

BHARATHIAR UNIVERSITY, COIMBATORE-641 046

**M.B.A (CBCS Pattern)**

**(For the affiliated college students admitted during the academic year 2012-13&Onwards)**

**SCHEME OF EXAMINATIONS – CBCS Pattern**

Course Title	Ins.hrs / week	Examinations				credits
		Dur.	CIA	Marks	Total	
<b>SEMESTER – I</b>						
Management Principles and Practice	4	3	25	75	100	4
Organizational Behaviors	4	3	25	75	100	4
Managerial Economics	4	3	25	75	100	4
Financial and Management Accounting	4	3	25	75	100	4
Quantitative Methods for Management	4	3	25	75	100	4
Corporate Communication	4	3	25	75	100	4
Computer Applications in Management using SAP*	2					
<b>SEMESTER – II</b>						
Operations Management	4	3	25	75	100	4
Marketing Management	4	3	25	75	100	4
Financial Management	4	3	25	75	100	4
Human Resource Management	4	3	25	75	100	4
Quantitative Techniques	4	3	25	75	100	4
Research Methods for Management	4	3	25	75	100	4
Computer Applications in Management using SAP* - Practical	2	3	40	60	100	4
<b>SMESTER – III</b>						
Business Ethics and Global Business Environment	4	3	25	75	100	4
Management Information System	4	3	25	75	100	4
Elective	4	3	25	75	100	4
Elective	4	3	25	75	100	4
Elective	4	3	25	75	100	4
Elective	4	3	25	75	100	4
Summer Placement Project Report & Viva-Voce	-	-	20	80	100	4
<b>SEMESTER – IV</b>						
Strategic Management : Indian Global Context	4	3	25	75	100	4
Elective	4	3	25	75	100	4
Elective	4	3	25	75	100	4
Elective	4	3	25	75	100	4
Elective	4	3	25	75	100	4
<b>TOTAL</b>	-	-	-	-	2500	100

\* The Course will be taught during I and II Semesters.

**.Electives for III Semester Students can choose any four of the following:**

**MARKETING**

1. Integrated Marketing Communication (Promotion Management)
2. Export Management
3. Consumer Behaviour
4. Rural Marketing

**HUMAN RESOURCE**

5. Staffing In Organization
6. Performance Management
7. Managing Interpersonal Effectiveness

**FINANCE**

8. Financial Services
9. Equity Research and Portfolio Management
10. Derivatives Management

**SYSTEM**

11. Electronic Commerce
12. System Analysis and Design

**PRODUCTION**

13. Advanced Production Management
14. Integrated Materials Management

**HEALTH CARE**

15. Hospital Operations Management
16. Hospital Architecture and design

**ENTREPRENEURSHIP**

17. Entrepreneur Development

**GENERAL**

18. Hospitality Management

**SHIPPING & LOGISTICS MANAGEMENT**

19. LOGISTICS MANAGEMENT
20. EXPORT-IMPORT TRADE AND DOCUMENTATION

**Electives for IV Semester**  
**Students can choose any four of the following :**

**MARKETING**

1. Services Marketing
2. Brand Management
3. Distribution Management
4. Retail Management

**HUMAN RESOURSE**

5. Training and Development
6. Organizational Development
7. Labour Welfare and Industrial Relations (Legislations)

**FINANCE**

8. International Financial Management
9. Insurance and Risk Management
10. Cost Management

**SYSTEM**

11. Software Project Management
12. E-Marketing

**PRODUCTION**

13. Total Quality Management
14. Supply Chain Management

**HEALTH CARE**

15. Public Health system and health insurance
16. International Health Management

**ENTREPRENEURSHIP**

17. Business Plan

**GENERAL**

18. Events Management

**SHIPPING & LOGISTICS MANAGEMENT**

19. LOGISTICS AND SUPPLY CHAIN MANAGEMENT

20. INTERNATIONAL LOGISTICS & SHIPPING MANAGEMENT

**NOTE: The following papers are revised/newly framed and there is no change in the remaining papers.**

### **1.4 FINANCIAL AND MANAGEMENT ACCOUNTING**

**Subject Description :** Financial and Management Accounting emphasize on accounting concepts and application of accounting principles and managerial decision making. The content of this paper takes care of financial accounting, management accounting and cost accounting.

**Goals :**

To enable the students to learn the basic functions, principles, concepts and application of accounting in management.

**Objectives :**

On successful completion of the course the students should have: Understood the financial accounting along with the preparation of final accounts. Understood the concepts and application of management accounting along with the preparation. To learn the cost accounting concepts and applications.

**UNIT I**

Financial Accounting - Definition - Accounting Principles - Concepts and conventions - Trial Balance – Final Accounts (Problems) - Depreciation Methods-Straight line method, Written down value method, Sinking fund method.

**UNIT II**

Financial Statement Analysis - Objectives - Reorganizing the Financial Statement Information - Techniques of Financial Statement Analysis: Comparative Statements, Common – Size statement, Trend Percentage - Accounting Ratios: construction of balance sheet using ratios (problems)-Dupont analysis.

**UNIT III**

Fund Flow Statement - Statement of Changes in Working Capital - Computation of Fund from Operations - Workings for Computation of various sources and uses - Preparation of Fund Flow Statement - Cash Flow Statement Analysis- Computation of Cash from Operations Problems - Distinction between Fund Flow and Cash Flow Statement. Problems

**UNIT IV**

Cost Accounting - Meaning - Distinction between Financial Accounting and Cost Accounting - Cost Terminology: Cost, Cost Centre, Cost Unit - Elements of Cost - Cost Sheet – Problems. Budget, Budgeting, and Budgeting Control - Types of Budgets - Preparation of Flexible and fixed Budgets, master budget and Cash Budget - Problems -Zero Base Budgeting.

## UNIT V

Marginal Costing - Definition - distinction between marginal costing and absorption costing - Break even point Analysis - Contribution, p/v Ratio, margin of safety - Decision making under marginal costing system-key factor analysis, make or buy decisions, export decision, sales mix decision-Problems  
**Questions : 80% of the questions shall be problems &20% of the questions shall be theory based.**

### References:

1. Advanced Accountancy - R.L.Gupta and Radhaswamy
2. Management Accounting - Brown and Howard
3. Management Accounting - Khan and Jain
4. Management Accounting - S.N.Maheswari
5. Management Accounting - Antony and Recece
6. Management Accounting - J.Batty

## 2.3 FINANCIAL MANAGEMENT

**Subject Description :** Financial Management emphasizes the functions of financial management explaining the investment, finance, dividend and working capital function along with the practical management problems.

**Goals:** To enable the students to learn the basic functions, principles and concepts of finance in management.

**Objectives:** On successful completion of the course the students should have: To learn the various functions of financial management along with the application. To learn capital budgeting and cost of capital. To understand capital structure, dividend policy and working capital management.

**UNIT I** Objectives and functions of Financial Management - Role of Financial Management in the organisation - Risk-Return relationship- Time value of money concepts – An introduction to Indian Financial System - Role of SEBI in Capital Issues - Valuation of Bonds and Shares

**UNIT II** Capital Budgeting - methods of appraisal - Conflict in criteria for evaluation - Capital Rationing - Problems - Risk analysis in Capital Budgeting.

**UNIT III** Cost of Capital - Computation for each source of finance and weighted average cost of capital - EBIT -EPS Analysis - Operating Leverage - Financial Leverage - problems.

**UNIT IV** Capital Structure Theory - Net Income Approach - Net Operating Income Approach - MM Approach - Dividend Policy - Types of Divided Policy.

**UNIT V** Working Capital Management - Definition and Objectives - Working Capital Policies - Factors affecting Working Capital requirements - Forecasting Working Capital requirements (problems) - Cash Management - Receivables Management and - Inventory Management - Working Capital Financing - Sources of Working Capital and Implications of various Committee Reports.

**Note: Questions: 40% of the questions shall be problems 60% of the questions shall be theory based.**

**References :**

1. Richard A. Brealey, Stevart C. Myers, "Principles of Corporate Finance" McGraw Hill, New York.
2. James C. Van Horns, "Financial Management & Policy" Prentice Hall of India (P) Ltd., New Delhi.
3. John J. Hampton, "Financial Decision Making – Concepts, Problems and Cases" Prentice Hall of India (P) Ltd., New Delhi (1994).
4. Prasanna Chandra, "Financial Management–Theory&Practice", Tata McGraw Hill, New Delhi (1994).
5. B J Camsey, Engene F. Brigham, "Introduction to Financial Management", The Gryden Press.
6. I.M. Pandey, "Financial Management", Vikash Publishing, New Delhi

**2.6 .RESEARCH METHODS FOR MANAGEMENT**

**Subject Description :** Research Methods of Management is emphasizing on the methodology of research and its application in managerial decision making, explaining hypothesis, meaning and types, sampling design along with the various parametric and non-parametric test.

**Goals:** To familiarize the students with methodology of research and its application in managerial decision making situations.

**Objectives:** On successful completion of the course the students should have: Understood the scope and significance of research in business decisions. Studied and understood sampling techniques along with hypothesis testing. Understood various scaling techniques and measurement scales.

**UNIT I**

Research - meaning - scope and significance - Types of research - Research Process - Characteristics of good research - Scientific method - Problems in research - Identifying Research problem – concepts, constructs and theoretical framework.

**UNIT II**

Hypothesis:- meaning - sources - Types - formulation Research design - Types - case study - features of good design - measurement - meaning - need Errors in measurement - Tests of sound measurement Techniques of measurement - scaling Techniques - meaning - Types of scales - scale construction techniques.

### **UNIT III**

Sampling design - meaning - concepts - steps in sampling - criteria for good sample design - Types of sample designs - Probability and non-probability samples. Data collection:- Types of data - sources - Tools for data collection methods of data collection – constructing questionnaire - Pilot study - case study - Data processing:- coding - editing - and tabulation of data - Data analysis.

### **UNIT IV**

Test of Significance:- Assumptions about parametric and non-parametric tests. Parametric Test - T test, F Test and Z test - Non Parametric Test - U Test, Kruskal Wallis, sign test. Multivariate analysis-factor, cluster, MDS, Discriminant analysis. (NO Problems). SPSS and its applications.

### **UNIT V**

Interpretation - meaning - Techniques of interpretation - Report writing:- Significance – Report writing:- Steps in report writing - Layout of report - Types of reports - Oral presentation - executive summary - mechanics of writing research report - Precautions for writing report - Norms for using Tables, charts and diagrams - Appendix:- norms for using Index and Bibliography.

**Note: Questions: 1. 20% of the questions shall be problems 80% of the questions shall be theory based.**

**2. Unit –IV questions should be problems.**

### **References:**

1. Rao K.V.Research methods for management and commerce - sterling
2. Zigmund, Business Research Methods
3. Donald R.Cooper and Pamela S.Schindler - Business Research Methods - Tata McGraw Hill, 2007
4. Naresh K Malhotra – Marketing Research: An Applied Orientation, Pearson Education, 4th Edition, 2004
5. Wilkinson Bhadarkar - Methodology and Techniques of Social Research - Himalaya.
6. Anderson etal - Assignment and Thesis writing.
7. Uma Sekaran, Research Methods for Business, Wiley Publications.

### **SEMESTER III – Elective-I - 19. LOGISTICS MANAGEMENT**

#### **UNIT I:**

Introduction to logistics management- Definition, scope, functions, objectives - Integrated logistics management, role of logistics in the Supply chain - Logistics & customer service, Role of logistics in competitive strategy, Logistics organization & performance measurement, ERP – SAP - ORACLE

#### **Unit II:**

Inventory planning, inventory costs, classifying inventory, Nature & importance of warehousing, types of warehouses, warehousing functions, warehouse layout & design.

Material handling objectives, guidelines & principles, selection of material handling equipments, material handling efficiency

Packaging-role of packaging, packaging materials, consumer & industrial packaging,

#### **Unit III:**

Transportation- role of transportation in logistics, transportation selection decision, basic modes of transportation- Rail, Road, Water, Air, Pipeline- characteristics of different modes- transport economics - Inter modal operations

#### **Unit IV:**

Containerization-concept, types, benefits, Types of carriers- indirect & special carriers, Role of intermediaries- shipping agents, brokers- freight management- route planning Role of ports, ICDS, CONCOR - Global shipping options

#### **Unit V:**

Reverse logistics- scope, design, e-logistics- logistics information system-application of IT in logistics- automatic identification technologies- bar coding, RFID, Logistics outsourcing- 3PL & 4PL, Global logistics- operational & strategic issues

#### **REFERENCE BOOKS:**

1. Logistics Management, Ailawadi C Sathish & Rakesh Singh, , Prentice Hall, India, 2005
2. Textbook of Logistics & Supply Chain Management, Agrawal D K, Macmillan India Ltd, 2003
3. The Management of Business Logistics, Coyle et al., Thomson Learning, 7<sup>th</sup> edition, 2004
4. Logistical Management- The Integrated Supply Chain Process, Bowersox Donald J, Tata McGraw Hill, 2000



## **SEMESTER III - Elective II-20. EXPORT IMPORT TRADE AND DOCUMENTATION**

### **Unit I:**

Generation of Foreign enquiries, obtaining local quotation & offering to overseas buyers  
Scrutinizing export order, opening L/C by buyers

### **Unit II:**

Export Finance - Forex - Major currencies, Exchange rates, relations & impact –  
Export costing - Export Pricing – Influencing factors – forms of export pricing , pricing approaches -  
incoterms

### **Unit III:**

Export Packaging - Preparation of pre shipment documentation - Inspection of Export  
Consignment - Export by Post, Road, Air & Sea - Claiming for Export benefits and Duty drawbacks

### **Unit IV:**

Shipment & Shipping documents - Complicated problems in shipments & negotiation of  
Shipping documentations - Corporate marketing strategies - 100% EOU & Free trade zone - Deemed  
Export, Export Marketing

### **Unit V:**

Introduction - Exim policy - customs act - other acts relating to export/import - formalities for  
commencing - customs formalities - export documentation - project exports - export of services – export  
of excisable goods - import documentation - clearance of import goods - 100% export oriented units -  
export processing zones - special economic zones - duty drawback procedure - export/import by post  
customs house agents - import of different products - import/export incentives - import licenses etc.

### **Reference Books:**

1. Export Import Procedures- Documentation and Logistics, Publisher: New Age International, By:  
Shri C Rama Gopal, Chartered Accountant.
2. Export Management, P K Khurana
3. Export Import Management, Justin Paul & Rajiv Aserkar.

## **SEMESTER IV – Elective 19. LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

### **UNIT I**

Development of concepts of supply chain management – concepts and definitions – strategic supply chain management

Global Supply Chain integration – Logistics in a global economy – Regional differences in Logistics – managing global risks – issues in international supply chain management

### **UNIT II**

Role of Procurement in SCM – Procurement process - Supplier selection – Auctions and negotiations – Supplier Assessment – E-procurement. Outsourcing – benefits and risks

Inventory Management – Types of Inventory – Inventory Costs – Inventory management and control strategies in supply chain management

### **Unit III**

Logistics and Customer value: Dimensions of customer value - Customer focused marketing - Customer service – Customer satisfaction - Customer Relationship Management. Role of Forecasting- Characteristics of forecasts - Forecasting techniques – Forecasting Accuracy- Role of IT in forecasting

Distribution Strategies – Direct shipment, Traditional warehousing, Crossdocking, Inventory pooling– Factors influencing Distribution network design -E Business and Distribution network

### **Unit IV**

Coordination in Supply chain Management: Bullwhip effect- Obstacles to coordination- achieving coordination – Building strategic partnerships in Supply chain – Collaborative Planning, Forecasting and Replenishment (CPFR)– Vendor Managed Inventory (VMI) – Strategic Alliances in Supply Chain - Role of IT in Coordination

### **Unit V**

Information Technology and Supply Chain Management : Information system for Logistics and SCM- DSS, Artificial Intelligence, ERP – IT Infrastructure For SCM – Electronic Commerce – Barcode – RFID.

### **REFERENCE**

Supply Chain Logistics Management, Donald J Bowersox, David J Closs & M Bixby Cooper, Tata McGraw Hill, 2<sup>nd</sup> Edition, 2008.

Designing & Managing the Supply Chain- Concepts, Strategies and Case Studies, David Simchi-Levi, Philip Kaminsky, Edith Simchi-Levi, Ravi Shankar, Tata McGraw Hill, 3<sup>rd</sup> Edition, 2008

Supply Chain Management-Strategy, Planning & Operation, Sunil Chopra, Peter Meindl, Pearson Education , 3<sup>rd</sup> Edition, 2007.

## **SEMESTER IV- Elective 20.**

### **INTERNATIONAL LOGISTICS & SHIPPING MANAGEMENT**

#### **Unit I**

International logistics- Definition, International Trade, Historical development of international logistics, components of international logistics, economic importance of international logistics

#### **Unit II**

International commercial documents, invoices, export document- import document- transportation documents

International insurance- risk management- marine insurance policies-coverage under a marine cargo insurance policy – airfreight policy- Lloyd's principles- commercial credit insurance.

#### **Unit III**

International ocean transportation – types of service- types of vessels World Sea borne trade and world shipping- volume and value of trade- world tonnage- constraints Flags, conferences, chartering, Baltic exchange, UN convention on liner code of conduct

International air transportation – Advantages, disadvantages, types of aircrafts- international regulations – Air Cargo handling – Types of air cargo- Air Cargo Tariff Structure, IATA

#### **Unit IV**

International logistics infrastructure Transportation infrastructure- ports, canals, waterways, airports, road, warehousing Communication infrastructure, utilities infrastructure- electricity, water, energy.

#### **Unit V**

Indian Shipping- Ports in India, Govt. Policy, Port Infrastructure development, Major Indian shipping companies, Shippers association, shipment of Govt. Controlled Cargo

#### **REFERENCE BOOKS**

Logistics Management and World Sea borne trade, Krishnaveni Muthaiah, Himalaya publishing house

International Logistics, Pierre David, Biztantra, New Delhi, 2003

Contemporary Logistics – Paul Murphy, Donald Wood, Prentice Hall, Ninth Edition, 2008.