

**CHOICE BASED CREDIT SYSTEM FOR BACHELOR DEGREE IN BUSINESS ADMINISTRATION**

<b>I Semester</b>								
	Particulars	No of Courses	Instruct ion hrs./we ek	Durati on of exam (hrs.)	Marks			Credits
					IA	Exam	Total	
Group I Four Business Management courses	BBABMC132 Principles of Economics	01Theory	04	03	20	80	100	02
	BBABMC 133 Business Organisation	01Theory	04	03	20	80	100	02
	BBABMC 134 Principles of management	01Theory	06	03	30	120	150	03
	BBABMC 135 Accounting I	01Theory	06	03	30	120	150	03
Group II One course may be chosen from Electives	BBABMCE 136 Corporate Governance	01Theory	02	02	10	40	50	01
Group III Foundation courses	Language 1 BBAENL 131 English	01Theory	04	03	20	80	100	02
	Language 2*	01Theory	04	03	20	80	100	02
	BBACIF 131 Elective Foundation- Indian Constitution Indian Constitution.	01Theory	02	02	10	40	50	01
Group IV	EC & CC	01Theory	02	02	50	--	50	01
<b>TOTAL</b>			<b>34</b>				<b>850</b>	<b>17</b>
*Kannada BBAKAL 131, Hindi BBAHDL131, Sanskrit BBASKL131, Malayalam BBAMLL131, Additional English BBAAEL131, French BBAFRL131, German BBAGRL131, Arabic BBAARL131, Tamil BBATML131, Urdu BBAURL131, Manipuri BBAMPL131, Konkani BBAKNL131.								

<b>II Semester</b>								
Group I Four Business Management courses	BBABMC 182 Managerial Economics	01Theory	04	03	20	80	100	02
	BBABMC 183 Managerial Communication	01Theory	04	03	20	80	100	02
	BBABMC 184 Accounting II	01Theory	06	03	30	120	150	03
	BBABMC 185 Business Entrepreneurship & Environment	01Theory	06	03	30	120	150	03
Group II One course may be chosen from Electives	BBABMCE 186 Business Ethics	01Theory	02	02	10	40	50	01
Group III Foundation courses	BBAENL 181 Language 1 English	01Theory	04	03	20	80	100	02
	Language 2 *	01Theory	04	03	20	80	100	02
	BBAHRF 181 Elective Foundation- Human Rights	01Theory	02	02	10	40	50	01
Group IV	EC & CC	01Theory	02	02	50	--	50	01
<b>TOTAL</b>			<b>34</b>				<b>850</b>	<b>17</b>
*Kannada BBAKAL 181, Hindi BBAHDL 181, Sanskrit BBASKL 181, Malayalam BBAMLL 181, Additional English BBAAEL 181, French BBAFRL 181, German BBAGRL 181, Arabic BBAARL 181, Tamil BBATML 181 Group III , Urdu BBAURL 181, Manipuri BBAMPL 181, Konkani BBAKNL 181								

<b>III Semester</b>								
Group I Five Business Management courses	BBABMC232 Organisational Behaviour	01Theory	04	03	20	80	100	02
	BBABMC 233 Marketing Management	01Theory	04	03	20	80	100	02
	BBABMC 234 Business Statistics & Mathematics	01Theory	04	03	20	80	100	02
	BBABMC 235 Income Tax	01Theory	04	03	20	80	100	02
	IBBABMC 236 Corporate Accounting	01Theory	04	03	20	80	100	02
Group II One course may be chosen from Electives	BBABMCE 237 Executive Development & Soft Skill	01Theory	02	02	10	40	50	01
Group III Foundation courses	BBAENL 231 Language 1 English	01Theory	04	03	20	80	100	02
	Language 2*	01Theory	04	03	20	80	100	02
	BBAGEF 231 Elective Foundation	01Theory	02	02	10	40	50	01
Group IV	EC & CC	01Theory	02	02	50	--	50	01
<b>TOTAL</b>			<b>34</b>				<b>850</b>	<b>17</b>
*Kannada BBAKAL 231, Hindi BBAHDL 231, Sanskrit BBASKL 231, Malayalam BBAMLL 231, Additional English BBAAEL 231, French BBAFRL 231, German BBAGRL 231, Arabic BBAARL 231, Tamil BBATML 231, Urdu BBAURL 231, Manipuri BBAMPL 231, Konkani BBAKNL 231								

<b>IV Semester</b>								
Group I Five Business Management courses	BBABMC 282 Modern Banking Management	01Theory	04	03	20	80	100	02
	BBABMC 283 Computer Application in Management	01Theory	04	03	20	80	100	02
	BBABMC 284 Human Resource Management	01Theory	04	03	20	80	100	02
	BBABMC 285 Fundamentals of Financial Management	01Theory	04	03	20	80	100	02
	IIBBABMC 286 Corporate Accounting	01Theory	04	03	20	80	100	02
Group II One course may be chosen from Electives	Elective to be chosen from other Programme 1. BBABMCE286 Business Management Process 2. BBABMCE 287 Entrepreneurship Development 3. BBABMCE288 Banking Practice	01Theory	02	02	10	40	50	01
Group III Foundation courses	BBAENL 281 Language 1 English	01Theory	04	03	20	80	100	02
	Language 2*	01Theory	04	03	20	80	100	02
	BBAGEF 281 Elective Foundation	01Theory	02	02	10	40	50	01
Group IV	EC & CC	01Theory	02	02	50	--	50	01
<b>TOTAL</b>			<b>34</b>				<b>850</b>	<b>17</b>
*Kannada BBAKAL 281, Hindi BBAHDL 281, Sanskrit BBASKL 281, Malayalam BBAMLL 281, Additional English BBAAEL 281, French BBAFRL 281, German BBAGRL 281, Arabic BBAARL 281, Tamil BBATML 281, Urdu BBAURL 281, Manipuri BBAMPL 281, Konkani BBAKNL 281.								

		<b>V Semester</b>							
Group I Six Business Management courses	BBABMC 331 Commercial Law	01Theory	05	03	25	100	125	03	
	BBABMC 332 Cost Accounting	01Theory	05	03	25	100	125	03	
	BBABMC 333 Event Management and Public Relations	01Theory	05	03	25	100	125	03	
	BBABMC 334 Export Management	01Theory	05	03	25	100	125	03	
	Specialization I: Course I *	01Theory	05	03	25	100	125	03	
	Specialization II: Course I *	01Theory	05	03	25	100	125	03	
<b>TOTAL</b>			<b>30</b>				<b>750</b>	<b>18</b>	
Working Capital Management BBABMCE 335, Retail and Service Marketing BBABMCE 336, Human Resource Development BBABMCE 337, Taxation (BT-I) BBABMCE 338, Advanced Banking BBABMCE 339									

		<b>VI Semester</b>							
Group I Six Business Management courses	BBABMC 381 Company Law	01Theory	05	03	25	100	125	03	
	BBABMC 382 Investment Management	01Theory	05	03	25	100	125	03	
	BBABMC 383 Cost and Management Accounting	01Theory	05	03	25	100	125	03	
	BBABMCE384 Auditing / BBABMCE 385 Project	01Theory	05	03	25	100	125	03	
	Specialization I: Course II *	01Theory	05	03	25	100	125	03	
	Specialization II: Course II *	01Theory	05	03	25	100	125	03	
<b>TOTAL</b>			<b>30</b>				<b>750</b>	<b>18</b>	
Financial Analysis BBABMCE 386, Advertising and Sales Management BBABMCE 387, Industrial Relations and Labour Legislations BBABMCE 388, Taxation (BT-II) BBABMCE 389, Insurance and Risk Management BBABMCE 390.									

**Total Credits 104**

**Fourth semester: Group II Elective offered by BBA Programme to the students of other Programme**

BUSINESS MANAGEMENT PROCESS

OR

ENTREPRENEURSHIP DEVELOPMENT

OR

BANKING PRACTICE

**BBA Specialisation in V and VI semesters**

1. Financial Management	I Working Capital Management BBABMCE 335
	II Financial Analysis BBABMCE 386
2. Marketing Management	I Retailing And Service Marketing BBABMCE 336
	II Advertising & Sales Management BBABMCE 387
3. Human Resource Management	I Human Resource Development BBABMCE 337
	II Industrial Relations & Labour Legislations BBABMCE 388
4. Taxation	I Taxation (BT-I) BBABMCE 338
	II Taxation (BT-II) BBABMCE 389
5. Banking and Insurance Management	I Advanced Banking BBABMCE 339
	II Insurance & Risk Management BBABMCE 390

## Faculty Qualifications :

First Semester	Subjects	Qualification
Group I: Four Business Management courses	Principles of Economics	M.Com/M.B.A/M.A (Economics)
	Business Organisation	M.Com/M.B.A
	Principles of management	M.Com/M.B.A
	Accounting I	M.Com/M.B.A/CA
Group II: One course may be chosen from Electives	Corporate Governance	M.Com/M.B.A
Group III: Foundation courses	Language 1 English	M.A. (English)
	Language 2 .....	M.A. in respective Language
	Elective Foundation	LLB/MA (Pol. Sc,)
Group IV:	EC & CC	
<b>Second Semester</b>		
Group I: Four Business Management courses	Managerial Economics	M.Com/M.B.A/M.A (Economics)
	Managerial Communication	M.Com/M.B.A
	Accounting II	M.Com/M.B.A/CA
	Business Entrepreneurship & Environment	M.Com/M.B.A
Group II: One course may be chosen from Electives	Business Ethics	M.Com/M.B.A
Group III: Foundation courses	Language 1 English	M.A. (English)
	Language 2 .....	M.A. in respective Language
	Elective Foundation	LLB/MA (Pol. Sc,)
Group IV	EC & CC	
<b>Third Semester</b>		
Group I: Five Business Management courses	Organisational Behaviour	M.Com/M.B.A
	Marketing Management	M.Com/M.B.A
	Business Statistics And Mathematics	M.Com/M.B.A
	Income Tax	M.Com/M.B.A/CA
	Corporate Accounting, I	M.Com/M.B.A/CA
Group II: One course may be chosen from Electives	Executive Development & Soft Skill	M.Com/M.B.A
Group III:Foundation courses	Language 1 English	M.A. (English)
	Language 2 .....	M.A. in respective Language
	Elective Foundation	LLB/MA (Pol. Sc,)
Group IV:	EC & CC	
<b>Fourth Semester</b>		
Group I: Five Business Management courses	Modern Banking Management	M.Com/M.B.A/M.A (Economics)
	Computer Application in Management	M.Com/M.B.A/M.Sc. (C.S)/MCA
	Human Resource Management	M.Com/M.B.A
	Fundamentals of Financial Management	M.Com/M.B.A/CA
	Corporate Accounting II	M.Com/M.B.A/CA
Group II: One course may be chosen from Electives	Elective to be chosen from other Programme	M.Com/M.B.A
Group III:Foundation courses	Language 1 English	M.A. (English)
	Language 2 .....	M.A. in respective Language
	Elective Foundation	LLB/MA (Pol. Sc,)
Group IV:	EC & CC	
<b>Fifth Semester</b>		
Group I: Six Business Management courses	Commercial Law	M.Com/M.B.A
	Cost Accounting	M.Com/M.B.A/C.A/I.C.W.A.
	Public Relations and Event Management	M.Com/M.B.A
	Export Management	M.Com/M.B.A
	Specialization I: Course I	M.Com/M.B.A
	Specialization II: Course I	M.Com/M.B.A
<b>Sixth Semester</b>		
Group I: Six Business Management courses	Company Law	M.Com/M.B.A
	Investment Management	M.Com/M.B.A
	Cost and ManagementAccounting	M.Com/M.B.A

	Auditing/Project	M.Com/M.B.A
	Specialization I: Course II	M.Com/M.B.A
	Specialization II: Course II	M.Com/M.B.A

## **FIRST SEMESTER BBA**

### **PRINCIPLES OF ECONOMICS**

**Objective: To familiarize the students with the basic economic concepts and theories which are required for Business Management.**

#### **Module I**

**12 hrs**

**Nature of Economics** - Definitions - Scarcity & Growth Oriented- Scope-Micro and macroeconomics - basic problems of economy - production possibility curve-Price mechanism. Nature of economic laws- Basic assumptions in Economics. Consumer's sovereignty - basic economic concepts - wants - features - classification - goods – utility.

#### **Module II**

**12 hrs**

**Consumer Behaviour** - Law of diminishing marginal utility - Law of equi-marginal utility – consumers Surplus-measurement and Importance - Indifference curve analysis - Indifference schedule - curve, map – properties of Indifference curve marginal rate of substitution-Budget line – Consumers equilibrium.

**Module III**

**12 hrs**

**Demand**- Meaning - Law of Demand - determinants of Demand – changes in Demand - Supply - meaning Law of Supply - Elasticity of Demand - types price Elasticity - Income Elasticity- Cross Elasticity - Promotional Elasticity- Degrees of Price Elasticity Measurement of price Elasticity - Significance of Elasticity of Demand.

**Module IV**

**12 hrs**

**Production** - meaning - Factors of production -Land - features - Labour. Division of Labour - Types Advantages & disadvantages - Mobility of Labour -Efficiency of Labour - Input markets-factors determining demand for input-marginal productivity theory. Capital -Types - Stages of capital formation - organization - meaning - Functions of entrepreneur - Attributes of entrepreneur- Micro Entrepreneurship.

**Total Hours: 48**

**Books for Reference:**

1. Alfred W. Stonier & Douglas C. Hague - A Textbook of Economic Theory-Longman group publisher London-4th edition 1977
2. D.M. Mithani - A course in Business Economics-Himalaya publishing house New Delhi-12<sup>th</sup> edition, 2006
3. H.L.Ahuja - Advanced Economic Theory-sulthanchand and company-New Delhi-17<sup>th</sup> edition 2008
4. H.SAgarwal-Principles of Economics-Ane book Pvt. Ltd -8<sup>th</sup> edition New Delhi2010
5. M.LJhingan-Principles of Economics- Vrinda publication -4<sup>th</sup> revised edition 2012
6. M.L. Seth - Principles of Economics-Lakshmi NarainAgarwal and Educational Publisher Agra-44<sup>th</sup> revised edition 2011-12
7. Paul. A. Samuelson & William D. Nord Laws - Economics-Tata McGraw hill publishing company-New Delhi -18<sup>th</sup> edition -2007
8. S.K.Agarwal- Principles of Economics-Excel books-New Delhi-2<sup>nd</sup> edition 2009
9. S. Sankaran - Economics Analysis-Margham publication, Madras-7<sup>th</sup> revised edition 2000

## BUSINESS ORGANISATION

**Objective: To introduce the concept of business, industry, trade and commerce and recent trends to the business management students.**

### Module I

**12 hrs**

**Nature** - Scope and Forms of Business, Meaning, Nature scope objectives, essentials of successful business; Forms: Sole proprietorship: Definitions, Features, Merits and Demerits Partnership: Definitions, Features, Merits and Demerits, Joint Stock Company: Definitions, Features, Merits and Demerits, Co-operatives: Definitions, Features, Merits and Demerits; Public Enterprises: Departmental Undertaking: Definitions, Features, Merits and Demerits Public Corporations: Definitions, Features, Merits and Demerits Government Companies: Definitions, Features, Merits and Demerits

### Module II

**12 hrs**

**Business Combinations**-Meaning Definitions, Causes, Types, Forms, merits and demerits of Business Combinations, Recent Trends in Business Combinations

### Module III

**12 hrs**

**Sources of Business Finance** -Types of Business Finance: Long, Medium and Short Term; Sources of Corporate Finance: Issue of Shares, Public Deposits, Retained Earnings, Institutional Financing (IDBI, IFCI, ICICI, SFC), Objectives, Functions and forms of assistance; Sources of Short-Term Finance: Trade Credit, Bank Credit, Inter Company Loans, Lease Finance, Accounts Receivable, Financing Customer Advances.

### Module IV

**12 hrs**

**Elements of Insurance** - Meaning, Significance, Principles, Types- Life Insurance: Terms and Conditions, Types-Fire Insurance: Features, Types and Proceedings for Claim, Marine Insurance: Features, Types, Clauses, Warranties and Marine Losses, Miscellaneous Types of Insurances and Recent Changes and Development in Insurance Sector.

**Total Hours: 48**

### Books for Reference:

1. B. Gupta - Business Organisation and Management, Sultan Chand & Sons 2018 edition C.
2. r. S. C. Saxena - Business Administration & Management, SahityaBhawan Publications 2009 D
3. . C. Shukla - Business Organisation and Management, S Chand & Company Pvt Ltd, 2014 edition M
4. A. Shrekar - Business Organization, Himalaya Publishing House; 2018 edition (2018) S.

## PRINCIPLES OF MANAGEMENT

**Objective: To introduce the concepts of management, its principles and familiarize the functions of management.**

### Module I

12 hrs

**Nature and process of management-** meaning and definition of management - management process – Management as a science, an art or a profession- difference between administration and management - significance of management; Managerial functions- brief explanation of various management functions- managerial skills - role of managers.

### Module II

12 hrs

Management thought: Classical Theory- Scientific Management - elements-principles criticisms; Administrative Management- principles of modern management; Contributions of Peter F. Drucker.

### Module III

12 hrs

**Planning-** meaning, definition, features, benefits and limitations of planning- process of planning - how to make planning effective- types of plans-types/ kinds/ forms of planning; **MBO-** process-importance- making MBO effective; **Decision Making-** meaning- process- types of decisions.

### Module IV

12 hrs

**Organisation-** meaning - definition- features- principles of organisation- process-Types of organisation- line -functional- line & staff - matrix (in brief) - project (in brief)-committees (in brief) -Organisation chart-meanings & content -Organisation manual-meanings & content - Authority & power- (concepts only) -Delegation of authority-principles - Centralisation&Decentralisation -Span of management

### Module V

12 hrs

**Staffing** – meaning & significance - Process of staffing (in brief); Leadership – meaning, qualities – Styles of leadership.

**Motivation** - meaning – importance and objectives, Morale and Productivity- Communication – importance and objectives, Barriers in effective communication; Types of communication

### Module VI

12 hrs

**Coordination and Control-** Coordination –Meaning- Need - Principles –Control – Meaning – Process – Control Methods or techniques; Management Audit concept - SWOT, KAIZEN, TQM, MIS, ISO, Change Management, Knowledge Management (Meaning only). Emerging Trends

**Case Studies.**

**Total Hours:72**

### Books for Reference:

1. Harold Koontz & Heinz Weihrich, Principles of management - Essentials of Management, Tata McGraw Hill, 10<sup>th</sup> edition (2015)
2. K.S. Adiga, Principles of Management – ShubhaPrakashana
3. L.M. Prasad, Principles and Practice of Management, Sultan Chand & Sons, 6th Edition, (2013)
4. T.N. Chhabra, Principles and Practice of Management, DhanpatRai & Co Publication, (2018)
5. V. S. P. Rao Principles and Practice of Management, Konark Publishers, 1996
6. V. S. P. Rao V Hari Krishna, Management: Text and Cases - Excel Publications (2005)



## ACCOUNTING-I

**Objective: To familiarize the students with the fundamentals of Book-Keeping and Accountancy and to create awareness among the students about the practical utility of Accounting Concepts and Conventions.**

### Module I

**12 hrs**

**Introduction-** Origin and Development of Accounting thought, Book-Keeping, Accounting, Accountancy- Meaning and Objectives of Accounting-Functions of Accounting; Accounting Principles-Concepts and Conventions; Accounting Standards - Meaning – objectives – Indian Accounting Standards – List of Indian Accounting Standards(List only) IFRS (Meaning only) - Basis of Accounting-Cash System, Mercantile System and Hybrid System; Systems of Accounting-Single Entry System (Meaning and features only) - Recent developments in Accounting- Computerized Accounting-SAP, TALLY and ERP(meaning only).

### Module II

**12 hrs**

Recording of transactions under double Entry System-Journal- Journalizing, preparation of Ledger Accounts. Subsidiary Books Purchases Book, Sales Book, Purchases Returns Book, Sales Returns Book, Bills Receivable Book and Bills Payable Book (Meaning and format only),

### Module III

**12 hrs**

Cash Book-Simple Cash Book and Three Column Cash Book, Petty Cash Book (under Imprest System), Bank Reconciliation Statement- meaning- Causes of difference between Cash Book Balance and Balance as per Bank Pass Book Need for Bank Reconciliation Statement; Procedure for Preparation of Bank Reconciliation Statement

### Module IV

**12 hrs**

**Depreciation Accounting-** meaning and definition-causes, methods of charging depreciation- Original Cost Method, Written- Down- Value Method and Annuity Method (excluding change of methods);

Trial Balance- meaning, methods of preparation

Errors and their rectification- meaning-types of errors-rectification of errors- Errors located before the preparation of Trial Balance - Errors located after the preparation of Trial Balance and before the preparation of final accounts-Suspense Account.

### Module V

**12 hrs**

Accounting for Special Transactions -Bills of Exchange and Promissory Notes - meaning, Features- parties to Bill of Exchange- Noting and Protest – Discounting – Endorsement – Dishonor of Bills, Renewals of Bills (excluding accommodation bill).

### Module VI

**12 hrs**

**Preparation of Final Accounts of a Sole Trader-**meaning of Final accounts -Trading Account, Profit and Loss Account and Balance sheet

**Total Hours: 72**

### Books for Reference

1. Arulanandam M.A. and Raman K.S, Advanced Accountancy, Himalaya Publishing House
2. Ashok Banerjee, Financial Accounting -a Managerial Emphasis, Excel Books
3. B.S. Raman, Accounting I, United Publishers 2nd edition 2013
4. Dr. P.C. Tulsian, Financial Accounting- S Chand & Co
5. Dr. V.K. Goyal, Financial Accounting- Excel Books
6. K.S.N. Adiga, Accounting I, Shubhadri Books
7. Maheshwari S.N., Advanced Accountancy - Vikas Publishing House
8. R.L. Gupta, Principles and Practice of Accountancy, Sultan Chand & Sons
9. Shukla M.C. & T.S Grewal., Introduction to Accounting,
10. S P jain and Narang K L, Financial Accounting Kalyani Publishers
11. S.K. Paul, Accountancy- New Central Book Agency

## CORPORATE GOVERNANCE

**Objective: To familiarize the students about corporate governance and corporate governance practices.**

### **Module I**

**12 hrs**

CORPORATE GOVERNANCE –Meaning and definitions, Evolution of Corporate Governance – Ancient and Modern Concept, Scope of Corporate Governance, Principles of Corporate Governance, Factor Influencing Corporate Governance, Strategies of Corporate Governance, Benefits of Corporate Governance, Models of Corporate Governance, Corporate Governance Rating, Transparency and Corporate Governance, Best Practices of Corporate Governance, Value Creation through Corporate Governance, Corporate Governance and Shareholder Activism and Changing role of Institutional Investor, Challenges in Corporate Governance, Business Ethics and Corporate Governance, Corporate Governance and Economic Performance, Corporate Social Responsibilities and Good Corporate Citizenship.

### **Module II**

**12 hrs**

CORPORATE GOVERNANCE ISSUES – Corporate Governance Issues in various Managerial Decisions, Corporate Business Ownership Structure, Codes of Corporate Governance, Committees on Corporate Governance, Corporate Governance Legislation- Need, Provisions in Companies Act, 2013, Securities (Contracts and Regulations) Act, 1956 (SCRA), Depositories Act 1996, Securities and Exchange Board of India Act 1992, Corporate Governance Reforms, Board Committees - Audit Committee, Remuneration Committee, Shareholders' Grievance Committee, Other Committees, Disclosures in Annual Report; Integrity of Financial Reporting Systems, Role of Professionals in Board Committees, Role of Company Secretaries in Compliance of Corporate Governance. Corporate Scandals, Common Wealth Association for Corporate Governance (CACG), Organization for Economic Cooperation and Development.

**Total = 24 hours**

#### **Books for Reference:**

1. A.N. Tripathi Human Values, New Age International Pvt Ltd Publishers (April 30, 2009)
2. BhairavSharan Corporate Governance and Accountability, RajathPublicayion New Delhi (2008)
3. Carol Padgett, Corporate Governance Theory & Practice, ,MacMallin International Higher education
4. Chakraborty, Values and Ethics for Organizations Theory & Practices, Oxford India Publication
5. Darryl Reed and Sanjoy Mukherjee,( Edited) Corporate Governance, Economic Reforms & Development (Oxford),Oxford University Press, New Delhi, 2004
6. Fred R. Kaen, A Blueprint for Corporate Governance (2003) American Management Association, 1601 Broadway, New York, NY 10019
7. H. R. Machiraju, Corporate Governance - Himalaya Publishing House, (2004)
8. Mathur UC, Corporate Governance & Business Ethics (McMillan). Macmillan Publishers India Ltd, (2010)
9. S. Prabakaran, Business Ethics & Corporate Governance, Excel Books 2010
10. S.K. ChakrabortyAH, Wisdom Leadership Dialogues &Reflections, Wheeler& Co Ltd. (1999)

**SECOND SEMESTER BBA**  
**MANAGERIAL ECONOMICS**

**Objective: Providing basic knowledge to apply concepts and theories to facilitate decision making and forward planning.**

**Module I**

**12 hrs**

**Nature and scope of managerial economics** - Basic Economic tools in Managerial economics - Role and responsibility of managerial economist- Production function, Law of variable proportions - laws of returns to scale - Economies and diseconomies of scale. Capital budgeting meaning and importance.

**Module II**

**12 hrs**

**Cost-concept of cost output relationship** - concepts of revenue - Total revenue, average revenue and marginal revenue. Equilibrium of the firm – MC & MR approach. Gross profit & Net profit-profit maximization V/S sales maximization. Baumols sales maximization model.

**Module III**

**12 hrs**

**Market Analysis-Meaning-Types** – perfect competition - monopoly - Monopolistic competition - price discrimination - Monopsony Bilateral monopoly - oligopoly - oligopsony.

**Module IV**

**12 hrs**

**Demand Forecasting** - factors involved - objectives of short run and long run demand forecasting - Forecasting demand for products - criteria of a good forecasting method - Techniques of demand forecasting.

**Total Hours: 48**

**Books for Reference:**

1. Alfred W. Stonier & Douglas C. Hague - A Textbook of Economic Theory-Longman group publisher London-4th edition 1977
2. D.M, Dwividi - Managerial Economics-Vikas publishing house New Delhi-7<sup>th</sup> edition 2013
3. D.M, Mithani - A course in Business economics-Himalaya publishing house -12<sup>th</sup> edition New Delhi 2006
4. Dr.PrabhakarShishila-Managerial economics-United Publisher Mangalore-1<sup>st</sup> edition 2011
5. H.L. Ahuja - Business Economics –S chand and company Ltd-New Delhi-7th revised edition 2009
6. K.D Basava –Business Economics-VidyavahiniPrakashana Hubli-2004-05
7. Paul. A. Samuelson & William D. Nord Laws - Economics-Tata McGraw hill publishing company-new Delhi -18<sup>th</sup> edition -2007
8. R.L. Varshney& K.L. Maheshwari- Managerial Economics-sulthanchand and sons -20<sup>th</sup> edition New Delhi

## MANAGERIAL COMMUNICATION

**Objective: To equip the students with skills of communication to introduce the intricacies arising around communication methods.**

### **Module I**

**12 hrs**

**Business Communication** –definition and importance-objectives- process- Types –horizontal, vertical(upward and downward) grapevine, consensus-simple rules of effective communication – barriers

### **Module II**

**12 hrs**

**Managerial Communication** -communication skills - verbal and non-verbal - Effective; Presentation skills - planning the presentation - communication network- Audio and visual aids-telephone-Dictaphone-pager system -cash register-computer-mobile phone-internet-telex-FAX-Teleconferencing-Videoconferencing-emergence of modern communication technology.

### **Module III**

**12 hrs**

**Management Reports** – principles of writing reports-types of reports-preparatory steps-Highlights- Use of graphs -Specimen report on Failure of product in the market –Re-organization of a concern, Establishment of a new branch, Extent of competition in the market & company Secretary's report. Business Letters - Types, Basic principles – Styles of layout – Parts of Letter – Letter calling for a post, calling for interview – Appointment order – termination order.

### **Module IV**

**12 hrs**

**Commercial Letters** – Enquires – Replies to enquiry – Orders- Compliant and their adjustment – Collection letters – sales letters – Circular letters.

**Total Hours: 48**

### **Books for Reference:**

1. R. Doctor & E. Doctor – Business and Managerial Communication (Bombay Publication)
2. Y.K Bhusan– Report writing and correspondence. Sultan Chand & Sons.
3. Gulshan&Shukla – Report writing and correspondence.(S. Chand & Co.)
4. M.S Ramesh C.C Pattanshetti&Madhumati M. Kulkarni – Business Communication (S. Chand & Co.)
5. Rajendra Pal &Koralahalli – Essentials of Business Communication(S. Chand & Co.)
6. Pink & Thomas, English grammar, composition & correspondence.
7. Effective Letter Writing – Readers Digest Publication.
8. Effective Presentation Skills – A Practical Guide to Special Speaking – Steve Mandel (Viva Books Pvt. Limited)
9. Business Communication – M.K.Segal and VandanaKhetarpal
10. Basic Business Communication concepts, applications and skills – Raj Kumar

## ACCOUNTING – II

**Objective: To familiarize the students with the accounts of Non-Trading Concerns, Consignment Accounts and Partnership Accounts and Hire Purchase and Installment system of Accounting.**

### **Module I**

**12 hrs**

Financial Statements of Not-for-Profit Organizations-Meaning- Books of Accounts, Treatment of Revenue and Capital items, Receipts and payments Account, Income and Expenditure Account and Balance Sheet, Preparation of Income and Expenditure Account and Balance Sheet from Receipts and payments Account and other information (other preparations excluded).

### **Module II**

**12 hrs**

**Consignment Accounts** - meaning-important terms- valuation of Consignment Stock and Abnormal Loss Accounting Treatment-Journal entries and Ledger Accounts in the Books of Consigner and Consignee.

### **Module III**

**12 hrs**

**Partnership Accounts** - meaning and definition of partnership- Essential Characteristics- Partnership Deed-meaning; Admission of a partner-Accounting treatment;

### **Module IV**

**12 hrs**

Retirement of a partner- Accounting treatment. - Death of a partner- Joint life Policies and Individual Policies (meaning only) - Accounting treatment;

### **Module V**

Dissolution of a Partnership Firm including insolvency of a partner (excluding Garner Vs Murray's case) - Accounting treatment; - Gradual realization of assets and piece-meal distribution of cash (Proportionate Capital Method only).

### **Module VI**

**12 Hrs**

#### **HIRE PURCHASE AND INSTALLMENT SYSTEMS**

Introduction – Meaning –Important Definitions – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges — Calculation of Interest – Calculation of Cash Price – Default and repossession- Ledger Accounts in the books of Hire Purchaser and Hire Vendor. Installment System – Meaning – Features – Differences between Hire Purchase System and Installment Purchase System (Theory only)

**Total Hours: 72**

#### **Books for Reference:**

1. Arulanandam M.A. and Raman K.S., Advanced Accountancy, Himalaya Publishing House
2. B.S. Raman Accounting II, United Publishers 2<sup>nd</sup> Edition 2013
3. Basu & Das, Advanced Accountancy, Vikas Publication House Pvt Ltd; Sixth edition, 2009
4. Dr. V.K. Goyal, Financial Accounting, Excel Books
5. Jain and Narang, Advanced Accountancy, Kalyani Publication
6. K.S. Adiga Accounting II, Shubhadri Publication
7. Maheshwari S.N & Maheshwari S.K., Advanced Accountancy, Vikas Publication
8. R. L. Gupta, Principles and Practice of Accountancy, Sultan Chand & Sons
9. Shukla M.C. & T.S. Grewal, Introduction to Accounting, S Chand & Co

## BUSINESS ENVIRONMENT & ENTREPRENEURSHIP

**Object: To familiarize the students of Management with changing Economic, Legal, and Social Environment of the business and Present issues in business.**

### Module I

12 hrs

**BUSINESS AND ITS ENVIRONMENT:** Meaning- Factors influencing business, internal and external factors; Social Responsibilities of business towards Share holders- Employees- Consumers-Dealers and public; Business Ethics and Social Value –Meaning- Principles of business ethics-Managerial and Professional ethics.

Case studies on Social Responsibilities of Business, Business Ethics and Environment.

### Module II

12 hrs

**PUBLIC, PRIVATE AND COOPERATIVE SECTORS:** Objectives-features, advantages and disadvantages- Study of MSME (Medium, Small and Macro Enterprises) - Salient features of MSME and Emerging trends. MNCs – Meaning- Merits- Demerits- MNC and Impact on Indian Economy/ Business; Emerging Trends in Business.

### Module III

12 hrs

**CORPORATE SOCIAL RESPONSIBILITY:**Introduction - Meaning and Definition - Need for social responsibility of business - Social responsibility of business towards different groups - Barriers to social responsibility - Social responsibility of business in India.

### Module IV

12 hrs

**CONSUMERISM:** Meaning- Needs- Objectives- Rights of consumer- Consumer Protection Act- Consumer redressal agencies-Consumerism in India. Recent trends - Case studies. **Liberalisation-** Privatisation- Globalisation - Impact of Globalisation- Features- Benefits and Obstacles.

### Module V

12 hrs

**ENTREPRENEURSHIP:** Entrepreneur characteristics – Classification of Entrepreneurships – Incorporation of Business – Forms of Business organizations –Role of Entrepreneurship in economic development –Start-ups.

### Module VI

12 hrs

**ENTREPRENEURSHIP AS INNOVATION AND PROBLEM SOLVING:** - Entrepreneurs-as problem solvers - Innovations and Entrepreneurial Ventures - Risk taking-Concept; types of business risks - The role of technology/ social media in creating new forms of firms, organizations and cooperative clusters - Barriers to Entrepreneurship - Support structure for promoting entrepreneurship (various government schemes).

**Total hours: 72**

### Books for Reference

1. D.M. Mithani, International Economics, Himalaya Publishing House
2. Dr. P.G. Aquinas, Business and Society, Anumol Publishers, 2006
3. Dr.Vivek Mittal, Business Environment, Excel Books (2008)
4. Francis Cherunilam ,Global Economy & Business Environment, Himalaya Publishing House (2013)
5. Francis Cherunilam, International Business Environment Text & Cases, Himalaya Publishing House
6. K. AshwatappaEssentials of Business Environment, Himalaya Publishing House 12<sup>th</sup> edition 2014
7. M Adhikari, Economic Environment of Business, Sultan Chand & Sons
8. ParagDiwan and Raj Agarwal, Business Environment, Excel Books (2002)
9. S SKanka, Entrepreneurial Development, S. Chand Publishing, 2006
10. Suresh Bedi, Business Environment, Excel Books (2005)
11. Vasanth Desai, Small Scale Industries & Entrepreneurship, Himalaya Publishing House (2013)

## **BUSINESS ETHICS**

**Objective: To familiarize the students about business ethics and corporate social responsibility.**

### **Module I**

**12 hrs**

BUSINESS ETHICS – Meaning of ethics, Nature of ethics, Objectives of ethics, Sources of ethics, Types of ethics, Meaning and definitions of business ethics, Objectives of business ethics, Nature of business ethics, Characteristics of business ethics, Need for business ethics, Importance of business ethics, Factors influencing business ethics. Functions of business ethics, Ethical theories. Managing ethics in business, Ethics in functional areas of business, Ethical Dilemma in organizations, Ethics in global business, Values, Norms, Beliefs, Virtues, Morality, Moral standards.

### **Module II**

**12 hrs**

CORPORATE SOCIAL RESPONSIBILITY - Meaning & Definition of CSR, History & evolution of concept of CSR. Concept of Charity, Corporate philanthropy, Approaches to Corporate Social Responsibility, Corporate Citizenship, Sachar Committee's Suggestions; Arguments for and against Corporate Social responsibility CSR-an overlapping concept. Concept of sustainability & Stakeholder Management. CSR through triple bottom line and Sustainable Business; relation between CSR and Corporate governance; environmental aspect of CSR; Chronological evolution of CSR in India; Models of CSR in India, Carroll's model; Drivers of CSR; Major codes on CSR; CSR Initiatives in India. CSR legislation in India.

**Total hours = 24**

### **Reference Books:**

1. Boatright John R, Ethics and the conduct of Business, 7<sup>th</sup> edition, Pearson Education
2. C. A. Kamal Garg, Ethics in Management and Indian Ethos, Vikas Publishing House
3. C. S. V. Murthy, Business Ethics (Text & Cases), Himalaya Publishing House (2014)
4. C. V. Baxi, Ajit Prasad, Corporate Social Responsibility: Concepts and Cases: The Indian, Excel Books India (2005)
5. Ghosh Biswanath, Ethics in Management and Indian Ethos, Vikas Publishing House
6. M. A. Quaddus, Muhammed Abu B. Siddique, Handbook of Corporate Sustainability: Frameworks, Strategies and Tools, Edward Elgar Publishing Ltd
7. Mark S. Schwartz, Corporate Social Responsibility: An Ethical Approach, Broadview press
8. Rinku Sanjeev & Parul Khanna, Ethics and Values in Business Management (Ane Books Ind), Ane Books India, 2008
9. Sanjay K. Agarwal, Corporate Social Responsibility in India, Sage Publication, New Delhi, (2008)
10. Srinivasan, Growth, Sustainability, and India's Economic Reforms, Oxford University press (2011)
11. Wayne Visser and Nick Tolhurst, The World Guide to CSR: A Country-by-Country Analysis of Corporate Sustainability and Responsibility, Greenleaf Publications, 2010
12. Handbook on Corporate Social Responsibility in India-Confederation of Indian Industry CII, Andhra Association, New Delhi

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## THIRD SEMESTER BBA

### ORGANISATIONAL BEHAVIOUR

**Objective: To create awareness among the students of business administration about the factors that influence the personality and improve one's perception.**

#### Module I

**12 hrs**

**Introduction** - Meaning, Definitions, Nature, Key elements, Historical Development, Fundamental Concepts, Relevance and importance of OB in modern business organizations. Emerging issues and challenges for OB. **Personality** – Meaning, Definitions, Determinants of Personality, Personality Traits: Personality traits influencing OB, Theories of Personality – Intra-psyche theory of Sigmund Freud, Carl Jung's Introvert- Extrovert theory, Sheldon's Physiognomy theory, Carl Roger's Self theory.

#### Module II

**12 hrs**

**Perception** – Meaning, Definitions, Nature, Importance, Relevance or Application of perception in OB, Principles of perception, Factors influencing perception, Process, Distortion in perception. **Attitude** – Meaning, Definitions, Nature, Components of attitude, Formation of attitude, Functions of attitude, Changing attitude.

#### Module III

**12 hrs**

**Motivation**– Meaning, Definitions, Process, Theories of motivation: Maslow's theory; Herzberg's theory; McGregor's theory; Vroom's theory. Financial and Non- financial incentives. **Group Dynamics** – Meaning, Nature, Types, Group behavior, Group Norms, Group cohesiveness, Group effectiveness.

#### Module IV

**12 hrs**

**Stress** – Meaning, Definitions, Causes of stress, Stress management: Individual and organizational strategies. Work stress, Grievances, **Conflicts** – Meaning, Definitions, Intrapersonal conflicts: Reasons, Transactional Analysis (TA), Life positions and Johari window, Intergroup conflict: causes, Resolution of different types of conflict. Counseling, Emotional Intelligence (EI).

**Case Studies in all units.**

**Total hours: 48**

#### Books for Reference:

1. Ashwathappa, Organizational Behaviour, 12th Revised edition, Himalaya Publishing House
2. Fred Luthans, Organizational Behaviour, The McGraw-Hill Companies, Inc., 12th Revised edition
3. John W Newstrom & Keith A. Davis, Organizational Behavior: Human Behavior at Work, McGraw-Hill, 1997
4. Keith Davis, & John W. Newstrom, Organizational Behaviour, McGraw-Hill, 1985
5. P. G. Aquinas Organizational Behaviour: Concepts, Realities, Applications and Challenges, Excel Books India, 2006
6. Ricky W. Griffin & Gregory Moorhead, Organizational Behaviour, Cengage Learning, 2011
7. S.S. Khanka, Organizational Behaviour, S Chand; Reprint Edn. 2006 edition
8. Stephen P Robbins & Timothy A Judge Organizational Behaviour, Pearson Education, Inc.,
9. V. S. P Rao, Organizational Behaviour, Excel Books India (2009)



## MARKETING MANAGEMENT

**Objective: The objective of this paper is to acquaint students to concepts & emerging issues of marketing and its applications.**

### **Module I 12 hrs**

#### **Introduction to Marketing Management**

Meaning and Definition of market, marketing and marketing management - Evolution of marketing management - importance of marketing - Traditional v/s modern marketing - objectives and features of marketing management – marketing mix- marketing philosophy- contemporary issues in marketing.

### **Module II 12 hrs**

#### **Product and Pricing Strategy**

**Marketing mix:** Meaning and elements of marketing mix. **Product:** Meaning and definitions- features, types of product (Consumer & Industrial)- stages in new product development, failure of new products –Product life cycle – Meaning, stages and strategies.

**Pricing:** Meaning and definition- importance and objectives of pricing - factors affecting pricing decisions- case study.

### **Module III 12 hrs**

#### **Distribution and Promotion Strategy**

**Distribution:** Meaning and definition of channels of distribution- types of channels for consumer goods and industrial goods- criteria for selecting the channels.

**Promotion:** Meaning and definition -objectives of promotion- promotion mix; Advertising – meaning and objectives; publicity and personal selling – meaning and importance; sales promotion – meaning and objectives; public relations – meaning- factors affecting promotion mix-case study.

### **Module IV 12 hrs**

#### **Digital and Green Marketing**

**Digital Marketing:** Meaning and definition of digital Marketing- benefits of digital marketing to sellers and consumers- digital vs. real marketing - digital marketing channels - problems of digital marketing in India.

**Green marketing:** Meaning- importance - fundamental requirement - problems of green marketing-case study.

**Total 48hrs**

#### **Books for study and reference**

1. Chandrashekhar K and PreethiKeerthi D' Souza, Modern Marketing: First Edition, United Agencies, Mangalore
2. K D Basava, Marketing management: VidyavahiniPrakashan
3. Philip kotler and Kavin lane Keller, Marketing management: Pearson; 14 edition (2011)
4. R S N Pillai and Bagavathi, Modern marketing principles and practices:, S Chand & Company, (2010)
5. T N Chhabra&S K Grover,, Marketing Management : DhanpatRai& Co (P) Ltd
6. Tapan K Panda, Marketing Management Text and cases Indian context: Excel Books India, 2009
7. V S Ramaswamy& S Namakumari Marketing Management Global Perspective Indian Context, Macmillan Publishers India Ltd; 4th edition (2009)
8. William J Stanton, Fundamentals of Marketing: McGraw-Hill,

## BUSINESS STATISTICS & MATHEMATICS

### Objective:

To acquaint the students with the basic knowledge of Business Statistics and business mathematics to analyze business and managerial data and facilitate managerial decision-making.

### Module I

12 hrs

**Introduction to statistics**- Definitions - primary data- methods of collection, secondary data and sources-Classification-Types- Tabulation-Blank tables. **Measures of central tendency**- Mean, Median, Mode, Geometric Mean and Harmonic Mean

### Module II

12 hrs

Measures of dispersion- Range, Mean deviation and Standard deviation- their relative measures (coefficients). Time series- components- measuring trend by the method of moving average and method of least squares.

### Module III

12 hrs

**Correlation & Regression analysis**- Meaning and types- Karl Pearson's Correlation Coefficient and Spearman's Rank correlation coefficient (with and without ties) -Regression analysis-Meaning- regression equations - estimation using regression equations.

### Module IV

12 hrs

**Ratio**- Proportion - Direct proportion- inverse proportion; Simple interest- True discount, Bankers discount and Bankers gain, equated due date; Trade discount- cash discount.

**Compound interest**- Formula for compound interest- interest payable half yearly or quarterly- interest for fraction of a period; Annuities- Amount of an immediate annuity and annuity due, present value of annuity immediate and annuity due present values of perpetuity due and perpetuity immediate.

### Books for Reference:

1. B M Agrawal, Business Mathematics and statistics - Ane Books Pvt. Ltd, New Delhi
2. Bhat B R, Srivenkataramana and K S MadhavaRao, Statistics for Beginners Vol 1 - Nea Age (P) Ltd,1996
3. Bowerman, Bruce, O'Connell, Richard, Murphree, Emilly Business Statistics in Practice by McGraw-Hill Education 7th Edition, 2013
4. DC Sanchethi and V K Kapoor, Business Mathematics - Sulthan Chand & Sons (2012)
5. Ibrahim Byari, Business Mathematics - Mangala Publications
6. Indra Gupta & S C Gupta, Business Statistics, 6th edn, Himalaya Publishing House
7. R Selvaraj, C. Loganathan, Quantitative Methods In Management, 1<sup>st</sup>Edn, Excel Books
8. R. S Bharadwaj, Business Statistics, 2<sup>nd</sup>Edn, Excel Books
9. R.S.N. Pillai, V. Bagavathi, Statistics, 5<sup>th</sup>Edn, S.Chand Publishers
10. Rajmohan, Business Mathematics –Benaka Books
11. Rajmohan, Business Statistics, Latest Edn, Benaka Books,
12. S P Gupta, Statistical Methods, 45<sup>th</sup>Edn, Sultan Chand & Sons
13. V K Kapoor, Problems and solutions in Mathematics - 5<sup>th</sup> edition Sulthan Chand & Sons
14. Vishwanath, Mathematics for cost Accounts Sulthan Chand & Sons

## INCOME TAX

**Objective:**To acquaint the students of Business Management with the Income Tax Law of India, considering latest Amendments/Enactments.

### Module I

**12hrs**

**Introduction and definitions:** Agricultural Income, Assessee, Person, Income, Assessment Year, Previous Year.

Residential Status (Individual Assessee only), Scope of Total Income (Incidence of Tax); Problems on Residential Status and on Incidence of Tax.

**Incomes exempt u/s 10as applicable to a Salaried Assessee:** Such as Gratuity, Commuted Pension, Leave Encashment and House Rent Allowance; Deduction u/s 80 as applicable to a salaried Assessee: Sec. 80C, 80 CCC, 80 CCD and 80 CCF.

### Module II

**12hrs**

#### Heads of Income:

**Income from Salaries:** Meaning & Definition, Characteristics of Salary income, Allowances, Perquisites, Deductions u/s 16, Provident Funds. Simple Problems on Computation of Taxable Salary and Deduction u/s 80C & 80 CCF (excluding problems on salary grade, retirement in the middle of the year and conversion of URPF into RPF).

**Income from House Property:** Meaning, Computation of Annual Value of Let out and Self-occupied Property, Unrealized Rent, Deductions from Annual Value, Problems on Computation of Income from House Property.

### Module III

**12hrs**

**Profits & Gains from Business and Profession:** Meaning, Business, Profession, Vocation, Speculative Business, Permissible Deductions u/s 30 to 37 (other than detailed discussion on Depreciation), Payments not Deductible, Deemed Income; Problems on Computation of Business / Professional Income.

### Module IV

**12hrs**

**Capital Gains:** Meaning and definition, Transfer, Capital Asset-Short term & Long Term, Cost of Acquisition, Exemptible Capital Gains; Problems on Computation of Taxable Capital Gains;

**Income from Other Sources:** Meaning, Interest on Securities and other incomes, Grossing up of Interest, Deductions u/s 57, exemption u/s 10(15); Problems on Computation of Income from Other Sources (excluding calculation of collection charges on net interest realised).

**Total Hours: 48**

#### Books for Reference:

1. DinakarPagare, Income Tax, Sulthan Chand and Sons, New Delhi.
2. Dr. VinodSinghania, Handbook of Income Tax, Taxman publications Pvt Ltd, New Delhi,
3. Gaur and Narang, Income Tax, Kalyani Publishers, Ludhiyana
4. K SadashivaRao, Business Taxation 1&2, Sushrutha Books, Udupi,
5. Manoharan T N Income Tax, Snow White Publishers, Mumbai.
6. Mehrothra H C, Income Tax, SahithyaBhawan Publications, Agra,

## **CORPORATE ACCOUNTING - I**

**Objectives:** To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

### **Module I:**

**12 hours**

#### **Issue of shares:**

Shares and share capital - Meaning and types, Book building - Process and advantages, Stages – application (over- subscription and under- subscription), allotment and call, calls-in arrears, calls-in-advance: forfeiture of shares - reissue of forfeited shares (Theory only).

Underwriting of shares and debentures - SEBI guidelines on underwriting - Partial underwriting- complete underwriting – Open underwriting and firm underwriting, Calculation of underwriters' liabilities – Journal entries.

### **Module II:**

**12 hours**

**Preference Shares** – Meaning, types of preference shares, Redemption of preference shares with problems.

**Redemption of Debentures** – Meaning, kinds of debentures, Redemption of debentures - Various types of redemption and problems on Sinking Fund Method only.

### **Module III:**

**12 hours**

**Pre and Post incorporation profit or loss:** Meaning and provisions relating to accounting treatment and Comprehensive problems with preparation of balance sheet.

### **Module IV:**

**12 hours**

**Final accounts of companies:** Presentation of profit and loss statement and balance sheet in vertical form of corporate entities as per the latest amendments, excluding calculation of managerial remuneration & Disposal of company profits - Simple problems.

**Total Hours: 48**

### **Books for Reference:**

1. B. S Raman, Corporate Accounting, United Publishers, First Edition, 2013.
2. D. Chandra Bose, Advanced Accounting II, PHI Learning Pvt. Ltd., First Edition, 2010.
3. K. K Verma, Corporate Accounting, Excel Books, First Edition 2008
4. M.C Shukla, T.S Grewal and S.C Gupta, Advanced Accounts II, Chand & Company, Revised Edition, 2009
5. R L Gupta and M. Radhaswamy, Advanced Accountancy, Sultan Chand & Company, 17th Edition.
6. S. N Maheshwari, Advanced Accountancy II, Vikas Publishing House Pvt. Ltd., 10th Edition.
7. S. P Jain and K.L Narang, Advanced Accountancy II, Kalyani Publishers, 20th Edition.

## EXECUTIVE DEVELOPMENT AND SOFT SKILLS

### Learning Objectives:

- To empower the students with skill sets required for their overall personality development.
- To enhance their personal effectiveness and thereby enable the students to become effective leaders.
- To equip them with relevant soft skill so as to empower them to manage all types of situations.

### Module I:

**6 hours**

Introduction, Importance of Interpersonal skill, Determination of interpersonal , Interpersonal skill development behaviour, Self concept –what I am ,interpersonal needs ,Interpersonal orientation-team work –necessity of team work personally, socially and educationally, trust, mutuality ,emotional bonding.

**Activity:** case study, Internet exercise, Conflict resolution.

### Module II:

**6 hours**

Concept of effective communication, types of communication-verbal and non- verbal, effective communication: seven C's, Barriers to communication, internal and external barriers, intrinsic motivation, perception, language, fear, power of speech.

Listening skill: listening process, types, good listening practices.

**Activity:** JAM, Informative Presentation, Power Point Presentation.

### Module III:

**6 hours**

Meaning, Goal setting, scheduling time, Delegation- guidelines to effective delegation, Time stealers- confusion about goals, unclear directions- pointless meetings, mastering work life balance.

**Activity:** Case study, pick and speak, Work Puzzle.

### Module IV:

**6 hours**

Self-evaluation, self-discipline, self-criticism, recognition of one's own limits and deficiencies, Independency, Self-awareness, Identifying one's strengths and weakness, managing self- emotions, ego, pride.

**Activity:** SWOT analysis, personality test, pick and speak.

### References:

1. Dr.K.Alex., 'Soft Skills' know yourself and know the world, Third Revised Edition- 2009- S.Chand and Company Pvt. Ltd. New Delhi.
2. Krishnamacharyulu and LalithaRamakrishnan, Personality development ,Interpersonal skills and Career management Second Edition – 2012- Himalaya Publishing House Pvt Limited, Mumbai.
3. Michael Le Boeuf, Essence of Time Management, Jaico Publishing House- Mumbai-2003.
4. T.N.Chhabra and SandhyaChhabra, Personality development and Communication skills- Third Revised edition- 2012- Sun India Publications, New Delhi.

## FOURTH SEMESTER BBA

### MODERN BANKING MANAGEMENT

**Objective: To provide basic knowledge about the working of the banking and financial system of the country and to create awareness and orientation on the digital banking skills among the students.**

#### **Module I**

**12 hrs**

**Commercial banking** -- meaning, nature, structures and functions of commercial banks in India, balance sheet of a bank, portfolio management in banks, credit creation, risk perception - management & mitigation, Rising NPAs of Commercial Banks- causes and consequences –Bank mergers- Bank Marketing.

#### **Module II**

**12 hrs**

**Central banking** – Nature functions, credit control methods – RBI and its monetary policy - Role of RBI- Banking sector reforms-Need for coordination between Government and RBI-Autonomy for RBI.

#### **Module III**

**12 hrs**

**Financial markets-** Money and capital markets - constituents - features -defects - instruments - development banks, SBI, RRB, EXIM bank, NABARD, organization, functions and performance; NBFIs-Role of microfinance in Financial inclusion-globalization versus financial markets-reasons for globalization of financial markets-benefits and risks.

#### **Module IV**

**12 hrs**

**Banker and Customer Relationship** - general and special, Customer Relationship Management-importance and benefits CRM-strategies adopted in banking sector - New Age Banking-E-banking- Types-case for – Challenges- E-wallets - operations-Role and rise of Fin tech sector in Banking system- Tax Heavens - KYC norms Anti money laundering measures.

**Total Hours: 48**

#### **Books for Reference:**

1. Dr.SripathiKalluraya and Dr.Jayavanthnayak-Modern Banking management-1<sup>st</sup>Edition, Mangala Publications.
2. E. Gordon &Natarajan, Banking Theory and Practice- 21<sup>st</sup>Revised Edition, Himalaya Publishing House.
3. M.L.Jhingan, Money, Banking. International Trade & Public Finance- 8<sup>th</sup>Revised Edition Vrinda Publications.
4. M.L.Seth - Money, Banking. International Trade & Public Finance, 15<sup>th</sup>RevisedEdition,Agarwal Educational Publishers.
5. Mithani D.M., Money Banking and Foreign Trade- 15<sup>th</sup>Revised Edition, Himalaya Publishing House.
6. P.K.Srinivasa, Banking Theory and Practice- 11<sup>th</sup>Revised Edition, Himalaya Publishing House.
7. P.N Varshney, Banking Law and Practice- 12<sup>th</sup>Revised Edition, S. Chand Company.
8. Reddy and Apannaiah, Theory and Practice of Banking - 3<sup>rd</sup>Revised Edition, Himalaya Publishing House.
9. Sundaram and Varhsney, Banking Theory and Practice- S. Chand Company.
10. Tannan, Banking Law and Practice in India- 27<sup>th</sup> Revised Edition, Levis Nexis.
11. VijayaragaranIyengar, Introduction to Banking, 4<sup>th</sup>Revised Edition, Excel Books.

## COMPUTER APPLICATIONS IN MANAGEMENT

**Objectives:** To familiarize students with the latest development in the fields of computers, give a brief idea about application of computers in business and basics of management information systems.

**Module I:** **12 hours**

**Introduction to Computer and Computer Networking:**

**Computer:** Meaning, characteristics of computer, components of computer with block diagram, types of computer, computer software and classification, functions of operating system.

**Computer networking:** Meaning, uses of networking, pros and cons of networking, types of network, network topology, introduction to internet and its services, data base concepts.

**Module II:** **12 hours**

**Introduction to Management Information System:** Meaning of MIS, objectives, characteristics, functions, components, structure of information system, framework for information system, role and importance, critical success factors of MIS implementation.

**Module III:** **12 hours**

**MIS as a Communication Process:** MIS planning, establishing an MIS, data- information – data processing, nature of information, characteristics of information, sources of information, information system and phases of decision-making process.

**Module IV:** **12 hours**

**Office Automation system:** Meaning of office and office automation- functions of office- nature of office-virtual office- advantages and disadvantages- measuring for making virtual office- office automation applications.

**Total 48 hrs**

### Books for Study and reference

1. Ashok Arora&Akshaya Bhatia, Management Information System, 1<sup>st</sup> edition , Excel book, New Delhi ,2001
2. C. S. V Murthy, Management Information System - Himalaya Publication house ,2015
3. Elamsri, Rameez and Navathe , Fundamentals of Database Systems - 5th edition, Pearson Education , New Delhi, 2012
4. Ghosh P K, Office Organization & Management - 12th edition , Himalya Publication , Mumbai 1982
5. Jain S P , Modern Office Organization & Management - 7th Edition, DhanpatiRai and Son publication, New Delhi, 1992
6. L.M Prasad, Management Information System - 2nd edition , SultanChand and Sons , New Delhi , 2011
7. O Brien ,James A ,Management Information System, 4th Edition ,Golgotia Publication , New Delhi, 2011
8. P Mohan , Management Information System - Himalaya Publishing House , Mumbai, 2015
9. Peter Norton, Introduction to computer - 7<sup>th</sup> edition ,Tata Mcgraw Hill Education PVT LTd., New Delhi , 2011
10. Suresh K Basandra , Computers Today - 1<sup>st</sup> edition .Galgotia publication , New Delhi , 2008

## HUMAN RESOURCES MANAGEMENT

**Objective: The objective of this course is to help students to understand elements Human Resource Management.**

### Module I

12 hrs

**Introduction to Human Resource Management** – Concept of HRM, Nature, Scope Objectives, significance and functions of HRM, Evolution of HRM, difference between HRM and Personnel Management(PM), Qualities of HR Manager, Role of HR Manager, Challenges of modern HR Managers. **HR Policies** – Meaning, definitions, Nature, Importance, Types and essentials of sound HR Policies.

### Module II

12 hrs

**Human Resources Planning** – Concept, Objectives, Importance, Process, Guidelines to make an effective HR Planning. **Job Analysis** – Meaning, Definitions. **Job Design** – Concept, Methods and recent trends in Job design, Job Specification, Job Description, Job Enlargement, Job Enrichment, Differences between Job Enlargement and Job Enrichment, **Job Evaluation** – Meaning, Definition, Objectives, Process, Methods of Job Evaluation.

### Module III

12 hrs

**Recruitment** – Meaning, Definitions, Objectives, Factors affecting recruitment, Sources of recruitment: Internal & External sources, Techniques of recruitment. **Selection:** Meaning, Definitions, Steps in selection process: Selection tests. **Interview** – Meaning, Types, Steps, Limitations of interview, Guidelines to make effective interview. **Placement, and Induction.**

### Module IV

12 hrs

**Transfer** – Meaning, Definitions, Objectives, Types, Transfer Policies. **Promotion** – Meaning, Basis/ Criteria of promotion, Benefits of promotion and promotion policies. Demotion. **Separations** – Meaning, Types (Lay-off, Retrenchment, Dismissal, Suspension). **Employee Compensation** – Meaning, Definitions, Objectives, Essentials of sound wage system, Factors affecting determination of wage system/structure. Recent trends.

**Case Studies in all units**

**Total Hours: 48**

### Books for Reference:

1. Ashwathappa, Human Resource Management –McGraw Hill Education; Seventh edition (2013)
2. C. B Gupta, Human Resource Management- 19th revised edition Sultan Chand & Sons (2018)
3. C. B. Memoria, Personnel Management - Himalaya Publishing House
4. Dale Yodder, Personnel Management and Industrial Relations – Prentice-Hall, inc
5. Edwin Flippo, Personnel Management and Industrial Relations – McGraw-Hill
6. N. K. Singh Human Resource Management- Excel Books
7. P SubbaRao, Human Resource Management- Himalaya Publishing House, (2018)
8. P. C. Tripathi, Personnel Management and Industrial Relations – 21st revised edition, Sultan Chand & Sons (2017)
9. S. S. Khanka, Human Resource Management- Sultan Chand & Sons (2007)
10. V. S. P. Rao, Human Resource Management Text & Cases - Second edition Excel Books



## FUNDAMENTALS OF FINANCIAL MANAGEMENT

**Objective: To acquaint the students with the fundamentals of financial management concepts and techniques.**

### Module I

**12 hrs**

**Financial management- an overview-** financial management: Meaning, definition, importance- Scope of financial management: Traditional Approach and Modern Approach – changing role of financial manager- Financial Decisions –Objectives of financial management: Profit Vs Wealth Maximization- Organization of Finance function in corporate set up. Time value of money: Meaning and significance.

### Module II

**12 hrs**

**Capital budgeting decisions-** Capital budgeting decisions: Meaning significance and process- nature of projects for investments. Cash flows Vs accounting profits. Long term investments evaluation Techniques: Traditional Techniques (ARR, Payback period), discounted cash flow Techniques (NPV, IRR, PI and Discounted Payback period). (Simple problems; no problems on IRR & differential cash flows).

### Module III

**12 hrs**

**Concept and measurement of cost of capital-** Cost of capital: definition and importance. Factors affecting cost of capital. Concepts- Historical and Future cost, Explicit and implicit cost, Marginal cost, Specific cost and WACC. Measurement of specific cost; Cost of debt, preference, Equity and retained earnings- Computation of overall cost of capital based on book value Weights and Market Value weights.

### Module IV

**12 hrs**

**Financing Decisions and Dividend Decisions** – Meaning and significance of Capital Structure. Factors affecting Capital Structure. Concept of leverage -Meaning, Types of Leverage, Financial Leverage, Operating Leverage and Combined Leverage- Computation of Financial Leverage, Operating Leverage and Combined Leverage EBIT- EPS analysis. (simple problems). Meaning of dividend and dividend Policy- Walter's Model, Gordon's Model, M-M Hypothesis- internal and external factors affecting dividend policy- Forms of Dividends. (Problems on Walter and Gordon's Model).

**Total Hours: 48**

### Books for reference and study

1. Dr.UmeshMaiya&Phani Kumar - Text Book of Financial Management, Jagadamba Publishing Co,
2. I.M Pandey- Financial Management, Vikas Publishing House, (2015)
3. Khan M.Y & Jain P.K - Financial Management, Text and Problems, McGraw-Hill Education, 1995
4. Prasanna Chandra- Financial Management, Theory &Practice
5. Preethi Singh - Financial Management, Seconf edition Ane Books Pvt Ltd, 2009
6. S.N.Maheshwari- Financial Management Principles & Practice, 14th edition, Sultan Chand & Sons (2014)
7. Van Horne J.C - Financial Management and Policy, 12th edition Prentice Hall Publication
8. Van Horne J.C- Fundamentals of Financial Management13th edition Financial Times/ Prentice Hall; 13 edition (4 November 2008)

## CORPORATE ACCOUNTING - II

**Objectives:** To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

**Module I:** **12 hours**  
**Amalgamation, Absorption of Companies** – Accounting Standard 14: Accounting for corporate restructuring - problems from the nature of purchase only.

**Module II:** **12 hours**  
**Reconstruction:** Internal reconstruction, External reconstruction as per AS 14 - Comprehensive problems.

**Module III:** **12 hours**  
**Liquidation of Companies:** Preparation of liquidator's final statement of accounts - Comprehensive problems.

**Module IV:** **12hours**  
**Accounts of Holding Companies/Parent Companies:** Preparation of consolidated balance sheet with one subsidiary company with the treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Inter Company Holdings and owing excluded).

**Total Hours: 48**

**Books for Reference:**

1. B. S Raman, Corporate Accounting, United Publishers, First Edition, 2013.
2. D. Chandra Bose, Advanced Accounting II, PHI Learning Pvt. Ltd., First Edition, 2010.
3. K. K Verma, Corporate Accounting, Excel Books, First Edition 2008
4. M.C Shukla, T.S Grewal and S.C Gupta, Advanced Accounts II, Chand & Company, Revised Edition, 2009
5. R L Gupta and M. Radhaswamy, Advanced Accountancy, Sultan Chand & Company, 17th Edition.
6. S. N Maheshwari, Advanced Accountancy II, Vikas Publishing House Pvt. Ltd., 10th Edition.
7. S. P Jain and K.L Narang, Advanced Accountancy II, Kalyani Publishers, 20th Edition.

## BUSINESS MANAGEMENT PROCESS

**Objective: To introduce the concepts of management, its principles and familiarize the functions of management.**

**Module: I**

**04 hrs**

Introduction: Meaning and importance of Management; Role and responsibilities of top, middle and lower management. Functions of management. Challenges of Management in the context of new era.

**Module: II**

**10 hrs**

Planning: Concept – Significance – types of planning. Organizing: Concept – significance – process – Formal and informal organizations. Organizational design. Departmentation: advantages and disadvantages. Span of Control. Delegation of authority. Delegation Vs. decentralization. Line and Staff Positions – Committees.

**Module: III**

**10 hrs**

Staffing: Meaning and importance of staffing. Recruitment – Selection – interviewing – induction. Leadership: Meaning – importance of leadership. Leadership Styles. Motivation: Meaning – importance of motivation. Communication: Meaning – importance – problems of communication. Barriers of Communication – Measures towards effective communication. Controlling – Importance – process - problems of controlling. Requirements of effective control. Preventive and overall controls.

**Total 24 hours**

**Books for Reference:**

1. Harold Koontz & Heinz Weihrich, Principles of management - Essentials of Management, Tata McGraw Hill, 10<sup>th</sup> edition (2015)
2. K.S. Adiga, Principles of Management – ShubhaPrakashana
3. L.M. Prasad, Principles and Practice of Management, Sultan Chand & Sons, 6th Edition, (2013)
4. T.N. Chhabra, Principles and Practice of Management, Dhanpat Rai & Co Publication, (2018)
5. V. S. P. Rao Principles and Practice of Management, Konark Publishers, 1996
6. V. S. P. Rao V Hari Krishna, Management: Text and Cases - Excel Publications (2005)

## ENTREPRENEURSHIP DEVELOPMENT

**Objective: To understand, develop and strengthen entrepreneurial quality and motivation among the students and to impart basic entrepreneurial skills to run a business efficiently and effectively.**

**Module: I** **04 hrs**

### **ENTREPRENEURSHIP**

Entrepreneur; meaning and definition – Types Of Entrepreneurs – Difference Between Entrepreneur And Intrapreneur Entrepreneurship In Economic Growth, Factors Affecting Entrepreneurial Growth.

**Module: II** **08 hrs**

### **SMALL ENTERPRISE MANAGEMENT**

Small Enterprises – Definition, Classification – Characteristics, Ownership Structures – Project Formulation – Steps Involved In Setting Up A Business – Identifying, Selecting A Good Business Opportunity, Market Survey And Research, Techno Economic Feasibility Assessment – Preparation Of Preliminary Project Reports – Project Appraisal – Sources Of Information – Classification Of Needs And Agencies.

**Module: III** **06 hrs**

### **FINANCING AND ACCOUNTING**

Need – Sources Of Finance, Term Loans, Capital Structure, Financial Institution, Management Of Working Capital, Costing, Break Even Analysis, Taxation – Income Tax, GST and custome duty

**Module: IV** **06 hrs**

### **SUPPORT TO ENTREPRENEURS**

Sickness In Small Business – Concept, Magnitude, Causes And Consequences, Corrective Measures – Business Incubators – Government Policy For Small Scale Enterprises – Growth Strategies In Small Industry – Expansion, Diversification, Joint Venture, Merger And Sub Contracting.

**Total 24 hours**

#### **Books for Reference:**

1. Donald F Kuratko, “ Entrepreneurship – Theory, Process And Practice”, 9th Edition, Cengage Learning 2014.
2. EDII “Faulty And External Experts – A Hand Book For New Entrepreneurs Publishers: Entrepreneurship Development”, Institute Of India, Ahmadabad, 1986.
3. Hisrich R D, Peters M P, “Entrepreneurship” 8th Edition, Tata McGraw-Hill, 2013.
4. Khanka. S.S., “Entrepreneurial Development” S.Chand& Co. Ltd.,Ram Nagar, New Delhi, 2013.
5. Mathew J Manimala, “Enterprenuership Theory At Cross Roads: Paradigms And Praxis” 2nd Edition Dream Tech, 2005.
6. Rajeev Roy, ‘Entrepreneurship’ 2nd Edition, Oxford University Press, 2011.

## **BANKING PRACTICE**

**Objective: To provide basic knowledge about the functioning of the banking and financial system of the country and expose the students to the operation of modern banking system.**

**Module: I**

**08 hrs**

Banks: Meaning, nature, characteristic of Indian banking system, functions of commercial banks – primary functions; secondary functions; agency functions and general utility functions, role of banks in the development of economy (Financial Inclusion).

**Module: II**

**08 hrs**

Definition of banker and customer – Relationship between Banker and customer – Legal frame work – termination of relationship – Garnishee Order – Bankers Right of Lien– General procedure for opening a savings, current and fixed deposit Account – Special types of customers.

**Module: III**

**08 hrs**

Negotiable Instruments: Meaning & Definition – Characteristics – Cheque and its kinds – Crossing, Endorsement, Material Alteration – Collection and payment of Cheque – Refusal or bouncing of cheque. Bills of Exchange: Definition, characteristics and Parties involved – Difference between Bill and Cheque. E-banking- KYC norms and Anti money laundering measures -Recent Developments.

**Total 24 hours**

**Books for Reference:**

1. Chabra T.N, Banking Theory and Practice - DhanpatRai& Co (P) Ltd
2. H.C. Aearwal, Principles of Banking- Swan Publications (2013)
3. P.N Varshney, Banking Law and Practice- 12<sup>th</sup> Revised Edition, S. Chand Company
4. Reddy and Apannaiah, Theory and Practice of Banking - 3<sup>rd</sup> Revised Edition, Himalaya Publishing House.
5. S.N Maheshwari, Banking Law and Practice - Kalyani Publishers; Kalyani Publishers\_11 edition (2014)
6. S.N Maheshwari and R.R Paul, Theory and Practice of Banking - Kalyani Publishers
7. Sundaram and Varhsney, Banking Theory and Practice - S. Chand Company.
8. Sushil J. Lalwani, Changing Profile of Indian Banking- Jodhpur Books Treasyre, 1993
9. Tannan, Banking Law and Practice in India- 27<sup>th</sup> Revised Edition, Levis Nexis.
10. VijayaragharanIyengar, Introduction to Banking- Excel Books (2009)

## FIFTH SEMESTER BBA

### COMMERCIAL LAW

**Objective: To familiarize the students with the relevant legislations affecting business.**

#### Module I

**12 hrs**

**Nature and significance of Law-** Branches of Law - Sources of Mercantile Law- Law of contract- Definition, Difference between Agreement and Contract, essentials of Contract-Types of contract based on formation, performance, enforceability; Offer- Meaning, types- Rules governing offer. Meaning of cross offer, Meaning of Standing offer, Meaning of Tender; Acceptance-meaning and types, Essentials of valid acceptance.

#### Module II

**12 hrs**

**Consideration-** Meaning- Rules governing consideration- Stranger to a contract cannot sue and its exceptions - Exceptions to the rule “no consideration no contract”; **Capacity to contract-** Minor- effects of minor’s agreement, Persons of unsound mind - Legal incapacity; Free consent – Coercion - Undue influence – Fraud – Misrepresentation - Mistake. Differences between Coercion and Undue influence, Differences between Misrepresentation and Fraud.

#### Module III

**12 hrs**

**Legality of Object-** meaning-Unlawful objects-objects forbidden by law, objects defeating the provisions of law, fraudulent objects, objects injurious to person or property, immoral objects, Agreements opposed to public policy; **Discharge of Contract** – Modes of discharge - Breach of Contract – Remedies for breach of contract – Wagering agreement and contingent contract ( Meaning only) Quasi contract – meaning and types.

#### Module IV

**12 hrs**

**Negotiable Instruments Act** -meaning, features and presumptions. Bills of Exchange, Promissory Note and Cheque- (meaning- form or specimen, features and differences) Crossing- (meaning and types only) – dishonor of Cheque under section 138; Intellectual Property Rights - Meaning– Patents – Trade Marks – Copy Rights - Industrial designs.

#### Module V

**12 hrs**

**Information Technology Act** - Objectives - Digital signature (meaning only) – **Cyber Crimes** – Meaning, legal provisions – Crimes against Persons – Crimes against Property – Crimes against Government - Right to Information Act – Meaning – Meaning – Request for obtaining information – Disposal of Request – Exemption from disclosure of information – Grounds for rejection. Duties of Information Officer.

The relevant legal point, facts and the judicial decision relating to the following 10 case laws are to be specifically dealt with –1. Balfour VsBalfour 2. CarlillVs Carbolic Smoke Ball company 3. FelthouseVsBindley 4. LalmanShuklaVs. Gauridutt 5. DurgaprasadVsBaldeo 6.Chinnayya VsRamayya 7.Mohiribibi Vs. DharmodasGhosh 8. RanganayakammaVsAlvarChetty 9. Hadley VsBaxendale 10.Planche Vs Colburn.

**Total Hours: 60**

#### Books for Reference:

1. Anson, Contract Act, 29<sup>th</sup>Edn, Oxford University
2. Autar Singh, Mercantile Law, 11<sup>th</sup>Edn, Eastern Book Company
3. Dr.UmeshMaiya, Commercial Law. 1st Edn, New United Publishers
4. Gogna, Commercial Law, 6<sup>th</sup>Edn, S.Chand Publishing
5. N.D. Kapoor, Elements Of Mercantile Law, 34<sup>th</sup> Rev Edn, Sultan Chand & Sons
6. S.S.Gulshan, Business Law, 3<sup>rd</sup>Edn, New Age International Pvt Ltd

## COST ACCOUNTING

**Objectives: To familiarize the students with the costing terminology, principles and applications of costing methods, techniques to the business enterprises.**

**Module I:**

**12 hrs**

**Functions, Scope, Cost Concepts-** Definitions of Cost, Costing and Cost Accounting, Limitation of Financial Accountancy, Distinction between Financial Accounts & Cost Accounts, Cost Unit, Cost Centre, Methods of Costing, Techniques of costing, Classification of Costs. Preparation of Cost Sheets and simple problems on Tenders or Quotations.

**Module II:**

**12 hrs**

**Materials-** Purchase & Storage- Classification of materials, Material control, Purchase Procedure – Pricing of receipts of materials. Storage – Classification & Codification, Bin card, Setting of Stock levels, EOQ, ABC analysis, Periodical and Perpetual Inventory Control System.

**Module III:**

**12 hrs**

**Materials Pricing-** Issue of Materials, Material requisition, Bill of Materials, Material returned note, Material transfer note. Pricing the material issues – FIFO, LIFO & Weight Average methods.

**Module IV:**

**12 hrs**

**Labour cost** – Meaning, Classification & Control. Labour turnover, Idle time and overtime (meaning only) Time keeping and Time booking – Purposes & methods. Labour Cost computation; Remuneration & Incentives-Systems of wage payment – Essentials of sound wage system, time rate system, piece rate system, differential piece rate systems (Taylor, Merrick & Gantt's) Bonus & Premium Schemes- Halsey premium plan and Rowan premium plan.

**Module V:**

**12 hrs**

**Overhead Cost Classification & Absorption-** Classification, allocation & apportionment of overheads. Primary Distribution Summary and Secondary Distribution Summary – Direct Distribution, Simultaneous Equation and Repetitive Distribution methods- Computation of Machine Hour Rate.

**Total Hours: 60**

**Books for Reference:**

1. B.K.Bhar, Cost Accounting, 18<sup>th</sup>Edn, Everest Publishing House
2. B.M.Lall Nigam & G.L.Sharma, Latest Edn. Theory And Technique Of Cost Accountancy, Himalaya Publishing House
3. B.S.Raman, Cost Accounting, Latest Edn, United Publishers
4. Banarjee Bhabathosh, Cost Accounting, 12<sup>th</sup>Edn, Sahitya Bhawan Publications
5. Dr.Umesh Maiya, A Textbook Of Cost Accounting, 2<sup>nd</sup>Edn, Kitab Mahal
6. K.S.Adiga, Cost Accounting, Latest Edn Subhadra Prakashana
7. N.K.Prasad, Principles & Practices Of Cost Accounting, Latest Edn, Book Syndicate Pvt. Ltd
8. R.L Gupta, Principles And Practice Of Cost Accountancy, Latest Edition, Sultan Chand & Sons
9. Swaminathan, Lectures Of Costing, Latest Edn, S. Chand & Co.,

# Event Management and Public Relations

**Aim: The objective is to promote a deep theoretical insight of both the Event Management and Public Relations discipline. Theories concepts and processes of various forms of Event Management and also of Public Relations are the main thrust of the paper.**

**Module I: 12 hrs**

**Introduction to Event Management**

Definition of Event, Characteristics of Events, Type of Events, Meaning and Definition of Event Management, Five C's of Event Management, Need for Event Management, Analysis of Events, SWOT Analysis in Event Management, Key Decision Makers, Managing Technical Staff, Establishing policies and procedures of an event, Procedures to be followed in conducting of events, Record keeping systems, Benefits of record keeping system, Types of record keeping system, Steps for Developing record keeping systems.

**Module II: 12 hrs**

**Event Management Procedure**

Principles for Holding an Event, General Details, Permissions – Policies, Government and Local Authorities – Phonographic Performance, License, Utilities – Fire Brigade, Ambulance, Catering, Electricity, Water, Taxes Applicable.

**Module III: 12 hrs**

**Conduct of an event**

Preparing a Planning Schedule, Organizing Tables, Assigning Responsibility, Communication and Budget of Event – Checklist, Computer Aided Event Management, Roles and Responsibilities of Event Managers for Different Events.

**Module IV: 12 hrs**

**Public relations:**

Introduction to Public Relations – Concept – Nature – Importance – Limitations – Media – Types of Media – Media Management, Public Relation Strategy and Planning. Brainstorming Sessions, Writings for Public Relations.

**Module V: 12 hrs**

**Corporate events**

Planning of Corporate Event, Job Responsibility of Corporate Events Organizer, Arrangements, Budgeting, Safety of Guests and Participants, Creating Blueprint, Need for Entertainment in Corporate Events and Reporting.

**Total Hours: 60**

**Books for Reference:**

- Chhabra (SS) & Ahuja (BN), Public Relations and Advertising, Surjeet Publication, First Edition.
- Cutlip Scott M. & Center Allen H, Effective Public Relations (Practice), Prentice Hall, 2000.
- Sam Black, Public Relations Practice, Pitman Publisher, 1<sup>st</sup> Edition.
- Savita Mohan, Event Management & Public Relations, Enkay Publishing House, 2012, 1<sup>st</sup> Edition.
- Shone (A) & Parry B, Successful Event Management, Cengage Learning, 2<sup>nd</sup> Edition, 2008.
- Swarup K. Goyal, Event Management, Adhyayan Publishers and Distributors, 2010.

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## **EXPORT MANAGEMENT**

**Objective: To bring awareness about export business activities and its potential for business occupation for students.**

**Module I:** **12 hours**  
Meaning of International Trade –Benefits of International Trade for the nation –for the business firm and to the individual citizens. Trends in India’s foreign trade. Balance of Payments – Disequilibrium in BOP –Kinds of Disequilibrium in BOP-Causes, Methods to correct disequilibrium in BOP

**Module II:** **12 hours**  
Export Promotion Measures. Main export incentives available to Indian Exporters. Institutional setup –Export Promotion Council –Board of Trade –Export Promotion Agencies, Chamber of Commerce and industries, ITPO ,FIEO, IIFT, Indian Council of Arbitration ,STC-Objectives ,Functions, Deficits of STC –MMTC –Export Houses / Trading Houses –Free trade zones -100% EOU’s -SEZ’s.

**Module III:** **12 hours**  
Export Management –Features –Scope –Functions and Principles. Export trade procedure – documents used in foreign trade –substantive documents –Bill of Lading –Classification of BL- Airway Bill –Marine Insurance Policy. Types of marine insurance, Insurance Claim Procedure for Filing Marine Insurance, Documents for claims, ISO-9000.  
Bill of exchange –Type of Bill of Exchanges. Auxiliary documents –Commercial Invoice, Consular Invoice, Customs Invoice-Certificate of Origin, Inspection Certificate, Packing List, Trust Receipt.

**Module IV:** **12 hours**  
International Marketing –Features, Problems-Scope, Methods of Export Marketing. International distribution system/Channels –Types of Export Marketing Organization. Trade Barriers/Restrictions – Tariffs-Non Tariff Barriers - GATT - WTO -Trade blocks – ASEAN - NAFTA.

**Module V:** **12 hours**  
Export Pricing –Objectives-Importance –Types. Export pricing strategies. Export Finance-Terms of Payment, Packing Credits-Pre-shipment finance and post shipment finance. FEMA- Role of Commercial banks and EXIM Bank. Functions of ECGC.

**Total Hours: 60**

### **Books for Reference**

1. Aseem Kumar, Export and Import Management. - Excel Books. First Edition 2007.
2. D C Kapoor, Export and Import Management - Vikas Publishing House Pvt Ltd
3. D.M Mithani, International Economy - Himalaya Publishing House.2016
4. Francis Cherunilam, International Trade & Export Management - Himalaya Publishing House. Sixteenth Edition 2008.
5. Jose Paul and MS NirmalaRadhakrishnanAn Introduction to Export and Import Management. – Himalaya Publishing House. Fourth Edition 1996
6. R. Sharma, Export Management - LaxmiNarainAgarwal Educational Publishers, Agra-3. First Edition 1995
7. R.L.Varshncy and B.Bhattacharya, International Marketing Management - Sultan Chand & Sons (P) Ltd.
8. T.N Ramkrishna, Export Management - Vinyas Publishers. Eighth Edition 2011.
9. TAS Balagopal, Export Management - ,Himalaya Publishing House.Nineteenth Revised Edition 2009.
10. VK Dubey, Export Management.- Commonwealth Publishers. First Edition 1997.

## FINANCIAL MANAGEMENT – SPECIALISATION PAPER -I

### WORKING CAPITAL MANAGEMENT

**Objective: to familiarize students with the concepts & techniques of working capital management & lease financing**

#### Module I

**12 hrs**

**Working Capital Management** -Meaning, Nature, Concepts and Definition of working capital, significance of working capital- determination of optimum investment in current assets, approaches to financing current assets- concepts of Operating Cycle, Problems on operating Cycle, Determinants of working capital, Assessment of working capital requirements (Problems on working capital requirements).Working capital finance- Sources of working capital finance- forms of Credit-Trade Credit, Bank Credit, and Bills discounted, Letter of Credit - Tandon& Chore committee recommendations on Working Capital Financing

#### Module II

**12 hrs**

**Management of Cash and Marketable Securities** -Meaning- Facets of Cash Management – Objectives of Cash Management- Motives of holding cash, determinants of cash needs. Cash planning and control- managing cash flows – techniques, optimum cash balance, investing idle cash. Principles of Cash Management - Cash Management Models- Baumol model- and Miller-Orr model (theory only) Tools for cash planning and control- preparation of cash budgets. Marketable securities – Meaning and Characteristics- selection criterion - Marketable Securities alternatives.

#### Module III

**12 hrs**

**Receivables and Payable Management**- Meaning – Goals of Receivables Management- Factors determining size of accounts Receivables- Crucial decision areas in Receivables management (Credit Policies, Credit terms, and Collection policies) - Cost and benefits of extending credit- determination of optimum credit policy- Problems. Payable Management –Meaning, Trade Creditors, payment period, Bills Payable, Cash Discounts, Credit Worthiness, Creditors turnover ratio, Evaluation of creditors management.

#### Module IV

**12 hrs**

**Inventory Management** - Meaning – Objectives of holding inventory- Motives of holding inventory. Cost and benefits associated with inventory-Techniques of inventory control: Fixation of Stock levels – EOQ, Stock Levels, ABC analysis, VED analysis and FSN analysis.

#### Module V

**12 hrs**

**Lease Financing:** Meaning and definition of leasing, types of lease agreements – advantages, disadvantages of leasing - Lease evaluation from lessee's point of view – (Problems involving calculations for 4 years only).

**Total Hours: 60**

#### Books for Reference:

1. Brown, J. Lewis & Howard, Leslie R, Principles & Practice of management Accounting - London: Macdonald and Evans publications
2. Dr.UmeshMaiya&Phani Kumar Text Book of Financial Management- Jagadamba Publishing Co
3. I.M Pandey- Financial Management, Vikas Publishing House, (2015)
4. Khan M.Y & Jain P.K - Financial Management, Text and Problems, McGraw-Hill Education, 1995
5. M C Shukla, T S Grewal and S C Gupta, Advanced Accountancy - Sultan Chand & Co
6. P. K Ghosh&G.S.Gupta, Fundamental of Management Accounting - National Library New Delhi, 1976
7. Prasanna Chandra, Fundamentals of Financial Management - McGraw Hill Education; 6 edition (2017)
8. Ratnam, Financial Management Theory Problem and Solutions –KitabMahal Distributors
9. S.N Maheshwari, Problems & Solutions in Management Accounting &Financial Accounting- sixth edition, Vikas Publishing House, 2016
10. Van Horne J.C- Fundamentals of Financial Management13th edition Financial Times/ Prentice Hall; 13 edition (4 November 2008)

**MARKETING MANAGEMENT- SPECIALISATION PAPER -I  
RETAILING AND SERVICE MARKETING**

**Objective: The objective of this paper is to acquaint students to concepts of retail, service marketing and its applications.**

**Module I: 12 hours**

**Introduction to Retailing**

Meaning and definition of retailing- importance and characteristics of retailing- functions of a retailer- retailing principles-retail formats; store based, non-store based and service based. - reasons for the growth of retail industry in India- changing trends in retailing- challenges faced by the retail sector- case study.

**Module II: 12 hours**

**Retail locations and Operations**

**Retail locations:** Meaning-Store layout-design-types of retail locations- steps in choosing retail location- store space management- visual merchandising

**Retail Operations:** Components of retail store operations-management of a retail store- duties and responsibilities of store manager- role of centralised retailer-store maintenance-store security-factors for successful retailing- managing store employees- case study.

**Module III: 12 hours**

**Customer relationship management in retail**

Meaning and definition of CRM - retailing values- essentials of relationship retailing- customer retention strategy- building a sustainable competitive advantage- retail as a career - ethical issues in retailing-retail selling process- case study.

**Module IV: 12 hours**

**Service Marketing**

Meaning and definition, growing importance of services, characteristics of services, goods v/s services, classification of services, marketing mix for services, service players, service market segmentation, recent trends in service marketing - case studies.

**Module V: 12 hours**

**Marketing of Services**

Introduction, overview of different service sectors- marketing of banking services, marketing of insurance sector, marketing of education services, tourism marketing, marketing of hospitality services, healthcare marketing, marketing of online services and consultancy marketing.

**Total 60hrs**

**Books for study and reference**

1. Arif Sheikh and KaneezFathima, Retail Management: Himalaya Publishing House Pvt. Ltd. Mumbai.
2. B.S. Raman & Chandrashekhar K, Principles of Management, New United Publishers, Mangalore
3. Barry Berman and Joel R. Evans, Retail Management: A strategic Approach: Macmillan publishing company, New York
4. Chethan Bajaj, Rajnish, NidhiVarma, Retail Management: Oxford University Press, New Delhi, 3<sup>rd</sup> Edition
5. GovindApte, Service Marketing: Oxford University Press, New Delhi
6. HarjitSingh, Retail Management A Global Perspective: S. Chand & Company Pvt. Ltd., New Delhi, 2014
7. Michael Levy, Barton a. Weitz and Ajay Pandit, Retail Management: McGraw Hill Education (India) Private Limited, New Delhi, 2014
8. Namkumari and Ramaswami, Marketing management: McGraw Hill Education India Pvt Ltd
9. S. M. Jha Service Marketing:, Himalaya Publishing House Pvt. Ltd. Mumbai
10. RajendraNargundkar, Service Marketing: Tata McGraw Hill Publishing Company Limited, New Delhi
11. SwapnaPradhan, Retail Management: McGraw Hill Education (India) Private Limited, Chennai, 2017

## HUMAN RESOURCE MANAGEMENT-SPECIALISATION PAPER -I

### HUMAN RESOURCE DEVELOPMENT

**Objective: To familiarize the students about the ways of developing the human resources and recent developments in HRD.**

**Module I: 12 hours**

**Human Resource Development:**

Concept of HRD-Objectives, need, significance, qualities of an HRD Manager, functions of HRD Manager, principles of HRD, Differences between HRM & HRD, Techniques (functions) of HRD.

**Module II: 12 hours**

**Employee Training & Executive Development:**

**Employee Training-** Concept of training, importance, needs, objectives, Types of training, stages in training (including the methods of training), evaluating training effectiveness.

**Executive Development-** Concept of Executive Development, Objectives, Methods.

**Module III: 12 hours**

**Performance Appraisal And Employee Empowerment:**

**Performance Appraisal** – Concept of performance appraisal, objectives, importance, process, merits & demerits, essentials of effective performance appraisal system, methods of performance appraisal.

**Employee Empowerment-** Concept of empowerment, elements and importance of empowerment, barriers to empowerment.

**Module IV: 12 hours**

**Human Resource Control:**

**HR Records-**Meaning, objectives, significance and types.

**HR Research-**Meaning, objectives and techniques.

**HR Audit-**Meaning, objectives and significance.

**HR Accounting-** Meaning, objectives, advantages and limitations.

**HRIS-**Meaning, need for HRIS, computerized HRIS.

**Module V: 12 hours**

**Emerging Horizons In HRM:**

**International HRM-**Globalization, its impact on HRM, model of international HRM, international recruitment.

**Organizational Change-**Meaning, causes, resistance to change, causes of resistance to change, measures to overcome resistance to change.

**HRM in IT Industries-** Workforce diversity- downsizing- exit policy- HR Outsourcing- ethical issues in HRM- changing role of HRM- knowledge Management- HR six sigma.

**Case Study in all units.**

**Total Hours: 60**

**Books for Reference:**

1. C. B Gupta, Human Resource Management- 19th revised edition Sultan Chand & Sons (2018)
2. David & Stephen P. Robbins, Human Resource Management - 13<sup>th</sup> edition, Wiley India Private Ltd. (2011)
3. G.D.Maheshwari, Human Resource Management - Sultan Chand & Co, New Delhi
4. L.M.Prasad, Human Resource Management - third edition Sultan Chand & Sons (2014)
5. Michael Armstrong, Human Resource Management -, 13<sup>th</sup> edition, Kogan Page, (2014)
6. P. C. Tripathi, Personnel Management and Industrial Relations – 21st revised edition, Sultan Chand & Sons (2017)
7. P. SubbaRao, Essentials of Human Resource Management and Industrial Relations - 5<sup>th</sup> edition Himalaya Publishing House (2013)
8. R Krishnaveni, Human Resource Development - Excel Books (2008)
9. S.K.Bhatia, International Human Resource Management - Deep & Deep Publications , (2005)
10. V. S. P. Rao, Human Resource Management Text & Cases - Second edition Excel Books

## BUSINESS TAXATION-SPECIALISATION PAPER -I

### TAXATION-I (BT-I)

**Objective:** To acquaint the students with advanced aspects of Taxation, to familiarize them with Deductions u/s 80, Computation of Total Income, Assessment of the Income of the Assesses and Computation of Tax Liability.

#### Module I:

**12 hours**

**Depreciation:** Meaning and rules governing depreciation, Block of Assets Method, Rates of Depreciation, Additional Depreciation, Unabsorbed Depreciation, set off and carry forward of Depreciation; Problems on Computation of Depreciation under Block of Assets Method.

**Set off & Carry Forward of Losses-** Meaning, Rules, Provisions relating to set off of Losses, Provisions relating to carry forward and set off of Losses; Problems on set off and carry forward & set off of Losses. **Clubbing of Income-** Meaning and Rules Governing Clubbing of Income, Exceptions; Treatment of Loss.

#### Module II:

**12 hours**

**Deductions u/s 80 & Computation of Total Income:** Deduction u/s 80C, 80 CCC, 80 CCD, 80 D, 80 DD, 80 DDB, 80 E, 80 G, 80 GG, 80 GGA, 80 GGB, 80 GGC, 80p, 80 QQB, 80 RRB, 80TTA, 80 U. Computation of Total Income after deductions u/s 80.

**Assessment of Individuals:** Computation of Total Income and Tax Liability of Individual Assesses (Senior Citizen, Super Senior Citizen, Woman Assessee and Others), Computation of Advance Tax and Interest thereon for Non-payment.

#### Module III:

**12 hours**

**Assessment of Partnership Firms u/s 184:** Meaning of Partner, Working Partner, and Partnership, Assessment of firm u/s 184, Computation of Firm's Book Profits & Business /Professional Income, Computation of Firm's Total Income and Tax Liability, Share of Income from Firm exempt in the hands of Partners u/s 2(A), Computation of Income of the Partners from Firm taxable u/s 28 in the hands of Partners; Problems on Assessment of Firm u/s 184, Computation of Total Income of Partners.

**Assessment of co-operative society ---** Meanings and characteristics—Computation of total income and tax liability.

#### Module IV:

**12 hours**

**Assessment of Companies:** Meaning of a Company, Indian Company & Foreign Company, Disallowance of Unpaid Liability u/s 43B, Tax Rates, Provisions governing Minimum Alternate Tax u/s 115 JB, Computation of Book Profit under MAT, MAT Credit u/s 115 JAAQ, Problems on MAT & MAT Credit; Problems on Computation of Total Income.

#### Module V:

**12 hours**

**Assessment Procedure:** Types of Assessment, PAN-Meaning, Importance, penalty for not quoting PAN, Filing of Returns u/s 139, Filing of Returns of Individual Assesses in ITR1, ITR2, E-Filing.

**Total: 60 hours**

#### Books for Study & Reference:

1. BhagwatiPrasad, Income tax -New Age International Publications
2. Dr. VinodSinghania& Dr. KapilSinghania, Direct Taxes - Taxmann Publications Pvt. Ltd
3. HC Mehrotra& S P Goyal, Direct Taxes: Law & Practice - SahityaBhavan Publication
4. K SadashivaRao& Ganesh Y, Business Taxation 3&4 - Shushrutha Books
5. V P Gaur , D B Narang ,Income tax - Puja Gaur, Rajeev Puri, Kalyani Publishers.

# BANKING AND INSURANCE MANAGEMENT- SPECIALISATION PAPER -I

## ADVANCED BANKING

**Objective: To enlighten the students about the Banking Industry and Financial System to update their knowledge.**

**Module I: 12 hours**  
**Indian Banking System- Structure and operation-** Structure of Indian Banking System- Reserve Bank of India (RBI) - Commercial Banks- Classification of Commercial Banks- Public sector, Private sector, Indian, Foreign Banks- Regional Rural Banks (RRBs) - Co-operative Banks- Development Banks.

**Module II: 12 hours**  
**Employment of Bank Funds -** Meaning of employment of Funds- Principles of sound lending- Liquidity- Profitability- Security or Safety- factors limiting the level of advances, different types of loans and advances- Modes of securing advances- charges, lien, pledge, hypothecation and mortgages.

**Module III: 12 hours**  
**Priority Sector Lending and Social Banking-** Purpose of Priority sector lending, Targets for Priority sector lending- classification of Priority sector lending- Narasimham Committee Recommendations on Priority sector lending. Social Banking- Self-employment and Poverty alleviation programmes- Lead Bank Scheme.

**Module IV: 12 hours**  
**Non-Performing Assets (NPAs) and Banking Sector Reforms-** Relevance of Profitability in commercial banks- NPAs- Reasons for NPAs- Indicators of NPAs- Classification of NPAs- Management of NPAs- Narasimham Committee Recommendations regarding classification of sets and provisioning norms- SARFAESI Act 2002.

**Module V: 12 hours**  
**Technology in Banks and Financial Innovations -**Modern technology in banking- Computerisation- Core banking- E-banking- Anywhere Anytime banking- Electronic Clearing Service (ECS)- Electronic Fund Transfer (EFT)- National Electronic Fund Transfer (NEFT)- Real Time Gross Settlement (RTGS)- Cheque Processing- MICR cheques- Automated Teller Machine (ATM)- Debit Cards- Credit Cards- Internet banking- Mobile banking.

**Total Hours: 60**

### Books for Reference:

1. Clifford Gomez, Banking and Finance : Theory, Law and Practice –PHI Learning Pvt Limited. 2011
2. K C Shekhar, Banking : Theory and Practice, –LekshmyShekhar, Vikas Publishing House. 21<sup>st</sup> Edition
3. Dr. P K Srivastava, Banking Theory and Practice –Himalaya Publishing House. 2016
4. Maheshwari S N, Banking Law and Practice –Kalyani Publishers. 3<sup>rd</sup> Edition
5. Neelam C Gulati Banking and Insurance : Principles and Practices–,Excel Books. 2011
6. Sundharam and Varshney, Banking Theory Law and Practice - Sulthan Chand & Sons. 1<sup>st</sup> Edition
7. VijayaraghavanIyengar, Introduction to Banking –Excel Books. 1<sup>st</sup> Edition 2007. Reprint 2011

## SIXTH SEMESTER BBA

### COMPANY LAW

**Objective: To give an insight into the main provisions of the Companies Act relating to the formation, running and closure of the Joint Stock Companies.**

**Module I: 12 hours**

**An Introduction to Company:** Meaning, Features, Lifting the corporate veil- under Judicial discretion and statutory provisions, Kinds or types of companies- Special privileges or advantages of a Private Company, when does a private Company become a Public Company?

**Module II: 12 hours**

**Formation of a Company:** Steps, Promoter, Legal Position of a promoter, Duties, Rights, and Liabilities of a Promoter, Effects of pre-incorporation contracts, Memorandum of Association, Clauses of Memorandum of Association, Doctrine of Ultra vires, Articles of Association, Doctrine of constructive notice, Doctrine of Indoor Management, Prospectus- provisions of the Companies Act with regard to issue of prospectus, Contents, Types, Golden Rule for framing a prospectus, Consequences of Misstatement in prospectus, Liability of a Company for Untrue Statements.

**Module III: 12 hours**

**Share Capital and Shares:** Types of share capital and shares, Sweat Equity shares, Provisions regarding allotment of shares, Irregular allotment, Rights shares, Bonus shares, Meaning of Calls on shares, Forfeiture of shares, surrender of shares, lien on shares, Underwriting of securities and listing of securities, Blank transfer and Forged transfer, Meaning of Depository, Meaning of DEMAT Account and its features. Membership: Meaning, Modes of acquiring membership, who can be members?, Termination of membership, Register of Members.

**Module IV: 12 hours**

**Company Management:** Company Secretary -Qualification and Duties only. Directors- Qualification and Disqualification-Appointment and Removal- Duties and Liabilities.

**Module V: 12 hours**

**Company Meetings-** Essentials- Types; Appointment of Chairman, methods of voting, Resolutions-Types; Oppression and Mismanagement; Winding Up- Liquidation of company, Modes of winding up of a company.

**Total Hours: 60**

**Following Case laws are to be specifically dealt with:**

1. Solomon V/s Solomon and Company Limited
2. Continental Tyre and Rubber Company V/s Daimler Co. Ltd.
3. DinshawManeekjee Petit V/s Income Tax Officer
4. Guzdar V/s CIT Bombay
5. Gilford Motor Company V/s Horne
6. Jones V/s Lipman
7. KotlaVenkatswamy V/s Ram Mūrthy
8. Royal British Bank V/s Turquand

**Books for Reference:**

1. Avtar Singh, Company Law, 16<sup>th</sup>Edn, Eastern Book Company
2. Dr. UmeshMaiya, Company Law, 1<sup>st</sup>Edn, New United Publishers
3. N.D. Kapoor, Company Law, 30<sup>th</sup>Edn, Sultan Chand
4. P.P.S. Gogna, Company Law, 12<sup>th</sup>Edn, S. Chand Publishing

## INVESTMENT MANAGEMENT

**Objective:** To give a general idea regarding the nature and types of investment opportunities in India.

### Module I:

**12 hours**

**Investment-** types, scope- Speculation- Gambling- Risks of investment- Features of investments- Avenues of investments- Security form of investment- Non-securities form of investment. Innovative financial instruments- credit rating of debt instruments. New instruments traded in market- Zero coupon bonds, Deep discount bonds, Flexi bonds, Loyalty coupons, share warrants, Stock invest. Credit rating - Meaning, key factors, merits & demerits, Agencies - CARE, ICRA, CRISIL.

### Module II:

**12 hours**

**Fundamental and Technical Analysis-** Economy, Industry and company analysis, benefits of fundamental analysis- technical analysis- Assumptions- Differences between fundamental and technical analysis- brief discussion on important tools of technical analysis- How to pick blue chips.

### Module III:

**12 hours**

**Financial Markets-** Primary and Secondary markets- Inter- relationship between primary and secondary markets- Stock markets- NSE and BSE- Stock Market reforms: pre computerization era & reforms done after Computerization, Speculators -Listing, trading and settlement- capital market segment- Wholesale debt market- futures and options- risk management- membership- Depositories and benefits of depositories- A brief study of stock indices using BSE & NSE- Meaning and uses- Speculator dealings- A brief introduction of Government Securities market- Book building.

### Module IV:

**12 hours**

**Mutual Funds-** Concept- Benefits of Mutual Funds- Organizational structure- Product variety- Measurement and Evaluation of Mutual fund performance- Role of Association of Mutual funds in India (AMFI).

### Module V:

**12 hours**

**Portfolio Management-** Meaning, objectives, Factors influencing portfolio construction- Beta- Meaning and uses. Calculation of Alpha, Beta & return using CAPM, problems on CAPM.

**Total Hours: 60**

### Books for Reference:

1. Bhalla V K - Investment Management, Sultan Chand & Co (2008)
2. Grewal Navjot & Grewal S S - Making Money on Stock Market Vistion Books Pvt Ltd New Delhi, (1989)
3. Grewal Navjot & Grewal S S - Successful Stock Market Investing, third edition, Vistion Books Pvt Ltd New Delhi, (1991)
4. Prasanna Chandra - Investment Analysis and Portfolio Management, 4th edition McGraw Hill Education (2012)
5. Preeti Singh - Investment Management, Himalaya Publishing House (2010)
6. Punithavathy Pandian- Security and Portfolio Management, Vikas Publishing House; Second edition (2012)
7. V A Avadhani - Investment Management, eith edition, Himalaya Publishing House (2014)



## COST AND MANAGEMENT ACCOUNTING

**Objective:** To expose the students to the cost & management accounting methods and techniques used in practice.

**Module I:** **12 hours**  
**Methods of costing:** Job, Batch and Operating (Transport operation only) Costing.

**Module II:** **12 hours**  
**Contract Costing and Process Costing-** Treatment of Normal loss, abnormal loss & Abnormal gain-joint product, by product (other than inter-process transfer).

**Module III:** **12 hours**  
**Management accounting** -Meaning only; Techniques of Cost Analysis and Control: Marginal Costing – Basic concepts, C-V-P analysis. Break-even analysis and BE charts.

**Module IV:** **12 hours**  
**Budgets and Budgetary control:** Objectives-Functional budgets-Fixed and flexible budgets, Problems on Flexible Budget. Zero-base budgeting (meaning only). Reconciliation of Financial Accounting and Cost Accounting Profit/Losses.

**Module V:** **12 hours**  
**Standard Costing:** Meaning, definition, advantages and disadvantages-Analysis of variances – Material, Labour and overhead variances-Simple problems on material variances (cost, price and usage) and labour variances (cost, rate and efficiency).

**Total Hours: 60**

**Books for Reference:**

1. Agarwal, Principles Of Cost Accounting, 17<sup>th</sup>Edn, Kalyani Publishers
2. Babathosh Banerjee, Principles Of Cost Accountancy, 7<sup>th</sup>Edn, Sage Publication
3. Bhar B.K., Principles Of Cost Accountancy, Latest Edn, Academics Publishers
4. Charles T. Horngren, Cost Accounting- 15<sup>th</sup>Edn, Prentice Hall Of India Pvt. Ltd
5. Dr. Umesh Maiya, A Textbook Of Cost Accounting, 2<sup>nd</sup>Edn, Kitab Mahal
6. Jain And Narang, Principles Of Cost Accountancy, Latest Edn, Kalyani Pubhshar
7. Jawaharlal, Principles Of Cost Accounting, Latest Edn, Tata Mcgraw Hill
8. Prasad N.K., Principles And Practice Of Cost Accounting, Latest Edn, Syndicate Pvt. Ltd.
9. Ratnam, Cost And Management Accounting, 3<sup>rd</sup>Edn, Himalaya Publishing House
10. S.P. Iyengar, Principles Of Cost Accounting, Latest Edn, Sultan Chand & Sons

## AUDITING

**Object: To acquaint the students of Management with the intricacies of auditing, its need for the business and the Procedure & Practices.**

**Module I:** **12 hours**  
**Introduction-** Definition of Auditing, features of Auditing, Advantages, objectives of Audit, Detection and prevention of errors and frauds- Classification of Audit- statutory, private, government, internal, continuous, annual, interim, partial, balance-sheet, cost, tax, management and social audit. Preparation before audit -Audit programme - Audit note book – Audit working papers - Procedure of Audit -Techniques of Audit.

**Module II:** **12 hours**  
**Internal control-** meaning - features and objectives- Internal check-meaning, definitions, features, objectives, advantages and disadvantages. Internal check regarding-cash receipts, cash payments, wages and stores.

**Module III:** **12 hours**  
**Vouching-** meaning, objectives and importance- Vouching of cash receipt transactions-cash sales, B/R, Receipts from sale of fixed assets, cash payment transactions-cash purchases, payment to creditor, wages, remuneration to auditor, purchase of investment, capital expenditure, and petty cash book.

**Module IV:** **12 hours**  
**Verification of Assets and liabilities-** Classification of assets and verification and valuation of different assets-fixed, floating, wasting, intangible, fictitious assets and contingent. Valuation of stock - Auditor's duty - Verification of liabilities - meaning, auditor's duty.

**Module V:** **12 hours**  
**Company Auditor-** meaning, disqualification, appointment, rights and duties. Liability of the company Auditor-civil liability for Negligence, case- Lead Estate Building Investments co v/s Shepherd, London Oil Storage co v/s SearsHusluck and Co, Civil liability for misfeasance- case- London and general bank Ltd, Kingston colton mills co, Ltd, union bank of Allahabad; Criminal liabilities of an Auditor under Companies Act of 1956 and Chartered Accountants Act; Auditors Report- Meaning, Importance and Types; Professional Ethics of an Auditor-Meaning, professional misconduct

**Total Hours: 60**

**Books for Reference:**

1. B N Tandon, S Sudharsnam & S Sundharabahu, A Hand Book of Practical Auditing, 1th edition, S Chand Publishing
2. B.S. Raman, Auditing, United Publishers (2018)
3. Kamal Gupta,Contemporate Auditing, Tata McGraw-Hill Education, 2004
4. T.R. Sharma Auditing Principles and Problems, SahityaBhawan Publication; 1St Edition (2015)

## VI Semester BBM Project Report/FIELD STUDY

### The objectives of the Project work in BBA course curriculum are:

- ✓ To equip with practical knowledge as to the business unit/firm.
- ✓ To enable students to develop further skills and knowledge gained on the course by applying them to the analysis of a specific business problem or issue, via a substantial piece of independent work carried out over an extended period.
- ✓ To demonstrate proficiency of students in design of a project, collection, analysis, interpretation of data, and presentation of results.

### Guidelines for BBA students to prepare Project work report SPIRAL BINDING IS NOT ALLOWED.

#### Components of Project report

**Title of the project work:** this should convey the general issues that the student is interested in. The title should not be generic in nature and should imply that the work is being made to be able to make certain conclusions. The title may indicate the organization in which the research is being carried out. As far as possible, Title should be simple and clear and precise.

**Objectives:** objectives of the project should be clearly mentioned.

**Methodology:** You should specify the methodology which you are going to adopt to carry out the project.

#### Criteria's for selecting the topic and organization:

- a) **Elective subject Or Area of Interest:** Project can be undertaken on Elective subject or area of interest or General study covering all areas of management or Students shall make a study of any of the following four key areas of management namely production/marketing/finance/human resource.
- b) **Originality:** Your project work must be carried out by yourself and must be original. You can certainly take ideas from elsewhere, but be sure that you evolve them in the unique way to suit your project requirements.
- c) **Company specific:** the project work should be undertaken in a company or any of its departments or any business establishments. The outcome of the project work should be useful to the organization or establishment.
- d) Students must consult their guide in selection of topic. Study shall be under the guidance of a faculty member.
- e) Students can do the Project in the organization where you are intending to work. It is good Idea to link your project to your future plans. This will be a useful for your future job prospects and it will also demonstrate to your potential employers about your enthusiasm and knowledge.
- f) Remember that you have constraints of resources like time, monetary, infrastructure, so, it is necessary to complete your project within the specified constraints.

#### Planning for the project work

It is necessary to plan ahead, to make sure that students must complete their work within the specified time for the project work. To achieve this, students should work out a precise schedule.

#### Note:

1. The full content of the report must be hard bound together so that the pages cannot be removed or replaced.
2. The cover of the report must contain Title, Name of the student, and Registration number of the student, Name of the guide with designation, College name with Place name, Month and year of submission.
3. Text pages should be printed on one side of the paper, preferably with 1.5 line spacing, and page numbers at the bottom of the each page. Margins should be 2" on the left and 1" on the right.
4. Please use separate index sheets for all chapters each chapter should start from a new page.
5. The declaration must be duly signed by the student
6. The project report must be about 60-100 pages.
7. Report must contain all the necessary documents such as Certificate from the Principal, Certificate from the guide, Certificate from the study organization/firm/company, declaration from the student, acknowledgements etc.

8. Original copy of the project report /dissertation must be submitted to the University for Evaluation.  
The Project report shall be submitted to university through the principal of the concerned college at least 1 week before the commencement of examinations.
9. Chapter 1: INTRODUCTION must include the following:
- An overview of the study
  - Objectives of the study
  - Scope and Limitation of the of the study
  - Methodology
  - Plan of the study or Chapter classification

10. General assessment factors are as follows:

SL.NO	ASSESSMENT FACTOR
1.	<b>Appropriateness of title and proper index pages</b>
2.	<b>Methodology:</b>
	<b>a) Objectives of the study</b>
	<b>b) Scope and limitation of the study</b>
	<b>c) Data Collection methodology, sample design etc.</b>
	<b>d) Questionnaire or Interview schedule etc.</b>
3.	<b>Review of related literature or conceptual framework</b>
4.	<b>Profile of the industry or Profile of Study organization</b>
5.	<b>Data Analysis and Interpretation/Findings of the study:</b>
	<b>a) Tabulation and interpretation</b>
	<b>b) Diagrammatic and Graphical presentation</b>
6.	<b>Summary and Findings</b>
7.	<b>Suggestions and Conclusions</b>
8.	<b>Appendices and Bibliography</b>

**Note: Maximum 30 marks for Viva--voce which will be conducted at the concerned college. For viva-voce external Faculty may be invited.**

#### **General Format of the project /dissertation:**

##### **1. Front wrapper Cover Page**

Title, Name of the candidate , Registration number of the student, Name of the guide with designation, college name with Place name, College name and place in Block Letters, Month and year of submission.

##### **2. Certificate from the College Principal**

##### **3. Certificate from the Guide**

##### **4. Certificate from the study organization/firm/company**

##### **5. Declaration of the Student**

##### **6. Acknowledgements**

The candidate may thank all those who helped in the preparation of project work.

##### **7. Table of Contents**

Refer the list of contents specimen given below

##### **8. List of Tables**

Tables, if any, with Table No., Title of the Table and Page No. be given for each table. (Refer the specimen given below).

##### **9. List of Figures**

Figures if any, with figure No., Title of the Figure and Page No. be given for each figure. (Refer the specimen given below).

##### **10. Main Body of the Project/Dissertation**

The main body of the dissertation may be divided into 4 to 6 Chapters with suitable Title for each Chapter. The first chapter will be the Introduction. The last chapter shall be invariably Conclusion. For each table source note should be given at the bottom of each table. The total number of pages of the Project/Dissertation may be **between 60 to 100 pages.**

## 11. Reference section

After all Chapters are presented, Appendices are included.

Appendix I: Copy of the questionnaire or Schedule, or Balance sheets (if any)

Appendix II: Bibliography (Give full list of Books, Reports, Journals and Newspapers referred in alphabetical order of authors under respective headings)

### Sample Content Page

## LIST OF CONTENTS

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	Page No
List of Tables	
List of Figures	
Chapter 1: Introduction	
Chapter 2: Review of Literature (if any) OR Conceptual Framework	
Chapter 3: Profile of the study organization	
Chapter 4: Analysis and Interpretation of Data OR Findings of the Study	
Chapter 5: Summary and Conclusion	
Appendices OR Annexure	
Bibliography OR References	

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### Sample List of table and Figure Page

List of tables may be given as below. Given is just an example

#### LIST OF TABLES

---

Table No.	Title of the Table	Page No.
1.1	World Tourist Arrivals	
2.1	Foreign Tourist Arrivals in India	
3.1	Employment creation in Tourism	

---

**Note:** In the table numbers given, the first one indicates the Chapter number and the second number following the dot refers to the number of the table in that chapter.

#### LIST OF FIGURES

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Figure No.	Title of the Figure	Page No.
1.1	Year-wise World Tourist arrivals	
2.1	Year-wise Foreign Tourist Arrivals in India	

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**Note:** The first number in the figure indicates the Chapter number and the second number after the dot refers to the number of the figure in that chapter.

## FINANCIAL MANAGEMENT -SPECIALISATION PAPER -II

### FINANCIAL ANALYSIS

**Objective: To familiarize the students with the different techniques of Financial analysis & wealth creation.**

#### Module I

**12 hrs**

**Financial statement Analysis** - Financial statements- Meaning & Types- Nature & limitations- Financial analysis- Meaning, Nature, Steps Types & techniques- Common size statements, Comparative statements and Trend analysis. Need for Financial analysis.

#### Module II

**12 hrs**

**Fund flow analysis** - Meaning of fund and fund flow. Fund flow statement- meaning, importance and limitations. Preparation of Fund flow statement – Statement of changes in working capital. Fund flow statement – calculation of funds from operation. Sources and Application of funds.

#### Module III

**12 hrs**

**Cash flow analysis** - Meaning of cash. Cash flow statements- meaning, objectives, types of cash flows. Difference between funds flow statement and cash flow statement. Preparation of cash flow statements as per AS-III (indirect method only).

#### Module IV

**12 hrs**

**Ratio analysis** - Meaning and objectives of ratio analysis, types of ratios- liquidity ratios, leverage/ capital structure ratios, profitability ratios related to sales and investments, return on investments (ROI), activity ratios- Importance and limitations of ratio analysis, du pont analysis.

#### Module VI

**12 hrs**

**Creating wealth:** Corporate Financial Strategy and Decision Making -Corporate financial Strategic planning; key elements of Strategic Planning; Approach to Strategy; Economic Value Added (EVA) to measure performance and assess Strategy; What is EVA; EVA Basic premise; computing EVA; Uses and Limitations; Market Value Added(MVA).

**Total Hours: 60**

#### Books for Reference:

1. Brown, J. Lewis & Howard, Leslie R, Principles & Practice of management Accounting - London: Macdonald and Evans publications
2. Dr.UmeshMaiya&Phani Kumar Text Book of Financial Management- Jagadamba Publishing Co
3. I.M Pandey- Financial Management, Vikas Publishing House, (2015)
4. Khan M.Y & Jain P.K - Financial Management, Text and Problems, McGraw-Hill Education, 1995
5. M C Shukla, T S Grewal and S C Gupta, Advanced Accountancy - Sultan Chand & Co
6. P. K Ghosh&G.S.Gupta, Fundamental of Management Accounting - National Library New Delhi, 1976
7. Prasanna Chandra, Fundamentals of Financial Management - McGraw Hill Education; 6 edition (2017)
8. Ratnam, Financial Management Theory Problem and Solutions –KitabMahal Distributors
9. S.N Maheshwari, Problems & Solutions in Management Accounting &Financial Accounting- sixth edition, Vikas Publishing House, 2016
10. Van Horne J.C- Fundamentals of Financial Management13th edition Financial Times/ Prentice Hall; 13 edition (4 November 2008)
11. V. K. Bhalla, Financial Management and Policy - Anmol Publication Pvt Ltd. (2008)

## MARKETING MANAGEMENT-SPECIALISATION PAPER -II

### ADVERTISING AND SALES MANAGEMENT

**Objective:** The objective of this paper is to acquaint students to concepts of advertising, sales management and its applications.

**Module I: 12 hours**

**Advertising**

Meaning and definition, features, objectives, importance, classification of Advertising, limitations of advertising, History and development of advertising in India – advertising v/s personal selling, advertising v/s publicity – Advertising budget: Meaning, factors influencing the advertising budget allocation, Methods of allocating advertising budget.

**Module II: 12 hours**

**Media planning and copy development**

**Advertising media:** Meaning, factors influencing media selection, Types of media – print media, electronic media, outdoor media, transit media, direct mail and specialty advertising.

**Advertising copy:** Meaning and definition, types, elements and essentials of advertisement copy, Advertising layout – Meaning, principles and essentials, Advertising appeals – Meaning and types - Ethical issues in advertising - Case study

**Module III: 12 hours**

**Advertising agency and measuring effectiveness of advertising**

**Advertising agency:** Meaning, types, agency organization structure, functions and services of advertising agencies, Selection of advertising agency – agency compensation, client turnover.

**Measuring effectiveness of advertising:** Reasons for testing advertising, pre-testing and post testing- meaning and methods - Case study.

**Module IV: 12 hours**

**Sales management**

Meaning and definition of salesmanship – objectives of salesmanship -features-types and importance-differences between advertising and salesmanship - qualities of successful salesman - major steps in effective selling -Sales promotion: objectives-difference between advertising and sales promotion-methods of sales promotion– case study

**Module V: 12 hours**

**Sales Force Management and Sales planning**

**Sales Force Management:** Recruitment, selection, training, motivation, compensation, supervision and control of salesman.

**Sales planning:** Meaning, importance and types of sales planning -process of sales planning– case study

**Total 60hrs**

**Books for study and reference**

1. K D Basava, Marketing management: Vidyavahiniprakashan , Hubli
2. P.K. Agarwal, Advertising management an Indian perspective: PragatiPrakashan, Meerut
3. P K Sahu and K C Raut, Salesmanship and sales management: Vikas publishing House Pvt Ltd
4. Philip Kotler and Kavin Lane Keller, Marketing management: Prentice Hall of India
5. R S N Pillai, Bagavathi, Modern marketing principles and practices: S. Chand and Company Ltd
6. S L Gupta and V V. Ratna Advertising and sales promotion management –An Indian perspective Text and Cases, Sultan Chand and sons New Delhi
7. S. A. Chunawalla, Advertising, Sales and Promotion Management: Himalaya Publishing House Pvt. Ltd. Mumbai
8. S.A Chunawalla and K.C Sethia, Foundations of advertising theory and practice: Himalaya publishing house
9. S.H.H. Kazmi and Satish K. Batra, Advertising and sales promotion, Excel Books 3<sup>rd</sup> edition New Delhi
10. Sangeetha Sharma and Raghuvir Singh, Advertising: Planning and Implementation: PHI Learning Private Limited, New Delhi

## HUMAN RESOURCE MANAGEMENT-SPECIALISATION PAPER -II

### INDUSTRIAL RELATIONS & LABOUR LEGISLATIONS

**Objective-** To understand the idea of industrial relation functions and to provide a frame work for analysis of industrial relations problem, mechanism of settlement through the machineries provided by the legislations.

**Module I:** **12 hours**

**Industrial Relations and Trade Unions-**

**Industrial Relations** - Concept of Industrial Relations, characteristics, objectives, parties to industrial relations, approaches to industrial relations, causes of poor industrial relations, measures for improving industrial relations.

**Trade Unions** – Meaning, definition, characteristics, objectives, functions, rights and liabilities of a registered T.U., problems of T.U., measures for strengthening T.U. Trade Union movement in India (AITUC, INTUC, BMS, UTUC, and CITU)

**Module II:** **12 hours**

**Collective Bargaining and Workers' Participation in Management-**

**Collective Bargaining**-Meaning & Definition, characteristics, objectives, importance, functions, process, types, conditions for the successful Collective Bargaining

**Workers' Participation in Management**-Concept of Worker's Participation in Management, objectives, importance, essential conditions, reasons for limited success, forms of WPM.

**Quality Circle**-Meaning, objectives, organizational structure of Quality Circle, process, benefits and problems of QC.

**Work Life Balance**-Meaning, needs, methods of balancing work and family life.

**Module III:** **12 hours**

**Stress Management and Discipline-**

**Management of stress**- Concept of stress, causes, consequences of stress, methods of stress management.

**Discipline**- Meaning, objectives, types,

**Indiscipline**- Meaning, causes, discipline procedure, principles of effective discipline procedure, Red-hot-stove rule and its features, statutory provisions concerning discipline.

**Module IV:** **12 hours**

**Grievance and Industrial Disputes-**

**Grievance**- Meaning, causes, understanding employee grievances, pre-requisites of a sound grievance procedure, machinery for redressal of grievance (grievance procedure).

**Industrial Disputes**- Meaning and definition, causes, types, prevention of industrial disputes, settlement of industrial disputes.

**Module V:** **12 hours**

**Employee Welfare & Social Security-**

**Employee Welfare**- Meaning, features, importance, agencies of employee welfare, types, statutory provisions concerning employee welfare. Labour Welfare officer-his duties and qualifications.

**Social Security**-Meaning, features, types. The Workmen's Compensation Act, 1923, The Employees' State Insurance Act, 1948, The Employee's Provident Funds and Miscellaneous Provisions Act, 1952, The Maternity Benefit Act, 1961, The Payment of Gratuity Act 1972, the Group Life Insurance.

**Case Study in all units.**

**Total Hours: 60**

**Books for Reference:**

1. ArunMonappa, Personnel Management and Industrial Relations - Tata McGraw-Hill Education, 1985
2. B.D. Singh. Industrial Relations and Labour Laws - Excel Books, (2008)
3. Dale Yoder, Personnel Management and Industrial Relations - sixth edition Prentice-Hall, inc., 1970
4. Michael V.P., Human Resource Management and Human Relations - Himalaya Publishing House (2010)
5. P. C. Tripathi., Personnel Management and Industrial Relations – 21st revised edition, Sultan Chand & Sons (2017)



6. P. SubbaRao, Essentials of Human Resource Management and Industrial Relations - 5th edition Himalaya Publishing House (2013)
7. Rustom S. Davar, Personnel Management and Industrial Relations - VikasPubication House
8. S. S. Khanka, Human Resource Management - Sultan Chand & Sons (2007)
9. T.N. Bhagoliwal, Economics of Labour and Industrial Relations – SahithyaBhavan Publication
10. V. S. P. Rao, Human Resource Management Text & Cases - Second edition Excel Books

## BUSINESS TAXATION-SPECIALISATION PAPER -II

### TAXATION-II (BT-II)

**Objective:** This paper is to educate about Indian Indirect Tax system and the importance and administration of the Indirect taxes in the Indian economy. To understand the relevance of GST in the present Indian Tax scenario. After completion of this course the students would be able to understand the importance of GST and Customs duty in the Indian and global economy and its contribution for the economic development.

#### Module I:

**12 hour**

**Introduction to GST:** Evolution, meaning and salient features of GST, Genesis of GST in India, concept of GST, need for GST in India, benefits of GST. Constitutional amendments- GST council- powers, functions and provisions. Problems on finding voting percentage in favour of the proposal. Structure of GST (dual model). Types of GST- CGST, SGST/UTGST and IGST and its meaning.

#### Module II:

**12 hours**

Taxable event under GST-Supply-relevant definitions- Concept of supply: Modes of supply, supply by taxable person, taxable supply, activities to be treated as supply of goods or services, negative list under GST, composite and mixed supplies, Interstate supply and intra state supply, outward and inward supplies under GST. Value of supply- statutory provisions- inclusions and exclusions- problems on computation of value of supply.

#### Module III:

**12 hours**

Charge of GST- levy and incidence of GST-

Value of Tax event,

Rates and Schedules

CGST, SGST/UTGST and IGST, Exemptions from GST-goods exempt from GST, services exempt from GST and other exemptions Composition Scheme in GST, Tax invoice-HSN/SAC course- meaning, source and identification, time and place of supply of goods and services. Procedure relating to levy of IGST- interstate supply, intrastate supply, zero rate supply, value of taxable supply- computation of taxable value and tax liability including reverse charge.

#### Module IV:

**12 hours**

Registration under GST-

Persons liable for registration

Compulsory registration in certain cases, Persons not liable for registration, Procedure for registration

Amendment, cancellation and revocation of registration

Tax invoice credit and debit notes, (meaning only)

Payment of tax interest, penalty and other amounts (section 49-in brief only)

Furnishing of returns section 39 (in brief only)

Tax credits-Input Tax credit – meaning of input tax

Input Tax credit eligibility and conditions for taking input tax credit

Claim of input tax credit, matching, reversal and reclaim of input tax credit (section 42)

Problems on utilisation of Input Tax Credit

Electronic Commerce-Tax collection at source (TCS) by electronic commerce operator

Submission of statement of supplies by an e-commerce operator in form GSTR-8

#### Module V:

**12 hours**

**Customs Duty:** Acts, Definitions-

Types of Customs Duties-

Prohibition of Importation and Exportation of Good, Exemption from Customs duties, Valuation for Customs Goods

Rate of Exchange,

Inclusions in and Exclusions from Customs/Assessable Value-

Problems on Computation of Assessable Value and Customs Duty

**Total: 60 hours**

## References:

1. AnoopModi and Mahesh Gupta, GST Practice Mannual- Taxmann Publications (P) Ltd. New Delhi
2. Dr Manuel Tauro, Dr. Theresa Pereira, CA Coline Rodrigues and Prof, Manoj Louis, GST & Customs Duty- Boscoss, Publication,Mangaluru.
3. Dr Ravi M. N, Mr. BhanuPrakash B.E, Dr. SumanShetty N, Business Taxation IV (GST and Customs Duty) –Professional Books Publisher, Chennai
4. K SadashivaRao, Business Taxation IV (GST & Customs Duties) –Shushrutha Books, Udupi
5. Shweta Jain & Kumar HarshvardhanGST Law & Practice-Taxmann publications (P) Ltd. New Delhi
6. V S Datey, GST Ready Reckoner-Taxmann Publication
7. V.S. Datey, Indirect Taxes- Law and Practice: Taxmann Publication
8. VashisthaChaudhury, AshuDalmia and ShaifalyGirdharwal GST A Practical Approach,Taxmann Publications (P) Ltd., New Delhi.
9. Bare Acts of Customs, Customs Tariff Acts, GST
10. CA Practical Manuals
11. [www.gstindia.com](http://www.gstindia.com)
12. <http://cbec.gov.in/>
13. <http://gst.kar.nic.in/>

## **BANKING AND INSURANCE MANAGEMENT-SPECIALISATION PAPER -II**

### **INSURANCE AND RISK MANAGEMENT**

**Objective-** To acquaint the students with the aspects of Insurance Industry and give an overview of managing risks.

**Module I:** **12 hours**  
**Introduction to Risk Management-**Overview of Risk- Concept of Risk- Definition of Risk- Types of Risk- Risk management Process- Risk Identification, Risk Analysis, Selection of Techniques- Risk Control, Risk Financing, Periodic Review.

**Module II:** **12 hours**  
**Introduction to Market Risk and Interest Risk- Meaning of duration & rate risk-Derivations -** Futures and Forwards differences- valuation of futures, valuation of long and short forward contract, mechanics of buying and selling futures, margins. Uses of futures- specification of futures- commodity futures, index futures, interest rate futures- Arbitrage opportunity (concepts only). Swaps- mechanics of interest rate swaps- volatility of interest rate swaps- currency swaps-valuation of currency swaps. Options- types of options- specification of options- factors affecting option pricing - call and put options - mechanics of options- stock option, index option, interest rate option.

**Module III:** **12 hours**  
**Introduction to Insurance -** Meaning and scope of Insurance, Principles of Insurance, Essentials of Insurance Contract. Types of Insurance - Life Insurance, General Insurance- Fire, Marine, Miscellaneous - Distinguishing features of Insurance Contract, Functions of Insurance Company departments. Structure of Insurance Industry, Major players of Insurance Industry - economies of Insurance business/value chain analysis, Regulation of Insurance and IRDA.

**Module IV:** **12 hours**  
**Insurance Products and Pricing -** Terminology and basic concepts, design and development of life and non-life Insurance products (in brief). Underwriting and basis of underwriting- Objectives and principles behind underwriting- underwriting life and non-life insurance business- introduction to pricing- Pricing and Rating procedure- Pricing objectives- basic pricing methods- principal rating procedures.

**Module V:** **12 hours**  
**Claims Management -** Introduction to claims management- claim settlement in General Insurance- General Guidelines for settlement of claims in case of Fire Insurance, Marine Insurance, Personal Accident Insurance etc.- Claims management in Life Insurance- Maturity claims - documents required- death claims- implementation and monitoring of claim systems.

**Total Hours- 60**

#### **Books for Reference:**

1. AnandGanguly, Insurance Management –New Age International Publishers. 2002
2. Dr G Kotreshwar, Risk Management Insurance and Derivatives. - Himalaya Publishing House. 1<sup>st</sup> Edition 2005. Reprint 2009.
3. Dr. P K Gupta, Fundamentals of Insurance - Himalaya Publishing House. 2<sup>nd</sup> Edition 2015
4. Dr. P K Gupta, Insurance and Risk Management - Himalaya Publishing House. 1<sup>st</sup> Edition 2004. Reprint 2008.
5. George E Rejda, Principles of Risk Management and Insurance - 13<sup>th</sup> Edition 2018.
6. M N Mishra and S B Mishra, Insurance Principles and Practice - S Chand & Co Ltd
7. Neelam C Gulati, Banking and Insurance- Principles and Practices - Excel Books; First edition (18 December 2012)