

St. Joseph's College of Commerce

An Autonomous Institution affiliated to Bangalore University
A Minority Jesuit Institution for University Studies in
B.Com/ B.Com Travel & Tourism/BBM/ M.Com/MIB
Dedicated to Excellence with Relevance

St. Joseph's College, Bangalore was established in 1882 by the French Missionary Fathers for the purpose of imparting higher education. In 1937, the management of the College was handed over to the Jesuits, a world wide Religious order going by the name 'Society of Jesus'. The college and its sister institutions are now managed by the Bangalore Jesuit Educational Society (Regd). A department of Commerce was established in the College in 1949. In 1972, this department became an independent college by the name St Joseph's College of Commerce.

Since its inception as an independent institution, the College has shown growth and progress in academics, co-curricular and extra - curricular activities. Besides, there has been a constant effort made by the College to acquire excellence in every aspect of good education. Currently it stands re-accredited to the National Assessment and Accreditation Council (NAAC) with an 'A' grade. In February 2010, the College was recognised by the UGC as a "College with Potential for Excellence".

The College aims at the integral formation of its students, helping them to become men and women for others. Though it is a Christian minority institution, the college has been imparting liberal education to the students of all denominations without any discrimination. St. Joseph's College of Commerce is affiliated to Bangalore University and became autonomous in September 2005. The motto of the college is 'Fide et Labore' or 'Faith and Toil' and the college attempts to inculcate the motto in every student through its various courses and programmes.

The College is committed to providing quality education to its students. It offers Bachelor of Commerce and Bachelor of Business

Management, three year Degree Under Graduate programmes, and Master of Commerce and Master of International Business, two year Post Graduate programmes. Highly qualified staff members, excellent infrastructure of the college like spacious classrooms, a good library and computer lab facilities helps to promote academic excellence.

THE DEPARTMENT OF MANAGEMENT

With the world of business constantly changing and a strong base created for technology in the country, it is of utmost importance to augment management talent and resources at all levels. Strategies and goals of any educational institution has to be constantly redefined to keep in pace with the external environment. All this, led to the birth of the BBM department of St. Joseph's College of Commerce in the year 2004-2005. Within a short period of time, the department has emerged as a promising institute in the field of management studies at the undergraduate level. This department aims at motivating students to take up higher studies in management, so that they may blossom into effective entrepreneurs who would not be afraid of taking risk, or teachers and researchers who would contribute positively towards the betterment of the society or to take up consultation to help business units leverage on management knowledge.

OBJECTIVES OF THE COURSE: (BBM)

1. To impart knowledge to students in functional areas of business so that they may pursue careers in management and excel in different fields of management.
2. To incorporate extensively - along with theoretical knowledge sharing - various skills (viz., Presentations, rapid reading, geo political awareness, time management) needed for managerial effectiveness
3. To promote knowledge through research - both applied and conceptual relevant to management

4. To enhance the decision – making skills and administrative competence of students
5. To motivate students to apply management techniques to new and innovative areas of management

I. ELIGIBILITY FOR ADMISSION :

Candidates who have completed the Two year Pre – University course of Karnataka State or its equivalent are eligible for admission into this course.

II. DURATION OF THE COURSE:

The course of study is 3 years of Six Semester. A candidate shall complete his/her degree within six (6) academic years from the date of his/her admission to the first semester.

III. MEDIUM OF INSTRUCTION:

The medium of instruction shall be English.

IV. ATTENDANCE:

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

V. COURSE MATRIX:

Refer page no 8-9

VI. TEACHING AND EVALUATION:

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

VII. CONTINUOUS INTERNAL ASSESSMENT AND SUBMISSION:

CONTINUOUS INTERNAL ASSESSMENT (CIA):

Internal assessment for each course is continuous, and dates for each test are notified well in advance. The HOD of each department coordinates the Internal Assessment procedure. The Continuous Internal Assessment test commences after 3 weeks from the start of the semester. All answer scripts of CIA are returned to the students.

CIA consists of the following:

Sl.No.	Internal Assessment for 50 Marks	Weightage
1.	Unit Test/Snap Test/ Surprise Test/Quiz	10 marks
2.	Assignment/Presentation/Project/ Research article/Seminar*	10 marks
3.	Written Test: There is one mid-term test of 90 minutes in each subject per semester.	30 marks

NOTE:

The student has to appear for all the components of the Continuous Internal Assessment.

*For sports students 10 marks of the C.I.A. will be evaluated by the Director of sports.

Each Teaching faculty is required to maintain a record of the Continuous internal Assessment marks and make entries of the same in the ERP software.

VIII. END SEMESTER EXAMINATION:

The End Semester Examination will be conducted at the end of each semester. The duration and maximum marks for the End Semester Examination is 3 hours and for 100 marks. At the time of publishing the results the weightage will be out of a maximum of 50 marks.

IX. MINIMUM FOR A PASS:

An UG student has to get a minimum of 40% marks in each subject in the ESE and 40% aggregate. The aggregate for a pass in each subject is 40% which includes CIA & ESE. The minimum CGPA to qualify for the BBM degree is 2.00 and a pass in all subjects.

X. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

GRADING SYSTEM

The modalities and operational details of the Grading/ credit system are as follows.

1. Papers are marked in the conventional way for 100 marks.
2. The Percentage obtained by a student is multiplied by the standard grade to obtain the Product.
3. The Total of the Products of all the subjects is divided by the total of all the Credits. This gives the average grade point.

4. For the sake of more common understanding the weighted average is then converted into grades as follows:

THE GRADE CHART

Percentage	Grade	Grade Points	Interpretation	Nomenclature
80 & above	O	6	Distinction	First Class with Distinction
70 - 79	A+	5	Excellent	First Class
60 - 69	A	4	Good	First Class
50 - 59	B	3	Average	Second Class
40 - 49	C	2	Satisfactory	Pass Class
Below 40	RA	0	To Re-Appear	Fail

Total Points = Credits × Grade obtained.

CGPA = Total Grade Points ÷ Total Credits.

The Minimum CGPA to qualify for the BBM degree is **2.00** and a **pass in all subjects.**

XI. PATTERN OF QUESTION PAPER:

Question Paper Pattern: (3 Hours duration, Max. Marks: 100)

Section-A	Conceptual /Multiple Choice /Objective Type	2 marks × 10 questions	20 Marks
Section-B	Analytical Questions	5 marks × 4 questions	20 Marks
Section -C	Essay Questions	15 marks × 3 questions	45 Marks
Section -D	Compulsory question/ Case study	15 marks × 1 questions	15 Marks
		Total	100 Marks

XII. REVALUATION, RETOTALING and IMPROVEMENT:

There is provision for **Revaluation, Re-totalling and Improvement** within two weeks of the publication of the results.

Revaluation: Only a student who has scored a minimum of 25% marks in the ESE is eligible to apply for **revaluation**. The application has to be submitted to the office of the COE within 3 weeks of the publication of the semester results. Fifty percent of the fee will be refunded to the candidate if the candidate on revaluation obtains fifteen or more marks than what was scored in the previous exam. If the student scores more than twenty additional marks on revaluation, the entire fee will be returned. An External Examiner who was not part of the Board of Examiners for the regular valuation will value such papers. After revaluation, the **higher of the two marks** shall be awarded to the student.

Re Totaling: There is also provision for **re-totalling** of marks if the application is made within 3 weeks of the publication of results with the prescribed fee.

Provision for Improvement: A candidate, who desires to improve his /her End Semester Examination marks, has to first withdraw his/her original End Semester Examination marks. The student will be awarded whatever marks he/she obtains in the later appearance even if they are less than the marks awarded previously.

XIII. SUBJECTS OF STUDY

A candidate for the BBM degree course shall seek to study the subjects shown under course structure.

BBM - COURSE STRUCTURE
SEMESTER SCHEME OF EXAMINATION
CORE SUBJECTS
SEMESTER - V

Subject Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks
			CIA	ESE	
M111501	Income Tax - I	04	50	50	100
M111502	Accounting for Management Decisions	05	50	50	100
M113 503	International Business	03	50	50	100
M111504	Operations Research	04	50	50	100
	Elective - Paper I	04	50	50	100
	Elective - Paper II	04	50	50	100
	Total	24	300	300	600

SEMESTER - VI

Subject Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks
			CIA	ESE	
M111601	Income Tax - II	04	50	50	100
M111602	Management Accounting	04	50	50	100
M111603	Entrepreneurship Development	04	50	50	100
M111604	Strategic Management	03	50	50	100
	Elective - Paper III	04	50	50	100
	Elective - Paper IV	04	50	50	100
	Total	23	300	300	600

CIA - Continuous Internal Assessment

ESE - End Semester Exam

GROUP OF ELECTIVES

ELECTIVE – I: ACCOUNTING

- Paper I ACC 505 Accounting & Information Systems
- Paper II ACC 506 Advanced Financial Accounting
- Paper III ACC 605 Auditing
- Paper IV ACC 606 Accounts of Other Companies

ELECTIVE – II: FINANCE

- Paper I FIN 505 International Finance
- Paper II FIN 506 Advanced Financial Management
- Paper III FIN 605 Security Analysis and Portfolio Management
- Paper IV FIN 606 Tax Planning for Business Decisions

ELECTIVE – III: MARKETING MANAGEMENT

- Paper I MKT 505 Creative Advertising and Media Management
- Paper II MKT 506 Consumer Behaviour
- Paper III MKT 605 International Marketing
- Paper IV MKT 606 Retail and Logistic Management

ELECTIVE – IV: HUMAN RESOURCE MANAGEMENT

- Paper I HRM 505 Employee Relations Management
- Paper II HRM 506 Human Resource Development
- Paper III HRM 605 Creative Leadership
- Paper IV HRM 606 International Human Resource Management

SEMESTER - V
M111501: INCOME TAX - I

Objective:

To expose the students to the various important provisions of Income Tax Act relating to computation of Income of individual assessee only.

Module 1: Introduction **6 Hrs**

Brief history of Income Tax – Legal Frame work – Cannons of Taxation – Finance Bill – Scheme of Income Tax.

Definition: Assessee – Person – Assessment Year – Previous Year – Income – Gross Total Income – Total Income

Module 2 - Residential Status & Incidence Of Tax **2Hrs**

Residential status- Resident – Ordinary & Not ordinary and Non-Resident of individual with incidence of tax – HUF & company – Residential status only.

Module 3: Revenue And Capital Items **8 Hrs**

Revenue and Capital (a) Receipts, (b) Expenditure and (c) Losses.

Module 4: Exempted Incomes U/S 10 **12Hrs**

(Restricted to Individual Assessee) Fully exempted and partly exempted incomes – Including problems on House Rent Allowance – Leave Encashment – Commutation of Pension – Death-cum-Retirement benefits – Gratuity – compensation received on termination of the service.

Agricultural Income (including integration of Agricultural Income with Non- Agriculture Income).

Module 5: Income From Salary **20 Hrs**

Income from Salary – Features of Salary Income – Basic Salary – Allowance – Types – Perquisites – Types section 89(1) – Tax Rebate U/S 88 – Problems.

Module 6: Income from House Property

12 Hrs

Introduction – Annual value under different situations (self occupied – let out – partly self occupied partly let out – portion wise and time wise) – deductions (u/s 24) – problems.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Form No. 49A (PAN) and 49B.
2. Filing of Income Tax Returns.
3. List of enclosures to be made along with IT returns (with reference to salary & H.P).
4. Preparation of Form-16.
5. Computation of Income Tax and the Slab Rates.
6. Computation of Gratuity.
7. Chart on perquisites.
8. List of enclosures to be made along with IT returns (with reference to salary and house property incomes)

Books for Reference:

- ❖ *B. B. Lal: Direct Taxes, Konark Publisher (P) Ltd.*
- ❖ *Bhagwathi Prasad: Direct Taxes – Law and Practice, WishwaPrakashana.*
- ❖ *DinakarPagare: Law and Practice of Income Tax, Sultan Chand & Sons.*
- ❖ *Dr.GirishAhuja&Dr. Ravi Gupta: Income Tax.*
- ❖ *Dr.Mehrotra&Dr.Goyal: Direct Taxes – Law and Practice, SahityaBhavan Publication.*
- ❖ *Dr.Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann Publication.*
- ❖ *Gaur &Narang: Income Tax.*

SEMESTER - V
M1 11 502 ACCOUNTING FOR MANAGEMENT
DECISIONS

Objective:

To emphasize on application of theoretical knowledge and help managers in decision making.

Module 1 - Budgetary Control **15 Hrs**

Meaning - Budget - Budgetary control and Budgeting - Need - Objectives and Functions - Advantages and Limitations - Requirements of a good Budgeting system - Process involved in Preliminaries for operation of Budgetary Control - Classification - Preparation of cash and flexible budget only

Module 2 - Marginal Costing **20 Hrs**

Meaning of Marginal Cost - Meaning of Marginal Costing - Distinction between Absorption Costing and Marginal Costing - Cost Volume Profit Analysis - Break even Analysis - Break even Chart - Profit Volume Ratio - Margin of Safety - Limiting Factor

Module 3- Tactical Decision Making **20 Hrs**

Short term and Long term Decision Making - Parameters in Decision Making - Quantitative and Qualitative Factors to be considered - Fixation of selling price - Make or Buy Decision - Utilizing spare capacity - Product Mix Decision- Adding or Dropping a Product Line - Plant Shut Down Decisions

Module 4-Relevant Costing **15 Hrs**

Analysis of Relevant Costs with other concepts

Module 5 -Neo Concepts in Decision Making **5 Hrs**

Activity Based Costing - Cost object - Cost Driver - Steps in Activity based Costing - Uses and Criticisms of Activity Based Costing

Life Cycle Costing - Product Life Cycle - Life cycle costs - Benefits of Life cycle Costing

Target Costing – Meaning – Process involved in Target Costing – Value engineering Review in Target Costing

Kaizen Costing - Meaning – Relevance

Balance Score Card – Perspectives involved in Balance Score Card

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Prepare a cash budget for your home, as if you are the only earning member of the family.
2. Prepare an expenditure budget for the year, to be submitted to your parents, asking him how much he should fund you for your III B.B.M year studies in Bangalore, as if you are staying in a paying guest accommodation.
3. Classifying various expenditures of six public sectors and six nongovernmental organizations into relevant cost and irrelevant cost.
4. List the areas in which Activity Based information is used for decision making.
5. Make a comparative study of Marginal Costing and absorption costing of two different industries and find out their pattern of calculation of profits.
6. List various activity areas of a large scale manufacturing unit and identify their cost drivers.

Books for Reference:

- ❖ *Khan & Jain, Management Accounting, Mc. Graw Hill*
- ❖ *I.M Pandey, Management Accounting, Vikas Publishers*
- ❖ *Homgren, Sundem, Stratton, Introduction to Management Accounting, Pearson*
- ❖ *Education*
- ❖ *S.N. Maheshwari, Management Accounting, Sulthan Chand & Sons*
- ❖ *M.N. Arora, Management Accounting, Himalaya Publishers.*

SEMESTER - V

M1 13 503: INTERNATIONAL BUSINESS

Objective:

To familiarize the students about the role, importance and the impact of international business on the functioning of a country.

Module 1 - International Business

8 Hrs

Nature of International Business- Evolution of International Business- Reasons and stages of Internationalization – Approaches and theories of International Business-Mercantilism, theory of absolute cost advantage, comparative cost advantage theory, product life cycle theory, Porter's National Competitive Advantage theory, Global strategic rivalry theory- Advantages and problems of International Business.

Module 2 - Modes of Entering International Business

9 Hrs

International Business Analysis- Decision factors and modes of entry- Exporting: indirect exports, direct exports, intra corporate transfers- Licensing & Franchising –Special modes: contract manufacturing, Business Process Outsourcing, management contracts, turnkey projects- FDI without alliances: Greenfield strategy- FDI with alliances: mergers & acquisitions, joint ventures, functional alliances- Breaking up of alliances- Managing conflicting situations- Comparisons of different modes of entry.

Module 3- Globalization

6 Hrs

Meaning- Definition and Features- Globalization process- drivers of Globalization- markets, production, investment and technology globalization- advantages and disadvantages- methods and essential conditions of globalization- globalization and India.

Module 4 - MNCS and International Business

7 Hrs

Definitions, concepts & characteristics – Indian companies- MNC- Global- International Corporations and TNC- Reasons for domestic

companies to become global-Factors contributing to growth of MNC's
- Organizational design and structure of MNCs- Organizational transformations- merits and demerits- Control over MNCs- Strategic management of MNCs-Virtual International Business.

Module 5 - International Marketing **9 Hrs**

Introduction to International Marketing- Standardization v/s customization(merits and demerits) - International marketing mix- Product: product development stages, international product life cycle, branding & packaging(decisions & strategies)- Pricing: decisions & policies, factors affecting international pricing, elements of export price structure, price quotations, dumping & counter trade (types)- Distribution channels- Promotion- International marketing strategies in different stages of product life cycle- ethical issues in International Marketing.

Module 6 - Foreign Trade (Indian Perspective) **6 Hrs**

Export and Import procedures- Financing techniques for export & import- ECGC and EXIM Bank- functions and roles.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. List at least 3 MNCs operating in India along with products/ services they offer.
2. List latest news affecting India through WTO, World Bank, IMF etc.
3. Collect and paste any two documents used in Export trade.
4. Chart in different currencies of different countries.
5. Tabulate one month data of foreign exchange rate of at least two currencies.
6. Chart the features of any two schemes of export promotion councils.

7. Collect the data on foreign direct investment in India during one particular month.
8. Collect data on latest news relating to the promotion of MNCs in India.
9. The BOP of a country may be obtained and may be converted into the currency of another country.
10. Collect information regarding the various export promotion institutes and the various schemes offered by them.

Books for Reference:

- ❖ *Balla: International Business.*
- ❖ *Francis Cherunilam: International Business Environment.*
- ❖ *K. Ashwathappa: International Business.*
- ❖ *Kindle Berger: International Economics.*
- ❖ *SubbuRao: International Business.*
- ❖ *Vemlerpasstra& Ravi Sarthy: International Marketing.*

SEMESTER - V
M1 11 504: OPERATIONS RESEARCH

Objective:

To provide a good foundation in the mathematics of Operation Research and appreciation of its potential application. To enable student to grasp the importance of conversion of business problems into mathematical problems and its application in business.

Module 1 - Introduction to Operation Research **4 Hrs**

Definitions – Scope - OR Models - Nature - Limitations - Applications.

Module 2 - Introduction to Linear Programming **12 Hrs**

Basic Concepts, Construction of Linear Programme Model, Problems on Formulations, Graphical Solutions, Solution of Maximization and Minimization Problems (Simple Problems).

Module 3 - Simplex Method **12Hrs**

Introduction, Simplex method, Maximization and Minimization Problems, Slack, surplus and artificial variables, Big M method, Duality.

Module 4 - The Transportation Problem **10Hrs**

Introduction to Transportation Model, Methods of finding out initial solution- NWCR, LCM, Vogel's Approximation method, Test for Optimality- MODI method.

Module 5- The Assignment Problem **8 Hrs**

Introduction, Methods of solving Assignment Problem- Enumeration, Simplex and Transportation (theoretical) Hungarian Method in detail.

Module 6- Pert/Cpm **8 Hrs**

Introduction – Network Analysis – Guidelines for construction of network diagram – Deterministic Time Estimates – Developing a Project Network – Project Duration & Critical Path - Forward Pass

– Backward Pass – Float – Probabilistic Time Estimates – Difference between PERT & CPM.

Module 7- Decision theory and Decision Tree **6Hrs**

Basic concepts- Types of decision making environments – decision making under uncertainty (Problems)- Decision tree analysis

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Supply chain applications
2. Job assignment
3. Drawing network diagram for a project and identify the critical path.
4. Computation of earliest expected time and latest allowable time for events in a project.

Books for Reference:

- ❖ *Budnik, Frank S Dennis Mcleavey& Richard Mojena: Principles of Operation Research, AIT BS, New Delhi.*
- ❖ *Gould F J: Introduction to Management Science, Englewood Cliffs N J Prentice Hall.*
- ❖ *Kalavathy S: Operation Research, Vikas Pub Co.*
- ❖ *Naray J K: Operation Research, Theory and applications, McMillan, New Delhi.*
- ❖ *Richard, I. Levin & Charles A. Kirkpatrick: Quantitative Approaches to Management,*
- ❖ *McGraw Hill, Kogakusha Ltd.*
- ❖ *Sharma J K: Operation Research, Theory and Applications, McMillan, New Delhi.*
- ❖ *Srivastava V. K. etal: Quantitative Techniques for Managerial Decision Making, Wiley Eastern Ltd.*
- ❖ *TahaHamdy: Operations Research, Prentice Hall of India.*

SEMESTER - V
ELECTIVE - I: ACCOUNTS

Objective:

The objective of this Elective is to familiarize the students with the use of different software packages in the areas of Financial, Cost and Management Accounting. Students will also be exposed to Principles and Practices of Auditing, and Advanced Accounting issues as well as recent developments in accounting practices.

PAPER - I

ACC 505: ACCOUNTING AND INFORMATION SYSTEMS

Module 1 - Information Systems **8 Hrs**

System - What Is A System - Definition - Characteristics - Elements - Information System - Definition - Components - Type of Information Systems in Business - Accounting Information System.

Module 2 - Information System Audit **05 Hrs**

Basic Idea of Information Audit - Difference with the Traditional Concepts of Audit - Conduct and Application of Information System Audit in Internet Environment

Module 3 - Introduction To E-Commerce **10 Hrs**

What is E-Commerce - Types - Role of Ecommerce - Conceptual Framework - Electronic Fund Transfer - Electronic Data Interchange - Electronic Data Interchange in Action - Benefits - EDI Users and Types of Activities.

Module 4 - Security & Control Issues In Information Systems
12Hrs

Why Security is required? Types of Securities - Firewall - Proxy Server - Cryptography - Electronic Records - Digital Signatures - Digital Certificates - Secure Electronic Transaction.

Module 5- : Financial A/C System & Software Packages 25 Hrs

Financial Transactions - Books of Original Entry – Ledger - Trial Balance - Financial Statements - Profit & Loss Accounts and Balance Sheet. Practical knowledge of Tally Version 9.0.

Concept of Fund Flow - Cash Flow Statement and Financial Ratios -Interpretation and Analysis - Use of Software Package to obtain such results.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Record all Practicals conducted in the class.

Books for Reference:

- ❖ *Accounting Softwares: Tally, Miracle, Tata Exe. etc.*
- ❖ *Edwards, Ward, & Bytheway: The Essence of Information Systems.*
- ❖ *Garg & Srinivasan: Work Book on Systems Analysis and Design.*
- ❖ *Goyal: Management Information Systems.*
- ❖ *Timothy J. O'Leary: Microsoft office 2000.*
- ❖ *Yeats: System Analysis and Design.*

PAPER - II

ACC 506: ADVANCED FINANCIAL ACCOUNTING

Module 1 - Holding Company

20 Hrs

Introduction -types of control – legal definition-preparation of accounts – financial year of Holding company and its subsidiary -Rules for preparation of Consolidated Balance Sheet – investments in the subsidiary company – minority interest – cost of control -goodwill or Capital Reserve – Capital Profits – Revenue Profits -Inter company transactions – goods sold on credit – Debtors – Bills Receivable – Creditors – Bills Payable -contingent liabilities – inter company unrealized profits – Revaluation of Assets and Liabilities -dividends – Bonus issue.

Module 2 - Human Resource Accounting **15 Hrs**

Need and Development – Concept of Human Resource Accounting – Valuation of Human Resources – Recording and Disclosure in Financial Statements – Importance of Human Resource Accounting – Objections Against Human Resource Accounting – Human Resource Accounting in India.

Module 3 - Accounting for Price Level Changes **15 Hrs**

Price Level Accounting – Inflation Accounting – Limitations of Conventional Financial Statements – Methods of Accounting for Changing Prices – Presentation of Price Level Adjusted Accounts – USA and Price Level Accounting – India and Price Level Accounting.

Module 4 - Social Cost Benefit Analysis **5 Hrs**

Concept of Social Cost Benefit – Measurement of Social Cost Benefit – Social accounting – Reporting of social cost benefiting information – Social cost and benefit analysis in India.

Module 5 - Recent Development in Accounting **5 Hrs**

Value added statement – Economic value added – Environmental accounting – Brand accounting – Brand Valuation.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Give a list of companies practicing human resource accounting.
2. Collect economic value added statement of any two companies.
3. Give the parameters to be considered in environmental accounting.
4. Collecting the final accounts of a Public Limited Company and Commenting on the liquidity and profitability.
5. Apply important ratios to analyze the Company's Balance Sheet.

Books for Reference:

- ❖ *Chakraborty: Advanced Accountancy, Navbharathi Publishing Company, Calcutta.*
- ❖ *M. C. Sukla & T S Grewal: Corporate Accounting, Chand & Co.*
- ❖ *Mukerjee & Hanif: Modern Accountancy, TMH.*
- ❖ *R. L. Gupta & Radhaswamy: Advanced Accountancy, Sultan Chand & Sons.*
- ❖ *S. N. Maheshwari & S. K. Maheshwari: Advanced Accountancy.*
- ❖ *S. P. Jain & Narang: Advanced Accounts, Kalyani Publishers.*
- ❖ *S. P. Iyengar: Advanced Accounting, Sultan Chand & Sons.*

SEMESTER - V
ELECTIVE - II: FINANCE

Objective:

To familiarize the students with various crucial factors to be considered while managing finance of a concerns. To understand international finance, their markets, instruments, its risk and working, to understand mergers and acquisitions, to expose students towards various financial and taxation policies in management, to educate the students to construct a portfolio.

PAPER - I

FIN 505: INTERNATIONAL FINANCE

Module 1 - Introduction to International Finance **12 Hrs**

Meaning & Issues involved - Domestic Currency and Foreign Currency - Exchange Rate - Direct Quote - Indirect Quote - American Term and European Term - Bid and Ask - Two Way Quote: Cross Rate - Spot Rate - Forward Rate - Appreciation and Depreciation - Swap Point.

Module 2 - Derivatives **12 Hrs**

Meaning of Derivative Contract - Future Contract - Forward Contracts - Option Contracts - Swaps - Need for Derivative Market - Pricing of Futures - Opting for Options - Take off To Strategies - Strategy and Option Valuation.

Module 3 - International Financial Markets **10 Hrs**

FII - Regulations governing FII in India - FDI: Meaning - Advantages & Disadvantages - GDR and ADR: Meaning & Evaluation - Issue structure of GDR/ADR.

Module 4 - International Risk Management **12Hrs**

Political - Commercial - Exchange Control Restrictions on Remittance different Tax Systems - Exchange Rate Fluctuations -

Risk of Non Payment – Managing Risk – Tools and Money Market Hedge – Arbitrage Process.

Module 5- : Investment Appraisal and Funding

14 Hrs

Overseas Investment Appraisal and Funding – Computing NPV – Evaluation from Project’s Point of View and Investor - Parent Point of view – Considerations Governing financing.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Prepare an international project report.
2. Draft a chart describing the working of ADR and GDR.
3. Make a list of major players in derivatives.
4. List out the innovative derivatives instruments.

Books for Reference:

- ❖ *Balachandran: Foreign Exchange.*
- ❖ *Chowdery: Finance of Foreign Exchange.*
- ❖ *Chowdery: Finance of Foreign Trade and Foreign Exchange.*
- ❖ *K. V. Venkataraman: Finance of Foreign Trade & Foreign Exchange.*
- ❖ *Kovvry: Cost and Management Accounting.*
- ❖ *M. Y. Khan & P. K. Jain: Cost Accounting and Financial Management.*
- ❖ *M. Y. Khan & P. K. Jain: Management Accounting and Financial Analysis.*
- ❖ *Mittal: International Rate Foreign Exchange Tariff Policy.*
- ❖ *Srivastava: International Finance.*
- ❖ *V. Patabhi Ram & S. D. Bala: Management Accounting and Financial Analysis.*

PAPER - II

FIN 506: ADVANCED FINANCIAL MANAGEMENT

Module 1 - Investment Decision and Risk Analysis **15 Hrs**

- Cash Flow: Concept and measurement.
- Risk Analysis: Probability approach, expected values, standard deviation, sensitivity analysis, decision tree analysis.
- Capital budgeting under inflation

Module 2 - Mergers And Acquisition **20 Hrs**

Meaning - Valuation models - Asset based valuation - Earning or Dividend based valuation - CAPM- Valuation based on NPV of free cash flows - Cost & Gains of Merger - Financial evaluation of merger.

Module 3 - Corporate Valuation **10 Hrs**

Meaning of business valuation - Approaches to valuation of shares & business - Market value added - Economic value added - Asset Backing Method - Book value - Market Value - Liquidating value - Earnings/yield method - Accounting Profits - Valuation of brand and intangible assets.

Module 4 - Project Finance (Theory Only) **15 Hrs**

Meaning - Project cycles - Varieties of projects - Project report contents - Industry analysis - Market financial projections - Plant and process technology - Social cost benefit analysis and SWOT - Project appraisal - Financial - Technical - Economic feasibilities and managerial competence - Project finance - Types of financing.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Formulation of financial policies
2. Case analysis of some live mergers reported in business magazines

3. Preparation of small project report covering all components
4. List out companies of recent mergers from past 3 years. (Indian and International)

Books for Reference:

- ❖ *Gitman: Principles of Managerial Finance.*
- ❖ *I. M. Pandey: Financial Management.*
- ❖ *James & Van Horne: Financial Management.*
- ❖ *Khan & Jain: Financial Management.*
- ❖ *Kovvury: Cost and Management Accounting.*
- ❖ *M. Y. Khan & P. K. Jain: Cost Accounting and Financial Management.*
- ❖ *M. Y. Khan & P. K. Jain: Management Accounting and Financial Analysis.*
- ❖ *Prasanna Chandra: Financial Management.*
- ❖ *S. N. Maheshwari: Financial Management Principles and Practices.*
- ❖ *Sharma & Shashi Gupta: Financial Management.*
- ❖ *V. Pattabhi Ram & S. D. Bala: Management Accounting and Financial Analysis.*

SEMESTER - V
ELECTIVE - III: MARKETING MANAGEMENT

Objective:

The Marketing elective course helps to evolve a student's creative thinking process and analyze various emerging trends of marketplace realities from a domestic and global perspective. Marketing Management drives the company's vision, mission and strategic planning. With this changing dimension, the marketing elective has been designed to familiarize the student with four vital dimensions of the marketing scenario. They are Creative Advertising and Media Management, Consumer Behaviour, International Marketing, and Retail and logistics management.

PAPER - I

MKT 505: CREATIVE ADVERTISING AND MEDIA MANAGEMENT

Module 1 - Introduction To Advertising **12 Hrs**

History of advertising, Advertising purpose and functions; Economic, social and ethical aspects of advertising. Advertising as a marketing tool Types of Advertising Reasons (Pros) for advertising, Criticism of advertising. Advertising as a communication process.

Module 2 - Advertising And Campaign Planning **10 Hrs**

Marketing strategy and situation analysis; Advertising plan; Advertising objectives; DAGMAR approach; Advertising campaign planning process.

Module 3 - Creative Strategy & Advertising Budget **14 Hrs**

The art of copywriting; Advertising Copy Testing; Creativity in communication; Motivational approaches; Types of appeals used in advertising; Advertising Budget Process.

Module 4 - Advertising Media Strategy **14 Hrs**

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

Module 5- Choosing the Right Agency

12 Hrs

Role of agencies – Types and functions of ad agencies, client agency relationship; selection and coordination of advertising agency.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Draft a print ad copy with appropriate punch lines for an upcoming jewellery product.
2. Design effective criteria for choosing an endorser for a new entrant product of potato chips. Discuss the importance of each in evaluation of potential candidates and how you would make the final decision.
3. Draft a questionnaire for an Italian ice cream outlet to analyze its customer feed back.
4. Analyze ambush marketing from any Recent Indian scenario and present the case study.
5. Visit an ad agency and analyze its functions and other working details.
6. Select any two print ads aimed at consumers that have recently run, one that you consider as good and another as bad. Write a one-page assessment on each justifying your assessment.

Books for Reference:

- ❖ *Bowee, Hill, Dowell, Wood: Advertising Excellence.*
- ❖ *Chunawalla & K. C. Sethia: Foundations of Advertising, Theory and Practice, Himalaya Publishing House.*
- ❖ *David Ogilvy: Ogilvy on Advertising, Prion Publications, London.*
- ❖ *Kazmi S.H. & Satish Batra: Advertising and Sales Promotion.*
- ❖ *Mahendra Mohan: Advertising Management, Concepts and cases; Tata McGraw Publishing Co. Ltd. New Delhi.*
- ❖ *Rajeev Batra, John E Myers, David Aaker: Advertising Management, Fifth Edition, Pearson Education.*

PAPER - II
MKT 506: CONSUMER BEHAVIOUR

Module 1 - Introduction **10 Hrs**

Definition and scope – Consumer and customer – Disciplines involved in the study of consumer behaviour – Necessity of studying consumer behaviour – Consumer behaviour application in marketing – Trends in consumer behaviour – Market segmentation and consumer behaviour – VALS psychographic segmentation.

Module 2 - The External Environment **10 Hrs**

Factors influencing consumer behaviour – Consumer & cultural influences – Sub-cultural and cross cultural influences – Social class influences and consumer behaviour – Group dynamics and consumer reference groups – Household decision making and family influences.

Module 3 - Individual Determinants Of Consumer Behaviour **18 Hrs**

Needs – Goals and motives of consumers – Other Theories of Motivation i.e., Marshallian's – Freud's – Herzberg's – Maslow's hierarchy of needs – Personality and self concept – Self concept theory – Psycho analytic theory – Neo Freudian theory – Trait theory of personality.

Perception: Factors and process – Components of consumer learning – Mechanisms of learning – Consumer memory – Consumer information processing – Nature of consumer attitudes – Components of attitudes – Hierarchy of effects – Attitude formation and change.

Module 4 - Consumer Decision Making Process **10 Hrs**

Stages in consumer decision process – Types of decision making – Post purchase behaviour – Personal influence and opinion leadership – Diffusion of innovations – Adoption process.

Module 5 - Consumer Satisfaction And Consumerism 12 Hrs

Concept of consumer satisfaction: Working towards enhancing consumer satisfaction – Sources of consumer dissatisfaction – Dealing with consumer complaint – Concept of consumerism – Consumerism in India – Reasons for growth of consumerism in India – Consumer Protection Act 1986.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Collect five print ads of products, which are directed at the life style segments. Describe the lifestyle that these ads focus on.
2. Construct a brand personality inventory for two different brands in the same product category. Ask five of your friends to rate each brand on ten different personality dimensions. Do these brand personalities relate to the advertising strategies to differentiate these brands?
3. Mention five examples each of classical conditioning instrumental conditioning and cognitive learning used in advertising.
 - a. Positive re-enforcement
 - b. Negative re-enforcement
4. Interview and report on three male and female consumers and attempt to find out products and situations leading to high involvement and low involvement conditions for them. What are the implications for marketers for influencing such consumers?
5. Prepare a report on the impact on western films on the outlook of urban youth in India. Identify the consumption of two products in different categories that reflect this.
6. Find and describe two ads which are based on affective (emotional) choice and cognitive (intellectual) choice. Why do you think the marketer is adopting this approach and do you think the approach is appropriate?

Books for Reference:

- ❖ *Assael Henry: Consumer Behaviour and Marketing Action; Asian Books (P) Ltd, Thomson Learning, 6th Edition; 2001.*
- ❖ *Blackwell: Consumer Behaviour, 2nd Edition.*
- ❖ *David L. Loudon & Albert J. Bitta: Consumer Behaviour; 4th Edition, Mcgraw Hill Inc., New Delhi, 1993.*
- ❖ *Jay D. Lindquist & M. Joseph Sirgy: Shopper, Buyer and Consumer Behaviour, 2003.*
- ❖ *Leon. G. Schiffman & Leslve Lazer Kanuk: Consumer Behaviour; 6th Edition; Phi, New Delhi, 2000.*
- ❖ *Satish K Batra & SHH Kazmi: Consumer Behaviour, Text and Cases.*
- ❖ *Schiffman: Consumer Behaviour.*
- ❖ *Sontakki: Consumer Behaviour, 2nd Edition.*
- ❖ *Suja R. Nair: Consumer Behaviour in Indian Perspective First Edition, Himalaya Publishing House, Mumbai, 2003.*

SEMESTER - V
ELECTIVE - IV: HUMAN RESOURCE
MANAGEMENT

Objective:

The objective of the course is to give complete knowledge about HR related concepts and practices like Employee Relations Management, Human Resource Development and International HRM. It also helps students to understand the role played by an effective leader in an organisation.

PAPER - I

HRM 505: EMPLOYEE RELATIONS MANAGEMENT

Module 1 - Introduction **8 Hrs**

Concepts of Labour Welfare & Social Security – Types of Welfare Activities – Statutory and non-statutory – Growth of Labour Welfare & Social Security in India.

Module 2 - Compensation Management **10 Hrs**

Meaning – Objectives – Compensation planning – Concepts of compensation – Importance of an ideal compensation plan – Recent trends in compensation management.

Module 3 - Occupational Hazards – Industrial Health & Safety **12 Hrs**

Accidents: Types – Causes & Prevention of accidents.

Safety: Need for safety – Measures – Supervisors role in safety.

Health: Physical health & Mental health – Problems and remedies – Noise control.

Job stress: Meaning – Understanding stress and its consequences – Potential sources of stress – stress consequences – Physiological psychological and behavioural symptoms – Stress Management strategies.

Occupational diseases: Alcoholism and drug abuse – Violence in the work place

Module 4 - Participative Management **10 Hrs**

Participative Management – Importance – Scope and ways of Participation – empowerment – Self directed teams.

Module 5- Counselling **10 Hrs**

Meaning of counselling – Manager as a counsellor – Conditions for counselling – Counsellor's relation with the Counselee –Principles of personal counselling – Cordial relationship – Mutual recognition – Respect and congruence – Empathy – Types of problems for counselling.

Module 6- Industrial Relations **10 Hrs**

Definitions - Nature – Industrial disputes – Causes for disputes – Ways of settling disputes – Labour legislations – Laws relating to social security and working conditions.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Learn the procedure involved in settling industrial disputes by visiting an organization. Write a report.
2. Report on how an industrial dispute was settled in a particular organization.
3. Make a study of the Labour Welfare and Social Security Measures in any organisation.
4. Make a case study of workers collaboration & participation in management of a particular company.

Books for Reference:

- ❖ *Bhagdiwall-Flippo: Personnel Management and Industrial Relations.*
- ❖ *Biswanth Ghosh: Personnel Management and Industrial Relations.*

- ❖ Davar: *Personnel management and Industrial Relations.*
- ❖ George Bohlander, (et al): *Managing Human Resources, Thomson, South Western.*
- ❖ Ian Beardwell and Len Holden, *Human Resource Management – A Contemporary Perspective.*
- ❖ Johnson: *Introduction to Industrial Relations.*
- ❖ Louis R. Gomez – Mejia,(et al): *Managing Human Resources, Person Education.*
- ❖ Memoria C B: *Dynamics of Industrial Relations in India.*
- ❖ Peter Ward: *360 Degree Feedback, Jaico Publishing House.*
- ❖ Raymend A. Noe, etal. *Human Resource Management – Gaining Competitive Advantage, Irwin McGraw Hill.*
- ❖ Sharma. A. M.: *Industrial Relations.*

PAPER - II

HRM 506: HUMAN RESOURCE DEVELOPMENT

Module 1 - Human Resource Development

7 Hrs

Introduction to HRD – Recent trends & challenges in HRD – Personality quotient – Emotional quotient/Intelligence – Changing view of Global HRD and the use of computer and the internet (HRIS).

Module 2 - Training And Development

16 Hrs

Orientation and training – Orienting employees – Training process – Training needs analysis – Training techniques – Evaluating training efforts – Methods of training – Sensitivity training – Case study – Role play – Business game – In basket exercise – Designing training program.

Development: Nature and purpose of management development – Managerial on-the-job training – Job rotation and management – Off the job management development techniques – Computerised managerial assessment and development program.

Module 3 - Organisational Development **8 Hrs**

Introduction – Definition and concept – Characteristics – Operational goals of OD – Conditions for OD success – Phases of OD – Techniques of OD – Benefits and limitation – What is a change process? Types of change – Managing resistance.

Module 4 - Managing Quality and Productivity **10 Hrs**

- TQM: Meaning – Definition – Importance – TQM Gurus.
- QC: Meaning – Organisational structure of Quality circles – Merits and Demerits of Quality circles.
- Team Development – Nature of teams and types of teams – Techniques used in building team performance.
- ISO 9000 series – Registration of ISO 9000 – steps for registration.
- Alternative work arrangements.
- Quality of Work Life: Meaning – Specific issues in QWL – QWL and productivity – Strategies for improvement of QWL

Module 5 - Transactional Analysis **12 Hrs**

- Definition – Origins – Philosophy of TA – Goals – What Is TA? 6 Key Concepts – Ego States – Transactions – Cross – Parallel – Ulterior.
- Strokes – Different Types – Negative Strokes – Strokes Economy.
- Life Positions – I am OK You are OK and Others – Its Relevance to Managers – Co Relative with Self-Esteem – Attitudes.

Module 6 - Ethics in HRM **7 Hrs**

Human resource system, human resource management practice and ethical implications, individualism Vs Collectivism in Human resource management practices.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Design a training programme to train (a) Sales person; (b) Machine operator; (c) Accountant.
2. Give examples of use of computer and internet in HRD.
3. Report on alternative work arrangement in any company in the IT Sector.
4. Study the concept of Quality of Work Life in any organisation.

Books for Reference:

- ❖ *Beauchamp Tom L: Ethical Theory and Business, Prentice Hall.*
- ❖ *Jean Marleen: Performance Oriented HRD.*
- ❖ *Mahesh V S: Thresholds of Motivation, Tata Mc Graw Hill.*
- ❖ *Pandey: HRD.*
- ❖ *Rao & T. V. Verma: HRD.*
- ❖ *Rao M G, Mintty B. S. & Rao K. K: Personnel Management – Text & Cases.*
- ❖ *Singh B P & Chabra T N: Personnel Management & Industrial Relations.*
- ❖ *Subba Rao P & Rao V S P: Personnel /HRM: Text, Cases & Games.*

SEMESTER - VI
M111601: INCOME TAX - II

Objective:

To expose the students to the various important provisions of Income Tax Act relating to computation of income of individual assessee only.

Module 1: Profits & Gains of Business or Profession **15 Hrs**

Meaning of business - Profession - Profits of business or profession - Features of assessment of profits and gains - Rules for adjustment of profit and loss account - Depreciation u/s 32.

Problems on business relating to sole trader only and problems on profession relating to Doctor, Advocate and Chartered Accountant.

Module 2: Capital Gains **10 Hrs**

Meaning and kinds of capital asset - Transfer - Transactions not regarded as transfer - Full value of consideration - Cost of acquisition - Cost of improvement - Capital gains exempt from tax - Special cases with reference to self-generated assets, Bonus shares, Right entitlement, Compulsory acquisition -- Exemptions from capital gains u/s 54, 54B, 54D, 54EC, 54F, 54G, 54GA, 54GB. Problems on computation of short term and long term capital gains.

Module 3: Income from Other Sources **10 Hrs**

General income - Specific incomes - Treatment of specific incomes - Deduction of tax at source with respect to interests, winnings, prizes etc. Problems on computation of taxable income from other sources and deduction u/s 57 and amounts expressly disallowed u/s 58.

Module 4: Deductions from Gross Total Income **8 Hrs**

(Provisions relating to individuals only) u/s 80- Deduction in respect of certain payments and deduction in respect of certain incomes.

Module 5: Carry forward and Set off of Losses **2 Hrs**
(Theory only)

Module 6: Tax Liability of Individuals **10 Hrs**
Computation of total taxable income and tax liability of an individual.

Module 7: Income Tax Authorities **5 Hrs**

A brief discussion on

- Income tax officer and powers and functions
- CBDT- powers and functions
- Commissioner of Income Tax- powers and functions
- Types of assessment and rectification of mistakes
- Recovery of tax and refunds

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Chart of capital gains index numbers.
2. Table of rates of TDS.
3. Filing of Income tax returns.
4. List of enclosures for IT returns.
5. Tax planning

Books for Reference:

- ❖ *B. Lal: Direct Taxes, Konark Publisher (P) Ltd.*
- ❖ *Bhagwathi Prasad: Direct Taxes – Law and Practice, WishwaPrakashana.*
- ❖ *DinakarPagare: Law and Practice of Income Tax, Sultan Chand and Sons.*
- ❖ *Dr.GirishAhuja&Dr. Ravi Gupta: Income Tax*
- ❖ *Dr.Mehrotra&Dr.Goyal: Direct Taxes – Law and Practice, SahityaBhavan Publication.*
- ❖ *Dr.Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann Publication.*
- ❖ *Gaur &Narang: Income Tax.*

SEMESTER - VI
BM M111 602: MANAGEMENT ACCOUNTING

Objective:

To analyze the importance of accounting for the management, through analysis and interpretation of financial statements, calculation of ratios and their analysis, preparation of funds flow and cash flow statement with a view to prepare management reports for decision making.

Module - 1: Introduction **5 Hrs**

Meaning – Objectives – Nature and Scope of Management Accounting – Role of Management Accountant – Relationship between Financial Accounting – Cost Accounting and Management Accounting.

Module 2: Financial Statement Analysis **10 Hrs**

Meaning – Types – Meaning and Concept of Financial Analysis – Types of Financial Analysis – Methods of Financial Analysis – Problems on Comparative Statements – Common Size Statements – Trend Analysis.

Module 3: Ratio Analysis **15 Hrs**

Meaning – Importance – Utility of Ratios – Classification of Ratios – Calculation and Interpretation of Ratios – Preparation of Income Statement and Balance Sheet with Ratios.

Module 4: Fund Flow Analysis **13Hrs**

Meaning – Concept of Fund and Funds Flow Statement – Uses and Significance of Funds Flow Statement – Procedure for Preparing FFS – Schedule of Changes in Working Capital – Statement of Sources and Application of Funds

Module 5: Cash Flow Analysis **12Hrs**

Cash Flow Analysis – Meaning and Concept – Comparison between Funds Flow and Cash Flow Statements – Uses and Significance of CFS – Preparation of Cash Flow Statement as Per Accounting Standards.

Module – 6: Management Reporting

5Hrs

Methods of Reporting – Requirements of A Good Report – Kinds of Reports – Principles of Good Reporting System – Drafting of Reports Under Different Situations.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Collect financial statements of any one organization for two years.
2. Calculation of ratios based on the above financial statement: Profitability ratios – Gross Profit Ratio – Net Profit Ratio – ROCE – Current Ratio – Liquid Ratio.
3. Prepare Fund flow/Cash flow statements with imaginary figure as per Accounting Standards.
4. Draft an imaginary Management Report.

Books for Reference:

- ❖ *Dr. S .N. Goyal&Manmohan: Management Accounting.*
- ❖ *Dr. S. N. Maheswari: Management Accounting.*
- ❖ *Foster: Financial Statement Analysis – Pearson.*
- ❖ *J. Batty: Management Accounting.*
- ❖ *Made Gowda: Management Accounting.*
- ❖ *P. N. Reddy &Appanaiah: Essentials of Management Accounting.*
- ❖ *R. S .N. Pillai&Bagavathi: Management Accounting.*
- ❖ *Saxena: Management Accounting.*
- ❖ *Sharma & Gupta: Management Accounting.*

SEMESTER -VI

M111 603: ENTREPRENEURSHIP DEVELOPMENT

Objective:

This course gives an introduction to the basic concepts of enterprise building and equips the students with the skills and competency to create a successful enterprise. It also emphasizes the role and importance of business opportunity identification and assessment - business planning process and funding issues.

Module 1 - Introduction to Entrepreneurship **8 Hrs**

Evolutions of the concept of entrepreneur - Growth of entrepreneurship in India - Role of entrepreneurship in economic development - Types of entrepreneurs - Knowledge entrepreneur - Social entrepreneur - **Women entrepreneurs - Profile and problems** - Recent trends and development - Entrepreneurial competencies

Module 2 - Getting Started **14 Hrs**

Identification and selection of Business Opportunities - Procedures and Formalities for Starting up a venture - Location - Clearances and permits required - Formalities - Licensing and registration procedures - Types of start-up - Challenges and Pit-falls for a new Start up - Why new Ventures Fail - Venture Development Stages.

Module 3 - Financial Aspects, Ownership Structure and Legal Issues **14 Hrs**

Financial Aspects: Sources of Capital - Personal fund - Debt v/s Equity - Bank Loan - Venture Capital - Angel investing.

Ownership Structure: Sole proprietorship - Partnership - Joint venture - Corporations - Franchising. Challenges facing family owned businesses.

Legal Issues Concerning New Ventures: Patents - Copyrights - Trademarks and Bankruptcy.

Module 4 - Preparing the Business Plan (BP) **12 Hrs**

Meaning of Business model, types and purpose.

Meaning and Importance of a BP- Scope and value of a BP-Preparing a BP- Format, presenting, writing and a BP-Financial Aspect-Marketing Aspect-HR aspect-Social Aspect-Technical aspect-Evaluation by potential lenders and investors.

Module 5 - Assistance for Entrepreneurs and Global Opportunities

12 Hrs

Sources of financial and non-financial support for SSI entrepreneurs – Institutional support and taxation benefits – International environment – methods of going International – Entering international marketplace – Types of documents required for Export oriented business.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Convert your business ideas by drafting a business plan and carefully evaluate the possible business opportunities.
2. Prepare a brief case study based on any successful local entrepreneur by analyzing the failures and success factors.
3. List out and analyze the profiles of any three new age Entrepreneurs.
4. Visit the DIC and make list of the various existing institutions supporting Entrepreneurs in Karnataka and analyze the facilities provided by them.
5. Arrange for a guest lecture by an entrepreneur of your choice.
6. Analyze the scope of Angel Investing and Venture Capital in India.

Books for Reference:

- ❖ *Colin Coulson Thomas: The Knowledge Entrepreneur, Kogan Page Publications.*
- ❖ *Donald F. Kuratko & Richard M. Hodgetts: Entrepreneurship Theory Process and Practice, Sixth Edition, Thomson South Western Publications.*
- ❖ *Dr. Sudhir Sharma, Balraj Singh & Sandeep Singh: Entrepreneurship*

- ❖ *Development, Wisdom Publications, New Delhi.*
- ❖ *Government of India: Report of the Committee on Development of Small and Medium Entrepreneurs, 1975.*
- ❖ *Mark. J. Dollinger: Entrepreneurship, Strategies and Resources, Pearson Edition.*
- ❖ *P. C. Jain: Handbook for Entrepreneurs, Entrepreneurship Development of India, Oxford Publications.*
- ❖ *Robert D. Hisrich, Michael P. Peters & Dean A. Shepherd: Entrepreneurship, Sixth edition, Tata McGraw Hill Publications.*
- ❖ *S. S. Khanka: Entrepreneurship Development, S. Chand Publications.*
- ❖ *S. V. S. Sharma: Developing Entrepreneurship - Issues and Problems.*
- ❖ *Udai Pareek & T. V. Rao: Developing Entrepreneurship.*

SEMESTER - VI
M111604 STRATEGIC MANAGEMENT

Objective:

To study the concepts of Strategic Management and provide a disciplined approach to future managers for a meaningful operation

Module 1 - Introduction **5 Hrs**

Meaning of Strategy - Evolution of Strategic Planning - Strategy v/s. Policy - Role of Strategists - Levels of Strategic Planning - Schools of Thought on Strategy Formulation - Issues Faced in Strategic Planning - Process of Strategic Management.

Module 2: Strategic Intent and Environmental Appraisal **10 Hrs**

Vision and Mission - Goals and objectives - Critical Success Factors (CSF) - Components of an Environment - Environmental Scanning - Sources and Techniques - Michael Porter's Five Force Industry Analysis - Value Chain Analysis - Key Factor Rating.

Module 3 - Corporate and Business Level Strategies **10Hrs**

Grand strategy - Stability - Expansion - Retrenchment - Combination - Corporate Restructuring Strategies - McKinsey's 7S framework - Porters Model of Competitive Advantage.

Module 4- Strategic Analysis and Choice **10hrs**

Process of Strategic Choice - Corporate-Level Strategic Analysis - Subjective Factors of Influencing Choice - Contingency Strategies.

Module 5: Strategic Implementation and Evaluation **10 Hrs**

Activating Strategy - Strategic Organization Structure - Functional - SBU - Project Organization - Matrix Organization - New Design Option - Leadership Style and Cultural Change - Ethics and Strategy - Managing Resistance to Change - Managing Conflict - Linking Performance and Pay To Strategies - Evaluation Criteria for Strategies - Key Result Area (KRA).

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Select a high profile industry such as IT or Entertainment Industry. Identify major Competitors and analyze the type of corporate level of strategies being used by firms.
2. Identify a business group (e.g. Reliance) that has relied extensively on Backward Integration as expansion corporate level strategy. Analyze reasons why company chose to do so.
3. List a few recent instances of Indian companies that adopted diversification strategies and make observations on why these companies diversified and types of diversification used.
4. Pick up several business magazines. Locate corporate reports of different types of companies according to different factors such as industry – size or type. Analyze these reports to identify types of corporate level strategies – the companies chosen by you are employing.
5. Analyze the following trends and extrapolate their implications for strategy formulation within companies (i) rising population (ii) crisis in higher education sector (iii) spread of Internet culture (iv) deplorable state of public utilities.

Books for Reference:

- ❖ *AzharKazmi: Business Policy and Strategic Management, Second Edition, Tata Mcgraw Hill Publications.*
- ❖ *BudhirajaAthreya: Cases in Strategic Management, Tata Mcgraw Hill Publications.*
- ❖ *Jeremy Kourdi: Business Strategy – A Guide to Effective Decision Making the Economist.*
- ❖ *John A. Pearce II & Richard B. Robinson Jr.: Strategic Management – Strategy Formulation and Implementation.*
- ❖ *Philip Sadler: Strategic Management, Second Edition, 2005, Kogan Page India Pvt. Ltd. New Delhi.*
- ❖ *V. S. P. Rao & V. Hari Krishna: Strategic Management – Text and Cases, Excel Books Publication, New Delhi.*

SEMESTER - VI
ELECTIVE - I: ACCOUNTING

Objective:

The objective of this Elective is to familiarize the students with the use of different software packages in the areas of Financial, Cost and Management Accounting. Students will also be exposed to Principles and Practices of Auditing, and Advanced Accounting issues as well as recent developments in accounting practices.

PAPER - III
ACC 605: AUDITING

Module 1 – Introduction to Auditing **5 Hrs**

Basic principles governing an audit – Scope of audit – Purpose and functions of audit – Factors – Responsible for the growth of audit – Difference between book keeping – Objects of auditing – Relationship of auditing with other disciplines.

Module 2: Procedure of Auditing **10 Hrs**

Preparation before and procedure of audit – Preparations before audit – Preparations by the auditor – Audit files – Audit notebook – Audit working papers. Procedure of audit adoption of distinctive ticks – Routine checking – Test checking.

Module 3 – Vouching **12 Hrs**

Meaning – Definition – Importance – Routine Checking and Vouching – Voucher – Types of vouchers – Vouching of receipts – Cash Sales – Receipt from debtors – Bills receivable – Proceeds of the sale of investments and buildings – Payments – Vouching of cash purchases – Payment of creditors – Bills payable – Purchase of building – Plant and machinery and patent rights – Vouching of deferred revenue expenditure – Preliminary expenses – Cost of issue of shares and debentures – Underwriting Commission.

Module 4- Audit Report **12 hrs**

Introduction – Basic Elements of an Audit Report – Specimen of a clean auditor’s report – Kinds of Audit Report – Modified report-qualified – Disclaimer of adverse report –

Modified opinion for emphasis and not affecting auditor’s opinion – Modified opinion-disclaimer – Qualified and adverse opinion.

Module 5: Special Audits **7 Hrs**

Government Audit

EDP Audit

Miscellaneous Audits

Module 6: Recent-Trends In Auditing **8 Hrs**

Professional Ethics of an Auditor,

Nature and significance of cost audit – Tax audit – Management audit –

Auditing under Computerized Environment.

Module 7: Auditing Standards & Procedures **5 Hrs**

Mandatory accounting standards issued by Institute of Chartered Accountants of India – Professional ethics of an auditor - Auditing Standards and procedures – An over view generally accepted accounting practices and auditing procedures – Statements on standard auditing practices and guidance notes.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Collect the information about types of audit conducted in any one Organization.
2. Visit an audit firm; write about the procedure followed by them in auditing the books of accounts of a firm.
3. Draft an investigation on behalf of a Public Limited Company.

4. Record the verification procedure with respect to any one fixed asset.
5. Prepare a qualified or clean audit report for a given situation.
6. Case law on depreciation – facts and judgements.
7. List out Mandatory Standards issued by ICAI.

Books for Reference:

- ❖ *B. N. Tandon, S. Sudharsanam & S. Sundharabahu: A Handbook of Practical Auditing, S. Chand & Co. Delhi.*
- ❖ *B. N. Tandon: Auditing, S. Chandra & co. Ltd., Delhi.*
- ❖ *D. P. Jain: Auditing, Konark Publishers Pvt. Ltd., Delhi.*
- ❖ *Dinakar Pagare: Practice of Auditing*
- ❖ *Dr. T. R. Sharma: Auditing, Sahitya Bhavan, Agra.*
- ❖ *Jagadeesh Prakash: Auditing.*
- ❖ *Kamal Gupta & Ashok Arora: Fundamentals of Auditing, Tata McGraw Hill.*
- ❖ *P. N. Reddy & Appannaiah: Auditing*

PAPER - IV

ACC 606: ACCOUNTS OF OTHER COMPANIES

Module 1 – Final Accounts Of Life Insurance

15 Hrs

Meaning – Insurance terms – Premium – Consideration for annuities granted – Policies becoming claims – Reinsurance - Surrender value and paid-up value – Bonus – Cash bonus – Bonus in reduction of premium – Reversionary bonus – Valuation – Preparation of Revenue Account applicable for Life Insurance Business - Balance of a Life Insurance Company according to Form 'A' in the First Schedule.

Module 2: Final Accounts Of General Insurance

15 Hrs

Meaning – General Insurance Revenue Account for Fire and Marine – Treatment of reserve or provision to be carried forward – Preparation of Profit and Loss Account in Form B – Preparation of Profit and Loss Appropriation Account in Form C – Preparation of Balance Sheet.

Module 3 – Accounts Of Electricity Companies **12 Hrs**

Meaning of Double Account System – Accounts of Electricity Companies – Treatment of Depreciation – Contingency Reserve – Development Reserve – Tariffs and Dividend Control Reserve – General Reserve – Reasonable Return – Final Accounts.

Module 4- Hotel Companies Accounts **12 hrs**

Nature of Hotel Business – Hotel Organization – Heads of Revenue and Expenditure – Classification of Guests – Important Terms – System of Book keeping – Proforma of Visitors’ or Guests’ Ledger – Internal Control System in a Hotel – Night Audit – Final Accounts – Significant Accounting Policies

Module 5: Accounts Of Government Companies & Statutory Corporations **6 Hrs**

Accounts of Government Companies: Meaning – Maintenance of books of accounts – Annual report of government companies – Application of provisions of sec 619 – Audit of government companies

Accounts of Statutory Corporations: Meaning – Audit – Annual report of statutory of companies.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Prepare final accounts of Electricity Company with imaginary figures
2. Write the Proforma for hotel company accounts.
3. Listing any 10 Life Insurance Policies and collecting information relating to bonus rates and guaranteed additions.
4. Collection of Final Accounts of General Insurance Company. Calculating and commenting on the profitability and liquidity.
5. Collection of Final Accounts of Life Insurance Company. Calculating and commenting on the profitability and liquidity.

Books for Reference:

- ❖ *Chakraborty: Advanced Accountancy, Navbharathi Publishing Company, Calcutta.*
- ❖ *M. C. Sukla & T. S. Grewal: Corporate Accounting, Chand & Co.*
- ❖ *Mukerjee & Hanif: Modern Accountancy, TMH.*
- ❖ *R. L. Gupta & Radhaswamy: Advanced Accountancy, Sultan Chand & Sons.*
- ❖ *S. N. Maheshwari & S K Maheshwari: Advanced Accountancy.*
- ❖ *S. P. Jain & Narang: Advanced Accounts, Kalyani Publishers.*
- ❖ *S. P. Iyengar: Advanced Accounting, Sultan Chand & Sons.*
- ❖ *Sultan Chand & Sons: Accounting.*

SEMESTER - VI
ELECTIVE - II: FINANCE

Objective:

To familiarize the students with various crucial factors to be considered while managing finance of a concerns. To understand international finance, their markets, instruments, its risk and working, to understand mergers and acquisitions, to expose students towards various financial and taxation policies in management, to educate the students to construct a portfolio.

PAPER - III
FIN 605: SECURITY ANALYSIS AND PORTFOLIO
MANAGEMENT

Module 1 – Introduction **6 Hrs**

Meanings and Significance: Savings – Investment (Financial and Economic Meaning) – Speculation, Gambling, Hedging, Arbitrage – Portfolio Management Process.

Module 2: Investment Avenues **8 Hrs**

Characteristic Features of Financial Instruments – Finance v/s Investment Interactive Decision Elements – Factors Influencing Investment Decisions – Various Investment means available in India: Money Market Instruments, Capital Market Instruments, Bank Deposits, Gilt Edged Securities, Post Office Schemes, Company and Public Provident Funds, UTI, LIC, Real Estate, Insurance Schemes, Bonds and Mutual Funds, Derivative Instruments, etc.

Module 3 – Security Analysis **16 Hrs**

Meaning of Securities – Fundamental & Technical Analysis – Analysis of Risks: – Systematic and Un-systematic – Efficient Market Theory.

Module 4- Security Valuation **16 hrs**

Factors Influencing Valuation – Pricing of Stock and Yield Calculations of Fixed Income Instruments (Simple Problems Only)

- Capital Asset Pricing Model (CAPM) - Arbitrage Pricing Theory (APT).

Module 5: Portfolio Management

14 Hrs

Markowitz and Sharpe's Model - Evaluation and Revision of Portfolio - SEBI Guidelines for Investors' Protection.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Select any debenture quoted in any Stock Exchange and compute YTM.
2. Examine the investment opportunities available to an employee.
3. Understand the procedure involved in buying and selling of shares and debentures through a line and Demat schemes.

Books for Reference:

- ❖ *Avadhani: Security Analysis and Portfolio Management.*
- ❖ *Bhalla: Security Analysis and Portfolio Management.*
- ❖ *Fisher & Jordan: Investment Management.*
- ❖ *Prasanna Chandra: Managing Investments.*
- ❖ *Puneethavathi & Pandian: Security Analysis and Portfolio Management.*

PAPER - IV

FIN 606: TAX PLANNING FOR FINANCIAL BUSINESS DECISIONS

Module 1 - Tax Planning With Reference To Set-Up & Location Of Special Trade Zones

12 Hrs

- (a) Under section 10A in the case of a newly established industrial undertaking in free trade Zones
- (b) Under section 10B in the case of a newly established hundred per-cent export-oriented undertaking

- (c) U/s 10C in the case of certain industrial undertakings in North-Eastern Region
- (d) U/s 80-IB in the case of newly set up industrial undertaking in an industrially backward state or district

Module 2: Tax Planning With Reference To Set-Up & Nature Of New Business **13 Hrs**

- (a) Newly established industrial undertaking in free trade zones Sec.10A
- (b) Newly established hundred per-cent export-oriented undertakings Sec.10B
- (c) Certain industrial undertakings in North-Eastern Region Sec.10C
- (d) Venture Capital Companies Sec.10(23FB)
- (e) Infrastructure capital Companies Sec.10(23G)
- (f) Tea development Account Sec.33AB
- (g) Site restoration fund Sec.33ABA
- (h) Telecommunication Services Sec.35ABB
- (i) Amortization of certain Preliminary Expenses Sec.35D
- (j) Deduction for expenditure on prospecting for certain Minerals Sec.35E
- (k) Deduction for special reserve created by a financial corporation u/s 36(1)(viii)
- (l) Special provisions for computing profits and gains of business of civil construction Sec. 44AD
- (m) Special provisions in the case of business of plying, hiring or leasing goods carriages Sec 44AE
- (n) Special provisions for computing profits and gains of retail business Sec.44AF
- (o) Special provisions in the case of shipping business Sec.44B

- (p) Special provisions in the case of business of operation of aircraft. Sec.44BBA
- (q) Special provisions in the case of royalty income of foreign Companies Sec.44D
- (r) Profits and gains from certain industrial undertakings engaged in infrastructure, etc., Sec.80-IA
- (s) Profits and gains from certain industrial undertakings other than infrastructure development undertakings Sec.80-IB
- (t) Profits from industrial undertakings situated in certain States Sec.80-IC
- (u) Profits and gains from the business of collecting and processing of bio-degradable waste Sec.80JJA
- (v) Employment of new workmen Sec.80JJA

Module 3 - Tax Planning With Reference To Financial Management Decisions **15 Hrs**

- (a) Capital Structure
- (b) Dividend Policy including Sec. 194
- (c) Inter-Corporate dividend
- (d) Bonus Shares – Equity and Preference shareholders

Module 4- Tax Planning In Respect Of Employees Remuneration **10 hrs**

- (a) Remuneration to employees engaged in carrying on scientific research Sec.35(1)
- (b) Insurance Premium on health of employees Sec.36(1)(ib)
- (c) Bonus and Commission to employees Sec.36(1)(ii)
- (d) Employers Contribution towards provident fund/gratuity fund Sec.36(1)(iv)
- (e) Employees contribution to staff welfare schemes Sec.36(1)(va)

- (f) Family Planning expenditure Sec.36(1) (ix)
- (g) Payment of salary/allowances and perquisites Sec.37(1)
- (h) Salary Payable outside India Sec.40(a)
- (i) PF payment without tax deduction Sec.40(a)(iv)
- (j) Payment of salary to relatives Sec.40A(2)
- (k) Payment of salary exceeding RS.20000 in cash or by bearer cheque Sec.40A(3)

Module 5: Tax Planning With Reference with Specific Management Decisions

10 Hrs

- (a) Make or buy decision
- (b) Own or lease decision
- (c) Purchases by installment v/s hire
- (d) Repair
- (e) Replace or renewal or renovation.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Tax planning for 5 different professional salaried assesses.
2. Tax planning for setting up new business
3. Tax planning for business expenses

Books for Reference:

- ❖ *Dr. Vinod Singhania & Dr. Kapil Singhania: Taxmann's Direct Taxes Law and Practice*
- ❖ *C.A. Final Study Material.*

SEMESTER - VI
ELECTIVE - III: MARKETING MANAGEMENT

Objective:

The Marketing elective course helps to evolve a student's creative thinking process and analyze various emerging trends of marketplace realities from a domestic and global perspective. Marketing Management drives the company's vision, mission and strategic planning. With this changing dimension, the marketing elective has been designed to familiarize the student with four vital dimensions of the marketing scenario. They are Creative Advertising and Media Management, Consumer Behaviour, International Marketing, and Retail and logistics management.

PAPER - III

MKT 605: INTERNATIONAL MARKETING

Module 1 – Introduction To International Marketing **8 Hrs**

Characteristics, Importance, Motives, Problems and Factors affecting International Marketing. The economic inter-dependence of nations, the International Marketing tasks, International Marketing v/s Domestic Marketing, International orientations, Internationalisation stages, International marketing decisions, driving and restraining forces, Participants in International Marketing, Future of International Marketing.

Module 2: International Marketing Environment **14 Hrs**

Analysis of Economic, Social, Political, Legal, Demographic, Cultural and Technological environment. International Trading Environment; trade barriers, trade agreement, trading blocs, cartels, and multi-national trade negotiations. Objectives of major regional groupings; European Union (EU), South Asia Association for Regional Coordination (SAARC), GATT/WTO and Trade Liberalization, the Uruguay Round & an Evaluation of General Agreement on Trade in Services (GATS), Trade Related Investment Measures (TRIMS), Trade Related aspects of Intellectual Property Rights (TRIPS).

Module 3 – International Market Selection **10 Hrs**

Market selection process, Determinants of Market selection, Process of market segmentation, Requisites of sound International Marketing segmentation, Market entry strategies.

Module 4 - International Product & Pricing Decision **10 hrs**

International Product Life Cycle (IPLC), IPLC Stages and characteristics, International Product Policy, Product strategies, globalisation v/s localization, Marketing mix, factors affecting pricing, Information requirements for export pricing, export price structure, steps in export pricing.

Module 5 - Intl. Promotion & Distribution Strategies **10 Hrs**

Major decisions in International Marketing Communication, Product communication strategies, Problems in International Marketing Communication, Advertising and Regulation, International Marketing channel system, Types of foreign intermediaries, Factors influencing channel selection, Distribution issues and International Logistics.

Module 6 - Other Dimension of Intl. Marketing **08 Hrs**

Balance of payment, instruments of trade policy; tariff and non-tariff barriers, exchange control. Management of risks in International Marketing: Commercial, political, cargo, credit exchange fluctuation risks and risks arising out of foreign laws.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Collect literature from business magazines for global strategies used by Indian companies for branding
2. List out case studies of dumping practices and benefits of implementing anti – dumping laws
3. Visit any institution involved in export promotion and present a brief analysis

4. Based on Porter's framework for competitive advantage analyze any four Indian companies that have global projections.
5. List out the various entry strategies of foreign multinationals in India and also analyze their success and failures

Books for Reference:

- ❖ *Francis Cherunilum: International Marketing, Himalaya Publishing House.*
- ❖ *Michael R., Zinkota & Ilkka A Ronkainen: International Marketing.*
- ❖ *Srinivasan. R., International Marketing, PHI Learning Private Limited.*
- ❖ *Sunil Gupta & Kulbhushan Chandel: International Marketing, Kalyani Publishers.*
- ❖ *Varshney R L & Bhattacharyya: International marketing Management, Sultan Chand & Sons.*
- ❖ *Warren & Keegan: International Marketing, Prentice Hall of India Pvt. Ltd.*

PAPER - IV

MKT 606: RETAIL AND LOGISTICS MANAGEMENT

Module 1 – Introduction

8 Hrs

Retailing and economic significance- Functions of a retailer -Types of retailers – Trends in retailing – International Retailing – Retailing as a career –Retail Management Decision Process - Service Retailing

Module 2: Retailing Environment

12 Hrs

Theories of Retail Change: Theory of Natural Selection in retailing, Theory of Wheel of retailing, General-Specific-General Cycle or Accordion Theory, Retail Life Cycle Theory- - Multi channel retailing – Phases of growth of retail markets – Retail Mix – BCG Matrix

Module 3 – Store Loyalty Management and Retail Location

14 Hrs

Types of customers – Variables influencing store loyalty – Store loyalty models – Influencing customers through visual merchandising – Value added through private labels – Retail location strategy

- Importance of location decision - Retail location research and techniques - Types of retail locations

Module 4 - Merchandise Management **12 hrs**

Meaning - Roles and responsibilities of the merchandiser and the buyer - Function of Buying for different types of Organizations - Process of Merchandise Planning - Merchandise Sourcing - Methods of procuring merchandise - Concept of private label - Retail Pricing policies

Module 5 - Logistics Management **14 Hrs**

Meaning of Supply Chain Management - Role of Market Logistics - Function and Importance of Market Logistics - Market Logistic Objectives - Integrated Logistic Systems - Market Logistics Decisions

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. To collect information regarding some of the major retail brand names in the world.
2. To study the advantages and disadvantages in the retail sector.
3. To study the role of malls in retail marketing.
4. A report to be made on industries directly dependent on different modes of transport systems in India.
5. Changes in retail chain management.

Books for Reference:

- ❖ *Coughlem: Marketing Channels.*
- ❖ *Gilbert Pearson: Retail Marketing Education Asia 2001.*
- ❖ *Micheal Levy & Barton A Weitz: Retailing Management, McGraw Hill Publications.*
- ❖ *Patrick M Dunne: Robert F Lusch: Retail Management.*
- ❖ *Suja Nair: Retail Management, Himalaya Publishing House.*
- ❖ *W. Stern, E L. Ansary, T. Ooughlan: Marketing Channels, 6th Edition PHI New Delhi, 2001.*

SEMESTER - VI
ELECTIVE - IV: HUMAN RESOURCE
MANAGEMENT

Objective:

The objective of the course is to give complete knowledge about HR related concepts and practices like Industrial Relations, Labour laws and Welfare, Human Resource Development and the Psychological aspects of employees in an industry

PAPER - III

HRM 605: CREATIVE LEADERSHIP

Module 1 – Informal Organizations & Group Dynamics 10 Hrs

Meaning – Types and characteristics of a group functions and goals of groups – Process of group formation – Group size and characteristics – Status and power in a group – Informal network of communication (Grapevine), Group behaviour.

Module 2: Power And Politics 10 Hrs

Role – Status – Authority – Significance and meaning of power – Types of power – Effectiveness of power bases – Power v/s exchange theory of control – Power structure and blocks – Process of power.

Module 3 – Communication 8 Hrs

Nature and significance of Communication – Objectives and goals of organisational communication – Barriers to effective communication – Communication dilemma – Jo-Hari Window – Communication systems and network – Verbal and non-verbal communication – Feedback and presentation – Communication and Management.

Module 4 - Morale and Productivity 8 hrs

Definition and measurement of morale and job satisfaction – Morale and productivity – Morale as a responsibility of management – Indices of low morale – Measures to improve morale and productivity – How culture affects work – Components of culture in the organization.

Module 5 - Leadership and Effective Supervision **12 Hrs**

Leadership traits and skills – Functions and responsibilities of a leader – Qualities of a leader – Behavioural skills of a leader – Leadership theories.

Module 6 - Conflict Negotiation and Management of Grievances **12 Hrs**

Definition of conflict – Conflict process – Negotiation – Bargaining strategies – Role of personality traits in negotiation – Mediator – Arbitrator – Conciliator and Consultant – Causes of grievances – Need for grievance procedure – Grievance redressal Machinery.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Make a study of the group dynamics functional in a particular organisation.
2. Study the morale level and its impact on productivity of the employees of any firm.
3. Examine the communication system and network of any organisation.
4. Make a study of the grievance redressal machinery operational in a company.

Books for Reference:

- ❖ *Ahuja K. K.: Personnel Management, Kalyani Publishers.*
- ❖ *Dwivedi R S: Personnel Management in Indian Enterprises, Galgotia Publishing Company.*
- ❖ *Dwivedi R S: Human Relations and Organisational Behaviour – A Global Perspective, McMillan India Limited.*
- ❖ *Fred Luthans, Organisational Behaviour, McGraw Hill, Inc.*
- ❖ *Mamoria C B & Gankar. S. V.: Personnel Management, Text and Cases, Himalaya Publishing House.*

- ❖ *Rao V.S.P. & Narayana P.S.: Organisational Theory and Behaviour, Konark Publishers Pvt. Ltd.*
- ❖ *Stephen P. Robbins: Organisational Behaviour – Concepts, Controversies and Applications, Prentice Hall of India.*

PAPER – IV

HRM 606: INTERNATIONAL HUMAN RESOURCE MANAGEMENT

Module 1 – Introduction 8 Hrs

Nature of International HRM: Approaches to IHRM, difference between domestic HRM and IHRM.

Module 2: H R Planning In IHRM 10 Hrs

Human resource planning in IHRM: Recruitment and selection, issues in staff selection of expatriates.

Training and Development: Expatriates training, developing international staff and multinational teams.

Module 3 – Performance Appraisal 12 Hrs

Performance Management: Factors associated with individual performance and appraisal, Criteria used for performance appraisal of international employee, appraisal of host country nationals.

Compensation: Objectives of international compensation, approaches to international compensation.

Module 4 - Expat 8 hrs

Expat Failure: Causes for failure. Repatriation: Repatriation process.

Module 5 - Labour Relations 12 Hrs

Labour Relations: Key issues in international relations, strategic choices before firms, strategic choices before unions, union tactics.

Module 6 - International HRM

10 Hrs

Managing people in an international context: Japan, Europe, US.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Make a study of the training and development given to expatriates in an MNC.
2. Study the performance appraisal of an international employee as compared to the host country national.
3. Report on the process of recruitment and selection in an international firm.
4. Study the activities undertaken by at least two firms to fulfill their social responsibilities.

Books for Reference:

- ❖ *Aswathappa K: Human Resource and Personnel Management, Tata McGraw Hill.*
- ❖ *Charles W L Hill: International Business, McGraw Hill.*
- ❖ *Cynthia D Fisher (et al): Human Resource Management, Houghton Mifflin Co.*
- ❖ *Ian Beardwell & Len Holden: Human Resource and Personnel Management, MacMillan.*
- ❖ *Peter J Dowling (et al): International Human Resource Management, South Western, Thomas Learning.*