House, New Delhi.
4. Hamdy A. Taha: *Operations Research: An Introduction*, Prentice Hall of India, New Delhi.
5. Mizrahi and John Sullivan: *Mathematics for Business and Social Sciences*, Wiley and Sons.
6. Wikes, F.M.: *Mathematics for Business, Finance and Economics*, Thomson Learning.
7. Vohra, N.D.: *Quantitative Techniques in Management*, Tata McGraw-Hill, New Delhi.

BBA-303: FUNDAMENTALS OF FINANCE

Lectures 4 + Tutorial 1 =
05 Credits

Duration of Exam.: 3 Hours

Max. Marks: 100
(End Term Exam: 75 + Internal: 25)

Course Objective:

To familiarize the students with the principles and practices of fundamentals of financial management.

Course Contents:

UNIT-I

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

UNIT-II

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

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

UNIT-III

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

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

Suggested Readings:

1. James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education.
2. Levy H. and M. Sarnat, *Principles of Financial Management*. Pearson Education.
3. Joy, O.M. *Introduction to Financial Management*. McGraw Hill Education.
4. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning India Ltd.
5. Khan and Jain. *Basic Financial Management*, McGraw Hill Education.
6. Chandra, P. *Fundamentals of Financial Management*. McGraw Hill Education.
7. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
8. Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. Mayur Paperback, New Delhi.
9. Pandey, I.M. *Financial Management*. Vikas Publications.

BBA 304: HUMAN RESOURCE MANAGEMENT

Lectures 4 + Tutorial 1 =
05 Credits

Duration of Exam.: 3 Hours

Max. Marks: 100
(End Term Exam: 75 + Internal: 25)

Course Objective:

This course aims at providing an understanding of concepts, principles and function of human resource management in the present day business environment.

Course Contents:

UNIT- I

Introduction: concept, scope, importance of HRM; Functions of HRM; HR planning-concept, objectives and process of human resource planning; job analysis - job description and job specification.

UNIT- II

Recruitment and Selection: Meaning, sources and methods of recruitment; Meaning of selection; Process of selection, Difference between recruitment and selection; Placement and induction, Training and Development- concepts and importance; Promotion; Transfer; Demotion and Separation.

UNIT- III

Wage and Salary Administration: Concepts and objectives; Methods of wage payment; Features of sound wage plan; components of employee remuneration; Job evaluation-concepts, objective and methods; Performance Appraisal, concept, objectives and Methods of Appraisal; Employee welfare.

Suggested Readings:

1. Yoder, Dale: *Personnel Management and Industrial Relations*, Prentice hall of India, New Delhi.
2. Flippo, EB : *Principles or Personnel Management*, McGraw Hill, New York.
3. Jucious, Michael J: *Personnel Management*, Richard Irwin.
4. Dessler Gary: *Human Resource Management*, Pearson Education, New Delhi.
5. Worther, William and Davis Keith: *Human Resource and Personnel Management*, McGraw Hill, New York.
6. Sherwani, NUK: *Human Resource Management*, Galgotia Publications Pvt. Ltd., Noida.
7. Pattanayak Biswajeet: *Human Resource Management*, PHI Learning Pvt. Ltd., New Delhi.
8. Michael Armstrong: *A Handbook of Human Resource Management*, Kogan Page Publishers.
9. Aswathappa, K: *Human Resource and Personnel Management*, Tata McGraw Hill, New Delhi.
10. Robbins S.P. and D.A. Decenzo: *Human Resource Management*, Prentice Hall Inc., New Jersey.
11. Monappa Arun and Mirza, A Saiydain, J: *Personnel Management*, Tata McGraw Hill, New Delhi.

BBA-305: ENVIRONMENTAL STUDIES (Ability Enhancement Course)

Lectures 4 + Tutorial 1 =
05 Credits

Duration of Exam.: 3 Hours

Max. Marks: 100
(End Term Exam: 75 + Internal: 25)

Course Objectives:

Upon successful completion of the course, students are expected to gain basic understanding and knowledge about environmental concerns and responsibilities towards environment and they will also be able to propose solutions to environmental problems related to resource use and management.

Course Contents:

UNIT- I

Renewable and Non-renewable Natural Resources: Types of resources - natural, man-made and human resource; Natural resource; Forest resources; Water resources; Mineral resources; Land resources; Energy resources; Common Property Resources (CPRs); Destruction of CPRs and its impact on human welfare; Role of an individual in conservation of natural resources.

Ecosystems: Definition and types; characteristics, structure and functions of forest ecosystem, grassland ecosystem, desert ecosystem and aquatic ecosystems (e.g. ponds, streams, lakes, rivers, ocean estuaries, etc.).

UNIT-II

Environmental Pollution: Definition, causes and control measures of Air pollution; water pollution; Soil pollution; Marine pollution; Noise pollution; Thermal pollution, Nuclear pollution; Role of an individual in prevention of pollution; Solid Waste Management - Causes, effects and control measures of urban and industrial wastes.

UNIT-III:

Social Issues and Environment: Rain water harvesting, watershed management;
Climate Change: Reasons and Its effects; Biodiversity: Definition, types, value of biodiversity and threats to biodiversity; Environmental Legislations in the Perspective of India: Environmental Protection Act-198; Forest Conservation Act; Wildlife Protection Act, Biological Diversity Act, 2002.

Suggested Readings:

1. Anindita Basak, *Environmental Studies*, Dorling Kindersley (India) Private Limited, New Delhi.
2. Bharucha, E., *Textbook of Environmental Studies*, Universities Press, Hyderabad.
3. Jadhav, H. & Bhosale, V. M., *Environmental Protection and Laws*. Himalaya Publishing House.
4. Kaushik, A. & Kaushik, C. P., *Perspective in Environmental Studies*, New Age International (P) Ltd., Delhi.
5. Sreshtha Tayal & Garg. *Environmental Studies*, Icon Publications.

BBA - 401: CORPORATE ACCOUNTING

Lectures 4 + Tutorial 1 = 05 Credits	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Objective: To acquaint the students with fundamentals of Corporate Accounting.

UNIT- I

Accounting for Share Capital Equity Share Capital – Issue, Forfeiture, and Re-issue of Forfeited Shares; Issue of Bonus Shares and Right Shares; Buy-back of Shares. Concept of Book Building, Dematerialization, and Employees Stock option Scheme. Issue of Shares to Vendors, Promoters, and Issue of Sweat Equity Shares. SEBI Guidelines. Issue and Redemption of Preference Shares. Accounting for Debentures: Types of Debentures; Issue and Redemption of Debentures – Sinking Fund Method, Redemption by Purchase in Open Market; Concept of Cum-Interest and Ex-Interest quotations.

UNIT- II

Preparation of Financial Statements of a Joint Stock Company Preparation of Profit & Loss Account and Balance Sheet. Treatment of Taxation and Provision for Taxation in Final Accounts of Companies. Treatment of Dividend and Bonus to Shareholders. Treatment of Pre-incorporation Profit or Loss. Form of Balance Sheet as per the Companies Act.

Valuation of Goodwill Meaning and Features; Types of Goodwill; Factors affecting Goodwill; Goodwill Valuation Methods- Valuation based on Average Profits and Super Profits. Valuation of Shares: Concept of Valuation of Shares; Need for Valuation; Factors affecting Valuation of Shares; Valuation of Equity Shares based on Net Assets and Profitability; Net Asset Valuation of Participating Preference Shares; Fair Value of a Share.

UNIT- III

Accounting for Amalgamation of Companies Meaning; Types of Amalgamation; Calculation of Purchase Consideration; Accounting Treatment in the books of Transferor and Transferee Companies. Accounting for Reconstruction of a Company: Accounting for External Reconstruction; Alteration of Share Capital; Reduction of Share Capital; Accounting for Internal Reconstruction; Reconstruction through Re-issue of Surrendered Shares.

Accounts of Holding Companies Meaning of Holding and Subsidiary Companies; Need for Consolidated Financial Statements; Preparation of Consolidated Balance Sheet of a Holding Company with one Subsidiary.

Suggested Readings:

1. Monga, J.R., *Fundamentals of Corporate Accounting*, Mayur Paper Backs, New Delhi.
2. Sehgal, Ashok and Deepak Sehgal, *Corporate Accounting*, Taxmann Publication, New Delhi.
3. Maheshwari, S.N. and S. K. Maheshwari, *Corporate Accounting*, Vikas Publishing House, New Delhi.

BBA-402: FUNDAMENTALS OF MARKETING

Lectures 4 + Tutorial 1 =
05 Credits

Duration of Exam.: 3 Hours

Max. Marks: 100
(End Term Exam: 75 + Internal: 25)

Course Objective:

This objective of this course is to enable students understanding the core concepts of marketing and their applications.

Course Contents:

UNIT- I

Introduction: Nature and scope of marketing; Importance of marketing as a business function and in the economy; Marketing concepts – traditional and modern; Selling vs Marketing; Marketing mix; Marketing environment.

UNIT- II

Product: Concept of product; Types of product; Product planning and development; Packing – role and functions; Brand name and trade mark; Product life cycle concept.

Pricing: Meaning and importance of pricing; Factors affecting price of a product/service; Methods of pricing.

UNIT- III

Distribution Channels and Physical Distribution: Distribution Channels – concept and role; Types of distribution channels; Factor affecting choice of a distribution channel; Retailer and Wholesaler; Physical distribution of goods.

Promotion: Methods of promotion; Promotion mix; Advertising; Sales promotion; Public Relation and Publicity.

Suggested Readings:

1. Philip Kotler, Marketing Management, Englewood Cliffs, Prentice Hall Inc., New Jersey.
2. Govindarajan, M: Marketing Management, PHL Learning Pvt. Ltd., New Delhi.
3. William M. Pride and O.C. Ferrell: Marketing: Planning, Implementation and Control, Cengage Learning India Ltd., New Delhi.
4. Stanton W.J., Etzel Micheal J. and Walker Bruce J; Fundamentals of Marketing, McGraw Hill, New Delhi.
5. Khan MA: Marketing Management, Wisdom Publication, Delhi.
6. Best Market Based Management, PHL Learning Pvt. Ltd., New Delhi.

BBA - 403: FUNDAMENTALS OF INVESTMENT

Lectures 4 + Tutorial 1 =
05 Credits

Duration of Exam.: 3 Hours

Max. Marks: 100
(End Term Exam: 75 + Internal: 25)

Course Objective: To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

Course Contents:

UNIT- I

The Investment Environment The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

UNIT- II

Fixed Income Securities Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

Approaches to Equity Analysis Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price-earnings multiple approach to equity valuation.

UNIT- III

Portfolio Analysis and Financial Derivatives Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India

Investor Protection Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.

Suggested Readings

1. C.P. Jones, *Investments Analysis and Management*, Wiley, 8th ed.
2. Prasanna Chandra, *Investment Analysis and Portfolio Management*, McGraw Hill Education.
3. R.P. Rustogi, *Fundamentals of Investment*, Sultan Chand & Sons, New Delhi.
4. N.D. Vohra and B.R. Bagri, *Futures and Options*, McGraw Hill Education.

BBA - 404: ORGANIZATIONAL BEHAVIOUR

Lectures 4 + Tutorial 1 = 05 Credits	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective: The objective of this course is to acquaint the students with the conceptual framework organizational behaviour.

Course Contents:

UNIT- I

Introduction to Organization Behaviour: Meaning and concept of organizational behaviour, Importance of organizational behaviour, Key elements of organizational behavior, Role of managers in OB, Relationship between management and organizational behaviour, Approaches to organizational behavior, Challenges and opportunities for OB, Personality: concept, types and theories, Learning: concept and theories of learning, Meaning of organization design and structure, Basic elements of organization structure, Types of organization design.

Motivation: Meaning, nature and importance of motivation, Theories of motivation – Herzberg's Two Factor theory, Maslow's Need Hierarchy theory, Alderfer's ERG theory, Content & Process theories, Expectancy theory, Equity theory, Goal setting theory.

Leadership: Meaning, styles and importance of leadership, Theories of leadership: Trait theory, Behavioural Theory, Contingency Theory, Harsey and Blanchard's life cycle theory, Managerial Grid: Likert's four systems of leadership, Contemporary issues in leadership: charismatic, transformational leadership.

UNIT- II

Group Dynamics: Group Dynamics: Concepts & Theories, Formal & Informal Organizations, Determinants of group behaviour, Group processes and Decision making, Dysfunctional groups, Team work and its Importance in the organizations.

Organizational Power and Politics: Concept, Sources of Power, Nature of organizational Politics, Distinction between Power, Authority and Influence, Approaches to power, Political implications of Power: Dysfunctional uses of power, Guidelines for developing political skills.

UNIT- III

Organization Change: Nature of organizational change, Concept and forces of change, Resistance to change, Managing resistance to change, Implementing change, and Theories of change.

Conflict Management: Organizational Conflict – Concept, nature sources, types, Dysfunctions of conflicts, Stages of conflict, Strategies of interpersonal conflicts, Process of conflict, Management of conflict, Resolution of conflicts, Negotiation.

Suggested Readings:

1. Jerald Greenberg & Robert A Baron: *Behavior in Organizations*, PHI Learning Pvt. Ltd., New Delhi.
2. Robbins Stephen P: *Organizational Behaviour*, Pearson Education, 12th Edition.
3. Luthans Fred: *Organizational Behaviour*, Tata McGraw Hill.
4. Davis Keith: *Human Behaviour at works*, Tata McGraw Hill.
5. Newstrom, John W. and Keith Davis: *Organizational Behaviour: Human Behaviour at Work*, Tata McGraw-Hill, New Delhi.
6. Nelson Quick: *Organizational Behavior*, Cengage Learning India Ltd., New Delhi.

BBA-405: ENTREPRENEURSHIP & SMALL BUSINESS MANAGEMENT

(Choice Based Course)

Lectures 4 + Tutorial 1 = 05 Credits	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

To provide the students with basic knowledge of entrepreneurship and managing small business enterprises.

Course Contents:

UNIT- I

Concept of Entrepreneurship: Definition of Entrepreneurship given by various economists - the ideal definition - The conceptual model of Entrepreneurship given by John Kao. Views given by Schumpeter Walker & Drucker on Entrepreneurship – Entrepreneur and Manager -Enterprise and Entrepreneur.

Managing Creativity: Issues to be addressed in working the definition of creativity - Definition - Attributes of a creative person - Creative Thinking and Motivation. Organizational priorities and Creativity -Managerial responsibilities in a creative organization.

Entrepreneurial Culture: Definition -Subcultures of Entrepreneurship — 1. Culture of Business 2. Business Ethics , 3. Organization Culture.

UNIT- II

Small Business: Definition of Small Business - Composition of Small Business -Economic Contribution of Small Business. Strategic Planning for Small Business -Steps in Strategic Planning -Develop a clear Mission Statement - Assess Organization Strengths - Conduct a thorough Market Segment Analysis - Analyse Competitors - Create Company Goals -Formulate Strategic Options and Select appropriate Strategies. Why Strategic Planning fails in Small Business.

Forms of Ownership: Sole Proprietorship, Partnership & Corporation form of Organization - Advantages and Disadvantages Franchising- What is Franchising -Advantages and Disadvantages to Franchising.

UNIT- III

Entrepreneurial Motivation: Motivational Factors External & Internal- Achievement Motivation - Theory of David McClelland – Product idea -Selection of a product, The Adoption Procedure - Product Innovation -Product Planning & Development Strategy -Steps in Product Planning & Development.

Starting of a New Business: The advantages and disadvantages of starting your business. Determining the value of a business - Financial Record Keeping - Profit Planning & Cost Control.

Role played by various Financial Institutions like IDBI, ICICI and IFCI: Special Role played by SIDBI and Commercial Banks — Approval of term loan applications by Commercial Banks — How to decide about a suitable agency for assistance Role played by SFCR and NSIC.

Suggested Readings:

1. Scarborough & Zimmerer *Effective Small Business Management*
2. Gupta & Srinivasan: *Entrepreneurial Development*
3. Pickle & Abrahamson: *Small Business Management*
4. Vasanth Desai :*Dynamics of Entrepreneurial Development & Management.*
5. John Kao: *Creativity and Entrepreneurship*

BBA - 501: QUANTITATIVE TECHNIQUES FOR MANAGEMENT

Lectures 4 + Tutorial 1 = 05 Credits	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

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

Course Contents:

UNIT- I

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

UNIT- II

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

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

UNIT- III

Decision Theory: Pay off Table, Opportunity Loss Table, Expected Monetary Value, Expected Opportunity Loss, Expected Value of Perfect Information and Sample Information Markov Chains: Predicting Future Market Shares, Equilibrium Conditions (Questions based on Markov analysis) Limiting probabilities, Chapman Kolmogorov equation. Introduction to Game Theory: Pay off Matrix- Two person Zero-Sum game, Pure strategy, Saddle point; Dominance Rule, Mixed strategy, Reduction of $m \times n$ game and solution of 2×2 , $2 \times s$, and $r \times 2$ cases by Graphical and Algebraic methods; Introduction to Simulation: Monte Carlo Simulation.

Suggested Readings:

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

BBA- 502: ACCOUNTING FOR MANAGERS

Lectures 4 + Tutorial 1 = 05 Credits	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

To acquaint the students with role of Accounting in planning, control and decision-making.

Course Contents:

UNIT- I

Introduction to Management Accounting: Meaning, definition, nature and scope of Management Accounting; Comparison of Management Accounting with Cost Accounting and Financial Accounting, Cost concepts: Meaning, Scope, Objectives and Importance of Cost Accounting; Cost, Costing, Cost Control, and Cost Reduction; Elements of Cost, Components of total Cost, Cost Sheet, Classification of Costs: Fixed, Variable, Semi variable, and Step Costs; Product, and Period Costs; Direct, and Indirect Costs; Relevant, and Irrelevant Costs; Shut-down, and Sunk Costs; Controllable, and Uncontrollable Costs; Avoidable, and Unavoidable Costs; Imputed / Hypothetical Costs; Out-of-pocket Costs; Opportunity Costs; Expired, and Unexpired Costs; Conversion Cost, Cost Ascertainment: Cost Unit and Cost Center, Introduction to Overhead allocation, Overhead apportionment, and Overhead absorption.

UNIT- II

Cost-Volume-Profit Analysis: Contribution, Profit-Volume Ratio, Margin of safety, Cost Break-even Point, Composite Break-even Point, Cash Break-even Point, Key Factor, Break-even Analysis, Relevant Costs and Decision Making: Pricing, Product Profitability, Make or Buy, Exploring new markets, Export Order, Sell or Process Further, Shut down vs. Continue. Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing, Advantages, Limitations and Applications; Material, Labor, Overhead and Sales variances. Introduction to Target Costing, Life Cycle Costing, Quality Costing, and Activity based Costing.

UNIT- III

Budgets and Budgetary Control: Meaning, Types of Budgets, Steps in Budgetary Control, Fixed and Flexible Budgeting, Cash Budget. Responsibility Accounting: Concept, Significance, Different responsibility centers, Divisional performance – Financial measures, Transfer pricing.

Suggested Readings:

1. C.T. Horngren, Gary L. Sundem, Jeff O. Schatzberg, and Dave Burgstahler: *Introduction to Management Accounting*, Pearson.
2. M.N. Arora: *A Textbook of Cost and Management Accounting*, Vikas Publishing House Pvt. Ltd.
3. M.Y. Khan, and P.K. Jain, *Management Accounting: Text, Problems and Cases*, McGraw Hill Education.
4. S.N. Maheshwari, and S.N. Mittal, *Cost Accounting: Theory and Problems*, Shree Mahavir Book Depot (Publishers).

BBA - 503: FUNDAMENTALS OF INTERNATIONAL FINANCE

Lectures 4 + Tutorial 1 =
05 Credits

Duration of Exam.: 3 Hours

Max. Marks: 100
(End Term Exam: 75 + Internal: 25)

Course Objective:

The objective of this paper is to equip the students with the techniques that can help them manage the financial issues in international environment and help them manage MNCs in effective manner.

Course Contents:

UNIT- I

Introduction: concept of International trade, International Business, International Finance and differences among them. Theories of International trade, International trade financing in India, Balance of payments (of India) International Monetary System: Different types of Exchange rate mechanisms- the gold standard, the gold exchange standard, The Bretton Woods System, Current monetary system, European Monetary Union. IMF and World Bank.

UNIT- II

Foreign Exchange Management: Forex market – Wholesale and Domestic market, Quotations- direct, indirect and cross currency; various kinds of transactions and their settlement dates, forward rates, Swaps, Quotes for various kinds of Merchant transactions; Early delivery, extension or cancellation of Forward contracts Exchange Rate determination and Forecasting: Purchasing power parity and Interest rate parity, relationship between PPP and IRP, reasons for deviation from PPP and IRP; models of exchange rate forecasting- forward rate as an unbiased predictor, the Demand Supply approach, the monetary approach, the Asset approach, the portfolio balance approach, other models.

UNIT- III

International Investment Management: International Portfolio Investment- Issues in Foreign Investment Analysis, International Bond Investing, Strategies for Direct Investment, Bond Investment & Portfolio Investment, Optional International Asset Allocation. International project appraisal- IRR and APV methods; Managing Political Risk- Measuring Political Risk, Country Risk Analysis, Managing Political Risk, Post expropriation Policies. Multinational Working Capital Management: Current Asset Management for the Multinational- International Cash Management, Accounts Receivables Management, Inventory Management.

Suggested Readings:

1. PG Apte: *International Financial Management*, Tata McGraw Hill.
2. Alan C. Shapiro: *Multinational Financial Management*, Prentice Hall References:
3. Maurice D. Levi: *International Finance - The Markets and Financial Management of Multinational Business*, McGraw Hill.

BBA-504: ADVERTISING AND BRAND MANAGEMENT

Lectures 4 + Tutorial 1 = 05 Credits	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective: To equip the students with the nature, purpose & complex constructions in the planning and execution of a successful advertising program. The course will expose student to issues in brand management, faced by firms operating in competitive markets.

Course Contents:

UNIT- I

Introduction, Need and Importance, Definition , growth of modern advertising, advertising & the marketing mix, types & classification of advertisement, advertising spiral; Social & economic aspects of advertising; Marketing communication models: AIDA, hierarchy of effect, innovation adoption model, action first model, quick decision model; Planning framework of promotional strategy

UNIT- II

Creating copy strategies: Rational & emotional approaches, selection of an endorser, creative strategy & style- brand image, execution, USP, common touch & entertainment, message design strategy, format & formulae for presentation of appeals (slice of life, testimonials, etc.), different types of copy; Art & layout of an advertisement: Principles of design, layout stages, difference in designing of television, audio & print advertisement, Broadcast & non -broadcast media; Budgeting decision rule: percentage of sales method, objective to task method, competitive parity, & all you can afford; Key factors influencing media planning; Media decisions: media class, media vehicle & media option; Scheduling: fighting, pulsing, & continuous

UNIT- III

Introduction to brands and brand management, Concept of a brand, brand evolution, branding challenges and opportunities, Strategic brand management process. Identifying and establishing brand positioning and values; Brand building, brand positioning and values brand repositioning.

Designing and implementing brand strategies; Brand extension. Brand hierarchy Kapfrer. Brand equity, brand personality, brand image, managing brands overtime. Integrating advertising and brand management

Note: *Applied cases would be taken up in class.*

Suggested Readings:

1. Aaker, Myers &Batra : *Advertising Management*, Prentice Hall.
2. Wells, Moriarity & Burnett : *Advertising: Principles and Practices*, Prentice Hall.
3. Kleppner's: W.Ronald Lane, kane Whitehill King and J. Thomas Russell *Advertising Procedure*, Pearson Education.
4. George E.Belch& Michael A. Balch: *Advertising and Promotion*, McGraw Hill Education.
5. S.H.H Kazmi and SatishK.Batra : *Advertising and Sales Promotion*, Excel Books.
6. Cowley. D: *Understanding Brands*, Kogan Page Ltd.
7. Jean Noel Kampferer: *Strategic Brand Management*. McGraw Hill Education
8. Wright, Winter, Ziegler: *Advertising*, Atlantic Publishers and Distributors, New Delhi.

BBA - 605: SUMMER INTERNSHIP

The students of BBA 3rd year of study (after the exams of their fourth semester are over) will be sent on summer internship (in-industry training) of 6 to 8 weeks duration. After completion of their internship, the students will be encouraged to prepare a detailed report of their internship during their fifth semester study. The students will be required to submit their report for evaluation as per the deadline to be communicated to them.

Aims and Objectives of the Summer Internship:

The summer internship intends to assist the students gain an insight into the functional aspects of trade and business and to identify the problem areas. The internship shall aim at achieving the following objectives:

- Assist the student's development of employer-valued skills such as teamwork, communications and coordination.
- Expose the student to the business environment and expectations of performance on the part of business organizations.
- Engage the student with professionals who will provide him/her with support in the early stages of the internship and provide an example of the behaviours expected in the intern's workplace.
- Give exposure to the students on the methodology of planning a study, data collection, analysis and presentation of their report.

Scheme of Evaluation:

The Summer Internship shall carry 100 Marks. There shall be 04 hours (credits) for project guidance in a teaching week. The evaluation of the Survey Project has been divided into two parts:

Evaluation of Project Report = 70 Marks

Viva Voce = 30 Marks

Format of Project Report:

- The students will finalize the topic in consultation with their project supervisor.
- The cover of the Project Report shall be dark green/black in colour and printed in silvery-white.
- The text of the cover page and the first inner page will be in Times New Roman font.
- The text of the Project Report shall be typed in double spacing with margins of 1.5" on the left, 1" on the right, 1" on the top, and 1" on the bottom.
- Figures and Tables shall be numbered based on the respective chapters, such as 1.1, 1.2, 2.4, 3.5 etc.
- The project report will contain chapters/components.

BBA - 506: RETAIL MANAGEMENT (Choice Based Course)

Lectures 4 + Tutorial 1 = 05 Credits	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

The objective of the course is to provide students with insights on retail operations. This will enable the students become good retail planners and decision makers.

Course Contents:

UNIT- I

Concept of Retailing, Functions of Retailing Definition & Characteristics, Retail Formats and types, Retailing industry in India, Changing Trends in Retailing, E-Retailing Challenges faced by retail sector.

UNIT- II

Retail consumer behavior, Factors influencing the retail consumer, Importance of retail locations, types and factor affecting the location decision, Meaning of Merchandising, Factors influencing merchandising, merchandise planning, merchandise buying, Analysing Merchandise Performance, Functions of Merchandising Manager.

UNIT- III

Inventory Management, Store Management, Retail Pricing, Factors Influencing retail prices, Pricing Strategies, Store Layout and Design, Visual Merchandising, Promotion Strategies, Retail Marketing Mix, CRM, POP Displays, Management of retail outlet/store, Store Maintenance and Store security.

Suggested Readings:

1. Cullen & Newman: Retailing – *Environment and Operations*, Cengage Learning EMEA
2. Berman & Evarv: *Retail Management*, Perntice Hall.
3. Bajaj, Tuli & Srivastava: *Retail Management*, Oxford University Publications
4. Gibson G Vedamani: *Retail Management: Functional Principles and Practices*, Jaico Publishing House.
5. Harjit Singh: *Retail Management*, S. Chand Publications, New Delhi

BBA-601: INSURANCE AND RISK MANAGEMENT

Lectures 4 + Tutorial 1 = 05 Credits	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

To develop an understanding among students about identifying, analyzing and managing different kind of risk. The students will understand different comprehensive principles of insurance and its application and usefulness in business.

Course Contents:

UNIT- I

Introduction to Insurance – Origin, History, Nature of Insurance, Insurance in India, Market potential –Emerging Scenario. Principles of Insurance, Utmost good faith, Insurable interest, Material faith, Indemnity, proximate cost.

Insurance Laws and Regulations. Contract Act, Insurance Act, IRDA Act, Consumer protection Act. Regulatory Framework of Insurance: Role, Power and Functions of IRDA.

UNIT- II

Life Insurance Products – Term Insurance, Whole Life, Endowment Annuities. Insurance Documents –Proposal Forms, Policy conditions and privileges Introduction to general Insurance. Fire, Motor, Marine, Health, Miscellaneous. Group Insurance Schemes – Group Insurance, Group Gratuity, Superannuation and Pension Plan. Rural Insurance and Insurance for weaker sections of society. Marketing of Insurance Products

Loss Assessment and Loss Control, Exclusion of Perils, Actuaries, Computation of Insurance Premium.

UNIT- III

Risk Management – meaning of risk – types of risk – static and dynamic, financial and non-financial, pure and speculative, business and personal risk – cost of risk – characteristics of risk management –significance and objectives of risk management – principles of risk management – risk management information system – organization of risk management in business- methods and process of risk management.

Role of Actuaries, Underwriting guidelines, Re-insurance

Suggested Readings:

1. George, E. Rejda, *Principles of Risk Management and Insurance*, Pearson Education.
2. Dorfman, Marks S., *Introduction to Risk Management and Insurance*, Pearson.
3. Gupta. P.K, *Insurance and Risk Management*, Himalaya Publishing House.
4. Mishra, M. N., *Principles and Practices of Insurance*, S. Chand and Sons.
5. Dinsdale, W.A., *Elements of Insurance*, Pitaman Publishing, UK
6. Black, K. and H.D. Skipper, *Life and Health insurance*, Pearson Education
7. Crane, F., *Insurance Principles and Practices*, John Wiley and Sons, New York.
8. Vaughan, E. J. and T. Vaughan, *Fundamentals of Risk and Insurance*, Wiley & Sons
9. Hansell, D.S., *Elements of Insurance*, Macdonald& Evans Ltd.

BBA - 602: FINANCIAL INSTITUTIONS AND MARKETS

Lectures 4 + Tutorial 1 = 05 Credits	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

To provide the student a basic knowledge of financial markets and institutions and to familiarize them with major financial services in India.

Course Contents:

UNIT- I

An Introduction to Financial System and its Components: Financial markets and institutions, Financial intermediation, Flow of funds matrix, Financial system and economic development, An overview of Indian financial system.

Financial Regulators in India: Reserve Bank of India, Ministry of Corporate Affairs, SEBI, IRDA, Financial Conglomerates.

UNIT- II

Financial Markets: Money market-functions, organization and instruments, Role of Central Bank in money market, Indian money market – An overview, Capital Markets-functions, Organization and instruments, Indian debt market; corporate debt market; slow growth of corporate debt market, Development of corporate bond market abroad, Indian equity market primary and secondary markets; Role of stock exchanges in India.

UNIT- III

Financial Institutions: Depository and non-depository institutions, Commercial banking-introduction, its role in project finance and working capital finance, Development Financial Institutions (DFIs)-An overview and role in Indian economy, Life and non-life insurance companies in India; Mutual Funds- Introduction and their role in capital market development. Non-banking financial companies (NBFCs), Regional Rural Banks, Urban Cooperative Banks, Rural Cooperative Credit Institutions, Pension Fund Regulatory and Development Authority.

Suggested Readings:

1. Bhole, L.M., *Financial Markets and Institutions*. Tata McGraw Hill Publishing Company.
2. Khan, M.Y., *Indian Financial System-Theory and Practice*. New Delhi: Vikas Publishing House.
3. Sharma, G.L., and Y.P. Singh eds. *Contemporary Issues in Finance and Taxation*. Academic Foundation, Delhi.
4. Khan and Jain, *Financial Services*, Tata McGraw Hill.
5. Singh, J.K., *Venture Capital Financing in India*. Dhanpat Rai and Company, New Delhi.
6. Annual Reports of Major Financial Institutions in India.

Note: Latest edition of the text book may be used

BBA-603: MARKETING OF SERVICES

Lectures 4 + Tutorial 1 =
05 Credits

Duration of Exam.: 3 Hours

Max. Marks: 100
(End Term Exam: 75 + Internal: 25)

Course Objective:

The objective of this course is to provide the students with the basic knowledge of the marketing of services and to develop the understanding of various types of services for its management.

Course Contents:

UNIT- I

Introduction to Services Marketing: Meaning, Definition, Characteristics, Components, Classification of Service Marketing, Evolution and growth of service sector, Factors Leading to a Service Economy, Nature and types of services; difference between services and goods markets; Services Marketing triangle, Issues and challenges of services marketing, Effective management of services marketing,

Service Consumer Behaviour: Understanding the service customer as a decision maker, Service Consumer Decision Process and Decision Making Process in the service sector, Models of service consumer behavior, Customer expectation and perception, Service quality and GAP model.

UNIT- II

Service Delivery Process: Managing Service Encounters, Common encounter Situations, Managing service encounters for satisfactory outcomes, Service failure, Service recovery, Process of service recovery, Customer retention and benefits.

Strategic Issues in Service Marketing: Market segmentation in the marketing of services, Target marketing, Positioning of services, Creating a positioning strategy, Developing and maintaining demand and capacity.

UNIT- III

Services Marketing Mix: Need for expanded marketing mix; Seven Ps: Product decision, Planning for service offer; Pricing strategies and tactics, Promotion and distribution of services; Management of people, process and physical evidence, Matching of demand for and supply of services.

Services Marketing Applications: Marketing of Financial, Hospitality, Health, Tourism, Educational and Entertainment services.

Suggested Readings:

1. Chiristopher H. Lovelock and Jochen Wirtz, *Services Marketing*, Pearson Education.
2. Payne, Adrian: *The Essence of Services Marketing*, Prentice Hall, New Delhi.
3. Shankar, Ravi: *Service Marketing: The Indian Experience*, South Asia Publication, New Delhi.
4. Zeithml, V.A and M.J. Bitner: *Services Marketing*, McGraw Hill, Inc., New York.
5. Hoffman, *Marketing of Services*, Cengage Learning
6. S M Jha, *Services Marketing*, Himalaya Publishing House, New Delhi

BBA - 604: INDUSTRIAL RELATIONS

Lectures 4 + Tutorial 1 = 05 Credits	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

The objective of the course is to make students understand industrial relations systems, realize the role of Trade Unions, raise the competency to sustain stress in managing IR issues, and resolve the industrial disputes.

Course Contents:

UNIT- I

Industrial Relations: Introduction; Concept; Causes for poor IRs; importance of IRs; Factors influencing IRs in enterprise; Indicators of the State of industrial relations – absenteeism, labor turnover, industrial indiscipline, grievance, strikes, Lockout.

Trade Unions: Introduction, Definition, Characteristics of Trade Union; Objectives and growth of Trade Unions in India; Trade Union Act, 1926- Major Provisions; Why workers join Trade Unions; Types of Union; Problems of Trade Unions; Measures to strengthening Trade Unions.

UNIT- II

Workers Participation in Management: Importance, scope and methods of workers participation in management; factors influencing workers participation in management; prerequisites of successful participation; forms of participations; workers participation in Indian industries; Workers participation in India – Shop floor, Board Level Workers;

Collective Bargaining: Characteristics, objectives, types of collective bargaining; process of collective bargaining; Principles content and coverage; Level of collective bargaining; Plant Industrial Level and National Level; Collective Bargaining in India.

Quality of Work Life: Importance; Objectives of QWL; Determinants of QWL.

UNIT- III

Social Security: Introduction and types Social Security in India.

Employee Grievances: Causes of Grievances; Grievance Redressal System; Constitution of Grievance Redressal Machinery in India.

Industrial Disputes: Meaning, nature and scope of industrial disputes; Cases of industrial disputes; Types of industrial disputes; Machinery for the settlement of industrial disputes under Industrial Disputes Act, 1947.

Suggested Readings:

1. Monappa Arun: *Industrial Relations*, Tata McGraw Hill, New Delhi.
2. Sinha P R N: *Industrial Relations: Trade Unions and Labour Legislation*, Pearson Education, New Delhi.
3. R.S. Dwivedi: *Managing Human Resources Management in Indian Enterprises*, Galgotia Publishing Company, New Delhi.
4. C.B. Memoria, *Dynamics of Industrial Relations*, Himalaya Publishing House, New Delhi.
5. *Industrial Laws in India*, viz., The Factories Act 1948, Industrial Disputes Act, 1947, Payment of Wages Act, 1936, Minimum Wages Act, 1948, Workmen Compensation Act, 1923, Trade Union Act, 1926 and Social Security Laws.

BBA - 605: CORPORATE PLANNING AND STRATEGIC MANAGEMENT

(Choice Based Course)

Lectures 4 + Tutorial 1 = 05 Credits	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

The objective of this course is to help the students in understanding the core concepts of corporate planning and strategies and their implementation.

Course Contents:

UNIT- I

Introduction to Corporate Planning: Types, needs, requisites, corporate planning system – approach, role of planner, corporate planning & budgeting, corporate responsibility Vs profitability and productivity, Corporate objective – concept of corporate purpose, mission, objectives and goals process of setting corporate objectives, Forces intersecting with corporate objectives external and internal.

UNIT- II

Strategic Management: Strategic Management – Meaning, definition, objectives, characteristics and role, Importance of Strategic Management, Advantages and disadvantages of Strategic Management, Concept of strategy, Policy and strategy, Planning and strategy, Strategic decision making: Strategic intent, vision, mission, business definition, objectives and goals, Process of strategic management.

Strategy Formulation: Introduction, Types of strategies, Steps involved in strategy formulation, Core competencies and their importance in strategy formulation, Developing successful business strategies, Environmental analysis and Diagnosis, Environment scanning and appraisal, Organization appraisal.

UNIT- III

Strategic Planning and Implementation: Introduction, Strategic Planning Process, Stability, Expansion or growth, Mergers and Acquisitions, Activating strategy, Issues in Strategy Implementation, Integrating the Functional Plans and Policies, Organizing the strategies, Implementing operations, Developing production, Marketing and financial strategies, Methods and techniques and structuring gaps analysis.

Suggested Readings:

1. David, Fred, R.: *Strategic Management*, PHI Learning Pvt. Ltd., New Delhi.
2. Hitt Hoskisson: *Management of Strategy*, Cengage Learning India Pvt. Ltd., New Delhi.
3. Kazmi Azhar: *Business Policy and Strategic Management*, Tata McGraw-Hill, New Delhi.
4. Miller Dess: *Strategic Management*, McGraw Hill Inc., New York.

BBA - 606: SURVEY PROJECT

Objectives of the Survey Project:

- To give exposure to the students on the methodology of planning a study, data collection, analysis, presentation and decision-making about problems related to society.
- To gain an insight into the functional areas of commerce and business management, and to know how problems are identified and solved.

Scheme of Evaluation:

The Survey Project shall carry 100 Marks. There shall be 04 hours (credits) for project guidance in a teaching week. The evaluation of the Survey Project has been divided into two parts:

Evaluation of Project Report = 70 Marks

Viva Voce = 30 Marks

Format of Project Report:

- The students will finalize the topic in consultation with their project supervisor.
- The cover of the Project Report shall be dark green/black in colour and printed in silvery-white.
- The text of the cover page and the first inner page will be in Times New Roman font.
- The text of the Project Report shall be typed in double spacing with margins of 1.5" on the left, 1" on the right, 1" on the top, and 1" on the bottom.
- Figures and Tables shall be numbered based on the respective chapters, such as 1.1, 1.2, 2.4, 3.5 etc.
- The project report will contain chapters/components.



**Department of Commerce and Business Studies
Jamia Millia Islamia, New Delhi**

**M.Com. (Business Management)
Course Structure and Syllabus
(w.e.f. Session 2015-16)**

**under
Choice Based Credit System**

The M.Com. (Business Management) a two-year (4 Semesters) programme as per the details given below:

Year	Semester	Semester
First	I	II
Second	III	IV

Paper No.	Paper Title	Paper type	Credits (hours)	Tutorial (hour)	Marks			Duration of Exam (hours)
					Internal	En-term	Total	
Semester-I								
MC 1.1	Management Concepts and Organizational Behaviour	Core	4	1	25	75	100	3
MC 1.2	Managerial Economics	Core	4	1	25	75	100	3
MC 1.3	Statistical Analysis	Core	4	1	25	75	100	3
MC 1.4	Accounting for Managerial Decisions	Core	4	1	25	75	100	3
MC 1.5	E - Commerce	*CBC	4	1	25	75	100	3
Semester-II								
MC 2.1	Business Environment	Core	4	1	25	75	100	3
MC 2.2	Financial Management and Policy	Core	4	1	25	75	100	3
MC 2.3	Marketing Management	Core	4	1	25	75	100	3
MC 2.4	Research Methodology	Core	4	1	25	75	100	3
MC 2.5	Entrepreneurship Development	*CBC	4	1	25	75	100	3
Semester-III								
MC 3.1	Corporate Accounting & Disclosure	Core	4	1	25	75	100	3
MC 3.2	Corporate Tax Management	Core	4	1	25	75	100	3
MC 3.3	Human Resource Management	*CBC	4	1	25	75	100	3
MC 3.4	Tourism Management	*AEC	4	1	25	75	100	3
MC 3.5	Project Work	Core	4	1	25	75	100	3
Semester-IV								
MC 4.1	Strategic Management	Core	4	1	25	75	100	3
MC 4.2	Corporate Legal Framework	Core	4	1	25	75	100	3
MC 4.3	Industrial Relations	Core	4	1	25	75	100	3
MC 4.4	Investment Management	Core	4	1	25	75	100	3
MC 4.5	Customer Relationship Management	*CBC/ SEC	4	1	25	75	100	3

*Choice Based Course

* Ability Enhancement Course

*Skill Enhancement Course

MC 1.1: MANAGEMENT CONCEPTS AND ORGANIZATIONAL BEHAVIOUR

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objectives:

The objective of this course is to acquaint the students with the conceptual framework of management and organizational behaviour.

Course Contents:

UNIT-I

Managerial Functions: Planning – Concept, significance, types, Organizing-Concept, principles, types of organizations, authority, responsibility, delegation of authority, decentralization, Directing, Coordinating, Controlling-Nature, process and tools.

UNIT-II

Organizational Behaviour: Organization behaviour – Concept and significance, Relationship between management and organizational behaviour, Emergence and ethical perspective, Job attitudes, Values, Perception, Ability; Learning, Personality, Transactional analysis.

Motivation: Process of motivation, Theories of motivation-Need hierarchy theory, Two factor theory, Alderfer's ERG theory, McClend's learned need theory, Victor Vroom's expectancy theory, Stacy Adam's equity theory.

UNIT-III

Leadership: Concept, Leadership styles, Theories of Leadership - Trait theory, Behavioral theory, Fielder's contingency, Hersey and Blanchard's life cycle theory, Managerial Grid: Likert's four systems of leadership.

Organizational Conflict: Sources, levels and types of conflict, Traditional and modern approaches to conflict, Process of conflict, Conflicts, Resolution of conflict.

Organizational Development: Concept of OD, Need for change, resistance to change, Theories of planned change, Organizational diagnosis, OD intervention.

Suggested Books & Readings:

1. Jerald Greenberg & Robert A Baron: Behavior in Organizations, PHI Learning Pvt. Ltd., New Delhi.
2. Nelson, Quick & Khandelwal: ORGB: An Innovative Approach to Learning and Teaching Organizational Behavior, Cengage Learning Pvt. Ltd., New Delhi.
3. Robbins, Stephen P: Organizational Behaviour, Pearson Education, New Delhi.
4. Nelson Quick: Organizational Behavior, Cengage Learning India Ltd., New Delhi.
5. Hersey, Blanchard & Johnson: Management of Organizational Behavior: Leading Human Resources, PHI Learning Pvt. Ltd., New Delhi.
6. Udai Pareek: Understanding Organizational Behaviour, Oxford University Press, New Delhi.
7. Griffin, Ricky W.: Organizational Behavior; Houghton Mifflin Co, Boston.
8. Koontz, Harold, O'Donnell and Heinz Wehrich: Essentials of Management, Tata McGraw-Hill, New Delhi.
9. Luthans, Fred: Organizational Behavior, McGraw-Hill, New York.
10. Newstrom, John W. and Keith Davis: Organizational Behaviour: Human Behaviour at Work, Tata McGraw-Hill, New Delhi.

MC-1.2: MANAGERIAL ECONOMICS

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objectives:

The objective of the course is to familiarize the students with the applications of concepts, techniques and principles of economics in managerial decisions.

Course Contents:

UNIT-I

Nature and Scope of Managerial Economics: Objective of a firm, Economic theory and managerial theory, Managerial economist's responsibilities, Fundamental economic concepts.

Demand Analysis: Law of demand, determination of demand, Elasticity of demand – Price elasticity, income elasticity and cross elasticity, Using elasticity in managerial decisions.

UNIT-II

Theory of Consumer Choice: Cardinal utility approach, indifference approach, revealed preference and theory of consumer choice under risk, Demand estimation, Demand forecasting techniques. Theory of alternatives

Production Theory: Production function, Stages of production, Economics of scale, Estimation of production function, Cost theory and estimation, Short and long run cost functions - their nature, shape and inter-relationship, Law of variable proportions, Laws of return to scale

UNIT-III

Price Determination under Different Market Conditions: Characteristics of different market structures; Price determination and firm's equilibrium in short-run and long-run under perfect competition, monopolistic competition, oligopoly and monopoly.

Pricing Practices: Methods of price determination, Pricing of multiple products, Price discrimination, International price discrimination and dumping, Transfer pricing, asymmetric information.

Business Cycle: Nature and phases of a business cycle, Theories of business cycle-psychological, Profit, monetary, innovation, cobweb, Samuelson and Hicks theories, real business cycle theory

Inflation: Definition characteristics and types, Inflation in terms of demand-pull and cost-push factors, effects of inflation, Phillips curve.

Suggested Books & Readings:

1. Dean Joel: Managerial Economics, PHI Learning Pvt. Ltd., New Delhi.
2. McGuigan, Moyer & Harris: Managerial Economics: Applications, Strategy and Tactics, Cengage Learning Pvt. Ltd., New Delhi.
3. Mark Hirschey: Managerial Economics, Cengage Learning India Pvt. Ltd., New Delhi
4. Baumol William J: Economics Theory and Operations Analysis, Prentice Hall, London.
5. Dholakia R.H. and A.L. Oza: Micro Economics for Management Students, Oxford University Press, New Delhi.
6. Baya, Michael R: Managerial Economics and Business Strategy, Tata McGraw-Hill, New York.
7. Chopra O.P.: Managerial Economics, Tata McGraw-Hill, New Delhi.
8. Eaton, B. Curtis and Diane Faton: Micro Economics, Prentice Hall, New Jersey.
9. Gough, J. and S. Hills: Fundamentals of Managerial Economics, MacMillan, London.
10. Maheshwari, Yogesh: Managerial Economics, PHI Learning Pvt. Ltd., New Delhi
11. Prusty, Sadananda: Managerial Economics, PHI Learning Pvt. Ltd., New Delhi.

MC 1.3: STATISTICAL ANALYSIS

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

The objective of this course is to equip the students with the applications of statistical tools and techniques for managerial decision making.

Course Contents:

UNIT-I

Univariate Analysis: An overview of central tendency, dispersion, and skewness.

Probability Theory: Probability—Classical, relative and subjective probability, Addition and multiplication probability models, Conditional probability and Baye's theorem.

Probability Distributions: Binomial, Poisson, and normal distributions, Their characteristics and applications.

Statistical Decision Theory: Decision, environment, Expected profit under uncertainty and assigning probabilities; Utility theory,

UNIT-II

Sampling and Data Collection: Sampling and sampling (Probability and non-probability) methods; Sampling and non-sampling errors, Law of Large Number and Central Limit Theorem, Sampling distributions and their characteristics.

Data Sources: Primary and secondary: primary data collection techniques-schedule, questionnaire, and interview.

UNIT-III

Statistical Estimation and Testing: Point and interval estimation of population mean, proportion, and variance, Statistical testing—hypotheses and errors, Sample size, Large and small sampling tests-Z tests, Wilcoxon Signed – Rank tests, Wald – Wolfowitz; Kriskal – Wallis test.

Correlation and Regression Analysis: two variable cases.

Statistical Quality Control: Causes of variations in quality characteristics, Quality control charts – purpose and logic, Constructing a control chart – purpose and logic, Constructing a control chart-computing the control limits (X and R charts), Process under control and out of control, Warning limits, Control charts for attributes-fraction defectives and number of defects, Acceptance sampling.

Suggested Readings:

1. Levine, et al.: Statistics for Managers Using Microsoft Excel, PHI Learning Pvt. Ltd., New Delhi.
2. Gerald Keller: Statistics for Management, Cengage Learning Pvt. Ltd., New Delhi.
3. Anderson, Sweeney & Williams: Quantitative Methods for Business, Cengage Learning Pvt. Ltd., New Delhi.
4. Gupta and Khanna: Quantitative Techniques for Decision Making, PHI Learning Pvt. Ltd., New Delhi.
5. Hooda, R.P: Statistics for Business and Economics, MacMillan, New Delhi.
6. Heinz, Kohler: Statistics for Business and Economics, Harper Collins, New York.

MC 1.4: ACCOUNTING FOR MANAGERIAL DECISIONS

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

The objective of this course is to acquaint students with the accounting concepts, tools and techniques for managerial decisions.

Course Contents:

UNIT-I

Introduction to Accounting: Management accounting as an area of accounting, Management accounting and managerial decisions.

Accounting Plan and Responsibility Centres: Meaning and significance of responsibility accounting, responsibility centers, cost centre, profit centre and investment centre, Objectives and determinants of responsibility centres.

UNIT-II

Budgeting: Types of budgets-functional, master budget etc, Fixed and flexible budget, budgetary control, zero base budgeting, performance budgeting.

Standard Costing and Variance Analysis: standard costing as a control techniques, Setting to standards and their revision, Variance analysis-meaning and importance, kinds of variance and their uses-material labour and overhead variances, relevance of variance analysis to budgeting and standard costing.

UNIT-III

Marginal Costing and Break-even Analysis: Concept of marginal cost, Marginal costing and absorption costing, Marginal costing versus direct costing, Cost-volume-profit analysis, Break-even analysis, assumptions and practical applications of break even analysis.

Analysis of Financial Statements: Ratio analysis, Cash flow analysis.

Reporting to Management: Objectives of reporting, reporting needs at different managerial levels, types of reports.

Suggested Readings:

1. Don R. Hansen: Management Accounting, Cengage Learning India Pvt. Ltd., New Delhi.
2. Kaplan & Atkinson, Advanced Management Accounting, PHI Learning Pvt. Ltd., New Delhi
3. Joseph G. Louderback and Jay Holmen: Managerial Accounting, Cengage Learning India Pvt. Ltd., New Delhi.
4. V.K. Kumar Hitt Hoskisson: Management of Strategy, Cengage Learning India Pvt. Ltd., New Delhi.
5. Strategic Management Accounting: Theory and Practice, PHI Learning Pvt. Ltd., New Delhi
6. Khan MY & Jain PK: Management Accounting, Tata McGraw-Hill, New Delhi
7. Jawaharla., Advanced Management Accounting, S. Chand & Co., New Delhi.
8. Anthony, Robert: Management Accounting, Tarapore-wala, Mumbai.
9. Decoster, Don T and Elden L. Schafer: Management Accounting: A Decision Emphasis, John. Wiley & Sons Inc., New York.
10. Garrison, Ray H. and Eric W. Noreen: Management Accounting, Richard D. Irwin, Chicago.

MC 1.5: E-COMMERCE (Choice Based Course)

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

The objective of the course is to enable students gain knowledge about E-commerce and its various components.

Course Contents:

UNIT-I

Introduction to E-Commerce: Framework, Architecture, Benefits and Impact of E-Commerce, Anatomy of E-Commerce applications, E-Commerce Consumer applications, E-Commerce Organization Applications, e-commerce in India, Prospects of e-commerce.

Network Infrastructure for E-commerce: Intranet, Extranet & Internet, Internet Backbone in India, ISP and services in India, OSI Model, and Standards & Overview of TCP/IP, Internet Security, E-Commerce & Internet.

E-Commerce Models: Business-to-Business-Hubs, Market Places, Business-to-Business Exchange, Business-to-Consumer, Consumer-to-Consumer, Business-to-Government, Government-to-Government.

E-Advertising & Marketing: The new age of information-based Marketing, Emergence of internet as a competitive advertising media, Market Research, Weakness in Internet Advertising, e-Advertising & Marketing in India.

UNIT-II

Electronic Payment Systems: Introduction to Payment Systems, On-Line Payment Systems, Pre-Paid e-Payment System, Post-Paid e-Payment System, Requirements Metrics of a Payment System.

Electronic Data Exchange: EDI-Definitions & Applications, Standardization and EDI, EDI-Legal Security and Privacy Issues Advantages & Limitations of EDI, IT Act 2000 and its applications.

E-Security: Securing the Business on Internet-Security Policy, Procedures & Practices, Transaction Security, Cryptology, Digital Signatures, Security Protocols for Web Commerce.

UNIT- III

E-Customer Relationship Management: CRM – meaning & applications, E-CRM Marketing in India, Major Trends, Global Scenario for E-CRM; CRM utility in India.

Suggested Readings:

1. Elias M. Awad: Electronic Commerce, PHI Learning Pvt. Ltd., New Delhi.
2. P.T. Joseph, S.J.: E-Commerce, PHI Learning Pvt. Ltd., New Delhi.
3. Jeffrey F. Rayport & Bernard J. Jaworski: Introduction to E-commerce, Tata McGraw Hill, New Delhi
4. Kalakota & Winston: Frontiers of E-commerce, Pearson Education, New Delhi.
5. David Whiteley: E-Commerce-Strategy Technologies and Applications, Tata Mc-Graw Hill, New Delhi 2000.
6. C.S.V.Murthy: E-Commerce - Concepts, Models & Strategies, Himalaya Publishing House, New Delhi.
7. Kamlesh K. Bajaj & Debjani Nag: E-Commerce, the Cutting Edge of Business, Tata McGraw-Hill, New Delhi

MC-2.1: BUSINESS ENVIRONMENT

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course objective:

Every decision which business makes is related to external world around it and everything, which occurs in the external environment, is expected to affect its decision. Business environment focuses on the relationship of Business with the social, cultural, Economical, Practical, technological and legal environment. The objective of this course is to discuss some of these relationships.

Course Contents:

UNIT-I

Business and Its Environment: Concept and significance of business environment, Social responsibility of Business, Business Ethics, Cultural and Social Environment, Concepts of culture, Interface between business and cultural cross-culture communication, Social organization and stratification changing social and cultural environment in India.

UNIT-II

Economics Environment: Economic planning in India, Government policies relating to industrial Development, New Economics Policy, Major Thrusts, Regulation of money and capital markets, Important measures taken by RBI and SEBI, FDI and FEMA.

Role of Public Sector Enterprises: Characteristics and significance of mixed Economy, Genesis and growth of public sector enterprises in India, Problems and prospectus of public sector enterprise in India.

Political Environment: General political environment in India affecting politically economy and economic reforms, Centre – State Relations.

UNIT-III

Technological Environment: Major R&D Institutions and their research and development Activities, Broad feature of managerial trend such as professionalization of management, Restructuring of organization, Technology Policy in India.

Welfare Legislation and Code: Essential Commodities Act, Broad feature and their impact on business responsibility, The advertising council of India, Code for self-regulation in advertising, The Consumer disputes redressal agencies, Broad feature of Consumer Protection Act, Objects and reasons.

Suggested Readings:

1. Keith Davis: Business and Society: Environment and Responsibility Management, Tata McGraw Hill, New Delhi.
2. Cherunilam F.: Business Environment, Himalaya Publishing House, Noida.
3. Kazi Karim: Economic Environment of Business, Sultan Chand & Sons, New Delhi.
4. Chakravarty, S: Development Planning, Oxford University Press, Delhi.
5. Ghosh, Biswanath: Economic Environment and Business, Vikas Publishing House., Noida.
6. Govt. of India: Economic Survey, various issues.
7. Raj Agrawal and Parag Diwan: Business Environment, Excel Books, New Delhi.
8. Ramaswamy, VS and S. Namakumari: Strategic Planning for Corporate Success, MacMillan India, New Delhi.
9. Sengupta N.K: Government and Business in India, Vikas Publishing House, Noida.

MC-2.2 FINANCIAL MANAGEMENT AND POLICY

No. of Lectures Per Week: 4

Duration of Exam.: 3 Hours

Max. Marks: 100

(End Term Exam: 75 + Internal: 25)

Course Objective:

The course aims at imparting knowledge about theory and practice relating to efficient procurement and utilization of funds keeping in view the financial objectives of a firm.

Course Contents:

UNIT-I

Introductory: Nature and scope of financial management, functions of financial management, Financial objectives of Business firms: Profit maximization vs. Wealth maximization.

Concept of Valuation: Compounded interest and time value, Present value of money, internal rate of return or yield, practical of compounding and present value techniques.

UNIT-II

Cost of Capital: Meaning and importance of cost of capital, Measurement of cost of capital: short-term debt, long-term debt and debenture. Preference share capital, Equity share capital, Retained earnings, Weighted average cost of capital.

Capitalization and Theory of Capital Structure: Trading on Equity and Financial Leverage, Common assumptions of theory of capital structure, Different theories of capital structure, Net income theory, Modigliani-Miller (MM) theory.

UNIT-III

Management of Investment in Long-Term Assets: Capital Budgeting, Types of investment projects, Methods of evaluation of investment projects - Payback period, Average rate of return, Internal rate of return, Net present value.

Risk and Policy Considerations for Management of Investment in Long-Term Assets: Risk and Capital budgeting, capital rationing.

Management of Investment in Short-Term Assets: Management of Cash - Motives for holding cash, managing collections of cash. Management of Receivables, Factors affecting investment in receivables, Objectives of receivable management, Formulation and implementing collection policies and procedures, Inventory Management, EOQ for Inventory Management.

Management of Working Capital: Meaning and Nature of Working Capital, Theory of Working Capital Management, Working Capital Financial Policy, Forecasting working capital requirements.

Critical Analysis of Dividend Decisions: Formulating dividend Policy - The marginal principle of earnings retention, Gordon Model for Dividend Decisions, Walter's formula for Dividend, Modigliani and Miller (M.M) Model, Determinants of dividend policy - Dividend payout Ratios, Stability of dividends, Factors affecting dividend - Legal and procedural aspects of distributions of dividend.

Suggested Readings:

1. James C. Van Horne & John M. Wachowicz, Jr.: Fundamentals of Financial Management, PHI Learning Pvt. Ltd., New Delhi.
2. Eugene Brigham & Michael Ehrhardt: Financial Management: Text and Cases, Cengage Learning India Pvt. Ltd., New Delhi.
3. M.Y. Khan and P.K. Jain: Financial Management, Tata McGraw-Hill, New Delhi.
4. I.M. Pandey: Financial Management, Vikas Publishing House Pvt. Ltd., Noida.
5. Ezra Solomon and John J. Pringles: An Introduction to Financial Management, PHI Learning Pvt. Ltd., New Delhi.
6. John J. Hampton: Financial Management, PHI Learning Pvt. Ltd., New Delhi.
7. Sapra Ritue, Financial Managements, Wisdom Publications, New Delhi

MC-2.3: MARKETING MANAGEMENT

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

The objective of this course is to facilitate understanding of the conceptual framework of marketing and its application in decision making under various environment constraints.

Course Contents:

UNIT-I

Introduction: Nature, scope and importance of marketing, Marketing mix.

Market Analysis and Selection: Marketing environment – macro components and their impact on marketing decisions, Market segmentation and positioning, Buyer behaviour, Consumer versus organizational buyers, Consumer decision-making process.

Product Decisions: Concept of a product, Classification of products, Major product decision, product line and product mix, Branding, Packing and labeling, Product life cycle, New product development.

UNIT-II

Pricing Decision: Factors affecting price determination, Pricing policies and Strategic, Discounts and rebates.

Distribution Channels and Physical Distribution Decision: Meaning, Function and types of distribution channels, Distribution channel intermediates, Channel management decision, Retailing and Wholesaling, Supply Chain Management.

UNIT-III

Promotion Decision: Communication process, Promotion - mix-advertising, personal selling, sales promotion, Publicity and public relations, Determining advertising Budget, Copy designing and its testing, Media selection, sales promotion tools and techniques.

Marketing Organization and Control: Organizing and Controlling Marketing Operations.

Issues and Developments in Marketing: Social, ethical and legal aspects of Marketing. Marketing of Services, Green Marketing, Cyber Marketing and Relationship marketing.

Suggested Readings:

1. Kotler, Philip and Gary Armstrong: Principles of Marketing, Pearson Education, New Delhi.
2. Roger J. Best, Market: Based Management, PHI Learning Pvt. Ltd., New Delhi.
3. Majumdar, Ramnuj: Product Management in India, PHI Learning Pvt. Ltd, New Delhi.
4. Ramaswamy, V.S. and S. Namakumari: Marketing Management, MacMillan India, New Delhi.

MC-2.4: RESEARCH METHODOLOGY

No. of Lectures Per Week: 4

Duration of Exam.: 3 Hours

Max. Marks: 100
(End Term Exam: 75 + Internal: 25)

Course Objective:

The course attempts to provide the students with a comprehensive and step-wise understanding of the research process and research techniques for effective decision making in real life business situations.

Course Contents:

UNIT-I

Introduction: Meaning of Research, Objective of Research, Types of Research, Significance of Research, Research Process, Criteria of Good Research, Problems enumerated by Researchers in India.

Research Problem: Selecting a Problem, Necessity of Defining a Problem, Techniques involved in Defining a Problem.

Research Design: Need for Research Design, Features of a Good Design, Different Research Designs.

Sampling Design: Census and Sample Survey, Steps in Sampling Design, Characteristics of a Good Sample Design, Types of Sample Designs.

UNIT-II

Methods of Data Collection: Collection of Primary Data, Observation Method, Interview Method, Collection of Data thorough Questionnaire and Schedule, Selection of Secondary Data, Selection of appropriate method of Data collection.

Processing and Analysis of Data, Testing of Hypotheses (Parametric or Standard Test of Hypotheses).

UNIT-III

Interpretation and Report Writing: Meaning of Interpretation, Techniques of Interpretation, Precaution in Interpretation, Significance of Report writing, Different Steps in Report Writing, Types of Reports, Precautions in writing a Research Reports.

Suggested Readings:

1. Donald R. Cooper and Pamela S. Schindler, Business Research Methods, Tata McGraw Hill, New Delhi
2. Panneerselvam, R., Research Methodology, PHI Learning Pvt. Ltd., New Delhi.
3. Chawla Deepak and Neena Sodhi: Research Methodology – Concepts and Cases, Vikas Publishing House Pvt. Ltd., Noida.
4. Srivastava, T. N. and Rego, Shailja, Business Research Methodology, Tata McGraw Hill.
5. Kothari, C.R.: Research Methodology, New Age International Publishers, New Delhi.
6. Naresh, K.M.: Marketing Research, Pearson Education India, New Delhi.

MC-2.5: ENTREPRENEURSHIP DEVELOPMENT (Choice Based Course)

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Description	Entrepreneurship is the key to economic growth of developing countries like India. It is emerging as a key area of study in schools, colleges, and universities all over the world. Developing the spirit of entrepreneurship among the youth in order to tackle the problems of overpopulation and growing unemployment by turning the job seekers into job creators is the need of the hour.
Learning Outcomes	The course is aimed at changing the mindset of the students and enabling them to transform into a successful entrepreneur rather than just a cog in the wheel. In short the learning outcomes would be; <ul style="list-style-type: none">• Providing exposure to the students about the entrepreneurial opportunities• Facilitating them to acquire entrepreneurial quality, competency and motivation• Enabling them to start and manage their ventures
Pedagogical Model	The course would be delivered in a judicious mix of ; classroom teaching, case discussions, assignments, project work, role-playing, group activities, interactions with entrepreneurs, experts etc.

Course Contents

UNIT-I	Introduction: Concepts and approaches of Entrepreneurship, Entrepreneurial Motivation, Entrepreneurial Competencies: Assessment and Development, role of various institutions in Entrepreneurship development Product/ Project Development: Idea generation and Opportunity analysis, Identification of business opportunities in domestic and Global markets, Product/ Project design and development process, Innovation and creativity in development process
UNIT-II	Financing Issues: Evaluation and analysis of Sources of Finance Innovative Sources of Financing: Angel and Venture Capital Finance, Crowd Funding Sources for Working Capital and Capital Expenditures Business Plan: Business Plan concept, components, and preparation Operational plan preparation, Marketing plan preparation, Financial plan preparation
UNIT-III	Managing the Enterprise: Promotion and Management of new ventures, Managing the growth of the venture, Merger & Acquisitions opportunities and strategies, Expansion strategies and issues, Legal and IPR issues

Suggested Books & Readings, Web Resources & References

Books	<ol style="list-style-type: none">1. Kuratko, DF and Hodgets, RM, Entrepreneurship: A Contemporary Approach.2. Holt, DH, Entrepreneurship – New Venture Creation, Englewood Cliffs, NJ, Prentice-hall, Inc.3. Entrepreneurship: Strategies & Resources – M J Dollinger (Pearson)4. Donald Kuratko and Richard Hodgetts – “Entrepreneurship” – Cengage (Thomson)5. Robert Hisrich and Michael Peters - “Entrepreneurship” –Tata McGraw Hill6. Zimmerer and Scarborough – “Essentials of Entrepreneurship and Small Business Management” -Pearson7. Entrepreneurship Development-Small business Enterprises - Poornima Charantimath -Pearson Education
Suggested Readings	<ol style="list-style-type: none">1. The New Business Road Test : John Mullins, Prentice Hall2. The High Performance Entrepreneur , Bagchi3. How to build a bulletproof startup? By Om Malik4. How to write a great business plan? By William Sahlman5. Bygrave William D., The Portable MBA in Entrepreneurship, John Wiley, New York.6. Dean A Shepherd and Mark Shanly, New Venture Strategy: Timing, Environmental Uncertainty and Performance, Sage Publications7. Mathur, Satish B, Working Capital Management and Control: Principles and Practices, New Delhi, New Age International (P) Limited,8. Patel VG, The Seven Business Crises: How to Beat Them, New Delhi, Tata McGraw-Hill

MC-3.1: CORPORATE ACCOUNTING AND DISCLOSURE

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 & Internal: 25)
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Course Objective: The objectives of this course is to expose students to advanced accounting issues and practices such as maintenance of company accounts, valuation of goodwill and shares, handling accounting adjustments and knowing contemporary issues in corporate reporting.

Course Contents:

UNIT-I

Accounting for issues and Redemption of Preference shares and Debentures, Valuation of goodwill and shares, Final accounts of companies.

UNIT-II

Accounting issues relating to amalgamation, Absorption, Reconstruction and Liquidation of companies.

UNIT-III

Corporate Disclosures: Conceptual framework, objectives, disclosure requirements as per (a) Companies Act 1956, (b) Listing agreement, (c) Relevant Accounting Standards, Voluntary Disclosures – Value Added Statement, Economic Value Added, Human Resource Accounting, Recent Developments and Specific Reporting- Corporate Social Accounting and Reporting, Environmental Accounting and Reporting and Corporate Governance Reporting.

Note: Any revision of Accounting Standard issued by appropriate Authority shall become applicable immediately.

Suggested Readings:

1. Narayanswamy, R: Financial Accounting: A Managerial Perspective, PHI Learning Pvt. Ltd., New Delhi.
2. Gupta, R.L: Advanced Financial Accounting, S.Chand & Co. New Delhi.
3. Maheshwari, S.N: Advanced Accountancy Vol.II, Vikas Publishing, New Delhi.
4. Monga J.R.: Advanced Financial Accounting: A Managerial Perspective, Mayor Paperbacks, Noida.
5. Engler, C., L.A. Bernstein, and K.R. Lambert: Advanced Accounting, Irwin, Chicago
6. Fischer, P.M., W.J. Taylor and L.A. Advanced Accounting, South-western, Ohio Pvt. Ltd., New Delhi.
7. Niegs, R.F.: Financial Accounting, Tata McGraw Hill, New Delhi.
8. Shukla, M.C. and T.S. Grewal, Advanced Accounting, Sultan Chand & Co., New Delhi.
9. Jawahar Lal: Corporate Financial Reporting: Theory, Practice & Cases, Taxman Publications, New Delhi.
10. Shirin Rathore: International Accounting, Prentice Hall of India.
11. Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi.

MC-3.2: CORPORATE TAX MANAGEMENT

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

This course aims at making students conversant with the core concepts of corporate tax planning and Indian Tax Laws, as also their implications on corporate management.

Course Contents:

UNIT-I

Introduction to Tax Management: Concept of tax planning, Tax avoidance and tax evasions, corporate taxation and dividend tax.

Tax Planning for New Business: Tax planning with reference to location, nature, and form of organization of new business.

UNIT-II

Tax Planning and Financial Management Decisions: Tax planning relating to capital structure decision, dividend policy, inter-corporate dividends and bonus shares.

Tax Planning and Management Decisions: Tax planning in respect of own or lease, sale of assets used for scientific research, make or buy decisions – repair, replace, renewal or renovation and shutdown or continue decisions.

UNIT-III

Special Tax Provisions: Tax provisions relating to free trade zones, infrastructure sector and backward areas, tax incentives for exports.

Tax Issues Relating to Amalgamation: Tax planning with reference to amalgamation of companies.

Tax Payment: Tax deductions and collection at source, Advance payment of tax, Double Taxation Relief, E-filing, direct Tax Code.

Suggested Readings:

1. Singhanian, V.K.: Direct Taxes; Law and Practice, Taxman's Publications, New Delhi.
2. Singhanian, Vinod K: Direct Tax Planning and Management, Taxman's Publications, New Delhi.
3. G.K. and Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax, Bharat Law House, New Delhi.
4. Lakhotia, R.N. : Corporate Tax Planning, Vision Publication, New Delhi.

MC-3.3: HUMAN RESOURCE MANAGEMENT

No. of Lectures Per Week : 4	Duration of Exam. : 3 Hours	Max. Marks : 100 (Term-end Exam : 75, Internal : 25)
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Course Objectives:

This course aims at providing a broad understanding of concepts, principles and operative functions of human resource management.

Course Contents:

UNIT-I

Introduction: Concepts, scope and functions of human resources management, organizing the personnel function, Personnel policies - meaning types and process of formulation of personnel policies.

Procurement of Personnel: Human resources (manpower) planning - concept, objectives and process, Recruitment - meaning and sources.

UNIT-II

Training and Development: Concept and objectives of training and development, Principles and Methods, Techniques of management development, Career Planning and Development - concept, internal and external mobility.

Employee Compensation and Benefits: Wage and salary administration, Concept and Objectives, Job evaluation – meaning, objectives and methods, System of wage payment- Time wage, Piece wage and wage incentive plans, Fringe benefits - Concept, coverage, objectives and types.

UNIT-III

Industrial Relations: Concept, significance and condition for good industrial relations, Industrial dispute, Causes and settlement, Grievance meaning, Causes and grievance handling procedure. Collective bargaining – meaning, benefits and procedure collective bargaining in India, Participative Management – meaning, objective and workers participation in India, Trade unionism - Concept, structure and functions of trade unions, Trade union movement in India.

Suggested Readings:

1. Gomez-Mejia, Balkin and Cardy: Managing Human Resources, PHI Learning Pvt. Ltd., New Delhi.
2. Monappa Arun, Saiyadam Mirza: Personnel Management, Tata McGraw Hill, New Delhi.
3. Chopra, Rakesh K.: Management of Human Resources, V.K. Publishing House, Bareilly.
4. Tripathi, P.C.: Personnel Management and Industrial Relations, Sultan Chand & Sons, New Delhi.
5. Michael, V.P.: Human Resource Management, Himalaya Publishing House, New Delhi.

MC-3.4: TOURISM MANAGEMENT (Ability Enhancement Course)

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objectives:

The course aims to familiarize the students with the basic concepts and knowledge of tourism and its impact with regard to a business organization and its management in the various functional areas of tourism management.

Course Contents:

UNIT-I

Historical Development, Transportation Advances, the Concept of Tourism, Definition and Meaning of Tourism – Traveller, Visitor, Excursionist & Transit Visitor, International and Domestic Tourist,

Typologies of Tourists; Concept of Demand and Supply in Tourism; Factor affecting demand and supply in tourism; Tourism as a Trade; Tourism as a foreign exchange earning industry; Demand and supply in tourism; role of government in tourism business.

UNIT-II

Tourism Paradigms – Eco Tourism, Green Tourism, Alternate Tourism, Heritage tourism, Sustainable Tourism, Cultural Tourism, Pilgrimage tourism, Beach tourism in Kerala, Goa, AP, Andaman and Nicobar and Lakshadweep, Medical Tourism.

Understanding the World map – Major latitudes, longitudes, water bodies, continents and countries with respect to tourism, Understanding and calculation of world time differences, Mean Time.

UNIT-III

Meaning and Scope of Marketing and Marketing Communications, Promotional mix, Communication mix in Tourism and Travel Market, PLC.

Impact of Tourism on Environment; Environmental pollution, Kinds of pollution – air, water, soil, solid waste, noise and radioactive pollution, Global warming and Climate Change, Depletion of natural Resources, Environmental Impact Assessment.

Factors inhibiting growth of tourism, Travel industry in the 21st Century, Global tourism scenario and future, Status of Tourism in India.

Suggested Readings:

1. Tourism Development Principles & Practices – A.K. Shastri.
2. Dynamics of Modern Tourism- Ratandeeep Singh.
3. Tourism Management –Kiran Chauhan
4. Tourism Management – Stephen J. Page
5. Marketing for Hospitality and Tourism (6th Edition)-Philip T. Kotler

MC-3.5: PROJECT WORK

Objectives of the Project Work:

- To give exposure to the students on the methodology of planning a study, data collection, analysis, presentation and decision-making about problems related to society.
- To gain an insight into the functional areas of commerce and business management, and to know how problems are identified and solved.

Scheme of Evaluation:

The evaluation of the project has been divided into three parts:

Internal Evaluation = 35 Marks

External Evaluation = 35 Marks

Viva Voce = 30 Marks

Format of Project Report:

- The students will finalize the topic in consultation with their project supervisor.
- The cover of the Project Report shall be dark green in colour and printed in silvery-white.
- The text of the cover page and the first inner page will be in Times New Roman font
- The text of the Project Report shall be typed in double spacing with margins of 1.5" on the left, 1" on the right, 1" on the top, and 1" on the bottom.
- Figures and Tables shall be numbered based on the respective chapters, such as 1.1, 1.2, 2.4, 3.5 etc.
- The project report will contain chapters/components:

MC-4.1: STRATEGIC MANAGEMENT

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

The objective of this course is to help students understand the core concepts of strategic management.

Course Contents:

UNIT-I

Strategic Management – An Introduction: Evolution of business policy as a discipline – Concept of strategic management – Characteristics of strategic management – Defining strategy, Strategic Decision making and their Process.

Strategy Formulation: Stakeholders in business – Vision, mission and purpose – Business definition, objectives and goals – Environmental appraisal – Types of Strategies – Guidelines for devising successful business strategies.

UNIT-II

Strategic Analysis and Choice: Environmental Threat and Opportunity Profile (ETOP) – Organizational Capability Profile – Strategic Advantage Profile – Corporate Portfolio Analysis – SWOT Analysis – Synergy and Dysergy – GAP Analysis – Porter's Five Forces Model of Competition – Mc Kinsey's 7s Framework-GE 9 Cell Model – Distinctive Competitiveness – Selection of Matrix.

UNIT-III

Strategy Implementation: Issues in Implementation – Project implementation – Procedural implementation – Resource Allocation – Budgets – Organization Structure – Matching structure and strategy – Behavioural Issues – Leadership style – Corporate culture – Values – Power – Social responsibilities – Ethics – Building a capable organization – Functional issues – Functional plans and policies – Financial, Marketing Operation and Personnel plans and policies.

New Business Models and Strategies for Internet Economy: Shaping characteristics of E-Commerce environment – E-Commerce Business Model and Strategies – Internet Strategies for Traditional Business – Key success factors in E-Commerce.

Suggested & Readings:

1. David, Fred, R.: Strategic Management, PHI Learning Pvt. Ltd., New Delhi.
2. Hitt Hoskisson: Management of Strategy, Cengage Learning India Pvt. Ltd., New Delhi.
3. Kazmi Azhar: Business Policy, Tata McGraw-Hill, New Delhi.
4. Miller Dess: Strategic Management, McGraw Hill Inc., New York.

MC-4.2: CORPORATE LEGAL FRAMEWORK

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

The objective of this course is to familiarize students with the relevant provisions of various laws influencing business.

Course Contents:

UNIT-I

The Companies Act, 1956: Definitions and types of companies, memorandum of association, Articles of association, prospectus, Share capital and membership, Meetings and resolutions, Company managements, Winding up and dissolutions of companies.

The Foreign Exchange Management Act, 2000: Definitions, regulation and Management of foreign exchange, Authorized person, Contribution and parties, Adjudicator and Appeal.

UNIT-II

Restrictive and Unfair Trade Practices, Consumer Protection Act: MRTP Act 1969- monopolistic trade practices, Restrictive trade practices, Unfair trade Practices. The consumer protection Act 1986-salient features, Definitions of consumer, Rights of consumer, Grievance Redressal Machinery.

UNIT-III

SEBI Act, 1992

WTO: Regulatory framework of WTO, Basic principles and charter of WTO, anti-dumping duties and other NTBs, Trade related aspects of intellectual property rights (TRIPS), Trade related investments measures (TRIMS).

Suggested & Readings:

1. Avadhaani V.A: SEBI Guidelines and Listing of Companies, Himalaya Publishing House, Delhi.
2. N. D. Kapoor, Company Law, Sultan Chand, New Delhi
3. Sulphey and Basheer: Laws for Business, PHI Learning India Pvt. Ltd., New Delhi

MC-4.3: INDUSTRIAL RELATIONS

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective:

The objective of the course is to make students understand industrial relations systems, realize the role of Trade Unions, raise the competency to sustain stress in managing industrial relation issues, and resolve the industrial disputes.

Course Contents:

UNIT-I

Industrial Relations Management: Concept, Definition, Objectives and scope of industrial relations, Importance and approaches to industrial relation, Causes of poor industrial relations, Indicators of industrial relations – absenteeism, labour turnover, industrial discipline, grievance, strikes, lockouts, gherao, Industrial relations in current industrial scenario, Actors of industrial relations, Theories of industrial relations, Pre-requisites for successful industrial relations programmes.

Trade Unions: Introduction, Definition and objectives, Growth of Trade Unions in India, Types and functions of trade union, Trade Union Act, 1926 – Legal framework, registration and recognition of trade union, Membership and financial status of trade union, problems and measures to strengthen trade unions in India, Major Trade Union Federations in India – AITUC, INTUC, CITU, BMS & HMS.

Quality of Work Life: Meaning, importance and importance of QWL, Criteria for measuring QWL, QWL and Industrial relations, Measuring for improving QWL.

UNIT-II

Workers' Participation in Management: Introduction, Definition, Nature of WPM, Objectives and reasons for development of WPM, Factors influencing WPM, levels of participation, Forms of workers' participation in India, Conditions necessary for effective working of scheme in WPM.

Collective Bargaining in India: Concept, characteristics, objectives and types of collective bargaining, Process of collective bargaining, Advantages and disadvantages of collective bargaining, Factors fostering collective bargaining in India, Pre-requisites for the success of collective bargaining.

Wage and Salary Administration: Concept and significance of wage and salary administration, Factors influencing wage and salary, Methods of wage payment, Incentives and fringe benefits.

UNIT-III

Industrial Disputes in India: Meaning, Definition, Causes of industrial disputes, Industrial unrest, Causes of Industrial unrest; Strikes, Lockouts and gherao, Organs of industrial peace.

Prevention and Settlement of Industrial Disputes in India: Methods for prevention and settlement of industrial disputes and; Machinery for settlement of industrial disputes under Industrial Disputes Act, 1947.

Social Security in India: Introduction, Concepts, Salient features of Workmen Compensation Act and Employees State Insurance Act relating to social security.

Employee Grievances: Meaning, Grievance Redressal in Indian Corporates, Model grievance procedure, Causes of Grievances, Machinery for redressal of grievance and, Essentials of sound grievance procedure.

Suggested Books & Readings:

1. Monappa Arun: Industrial Relations, Tata McGraw Hill, New Delhi
2. Sinha P R N: Industrial Relations, Trade Unions and Labour Legislation Pearson Education, New Delhi
3. R.S. Dwivedi, Managing Human Resources/Personnel Management in India Enterprises, Galgotia Publishing Company, New Delhi
4. Industrial Laws in India namely Factories Act 1948, Industrial Disputes Act, Payment of Wages Act, Minimum Wages Act, Workmen Compensation Act, Trade Union Act, Social Security Laws.
5. C.B. Memoria, Dynamics of Industrial Relations, Himalaya Publishing House, New Delhi.

MC-4.4: INVESTMENT MANAGEMENT

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objective: The objective of this course is to help students understand various issues in investment management.

Course Contents:

UNIT-I

Introduction: Meaning of Investment, Investment process, Alternative investment avenues, Organization and functioning of securities market in India, Regulation of securities market in India, Role of SEBI.

Concept of Return and Risk: Measurement of return and risk, Historical vs. expected return, Systematic and unsystematic risk.

Valuation of Securities: Valuation of bonds and shares.

UNIT-II

Fundamental Analysis: Economic analysis; Industry analysis and company analysis.

Technical Analysis: Dow Theory; Price/volume charts, Technical indicators, Elliott Wave Theory.

Efficient Market Hypothesis (EMH): Alternative forms of market efficiency, Tests, Results and implications of EMH.

Behavioral Finance: Expected utility Theory vs. Prospect Theory, Market Anomalies; Behavioral biases.

UNIT-III

Portfolio Analysis: Concept of diversification; Estimating return and risk of portfolio, Markowitz Risk-return optimization, Efficient Frontier; Sharpe's Single Index Model.

Capital Market Theory: Capital Asset pricing model (CAPM), Arbitrage Pricing Theory (APT) and multifactor models.

Portfolio Performance Evaluation: Types and structure of Mutual Funds, Measures of portfolio performance.

(The list of cases and other specific references including research papers/articles will be announced by the instructor in the class.)

Suggested Readings:

1. Chandra, P. (2008). Investment analysis and portfolio management. New Delhi: Tata McGraw Hill.
2. Bodie, Z. A., Kane, A., & Marcus, A. J. (2014). investments (10th ed.). McGraw Hill.
3. Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.
4. Fischer, D. E., & Jordan, R. J. (1995). Security Analysis and portfolio management (6th ed.). India: Prentice Hall.
5. Reilly, F. K., & Brown, K. C. (2008). Investment analysis and Portfolio Management (9th ed.). UK: South Western College.
6. Elton, E. J., Gruber, M. J., Brown, S. J., & Goetzmann, W. N. (2009). Modern Portfolio Theory and Investment Analysis (8th ed.). New York: Wiley.
7. Ranganathan, M., & Madhumathi, R. (2012). Investment Analysis and Portfolio Management. New Delhi: Pearson Education.
8. Vishwanath, S. R., & Krishnamurti, C. (2009). Investment Management: A modern guide to security analysis and stock selection. New York: Springer.

MC-4.5: CUSTOMER RELATIONSHIP MANAGEMENT (Skill Enhancement Course)

No. of Lectures Per Week: 4	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 75 + Internal: 25)
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Course Objectives:

The primary objective of offering CRM course is to develop a basic understanding amongst the students. It will help them to design customer-focused business strategy.

Course Contents:

UNIT-I

Introduction to Customer Relationship Management: Meaning and Definition of CRM, Importance of CRM, Concept and Growth of Relationship Marketing, Scope of Relationship Marketing, concept of Lifetime Customer and Customer Loyalty, Merits and demerits of CRM.

UNIT-II

Process of Customer Relationship Management: Introduction, Customer Development Process, customer Retention, Customer satisfaction, Importance of customer retention, Customer Retention Strategies, Customer Life Time Value, types of Relationship Management, CRM process for B2B markets.

UNIT-III

Implementation of Customer Relationship Management: Defining success factors - Preparing a business plan requirements, justification and processes. - Choosing CRM tools - Defining functionalities - Homegrown versus out-sourced approaches - Managing customer relationships - conflict, complacency, Resetting the CRM strategy.

Suggested Readings:

1. **Alok Kumar Rai**, Customer Relationship Management Concept & Cases, Prentice Hall of India Private Limited, New Delhi. 2011.
2. **S. Shanmugasundaram**, Customer Relationship Management, Prentice Hall of India Private Limited, New Delhi, 2008.
3. **Kaushik Mukherjee**, Customer Relationship Management, Prentice Hall of India Private Limited, New Delhi, 2008.
4. **Jagdish Seth, et al**, Customer Relationship Management.
5. **V. Kumar & Werner J.**, Customer Relationship Management, Willey India, 2008.
6. **Balasubramaniyan, K.**, Essence of Customer Relationship Management, Learn Tech Press.
7. **M. Peeru Mohamed** – CRM – Vikas.