

BHARATHIAR UNIVERSITY, COIMBATORE-641 046

B.B.M –International Business

(For the students admitted during the academic year 2008-2009 and onwards)

SCHEME OF EXAMINATIONS – CBCS Pattern

Part	Study Components	Course Title	Ins. hrs / week	Examinations				Credits
				Dur.Hrs	CIA	Marks	Total	
SEMESTER –I								
I	Language-I		6	3	25	75	100	4
II	English-I		6	3	25	75	100	4
III	Core I – Management Process		5	3	25	75	100	4
III	Core II – Financial Accounting		5	3	25	75	100	4
III	Allied Paper I - Mathematics for Management-I		6	3	25	75	100	4
IV	Environmental Studies #		2	3	-	50	50	2
SEMESTER –II								
I	Language-II		6	3	25	75	100	4
II	English-II		6	3	25	75	100	4
III	Core III – Organisational Behaviour		5	3	20	55	75	3
III	Core IV – Economics for Executives		5	3	25	75	100	4
III	Allied Paper II – Mathematics for Management-II		6	3	25	75	100	4
IV	Value Education – Human Rights #		2	3	-	50	50	2
SEMESTER –III								
III	Core V – Business Communication		4	3	20	55	75	3
III	Core V – Production and Materials Management		5	3	25	75	100	4
III	Core VI –Marketing Management		5	3	25	75	100	4
III	Core VII – International Strategic Management		5	3	25	75	100	4
III	Allied : III – Taxation Law and Practice		5	3	25	75	100	4
IV	Skill based Subject-1 : Retail Environment		4	3	20	55	75	3
IV	Tamil @ / Advanced Tamil # (or) Non-Major Elective-I: Yoga for Human Excellence # / Women’s Rights # Constitution of India #		2	3	50	50	50	2
SEMESTER –IV								
III	Core VIII – Human Resource Management		5	3	25	75	100	4
III	Core IX – Financial Management		5	3	25	75	100	4
III	Core X – World Resources		4	3	25	75	100	4
III	Core XI – PC Software (MS Office) -Theory		3	3	10	40	50	2
III	Core XII– PC Software (MS Office) -Practical		3	3	20	30	50	2
III	Allied : IV – Business Law		5	3	25	75	100	4
IV	Skill based Subject-2 : Consumer Behaviour		3	3	20	55	75	3
IV	Tamil @ / Advanced Tamil # (or) Non-major elective -II : General Awareness #		2	3	50	50	50	2

SEMESTER –V							
III	Core XIII – Cost & Management Accounting	6	3	25	75	100	4
III	Core XIV – Marketing Research	5	3	25	75	100	4
III	Core XV – International Marketing Management	5	3	25	75	100	4
III	Core XVI – International Financial Management	6	3	25	75	100	4
III	Elective-I :	5	3	25	75	100	4
IV	Skill based Subject-3 : Merchandising Management	3	3	20	55	75	3
SEMESTER –VI							
III	Core XVII – Entrepreneurship and Project Management	6	3	25	75	100	4
III	Core XVIII - Foreign Exchange Management	5	3	25	75	100	4
III	Core XIX- Foreign Trade Procedure and Documentation	5	3	25	75	100	4
III	Elective –II :	5	3	25	75	100	4
III	Elective –III :	5	3	25	75	100	4
IV	Skill based Subject -4 : Customer Relationship Mgt.	4	3	20	55	75	3
V	Extension Activities @	-	-	-	-	50	2
Total		-	-	-	-	3500	140

@ No University Examinations. Only Continuous Internal Assessment (CIA)

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List of Elective Papers (Colleges can choose any one of the paper as electives)		
Elective – I	A	International Business Environment
	B	Logistics and Supply chain Management
	C	Insurance Principles and Practice
Elective – II	A	Foreign Trade Laws
	B	Industrial Relations and Labour Laws
	C	Financial Services
Elective - III	A	Shipping and Port Management
	B	HRD (Human Resource Development)
	C	E - Commerce

SEMESTER - I **MANAGEMENT PROCESS**

Goal: To enable the students to learn principles, concepts and functions of management.

Objective: On successful completion of this course, the students should have understood

- ✓ The nature and types of business organizations
- ✓ Principles & functions of Management
- ✓ Process of decision making
- ✓ Modern trends in management process.

UNIT -I

Business - meaning -business and profession, requirements of a successful business- Organisation - meaning - importance of business organisation. Forms of business Organisation-Sole traders, partnership, Joint Hindu family firm - Joint Stock Companies - Cooperative Organisations - Public Utilities and Public Enterprises.

UNIT –II

Nature and Scope of Management process – Definitions of Management – Management: a science or an art? - Scientific Management - Managerial functions and roles – The evolution of Management Theory.

UNIT –III

Planning: meaning and purpose of planning - steps in planning - types of planning. Objectives and Policies - Decision making: Process of Decision making - types of Decisions.

UNIT -IV

Organising: Types of organisation - Organisational structure - span of control - use of staff units and committees. Delegation: Delegation and centralisation - Line and Staff relationship. Staffing: Sources of recruitment - Selection process - training.

UNIT - V

Directing: Nature and purpose of Directing. Controlling: Need for co-ordination - meaning and importance of controls - control process - Budgetary and non-Budgetary controls - Modern trends in Management Process - case studies.

REFERENCE BOOKS

1. Business Organisation - Bhushan Y.K.
2. Principles of Management – L.M. Prasad
3. Business Management – Dinkar Pagare
4. Principles of Business organisation and Management – P.N. REDDY

FINANCIAL ACCOUNTING

Goal: To enable the students to acquire knowledge of Accounting principles and practice

Objective: On successful completion of this course, the students should have understood

- ✓ The basic accounting concepts
- ✓ Double entry book keeping system and various books of accounts
- ✓ Preparation of final accounts, etc.

UNIT - I

Basic Accounting concepts - Kinds of Accounts – Financial Accounting vs. Cost Accounting - Financial Accounting vs. Management Accounting -Double Entry Book Keeping – Rules of Double Entry System – Preparation of Journal and Ledger Accounts- problems - Subsidiary books - cash book – types of cash book - problems - purchase book - sales book - sales return and purchase return books.

UNIT - II

Trial balance - Errors – types of errors - Rectification of errors – problems - Bank reconciliation statement – problems.

UNIT - III

Manufacturing - Trading - Profit & Loss Account - Balance sheet. – Problems with simple adjustments.

UNIT - IV

Accounting for non-trading institutions-Income & Expenditure Account- Receipts and Payment Accounts and Balance sheet - Accounting for depreciation – methods of depreciation – problems (straight line method and written down value method only)

UNIT - V

Preparation of accounts from incomplete records.

(Theory and problems may be in the ratio of 20% and 80% respectively)

REFERENCE BOOKS

1. Grewal, T.S. : Double Entry Book Keeping
2. Jain and Narang : Advanced Accountancy
3. Shukla and Grewal : Advanced Accountancy
4. Gupta and Radhaswamy : Advanced Accountancy
5. Gupta R.L. : Advanced Accountancy

MATHEMATICS FOR MANAGEMENT- I

Goal: To enable the students to acquire knowledge of mathematics & statistics and their use in business decision making.

Objective: On successful completion of this course, the students should have understood

- ✓ Set operations, matrix and Mathematics of Finance
- ✓ Statistical tools and their applications

UNIT - I

Sets and set operation - Venn Diagrams - Elements of Co-ordinate system. Matrices, Fundamental ideas about matrices and their operational rules – Matrix multiplication - Inversion of square matrices of not more than 3rd order- solving system of simultaneous linear equations.

UNIT-II

Mathematics of Finance and series simple and compound interest - Arithmetic progression - Geometric progression (Simple problems only).

UNIT-III

Meaning and Definitions of Statistics - Scope and Limitations. Statistical enquiries - Scope of the problem - Methods to be employed types of enquiries - Presentation of data by Diagrammatic and Graphical Method - Formation of Frequency Distribution.

UNIT-IV

Measures of Central tendency - Arithmetic Mean, Median, Mode, Geometric and Harmonic mean, Measures of variation and standard, mean and quartile deviations - Skewness and Kurtosis Lorenz curve, Simple Correlation - Scatter diagram - Karl Pearson's Co-efficient of correlation – Rank correlation - Regression lines.

UNIT-V

Analysis of Time Series: Methods of Measuring - Trend and Seasonal variations - Index number - Unweighted indices - Consumers price and cost of living indices.

* Questions in theory and problems carry 30% and 70% marks respectively

REFERENCE BOOKS

1. Sundaresan and Jayaseelan - An Introduction to Business Mathematics and Statistical Methods
2. Gupta S.P. - Statistical Methods
3. Navaneethan P. - Business Mathematics
4. Statistics - R.S.N. Pillai, Mrs. Bhagavathi
5. P.R. Vittal - Business Mathematics and Statistics

ORGANISATIONAL BEHAVIOUR

Goal: To enable the students to acquire knowledge of organisational behaviour

Objective: On successful completion of this course, the students should have understood Personality, Perception, Motivation, Job-satisfaction, morale, Group dynamics, Leadership traits, Counselling and guidance, etc.

UNIT - I

Importance and scope of organisational psychology – Individual differences - Intelligence tests - Measurement of intelligence - Personality tests - nature, types and uses.

UNIT - II

Perception - Factors affecting perception - Motivation - theories - financial and non-financial motivation - techniques of motivation - Transactional Analysis - Brain storming.

UNIT - III

Job satisfaction - meaning - factors - theories - Management of job satisfaction - Morale - importance - Employee attitude and behaviour and their significance to employee productivity - job enrichment - job enlargement.

UNIT – IV

Hawthorne Experiment - importance - Group Dynamics - Cohesiveness – Co-operation - competition - conflict - Types of Conflict – Resolution of conflict - Sociometry - Group norms - Role - Status – supervision style - Training for supervisions.

UNIT - V

Leadership - types - theories – Trait, Managerial Grid, Fiedler's contingency - Organisational climate - organisational effectiveness – organisational development - counselling and guidance - Importance of counsellor - types of counselling - merits of counselling.

REFERENCE BOOKS

1. Keith Davis - Human Behaviour at Work
2. Ghos - Industrial Psychology
3. Fred Luthans - Organisational Behaviour
4. L.M. Prasad - Organisational Behaviour
5. Hippo - Organisational Behaviour

ECONOMICS FOR EXECUTIVES

Goal: To enable the students to learn principles and concepts of Business Economics

Objective: On successful completion of this course, the students should have understood

- ✓ The objectives of business firms
- ✓ Factors of production and BEP Analysis
- ✓ Types of competitions and price administration
- ✓ Government measures to control monopoly

UNIT - I

Objectives of business firms - Profit Maximisation - Social responsibilities - Demand analysis - Law of Demand - Elasticity of demand.

UNIT - II

Production function - Factors of production - Laws of diminishing returns and Law of variable proportions - Economics of Scale – Cost and Revenue Curves - Break - even- point analysis.

UNIT - III

Market structure and prices - Pricing under perfect Competition - Pricing under Monopoly - Price discrimination - Pricing under Monopolistic competition - Oligopoly.

UNIT - IV

Pricing under factors of production; wages - Marginal productivity theory - Interest - Keynes's Liquidity preference theory – Theories of Profit - Dynamic theory of Profit - Risk Theory - Uncertainty theory.

UNIT - V

Government and Business - Performance of public enterprises in India - Price policy in public utilities, Government measures to control Monopoly in India - MRTP Act.

REFERENCE BOOKS

1. Sankaran - Business Economics
2. Markar Et al - Business Economics
3. Sundaram K.P & Sundaram E - Business Economics

MATHEMATICS FOR MANAGEMENT- II

Goal: To enable the students to learn the techniques of Operation Research and their applications in business management.

Objective: On successful completion of this course, the students should have understood

- ✓ Operations Research models
- ✓ Game theory, Queuing theory, PERT, CPM, etc.

UNIT - I

Introduction to Operations Research - Meaning - Scope – Models - Limitation.
Linear Programming - Formulation – Application in Management decision making
(Graphical method only)

UNIT - II

Transportation (Non- degenerate only) - Assignment problems - Simple Problems only

UNIT - III

Game Theory:- Queuing theory - Graphical Solution – $m \times 2$ and $2 \times n$ type. Solving game by Dominance property - fundamentals - Simple problems only. Replacement problem – Replacement of equipment that deteriorates gradually (value of money does not change with time)

UNIT - IV

CPM - Principles - Construction of Network for projects – Types of Floats – Slack- crash programme.

UNIT -V

PERT - Time scale analysis - critical path - probability of completion of project - Advantages and Limitations.

Note: Theory and problem shall be distributed at 20% and 80% respectively.

REFERENCE BOOKS

1. Kanti Swarup, Gupta R.K. - Operations Research
2. P.R. Vittal - Operations Research
3. Gupta S.P. - Statistical Methods.

BUSINESS COMMUNICATION

Goal: To enable the students to learn the nuances of good communication.

Objective: on successful completion of this course, the students should have understood

- ✓ Methods of communication
- ✓ Types of communication and Barriers of communication.

UNIT-I

Essential and Importance of Business Communication. Methods of Communication – Types – Barriers.

UNIT – II

Communication through letters – Layout of letters business enquiries – Offers and Quotations – Orders – Execution of Orders – Cancellation of Orders – Claims – Adjustments and settlement of accounts – Letters of complaints – Collection letters – Status enquiries – Bank correspondence – Tenders – Letter to the editor.

UNIT – III

Correspondence of company secretary with share holders and directors – Agenda – Minutes – Preparation.

UNIT – IV

Communication through reports: Essentials – Importance – Contents - Reports by individuals – Committees – Annual report – Application for appointment – reference and appointment orders.

UNIT - V

Internal communication: Short speeches – Memo – Circulars – Notices – Explanations to superiors – Precise writing – Communication media – Merits of various devices – Intercom, Telex and Telephone – Fax – Internet.

Books for Reference:

1. **Rajendra Pal Korahill**, “Essentials of Business Communication”, Sultan Chand & Sons, New Delhi, 2006.
2. **Ramesh, MS, & C. C Pattanshetti**, “Business Communication”, R.Chand&Co, New Delhi, 2003.
3. **Rodriquez M V**, “Effective Business Communication Concept” Vikas Publishing Company ,2003.

PRODUCTION AND MATERIALS MANAGEMENT

Goal: To enable the students to acquire knowledge of production processes and Materials Management

Objective: On successful completion of this course, the students should have understood

- ✓ Principles, functions and process of Production Management
- ✓ Effective management of materials

UNIT-I

Production Management - Functions - Scope - Plant location - Factors - Site location - Plant layout - Principles - Process - Product layout for Production Planning and control - Principles - Information flow - Routing - Scheduling - Despatching - Control.

UNIT-II

Materials Handling - Importance - Principles - Criteria for selection of material handling equipments. Maintenance - Types - Breakdown - Preventive - Routine - Methods study - Time study - definition - Motion study - Principles – work measurement.

UNIT-III

Organisation of Materials Management - Fundamental Principles - Structure - Integrated materials management - Purchasing – procedure - principles - import substitution and import purchase procedure - Vendor rating - Vendor development .

UNIT-IV

Function of Inventory - Importance - Tools - ABC, VED, FSN Analysis - EOQ - Reorder point - Safety Stock - Lead time Analysis Store keeping - Objectives - Functions - Store keeper - Duties - Responsibilities - Location of store - Stores Ledger - Bin card.

UNIT-V

Quality control - Types of Inspection - Centralised and Decentralised. TQM: Meaning - Objectives - elements - Benefits - Bench marking: Meaning - objectives - advantages - ISO: Features - Advantages - Procedure for obtaining ISO.

TEXT BOOKS:

1. Banga and Sharma : Production Management
2. O.P. Khanna : Industrial Engineering and Management
3. M.V. Varma : Materials Management

MARKETING MANAGEMENT

Goal: To enable the students to acquire knowledge of principles of marketing management

Objective: On successful completion of this course, the students should have understood

- ✓ Principles of marketing management, market segmentation
- ✓ Product life cycle, pricing, branding,.....

UNIT - I

Definition of Marketing - Marketing Management- Marketing concept - meaning
Importance of marketing in developing countries - Functions of Marketing - Marketing environment: various environmental factors affecting the marketing function.

UNIT - II

Buyer Behaviour - Buying motives - explanation of motivation – Market Segmentation of different bases - Marketing strategy - Market Structure - Definition and types of channel - Channel selection & problems.

UNIT - III

The Product-Marketing characteristics -consumer goods-industrial goods- Production policy - Product Life Cycle (PLC) - Product mix - modification & elimination - packing - Developing new Products- strategies.

UNIT - IV

Pricing: Meaning to Buyer & Seller - pricing policies – Objective factors influencing pricing decisions - Competitors action to price changes - multiproduct pricing. Physical Distribution - Management of physical distribution - marketing risks.

UNIT - V

Branding Decisions: Brand-Brand Image, Brand Identity-Brand Personality -Positioning and leveraging the brands-Brands Equity.

REFERENCE BOOKS:

1. Philip Kotler - Marketing Management
2. Rajan Nair - Marketing Management
3. Cundiff and Still - Fundamentals of modern marketing

INTERNATIONAL STRATEGIC MANAGEMENT

UNIT – I

International Strategic Management – Distinguishing Characteristics of international Strategic Management - Difference between international Strategic Management and Domestic Strategic Management.

UNIT – II

Corporate Strategies – Mission – Vision – Analyzing industry and competition – Internal appraisal of the firm – Competitive advantage – Core competence – Internal analysis –Turnaround.

UNIT – III

Portfolio Analysis –Process of strategic choice- focusing in strategic alternatives – GAP Analysis – Selection Factors – Corporate portfolio analysis – BCG Matrix – Limitations of BCG Matrix – GE Nine cell matrix – SWOT analysis.

UNIT – IV

Strategy implementation – Concept of strategy implementation – steps in strategy implementation – Factors causing unsuccessful implementation of Strategy – Organization structure for strategy implementation – Forms of organization structure - relating structure to strategy.

UNIT – V

Strategy evaluation and control – Requirements for effective evaluation – Strategic control –Types of strategic Control – Process of evaluation – Setting Performance standards – Evaluation techniques for strategic control.

BOOKS RECOMMENDED

1. International Strategic Management, R.M. Srivastava, Himalaya Publishing House, Bombay
2. Strategic Planning formulation of Corporate Strategy Text & Cases, V.S. Ramasamy, S. Namakumari, Macmillan India Ltd., New Delhi.
3. Strategic Management, Francis Cherunillam, Himalaya Publishing House, Bombay.
4. Business policy & Strategy, LM Prasad, Sultan Chand Co., New Delhi.
5. Corporate Strategic Management, RM Srivastava & Divya, Nigam Pragati prakashan, Meerut.
6. Business Policy & strategic management, Agarwal, Ban erjeed Nair, Pragati Prakashan, Meerut.

TAXATION – LAW AND PRACTICE

Goal: To enable the students to acquire knowledge of principles of Taxation

Objective: On successful completion of this course, the students should have understood

- ✓ Principles of Direct and Indirect Taxes
- ✓ Calculation of Tax, Tax Authorities, Procedures,...

UNIT – I

General Principles of Taxation, Distinction between direct and Indirect taxes, tax evasion – avoidance – causes - remedies.

UNIT – II

Direct Taxes : Income Tax Act 1961 – important definitions – basis of charge – residential status – Income exempted from income tax – heads of income – computations of income under salary and house property .(problem be included).

UNIT – III

Computation of income under profits and gains of business - profession - capital gains – income from other sources - Deductions in the computation of total income - income tax Authorities and their power.(problems be included).

UNIT – IV

Indirect taxes – selected provisions of VAT– with regard to registration of dealers - procedure and effects of registration -mode of charging VAT – exemption from VAT – authorities and their powers.

UNIT – V

Role of Excise duties in the total revenue – objectives of excise duty in the total revenue – objectives of excise duty – exempted form duty – customs duties – Levy of import and export duty – distinction between advalorem and specific duties – exemption

Note: Theory and problems shall be distributed at 60% & 40% respectively.

BOOKS RECOMMENDED

1. Bhagavathi Prasad - Income Tax Law & Practice
2. Mehrotra - Income Tax Law & Practice
3. Gour & Narang - Income Tax Law & Practice
4. Dingare pagare - Income Tax Law & Practice
5. Dingare Pagare - Business Taxation
6. Balasubramanian - Business Taxation

Skill Based Subject-1 : RETAIL ENVIRONMENT

Subject Description : This course presents the basics of retailing, trends in retailing, evolution of retailing and global retail markets.

Goals: To enable the students to learn the basics in retailing, evolution and trends in retailing.

Objectives: On successful completion of the course the students should have:

understood the features of retailing

learnt the theories of retail development

learnt retail development in India and global retail markets

Contents:-

UNIT I

Retail: Meaning – Functions and special characteristics of a Retailer – Reasons for studying. Retailing – Marketing-Retailer Equation – Marketing concepts applied to retailing – Retailing as a career – Trends in Retailing.

UNIT II

Retail Model and Theories of Retail Development – Life cycle and phase in growth of retail markets – Business models in retail – other Retail models.

UNIT III

Strategic Planning in Retailing: Situation Analysis – Objectives – Need for identifying consumer needs – Overall strategy, feedback and control – consumer decision-making process.

UNIT IV

Retail in India: Evolution and Size of retail in India – Drivers of retail change in India – Foreign Direct Investment in retail – Challenges to retail developments in India.

UNIT V

Global retail markets: Strategic planning process for global retailing – Challenges facing global retailers – Challenges and Threats in global retailing – Factors affecting the success of a global retailing strategy

REFERENCE BOOKS:

Swapna Pradhan – Retailing Management – Text and Cases, Tata McGraw Hill – 2nd edition, 2004

Barry Berman and Joel R Evans – Retailing Management – A Strategic Approach, Prentice Hall of India, 8th Edition, 2002.

James R. Ogden, Denise Ogden – Integrated, Retail Management – Biztantra 2005

Gibson G Vedamani – Retail Management – Functional Principles and Practice, Jaico Publishing House, Second edition, 2004.

SEMESTER - IV

HUMAN RESOURCE MANAGEMENT

Goal: To enable the students to acquire knowledge of Human Resource Management

Objective: On successful completion of this course, the students should have understood

- ✓ Functions of HR/Personnel Department
- ✓ Manpower planning, performance appraisal,...
- ✓ Salary administration, Labour Welfare, Industrial Relations,...

UNIT - I

Personnel Management - meaning, nature, scope and objective – Functions of Personnel Department - The Role of Personnel manager - Organisation of personnel department - Personnel Policies and Procedures.

UNIT - II

Manpower planning - Job description - Job analysis - Role analysis - Job specification - Recruitment and Selection - Training and Development.

UNIT - III

Performance appraisal - Job evaluation and merit rating - Promotion - Transfer and demotion - Human relations - approaches to good human relations - Punishment.

UNIT - IV

Wages and Salary administration - Incentive system - Labour welfare and Social Security - Safety, health and Security - retirement benefits to employees.

UNIT - V

Industrial relations - Trade unionism - Grievance handling – collective bargaining and worker's participation in management.

REFERENCE BOOKS:

1. Tripathy - Personnel Management and Industrial Relations
2. Bhagoiwal - Personnel Management and Industrial Relations
3. Memoria - Personnel Management and Industrial Relations
4. VSP. Rao - Human Resource Management

FINANCIAL MANAGEMENT

Goal: To enable the students to acquire knowledge of Financial Management

Objective: On successful completion of this course, the students should have understood

- ✓ Finance Functions, Cost of capital, Capital structure,...
- ✓ Capital Budgeting, Working capital management,...

UNIT - I (Theory only)

Finance Functions: Meaning - Definition and scope of finance functions - Objectives of Financial management - profit maximization and wealth maximisation. Sources of Finance - Short term - Bank sources – Long term - Shares - debentures, preferred stock - debt.

UNIT - II (Problem & Theory questions)

Financing Decision: Cost of Capital - Cost of Specific Sources of capital - Equity - preferred stock debt - reserves - weighted average cost of capital, Operating Leverage and Financial Leverage.

UNIT - III (Theory only)

Capital Structure - Factors influencing capital structure – optimal capital structure - Dividend and Dividend policy: Meaning, classification - sources available for dividends - Dividend policy general, determinants of dividend policy.

UNIT - IV (Theory only)

Working capital management: Working capital management - concepts - importance - Determinants of Working capital. Cash Management: Motives for holding cash - Objectives and Strategies of cash management. Receivables Management: Objectives - Cost of Credit Extension, benefits - credit policies - credit terms - collection policies.

UNIT - V (Problems & theory questions)

Capital budgeting-meaning-objectives-preparation of various types capital budgeting.

(Theory carries 80 Marks, Problems carry 20 Marks)

REFERENCE BOOKS

1. P.V. Kulkarni - Financial Management
2. Khan and Jain - Financial Management - A Conceptual Approach
3. I. M. Pandey - Financial Management
4. S.N. Maheswari - Management Accounting

WORLD RESOURCES

UNIT – I

Geography of resources : Introduction to world geography – Definition, Importance – Scope – continents – Classifications – World and oceans.

UNIT – II

Climatic zones – Time zones – Resources – Conservation of resources – Interlink between Resources and Trade.

UNIT – III

Agricultural resources ; types of agriculture – Geographical distribution of rice, Wheat, Tea, Coffee, Cotton & Sugarcane, animal resources, dairy farming, fishing world fishing grounds.

UNIT – IV

Mineral resources: Types, distribution of iron ore, bauxite, copper, Gold and manganese – Power resources : Production of coal, petroleum, natural gas, hydal and nuclear power.

UNIT – V

Industrial resources: Locational factors – Distribution of Iron and Steel, Engineering, Ship building, Automobile, Textile & Clothing, paper and pulp industries, leather, major industrial regions of the world – Aircraft and Electronic Industries.

BOOKS RECOMMENDED

1. Economic and commercial geography - K.K.Khana & V.K. Gupta
2. An appraisal of resources - S.K. Sadhukhan
3. Economic geography - J.W. Alexander
4. Geography of resources - Dr.B.S. Negikedanath & Ramnath

IV-Semester PC SOFTWARE (MS OFFICE) - Theory

Unit-I

Windows 2000- working with windows – moving formation within windows arranging Icons- Saving Window settings. MS Office Basics – Creating document – entering text-Selecting text- giving instructions- Using tool bars- Menu commands- Keyboards shortcuts- Saving files- Opening documents – Manipulating Windows – simple Editing- Printing Files.

Unit-II

Word Basics – Using Auto text – Using Auto Correct Word editing technique- finding and replacing text – Checking spelling – using templates- formatting – Formatting with styles creating tables.

Unit-III

Excel Basics- entering data- Selecting Ranges- Editing entries – formatting entries- Simple Calculation- naming cells and Ranges- Data display- printing worksheets –copying entries between workbooks – Moving sheets between workbook-deleting sheets- Creating graphs.

Unit-IV

Power Point basics- Working in outline view- using a design template- Merging presentations in Slider sorter view applying templates – Adding graphs- adding organization Charts.

Unit-V

Access Basics- Creating a table- entering and adding records- Changing a structure- working with records – Creating forms – establishable relationship using queries to extract information.

Text Books

1. Office 2000 Complete Reference by stepher L.Nelson.
2. PC Software for window made simplex by R.K Taxali – Tata McGraw Hill Publishers Pvt. Ltd.,
3. Quick Course in Micro soft Office Joyce Cox, Polly urban –Galgottia Publications.
4. PC Software for Office- Automation by T.Karthikeyan and Dr. C. Muthu-Sultan Chand and Company.

IV – SEMESTER
PC Software (MS Office)
PROGRAMMING LABORATORY
List of Practicals

MS-Word

1. Type the text, check spelling and grammar bullets and numbering list items, align the text to left, right justify and centre.
2. Prepare a job application letter enclosing your Bio-Data
3. Perform Mail Merger Operation and Preparing labels.
4. Prepare the document in newspaper column layout.

MS – EXCEL

5. Worksheet Using Formulas.
6. Working Manipulation for electricity bill preparation.
7. Drawing graphs to illustrate class performance
8. An excel worksheet contains monthly sales details of five companies.

MS ACCESS

9. Simple commands perform sorting on name, place and pin code of students database and address printing using label format.
10. Pay rolls processing and prepare report
11. Inventory control.
12. Screen designing for data entry.

MS POWER POINT

13. Prepare a PowerPoint presentation with at least three slides for department Inaugural function.
14. Draw an organization chart with minimum three hierarchical levels.
15. Design an advertisement campaign with minimum three slides.
16. Insert an excel chart into a power point slide.

BUSINESS LAW

Goal: To enable the students to acquire knowledge of legal aspects of business

Objective: On successful completion of this course, the students should have understood

- ✓ Law of contract, Law of sale of goods
- ✓ Law of Agency, Negotiable Instruments Act,....

UNIT - I LAW OF CONTRACT

Contracts - Essentials of Contract - Agreements - Void - voidable and illegal contracts - Express and implied Contracts - Executed and Executory Contracts - Absolute and contingent contracts - Offer - Legal rules as to offer as to offer and lapse of offer - Acceptance - and rules as to acceptance - to create legal relation - Capacity of parties to create contract - Consideration - Legal rules as to Consideration - Stranger to a Contract and exceptions - Contract without consideration - Consent - Coercion - undue influence – misrepresentation - fraud - mistake of law and mistake of fact.

UNIT II

Legality of Object - Unlawful and illegal agreements - Effects of illegality - Wagering Agreements - Agreement opposed to public policy - Agreements in Restraint of trade - Exceptions – void agreements - Restitution - Quasi-contracts - Discharge of contract - Breach of contract - Remedies for breach of Contract.

UNIT - III LAW OF SALE OF GOODS

Formation of contract of sale - Sale and agreement to sell – Hire purchase agreement - Sale and bailment - Capacity to buy and sell - Subject matter of contract of sale - Effect of destruction of goods - Documents of title to goods - conditions and warranties - Rules of Caveat - Emptor - Exceptions - Transfer of property - Goods sent on approval - FOB, CIF, FOR and Ex-ship contracts of sale - Sale by non - owners - right of lien - termination of lien - right of resale - right of stoppage in transit - Unpaid Vendor's rights.

UNIT - IV

Creation of agency - Classification of agents - relations of principal and agent - delegation of authority - relation of principal with third parties - personal liability of agent - Termination of agency.

UNIT V

Negotiable Instruments Act 1881-Negotiable Instruments-Characteristics-cheque-Essentials requirements-Endorsements-kinds-crossing-types-Demand draft-Bills of Exchange.

REFERENCE

1. N.D. Kapoor - Elements of Mercantile Law
2. Shukla M.C. - A Manual of Mercantile Law
3. Venkatesan - Hand Book of Mercantile Law
4. Pandia R. H. - Mercantile La
5. K.P.Kandasami - Banking Law & Practice

IV – SEMESTER

Skill Based Subject-2 : CONSUMER BEHAVIOUR

Subject Description: This course presents the basics of consumer behaviour

Goals: To enable the students to learn the basics of consumer behaviour

Objectives: On successful completion of the course the students should have:

Understood consumer motivation and perception

Learnt consumer learning and attitude

Learnt consumer decision making

UNIT-I

Introduction - Consumer Behaviour — definition - scope of consumer behaviour — Discipline of consumer behaviour — Customer Value Satisfaction — Retention — Marketing ethics.

UNIT –II

Consumer research — Paradigms — The process of consumer research - consumer motivation — dynamics — types — measurement of motives — consumer perception

UNIT – III

Consumer Learning — Behavioural learning theories — Measures of consumer learning — Consumer attitude — formation — Strategies for attitude change

UNIT – IV

Social class Consumer Behaviour — Life style Profiles of consumer classes — Cross Cultural Customers Behaviour Strategies.

UNIT-V

Consumer Decision Making — Opinion Leadership — Dynamics — Types of consumer decision making — A Model of Consumer Decision Making

REFERENCE BOOKS:

Leon G. Schiffman and Leslie Lazar Kanuk, Consumer Behaviour, Prentice — Hall of India, Sixth Edition, 1998.

Paul Green Berg-Customer Relationship Management -Tata Mc Graw Hill , 2002

Barry Berman and Joel R Evans — Retail Management — A Strategic Approach-Prentice Hall of India, Tenth Edition, 2006

Gibson G Vedamani — Retail Management — Functional Principles and Practice, Jaico Publishing House, Second Edition, 2004

SEMESTER - V

COST AND MANAGEMENT ACCOUNTING

Goal: To enable the students to acquire knowledge of Accounting for managerial decisions

Objective: On successful completion of this course, the students should have understood

- ✓ Cost sheet, Material issues, Labour cost...
- ✓ Financial statement analysis, Budgeting,...

UNIT I (Theory questions only)

Meaning-definition-scope-objectives-function-merits and demerits of Cost and Management Accounting-distinction between cost, management and financial accounting - Elements of cost-cost concepts and costs classification.

UNIT II (Problems and theory questions)

Preparation of cost sheet-stores control- ECQ-maximum, minimum, reordering levels-pricing of materials issues-FIFO,LIFO,AVERAGE COST, STANDARD PRICE-methods -labour cost-remuneration and incentives.

UNIT III (Problems only)

Financial statement Analysis - preparation of comparative and common size statements - analysis and interpretation. Ratio analysis - classification of ratios-liquidity, profitability, solvency – inter firm comparison.

UNIT IV (Problems only)

Fund flow analysis-cash flow analysis (problems only)

UNIT V (Problems and theory questions)

Standard costing-variance analysis-material and labour variances Marginal Costing-cost volume profit analysis. Budgeting and preparation of various budgets.

(Theory carries 20 marks and problems carry 80 marks)

REFERENCE BOOKS:

1. Jain and Narang - Costing
2. Nigam and Sharma - Cost accounting
3. RK Sharna & K. Gupta - Management Accounting
4. S.N.Maheswari - Management Accounting

MARKETING RESEARCH

UNIT -I

Marketing Research: Meaning, nature and role of marketing research; Organization of marketing research; Marketing research process: Problem identification and definition; Determination of information needs; Developing research proposal.

UNIT -II

Research Design: Types of research Design – Exploratory, descriptive and conclusive researches; Secondary and primary data: Sources of secondary data; Primary data collection instruments – Questionnaire designing and testing; Schedule; Observation methods; Scaling techniques and attitude measurement; Online data sources and research.

UNIT -III

Sample Design: Defining the universe and sampling unit; Sampling frame; Probability and non-probability sampling methods; Sample size determination, Data collection and survey errors.

UNIT -IV

Data Analysis and Interpretation: Data editing and coding; Tabulation and graphic representation; Statistical data analysis including estimation, hypothesis testing, advanced data analysis techniques; Report preparation and presentation.

UNIT -V

Application of Marketing Research : Product research; Advertising research; Market and sales analysis; Marketing research in India; Ethical issues related to marketing research.

TEXT BOOKS:

1. Boyd, Harper W. Jr., Westfall, Ralph and Stasch, Stanley, Marketing Research: Text and Cases, Richard D.Irwin Inc., Homewood, Illinois.
- 2.Sharma S.S., Marketing Research.

INTERNATIONAL MARKETING MANAGEMENT

UNIT - I

International Marketing – Basic concepts – orientation- importance – Problems – International Vs domestic marketing global marketing – evolution of global marketing..

UNIT - II

Analyzing marketing opportunities – the marketing process – product planning. Analysing consumer markets and buyer behaviour – influencing buyer behaviour – the buying decision process – stages of the buying decision process.

UNIT - III

Dealing with the competition – competitive forces – identifying competitors – analyzing competitors - designing the competitive intelligence system – designing competitive strategies – balancing customer and competitor orientations.

UNIT - IV

Developing new market offering – Challenges in new product development – managing the development process – managing the development process – concept to strategy – development to commercialization – the consumer adoption process. Setting the product and branding strategy – the product and the product mix-product line decisions – brand decisions – packaging and labeling.

UNIT - V

Developing price strategies and programs – setting the price – adapting the price. Managing advertising-developing and managing an advertising program – deciding on media – sales promotional – direct marketing.

REFERENCE BOOKS:

1. Marketing Management – Philip Kotler (Eleventh edition)
2. Global Marketing Management – Warren J Keegan
3. Export Marketing – Jacob Cherian & B.Parab.
4. Global Marketing Management – Masaaki Kotabe & Krishnan Helsen (II-Edition)
5. International Marketing – Philio R Cateora
6. International Marketing Management – Dr.Varma & Aggrawal.

INTERNATIONAL FINANCIAL MANAGEMENT

UNIT-I

International financial management – nature and scope – types of markets – Euro – currency markets – Euro credits – Euro deposits – Euro – issues.

UNIT- II

International monetary system – developments – international monetary fund – international liquidity – special drawing rights – funding facilities.

UNIT - III

Internal Investment decision – International capital budgeting – evaluation – international cost of capital – methods – International Cash Management.

UNIT-IV

International financial decisions – International capital markets – bond issue procedure – types of bonds – International money market – types of instruments – interest rates – forward rate agreements.

UNIT - V

Internal accounting – consolidation of financial statements – accounting of foreign currency translation – Analyzing foreign financial statements – techniques – problems in the analysis.

BOOKS RECOMMENDED :

1. International Finance - Prakash G. Apte
2. International Financial management - V. Sharan
3. Foreign Exchange & Risk Management - C. Jeevanandam
4. International Financial Management - V.K. Bhalla
5. Global Financial markets - Ian H. Giddy.

V –SEMESTER :

Skill Based Subject-3 :MERCHANDISING MANAGEMENT

Subject Description: This course presents the basics of merchandising

Goals: To enable the students to learn the basics of merchandising management

Objectives: On successful completion of the course the students should have:

Understood merchandising planning

Learnt merchandise buying

Learnt visual merchandising

UNIT-I

Merchandising — meaning — concept — factors affecting merchandising function — merchandise manager functions — merchandise mix — components of merchandise management — merchandise strategies

UNIT –II

Merchandise Planning — steps involved — merchandise control — assortment planning — merchandising stages

UNIT – III

Merchandise buying — types — sources of supply — identifying and contracting - evaluating sources- branding strategies — category management

UNIT –IV

Merchandise performance — retail pricing — merchandise allocation — analyzing merchandise performance — methods.

UNIT-V

Visual Merchandising — types of display — display planning — methods of display — Window and interior display — space management — planning layout

REFERENCE BOOKS:

Chetan Bajaj and Ranjith — Retail Management — Oxford University Press, Second Edition, 2005

Gillespie Hecht and Lebowitz — Retail Business Management, Mc Graw Hill Book Company, Third Edition, 2002

James ROgden, Denise T.Ogden - Integrated Retail Management, Wiley Pvt Ltd, 2005

Gibson G Vedamani — Retail Management — Functional Principles and Practice, Jaico Publishing House, Second Edition, 2004

SEMESTER - VI

ENTREPRENEURSHIP AND PROJECT MANAGEMENT

Goal: To enable the students to acquire knowledge of Entrepreneurship

Objective: On successful completion of this course, the students should have understood

- ✓ EDP, Project management
- ✓ Institutional support to entrepreneurial development

UNIT I

Meaning of Entrepreneurship - characteristics, functions and types of entrepreneurship - Intrapreneur - Role of entrepreneurship in economic development.

UNIT II

Factors affecting entrepreneur growth - economic – non-economic. Entrepreneurship development programmes - need - objectives – course contents - phases - evaluation. Institutional support to entrepreneurs.

UNIT III

Project Management: Meaning of project - concepts - categories - project life cycle phases - characteristics of a project – project manager - role and responsibilities of project manager.

UNIT IV

Project identification - selection - project formulation – contents of a project report - planning commission guidelines for formulating a project - specimen of a project report.

UNIT V

Source of finance for a project - Institutional finance supporting projects project evaluation - objectives - types - methods.

TEXT BOOK

1. Entrepreneurial Development: S.S.Khanka
2. Entrepreneurial Development: C.B.Gupta & N.P. Srinivasan
3. Project Management : S.Choudhury
4. Project Management : Denis Lock

FOREIGN EXCHANGE MANAGEMENT

UNIT - I

Foreign Exchange markets-participants-settlement of transactions- functions of foreign Exchange market- Foreign currency accounts- determination of exchange rates- Foreign Exchange Management Act- Administration of foreign exchange.

UNIT – II

Foreign exchange transactions-spot, forward and swap transactions- exchange quotations-foreign exchange rates-basis-types of rates-buying and selling rates-cross rates.

UNIT – III

Forward exchange contracts - features -forward margin - factors determining forward margin-calculations - Inter bank deals - cover deals- trading.

UNIT – IV

Foreign exchange risk and exposure - types of exchange risk and exposure-internal techniques of exposure-external techniques of exposure.

UNIT – V

Pre-shipment finance - features- categories of pre-shipment finance pre-shipment credit in foreign currency - post-shipment credit finance features -categories.

BOOKS RECOMMENDED

1. Foreign exchange & Risk Management : C. Jeevanandam
2. International Financial : Prakash G.Apte
3. International Financial Management : V.K. Bhalla
4. International Financial Management : V. Sharan
5. International Financial Management : Eun / Resnick
6. Global Financial Markets : Ian H. Giddy.

FOREIGN TRADE PROCEDURE & DOCUMENTATION

UNIT- I

Foreign trade policy 2004-2009 – Export licensing procedures and formalities –Export price Quotations – Deemed Exports – benefits – Categories of supply Role of Export Promotion in Export credits guarantee Corporation (ECGC) – Export promotion councils (EPCS) & commodity Boards (CB) – Export promotion schemes.

UNIT – II

EOU scheme (Export Oriented Units) – Eligibility – Setting up EOUs – supplies by DATA (Domestic Tariff Area) Units to EOUs – Special Economic Zones (SEZ) scheme – Eligibility Approval – conditions – fiscal Incentives for developer of SEZ's – New status Holder Categorization – one to five star Export Houses – Free trade and Warehousing Zones.

UNIT – III

Procedure for Registration of Importers- Categories of Importers – Importer Registration with regional licensing Authorities (IEC Number, I – card and modification of particulars) import of capital Goods under EPCG scheme (Export promotion capital Goods) – Duty Exemption / Remission scheme.

UNIT – IV

General provisions for Imports – Financing Import – Foreign Exchange Facilities to Importers – Customer and Central Excise Duty Drawbacks in Export goods –Foreign Currency Accounts in India and Abroad permitted currencies and methods of payment- Customs formalities for clearance of Imports goods- Shipment of goods.

UNIT – V

Import and export documentation – Frame work – Standardized pre-shipment Export documents – Commercial and regulatory documents.

BOOKS RECOMMENDED :

1. Foreign trade policy procedures and documents – M.I. Mahajan
2. 100% Export oriented unites special economic zones award procedure – S.M. Bhat Nagar
3. Import – M.I. Mahajan
4. Import Management – Nand Kishore sharmas
5. Import do it yourself – M.L. Mahajan
6. Export Management - Dr. Verma and Aggerwal
7. A guide on Export policy procedures and documentation – M.L. Mahajan

Skill Based Subject-4 : CUSTOMER RELATIONSHIP MANAGEMENT

Subject Description: This course presents the basics of Customer Relationship Management

Goals: To enable the students to learn the basics of Customer Relationship Management

Objectives: On successful completion of the course the students should have:

Understood Relationship Marketing

Learnt Sales Force Automation

Learnt Database Marketing

UNIT – I

Overview of Relationship marketing – Basis of building relationship – Types of relationship marketing – customer life cycle

UNIT – II

CRM – Overview and evolution of the concept – CRM and Relationship marketing – CRM strategy – importance of customer divisibility in CRM

UNIT – III

Sales Force Automation – contact management – concept – Enterprise Marketing Management – core beliefs – CRM in India

UNIT – IV

Value Chain – concept – Integration Business Management – Benchmarks and Metrics – culture change – alignment with customer eco system – Vendor selection

UNIT – V

Database Marketing – Prospect database – Data warehouse and Data Mining – analysis of customer relationship technologies – Best practices in marketing Technology – Indian scenario.

REFERENCE BOOKS:

S. Shajahan – Relationship Marketing – Mc Graw Hill, 1997

Paul Green Berg – CRM – Tata Mc Graw Hill, 2002

Philip Kotler, Marketing Management, Prentice Hall, 2005

Barry Berman and Joel R Evans – Retail Management – A Strategic Approach- Prentice Hall of India, Tenth Edition, 2006

Elective – I	A	INTERNATIONAL BUSINESS ENVIRONMENT
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UNIT – I

Environmental adjustment needs – Analysing the international marketing environment – Vital importance of continuous monitoring, adopting to the changing environment.

UNIT – II

The national physical endowment – Topography – Climate – The nature of Economic activity – Rostow's view. Infrastructure – Transportation. Energy – communication – Urbanisation – Tax structure, Inflation foreign investment.

UNIT – III

Cultural environment: Material culture – language – Aesthetics – design, colour, music, brand names – educational – religious – Attitudes and values – Eastern Vs Western Culture.

UNIT – IV

Legal environment – Bases for legal system – Jurisdiction International Legal disputes – International dispute resolution crime, Corruption and law – Commercial law within countries – Impact on International law on Business of human Rights.

UNIT – V

Fundamentals of environmental protection and economics – Environmental problems, air, water pollution – forests – land use – Environmental policy : Basic approach – Regulation – Distributive effects – International policy – India's policy and the relevant constitutional provisions – law of environment – protection in India.

BOOKS FOR REFERENCE:

1. International Marketing : Onkvist & Shaw
2. International Marketing : Philip R. Careora
3. Environmental Economics : M. Karpagam
4. Environmental Pollution : Katyal, Timmy & Satake.

Elective – I	B	Logistics and Supply chain Management
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UNIT- I

Introduction to logistics – Business logistics – marketing logistics – objectives – importance – logistics and customer services – physical supply and distribution – elements and evolution of purchasing and integrated logistics – Integrated logistical activities – strategic integrated logistics management.

UNIT - II

Transportation – types – transportation decision making service selection – sea transport, Air, Courier, road and pipe lines – infrastructure – vehicle routing and scheduling – MTO / Intermodal transportation – regulation.

UNIT – III

Warehousing – concepts & development – types – operations location analysis – storage – need – functionality and principles – materials handling considerations – packaging – perspectives – purposes – functions – design and costs –Traffic inventory management models – pull and push methods – EOQ – assumptions –policies and control – methods of improved inventory management.

UNIT – IV

Logistics information system – system design – Information functionality and principles of information architecture – application of new information technology – EDI standards.

UNIT – V

Future management of logistics – logistics and outsourcing – Benefits – third party logistics – value added services – reverse logistics.

BOOKS RECOMMENDED

1. Physical Distribution - K.K. Khanna
2. Sales and Distribution Management - S.L. Gupta
3. Logistics management - Vinod V. Sople
4. Logistical management - Bowersox Closs

Elective – I	C	Insurance Principles and Practice
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Goal: To enable the students to acquire knowledge of Insurance Business

Objective: On successful completion of this course, the students should have understood

- ☞ Principles of Insurance
- ☞ Life Insurance and General Insurance business in India

UNIT-I

Defining Risk and Uncertainty - Classification of risk - Sources of risk - External and Internal Insurance - Meaning, nature and significance essential requirements and principles of risk insurance; reinsurance; privatisation of insurance business in India; Insurance Regulatory Development Authority – Recent Developments in the Insurance sector.

UNIT-II

Life Insurance - Law relating to life Insurance; General Principles of Life Insurance Contract; Proposal and policy; assignment and nomination; title and claims; concept of trust in life policy; LIC - Role and functions.

UNIT-III

General Insurance - Law relating to general insurance; different types of general insurance; general insurance Vs life insurance; nature of fire insurance ; various types of fire policy ; subrogation; double insurance; contribution; proximate cause; claims of recovery. Accident and Motor Insurance - Nature, disclosure, terms and conditions claims and recovery; third party insurance; Compulsory motor vehicle insurance; accident insurance.

UNIT-IV

Deposit and Credit Insurance - Nature, terms and Conditions, claim, recovery etc., public liability insurance; emergency risk insurance structure and power, function of General Insurance Corporation of India; Deposit Insurance and credit Guarantee Corporation.

UNIT-V

Marine Insurance - Law relating to marine insurance ; scope and nature; types of policy; insurable interest; disclosure and representation; insured perils; proximity cause; voyage; warranties; measurement; subrogation; contribution; under insurance.

TEXT BOOKS

1. M.N.Mishra : Insurance Principles and Practices
2. Kothari & Bahl : Principles and Practices of Insurance
3. G.S.Panda : Principles and Practices of Insurance
4. N.D.Kapoor : Elements of Business Law
5. P.Periyasamy : Principles and Practices of Insurance

Elective – II	A	Foreign Trade Laws
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UNIT- I

The nature of international law and the international legal system Role –enforcement – effectiveness – juridical basis – future – international law and national law – international private and public laws – legal framework of India’s Foreign Trade – Foreign Trade (Development & regulation) Act 1992.

UNIT – II

Law of contract – Elements – Classifications – offer and acceptance – rules as to offer and acceptance – communication of offer, acceptance and revocation –consideration – rules as to consideration – capacity to contract – free consent –legality of object – void agreements.

UNIT – III

Elements of export import contract – documents required in relation to export- import contract – Uniform law of international trade – International conventions –Carriage of goods by sea, air and over road - contract of Affreightments – sale of goods Act – conditions & warranties – transfer of property – performance of contract – right of an unpaid seller.

UNIT – IV

Technology import contracts – Technology policy and environment – selection and transfer issues – law for protection of intellectual property rights, copy right, patents, trademarks etc. FEMA- objectives, transactions.

UNIT – V

Marine Insurance – Meaning, need for marine insurance –The Marine Insurance Act 1969 – Marine Insurance policies – Insurance documents – Export (Quality control and inspection) Act 1963 – Institutional setup for quality control and inspection.

BOOKS RECOMMENDED

1. Mercantile Law, N.D. Kapoor
2. Mercantile Law, M.C. Kuchal
3. International Marketing analysis and strategy, Sak Onkviset and Shaw. New Exim Policy, Nabhis Publications.

Elective – II	B	Industrial Relations and Labour Laws
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Objectives:

On successful completion of this course, the students should have understood

- Legislations relating to Industrial Disputes and Labour welfare

UNIT I

Industrial relations - industrial disputes - causes - handling and settling disputes - employee grievances - steps in grievance handling - causes for poor industrial relations - remedies.

UNIT II

Collective Bargaining: - Concept - Principles and forms of collective bargaining - Procedure - conditions for effective collective bargaining - worker's Participation in management.

UNIT III

Factories Act 1948 - The Workman's Compensation Act, 1923.

UNIT IV

The Industrial Disputes Act 1947 - The Trade Union Act, 1926.

UNIT V

The Payment of Wages Act,1936 - The Employee's State Insurance Act, 1948

REFERENCES:

1. Personnel Management & Industrial Relation -P.C.Tripathi
2. Dynamics of Personnel Management - C.B.Mamoria
3. Human Resource Management - N.G.Nair & Latha Nair Sultan Chand & Sons.
4. Essentials of Human Resource Management and Industrial Relations – P.SubbaraoHimalaya.
5. N.D. Kapoor - Mercandile Law - Sultanchand & Sons
6. R.Venkatapathy & Assissi Menachery - Industrial Relations & Labour Legislation
- Aditya Publishers.

Elective – II	C	Financial Services
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Objectives:

On successful completion of the course the students should have:

- To learn the various financial services provided by NBFCs.
- To understand the modes of raising capital from domestic and foreign market.
- To evaluate feasibility of projects on hire purchase and leasing.
- To study and understand mutual funds, venture capital, merges and appreciation along with other financial services.

UNIT I

Merchant Banking - Functions - Modes of raising capital from Domestic and foreign markets - Raising short term funds -Recent developments in the capital markets - SEBI guidelines on merchant banking in India. NBFCs in India.

UNIT II

Hire Purchase - Concept - evaluation of Hire Purchase Proposals. Leasing - Lease Accounting - Types of leases.

UNIT III

Mutual funds - operations performances, regulation - SEBI guidelines for mutual funds.

UNIT IV

Other financial services. Venture Capital - Bill Discounting - Factoring - credit rating - Asset securitization - Depositories.

UNIT V

Mergers and Acquisitions - SEBI code on Take-overs - Business Failures and reorganizations.

REFERENCES :

1. M.Y.Khan, Indian Financial Systems.
2. K.Sriram, Hand Book of Leasing Hire Purchase & Factoring.
3. R.M.Srivastava, Indian Financial System.

4. Rajas Parashine and Ashok Kumar, Introduction to Lease Financing.
5. T.Sundar Rajan, Merchant Banking.
6. L.M.Bhole, Financial Institution & Markets.
7. Habel J.Johnson, Financial Institution & Markets.
8. Dr.J.C.Verma, Mutual Funds & Investment Portfolio.
9. Nalini Prava Tripathy, Financial Instruments and Services, Prentice Hall of India, New Delhi.

Elective – III	A	Shipping and Port Management
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UNIT – I

Introduction to shipping - General structure of shipping industry – Characteristics - Liner and Tramp operations - Types of chartering - International shipping routes - Technological development in ocean transport

UNIT – II

Role of shipping intermediaries – shipping agents – clearing and forwarding agents – freight forwarders – freight brokers – CHAs – surveyors – stevedores – liners – opened and closed conference system – shipping freight rate structure and practices – meaning of ICD – procedures – problems and prospects – CFS – containerization – Types of containers - Benefits and constraints.

UNIT – III

Investment analysis in shipping – negotiating the sale of a ship. Bill of lading disputes – strategies for ship repair – maintenance and materials management in shipping.

UNIT – IV

Ports and harbour – classification - major and minor ports in India – regulatory framework in Indian port sector – port laws in India – shipping laws – port labour laws – privatization in Indian port sector.

UNIT – V

India's maritime trade – development of port sector in India – emerging context for port reforms economic liberalization and port sector – ports and globalization. Information Technology and Indian port sector.

BOOKS RECOMMENDED

1. Physical Distribution – K.K. Khanna
2. Shipping Management (Cases and Concepts), Raghuram Ashopa, Batnagar Dixit, Ramani Rao, Sinha.
3. The state and market in India's shipping, Nayar.

Elective – III	B	H R D (Human Resource Development)
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Course Number :

AIM: To enable the students to learn the principles and practices of developing human resources.

UNIT I:

HRD - Meaning, scope, importance, difference between traditional personnel management and HRD. Role Analysis and HRD-Key performance areas, Critical Attributes, Role Effectiveness, Role analysis methods.

UNIT II:

Performance appraisals and performance development - objectives of performance appraisal - The past and the future; Basic considerations in performance appraisal; Development oriented appraisal system. Interpersonal Feedback and performance counseling

UNIT III:

Potential Appraisal and Development. Career planning and Development.

UNIT IV:

Training - conceptual framework for training; learning principles; Identification of training needs; Determination of training objectives; Training programme design; Training methods and their selection criteria.

UNIT V:

Organization Effectiveness - Organisation Culture, HRD climate; Organization Development - characteristics, HRD - OD interface. HRD experiences in India - Emerging trends and perspectives.

REFERENCES:

1. Pareek Udai and T.V.Rao, Designing and Managing Human Resource Systems, Oxford & IBH.
2. Rao T.V. performance Appraisal: Theory and Practice. AIMA-Vikas.
3. ILO: An Introductory course in Teaching and Training Methods for Management Development. Sterling Publishers.
4. Rao T.V.et.al.(ed) Alternative Approaches and Strategies of HRD Rewat Publications.
5. Silvera D.M. - Human Resource Development - the Indian Experience New India Publications.
6. Rao VSP, Human Resource Development, Response Books, 2001.
Kandula S.R, Strategic Human Resource Development, PHI, 2001.

Elective – III	C	E-Commerce
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Unit – I

Foundation of electronic Commerce :- Definition and content of the field – Driving force of EC-Impact of Ec – Managerial Issues- Benefits and Limitations of EC Retailing in EC : :- Business models of E – marketing – Aiding comparison shopping - The impact of EC on Traditional Retailing System.

UNIT – II

Internet Consumers and market Research: - The consumer behavior model – Personal Characteristics and the Demographics of internet Surfers - Consumer Purchasing Decision making - One – to – One Relationship marketing - Delivering Customer Service in Cyberspace – Marketing research of EC-Intelligent Agents for Consumers – Organizational Buyer Behavior.

UNIT – III

Advertisement in EC :- Web Advertising – Advertisement Methods – Advertisement Strategies – Push Technology and Intelligent Agents – Economics and Effectiveness of Advertisement – Online Catalogs. Internet and Extranet :- Architecture of Intranet and External :- Applications of Intranet and Extranet

UNIT – IV

Business – to – Business Electronic Commerce : Characteristics of B2B EC-Model– Procurement Management Using the Buyer’s Internal Market Place – Supplier and Buyer Oriented Marketplace – Other B2B Models Auctions – and Service – Integration with back End Information System _ The Role of S/W Agents in B2B – Electronic Marketing in B2B.

UNIT-V

Public Policy : From Legal Issues to Privacy :- Legal, Ethical and Other Public Policy Issues – Protecting Privacy – Free Speech , Internet Indecency Censorship – Taxation and Encryption Policies and Seller Protection in EC.

Reference Books :-

- EFRAIM TURBUN, JAE LEE, DAVID KING, H. MICHAEL CHUNG
- “ELECTRONIC COMMERCE – A MANAGERIAL
 - PERSPECTIVE ,
 - Pearson Education Asis – 2000.
