BHARATHIAR UNIVERSITY, COIMBATORE-641 046

B.B.M - Financial Management
(For the students admitted during the academic year 2010-2011 and onwards)

SCHEME OF EXAMINATION – CBCS Pattern

<table>
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<th>Part</th>
<th>Study Components</th>
<th>Course Title</th>
<th>Ins. Hrs./ Week</th>
<th>Examinations</th>
<th>Credits</th>
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<td>Skill based Subject-1 : Retail Environment</td>
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<td>Tamil @ /Advanced Tamil # (or) Non-major elective-I : Yoga for Human Excellence # / Women’s Rights # Constitution of India #</td>
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<td>Core IX - Human Resource Management</td>
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<td>Core XIII–PC Software (Ms Office ) – Practical</td>
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### SEMESTER - V

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<th>Course</th>
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<tr>
<td>III Core XIV – Cost &amp; Management Accounting</td>
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<td>III Core XV – Marketing Research</td>
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<td>III Core XVI – Financial Markets and Institutions</td>
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<td>III Core XVII – Public Financial System</td>
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<td>III Elective –I :</td>
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<td>IV Skill based Subject –3 : Merchandising Management</td>
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### SEMESTER - VI

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<td>III Core XX - Financial Derivatives</td>
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<td>IV Skill based Subject –4 : Customer Relationship Management</td>
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<td>V Extension Activities @</td>
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**TOTAL** | - | - | - | - | **3500** | **140**

$ Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively.
@ No University Examinations. Only Continuous Internal Assessment (CIA)
# No Continuous Internal Assessment (CIA). Only University Examinations.

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### List of Elective papers (Colleges can choose any one of the paper as electives)

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<th>Merger and Acquisitions</th>
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<th>Security Analysis and Portfolio Management</th>
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<td>Industrial Relations and Labour Laws</td>
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<td>Human Resource Development</td>
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<td>C</td>
<td>Advertising and Sales Promotion</td>
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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

UNIT –II

UNIT –III

UNIT -IV

UNIT - V

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 bookkeeping system and various books of accounts
- Preparation of final accounts, etc.

**UNIT - I**

**UNIT - II**

**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 liner 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 - Skew ness and Kurtoses Lorenx 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**


**UNIT - III**


**UNIT – IV**


**UNIT - V**

Leadership - types - theories – Trait, Managerial Grid, Fiedder’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 -
  Keyne'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
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 – mx2 and 2xn type. Solving game by Dominance property - fundamentals - Simple problems only. Replacement problem – Replacement of equipment that detoriates gradually (value of money does not change with time)

**UNIT - IV**


**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**
2. P.R. Vittal - Operations Research
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

UNIT – II

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

UNIT – IV

UNIT - V

Books for Reference:
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**


**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**


**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


UNIT - III


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


**REFERENCE BOOKS:**

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


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)


UNIT - IV (Theory only)


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
3. I. M. Pandey - Financial Management
4. S.N. Maheswari - Management Accounting
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


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. Mehrothra - 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

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:


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

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


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
INDIAN FINANCIAL SYSTEM

UNIT – I
Introduction to Indian Financial System - Significance and definition - Economic Development - Savings - Rate of savings - Intermediation - Banking System and Non-banking system.

UNIT—II
Reserve Bank of India - Central banking functions - Monetary Authority - Bankers Bank - Banker to Govt - Lender – Reserve Requirements of Banking System.

UNIT—III
Commercial Banks - Regional rural banks - Co-operative banks – Apex Institutions - Development Banking - Sources and uses of Funds of banking system.

UNIT- IV
Liquidity - Money market - Instruments - Features - Call and Notice money - Clearing system - Treasury bills - Bill Market.

UNIT-V
Money market Mutual funds - Commercial deposits - Inter bank deposits - Company short term fund operations.

TEXT BOOKS:

BOOKS FOR REFERENCE:
MANAGEMENT INFORMATION SYSTEM

Goal: To enable the students to acquire knowledge of MIS

Objective: On successful completion of this course, the students should have understood
✓ Computer based information system
✓ MIS support for the functions of management

UNIT I

Introduction to Information Systems - definition - features - steps in implementation of MIS - need for information-information system for decision making- MIS as competitive advantages – MIS structures.

UNIT II

MIS - Strategic information system - MIS support for planning - organising - controlling - MIS for specific functions - personnel, finance, marketing inventory production Data Base Management System Models - hierarchical -network - relational - modular.

UNIT III


UNIT IV


UNIT V

Telecommunication revolution - Introduction to Email, internet, intranet and conferencing, www architecture, Introduction to E-Commerce, models B_B, B_C, and EDI, EDI applications in business, electronic payment cash, smart cards, and credit cards.

REFERENCES
Management Information System - Murdick and Ross
Management Information System- A contemporary perspective - Kenneth Laudon & Jane Laudon
Management Information System - Gordon B Davis
Management Information System - James O brien
Computer applications in business - Subramanian K
IV-Semester
PC SOFTWARE (MS OFFICE) - Theory

Unit-I

Unit-II

Unit-III

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
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
4. Prepare the document in newspaper column layout.

MS – EXCEL

5. Worksheet Using Formulas.
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

UNIT II

UNIT III LAW OF SALE OF GOODS

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

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


Barry Berman and Joel R Evans — Retail Management — A Strategic Approach-

Gibson G Vedamani — Retail Management — Functional Principles and Practice, Jaico
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)

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:
2. Sharma S.S., Marketing Research.
FINANCIAL MARKETS AND INSTITUTIONS

UNIT-I

UNIT-II
Banking Institutions - Commercial and Co-Operative Banks - Non-Bank Financial Institutions - Small Savings and Provident Funds - Unit Trust of India and Mutual Funds.

UNIT-III

UNIT-IV

UNIT-V

Books for References:
2. Financial Instruments and Services, Nalini Prava Tripathy, Prentice Hall of India.
3. Financial Markets and institutions, S.Gurusarny, Vijay Nicole Imprints (P). Ltd.
PUBLIC FINANCIAL SYSTEM
(ONLY THEORY)

UNIT - I

UNIT - II

UNIT - III

UNIT- IV

UNIT-V
Tax Avoidance and Evasion - VAT - MODVAT to CENVAT - Changes in the Recent Budget on VAT – MODVAT

Textbook:
1) Public Finance - M.P.Gupta & S.N.Agarwal

References:
1. Public Finance - KPM Sundaram & K K Andley Theory & Practice
2. Public Finance in Developed & Developing Countries S. K. Srivastava
3. Recent Budget papers
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 —
Ww4iyand interior display — space management — planning lay out

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
James ROgden, Denise T.Ogden - Integrated Retail Management, Wiley Pvt Ltd, 2005
Gibson G Vedamani — Retail Management — Functional Principles and Practice, Jaico
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


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
FINANCIAL DERIVATIVES

Unit – I: Options
Introduction; uses of options, types of options; option valuation and pricing; factors determining option price, characteristics; appreciation factor. Binomial Model black-scholes model; Delta; Theta; Gamma; Vega, Rho, hedging option portfolios in practice; index options portfolio insurance put-call parity relationship.

Unit – II: Futures
Introduction; Future Markets; Future contracts and Future Trading, Margin, Clearing House and Clearing Margins; Futures Versus options; Synthetic Futures; Futures Versus Forward markets; Strategies for Futures Markets.

Unit – III: Swaps
Swaps – The Teenage Years; Swaps- The Laundry List; the Basic Swap Structures; Fixed Rate Currency Swap; Currency Coupon Swap; Risks Specific to Users; How to Reduce Swap Risk?; International Bank Capital rules and Swaps; Swaptions; Equity Caps and Floors.

Unit – IV: Convertible Securities
Introduction; Convertible Debentures; Features; Objectives of Convertible debentures; Valuation of Convertible Debentures; implications of the convertible bond issue for the issuing company; convertible preference share; future of the convertible securities.

Unit – V: Warrants
Introduction; Considerations for shares issued through warrants; Gearing effect; valuing Warrants; Lapse of Warrants; Warrants Attached to Debenture; Similarities between options and Warrants.
FINANCIAL SERVICES

UNIT-I

UNIT- II

UNIT - III
Lease Financing - Why leasing - Types of leasing - Fixation of Lease Rentals - Factors influencing Lease Vs Buy Decision - Accounting treatment for leasing - Growth and prospects of Leasing Industry in India.

UNIT-IV
Factoring - concept of factoring - Types of factoring - Factoring mechanism - Factoring in India – Cost and benefit of factoring - Issues involved in factoring business. Credit cards - concept - Evolution of credit cards - Varieties of credit cards - operational procedure - Acceptability of credit cards from the point of view of bankers, customers, members - Establishments.

UNIT - V
Credit Rating - Objectives - Institutions engaged in credit rating - purpose and procedure of rating for debentures - Fixed deposits - Shot-term instruments. Role of CRJSIL and ICRA. Venture Capital - Concept and characteristics - Origin Growth of Venture capital - Difference between venture capital financing and conventional funding - Venture capital schemes - Legal aspects - Agencies involved in providing venture capital.

REFERENCE BOOKS:
3. LM. Pandey; Financial Management, Vikas Publishing House Pvt. Ltd.,
4. R.K. Srivastavaa; Financial Decision Making; Problem and Cases.
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:
Philip Kotler, Marketing Management, Prentice Hall, 2005
Elective – I | Merger and Acquisitions

UNIT – I
Mergers and acquisitions – concept – Features of mergers – Motives for mergers – Dubious reasons for mergers – Indian experiences – Emerging trends in India, strategic perspectives to corporate repositioning including restructuring and M&A.

UNIT – II

UNIT – III
Forms of acquisitions – Deal structuring, Financing and negotiating legal and procedural issues (including reverse merger) SEBI guidelines.

UNIT – IV
Takeover code and M & A procedures, takeover techniques and defensive strategies.

UNIT – V
Cross boarder deals, leveraged buyouts, post merger integration issues.

TEXT BOOKS
1. Principles of Corporate Finance – Richard A. Brealey, Staward C. Myres
2. Corporate Mergers in India – R.K. Mandal, Kanishka Publications.

REFERENCE BOOKS
1. SEBI Guidelines on Merger and Acquisition.
2. Corporate Merger – Dr. Sundareshan, Excel Book Publishers
Elective – I  B  Modern Office Management

Unit –I Office Management and organization

Unit- II Office Environment & Communication

Unit –III : office correspondence & Record management

Unit –IV : Office systems & Procedures

Unit –V Office Personnel relations

Reference Books:
1. Modern office management – Dr. I.M.SAHAI –Sathiya Bhawan Agra
2. Office organization And Management – S.P Arora – Vikas publishing House Pvt Ltd.
Goal: To enable the students to acquire knowledge of Insurance Business

Objective: On successful completion of this course, the students should have understood
翕  Principles of Insurance
翕  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
2. Kothari & Bahl : Principles and Pratices of Insurance
3. G.S.Panda : Principles and Pratices of Insurance
4. N.D.Kapoor : Elements of Business Law
5. P.Periyasamy : Principles and Pratices of Insurance
Elective – II  A  Security Analysis and Portfolio Management  
(Theory 60% & Problem 40%)

UNIT – I

UNIT- II

UNIT - III

UNIT-IV

UNIT-V
Portfolio Revision: Needs and Problems - Methods of Revision Formula Plan for Revision Constant Value, Constant Ratio and Variable Plans.

TEXT BOOK:
1. Security analysis and Portfolio management - Fischer and Jordan

Reference books:
1. Investment - Jack Clark Francis & Richard W.Taylor
2. Investment Management - V.K. Bhalla
3. Modern Portfolio Theory and Investment analysis - Elton and Gurbar
4. Portfolio Management - S.K.Baura
5. Investment Analysis and Portfolio Management – Reilly
Elective – II  Industrial Relations and Labour Laws

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

UNIT III

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
5. N.D. Kapoor - Mercandile Law - Sultanchand & Sons
Elective – II  C  Global Business Management

UNIT -I
Need and relevance-international trade – current pattern of India’s foreign trade and world trade-India’s trade-trends-composition-volume and direction-traditional and non-traditional products-brief background of import trade-future.

UNIT -II

UNIT -III

UNIT -IV
Export financing – procedure for pre-shipment finance-post shipment finance-terms of payment in international trade-letter of credit-features and types-medium and long term loans – export control regulations - ECGC.

UNIT -V

Recommended Books:
1. TAS Balagopal Export Management
2. Francis Cherunilam International Trade and Export Management
3. S K Varghese Foreign Exchange and Financing of Foreign Trade
4. Y R Ullal Export Management
Elective – III
A Banking Law and Practice

Goal: To enlighten the students’ knowledge on Banking Regulation Acts.

Objectives: After the successful completion of the course the student should have a thorough knowledge on Indian Banking System and Acts pertaining to it.

Unit – I

Unit – II

Unit – III
Cheque – features essentials of valid cheque – crossing – making and endorsement – payment of cheques statutory protection duties to paying banker and collective banker - refusal of payment cheques Duties holder & holder id due course.

Unit – IV
Loan and advances by commercial bank lending policies of commercial bank - Forms of securities – lien pledge hypothecation and advance against the documents of title to goods – mortgage.

Unit – V
Position of surety – Letter of credit – Bills and supply bill. Purchase and discounting bill
Traveling cheque, credit card, Teller system.

Books for Reference:
5. Reddy & Appannah : Banking Theory and Practice
6. Natarajan & Gordon : Banking Theory and Practice
Elective – III | B | HRD (Human Resource Development)

**Goal:** 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:**
Elective – III  C  Advertising and Sales Promotion

**Goal:** To enable the students to acquire knowledge of sales promotional measures

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

- Advertising, Ad media, Ad agencies,
- Sales force management, promotional strategies…

**UNIT I**

**UNIT II**

**UNIT III**
Advertising layout- functions-design of layout-typography printing process-lithography-printing plates and reproduction paper, and cloth- size of advertising-repeat advertising-advertising campaign- steps in campaign planning.

**UNIT IV**

**UNIT V**

**REFERENCE BOOKS:**

1. Bolen J.H.       Advertising
2. Sontakk C.N.    Advertising and Sales Management
3. Davar S.K.      Salesmanship and advertising
4. Neelamegam,     Sales Forecasting key to Integrated Management.

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