



KARNATAK UNIVERSITY, DHARWAD  
ACADEMIC (S&T) SECTION  
ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಧಾರವಾಡ  
ವಿದ್ಯಾಮಂಡಲ (ಎಸ್&ಟಿ) ವಿಭಾಗ



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NAAC Accredited  
'A' Grade 2014

website: kud.ac.in

No. KU/Aca(S&T)/SVB-17/BOS /Bus.Admn/20-21/ 1030

Date: 19 OCT 2020

**NOTIFICATION**

Sub: Regarding introduction of the syllabus of Business Administration UG under C.B.C.S. w.e.f. the academic year 2020-21 & onwards.

- Ref: 1. UGC Letter DO No. 1-1/2016(SECY), dt. 10.08.2016.  
2. Special BOS Res. No. 01, dt. 16.07.2020  
3. Special Faculty Res. No. 01, dt. 12.08.2020.  
3. Special Academic Council Res. No. 33, dt. 21.08.2020.  
4. Vice-Chancellor's order dated 08-10-2020.

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Adverting to the above, it is hereby notified to the Principals of all constituent and affiliated degree colleges coming under the jurisdiction of Karnatak University, Dharwad that the Business Administration UG syllabus for I to VI Semester which is annexed herewith in Annexure-A is introduced under C.B.C.S. from the academic year 2020-21 & onwards.

Hence, the contents of this notification may please be brought to the notice of the students and all the concerned. The prescribed C.B.C.S. syllabus may also be obtained through K.U.website ([www.kud.ac.in](http://www.kud.ac.in)).

*Hanumanthappa K.T.*  
(Dr. Hanumantappa K.T)  
REGISTRAR

To,

1. The Chairman, BOS Business Administration (UG), Dept. of Business Administration, K.U.Dharwad.
2. The Chairman, Dept. of Business Administration, K.U.Dharwad.
3. The Principals of all the constituted and affiliated degree colleges under the jurisdiction of Karnatak University, Dharwad. (The same may be sent through e-mail)
4. The Registrar (Evaluation), K.U.Dharwad.

**Copy fwcs to:**

1. Dr. Ch.Ramesh, Dean, Faculty of Science & Tech., Dept. of Botany, K.U.Dharwad.
2. The Director, IT Section, Examination Section, K.U.Dharwad for information and to upload on K.U.Website ([www.kud.ac.in](http://www.kud.ac.in)).

**Copy to:**

1. PS to Vice-Chancellor, K.U.Dharwad.
2. S.A. to Registrar, K.U.Dharwad.
3. O.S., Exam UG / Confl / QP / GAD Section, K.U.Dharwad.
4. The System Analyst, Computer Unit Exam Section, K.U.Dharwad.

**KARNATAK UNIVERSITY, DHARWAD**



**FACULTY OF MANAGEMENT**

***Syllabus***

***For***

**BACHELOR OF BUSINESS  
ADMINISTRATION**

**Choice Based Credit  
System [BBA - CBCS]**

With effect from 2020-21 &  
onwards



### B.B.A. (CBCS) Semester-wise Credit Distribution

Sl. No.	Category	Semester						Total Credits
		I	II	III	IV	V	VI	
01	Discipline Specific Core (DSC) Courses	16	16	16	16	08	08	80
02	Discipline Specific Elective (DSE) Courses	-	-	-	-	12	08	20
03	Ability Enhancement Compulsory Courses (AECC)	08	08	06	06	-	-	28
04	Skill Enhancement Courses (SEC)	-	-	02	02	04	04	12
05	Dissertation/Project Work	-	-	-	-	-	04	04
	<b>Total</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>144</b>

### Course Outcomes of BBA (CBCS)

Upon completion of BBA graduation students shall:

- Learn principles and practices of business management; identify the opportunities in the corporate environment and to deal with the challenges; exhibit managerial skills in the areas of Marketing, Finance, Human resources, etc.
- Demonstrate enhanced personality and Managerial skills
- Possess a strong foundation for higher education
- Be able to prove their potential in competitive exams and government administration positions
- As a terminal course BBA shall develop the entrepreneurial competencies of the students by offering courses like entrepreneurship development, event management, rural and agricultural management, etc.

**B.B.A. (CBCS) - First Semester**

Sl.No.	Subject Code	Subject Name	Instruction Hours/week	Duration of Sem-end Exam	Marks in Examination			Credits
					I.A.	Sem-end	Total	
01	DSC-1A	Principles of Management	4	3	20	80	100	4
02	DSC-2A	Business Economics	4	3	20	80	100	4
03	DSC-3A	Elements of Marketing	4	3	20	80	100	4
04	DSC-4A	Introduction to Business Accounting	4	3	20	80	100	4
05	AECC-1A	English-1	3	2.5	15	60	75	3
06	AECC-2A	Modern Indian Language-1	3	2.5	15	60	75	3
07	AECC-3A	Environmental Science	2	1.5	10	40	50	2
<b>Total</b>					<b>120</b>	<b>480</b>	<b>600</b>	<b>24</b>

**Title: PRINCIPLES OF MANAGEMENT**

**Code: DSC-1A**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objectives:** To acquaint students with the concepts, principles and practices of the management of business organizations.

**Course outcome:** The students shall gain the fundamental knowledge and exposure to the concepts, theories and practices in the field of management.

**Skill development:** Managerial Skills like Planning and budget preparation, Communication and Motivation, Enterprising and Leadership, Delegation and Coordination, Problem-solving and Decision-making can be acquired.

**UNIT I:**

**10 hours**

**Introduction to Management:** Meaning and definition, Levels of Management, Managerial Roles, Managerial Skills, Nature & Importance of Management, Concept of Management and Administration, Basic functions of Management - Planning, Organizing, Leading/Directing, Controlling, Contributions of Management Thinkers - F W Taylor, Henry Fayol, Elton Mayo, Peter Drucker.

**UNIT II:**

**08 hours**

**Planning:** Meaning, types of planning – Strategic Plan, Tactical Plan, Operational Plan, Contingency Plan, Importance of planning, Concept of Objectives, Management by Objectives (MBO), Concept of Decision Making, Decision making process, Types of decisions – Programmed and Non-programmed Decisions, Individual and Group decisions, Organizational and Personal decisions

**UNIT III:**

**10 hours**

**Organizing:** Concept of Organizing, Organization Structure – Functional Organization Structure, Product/Market Organization Structure, Project Organization Structure, Matrix Organization Structure, Concept of Line and Staff Authority, Span of Control, Centralization and Decentralization of Authority, Delegation of Authority, and Formal and Informal Groups/Organization

**UNIT IV:**

**12 hours**

**Directing:** Concept of directing / leading, Importance of Directing, Leadership Styles – Autocratic, Democratic, Laissez-faire, Transformational, and Charismatic; Concept of Motivation, Difference between Intrinsic and Extrinsic Motivation, Motivational theories - Maslow's Hierarchy of Needs Theory, Herzberg's Two-Factor Theory, McClelland's Acquired-needs Theory

**UNIT V:****10 hours**

**Controlling:** Concept of Controlling, Process of controlling, Need for Control, Types of Control – Feed-forward Control, Concurrent Control, Feedback Control  
Forms of Business Organizations: Sole Proprietorship, Partnership, Corporations, Limited Liability Company, and Cooperative  
New trends in Business Management: Work from Home, Knowledge Process Outsourcing, Generation - Z employees,

**Note: Case study from modules II, III, IV and V.**

**SUGGESTED READING:**

1. Griffin Ricky, Management – Principles and Applications, Cengage Learning, New Delhi.
2. Satya Raju and Parthsarathy, Management – Text and Cases, PHI, New Delhi.
3. Dinkar Pagare, “Principles of Management” Sultan Chand & Sons, New Delhi.
4. C B Gupta, Principles and Practice of Management, Sultan Chand & Sons, New Delhi.
5. Govindrajan and Natarajan, Principles of Management, PHI, New Delhi.
6. Tony Morden, Principles of Management, Ashagate Publications, New Delhi.
7. Koontz, Principles of Management, TMH, New Delhi.
8. Thomas Bateman and Scott Snell, Management, McGraw Hill, New York.
9. P N Reddy and P C Tripathy, Principles of Management, TMH, New Delhi.
10. Hill, Principles of Management, TMH, New Delhi.

**Title: BUSINESS ECONOMICS**

**Code: DSC-2A**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objectives:** Familiarize the students with basic economic concept and Presenting and developing a microeconomic approach to business decisions.

**Course outcome:** The course provides an insight into basic concepts of microeconomics and their application for decision making in various business organizations.

**Skill development:** Students will acquire managerial decision making skills related to demand forecasting and supply management, cost and revenue analysis and profit planning. Students will be able to interpret the market structure and situation.

**UNIT 1: Introduction**

**8 hours**

Meaning and definition- Managerial Economics, Salient features and significance, role of managerial economics, scope of managerial economics, uses/objectives of managerial economics, meaning of micro and macroeconomics, differences between micro and macroeconomics, importance and uses of micro economics, limitations of micro economics

**UNIT 2: Demand Analysis**

**10 hours**

Meaning of demand, individual and market demand, determinants of demand, demand-function, schedule, curve, the law of demand, exceptions to the law of demand, change in quantity demanded vs change in demand, reasons for change in demand, Elasticity of demand, factors influencing elasticity of demand, price elasticity of demand and types, income elasticity of demand and types, cross elasticity of demand.

Demand forecasting-meaning, significance and methods.

**UNIT 3: Supply Analysis**

**4 hours**

Meaning of supply, determinants of supply, law of supply, extension and contraction in supply, increase and decrease in supply, causes of change in supply, elasticity of supply.

**UNIT 4: Production Analysis And Cost Analysis**

**12 hours**

Production analysis: Concept of production function, factors of production, laws of production- the law of diminishing marginal returns, the law of variable proportions, the law of returns to scale, isoquants (only meaning), economies of scale and diseconomies of scale.

Cost analysis: meaning of cost, types of cost, cost concepts-TFC, TVC, TC, AC, and MC their meaning and computation.

**UNIT 5: Market Structures And Pricing Policies**

**10 hours**

Meaning of market, Pure and Perfect Competition & its features, Imperfect Competition & its features, Monopoly, Duopoly, Oligopoly, Monopolistic and Oligopolistic markets

Pricing policies – objective of pricing policy, factors involved in pricing policy, pricing methods- cost plus, going rate, pricing for rate of return, administered price.

**UNIT 6: Profit Planning****6 hours**

Meaning of profit, break even analysis- meaning, computation and graphical representation

**Note: Case study from modules III, IV and VI.****SUGGESTED READING:**

1. Managerial Economics, D.N. Dwivedi, Vikas publication
2. Managerial Economics - Theory and Application - D. M. Mithani
3. Managerial Economics, Stephen Hill, Palgrave Macmillan
4. Managerial Economics – Analysis, Problems and Cases, P.L. Mehta, Sultan Chand Sons, New Delhi
5. Managerial Economics – Varshney and Maheshwari, Sultan Chand and Sons, New Delhi
6. Managerial Economics – D. Salvatore, McGraw Hill, New Delhi
7. Managerial Economics – Pearson and Lewis, Prentice Hall, New Delhi
8. Managerial Economics – G.S. Gupta, T M H, New Delhi

**Title: ELEMENTS OF MARKETING**

**Code: DSC-3A**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objectives:** To enable students to learn the fundamental concepts and principles of marketing

**Course outcome:** Students will understand the role and significance of various elements of marketing mix and relevance of marketing in current situations.

**Skill development:** Students will be able to analyse the marketing environment and consumer behaviour. Students will be able to segment the given market, target the appropriate segment and position in the target market.

**UNIT 1: Concepts of Marketing**

**12 hours**

Meaning, definitions, core concepts of marketing-

- (a) Need, wants and demands, product, service, value and satisfaction, Exchange transaction and relationship, market.
- (b) Marketing management orientations- production concept, product concept, selling concept, marketing concept, societal marketing concept.
- (c) Concepts of customer relationship management- meaning of customer perceived value, CRM, customer satisfaction, customer value, customer lifetime value, customer loyalty, retention and customer equity.
- (d) Marketing process- I. Analysing marketing opportunities II. Selecting target market III. Developing marketing mix IV. Managing marketing effort

**UNIT 2: Marketing Environment**

**8 hours**

- (a) Company's micro environment-company, suppliers, marketing intermediaries, customers, competitors and public.
- (b) Company's macro environment- demographic environment, economic environment, natural environment, technological environment, political environment and cultural environment,

**UNIT 3: Consumer Behaviour and markets**

**10 hours**

- (a) Meaning of consumer, consumer buying behaviour and consumer market
- (b) Model of consumer behaviour, factors affecting consumer behaviour- cultural, social, personal and psychological factors
- (c) Types of buying decision behaviour- complex buying behaviour, dissonance reducing buying behaviour, habitual buying behaviour, variety seeking buying behaviour.
- (d) Buyer decision process, stages in adoption process.

**UNIT 4: Business Buyer's Behaviour and Markets**

**8 hours**

- (a) Business Market- Meaning and Characteristics of business markets
- (b) Business buyer's behaviour- major types of buying situation, participants in business buying process and business buying process.
- (c) Institution and government markets- its meaning.

**UNIT 5: Segmentation, targeting and positioning.****12 hours**

- (a) Market segments- meaning, basis of segmentation, requirements of effective segmentation
- (b) Target marketing- evaluating market segments, selecting target market segments, target market strategies- undifferentiated marketing, differentiated marketing, concentrated marketing and micro marketing
- (c) Positioning- meaning, choosing positioning strategy-
  1. Identifying possible competitive advantage
  2. Choosing right competitive advantage
  3. Selecting overall positioning strategy and
  4. Developing positional statements

**Note: Case study from modules I, II, III, IV and V.****SUGGESTED READING:**

1. Kotler and Armstrong, Principles of Marketing, Pearson Publications, New Delhi.
2. Philip Kotler, Marketing Management, PHI, New Delhi.
3. William Stanton, Fundamentals of Marketing, TMH, New Delhi.
4. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi.
5. Ramaswamy and Namkumari, Marketing Management, Macmillan, New Delhi.
6. Pillai and Bagavathi – Modern Marketing - Principles and Practices, S. Chand & Company, New Delhi.
7. Perreault, Basic Marketing, TMH, New Delhi.
8. Sontakki and Deshpande, Principles of Marketing, Kalyani Publishers, Ludhiana.

**Title: INTRODUCTION TO BUSINESS ACCOUNTING**

**Code: DSC-4A**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objective:** To enable students to understand the fundamentals of accounting.

**Course outcome:** Students will be acquainted with the basic accounting skills; they will be able to describe accounting concepts and accounting terms; prepare accounts and statements as per the accounting cycle; prepare and understand final statements; calculate and maintain accounts related to depreciation

**Skill development:** After completion of the course students will be able to analyse and interpret financial reports, and preparation of Profit and Loss Account and Balance Sheet, etc.

**UNIT 1: Introduction To Financial Accounting**

**8 hours**

Meaning, Definition and Objectives of Accounting, Functions of Accounting, Users of Accounting Information, Accounting terms, Accounting Principles – Accounting Concepts and Accounting Conventions, Accounting Standards –List of Indian Accounting Standards

**UNIT 2: Accounting Process**

**15 hours**

Accounting cycle (traditional approach), Kinds of Accounts, Rules of accounting (English and American) Journal – Ledger – Trial Balance – Problems.

**UNIT 3: Subsidiary Books**

**10 hours**

Accounting cycle (modern approach), Meaning, Types of Subsidiary Books : Purchases Book, Sales Book, Purchase Returns Book , Sales Return Book, Bills Receivable Book, Bills Payable Book, Cash Book (Simple Cash Book, Double Column Cash Book, Three Column Cash Book and Petty Cash Book) and Journal proper.

Meaning of Bank Reconciliation Statement, reasons of disagreement, Preparation of Bank Reconciliation Statement.

**UNIT 4: Final Accounts Of Proprietary Concern**

**12 hours**

Adjustment entries and closing entries, Preparation of Profit & Loss Account and Balance Sheet

**UNIT 5: Depreciation**

**5 hours**

Meaning of Depreciation, Methods of depreciation, Straight Line Method and Written Down Value Method problem.

**Note: Case study from modules III and IV**

**SUGGESTED READING:**

1. Fundamentals of Accounting & Financial Analysis by Anil Chowdhry, Pearson Education
2. Accounting Made Easy by Rajesh Agarwal & R Srinivasan, Tata McGraw–Hill
3. Financial Accounting For Management by Ambrish Gupta, Pearson Education
4. An Introduction to Accountancy by Dr. S. N. Maheshwari, Vikas Publishing House
5. Accounting for Management by Bhattacharyya, S. K. And John Dearden, Vikas Publishing House Pvt. Ltd.; New Delhi
6. The Essence of Financial Accounting by Chadwick, Leslie, Prentice–Hall of India Private Limited, New Delhi.
7. Basic Accounting, B S Raman, Sapna book house.
8. Managers' Guide to Finance and Accounting by Chandra Prasanna, Tata McGraw–Hill Publishing Company Limited; New Delhi.
9. Financial Accounting: A Managerial Perspective, Narayanaswamy, R., Prentice–Hall of India Private Limited, New Delhi.

**B.B.A. (CBCS) - Second Semester**

Sl.No.	Subject Code	Subject Name	Instruction Hours/week	Duration of Sem-end Exam	Marks in Examination			Credits
					I.A.	Sem-end	Total	
01	DSC-1B	Corporate Communication	4	3	20	80	100	4
02	DSC-2B	Business Finance	4	3	20	80	100	4
03	DSC-3B	Marketing Management	4	3	20	80	100	4
04	DSC-4B	Advanced Accounting	4	3	20	80	100	4
05	AECC-1B	English-2	3	2.5	15	60	75	3
06	AECC-2B	Modern Indian Language-2	3	2.5	15	60	75	3
07	AECC-3B	Constitution of India	2	1.5	10	40	50	2
<b>Total</b>					<b>120</b>	<b>480</b>	<b>600</b>	<b>24</b>

**Title: CORPORATE COMMUNICATION**

**Code: DSC-1B**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objectives:** The subject aims to develop written and oral communication skills for effective business communication.

**Course outcome:** Students will be able to communicate effectively (verbal and non-verbal, written and oral); use technology for business communication; make business presentations.

**Skill development:** Students will acquire corporate communication skills: written, oral and presentation skills. Able to face the groups, use the ITC for effective communication

**UNIT I: 10 hours**

**Business Communication:** Meaning, Process of Communication, Importance of communication in the organisation, Types of communication model: a) Linear Model b) Transactional Model c) Interactional Model, Barriers to Effective Communication, Methods of overcoming barriers

**UNIT II: 10 hours**

**Written Communication:** Structure and Layout of Business Letter, Kinds of Business letters for various context – Acknowledgement letter, Apology letter, Complaint letter, Covering letter, Inquiry letter, Order letter, Writing Business Reports – Importance and types of business reports, Resume writing with covering letter

**UNIT III: 12 hours**

**Speaking and Presentation:** Basic guidelines and considerations for presentation, Elements of Business presentation – Designing and effective presentation, Exercises on Speaking and Presentation is to be conducted

**Non-verbal Communication:** Meaning, elements of non-verbal communication, importance of non-verbal communication

**UNIT IV: 8 hours**

**Meeting:** Meaning, types of meetings – Statutory Meeting, Board of Directors Meeting, Annual General Meeting, Shareholders Meeting, Preparation of Meeting - Notice, Agenda, Minutes of the meeting, and Responsibilities of Chairman and Secretary in conducting of meeting

**UNIT V: 10 hours**

**Technology in Communication:** E-mail, Mobile devices, video Conferencing, Intercom, Cloud-based Apps, Social Intranet Software, Online Discussion Forums. Advantages and Disadvantages of Technology in the Workplace

**Application of Communication Skills:** Activities are to be conducted - Group Discussion, Negotiations, Presentation, Mock Interview, Speeches

**Note: Case study from modules II, IV and V.**

**SUGGESTED READING:**

1. Essentials of Business Communication – by Rajendra Pual, Sultan Chand & Sons, New Delhi
2. Business Correspondence and Report Writing – R. C. Sharma, Krishna Mohan – Tata McGraw Hill Publishing Company Limited, New Delhi
3. Advanced Business Communication – John M., Penrose, Robert W. Rasberry, Robert J. Myers
4. Business Communication – M. K. Sehgal, Vandana Khetarpal, Excel Books Publications

**Title: BUSINESS FINANCE**

**Code: DSC-2B**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objectives:** The objective is to enable students to understand the basic concepts of business finance and the role of business finance in decision-making.

**Course outcome:** Upon completion of this course, students will be able to learn basic concepts of business finance including time value of money, determination of cost of capital. They will also be learning theories relating to capital structure, dividend models and are able to assess working capital needs of the firm.

**Skill development:** Students will acquire skills to make investment, financial and divided decisions of a business concern and assess a firm's working capital requirements through practical problems. Design appropriate capital structure to minimise cost of capital.

**UNIT 1: Introduction to Financial Management**

**5 hours**

Meaning of Finance, Business Finance, Finance Function, Organization structure of finance. Financial Management- meaning, Objectives (profit maximization, wealth maximisation), Financial Management Decisions: Investment decision, Financing decision, Dividend decisions, Role of a Financial Manager.

**UNIT 2: Time Value of Money**

**5 hours**

Introduction to time value of money, Meaning & Definition of Future Value (Single Flow, Uneven Flow & Annuity), Present Value (Single Flow, Uneven Flow & Annuity), Doubling Period-Simple problem.

**UNIT 3: Cost of Capital**

**8 hours**

Meaning and Significance of Cost of Capital, Sources of Capital, Computation of Cost of Capital, Specific Cost: Cost of Debt, Cost of Preference Share Capital, Cost of Equity Share Capital; Weighted Average Cost of Capital – Problems.

**UNIT 4: Capital Structure**

**12 hours**

Meaning of Capital Structure, Factors influencing Capital Structure, Optimum Capital Structure, EBIT-EPS Analysis, Leverages meaning, Types of Leverages – Simple Problems

**UNIT 5: Dividend Theories**

**8 hours**

Meaning of Dividend, factors determining dividend decision, Irrelevance Theory – MM Model, Relevance Theories - Walter Model - Gordon Model, Problems on Dividend Theories.

**UNIT 6: Working Capital Management****12 hours**

Introduction – Concept of Working Capital, Significance of Adequate Working Capital, effects of Excess or Inadequate Working Capital, Determinants of Working Capital, Sources of Working Capital. Estimation of working capital requirement (problems). Cash Management, Receivables Management, Inventory Management (only theory).

**Note: Case study from modules IV, V and VI.**

**SUGGESTED READING:**

1. Khan and Jain, Financial Management, Tata McGraw Hill.
2. Dr. K.V. Venkataramana, Financial Management, SHB Publications.
3. Sudhindra Bhatt: Financial Management, Excel Books.
4. Sharma and Sashi Gupta, Financial Management, Kalyani Publication.
5. M.GangadharRao& Others: Financial Management, Himalaya Publishers.
6. I M Pandey, Financial Management, Vika Publication House.
7. Prasanna Chandra, Financial Management, Tata McGraw Hill.

**Title: MARKETING MANAGEMENT**

**Code: DSC-3B**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objectives:** To facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

**Course outcome:** Students gain skills to develop creative solutions through applying relevant marketing concepts.

**Skill development:** Students will be able to design Product planning and Marketing mix. Students will be able to take pricing decisions, able to manage distribution channels and able to Sell products.

**UNIT 1: Product and service**

**12 hours**

Product-meaning, levels of product and service, product and service classification, product and service decisions- individual product and service decisions, product line decision, product mix decision; New product development strategy- idea generation, idea screening, concept development and testing, market strategy development, business analysis, product development, test market, commercialisation and organising of new product development; Product life cycle-meaning, stages of PLC, strategy adopted in different stages of PLC.

**UNIT 2: Pricing**

**10 hours**

Meaning, Factors considered when setting prices- internal and external factors affecting pricing decision; General pricing approaches- cost based pricing, value based pricing and competition based pricing; New product pricing strategy- market skimming pricing and market penetration pricing; Product mix pricing strategies- product line pricing, optional product pricing, captive product pricing, by-product pricing, product bundle pricing; Price adjustment strategies- discount and allowance pricing, segmented pricing, psychological pricing, promotional pricing, geographical pricing and international pricing.

**UNIT 3: Marketing channels**

**12 hours**

Meaning, consumer and business marketing channels; Channel behaviour and organisation- channel conflict- meaning and types; Vertical marketing system, horizontal marketing system, multi chain marketing system; Channel design decisions- analysing consumer needs, setting up channel objectives, identifying major alternatives, evaluating major alternatives, designing international distribution channels; Channel management decision- selecting channel members, managing and motivating channel members, evaluating channel members; Retailing- meaning and types; Wholesaling- meaning and types

**UNIT 4: Promotion**

**8 hours**

Advertisement- meaning and types of advertisements, types of media, sales promotion- meaning types of sales promotional tools; Public relationships- meaning major public relation tools; Personal selling- meaning, personal selling process

**UNIT 5: Electronic marketing****8 hours**

Meaning of e-mail marketing and internet marketing, traditional marketing v/s e-marketing, benefits of e-marketing over traditional marketing; e-advertisement meaning; e-payment system- problems of traditional payment systems, methods of online payments- electronic tokens, electronic or digital cash, electronic cheques; security risk in internet, security tools.

**Note: Case study from modules I, II, III, IV and V.**

**SUGGESTED READING:**

1. Philip Kotler, Kevin Lane Keller, Marketing Management, Prentice Hall
2. Stanton, Etzel, Walker, Fundamentals of Marketing, Tata-McGraw Hill, New Delhi.
3. Saxena, Rajan, Marketing Management, Tata-McGraw Hill, New Delhi.
4. McCarthy, E.J., Basic Marketing: A managerial approach, Irwin, New York.

**Title: ADVANCED ACCOUNTING**

**Code: DSC-4B**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objective:** To acquaint the students with the knowledge on the accounting procedures for different types of business.

**Course outcome:** Students are aware about the various aspects relating to principles of accounting and managerial accounting practices.

**Skill development:** Students are able to acquire accounting skills to maintain the financial health of business and advance their career.

**Module 1: Mergers and acquisition of companies:**

**12 Hours**

Meaning of Amalgamation and Acquisition, Amalgamation in the nature of Merger, Amalgamation in the nature of Purchase, Methods of Purchase Consideration calculation, Accounting for Amalgamation: Journal Entries and Ledger Accounts in the Books of Transferor Company and Transferee Company, Preparation of new Balance sheet (Vertical Format)

**Module 2: External and internal reconstruction:**

**10 Hours**

Meaning, Objective, Passing of Journal Entries, Preparation of Balance Sheet after Reconstruction (Vertical Format) Problems

**Module 3: Joint venture:**

**10 Hours**

Introduction, Meaning of Joint Venture, Feature of a Joint Venture, Differences between Joint Venture, Partnership and Consignment, Methods of Recording Joint Venture Transactions: Recording of transactions in the books of one Joint Venturer, Recording of transactions in the books of all Joint Venturers and Recording of transactions in separate set of books. (Journal entries and ledger accounts preparation.

**Module 4: Consignment:**

**10 Hours**

Meaning, parties involved, benefits of consignment, differences between sales and consignment, differences between consignment and joint venture, terms used in consignment, types of commissions and documents, valuation of closing stock and abnormal loss, Journal entries and ledger preparation under cost price and invoice price methods.

**Module 5: Hire purchase and Installment:**

**8 Hours**

Meaning, parties, terms and documents, benefits of hire purchase and installment, differences between hire purchase and installment, Journal entries and ledger preparation under hire purchase and installment systems.

**Case study on Module 1, 2, 3 & 4**

**References:**

1. Anthony, RN. and Reece. J.S.: Accounting Principles: Richard Irwin Inc.
2. Gupta. R.L.and Radhaswamy. M: Financial Accounting; Sultan Chand and Sons, New Delhi.
3. Monga J.R., Ahuja Girish, and Sehgal Ashok: Financial Accounting;
4. Mayur Shukla. M.C., Grewal T.S., and Gupta, S.C.: Advanced Accounts: S. Chand & Co. New Delhi.
5. Arulanandam & Raman ; Corporate Accounting-II, HPH
6. Anil Kumar – Advanced Corporate Accounting, HPH
7. Roadmap to IFRS and Indian Accounting Standards by CA
8. Shibarama TripathyDr. Venkataraman. R – Advanced Corporate Accounting
9. S.N. Maheswari , Financial Accounting, Vikas
10. Soundarajan A & K. Venkataramana, Advanced Corporate Accounting, SHBP.
11. Jain and Narang, Corporate Accounting.

**B.B.A. (CBCS) - Third Semester**

Sl.No.	Subject Code	Subject Name	Instruction Hours/week	Duration of Sem-end Exam	Marks in Examination			Credits
					I.A.	Sem-end	Total	
01	DSC-1C	Banking and Insurance Management	4	3	20	80	100	4
02	DSC-2C	Corporate Accounting	4	3	20	80	100	4
03	DSC-3C	Business Policies and Strategic Management	4	3	20	80	100	4
04	DSC-4C	Human Resource Management	4	3	20	80	100	4
05	AECC-1C	English-3	3	2.5	15	60	75	3
06	AECC-2C	Modern Indian Language-3	3	2.5	15	60	75	3
07	SEC -2C	Managing Life Skills	2	1.5	10	40	50	2
<b>Total</b>					<b>120</b>	<b>480</b>	<b>600</b>	<b>24</b>

**Title: BANKING AND INSURANCE MANAGEMENT**

**Code: DSC-1C**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objective:** To enable students to know the fundamentals of banking and insurance.

**Course outcome:** Students will be able to understand fundamentals of banking products, various instruments used while transacting with a banker. They also understand basic concepts of Risk and Insurance Management.

**Skill development:** Students will acquire practical skills to transact business with a banker by using different kinds of instruments and understand basic aspects of insurance.

**UNIT I**

**10 hours**

Bank-Definition, Classification of banks, functions of commercial banks, role of banks in economic development.

Banker – customer – definition, relationship between banker and customer, opening of different types of accounts, KYC norms. Precautions to be taken by banker in dealing with special types of customers(including minors - Joint Account Holders. Partnership Firms - Joint Stock companies with limited liability-Executors and Trustees-Clubs and Associations-Joint Hindu Family)

**UNIT II**

**8 hours**

Cheque- meaning, essentials, types of cheques, crossing- types of crossing, marking, alteration, mutilation, endorsement-types.

Bill of exchange- meaning, characteristics, parties to a bill of exchange, bills discounting, difference between bill of exchange and cheque.

**UNIT III**

**10 hours**

Loan + advance- types of advance- loans, cash, credits, overdrafts, , letter of credit, precaution to be taken by the banker at the time of advance.

Online banking and mobile banking- meaning, services provided, advantages and disadvantages, Green banking concept.

**UNIT IV**

**8 hours**

Insurance: - definition, insurer, insured, insurance contract, fundamentals of insurance, double insurance, re-insurance

Role of insurance- benefits to industry, business and society.

**UNIT V**

**8 hours**

Types of insurance: - life, marine, fire and miscellaneous insurance- types and features.

**UNIT VI**

**6 hours**

Legal Aspects of Insurance - Indian contract Act, special features of Insurance contract. Insurance laws, Insurance Act, LIC Act, IRDA Act

**Note: Case study from modules I, II, III and IV.**

**Suggested Readings:**

- 1) Elements of Banking and Insurance by Sethi and Bhatia, Prentice-Hall of India Pvt. Ltd.
- 2) Law and Practice of Banking by Sundarum and Varshaney
- 3) Banking Theory and Practice by Shekhar
- 4) Principles of Insurance Law by M. N. Sreenivasan, M. N. Mishra
- 5) Insurance Theory and Practice by Tripathy & Pal, Prentice Hall of India.

**Title: CORPORATE ACCOUNTING**

**Code: DSC-2C**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objectives:** To enable the students to have a comprehensive understanding about the Provisions of the Company's Act and Corporate Accounts.

**Course outcome:** Students are introduced to the Corporate Accounting concepts such as shares, debentures, capital structure, Issue of shares, valuation, liquidation, and goodwill. They are able to understand in detail the final accounts of the company.

**Skill development:** Students possess strong analytical and problem solving skills, able to value goodwill and able to do valuation of shares with the ability to make well thought of decision.

**UNIT 1: Issue of Shares**

**10 hours**

Meaning of Share, Types of Shares: Preference shares and Equity shares, methods of issue pricing (fixed price method and book building method), Issue of Shares at par, at Premium, at Discount, Pro – Rata Allotment, over subscription and under subscription, calls in arrears, calls in advance, forfeiture and re-issue of forfeited shares, Journal Entries, Preparation of Balance Sheet in the Vertical form

**UNIT 2: Valuation of Goodwill**

**9 hours**

Meaning and types, need for goodwill valuation, Factors influencing the value of Goodwill, Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalization of Profit Method, Annuity Method

**UNIT 3: Valuation of Shares**

**8 hours**

Meaning, Need for Valuation, Factors Affecting Valuation, Methods of Valuation: Asset Backing or Intrinsic Value Method, Yield Method, Fair Value Method

**UNIT 4: Company Final Accounts**

**15 hours**

Meaning and necessity, provisions of Companies Act 2013 relating to maintenance of Company Final Accounts, divisible profits, managerial remuneration, treatment of tax provisions; Preparation of Profit and Loss Account and Balance Sheet (vertical form)

**UNIT 5: Liquidation**

**8 hours**

Meaning and Types of Liquidation, Order of Payment, Calculation of Liquidator's Remuneration, Preparation of Liquidators Final Statement of Account

**Note: Case study from modules I, IV and V.**

**SUGGESTED READING:**

1. S N Maheswari, Advanced Accounting, Vikas Publishing House, New Delhi.
2. R L Gupta and Radhswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
  
3. Shukla and Grewal, Advanced Accounts, S. Chand & Company, New Delhi.
4. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Taxmann, New Delhi.
5. J R Monga, Fundamentals of Corporate Accounting, Mayur Paperbacks, Noida.
6. Jain and Narang, Advanced Accounting, Kalyani Publishers, Ludhiana.
7. S Kr Paul, Accountancy, Central Book Agency, Kolkatta.
8. Arunachalam, Advanced Accounting, Himalaya Publishing House, Mumbai.
9. Ratnam P V, Advanced Accountancy, Konark Publications, New Delhi.
10. Chakraborty, Advanced Accounts, Oxford Press, New Delhi.

**Title: BUSINESS POLICIES AND STRATEGIC MANAGEMENT**

**Code: DSC-3C**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objectives:** To provide conceptual knowledge of strategic management process in businesses and develop skills of analysis, implementation and evaluation of corporate level strategies amongst the students.

**Course outcome:** Students understand applicability of various strategies in varied situations and develop skills to deal with changing business situations.

**Skill development:** Students gain Business Development Skills and able to design mission, objectives and goals, able to do SWOT analysis and business portfolio analysis. Acquire Strategic Decision Making Skills.

**UNIT 1:**

**12 hours**

Concept of Business Policy, Types of Business Policies, Meaning of Strategy & Strategic Management, Process of Strategic Management and Its importance; Vision and Mission Statement, Corporate Objectives and Process of setting objectives; Strategic Level Decisions – Corporate level, Business unit level, and Functional level Strategies

**UNIT 2: (core competency, competitive advantage)**

**14 hours**

Environmental Analysis – Analysis of company’s external environment and internal environment; Concept of Competitive advantage and Core Competence

Tools for Environmental Analysis - SWOT, PESTEL, and Michael Porter’s Five Forces analysis  
Strategy Formulation – Strategic alternatives – Stability Strategy, Growth Strategy, Diversification Strategy, Retrenchment strategy, Michael Porter’s Generic Strategies, Ansoff’s Matrix

**UNIT 3:**

**14 hours**

Portfolio Analysis – BCG Matrix, GE Model, Porter’s Value chain, Formulating Long-term Objectives and Grand Strategies, Concept of Vertical Integration & Horizontal Integration, and its Benefits; Corporate Restructuring – Mergers & Amalgamation, Takeover, Divestiture, Acquisition and Joint venture

**UNIT 4:**

**10 hours**

Strategic Implementation – Functional implementation, Structural implementation, behavioural implementation, Operational implementation

Strategic Evaluation – Strategic control – operational control, evaluation techniques for strategic and operational control

**SUGGESTED READING:**

1. Business Policy & Strategic Management – P. Subba Rao, Himalaya Publication
2. Strategic Management – Pierce & Robinson, Tata Mc Graw Hill
3. Strategic Management – Azar Kazmi – Tata McGraw Hill
4. Business Policy and Strategic Management – L M Prasad – Sultan Chand and Sons
5. Strategic Management and Business Policy – Glueck, William F – McGraw Hill

**Title: HUMAN RESOURCE MANAGEMENT**

**Code: DSC-4C**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objectives:** To enable the students to understand Human Resource Management (HRM) function within an organization

**Course outcome:** Students will be able to acquire the qualities of a human resource manager; they learn the HR process from planning, recruitment and selection, training and development to appraisal.

**Skill development:** Students able to do HR planning, recruitment, TNA, performance appraisal and acquire HR functions skills like acquisition, development and retention skills.

**UNIT I:**

**10 hours**

Human Resource Management – Concept, Meaning, objectives and importance of Human Resource Management; Evolution of Human Resource Management, Functions and Qualities of HR Manager, Difference between Human Resource Management and Personnel Management, Difference between HRM and HRD.

**UNIT II:**

**8 hours**

Human Resource Planning – Meaning, objectives of Human Resource Planning, Process of Human Resource Planning, Job Analysis: Meaning and purpose of Job Analysis, Components of Job Analysis - Job Description & Job Specification: Meaning, Contents and Purpose of Job description and Job specification

**UNIT III:**

**12 hours**

Recruitment & Selection – Meaning and difference between Recruitment and Selection, Objectives and sources of Recruitment, e-Recruitment and Its advantages; Meaning and objectives of Selection, Steps or techniques in selection process. Employment Tests – Physical Ability test, Aptitude test, Personality test, Emotional Intelligence test. Assessment Centre – Meaning, Advantages and disadvantages of Assessment Centre.

**UNIT IV:**

**12 hours**

Training and Development – Meaning, Objectives of Training, Training Needs Analysis, Training Methods, Training Evaluation; Management Development Program – Meaning and objectives of MDP, Techniques of MDP, Differences between Training and Management Development, E-Learning: Computer-Based Training, Web-based training, Tele or Video conferencing

**UNIT V:**

**8 hours**

Performance Appraisal – Concept, features, objective, Methods of appraisal: Traditional methods and Modern methods of Appraisal  
Career planning, stages of career, Succession planning, Career development techniques

**Note: Case study from modules III, IV and V.**

**SUGGESTED READING:**

1. P Subba Roa, Essentials of Human Resource Management, Himalaya Publication
2. Monappa, Arun and Mirza S. Saiyadain; 'Personnel Management'; Tata McGraw-Hill Publishing Company Limited; New Delhi; Latest edition.
3. C B Gupta, Human Resource Management, Sultan Chand & Sons
4. K.Ashwatappa, Human Resource And Personnel Management, Tata McGraw-Hill Education
5. Human Resource Management, David A. Decenzo, Stephen Robbins, Susan L., Wiley
6. Human Resources Management, Mirza S. Saiyadain, Mcgraw Higher Ed

**Title: MANAGING LIFE SKILLS**

**Code: SEC-1C**

**Credit Points: 02**

**Work Load: 2 Hours per week**

**Contact Hours: 30**

**Evaluation: Continuous Internal Assessment**

**10 Marks**

**Semester End Examination**

**40 Marks**

**Objectives:** To enable them to convey thoughts and ideas with clarity and focus, inculcate critical thinking process & to prepare them on problem solving skills, create an awareness on Engineering Ethics and Human Values, to insert Moral and Social Values, Loyalty and also to learn to appreciate the rights of others.

**Course outcome:** By studying this paper student will develop an understanding about the critical thinking process and problem solving.

**Skill development:** It is aimed to develop Life skills among the Students.

**Module I**

**09 Hours**

**Introduction to Life Skills:** Meaning of Life Skills, Needs Life Skills, Life Skills Development, Lateral Thinking, Analytical Thinking, My Smart Decisions, Importance of Relationships, Be Emotionally Smart.

Core Areas of Life Skills:- Meaning of Self-Awareness, Empathy, Critical Thinking, Creative Thinking, Decision Making, Problem Solving, Effective Communication, Interpersonal Relationship.

Life Skills Work in Combination- Thinking Skills, Social Skills, and Coping Skills.

**Module II**

**08 Hours**

**Creativity:** Need for Creativity in the 21st century, Imagination, Intuition, Experience, Sources of Creativity, Lateral Thinking, Myths of creativity

Critical thinking Vs Creative thinking, Functions of Left Brain & Right brain, Convergent & Divergent Thinking, Critical reading & Multiple Intelligence.

**Module III**

**08 Hours**

**Coping:** Coping with Emotions - Definition, Characteristics, Types - Classification: Wheel Model, Two-Dimensional Approach - Coping Strategies.

Coping with Stress - Definition, Stressors - Sources of Stress - The General Adaptive Syndrome Model of Stress - Coping Strategies

**Reference Books:**

1. Barun K. Mitra; (2011), "Personality Development & Soft Skills", First Edition; Oxford Publishers.
2. Kalyana; (2015) "Soft Skill for Managers"; First Edition; Wiley Publishing Ltd.
3. Larry James (2016); "The First Book of Life Skills"; First Edition; Embassy Books.
4. Shalini Verma (2014); "Development of Life Skills and Professional Practice"; First Edition; Sultan Chand (G/L) & Company
5. Nair. A. Radhakrishnan et al., (2010). Life Skills Assessment Scale, Rajiv Gandhi National Institute of Youth Development, Tamil Nadu.
6. Prakash B. (Ed). (2003). Adolescence and life skills Common Wealth Youth Program, Asian Center, Common wealth Secretariat. New Delhi: Tata McGrawHill
7. Life Skills: VIII, Central Board of Secondary Education, New Delhi.

**B.B.A. (CBCS) - Fourth Semester**

Sl.No.	Subject Code	Subject Name	Instruction Hours/week	Duration of Sem-end Exam	Marks in Examination			Credits
					I.A.	Sem-end	Total	
01	DSC-1D	Behavioural Learning and Personality Development	4	3	20	80	100	4
02	DSC-2D	Tourism and Hospitality Management	4	3	20	80	100	4
03	DSC-3D	Service Marketing	4	3	20	80	100	4
04	DSC-4D	Fundamentals of Costing	4	3	20	80	100	4
05	AECC-1D	English-4	3	2.5	15	60	75	3
06	AECC-2D	Modern Indian Language-4	3	2.5	15	60	75	3
07	SEC -1D	Aptitude Skills for Managers	2	1.5	10	40	50	2
<b>Total</b>					<b>120</b>	<b>480</b>	<b>600</b>	<b>24</b>

**Title: BEHAVIOURAL LEARNING AND PERSONALITY DEVELOPMENT**

**Code: DSC-1D**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objective:** The objective of the subject is to bring about behavioural learning and personality development with regard to the different behavioural dimensions that have far reaching significance in the direction of organisational effectiveness.

**Course outcome:** Students shall develop soft skills required in for success in the corporate world; leadership and emotional intelligence shall be enhanced.

**Skill development:** After completion of this paper the students shall acquire soft skills and leadership skills.

**UNIT I: 10 hours**

**Understanding Human Behaviour** – Meaning and Nature; Approaches for studying Human Behaviour: Behavioural Approach, Cognitive Approach, and Psychoanalytic Approach.

**Emotions** – Nature and Meaning, Physiological responses in emotions, Theories of Emotions

**UNIT II: 10 hours**

**Attitude** – Concept of Attitude; attitude, opinions and beliefs; attitudes and behaviour, formation of attitude, factors affecting formation of attitude, attitude measurement

**Perception** – Meaning, Perceptual Process, Perceptual errors used in an Organization

**UNIT III: 10 hours**

**Leadership Behaviour** – Meaning of Leadership, importance, leadership styles, Leaders Vs Managers

**Emotional Intelligence** – Meaning of Emotional Intelligence and Emotional Quotient, Five key Elements (Dimensions) of Emotional Intelligence, Strategies or ways of developing emotional intelligence

**UNIT IV: 10 hours**

**Personality** – Meaning and definition of Personality, Components of Personality – Structural & Functional aspects, Determinants of Personality – Biological, Psychological and Socio-cultural factors Techniques in Personality Development – a) Self Confidence b) Mnemonics c) Goal Setting d) Time Management and effective planning

**UNIT V: 10 hours**

**Self Awareness and Self Motivation** - Self Analysis through SWOT and Johari window, Techniques or Strategies for Self Motivation

**Positive Thinking** – Meaning, Importance of Positive thinking, Techniques for Positive thinking, practising a positive life style

**Suggested Readings:**

1. Human Behaviour at Work: Organisational Behaviour – by Davis K Staff, Keith Davis, Tata McGraw Hill Publishing Co., New Delhi
2. Organisational Behaviour – by Fred Luthans, McGraw Hill Publishing Co., New Delhi
3. Power of Positive Thinking – by Mile, D J, Rohan Book Company, Delhi
4. Personality Development – by Elizabeth Hurlock, Tata McGraw Hill
5. Organisational Behaviour – by Stephen Robbins, Pearson Education, New Delhi

**Title: TOURISM AND HOSPITALITY MANAGEMENT**

**Code: DSC-2D**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objective:** To provide the basic and essential knowledge regarding various activities undertaken by tourism industry and necessary knowledge and skill to work in the industry.

**Course outcome:** Students understand the importance of Tourism industry and hospitality management in the modern world.

**Skill development:** By studying this paper students will develop Tourism and Hospitality management skills.

**UNIT I:**

**10 hours**

**Introduction to Tourism Management:** Components of Tourism, Geographic Components of Tourism, Motivation for Travel, Elements of Tourism; Principles of Tourism, Investigating leisure & Tourism

**UNIT II:**

**14 hours**

**Tourism Industry Issues:** Customer Services, career opportunities in Travel Trade, Travel Insurance, Travel Information Manual, Travel formalities: the passport and Visas, health certificates, Taxes, Custom and currencies, Major Tourism schemes of Govt. of India, Visa on Arrival (VoA), PRASAD Scheme, HRIDAY Scheme, Travel Circuits; Incredible India

**UNIT III:**

**14 hours**

**Hospitality Industry:** Concept, Development of Hotel Industry in India, Role of Hospitality in the development of tourism industry, Organisation of Hotel, Front Office, House Keeping, Food & Beverage Department, Types of Accommodation, Classification of Hotels

**UNIT IV:**

**12 hours**

**Airlines station Management,** Airport Facilities, In-flight Services, Facilities provided to Special Passengers, Aviation Terminology, Airline codes, Domestic city codes

**Suggested Reading:**

1. Kandari, O.P. Chandra Ashish, "Tourism Development; Principles and Practices", Shree Publishers
2. Gill, S. Pushpinder, "Tourism Planning and Management", Anmol Publications
3. Tourism Principles and Practices, Oxford Higher Education, Medlik, S.
4. Andrews Sudhir, Introduction to Tourism and Hospitality Industry, Tata Mc Grew Hill Publication, New Delhi

**Title: SERVICE MARKETING**

**Code: DSC-3D**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objective:** To teach the importance of services and elements of service marketing.

**Course outcome:** Students to get equipped with the tools and techniques of Service Marketing to handle the real life situations of marketing field.

**Skill development:** Students able to apply gap model for service quality assessment, able to design service blueprint, and services marketing mix. Gain the skills of effective communication, and exhibits effectiveness in holding conversation with customers, customer evangelism, and customer focused development and outreach.

**UNIT I: Introduction to Services Marketing**

**8 Hours**

Meaning and Nature of Services, Growing Importance of Services Sector; Difference between goods and service, Characteristics of services and its Marketing Implications, Gap model of service quality, Service marketing Mix, service marketing triangle.

**UNIT II: Customer expectations of Services**

**10 Hours**

Meaning and types of Service Expectations; Levels of Expectations, Zones of tolerance, Factors influence, Customer expectations of Service, Sources of Desired, Service expectations and Adequate Service expectations, Issues, Involving Customer Expectations.

**UNIT III: Customer Perception of Services**

**12 Hours**

Meaning of customer perceptions, Customer Satisfaction, Service Quality Dimensions, Service Encounters, Importance, types of service Encounters, Strategies for influencing Customer Perceptions.

**UNIT IV: Service Recovery**

**10 Hours**

Meaning, Importance of Services failure and recovery, Recovery Paradox, customer respond to the service failures, why do and don't people complain? When they complain? What do customers expect? Service recovery strategies, Service Guarantees, Benefits, types, when to use and not to use?

**UNIT V: Service Development and Design**

**10 Hours**

Challenges of service Design, Types of New Services, Stages in New Service Development, Service Blue print, Services capes, Meaning, types and Roles  
Customer retention, benefits of customer retention

**Note: Case Study from modules I and V.**

**Suggested Books:**

1. Services Marketing by – Valarie A. Zeithaml and May Jo Bther Pub : Tata Mc Grow HIL
2. Services Marketing by – Vasont : Venugopal and Raghu N. Himalaya Publishing House.
3. Service Marketing by – Hellen wood Ruffe, Macmillan India Ltd.

**Title: FUNDAMENTALS OF COSTING**

**Code: DSC-4D**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objectives:** To Impart the Knowledge of Basic cost concepts, Methods & Techniques of costing.

**Course outcome:** Students will be getting knowledge of basic concepts of costing, accounting practices to record and control material, labor and overhead costs and different methods & techniques of costing.

**Skill development:** Students able to prepare cost sheet, use FIFO, WAPM for material issues, and able to do reconciliation of cost and financial accounts. Gain skills to record and control material, labor and overhead costs of a business concern and decision making skills by interpretation of results obtained after using techniques & methods of costing.

**UNIT 1: Introduction To Cost Accounting**

**10 hours**

Introduction – Meaning & Definition of Cost, Costing and Cost Accounting, Comparison between Financial Accounting and Cost Accounting, Cost Concepts - Classification of Costs, Cost Unit, Cost Centre, Elements of Cost. Preparation of Cost Sheet, Tenders and Quotations

**UNIT 2: Material Cost Control**

**8 hours**

Meaning, Types – Direct Material, Indirect Material, meaning of Material Control, Purchasing Procedure, Store Keeping, Methods of Pricing Material Issues – FIFO, LIFO, Weighted Average Price Method and Simple Average Price Method (perpetual and periodic)

**UNIT 3: Labour Cost Control**

**8 hours**

Meaning, Types – Direct Labour, Indirect Labour, Timekeeping, Time booking, Idle Time, Overtime, Labour Turn Over. Methods of Labour Remuneration - Time Rate System, Piece Rate System, Incentive Systems – Halsey plan – Rowan Plan – Taylor’s differential Piece Rate System and Merrick’s Differential Piece Rate System – Problems

**UNIT 4: Overhead Cost Control**

**8 hours**

Meaning and Definition, Classification of Overheads, Allocation of Overheads, Apportionment of Overheads, Primary Overhead Distribution Summary, Secondary Overhead Distribution Summary, Repeated Distribution Method and Simultaneous Equations Method (problems) Machine Hour Rate – Problems.

**UNIT 5: Methods of Costing**

**10 hours**

Meaning and simple problems on Job Costing, Contract Costing, Process Costing and Operating Costing

**UNIT 6: Reconciliation of Cost and Financial Accounts**

**6 hours**

Reasons for differences in Profit or Loss shown as per Cost Accounts and Profit or Loss shown as per Financial Accounts, Preparation of Reconciliation Statement

**Note: Case study from modules I and V.**

**Suggested Books:**

1. Advanced cost Accounting by Saxena and Vasistha.
2. Advanced cost Accounting by S.P.Jain and Narong.
3. Cost Accounting by S.N.Maheshwari
4. Cost Accounting by Ratnam.
5. Practice in Advanced Costing and Management Accounting by Prof. Subhash Jagtap Nirali Prakashan, Pune.
6. Cost and Works Accounting II and III Prof. Subhasg Jagtap, Prof.Pagar and Dr.Nare K.S.Publication, Pune.
7. Cost Accounting – Prabhu Dev, Himalaya Publication
8. Advanced Cost Accounting – Made Gowda, Himalaya Publication.

**Title: APTITUDE SKILLS FOR MANAGERS**

**Code: SEC-1D**

**Credit Points: 02**

**Work Load: 2 Hours per week**

**Contact Hours: 30**

**Evaluation: Continuous Internal Assessment**

**10 Marks**

**Semester End Examination**

**40 Marks**

**Objectives:** On successful completion of the course the students will be able to understand the basic concepts of Quantitative Ability, Logical Reasoning Skills, Current Environment, and compete in various competitive exams.

**Course outcome:** Students shall acquire the language, quantitative, reasoning skills to successfully attempt competitive exams and also apply these skills in business management.

**Skill development:** Students shall develop their aptitude and comprehension, data analysis and interpretation skills, logical and reasoning skills

**Unit I**

**5 Hours**

**Language Comprehension** - Verb, Noun, Pronoun, Adjective, Adverb - Sentence making and correction – Antonyms – Synonyms - One word substitution - Idioms/Phrases - Reading Comprehension – Vocabulary – Grammar - Para Jumble.

**Unit II**

**8 Hours**

**Data Analysis & Sufficiency and Mathematics** - Time-Speed-Distance - Ratios and Proportion - HCF & LCM - In-equations Quadratic and linear equations – Averages - Number system – Algebra - Geometric Progression - Geometry including Lines, angles, Triangles, Spheres, Rectangles, Cube, & Cones - Work and time - Profit & Loss – Percentages.

**Unit III**

**7 Hours**

**Intelligence and Critical Reasoning** - Family tree - Course of Action - Arrangement - Pie Chart – Calendars - Statement Conclusions - Strong Arguments and Weak Arguments – Puzzles – Series - Blood Relations - Coding & Decoding - Column graphs - Multi-dimensional arrangements - Numeric grid - Critical Reasoning – Syllogisms - Graphs representing Area.

**Unit IV**

**5 Hours**

**Indian & Global Environment** - Current affairs - Top officials of companies - Punch line of companies - Important Quotations - Famous awards and Prizes – Business - Major Corporate news.

**Suggested Readings:**

1. Data Analysis and Sufficiency by Arun Sharma.
2. Logical Reasoning and Data Interpretation for the CAT by Nishit Sinha
3. Verbal Ability & Reading Comprehension by Gautam Puri
4. Quantitative Aptitude for Competitive Examinations by R S Agrawal
5. Verbal and Non-Verbal reasoning by R S Agrawal

**B.B.A. (CBCS) - Fifth Semester**

Sl.No.	Subject Code	Subject Name	Instruction Hours/week	Duration of Sem-end Exam	Marks in Examination			Credits
					I.A.	Sem-end	Total	
01	DSC-1E	Business Research Methods	4	3	20	80	100	4
02	DSC-2E	Entrepreneurship Development	4	3	20	80	100	4
03	DSE-1E	Elective I: DSE-1EF/ DSE-1EM/ DSE-1EH	4	3	20	80	100	4
04	DSE-2E	Elective II: DSE-2EF/ DSE-2EM/ DSE-2EH	4	3	20	80	100	4
05	DSE-3E	Elective III: DSE-3EF/ DSE-3EM/ DSE-3EH	4	3	20	80	100	4
06	SEC-1E	Computer Applications in Business	2(T)+4(P)	3	20	80	100	4
<b>Total</b>					<b>120</b>	<b>480</b>	<b>600</b>	<b>24</b>

**Title: BUSINESS RESEARCH METHODS**

**Code: DSC-1E**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objective:** To equip the students with the basic understanding of the research methodology in changing business scenario.

**Course outcome:** Develop understanding on various kinds of research, objectives of doing research, have adequate knowledge on measurement & scaling techniques as well as data analysis and hypothesis testing procedure.

**Skill development:** Students able to define research problem, set the objectives and hypotheses, develop questionnaire, do data processing and analysis. Apply correlation and regression models for analysis. Their research skills and interest in the field of business, management and corporate sector.

**UNIT1: Introduction**

**5 hours**

Meaning of research, objectives of research, criteria of a good research, types of research, qualitative v/s quantitative, Significance of research, research process.

**UNIT 2: Research design**

**5 hours**

Meaning of research design, need for research design, population, census and sample, steps in sampling design, characteristics of a good sample design.  
Sampling methods- probability sampling and non probability sampling methods

**UNIT 3: Data collection**

**8 hours**

Sources of data- meaning of primary and secondary data  
Primary data: Interview method- personal interview and telephonic interview, its merit and demerits. Questionnaire method-main aspect of questionnaire, merits and demerits of questionnaire method, essentials of a good questionnaire, steps in designing questionnaire.  
Secondary data: sources of secondary data.

**UNIT 4: Scaling Techniques**

**7 hours**

Meaning of scaling, measurement of scales- nominal, ordinal, interval, ratio  
Scaling techniques - rating scale, attitude scale, arbitrary scale, semantic differential scale, likert scale, stapel scale

**UNIT 5: Measures of Central Tendency and Variations**

**8 hours**

Measures of central tendency: Mean, median and mode  
Measures of variations: range, quartile, deciles and percentile and standard deviation

**UNIT 6: Correlation and Regression****9 hours**

Correlation - definition, types and methods of correlation; Graphical method, scatter diagram method; Karl Pearson's Coefficient of Correlation; Spearman's Rank Correlation Co-efficient;

Regression: definition and uses; difference between correlation and regression, regression equation – X on Y and Y on X; construction regression equations.

**UNIT 7: Hypothesis****8 hours**

Meaning, characteristics of hypothesis, basic concept concerning testing of hypothesis, null hypothesis and alternative hypothesis, level of significance, decision rule or test of hypothesis, type I and type II errors, two tailed and one tailed test, T test, Z test (only theory).

**Note: Case study from modules II, III AND IV**

**Suggested Books:**

1. Research Methodology: Methods and Techniques, C R Kothari, New Age International Private Limited
2. Business Research Methods, Donald R. Cooper, J.K. Sharma, Pamela S. Schindler, Tata McGraw-Hill Education Pvt. Ltd
3. Business Research Methodology, J K Sachdeva. Himalaya Publishing House
4. Marketing Research: Measurement and Method, Tull and Hawkins, Prentice Hall Of India
5. Levine, Business Statistics – A First Course, Pearson Education, New Delhi.
6. M L Berenson and David M Levine, Basic Business Statistics, PHI, New Delhi.
7. S. C. Gupta, Fundamentals of Statistics, HPH, New Delhi.
8. S. P. Gupta, Statistical Methods, Sultan Chand & Sons, New Delhi.
9. 5. J K, Sharma – Business Statistics, Pearson Education, New Delhi.
10. Naval Bajapai, Business Statistics, Pearson Education, New Delhi.
11. Shukla & Sahai – Business Statistics, Sahitya Bhavan, Agra.
12. Shenoy and Srivastava, Business Statistics, New Age International, New Delhi.
13. Goel & Goel – Mathematics & Statistics, Taxmann, New Delhi.
14. G C Beri, Business Statistics, TMH, New Delhi.

**Title: ENTREPRENEURSHIP DEVELOPMENT**

**Code: DSC-2E**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objectives:** to expose students to the objectives, challenges, and requirements for effectively managing small business and entrepreneurship traits and to enable the students to take key decisions required of the entrepreneur/manager, the driving forces of the small business.

**Course outcome:** Students get awareness about the opportunities and challenges of entrepreneurial ventures; they shall be motivated to take up entrepreneurship by enhancing their entrepreneurial competency.

**Skill development:** The entrepreneurial skills of students will be developed. They shall be able to analyze small business, generate business ideas and plans. Preparation of business proposal for funding.

**UNIT I**

**8 hours**

**Introduction to Entrepreneurship:** Meaning and Characteristics of Entrepreneur, Types of Entrepreneurs, Concept of Entrepreneurship, and Role of Entrepreneurship in Economic Development, Women Entrepreneurship, and Reasons for rise in women entrepreneurs in India,

**UNIT II**

**8 hours**

**Concept of Rural Entrepreneurship:** Meaning, Problems faced by Rural entrepreneurs – Concept of Self-Help Groups (SHG), Objectives of SHGs, SHG – Bank linkage program by NABARD; Role of NGOs in developing rural entrepreneurship; Brief note on National Alliance of Young Entrepreneurs (NAYE), AWAKE (Association of Women Entrepreneurs of Karnataka), and Rural Development and Self-Employment Training Institute (RUDSETI)

**UNIT III**

**10 hours**

**Steps in planning a new enterprise:** 1. Generation of business idea 2. Feasibility study: technical feasibility, commercial feasibility, financial feasibility, socio-economic feasibility 3. Preparation of business plan / Project report 4. Launching the enterprise; Importance of Project report, Writing detailed Business Plan or Project Report

Industrial Estates: Meaning, types and objectives of industrial estate, Karnataka Industrial Area Development Board (KIADB), Brief description and its functions

**UNIT IV**

**8 hours**

**Sources of funding for New Business:** Bootstrapping / Self-funding, Crowd funding, Angel investment, Venture Capital, Bank Loans, Government funding – Startup India Scheme, Pradhan Mantri MUDRA Yojana, Stand-Up India Scheme, IDBI, IFCI

**UNIT V****8 hours**

**Institutions for Entrepreneurship Development:** National Skill Development Corporation (NSDC) – Brief description and its Functions; Entrepreneurship Development Institute of India (EDII), Ahmedabad – Brief description and Initiatives taken by EDII, National Institute for Entrepreneurship and Small Business Development (NIESBUD), Noida – Brief description and its Objectives, Centre for Entrepreneurship Development of Karnataka (CEDOK), Dharwad – Brief description, Objectives and Functions of CEDOK

**UNIT VI****8 hours**

**Introduction to MSME:** Meaning and definition as per MSME Development Act of 2006, Significance of small business in Indian Economy, Problems faced by small enterprises, Steps taken by the Government to tackle the problems, Role of Government in promoting small business; Institutional Support – National Small Industries Corporation (NSIC), Small Industries Development Organization (SIDO) , Sickness of industry; Causes of sickness, prevention of sickness and remedial measures for sickness

**Suggested Readings:**

1. Entrepreneurial Development by S. S. Khanka, Sultan Chand & Co. Ltd
2. Entrepreneurial Development in India by C.B. Gupta & N. P.Srinivasan, Sultan Chand & Co. Ltd
3. Entrepreneurship Development by E. Gordon & K. Natarajan, Himalaya Publishing House
4. Small Scale Industries & Entrepreneurial Development by C. S. V. Murthy, Himalaya Publishing House
5. Management of Small Scale Industry by Vasant Desai, Himalaya Publishing House

**Title: INTERNATIONAL FINANCIAL MANAGEMENT**

**Code: DSE-1EF**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objectives:** To familiarize students with international financial transactions and Operational aspects of foreign exchange markets

**Course outcome:** Students shall be able to analyze, apply and evaluate information within the global financial environment of foreign exchange to solve problems and make informed decisions.

**Skill development:** Assessing the uncertainty about future exchange rate changes, risk premium associated with investments in the forward market and calculating baseline exchange rate forecasts based on purchasing power parity.

**UNIT 1: International Financial Environment 11 hours**

Financial Management in a Global Context, Recent Changes in Global Financial Markets, International Monetary System, Foreign exchange reserves, Balance of payments, Balance of Trade, Bilateral and multilateral agreements relating to financial transactions, Flow of funds internationally through FDI and FII, Govt Policies regarding FII & FDI, Integration of global developments with the changing business environment in India.

**UNIT 2: Foreign Exchange Management and Markets 10 hours**

Forex meaning, forex management objectives, scope and significance, Foreign Exchange Market, Structure of the Foreign Exchange Market, Functions, features, Participants, Types of Transactions and Settlements, Exchange Rate Quotations and Arbitrage.

**UNIT 3: Managing Foreign Exchange Risk 12 hours**

The Concept of Hedging and Speculation, Currency Forwards, Currency Futures, Currency Options, Currency swaps (problems)

**UNIT 4: Foreign Exchange Rate Determination 10 hours**

Meaning of exchange rate, spot, forward and cross exchange rate. Theories of Exchange Rate Determination, Fundamental International Parity Conditions, Purchasing Power and Interest Rate Parity, International Fischer Effect in business.

**UNIT 5: Corporate Exposure Management 7 hours**

The Risk Management Process, types of exchange risk exposure, economic, transaction and translation, management of foreign exchange risk.

**Note: Case study from modules I, III and IV.**

**SUGGESTED READING:**

1. Alan C. Shapiro, *Multinational Financial Management*, John Wiley & Sons
2. Seth, AK, *International Financial Management*, Galgotia Publishing
3. Maurice D. Levi, *International Finance*, Routledge.
4. Jeff Madura, *International Financial Management*, Thomson Publications.
5. David K. Eiteman, Arthur I. Stonehill and Michael H. Moffeth, *Multinational Business Finance*, Pearson Education
6. S. Eun Choel and Risnick Bruce, *International Financial Management*, Tata Mc Graw Hill
7. P.K Jain, Josette Peyrard and Surendra S. Yadav, *International Financial Management*, Macmillan Publishers, 2001.
8. Prakash G. Apte, *International Finance A Business Perspective*, Tata McGraw-Hill Publishing Co. Ltd.
9. Adrian Buckley, *Multinational finance*, Prentice-Hall of India Pvt. Ltd.

**Title: RETAIL MANAGEMENT**

**Code: DSE-1EM**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objective:** To introduce the Scope and significance of Retail industry, Trends and Challenges and to enlighten on Retail Strategies, Opportunities and Competitive advantage.

**Course outcome:** Students understand Merchandising process and develop skills to manage various retail functions.

**Skill development:** Students able to design retail mix, store layout, visual merchandising and gain Merchandising Skills and Store Management Skills.

**UNIT – I**

**10 Hours**

Introduction to Retailing - Meaning, Functions of Retailer, The Global Retail Market Scenario, Indian Retail Market Scenario, Organized and Unorganized Retailing, Key sectors in Indian Retail Industry – Food, Apparel, Consumer Durable, Footwear, Jewellery, Pharmaceuticals etc, Drivers of Retail change in India, Career in Retail – Buying & Merchandising, Marketing, Store Operations, Sales, Technology & E-commerce, Visual Merchandising etc

**UNIT – II**

**08 Hours**

Retail Formats – Traditional Retailing in India: Haat, Mandi, Mela, Kirana store, Public Distribution System, Pan-Bidi shops; Store based Retail Formats – Supermarket, Hypermarket, Department Store, Supercenter, Specialty Store, Kiosks/Automated Vending Machine, Warehouse Clubs; Non store based retail formats – Electronic shopping, Tele shopping, Direct selling; Multi-channel Retailing, Private Label Brands, E-retailing

**UNIT – III**

**10 Hours**

Retail Merchandising – Concept of Merchandising, Process of Merchandising Planning – Forecasting, Components of merchandise planning: Product, Price, Variety & Assortment; Merchandise Procurement Process – Identifying the sources of supply, contacting and evaluating sources of supply, negotiating with vendors, placing the purchase order, establishing vendor relations, analyzing vendor performance

**UNIT – IV**

**12 Hours**

Retail Marketing Mix – Product, Promotion, Place, Price, Presentation, Personnel; Retail Pricing Strategy - Dynamic Pricing, Flexible Pricing, Everyday Low Pricing (EDLP), Psychological Pricing, Bundled Pricing, Leader Pricing; Retail Communication/Promotion Mix – Advertising (Media types – Newspaper, Magazine, Radio, Television, Internet, M-Commerce, Outdoor Media), Public Relations (Product Placement, Sponsorship, Company Websites), Sales Promotion (Coupons & Rebates, Premiums, Loyalty Marketing Programs, Contests and Sweepstakes, Sampling, Point-of-Purchase Promotion, Online Sales Promotion), Personal Selling

**UNIT – V****10 Hours**

Store Design – Principles of Store Design, exterior store design, and interior store design (aesthetics, space planning, and atmospherics); Store Layouts – Grid Layout, Race track Layout (Loop), Free Form Layout; Visual Merchandising – Meaning, Importance of Visual merchandising, Tools used in the visual merchandising: Props & Fixtures, Window Displays, Lightings, Mannequins, Colours, Music

**Suggested Readings:**

1. Retailing Management – Swapna Pradhan, TMH
2. Retailing Management – Michael Levy, Barton Weitz, Ajay Pandit
3. Retail Management – A Strategic Approach – Barry Berman, Joel Evans, Pearson
4. Retail Management – Chetan Bajaj, Nidhi Srivastava, Rajnish, Oxford University Press
5. Retailing – Patrick Dunne, Robert Lusch, David Griffith, Thomson south western

**Title: INDUSTRIAL RELATIONS AND LABOUR LAWS**

**Code: DSE-1EH**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment  
Semester End Examination**

**20 Marks  
80 Marks**

**Objectives:** To acquaint the student to develop an understanding of the legal framework of industrial & labour laws, to impart the students with the knowledge of laws & how law affects the industry & labour.

**Course outcome:** Students shall understand the importance of labour employer relation; acquire dispute solving and negotiation skills through case studies.

**Skill development:** After completion of the course students acquire dispute solving and negotiation skills.

**UNIT I**

**8 hours**

Industrial Relations – Meaning & definition, Importance & Objectives of Industrial relations, Participants of Industrial Relations, The role of Government, Trade Unions, and Employers in industrial relations

**UNIT II**

**8 hours**

Trade unions – Meaning, Functions of Trade Unions, Major Trade Unions in India, Reasons for joining Trade Unions; Factors affecting growth of Trade union, Weakness of Trade unions

**UNIT III**

**12 hours**

Industrial Dispute – Meaning, Causes of Industrial Dispute, Different forms of Industrial disputes, Industrial Dispute Act, 1947 – Brief description of Act, Grievance handling / settlement Procedure, Methods of settlement of Industrial Disputes: Collective Bargaining, Negotiation, Conciliation & Mediation, Arbitration, Adjudication; Preventive measures of Industrial Dispute – Labour Welfare Officer, Bipartite and Tripartite Bodies,

**UNIT IV**

**10 hours**

Participative Management - Concept of Participative Management, objectives of workers participations in management, Forms of Participation, Levels of Participation, Advantages of Participative Management

**UNIT V**

**12 hours**

Introduction to Labour Legislations – Objectives of Labour Legislations, Indian Constitution & Labour Legislations, International Labour Organization: An Introduction to ILO, Objectives and structure of ILO, ILO and its influence on Labour Legislations in India: Conditions of Work, Employment of Children and Young Persons, Employment of Women, Health, Safety, and Welfare

**Suggested Readings:**

1. Industrial Relations and Labour Laws by Arun Monappa, Ranjeet Nambudiri, Putturaja Selvaraj, Tata McGraw Hill, New Delhi
2. Industrial Relations, Trade Unions, and Labour Legislation by P. R. N. Sinha, Indu Bala Sinha, Seema Priyadarshini Shekhar, Pearson Education
3. Dynamics of Industrial Relations by C. B. Mamoria, Himalaya Publishing House
4. Labour and Industrial Laws by P. K. Padhi, PHI Learning Pvt. Ltd.

**Title: PROJECT MANAGEMENT**

**Code: DSE-2EF**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objective:** To provide knowledge on the concept of project management.

**Course outcome:** Students easily identify and assess risks as well as the economic, social and environmental impacts of engineering activities and also aware of knowledge development and research directions within the engineering disciplines.

**Skill development:** Students get acquainted with Project management skills.

**UNIT 1: Introduction**

**5 hours**

Meaning- Project, Project Management, Capital budgeting, Types of projects, importance, objectives and difficulties of capital budgeting, phases of capital budgeting.

**UNIT 2: Planning**

**6 hours**

Strategy meaning and grand strategy concept; generation of idea: monitoring the environment, corporate appraisal, scouting for project ideas; aspects of preliminary screening; project rating index

**UNIT 3: Analysing**

**15 hours**

Market and demand analysis: situational analysis and specification of objectives, collection of secondary information, conduct of market survey, characterisation of the market, demand forecasting and methods, marketing plan.

Technical analysis: manufacturing process/ technology, technical arrangements, material inputs and utilities, product mix, plant capacity, location and site, machineries and equipment, structures and civil works, environmental aspects, project charts and layouts, schedule of project implementation

Financial analysis: cost of project, means of finance, estimates of sales and production, cost of production, working capital requirement and its financing, profitability projections, projected cash flow statement, projected balance sheet.

**UNIT 4: Selection**

**10 hours**

Concept of present value and future value, Investment criteria – non discounting criteria: payback period, ARR; discounting criteria: NPV, IRR, BCR (problems)

**UNIT 5: Financing**

**4 hours**

Capital structure meaning, factors determining capital structure and various sources of finance

**UNIT 6: Implementation and Review**

**10 hours**

Forms of project organisation, network techniques PERT and CPM (problems), project control: variance analysis (problems), human aspects of project management, pre requisites for successful project implementation. Project Review

**Note: Case study from modules IV and VI.**

**SUGGESTED READING:**

1. Prasanna Chandra. Project Planning, Analysis, Selection, Tata McGraw-Hill, Publishing Co. Ltd., New Delhi
2. Goel B.B. Project Management, Deep & Deep Publications Pvt. Ltd., New Delhi.
3. Harold Kerzner . Project Management: A Systems Approach to Planning, Scheduling, and Controlling, CBS Publishers , New Delhi.
4. Vasant Desai . Project Management, Himalaya Publishing House, Mumbai.
5. Rao .P .C .K . Project Management and Control, Sultan Chand & Sons, New Delhi.
6. Bhavesh M Patel . Project Management: Strategic Financial Planning, Evaluation, and Control, Vikas Publishing House, New Delhi.

**Title: ADVERTISING MANAGEMENT**

**Code: DSE-2EM**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objectives:** To help the students learn the basics of Advertising and also to introduce the students with the knowledge to make good advertising and the decisions involved in taking up of the various tools for the communication of product and company information to the general public.

**Course outcome:** Students gain skills to develop right promotional tools through analysis of market situations.

**Skill development:** Students will be able to design ad copy, determine ad budget, and measure ad effectiveness. Product Promotion Skills and Branding Skills may be developed.

**Unit I:**

**8 hours**

Introduction: Meaning, Definition, Nature, Scope, Objectives, Advertising relationship with product life cycle, AIDA & DAGMAR Model. Types of Media: Television, Radio, Magazines, Newspaper, Outdoor Advertising, Transit Media, Internet its Advantages, Disadvantages & Limitations.

**Unit II:**

**10 hours**

Advertising Agencies: meaning, functions & types of Ad Agencies.

Advertisement copy- objectives, types of ad copy

Headlines- meaning, types, functions of headlines

Layout- meaning, functions

Advertising Appeals- meaning, Essential of good appeal, and Classification of appeals.

**Unit III:**

**10 hours**

Creativity: Advertising creativity, planning creative strategy, creative strategy development.

Appeals & execution styles, Types of Appeals, Creative tactics for print Advertising & Television.

Advertising copy & types

**Unit IV:**

**10 hours**

Media Planning: Developing the Media plan, Market analysis & target, Establishing media objectives, Developing & Implementing, Evaluation & Follow up, Media Schedules, Reach frequency.

**Unit V:****12 hours**

Advertising Effectiveness: Reasons to measure effectiveness, measures advertising effectiveness (when to test? Where to test? How to test? )

Testing process – concepts generation testing (1) testing rough, prefinished, art copy (2) Commercial testing, (3) Finished art on commercial pre-testing, (4) Market testing of ads commercial.

Pre-testing methods (Portfolio test, Reliability test, Dummy advertising vehicles, Theatre test on Air test). Post testing methods (Enquiry test, reorganization test, recall test, day after recall test). PACT Principles of advertising

**Suggested Readings:**

1. Advertising Management by Belch and Belch
2. Advertising Management by Wells Burnett Moriarty, Pub: Prentice Hall India
3. Advertising Management by Ravia A. Aakar, John G. Myes, Pub: PHI
4. Advertising Theory and Practice by Chunnawalla, Kumar and others, Pub: HPH

**Title: HUMAN RESOURCE DEVELOPMENT**

**Code: DSE-2EH**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

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

**Course outcome:** Students shall recognize the qualities and role of a human resource development manager; demonstrate understanding of employees and organization development and apply the theories and concepts to case studies

**Skill development:** Students shall acquire the human resource and organisational development skills

**Module I:**

**05 hours**

Human Resource Development: Concept of HRD, objectives, need, qualities of an HRD Manager, Differences between HRM & HRD.

**Module II:**

**10 hours**

Employee Training: Concept of training, needs, objectives, stages in training, Modern types of employee training: i. Managerial Training, ii. Orientation Training, iii. Technical Training, iv. Product Specific Training, v. Health, v. Safety and Security Training, Evaluating training effectiveness

**Module III:**

**8 hours**

Executive Development: Concept of Executive Development, Objectives, Methods, Career Management, career development programs, Career Planning & Succession Planning

**Module IV:**

**10 hours**

Human Resource Control: Meaning of HR Records, objectives, types of HR records

HR Research: Concept, objectives and techniques HR Research

HRIS: Meaning, need for HRIS, benefits of HRIS

**Module V:**

**10 hours**

Organisational Development: Concept of OD, Characteristics of OD, Meaning of OD Interventions, Organizational Development Techniques or Types of OD Interventions – i. Diagnostic activity, ii. Team building, iii. Sensitivity training, iv. Intergroup relationships (development), v. Process consultation

**Module VI:**

**07 hours**

Coaching & Mentoring: Meaning, Types of coaching, Process of Coaching – GROW model, CLEAR model, benefits of coaching

Mentoring: Meaning, Qualities of a Mentor, benefits of mentoring, differences between Mentoring & Coaching

**References:**

1. C. B Gupta, Human Resource Management- 19th revised edition, Sultan Chand & Sons (2018)
2. Margulies, N.; & Raia, A.P. (1975). Organizational Development: Values, process and technology. New Delhi: Tata McGraw Hill
3. R Krishnaveni, Human Resource Development - Excel Books (2008)
4. Michael Armstrong, Human Resource Management -, 13th edition, Kogan Page, (2014)
5. David & Stephen P. Robbins, Human Resource Management - 13th edition, Wiley India Private Ltd. (2011)
6. French, W.L.; & Bell, C.H. Jr. (1980). Organizational Development, London, Prentice Hall.

**Title: INDIAN FINANCIAL MARKET**

**Code: DSE-3EF**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objectives:** to make students understand the role and function of the financial system and demonstrate an awareness of the current structure and regulation of the Indian financial services sector.

**Course outcome:** Students get familiarize with the fundamental concepts and working of Indian financial system and its constitution and also get the basic knowledge about the capital markets in India.

**Skill development:** Gain the skills to make professional career in financial market, fill the gap between corporate and investors.

**UNIT 1: FINANCIAL SYSTEM**

**7 hours**

Introduction – Meaning – Classification of Financial System, Financial Markets – Functions and Significance of Primary Market, Secondary Market, Capital Market, & Money Market

**UNIT 2: FINANCIAL SERVICES**

**17 hours**

Meaning & Definition – Features – Importance, Types of Financial Services

Merchant Banking- Definition, Services of Merchant Banks, Role of Merchant Bankers in Issue Management, Regulation/guidelines of Merchant Bankers in India

Hire purchase and instalment- meaning

Leasing- meaning, types of Lease, Evaluation of Leasing Option Vs. Buying option (problems)

Venture capital – meaning, features, importance and Growth of Venture Capital in India

Mutual Funds -Concept and Objectives

Factoring, Forfeiting, Discounting- meaning, difference between Factoring and Forfeiting, difference between Factoring and Discounting, types of factoring.

Debt Securitisation- Concept, benefits of Securitisation

Derivatives- meaning and kinds of financial derivatives- forwards, futures, options and swaps (theory only)

Credit Rating – Meaning & Functions, credit rate agencies in India.

Credit cards meaning.

**UNIT 3: STOCK EXCHANGES IN INDIA**

**10 hours**

Concept of stock exchange, objectives, functions and economic importance; management and regulation of stock exchanges in India; major stock exchanges in India - BSE, NSE and OTCEI; dematerialization: meaning and objectives; SEBI establishment, objectives and functions; SEBI's regulations relating to stock markets.

**UNIT 4: TRADING MECHANISM ON INDIAN STOCK EXCHANGES****9 hours**

Open outcry system and screen based trading; settlement procedure: physical delivery v/s dematerialisation; rolling settlement - T+2, T+5, etc., transaction cost: trading cost, clearing costs and settlement costs; buying and selling shares: procedure; market order and limit order; internet trading; buying on margin and short sale; BSE – Share groups on BSE – BOLT System, NSE – Market segments.

**UNIT 5: LISTING OF SECURITIES****7 hours**

Meaning – Merits and Demerits, Listing requirements, delisting- compulsory, voluntary

**Note: Case study from modules II and V.**

**SUGGESTED READING:**

1. M Y Khan, “Financial Services”, TMH
2. E. Gordon and K. Natarajan, Financial Markets And Services, Himalaya publishinghouse
3. Bhole. L.M. and Jitendra Mahakud “Financial Institutions & Markets – Structure, Growth & Innovations”, TMH
4. Anthony Saunders & Marcia Millon Cornett, “ Financial Markets & Institutions”, TMH
5. Vinod Kumar Atul Gupta Manmeet Kaur Financial Markets Institutions & Financial Services, Taxmann

**Title: CUSTOMER RELATIONSHIP MANAGEMENT**

**Code: DSE-3EM**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objective:** to emphasize the importance of customer relationships and teach the basic principles involved in managing customer relationships.

**Course outcome:** Students understand to analyze the impact of customers on business and ways to improve it.

**Skill development:** Students gain Customer Handling Skills and Customer Retention Skills.

**UNIT 1: INTRODUCTION**

**10 hours**

Relationship management: meaning and levels of relationship strategy i.e., structural bonds, financial bonds, social bonds, customised bonds.

Meaning of CRM, benefits and challenges of CRM, need and goals of CRM, CRM technology and its components, introduction to CRM, differences between CRM and e-CRM

**UNIT 2: CRM PROCESS**

**10 hours**

Objectives of CRM process, CRM Cycle i.e. assessment phase, planning phase and executive phase. 4 C's (elements of CRM), Customer Lifecycle Management, Customer lifetime value

**UNIT 3: SALES FORCE AUTOMATION**

**10 hours**

Definition and need of SFA, barriers to successful SFA, SFA functionality, technological aspect of SFA, data synchronization, flexibility and performance, reporting tools

Enterprise Marketing Automation (EMA): Components of EMA, marketing campaign, campaign planning and management, business analytics tools, EMA components (promotions, events loyalty and retention programs), response management.

**UNIT 4: IMPLEMENTING CRM IN AN ENTERPRISE**

**10 hours**

Defining the CRM Vision, Assessing CRM Readiness, Factors Affecting CRM Implementation, CRM Implementation Challenges, Phases of CRM Implementation, Upgrades and Change Management, CRM Implementation Pitfalls, CRM Performance Measurement

**UNIT 5: CRM IN SERVICES**

**10 hours**

Status of Customer Relationship Management in service industry in India; Relevance of CRM for Hospital Services; Customer Relationship Management in Banking and Financial Services; CRM in Insurance Sector.

**Suggested Readings:**

1. Balasubramanian, K., Essence of Customer Relationship Management, learn Tech press
2. Kaushik Mukerjee – Customer Relationship Management – PHI.
3. M.Peeru Mohamed – Customer Relationship Management – Vikas.
4. eCRM-Concepts & Cases: Madhavi Garikaparthi
5. Judith W Kincaid, Customer Relationship Management: Getting It Right, Prentice Hall PTR 2002
6. Federico Rajola- Customer Relationship management: Organizational and Technological perspectives- Springer 2003.
7. Stan Maklan, Adrain Payne, Joe Peppard, Lynette Ryals, Simon Knox- Customer Relationship management: perspectives form the market place- Elsevier 2002
8. Customer Relationship Management – Venkata Ramana G Somayagulu- Excel book

**Title: COMPENSATION AND REWARD MANAGEMENT**

**Code: DSE-3EH**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objective** - The objective of the course is to focus on how organizations use pay systems and benefit plans to achieve corporate goals, this subject explores compensation design, reward system, and evaluation of both legally required and voluntary benefit options.

**Course outcome:** Students shall be able to apply the key concepts of compensation and rewards; able to develop compensation and reward policies; understand the wage system in India.

**Skill development:** Students will acquire compensation and reward policy development skills.

**UNIT I**

**14 Hours**

Concepts of compensation and reward management, Monetary and non-monetary compensation and rewards, Concept of Wages & Salary, Minimum Wage, Fair Wage and Living Wage - Theories of Wages & Salary, Machineries for Wage Fixation - Statutory provisions governing different components of reward systems

**UNIT II**

**12 Hours**

Reward Management: Concept, Aims, Components of Reward system - Role of Reward in organization, Reward policies Factors determining the rates of Pay - Strategic and Tactical pay related issues - Internal Pay Structure. Grade and Pay structures: Types, Design and Implementation

**UNIT III**

**14 Hours**

Compensation Package - Employee Benefits & Services - Rationale for employee benefits - Types of benefits, Administering employee benefits, Tax considerations - Flexible benefits / Cafeteria Plans - Pension Schemes – ESOP - Computations of taxable income, overtime, etc.

**UNIT IV**

**10 Hours**

Wage Administration in India - Wage Policy in India, Methods of wage determination in India, The Pay Commission, and Wage Boards: structure and functions

**Suggested Readings:**

1. A Handbook of Employee Reward Management and Practice, Michael Armstrong, Tina Stephens, Kogan Page Publishers
3. Compensation Management, Henderson, T.O, Englewood Cliffs, Prentice Hall
4. Reward Management, Michael Armstrong and Helen Murlis, Kogan Page Publishers
5. Compensation, George T. Milkovich, Jerry M. Newman and C. S. Venkata Ratnam; Tata McGraw Hill
6. Compensation and Reward Management, B. D. Singh; Excel Books
7. Rethinking Rewards and Incentive Management, G.K. Suri; C.S. Venkata Ratnam; N.K. Gupta,; Excel Books

**Title: COMPUTER APPLICATIONS IN BUSINESS**

**Code: SEC-1E**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objectives:** To acquaint students with basic knowledge of computers and use of computer in business

**Course outcome:** Students shall be able to understand the basic computer hardware and use MS office for effective business management, communication and correspondence

**Skill development:** Students shall develop digital corporate communication skills and also data presentation and analysis skills. Students are able to use MS-Excel applications for data analysis and preparation of PPT for effective presentation.

**UNIT I: Introduction to Computers**

**10 hours**

Definition, Block diagram of computer, computer memory, primary storage devices RAM, ROM, secondary storage devices Floppy disk, hard disk, CDROM, pen drive, input devices output devices: key board, mouse, scanner, monitor, printer (dot matrix, inkjet, laser), LCD, modem and network interface card.

**UNIT II: MS Word**

**15 hours**

Introduction to word processing software, features of MS word, tabs available in MS word, creating and saving documents, macro and mail merge facility in MS word.

**UNIT III: MS Excel**

**25 hours**

Introduction to MS Excel: Features of MS-excel, spreadsheet/ worksheet, workbook, cell, cell pointer, cell address etc- parts of MS excel window- saving, opening and closing workbook- insertion and deletion of worksheet- entering and editing data in worksheet- cell range- formatting- auto fill- formulas and its advantages- references: relative, absolute and mixed. Working with Ms Excel: functions- meaning and advantages of functions, different types, of functions available in excel- templates- charts- graphs- macros: meaning and advantages, relation, editing and deletion; data sorting, filtering, validation, consolidation, grouping, pivot table and pivot charts reports and Vlook-up, Hlook-up.

**UNIT IV: MS PowerPoint**

**10 hours**

Introduction, auto content wizard design template, adding and formatting text, making notes and handouts, adding clip arts, drawing and other objects, equations, tables and charts, slides show, animations.

**Note: Case study from modules II and III.**

**SUGGESTED READING:**

1. Fundamentals of Computers by V Rajaraman, PHI
2. A First Course in Computers by Sanjay Saxena, Vikas Publishing

**B.B.A. (CBCS) - Sixth Semester**

Sl.No.	Subject Code	Subject Name	Instruction Hours/week	Duration of Sem-end Exam	Marks in Examination			Credits
					I.A.	Sem-end	Total	
01	DSC-1F	Event Management	4	3	20	80	100	4
02	DSC-2F	Production and Operations Management	4	3	20	80	100	4
03	DSE-1F	Elective IV: DSE-1FF/ DSE-1FM/ DSE-1FH	4	3	20	80	100	4
04	DSE-2F	Elective V: DSE-2FF/ DSE-2FM/ DSE-2FH	4	3	20	80	100	4
05	DSE-3F	Dissertation	4	-	-	50	100	4
		Viva-voce	-	-	-	50		
06	SEC-1F	Computers – Tally	2(T)+4(P)	3	20	80	100	4
<b>Total</b>					<b>100</b>	<b>500</b>	<b>600</b>	<b>24</b>

**Title: EVENT MANAGEMENT**

**Code: DSC-1F**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objective:** To give formal training to students to be future managers of the event industry so that they effectively adjust, grow and excel in the field of event management.

**Course outcome:** Students understand the importance of event management industry and develop skills to execute events effectively.

**Skill development:** Students gain Event Management Skills. Able to plan and conduct events at college level like sports, cultural and competition events.

**UNIT I:**

**8 hours**

**Introduction to Event Management:** Introduction and Definition of Event and Event Management; 5 C's of Event, 5 W's of Event, Categories of Events and its characteristics, Objectives of Event Management, Importance of Events as a Marketing Communication Tool

**UNIT II:**

**12 hours**

**Facets of Event Management:** Event Infrastructure - Core Concept, Core People, Core Talent, Core Structure; Clients - Set Objectives for the Event, Negotiating Contracts with Event Organizers, Locating Interaction Points - Banners, Displays etc., at the Event, Preparing the Company's Staff for the Event, Post-event Follow-up. Event Organizers: Role of Event Organizer, Qualities of an Event Organizer, Steps in organizing an event. Venue: In-house Venue, External Venue.

**UNIT III:**

**12 hours**

**Execution of Event:** Networking Components: Print Media, Radio Television, The Internet, Cable Network, Outdoor Media, Direct Media. Types of promotion methods used in events: Sales Promotions, Audience Interaction, Public Relations, In-venue Publicity, Advertising, Public relations. Activities in Event Management: Pre-event Activities, During-event Activities, Post-event Activities. Functions of Event Management: Planning, Organizing, Staffing, Leading and Coordination, and Controlling

**UNIT IV:**

**12 hours**

**Marketing of Event:** Concept of Marketing in Events, Revenue Generating Customers, Non-revenue Generating Customers; Segmentation for Events, Niche marketing in events, Targeting and Positioning of Events, Concept of Pricing in Events, Legislation and Tax Laws. The Diverse Marketing Needs Addressed by Events: Brand Building, Focusing the Target Market, Creating Opportunities for Better Deals with Different Media, Concept of Ambush Marketing Forms of Revenue Generation,

**UNIT V:****6 hours**

**Evaluation:** The Basic Evaluation Process, Establishing Tangible Objectives and Sensitivity in Evaluation, Measuring Performance, Concept Research, Formative Evaluation, Objective Evaluation, Summative Evaluation Correcting deviations, Critical Evaluation Points

**Suggested Readings:**

1. Event Management: Wagen, Lynn Van Der, Pearson Education, 2012
2. Event Marketing and Management: Gaur, Sanjaya Singh, Vikas Publishing House Pvt Ltd. 2003
3. Business Management: G. M. Dumbre, Success Publications, Pune.
4. Event Planning and Management: Sharma, Diwakar, Deep & Deep Publication Pvt Ltd. 2005
5. Events Management: Raj, Razaq, SAGE Publication India Pvt. Ltd. 2009
6. Event and Entertainment Marketing: Avvich, Barry, Delhi, Vision Books 1994

**Title: PRODUCTION AND OPERATIONS MANAGEMENT**

**Code: DSC-2F**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objectives:** To teach the students the basic elements of production and operations management.

**Course outcome:** The students will be able to develop basic understanding of concepts, theories and Techniques of production process and operation management.

**Skill development:** Students will acquire skills to locate a suitable location for establishing a business, identify a suitable plant layout, Statistical Quality Controlling skills & graphically represent the defects in production, able to calculate EOQ, ABC analysis etc.

**UNIT I: Introduction**

**5 hours**

Production meaning, meaning of production management and operations management, decision making in production: strategic, operations and control decisions, difference between production management and operation management, production as a system and types of production systems (mass, intermittent, project, batch), characteristics of modern production and operations function.

**UNIT II: Facilities planning**

**10 hours**

Location decision- need for/importance of location selection, factors influencing location decision selection, location selection process, Locational models: problems on factors & point rating methods, load distance model & Break Even analysis.

Layout decision- Meaning of Layout, objective of good Layout, factors influencing layout designing, Layout types (product, process, fixed and cellular), designing layout (meaning of templates, models, string diagram, travel chart, REL /Half matrix chart) problems on Load – distance models in layout Designing

**UNIT III: Capacity planning**

**6 hours**

Meaning & types of capacity, Capacity planning process (Briefing) Long term & short term capacity strategies for modifying capacity

**UNIT IV: Production & planning control**

**8 hours**

Meaning & objective of production planning control, need for and objectives of PPC, Functions of PPC (planning, routing, scheduling (Backward & forward), loading (Finite & infinite Loading), sequencing (Principles /Bases for sequencing), dispatching, follow-up and control); Overview of operations scheduling and planning systems; Sequencing problems (N jobs 2 machines & 3 machines)

**UNIT V: Material management****5 hours**

Meaning and types of materials; meaning of material management; Functions of Material management and stores Management; objectives of Material management and Inventory control; Inventory control techniques like EOQ, ABC analysis, FSN analysis, VED analysis, GOLF analysis, ROL, Safety and buffer stock)value Analysis (introduction & benefits), Problems on EOQ, ROL & safety stock

**UNIT VI: Productivity & Quality****12 hours**

Meaning of productivity, Measures to improve productivity, Meaning of Quality, Dimensions of Quality, Meaning of SQC & Quality control, Objectives and functions of QC, meaning of Quality circles and TQM, Sampling Inspection v/s 100% Inspection, Acceptance sampling, Meaning of variable & attribute quality Characteristics, Random & non random (non assignable & assignable) deviations, use of control charts (problems on c, p, np, x & R charts) ISO Standards.

**UNIT VII:****4 hours**

Concept: JIT, supply Chain management, Kaizen principles, ERP- SAP, bench marking, business process re-engineering, Lean Manufacturing and lean management.

**Note: Case study from modules II, IV and VI.**

**REFERENCE BOOKS:**

1. Production and Operations management- K.Aswathappa & K.Shridhara Bhat (Himalaya Publishing house)
2. Production and operations Management, concepts, models& Behavior- Everetle E Adam&Jr.Ronald .J. Ebert (PHI learning publication)
3. Production & operations management -Kanishka Bedi (oxford university press)

**Title: ADVANCED COST AND MANAGEMENT ACCOUNTING**

**Code: DSE-1FF**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objectives:** to enrich students with knowledge of techniques of Management and cost accounting for business management.

**Course outcome:** Able to acquire knowledge and understanding of the concepts, techniques and practices of cost and management accounting and to develop skills for decision making.

**Skill development:** Students are able to prepare Fund Flow and Cash Flow statements. Able to analyse and interpret the financial statements through ratio analysis, comparative and common size analysis.

**UNIT 1: Introduction**

**3 hours**

Meaning, scope, merits, tools and techniques of management accounting, differences between financial accounting, cost accounting and management accounting

**UNIT 2: Cash Flow FundFlow Analysis**

**8 hours**

Meaning of cash and funds, uses of cash flow and fund flow analysis, preparation of cash flow statement (vertical form), preparation of fund flow statement (vertical form)

**UNIT 3: Ratio Analysis**

**10 hours**

Meaning of ratio analysis, importance of ratio analysis, types of ratios: liquidity ratios, leverage ratios, activity ratios and profitability ratios

**UNIT 4: Comparative Statement Analysis and Common Size Financial Statements**

**6 hours**

Comparative financial statement, Common size financial statement, Trend Analysis

**UNIT 5: Standard Costing And Variance Analysis**

**6 hours**

Standard Costing Meaning, Variance analysis meaning and uses, Material variance, Direct labour variance, overheads variance.

**UNIT 6: Budgetary Control**

**6 hours**

Meaning of a Budget, Budgetary control, Objectives of budgetary control, Types of Budgets, Cash Budget, Flexible Budget

**UNIT 7: Marginal Costing**

**11 hours**

Concept of Marginal Costing Marginal Cost, variable cost, fixed cost, Contribution, BEP Analysis, Break Even Chart, Break Even Point, Profit Volume ratio, Application of Marginal cost: Target profit, Margin of Safety, Change in price, Make or buy, add/ Drop product.

**Note: Case study from modules II, IV and VII.**

**SUGGESTED READING:**

1. Jain and Narang, Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
2. Vanderbeck Edward, Principles of Cost Accounting, Cengage Learning, New Delhi.
3. Colin Drury, Cost and Management Accounting, Cengage Learning, New Delhi.
4. Bhabatosh Banerjee, Cost Accounting, PHI, New Delhi.
5. Khan and Jain, Cost Accounting, TMH, New Delhi.
6. Lanen, Anderson and Maher, Fundamentals of Cost Accounting, TMH, New Delhi.
7. Jawahar Lal and Srivastava, Cost Accounting, TMH, New Delhi.
8. M N Arora, Cost Accounting - Principles and Practice, Vikas Publications, New Delhi.
9. S N Maheswari, Cost and Management, Sultan Chand & Sons, New Delhi.
10. Kaplan and Atkinson, Advanced Management Accounting, PHI, New Delhi.
11. Shashi K.Gupta and Sharma R.K. Management Accounting, Kalyani Publishers, New Delhi
12. Gupta.S.P and Sharma.R.K, Management Accounting, Sahithya Bhavan Publications, Agra.
13. Man Mohan,Goyal S.N Principles of Management Accounting, Sahithya Bhavan Publications, Agra.
14. Prasad N.K. Advanced Cost Accounting, Book Syndicate Pvt Ltd Kolkata

**Title: SALES AND LOGISTICS MANAGEMENT**

**Code: DSE-1FM**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objective:** to acquaint the students with the process of personal selling and the strategies and methods for effective sale management.

**Course outcome:** Students understand various concepts within different sales situations and develop skills to manage end-to-end distribution system.

**Skill development:** Students able to manage sales team, prepare sales budget and gain Selling Skills and Product Distribution Skills.

**UNIT 1: Introduction**

**6 hours**

Meaning of sales management, Objectives of sales management, Role of sales management, Duties, Responsibilities and qualities of sales manager and sale executives, AIDS theory of selling, “right set of circumstances”

**UNIT 2: Sales Meeting and Sales Contest**

**6 hours**

Sales meeting Meaning, Types of sales meeting, Sales contest Meaning, Objectives of sales contest, Contest formats, Contest price, Contest duration, Contest promotion and Managerial evaluation of contests, Objections to sales contests

**UNIT 3: Sales Quota and Budget**

**10 hours**

Sales quota-Meaning, Objectives in using sales quota, Types of quota’s, Quota setting procedure. Sales territories- meaning, reasons for establishing or revising sales territories, procedures for setting up or revising sales territory  
Routing and scheduling of sales personnel.  
Sales budget- Meaning, purpose, sales budget form and content, budgetary process

**UNIT 4: Logistics**

**10 hours**

Supply chain meaning, Role of logistics in supply chain, Activities in supply chain, Benefits of supply chain  
Meaning and Functions of logistics, Activities of logistics, Aims of logistics, Importance of logistics, Logistics Strategies: Meaning, Aspects to Focus in logistic strategy, Strategy options- Lean strategy and Agile strategy, Other strategies: time based, environmental protection, increased productivity and value added strategy

**UNIT 5: Procurement and Transportation****10 hours**

Procurement: Meaning of purchasing and procurement, importance of procurement, aims of procurement, organisation of procurement

Choosing suppliers, qualified suppliers, number of suppliers, monitoring supplier performance

Procurement cycle: steps in procurement cycle, e-procurement Meaning and Modes of transport, factors considered in selection of modes of transport and transporter, Scheduling and routing of vehicles

**UNIT 6: Warehousing****8 hours**

Meaning and Objectives of warehouse, Types of warehouses, Warehouse operations: receiving, organising and despatching inventory, Significance of warehouse in logistics, Equipments used in warehouse, Warehouse management system meaning

**Suggested Readings:**

1. Sales Management: Decision Strategies and cases by Richard R. Still Edward, Candiff Norma, A.P. Govani.
2. Marketing Management by Philip Kotler, PHI.
3. Logistics An Introduction to Supply Chain Management by Donald Waters
4. Sales and Distribution Management by S L Gupta

**Title: PERFORMANCE MANAGEMENT AND COUNSELLING**

**Code: DSE-1FH**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment  
Semester End Examination**

**20 Marks  
80 Marks**

**Objectives:** The objective of this course is to equip students with comprehensive knowledge and practical skills to improve their ability for performance appraisal in their organizations and also to help the student understand the skills and attributes required to conduct counselling by practicing and improving their listening skills.

**Course outcome:** Students shall be aware of the process and techniques of performance appraisal and counseling and able to efficiently handle the appraisal system overcoming the weaknesses/negative aspects.

**Skill development:** Students will acquire appraisal and counselling skills

**UNIT I**

**12 Hours**

Introduction to Performance management: Characteristics, Objectives and Principles of Performance Management, Performance Appraisal to Performance Management, Challenges to Performance Management.

**UNIT II**

**10 Hours**

Performance Management System: Objectives, Functions, Characteristics of effective PMS, Competency based PMS, Electronic Performance Management.

**UNIT III**

**8 Hours**

Performance Monitoring: Characteristics, Objectives, Importance and Process of Performance Monitoring, Ongoing Mentoring and Protege Development

**UNIT IV**

**10 Hours**

Performance Counselling: Principles of Performance Counselling, Performance Counselling Skills & Performance Counselling for higher job performance.

**UNIT V**

**10 Hours**

Counselling: Meaning, Nature, Goals and Process of Counselling, Variables affecting the counselling process, Approaches to counselling, Importance of counselling, Evaluation of counselling, Organizational Application of Counselling Skills, Modern trends in Counselling process.

**Suggested Readings:**

1. Performance Management: Toward Organizational Excellence by T V Rao, SAGE Publication
2. Performance Management System - R K Sahu, Excel Books India
3. Performance Management – Soumendra Narain Bagchi, Cengage Learning Publication
4. Performance Management Systems and Strategies – Dipak Kumar Bhattacharyya, Pearson India
5. Counselling and Guidance - Rao, S. N. Tata Mc Graw Hill
6. Counselling Skills for Managers - Singh Kavita, PHI
7. Workplace counselling - Carroll, M., Sage Publication

**Title: TAXATION**

**Code: DSE-2FF**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objectives:** to make students comfortable with the basic provisions of income tax so that they have understanding of some of the practical aspects of direct and indirect taxation.

**Course outcome:** Students are able to understand procedure of tax assessment, file IT return on individual basis and able to know the amendments made from time to time in Finance Act & make the difference between direct tax and GST.

**Skill development:** Students gain the skills of legal, regulatory and ethical expectations in taxation, and attain the skills of filing tax returns as per taxation Act. Able to calculate Taxable Income from different sources.

**UNIT 1: Introduction**

**3 hours**

Meaning of tax, purpose, types of taxes, difference between direct and indirect tax, Person [Section 2(31)], Assessee, assessment, previous year, assessment year, Gross total income, Total income, meaning of agricultural income, exempted incomes u/s 10, tax slab of current assessment year (individuals and Domestic Companies).

**UNIT 2: Residential status and tax liability**

**5 hours**

Conditions for residential status: resident, non resident and not ordinary resident

**UNIT 3: Heads of Income**

**27 hours**

Income from Salary (problems)  
Income from House property (problems)  
Income from Business and profession (problems)  
Income from Capital gains (simple problems)  
Income from other sources

**UNIT 4: Deductions**

**4 hours**

Deductions u/s 80C to 80U

**UNIT 5: Total Income**

**6 hours**

Assessment of individuals, computation of individuals Total Income and tax liability

**UNIT 6: Indirect tax**

**5 hours**

Goods and Services Tax (GST)- Salient Features, Objectives, Advantages and disadvantages, VAT and GST: A Comparison, principles of subsumation, taxes subsumed in GST, classification of goods and services and GST rates; GST model in India – CGST, SGST and IGST.

**Note: Case study from modules III and V.**

**Suggested Readings:**

1. Dr. Vinod K Sighania, Direct tax laws, Taxmann Publications, Mumbai
2. Dr H C Mehrotra, Income tax law and practice, Sahitrya Mahal Prakashan, Agra
3. Lal, Income tax, Pearson Education
4. Hariharan, Income tax, Tata McGraw Hill Education
5. Elements of Indirect Taxes- Law & Practices- V.S. Datey, Taxmann

**Title: RURAL AND AGRICULTURAL MARKETING**

**Code: DSE-2FM**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objectives:** to enable the students to understand the elements of the unexplored rural markets, the significance and strategies of rural markets and familiarize them with innovations in rural marketing.

**Course outcome:** Students understand the importance of rural markets and gain skills of rural marketing.

**Skill development:** Students gain Agro Marketing Skills and Rural Marketing Skills.

**UNIT I:**

**10 hours**

Concept of Rural Market, Characteristics of Indian Rural Market, Rural Market Environment: Population, Occupation pattern, Expenditure pattern & Infrastructural facilities, Institutional Arrangements of Rural marketing, Challenges of Rural Marketing

**UNIT II:**

**10 hours**

Rural Consumerism - Factors affecting rural consumer behaviour - Characteristics of Rural Consumers – Buying Process – Brand Loyalty - Segmentation – Targeting & Positioning  
Rural demand: Nature, types of requirements, Rural Market Index

**UNIT III:**

**12 hours**

Rural Market – Marketing Mix – 4P's & 4A's – Rural Product Categories – Customized Rural Products- Brand building in Rural India  
Marketing of Agricultural Produce, Formation of Cooperative Marketing and Processing societies, marketing of rural / cottage industry / artisan products

**UNIT IV:**

**10 hours**

Rural Distribution- Rural Market assessments - Channels of Distribution – Rural Distribution Models – Promotion tools & Techniques  
Regulated market, Genesis of regulated market, Advantages and Limitations of regulated market

**UNIT V:**

**8 hours**

Changing scenario of Rural Markets- Role of Innovation – ICT initiatives – Emergence of organized retailing – Future Trends of Rural Marketing – Rural CRM

**Suggested Readings:**

1. Pradeep Kashyap & Siddhartha Raut, The Rural Marketing Book, Biztantra Publications, New Delhi
2. Shipra Chawla - A textbook on Rural Marketing, Dominant Publishers and Distributors
3. Rural Marketing: Text And Cases, 2/E - Krishnamacharyulu C. S. G.

**Title: HUMAN CAPITAL MANAGEMENT**

**Code: DSE-2FH**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objectives:** To clarify the character of human resource as capital and to develop the basic set of methods and techniques needed for managing human capital.

**Course outcome:** Students shall be able to know the new trends in human capital management, about the work, competencies tasks and organization of HR specialist & about basic processes related to human capital management.

**Skill development:** Develop the skills and practices related to people resource management, workforce acquisition, workforce management and workforce optimization with cost and benefits.

**MODULE I:**

**10 Hours**

**Talent Management:** Introduction, importance of Talent Management, Employee Engagement, Employee Empowerment, Talent Mapping, Emotional Quotient, and Use of EQ in business context

**MODULE II:**

**10 Hours**

**Change management:** Personal change, Self Awareness, Self Analysis, Self efficacy, Self esteem, Inevitable change Vs Planned change, Phases of organizational change

**MODULE III:**

**10 Hours**

**HR Analytics:** Meaning, Benefits of HR Analytics, Common metrics measured by HR analytics, Common data sources needed for HR analytics

**MODULE IV:**

**10 Hours**

**Discipline and Grievance Redressal Machinery:** Meaning, purpose, Procedures of Disciplinary Action, Grievance Redressal Procedures; Conciliation, Arbitration and Adjudication, Collective Bargaining – Meaning, The Bargaining Process

**MODULE V:**

**10 Hours**

**HR Audit:** Meaning, Objectives of HR Audit, Need of HR Audit, benefits of HR Audit, Process of HR Audit, Types of HR Audit

**Suggested Readings:**

1. M. Armstrong, Armstrong's Human Resource Management Practice: A Guide to People Management. Kogan Page, 2010.
2. J. Ingham, Strategic Human Capital Management: Creating Value Through People, B T, 2007.
3. A. Baron. M. Armstrong, Human Capital Management: Achieving Added Value Through People, Kogan Page 2007.
4. Dipak Kumar Bhattacharyya, HR Analytics: Understanding Theories and Applications, First Edition, SAGE Publications Pvt. Ltd
5. Ramesh Soundararajan & Kuldeep Singh, Winning on HR Analytics: Leveraging Data for Competitive Advantage, SAGE Publications Pvt. Ltd

**Title: COMPUTERS - TALLY**

**Code: SEC-1F**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Evaluation: Continuous Internal Assessment**

**20 Marks**

**Semester End Examination**

**80 Marks**

**Objective:** To acquaint the students with knowledge computerised accounting- TALLY

**Course outcome:** Students shall be able to use tally software for accounting and preparation of financial statements

**Skill development:** Students shall make use of software of Tally to prepare financial reports.

**UNIT I: Accounting Information System**

**5 hours**

Meaning, objectives merits of computerised accounting, differences between manual and computerised accounting, meaning of computerised accounting information system (CAIS), basic structure of CAIS, development phases of accounting information system, modules of accounting software.

**UNIT II: Introduction of Tally ERP-9.1**

**20 hours**

Introduction, features of Tally 9.1, components of gateway of tally, creating new company, altering/deleting company details, inbuilt groups, creation of group, editing and deleting groups, creation of single ledger, editing and deleting ledgers, creating multiple ledgers

**UNIT III: Vouchers in Tally**

**20 hours**

Creating voucher, types, accounting vouchers, voucher entry in tally, creation of cost category, creation of cost centres, editing and deleting cost centres and categories, usage of cost category and cost centres in voucher entry, budget and control, editing and deleting budgets.

**UNIT IV: Generating and Printing Reports**

**15 hours**

Account books and registers: cash book, bank book, purchase register, sale register, journal register, debit note and credit note register and day book.

Statement of accounts: cost centres, outstanding statements, statistics

Financial statements in Tally: trail balance, profit and loss account and balance sheet