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UNIVERSITY OF MYSORE



Estd. 1916

VISHWAVIDYANILAYA KARYA SOUDHA
CRAWFORD HALL, POST BOX NO. 406
MYSORE-570 005

NO: AC6/405/2013-14

Dated: 19-05-2014

NOTIFICATION

Sub: Review of Regulations, Structure and Syllabus of Bachelor of Business Management Degree Course.

Ref: 1. Proceedings of Faculty of Commerce Meeting held on 12-02-2014.
2. Proceedings of the Meeting of Academic Council held on 29-03-2014.

The Board of Studies in Bachelor of Business Management at its meeting held on 18-11-2013 has resolved Regulations, Structure and Syllabus of Bachelor of Business Management Course. from the academic year 2014-15.

The Faculty of Commerce and the Academic Council at their meetings held on 12-02-2014 and 29-03-2014 respectively approved the above proposals and the same is hereby notified.

The copy of Regulations, Structure and Syllabus of Bachelor of Business Management Course. Is annexed herewith.

For S. Sampath
REGISTRAR
University of Mysore
MYSORE.

To

1. The Registrar (Evaluation), University of Mysore, Mysore.
2. The Chairperson, BOS in Business Management BIMS, MGM.
3. The Dean, Faculty of Commerce, DOS in Commerce, MGM.
4. The Director, College Development Council, UOM, Mysore
5. The Principal, BBM Colleges affiliated to University of Mysore.
6. The Deputy/Assistant Registrar (Evaluation) University of Mysore, Mysore.
7. Sri Narasimha Murthy, Statistician, E.B. UOM, Mysore.
8. The Supdt. AC.1 & AC.2, A.B., Academic Section /PMEB, UOM., Mysore.
9. The P.A. to the Vice-Chancellor/Registrar (Evaluation), UOM., Mysore.
10. The Case Worker, AC.7, Out reach & specialized program, Academic Section, University of Mysore, Mysore.
11. The Section Guard File (Supdt.AC.2), A.B., A.C., UOM.
12. The Schedule File.

Revised Regulations governing Bachelor of Business Management Degree Course

1. The duration of the course shall be three years comprising six semesters.

2. Eligibility for Admission:

A candidate who has passed the two year pre- university examination conducted by the pre-university board of education in the State of Karnataka or any other examination considered equivalent thereto by the University is eligible for admission to the I semester of the course.

2.1. Candidates who have passed 3 years Diploma in Commercial or Secretarial Practice conducted by Department of Technical Education, Government of Karnataka is eligible for admission to III semester BBM directly. However, such candidates have to pass the languages and other Compulsory viz., Constitution of India and Environmental Studies of first two semesters, such candidates will not be subjected to any IA in these papers. However, for eventual calculation 80 marks is equated to 100 marks.

2.2. Candidates who have passed 2 years Diploma in Business Administration conducted by Department of Technical Education, Government of Karnataka is eligible for admission to V semester BBM degree course subject to the condition that the candidate has to pass papers in languages and all compulsory papers of first four semesters of BBM. Such candidates will not be subjected to any IA in these papers. However, for eventual calculation 80 marks is equated to 100 marks.

3. Scheme of Instruction:

Each paper shall carry lecture hours as prescribed in the curriculum. In the case of computer applications there shall be practicals.

4. Attendance:

Each semester shall be taken as a unit for purpose of calculating attendance and a student shall be considered to have put in the required attendance for the semesters, if he/she has attended not less than 75% of the number of working hours/periods in each subject in each semester. Condonation of attendance shall be in accordance with general rules of the university.

5. Medium of Instruction:

The medium of instruction shall be in English. However, a candidate may write examination of the entire paper either in English or in Kannada. This doesn't apply for languages.

6. Teaching and evaluation:

M.Com/MBA/MFA/MBS graduates preferably with B.Com/BBM/BBS/BBA as basic degree from a recognized university are eligible to teach and to evaluate the subjects excepting languages and compulsory additional subjects mentioned in this regulation. Languages and compulsory additional subjects shall be taught by the graduates as recognized by the respective board of studies.

7. Scheme of examination:

There shall be a university examination at the end of each semester. The maximum marks for the university examination in each paper shall be for 80 marks. Internal Assessment will be for 20 marks by the faculty concerned.

8. Declaration of Result:

(i) Minimum for a pass in each paper (excluding IA) is 30% i.e., 24 out of 80 marks.

(ii) No minimum for IA

First class: 60% and above in the aggregate of six semesters

Second class: 50% and above but below 60% in the aggregate of six semesters.

Pass: 40% and above but below 50% in the aggregate of six semesters.

Fail: Below 40% in the aggregate of six semesters.

Carryover, declaration of results of repeaters and those who take improvement

examination shall be done according to general rules of the University.

REVISED BBM COURSE CURRICULUM

EXISTING *			REVISED *		
Sl. No.	Subjects	Hrs / Wk	Sl. No.	Subjects	Hrs / Wk
I Semester			I Semester		
01	Language-I	04	01	Language-I	04
02	Language-II	04	02	Language-II	04
03	Environmental Studies	04	03	Environmental Studies	04
04	Indian Business Environment	05	04	Indian Business Environment	05
05	Principles of Economics	05	05	Principles of Economics	05
06	Financial Accounting - I	05	06	Financial Accounting - I	05
	Total	27		Total	27
II Semester			II Semester		
01	Language-I	04	01	Language-I	04
02	Language-II	04	02	Language-II	04
03	Constitution of India	04	03	Constitution of India	04
04	Managerial Economics	05	04	Managerial Economics	05
05	Business Mathematics	05	05	Business Mathematics	05
06	Financial Accounting - II	05	06	Financial Accounting - II	05
	Total	27		Total	27
III Semester			III Semester		
01	Language -I - (Communicative language)	04	01	Language -I - (Communicative language)	04
02	Language-II - (Communicative language)	04	02	Language-II - (Communicative language)	04
03	Computer Applications **	05	03	Computer Applications **	05
04	Cost Accounting	05	04	Cost Accounting	05
05	Principles and Practice of Management	05	05	Principles and Practice of Management	05
06	Financial Accounting - III	05	06	Financial Accounting - III	05
	Total	28		Total	28
IV Semester			IV Semester		
01	Language -I - (Communicative language)	04	01	Language -I - (Communicative language)	04
02	Language-II - (Communicative language)	04	02	Language-II - (Communicative language)	04
03	Management Accounting	05	03	Management Accounting	05
04	Marketing Management	05	04	Marketing Management	05
05	Financial Management	05	05	Financial Management	05
06	Human Resources Management	05	06	Human Resources Management	05
	Total	28		Total	28
V Semester			V Semester		
01	Small Business Management & Entrepreneurship	05	01	Small Business Management & Entrepreneurship	04
02	Indian Economic Development	05	02	Income Tax	05
03	Business Statistics	05	03	Business Statistics - I	05
04	Commercial Law	05	04	Commercial Law	04
05	Elective - I FM / MM / HRM	05	05	Elective - I FM / MM / HRM	05
06	Elective - II FM / MM / HRM	05	06	Elective - II FM / MM / HRM	05
	Total	30		Total	28
VI Semester			VI Semester		
01	Financial Services	05	01	Business Statistics - II	05
02	International Business	05	02	International Business	04
03	Company Law	05	03	Company Law	05
04	Decision Models	05	04	Law & Practice of Banking	04
05	Elective - III - FM / MM / HRM	05	05	Elective - III - FM / MM / HRM	05
06	Elective - IV - FM / MM / HRM	05	06	Elective - IV - FM / MM / HRM	05
	Total	30		Total	28
	Grand Total	170		Grand Total	166

* Each paper shall carry 100 marks divided into 80 marks end of term examination and 20 marks Internal Assessment.

** 50 marks for end of term examination; 30 marks end of term practical examination; 20 marks Internal Assessment is subdivided into 10 marks practical & 10 marks theory.

SYLLABUS I Semester

1. Language I

2. Language II

The syllabus for language I & II will be prescribed by the concerned board of studies. Students shall select any two of the following languages: English, Kannada, Hindi, Sanskrit, Telugu, Tamil, Malayalam, Persian, Arabic, French, German & Russian.

However, out of the two languages selected, one of the languages shall be an Indian language. This requirement shall not apply to foreign students.

3. Environmental Studies (Common with BA, B.Sc, B.Com etc., as prescribed by the University)

4. Indian Business Environment

1. Objectives of business, business, as an organ of society, the internal and external environment of business; business, society and government-interface.
2. Forms of Business Organisations -Sole Proprietorship, Partnership, joint-stock company. Private and public, government companies, co-operatives, public sector companies, corporatisation of departmental undertakings, utilities, boards, port trusts, statutory corporations(a study of salient features)
3. External factors- Social, cultural, political, and technological factors influencing business in India.
4. Economic environment – salient features of Indian economy – sectoral developments – agriculture, industry and service sectors – sectoral and regional imbalance.
5. Business Ethics and Corporate Social Responsibility.

References:

1. Essential of Business environment - Bisht and Sharma
2. Business Environment - Francis Cherunilam
3. Business policy -Bomel
4. Business Environment - Ashwathappa

5. Principles of Economics

1. Introduction to economics. Definition. Problem of choice. Fundamental economic concepts: opportunity cost, trade-off, time value of money, Cost-benefit analysis, division of labor, and specialization. Nature and scope of economics. Micro- and Macro-Economics: Features, merits and demerits, and differences.

2. Economic Systems: Capitalism, Socialism, Mixed Economy, Transitional and Emerging economics – salient features, merits and demerits. Market Types (Structure): Area, Time Competition based classifications – Perfect and Imperfect competition (Monopoly, Duopoly, Oligopoly and Monopolistic): Features, Merits and demerits
3. Demand Analysis – Law of demand and supply, features. Meaning of utility, satisfaction. Measurement of utility: Cardinal measurement: Law of diminishing marginal utility, consumer surplus. Ordinal measurement: Indifference curves (features and properties), Complements and Substitutes. Consumer equilibrium.
4. Production Analysis – Production function inputs and output. Total, average and marginal products and Law of diminishing marginal returns. Returns to scale. Profits, revenue and costs. Isoquant, isocost and producers equilibrium.
5. Macroeconomics: (GDP GNP) Measurement of national income. Role of government and economic activities. Savings, investment and the financial system (RBI, Public and Private banks). Money and inflation. Business cycle and its phases. Macroeconomic policies: Fiscal and Monetary policies.

References:

1. Economics – P.A.Samuelson
2. Fundamentals of Economics – Sankaran
3. Principals of Economics-Ahuja
4. Micro Economics -Robert Pyndick
5. Managerial Economics - Dominic Salvatore

6. Financial Accounting – I

1. Meaning of Accounting, Accounting Principles – Concepts & Conventions. Systems of Book-keeping – rules of double entry – Preparation of Journal and Ledger (Personal Accounts only). Subsidiary books – Purchases, purchase Returns, Sales, Sales returns, Cash Book, Petty Cash Book, Journal Proper, Bills Receivable and Bills Payable book (Format & Theory only). Problems on three column cash book.
2. Bill of Exchange – Meaning, Characteristics, Parties to Bill of Exchange (Drawer, Drawee, , payee, Endorsee & Endorser) – Noting & Protest – Discounting – Endorsement – Renewals of Bills – Dishonor of Bills. Simple problems on Trade bills.
3. Preparation of Trial Balance, Preparation of Final Accounts of Sole-Trading Concern – Trading Account, Profit & Loss Account and Balance Sheet.
4. Depreciation – Meaning, Causes, Depreciation V/s Fluctuations, Methods of Depreciation – Problems on Straight line method, written down value method and Depreciation fund Method.
5. Consignment – Meaning – Difference between Sales and Consignment – Pro-forma invoice – Account Sale. Problems on Consignment (at cost and Invoice price) – Normal loss and abnormal loss.

References:

1. Advanced Accountancy – R.L. Gupta
2. Advanced Accountancy – S.N. Maheshwari

- 3. Advanced Accountancy - M.C Shukla
- 4. Advanced Accountancy - B.S Raman
- 5. Advanced Accountancy - Jain and Narang

II Semester

1. Language I

2. Language II

The syllabus for language I & II will be prescribed by the concerned board of studies. Students shall select any two of the following languages: English, Kannada, Hindi, Sanskrit, Telugu, Tamil, Malayalam, Persian, Arabic, French, German & Russian.

However out of the two languages selected, one of the languages shall be an Indian language. This requirement shall not apply to foreign students.

3. Constitution of India (Common with BA, BSc, B.Com etc., as prescribed by the University)

4. Managerial Economics

1. Managerial economics: Definition, nature and scope. Roles and responsibilities of a managerial economist. Relationship to economic theory, decision sciences, statistics, accounting and functional areas of business.
2. Theory of the firm: objectives, alternative objectives, and value of the firm. Constraints to the operation of the firm, limitations of the theory of the firm, the nature and functions of profits, business sources of economic profits, theory and functions of profits. Economic forecasting. The virtual corporation. Competition in the age of liberalization, privatization and globalization.
3. Individual demand v. market demand. Elasticity: price elasticity of demand, and income elasticity of demand.
4. Production and cost analysis. Production function, ridge lines, expansion path. Law of variable proportion. Types of costs. Short-run and long-run costs.
5. Importance of prices. Pricing and profit analysis. Pricing under perfect competition, monopoly, monopolistic competition and oligopoly. Different pricing strategies. Price discrimination.

References:

1. Managerial economics- Gupta
2. Managerial Economics- concepts and cases- V L Mote, S Paul and G S Gupta.
3. Managerial Economics- M Craig Peterson and W C Luis
4. Managerial Economics- Mithani
5. Managerial Economics by Dominic Salvatore
6. Managerial Economics- Varshney & Maheshwari
7. Managerial Economics- Joel Dean

5. Business Mathematics

1. Progression – Arithmetic progression and Geometric Progression – Business Application Problems
2. Commercial Arithmetic – Simple Interest, Compound Interest and Bills discounting

3. Permutations and Combinations – Linear and circular
4. Matrices and Determinants – Meaning, definition and types of matrices – Operations on matrices – Meaning of Determination of a square matrix –Solving simultaneous equations by using determinants.
5. Calculus –Meaning and Definition, Tools of calculus - Differential and integral calculus. Application of calculus in total cost function, total revenue function, marginal cost function, marginal revenue function, level of output and profit function.

References:

1. Business Mathematics – Late Madappa & Sridar Rao
2. Business Mathematics – Dr. B.H.Suresh
3. Business Mathematics – Dr. S.M.Shukla
4. Business Mathematics – Padmalochan Hazarika
5. Business Mathematics – T.Ramachandraiah & T. Praveenkumar

6. Financial accounting - II

1. Joint Venture: Meaning, Objectives, Methods of preparing accounts-with separate books and without separate books. Difference between Consignment & Joint Venture.
2. Branch Accounts: Objectives and Types – Dependent Branches – Problems on Debtors System only at Cost and Invoice Price.
3. Hire Purchase: Meaning, Features, Sale V/s Hire Purchase - Problems on hire purchase (including Re-possession). Installment System: Difference between Hire Purchase and Installment Purchase – Problem on Installment system.
4. Partnership Accounts – Fixed Capital System V/s Fluctuating Capital System Accounting treatment on – Admission, Retirement and death of a partner. Treatment of Goodwill. Sacrificing Ratio and Gain Ratio. Problems on Admission, Retirement and death of a partner.
5. Dissolution of Partnership firm – Preparation of Accounts including Garner Vs Murray case.

References:

1. Advanced Accountancy : R.L. Gupta
2. Advanced Accountancy : S.N. Maheshwari
3. Advanced Accountancy : M.C Shukla
4. Advanced Accountancy : B.S Raman
5. Advanced Accountancy : Jain and Narang

III Semester

1. Language I (Communicative Language)

2. Language II (Communicative Language)

Students shall study functional language i.e., communicative English, Kannada etc., The syllabus for these two papers shall be prescribed by the concerned Board of studies in consultation with BOS in Business Administration.

Students shall select any two of the following languages: English, Kannada, Hindi, Sanskrit, Telugu, Tamil, Malayalam, Persian, Arabic, French, German & Russian.

However out of the two languages selected, one of the languages shall be an Indian language. This requirement shall not apply to foreign students.

3. Computer Applications

1. Introduction to computer, uses of computers in business- overview of technology and organisation- Computer hardware-types, parts and their functions; Software: system software and application software.
2. Office productivity tools-word processing –electronic spreadsheets- business project management and presentation tools. Familiarization with access, PowerPoint , excel etc.
3. Data Processing-Techniques of data processing: online, batch mode, real time-processing software tools –Accounting packages (tally) and applicability to organisational setup.
4. Database structure- Type and comparison-data access control software- methods and structures of database management, data storage and retrieval-current and most frequently used reporting systems, management systems and languages.
5. Telecommunication and Networking-Network design, LAN/WAN/SAN/network structures needed for a business organisation-data transmission methods-internet and E-mail, WEB based tools.

NOTE: Hands on experience related to above chapters essential. Internal Assessment shall be based on practicals.

References:

1. Computer Fundamentals- Rajaram (PHI)
2. Computer Fundamentals-Shiva (BPB)
3. Computer Fundamentals –Ram (new Age)
4. Data Base Management and Architecture- Kothari (McGraw Hill)
5. Computer Networks – Tenevaum(PHI)

4. Cost Accounting

1. **Cost Accounting:** Meaning, Definition, Objectives, Advantages & limitations of Cost Accounting – Differences between Cost Accounting & Financial Accounting – Cost Centre and Cost Unit – Elements of Cost – Cost Classifications – Cost Sheet and Cost Estimations.
2. **Materials:** Procurement Procedure, Stores Procedures – Bin Card and Stores ledger. Inventory Control – Stock levels. Methods of Pricing Materials Issues – Problems on FIFO & LIFO Methods.
3. **Labour:** Time-keeping and Time-booking – Methods of remunerating labour – Time Rate – Piece Rate – Treatment of Idle Time & Overtime – Methods of Incentive Plans – Halsey and Rowan Plan.
4. **Overheads:** Meaning, Classifications, Allocation – Apportionment and Absorption of Overheads – Problems on Primary Distribution of Overheads and Machine Hour Rate-Concept of Activity Based Costing.
5. **Methods of Costing:** Contract Costing – Process Costing (Excluding inter process profits and valuation of Work-in-progress).

References:

1. Cost Accountancy - Agarwal
2. Cost Accountancy - S.N. Maheshwari
3. Cost Accountancy - Nigam and Sharma
4. Accounting Principles - Anthony and Reece
5. Cost and Management Accounting - Duncan Williamson

5. Principles and Practice of Management

1. Management- Definition and Levels, Nature, Scope and –Evolution of Management thought-Taylor's Scientific Management-Fayol's theory-Elton Mayo and Hawthorne experiments-Contribution of Peter F. Drucker-Management as a profession.
2. Planning-Concept and Significance-planning process-types of plans-Different approaches to planning-strategies, objectives and policies –Decision making Process and forecasting techniques.
3. Authority and responsibility-Delegation and Decentralization, Departmentalization-span of Control-Chain of Command- line staff relationships, Coordination.
4. Organization: Types of organization structures- product, functional, matrix, project and team - Merits and demerits.
5. Managerial control-Need for control-steps in control-features of effective control system-controlling tools and techniques-Budgeting-MIS, Brief idea of Modern Management Techniques-MBO, MBE, TQM, JIT & MIS.

References:

1. Essentials of Management – Koontz & O' Donnel
2. Principles of Management-Sherlekar and Sherlekar
3. Management- James A.F. Stoner, R. Edward Freeman & Daniel R. Gilbert, Jr
4. Management – Tasks and Responsibilities -Peter F. Drucker

5. Professional Management- Theo Haimann
6. Management – Richard Daft

6. Financial Accounting III

1. Joint Stock Companies- Meaning-Essential features. Shares & Debentures – Right Issue – Employees Stock Options – Sweat Equity Shares – Buy-back of Shares (Theory only).
2. Issues of Shares and Debentures (excluding underwriting of shares and debentures) – At par, at a Premium and at a discount. Forfeiture and Re-issue of forfeited shares. Issue of Bonus shares – problems on bonus shares (SEBI guidelines only).
3. Financial Statements of Joint Stock Companies – Manufacturing and Trading Companies – Preparation of Financial Statements as per new regulations (in vertical format).
4. Redemption of preference shares – conditions and problems. Methods of Redemption of debentures (Theory only).
5. Liquidation of Companies – Preparation of Liquidators final statement of Account.

References:

1. Advanced Accountancy - R.L. Gupta
2. Advanced Accountancy - S.N. Maheshwari
3. Advanced Accountancy - Dr. M.A. Arulanandar & K.S. Raman
4. Advanced Accountancy - B.S Raman
5. Advanced Accountancy - M.C. Shukla

IV Semester

1. Language I (Communicative Language)

2. Language II (Communicative Language)

Students shall study functional language i.e., communicative English, Kannada etc., The syllabus for these two papers shall be prescribed by the concerned Board of studies in consultation with BOS in Business Administration.

Students shall select any two of the following languages: English, Kannada, Hindi, Sanskrit, Telugu, Tamil, Malayalam, Persian, Arabic, French, German & Russian.

However out of the two languages selected, one of the languages shall be an Indian language. This requirement shall not apply to foreign students.

3. Management Accounting

1. Management Accounting – Nature, Scope, definition and objectives of Management Accounting and Financial Accounting – Differences between Cost Accounting and Management Accounting – Limitations of Management Accounting.

2. Marginal Costing – Basic Concepts, Definition, assumptions – Distinguish between Marginal Costing and Absorption Costing – Contribution, P/V ratio, BEP Margin & Safety, Graphical Analysis.
3. Relevant Costs – Distribution between Incremental Cost and Opportunity Cost. Simple problems on relevant costs in decision making.
4. Budget and Budgetary Control – Definition, Objectives, Basic Concepts, Key Factors, Types of Budgets- Functional and Behavioral, Zero based Budgeting (Theory only) – Problems on Flexible Budget. Production and Sales Budget.
5. Standard Costing – Definition, Difference between Standard Costing and Budgetary Control – Advantages – Variance Analysis – Simple Problems on Material and Labour Variances.

References:

1. Management Accountancy - Sharma and Gupta
2. Management Accountancy - S.N. Maheshwari
3. Management Accountancy - Khan and Jain
4. Management Accountancy - Ravi M. Kishore
5. Accounting Principles - Anthony and Reece
6. Cost and Management Accounting -Duncan Williamson

4. Marketing Management

1. The nature & Scope of Marketing: Definition, Marketing, Markets and Marketing Managements- Marketing Philosophies – Importance – Functions of Marketing Management.
2. Marketing Environment: Micro-Environment and Macro Environment-Business Markets.
3. Marketing Mix Strategy: Elements of Marketing mix strategy – A company’s marketing program – Marketing Planning – Implementation and analysis.
4. Understanding the Customer behavior: Factors affecting consumer behavior – Economic Model, Social Model, Psychological Model, learning, Motivation, attitude & Personality.
5. Market Segmentation: Basics for Market Segmentation – Evaluating and selecting target market strategy –Marketing Strategy -segmentation, target market, positioning.

References:

1. Principles of Marketing – Philip Kotler
2. Marketing – William J Stanton & others
3. Basic Marketing Management – Rajan Saxena
4. Marketing Management – Ramaswamy & Namakumari
5. Marketing Management – S A Sherlekar

5. Financial Management

1. Financial Management – Nature, Scope & Definition – Financial goals – Functions of a Finance Manager – Financial risk.
2. Time Value of Money – Present Value and Future Value – Discounted Cash Flows – Compounding of Interest – Amortization and EMI.
3. Financial Statement Analysis – Techniques – Inter-firm and Intra-firm comparisons – Common size balance sheets – Trend Analysis – Ratio analysis (Liquidity, Profitability, Activity and Capital Structure ratios)
4. Sources of finance – Long term funds (Equity, Preference, Debt, Term Loan, Leases, Venture Capital) – Determinants of sources of long term capital – Short term sources of finance (Trade credit, Commercial papers & Bill of Exchange).
5. Leverages: Operating, Financial & Combined – EBIT-EPS analysis – ROE and ROI.

References

1. Financial Management - I.M. Pandey
2. Financial Management – N.R.Parasuraman
3. Financial Management – M.Y. Khan & Jain
4. Financial Management – Prasanna Chandra
5. Financial Management – Maheshwari
6. Fundamentals of Financial Management – James C. Van Horne & John M. Wachowicz on Material and Labour Variances.

6. Human Resource Management

1. Comparison of the Concept and Scope of PM, HRM and HRD, Role of HR managers, Structure of the HR department, HR policies, Objectives of HR function.
2. Manpower planning process, job Analysis, job Description, job specification, succession planning and career planning.
3. Recruitment and Selection - Sources of recruitment, selection process, methods of selection, types of tests and interviews.
4. Training and Development- Identification of Training Needs, Training & Development Methods, Management Development, Training evaluation and training effectiveness.
5. Performance appraisal and Compensation - Methods of Appraisal, Potential appraisal, Job evaluation Methods. Objectives of Compensation, factors influencing compensation and Incentive Methods.

References:

1. Human Resource Management- -T.V. Rao
2. Human Resource Management- -V.S.P. Rao
3. Human Resource Management- Gary Dessler
4. Human Resource Management- K.S. Ashwathappa

V Semester

1. Small Business Management & Entrepreneurship

1. Small Business – Definition and Characteristics, Small, Ancillary, Tiny sector, Village industries – Role of Small Scale business in India’s economic development.
2. Management problems of Small Scale Industry – Production – Finance – Personnel – Marketing. A study of sickness in small scale sectors.
3. Role of Central & State Governments in promoting Small Scale Industry – Financial and fiscal Incentives. Institutional Framework for Small Scale Industry – SIDBI – NISIET – SISI – DICs – NSIC – SSICs and commercial banks. Government policy towards small scale sector in the context of economic liberalization.
4. Concept of Entrepreneurship, Characteristics, Role and Traits of entrepreneurs, Factors influencing entrepreneurship, Classification of Entrepreneurial types – Success factors for entrepreneurs.
5. Evolution of entrepreneurship in India, a study of business houses – Tatas, Birlas, Thapars, Singhania, etc. The new generation entrepreneurs – Developing entrepreneurs, Rewards & Hazards in entrepreneurship. Emergence of Women in Small Business. Women entrepreneurs in India - Case studies.

References:

1. Small Business Management & Entrepreneurship: Renu Arora
2. Small Business Management & Entrepreneurship: Vasant Desai
3. Small Business Management & Entrepreneurship: C.B. Gupta & K.L. Srinivasan
4. Entrepreneurship & Small Business : S.P. Singh
5. Business Maharajas : Gita piramal
6. Entrepreneurship & Small Business Management: Siropolis
7. Entrepreneurship Development : David H Holt

2. Income Tax

1. Basic Concept of income tax act of 1961- Person, Income, Assessment Year, Previous Year, Assessee, Gross Total Income, total Income Residential status and incidence of tax (Individuals only) Exempted income.
2. Heads of Income- Income from salary (Excluding retirement benefits problems).
3. Income from house property.
4. Income from business and profession.
5. Income from capital gains and income from other sources.

References:

1. Bhagawathi Prasad
2. Mehrothra S.M
3. Taxman Publications

3. Business Statistics – I

1. Meaning and Scope of Statistics in Business and Industry. Sources of Statistical data – Methods of Data Collection, Summation and Presentation.
2. Measures of Central Tendency – Mean, Median & Mode. G M & H M (Individual Series only). Partition Values – Quartiles and Percentiles.
3. Measures of Dispersion – Quartiles Deviation & Standard Deviation (Absolute and Relative Measures) – Skewness, Coefficient of Variation.
4. Correlation – Meaning – Types – Methods – Karlpearson’s & Charles Spearman’s Probable Error, Linear Regression Analysis – Regression Co-efficient -Regression equations, Estimation using the Regression Equation. Properties of Correlation and Regression Co-efficient between two variables.
5. Time Series Analysis – Meaning – Components – Moving average Method – Method of least squares.

References:

1. Business Statistics – D.N. Ethance
2. Business Statistics – Sancheti & Kapoor
3. Business Statistics – S.P.Gupta
4. Business Statistics – J.K.Sharma

4. Commercial Law

1. Concept of Law-General Principles of law of contract-Essentials of a valid contract-classification of Contract - offer –Rules of a valid offer, acceptance and consideration.
2. Capacity of parties-Minor only, free consent-coercion, undue-influence, misrepresentation, fraud, mistake, lawful objects.
3. Contingent Contracts- Quasi-Contracts, Discharge of a contract-Remedies for a breach of contract.
4. Contract of Indemnity and guarantee- Bailment and pledge, contract of Agency.
5. Negotiable Instruments Act- Cheques, promissory notes ,Bill of Exchange- Definition and meaning, Feature differences. Crossing and endorsement of cheque – Dishonor of a cheque, reasons and consequences.

References:

1. Mercantile Law- Avtarsingh
2. Mercantile Law-M.C.Kuchal
3. Commercial Law-Sen and Mithra
4. Commercial Law-N.D. Kapoor

5. Commercial Law- S.P. Iyengar
6. Business Law- R.S. N.Pillai & Bagavathi
7. Business Law-P.C.Tulsian

5. Elective I - Financial Management / Marketing Management / Human Resources Management

Elec: Financial Management – I (Advanced Company Accounts)

1. Mergers and Acquisition – Meaning – Motives behind Takeovers and Mergers – Categories of mergers – Steps in merger transactions – Methods of payment – Company law provisions as to Mergers & Reconstructions.
2. Accounting for Amalgamation of companies (AS 14). Amalgamation in the nature of Merger & Purchase.
3. Internal Reconstruction – Alteration and Reduction of share capital – Shares vs. Stocks – Consolidation vs. Splitting up – Forfeiture vs. Surrender.
4. Valuation of Goodwill and Shares.
5. Acquisition of business of non-corporate entities – Computation of pre and post incorporation profits.

References:

1. Advanced Accounting – S.N. Maheshwari
2. Advanced Accounting – R.L. Gupta
3. Advanced Accounting – Shukla & Grewal
4. Advanced Accounting – Shukla & Gupta

Elec: Marketing Management – I (Marketing Strategies)

1. Product Planning and development: Meaning, Characteristics, classification Product mix strategy, New Product development process, Product life cycle, Branding-types-brand equity – Packaging, labeling.
2. Pricing Strategy: Factors affecting pricing decisions, - pricing objectives – pricing policies- New product pricing strategies.
3. Marketing Channel Decision: Nature and importance channel levels – factors affecting channel selection - wholesaler and retail marketing-Marketing logics.
4. Promotion Mix Strategy: Meaning and importance – types of promotion mix – selecting a promotion mix strategy – personal selling – importance.
5. Social Responsibility of Marketing: Marketing ethics – consumerism – environmentalism, societal marketing.

References:

1. Marketing Management – Philip Kotler
2. Fundamentals of Marketing – William J Stanton

3. Marketing Management – Ramaswamy & Namakumari
4. Principles of Marketing – Philip Kotler & Gary Armstrong
5. Marketing Management – Neelameghashyama

Elec: Human Resource Management – I (Foundations of Individual Behaviour)

1. Definition & Scope of Organizational Behavior-Models of Organizational behavior, Contributing disciplines to Organizational behavior.
2. Individual differences, Aptitude, Interests, Attitudes and it's components, functions. Learning Principles, Learning Theories and Behaviour Modification.
3. Personality theories, personality tests and determinants, perceptions, Influencing Factors, Perceptual Distortions.
4. Motivation-Theories of Motivation-Maslow's, Mc-Gregor's Theory X and Theory Y, Herzberg Theory- Achievement Motivation Theory, ERG Theory.
5. Leadership- Qualities, Traits Theory, Styles, Managerial grid, Transformation and Transactional Leadership.

References:

1. Organisation Behaviour-Stephen P Robbins
2. Organisation Behaviour - Fred Luthans
3. Organisation Behaviour - -K.S.Aashwathappa
4. Organisation Behaviour- Keith Davis
5. Organisation Behaviour - Jerald Greenberg

6. Elective II - Financial Management/ Marketing Management/ Human Resources Management

Elec: Financial Management – II (Financial Decisions)

1. Financial Decisions: Investment, Financing, Profitability and Working Capital Decisions – Risk and uncertainty vs. financial decisions – Role and responsibility towards shareholders.
2. Capital Budgeting – Techniques (DCF & Non-DCF) : NPV, PI, IRR, PBP & ARR.
3. Cost of capital – Meaning – Computation of costs of various components of capital – Computation of WACC.
4. Capital Structure – Definition – Capital structure planning – Risk-Return Trade-off – NI Approach – NOI Approach – Modigliani-Miller (MM) Approach.
5. Dividend policy – Dividend models : Walter's model – Gordon's model MM Hypothesis – Legal aspects of declaration of dividends and bonus shares.

References

1. Financial Management - I.M. Pandey
2. Financial Management – M.Y. Khan & Jain

3. Financial Management – Prasanna Chandra
4. Financial Management – Maheshwari
5. Financial Management – James C. Van Horne
6. Financial Management - Sathyaprasad & Kulkarni
7. Fundamentals of Financial Management - Brigham & Houston
8. Fundamentals of Financial Management - Sharan
9. Contemporary Financial Management – Kothari & Dutta

Elec: Marketing Management – II (Marketing Research)

1. Marketing Research: Need & Importance- Marketing Research Process – research objectives – Marketing information system – Research agencies.
2. Research approaches: Research design – structures of data – Primary and secondary data – Methods of collecting primary data, sampling design – Size and its determinants.
3. Measurements and Scaling in Marketing Research: Types of Measurements scale – Questionnaire, Data processing and tabulation.
4. Application of Marketing Research: Need and Importance – Sales analysis – test marketing.
5. Product Research: Advertising Research – Motivational Research.

References:

1. Marketing Research: Theory and Practice – Green & Tull
2. Marketing Research – G.C Beri
3. Marketing Research – Luck & others
4. Marketing Research – Kulkarni & others
5. Marketing Research – Byod & Westfall

Elec: Human Resource Management II (Group Dynamics & Organizational Change)

1. Groups – Types, Features, Roles, Norms, Status, Size and Cohesiveness,
2. Group Decision making, Techniques, Conflicts – Sources, Types and Strategies for Conflict Resolution.
3. Teams and Team work – Features of Teams, Teams V/s Groups, Team Building – Effective Teams.
4. Change Management-Planned and unplanned change, Three Stage Change Model, Resistance to change, means to overcome resistance, Role of the change agents.
5. Organization Development – Definition, OD Values, Outline/Classification of Interventions at Individual, Group & Organization Levels.

References:

1. Organisation Behaviour-Stephen P Robbins
2. Organisation Behaviour - Fred Luthans

3. Organisation Behaviour - -K.S.Aashwathappa
4. Organisation Behaviour- Keith Davis
5. Organisation Behaviour - Jerald Greenberg
6. Organization Development – French & Cecil H.Bell

VI Semester

1. Business Statistics – II

1. Probability – Concepts and definitions – Probabilities under the conditions of statistical independence and dependence. Additive and Multiplicative Rules – Applications.
2. Probability Distributions – Binominal, Poisson and Normal distribution – Problems and applications.
3. Sampling Theory – Law of Large numbers – Law of Inertia – Sampling Techniques – Probability and Non probability sampling – census v/s sampling – Errors in sampling and measures to minimize them.
4. Statistical Decision Theory – Decision Making Process – Decision under certainty and uncertainty – Expected Opportunity loss Criterion – Minimax –Maximin-Hurwicz’s & Laplace criteria.
5. Optimization Techniques – Introduction to Linear Programming (L.P) – Features of Linear Programming Problems - Business Applications and Solutions for two variable cases by Graphical Method.

References:

1. Statistics for Managers – Levin Stubin
2. Quantitative Methods – Anderson, ...
3. Statistics for Management – Sancheth & Kapoor

2. International Business

1. International Business Environment- International Business Orientation- Ethnocentric, Polycentric, Region centric and Geocentric. Globalisation and Liberalisation. Liberalization in India. The new Economic Policy of 1991.
2. Regional Trade Blocks- EU, ASEAN, OPEC, OECD, SAARC and NAFTA. Impact of Regional Trade blocks on globalization.
3. WTO: Origin, membership, structure and its role. Dispute settlement machinery, TRIPS and TRIMS, GATTs.
4. Multinational Corporations: meaning, mode of operations- Foreign collaborations- Joint Ventures, Franchising and Strategic Alliances. International Channels of Distribution- Overseas Production- Free Trade Area.
5. Foreign Direct Investment in India, trends, Govt policy towards FDI.

References:

1. International Marketing: C.A. Francis
2. Business Environment: C.A. Francis
3. International Business: P. Subba Rao

3. Company Law

1. Company - Definition –Types of companies – Private & Public company-. Government company- Foreign company- Holding and Subsidiary companies. Characteristics – The concept of lifting of corporate veil.
2. Incorporation of a company – Memorandum of Association & Articles of Association – meaning – importance – form and contents – distinctions. Prospectus and statement in lieu of prospectus – meaning – definition- contents- Statutory requirements in relation to a prospectus.
3. Share and Share capital: kinds of shares- public issue of shares – Allotment of shares - Definition of a member – member V/s shareholder, Rights and liabilities of a member.
4. Company management – Directors, company secretary- Qualification –Appointment Rights, Duties and liabilities. Company meetings - kinds of meetings. Requisites of a valid meeting- Resolutions, minutes – Annual General Body Meeting, Extra-ordinary General Body Meeting and Statutory meetings.
5. Auditing and accounts: Requirements as to preparation of final accounts , filing returns, Appointment of auditors, duties & responsibilities, remuneration, professional ethics of auditors.

References:

1. Company Law – M.C. Kuchal.
2. Company Law – N.D.Kapoor.
3. Company Law – Avtar Singh.
4. Company Law- Bulchandini

4. Law and Practice of Banking

1. Banking-meaning and definition – role of banks-types of banks – banking structure – unit and branch banking.
2. Commercial banks-functions including modern services and Hi-tech banking (Internet banking, mobile banking, ATM, Debit card, credit card).
3. Central banking-evolution of central bank-functions of central bank monetary policy, credit control methods.
4. Banker and customer-relationship-debtor creditor-relationship-general precautions for opening account. Special type of account-minor, joint accounts partnership firm.
5. Paying banker-precautions before honoring a cheque-dishonor of a cheque statutory protection to paying banker. Collecting banker-banker as a holder for value. Banker as an agent. Statutory protection-duties of a collecting banker.

References

1. Law and Practice of Banking – K.C.Shekar
2. Banking in India – Pai Panandikar
3. Theory of banking – Varshney and Maheshwary

5. Elective III - Financial Management/ Marketing Management/ Human Resources Management

Elec: Financial Management – III (Working Capital Management)

1. Working Capital Management – Meaning – Concepts – Importance – Types – Factors determining working capital requirements – Estimation of working capital requirements.
2. Management of Inventory – Meaning – Nature – Objectives – Inventory control techniques: EOQ, ABC, FSN, VED, HML, SDE & JIT – Determining stock levels & safety stock - Ageing Schedule of Inventories – Optimum investment in inventories.
3. Management of Receivables – Meaning – Factors affecting size of receivables - Ageing schedule - Credit policy – Features – Credit terms – Credit standards – Credit evaluation - Collection policy – Factoring.
4. Management of Cash – Nature – Motives for holding cash - Cash flows - Cash planning and budgeting – Optimum cash balance –Cash Management Models (Boumal & Miller-Orr).
5. Fund Flow and Cash Flow Statements (AS3)

References

1. Financial Management - I.M. Pandey
2. Financial Management – M.Y. Khan & Jain
3. Financial Management – Prasanna Chandra
4. Financial Management – Maheshwari
5. Financial Management – James C. Van Horne

Elec: Marketing Management – III (Advertising and Sales Management)

1. Advertising: Meaning, Definition, Importance – Objectives – Classification of Advertising – Socio-Economic effects of advertising – Publicity-nature and importance.
2. Advertising Campaign Planning – Advertising Copy design-Advertisement – layout and its Components – essentials of a good copy – Advertising agency.
3. Advertising Media – Types, Merits and Demerits-Media planning and selection – Determining Advertising Budget.
4. Sales Management – Nature and importance – Organization for Sales Management – Sales force Management – Qualities of good salesman.
5. Customer Relationship Management – Meaning, Custom Value and Satisfaction – Customer Loyalty – Online Marketing – Ethical issues in Direct Marketing.

References:

1. Advertising Management – Chuawalla & Sethia
2. Advertising and Salesmanship – K.S. Davar
3. Advertising and Sales Promotion – Debri Datta & others
4. Advertising – B.S. Rathore
5. Advertising Management – Rajiv Batra & Others

Elec: Human Resource Management – III (Human Resource Development)

1. HRD – Features, Objectives, Functions and Role of HRD Department. MDP, methods.
2. Performance Management – Objectives, Potential Appraisal and Modern Methods of Performance Appraisal.
3. Career, Factors affecting career choice, Career Planning and Development, Career Development Stages.
4. Employee Counseling – Functions, Types, Employee involvement Programs, mentorship.
5. Promotion and Transfers, Job Rotation, Job Enlargement, Job Enrichment and Building Employee Commitment.

References:

1. Human Resource Management- -T.V. Rao
2. Human Resource Management- -V.S.P. Rao
3. Human Resource Management- Gary Dessler
4. Human Resource Management- K.S. Ashwathappa

6. Elective IV - Financial Management/ Marketing Management/ Human Resources Management

Elec: Financial Management – IV (Financial Services)

1. Financial Services – Nature – Evolution – Indian Financial System – Formal and Informal Financial Systems – Financial Institutions – Banking and Non-Banking Companies – Classification of Activities of Non-Banking Finance Companies: Fund based and Fee based activities.
2. Financial Markets - Stock exchanges in India – BSE – NSE & OTCEI – Trends in stock exchanges – Electronic trading – Stock brokerage firms in India – SEBI guidelines
3. Merchant banking services offered by commercial banks and private sector firms – Investors' protection – Depository services – SEBI Regulations.
4. Consumer finance - Credit rating – Meaning – Scope – Need – Importance – Types – Kinds of Instruments rated – Rating symbols – Credit cards – Credit rating agencies in India : CRISIL – CARE – ICRA.

5. Insurance Services - Life Products – Non-life products – Broking Services. Mutual funds – Types – Open & Close ended – Operations of Mutual Funds – Asset Management – Portfolio Management.

References:

1. Indian Financial System – Varshney and Mittal
2. Indian Financial System – Machiraju,
3. Financial Institutions and Markets: Structure, Growth and Innovations - L.M. Bhole
4. Financial Services - M.Y. Khan
5. Emerging Scenario of Financial Services - E. Gordon & K. Natarajan
6. Merchant banking and financial services - S.Gurusamy & Thomson
7. Mutual funds in India - H Sadhak.

Elec: Marketing Management – IV (Services Marketing)

1. Services Marketing: Meaning, Definition, Nature and Scope – Characteristics of services – Classification of services – Reasons for growth of Services – Role of Services in Economy.
2. Marketing Mix for Services: Product, Price, Physical distribution Promotion, People, Physical evidence, Process – Service design and delivery.
3. Service Failure and Recover: Service failure, impact of service Failure and Recovery – types of customer actions – Guidelines for effective service recovery system.
4. Customer needs and expectations- Factors Influencing customer behavior – service decision making process – Service purchase and consumption – post purchase evaluation.
5. Marketing of Other Services: Bank Services, Tourism, Hotel, Insurance, Telecom and airline Services (nature and importance only).

References:

1. Marketing Services – Deepak Bhandari & Amit Misra
2. Services Marketing – Valanic A Zeithaml & Ajay Pandit
3. Services Marketing – Dr. Srinivasan

Elec: Human Resource Management – IV (Labour Welfare & Industrial Relations)

1. Labour Types- Characteristics, Labour welfare-Definition, scope, philosophy and principles- Labour welfare agencies -State, employers, and trade union and voluntary agencies, living and working conditions of workers in India- Labour problems of unorganized sector.
2. Labour welfare facilities and Provisions relating to Child, young and women workers, Duties and responsibilities of the labour welfare officer under the Factories Act 1948.
3. Industrial Relations-Meaning and Significance, factors influencing IR, objectives of IR, New IR scenario, Impact of globalization on IR
4. Employee discipline- Standing orders, discipline and disciplinary procedures- charge sheets, enquiry- Punishment dismissals, appeals. Provision of Trade Union Act 1926.

5. Industrial Disputes- Grievances, Bilateral Negotiations through collective bargaining. Settlement Machinery under the Industrial Disputes Act.1947.

References:

1. Principles of Labour Welfare- R.C Saxena
2. Labour Welfare in India-K.N Vaid
3. Industrial Labour, Social Security and Industrial peace in Indsia- CB Mamoria
4. Indian Labour Problems-S.C. Pant
5. Industrial Relations- Ramaswamy
6. Industrial Relations-T.V. Rao
7. Industrial Relations- Mamoria
8. Industrial Relations-Sarma