



**SRI SATHYA SAI INSTITUTE OF HIGHER LEARNING**  
(Deemed to be University)

**Syllabus for**  
**BACHELOR OF BUSINESS ADMINISTRATION**  
**(BBA)**

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**SRI SATHYA SAI INSTITUTE OF HIGHER LEARNING**  
(Deemed to be University)

**DEPARTMENT OF MANAGEMENT AND COMMERCE**

**BACHELOR OF BUSINESS ADMINISTRATION (BBA)**  
(From the Batch 2016-2017 onwards)

The BBA Programme Structure consists of Three Parts.

**PART-I: LANGUAGES #**

- (a) General English (four papers offered, one each in the first four semesters)  
(b) Another Language (four papers offered, one each in the first four semesters – Any one out of: HINDI / SANSKRIT / TELUGU / ADDITIONAL ENGLISH)

**PART-II: CORE SUBJECTS**

(Offered in all the six semesters) – Title of the papers are given below in the Scheme of Instruction & Evaluation.

**PART-III: AWARENESS COURSES and ENVIRONMENTAL COURSES ##**

- a) Awareness Courses – (six papers offered, one each in all the six semesters)  
b) Environmental Courses – (two papers offered, one each in the first two semesters)

**NOTE: The title of the papers of Part-I and Part-III are provided separately under Annexure-5**

**SCHEME OF INSTRUCTION AND EVALUATION**  
(Effective 2016/17 batch onwards)

**ABSTRACT**  
for B.B.A.

|  | Credits               | Hours               | Maximum Marks        |
|--|-----------------------|---------------------|----------------------|
| <b>PART-I: LANGUAGES</b>                                     |                       |                     |                      |
| <b>PART-I TOTAL</b>  | <b>36</b><br>credits  | <b>36</b><br>hours  | <b>800</b><br>marks  |
| <b>PART-II: CORE SUBJECTS</b>                                |                       |                     |                      |
| <b>PART-II TOTAL (BBA)</b>                                   | <b>105</b><br>credits | <b>128</b><br>hours | <b>2800</b><br>marks |
| <b>PART-III: AWARENESS COURSES and ENVIRONMENTAL COURSES</b> |                       |                     |                      |
| <b>PART-III TOTAL</b>  | <b>16</b><br>credits  | <b>16</b><br>hours  | <b>450</b><br>marks  |
| <b>GRAND TOTAL [B.B.A.]</b>                                  | <b>157</b><br>credits | <b>180</b><br>hours | <b>4050</b><br>marks |

Contd...

**PART-I: LANGUAGES**

| Paper Code          | Title of the Paper     | Credits   | Hours     | Mode of Evaluation | Theory / Practicals | Maximum Marks |
|---------------------|------------------------|-----------|-----------|--------------------|---------------------|---------------|
| <b>Semester I</b>   |                        |           |           |                    |                     |               |
| UGEN-101            | General English-I #    | 5         | 5         | IE1                | T                   | 100           |
|                     | Another Language-I #   | 4         | 4         | IE1                | T                   | 100           |
| <b>Semester II</b>  |                        |           |           |                    |                     |               |
| UGEN-201            | General English-II #   | 5         | 5         | IE1                | T                   | 100           |
|                     | Another Language-II #  | 4         | 4         | IE1                | T                   | 100           |
| <b>Semester III</b> |                        |           |           |                    |                     |               |
| UGEN-301            | General English-III #  | 5         | 5         | IE1                | T                   | 100           |
|                     | Another Language-III # | 4         | 4         | IE1                | T                   | 100           |
| <b>Semester IV</b>  |                        |           |           |                    |                     |               |
| UGEN-401            | General English-IV #   | 5         | 5         | IE1                | T                   | 100           |
|                     | Another Language-IV #  | 4         | 4         | IE1                | T                   | 100           |
| <b>PART-I TOTAL</b> |                        | <b>36</b> | <b>36</b> |                    |                     | <b>800</b>    |
|                     |                        | credits   | hours     |                    |                     | marks         |

**PART-III: AWARENESS COURSES and ENVIRONMENTAL COURSES**

| Paper Code            | Title of the Paper  | Credits   | Hours     | Mode of Evaluation | Theory / Practicals | Maximum Marks |
|-----------------------|---|-----------|-----------|--------------------|---------------------|---------------|
| <b>Semester I</b>     |   |           |           |                    |                     |               |
| UAWR-100              | Awareness Course-I: Education for Transformation (Based on Life and Teachings of Bhagawan Baba) | 2         | 2         | I                  | T                   | 50            |
| UENT-101              | Environment-I: Environmental Studies and Human Values   | 2         | 2         | I                  | T                   | 75            |
| <b>Semester II</b>    |   |           |           |                    |                     |               |
| UAWR-200              | Awareness Course-II: Unity of Religions   | 2         | 2         | I                  | T                   | 50            |
| UENT-201              | Environment-II: Environmental Studies and Human Values  | 2         | 2         | I                  | T                   | 75            |
| <b>Semester III</b>   |   |           |           |                    |                     |               |
| UAWR-300              | Awareness Course-III: Ethos and Values for the Changing World                                   | 2         | 2         | I                  | T                   | 50            |
| <b>Semester IV</b>    |   |           |           |                    |                     |               |
| UAWR-400              | Awareness Course-IV: Study of Classics – I: BhagawathVahini                                     | 2         | 2         | I                  | T                   | 50            |
| <b>Semester V</b>     |   |           |           |                    |                     |               |
| UAWR-500              | Awareness Course-V: Study of Classics – II: Ramakatha Rasavahini                                | 2         | 2         | I                  | T                   | 50            |
| <b>Semester VI</b>    |   |           |           |                    |                     |               |
| UAWR-600              | Awareness Course-VI: Life and its Quest   | 2         | 2         | I                  | T                   | 50            |
| <b>PART-III TOTAL</b> |   | <b>16</b> | <b>16</b> |                    |                     | <b>450</b>    |
|                       |   | credits   | hours     |                    |                     | marks         |

| Paper Code          | Title of the Paper   | Credits           | Hours           | Mode of Evaluation | Theory / Practicals | Maximum Marks    |
|---------------------|--|-------------------|-----------------|--------------------|---------------------|------------------|
| <b>Semester I</b>   |  |                   |                 |                    |                     |                  |
| UBBA -101           | Values Oriented Management                                       | 4                 | 4               | IE1                | T                   | 100              |
| UBBA -102           | Financial Accounting for Management                              | 4                 | 4               | IE1                | T                   | 100              |
| UBBA -103           | Business Communication   | 4                 | 4               | IE1                | T                   | 100              |
| UBBA -104           | Computer Practicals – I: (Computer Theory & M S Office – Word)   | 2                 | 4               | I                  | P                   | 50               |
| UFND-101            | Foundation Course–I: Insights into Ramayana                      | Non-credit        | 4               | -                  | T                   | --               |
|                     |  | <b>14</b> credits | <b>20</b> hours |                    |                     | <b>350</b> Marks |
| <b>Semester II</b>  |  |                   |                 |                    |                     |                  |
| UBBA - 201          | Organisational Behaviour   | 4                 | 4               | IE1                | T                   | 100              |
| UBBA - 202          | Analytical Techniques for Management                             | 4                 | 4               | IE1                | T                   | 100              |
| UBBA - 203          | Business Economics   | 4                 | 4               | IE1                | T                   | 100              |
| UBBA - 204          | Computer Practicals – II: Accounting Package, M S Office – PPT   | 2                 | 4               | I                  | P                   | 50               |
| UFND-201            | Foundation Course–II: Insights into Bhagavatam                   | Non-credit        | 4               | -                  | T                   | --               |
|                     |  | <b>14</b> credits | <b>20</b> hours |                    |                     | <b>350</b> marks |
| <b>Semester III</b> |  |                   |                 |                    |                     |                  |
| UBBA - 301          | Human Resources Management                                       | 4                 | 4               | IE1                | T                   | 100              |
| UBBA - 302          | Financial Management   | 4                 | 4               | IE1                | T                   | 100              |
| UBBA - 303          | Company Law and Corporate Accounting                             | 4                 | 4               | IE1                | T                   | 100              |
| UBBA - 304          | Computer Practicals – III: (M S Office - Excel)                  | 2                 | 4               | I                  | P                   | 50               |
| UFND-301            | Foundation Course–III: The eternal message of the Bhagavad Gita  | Non-credit        | 4               | -                  | T                   | --               |
|                     |  | <b>14</b> credits | <b>20</b> hours |                    |                     | <b>350</b> marks |
| <b>Semester IV</b>  |  |                   |                 |                    |                     |                  |
| UBBA - 401          | Selected Commercial Laws   | 4                 | 4               | IE1                | T                   | 100              |
| UBBA - 402          | Costing for Management   | 4                 | 4               | IE1                | T                   | 100              |
| UBBA- 403           | Principles of Marketing  | 4                 | 4               | IE1                | T                   | 100              |
| UBBA – 404          | Computer Practicals – IV: (M S Office – Access )                 | 2                 | 4               | I                  | P                   | 50               |
| UFND-401            | Foundation Course–IV: The Essentials of Indian Cultural Heritage | Non-credit        | 4               | I                  | T                   | --               |
|                     |  | <b>14</b> credits | <b>20</b> hours |                    |                     | <b>350</b> marks |

| Paper Code        | Title of the Paper   | Credits              | Hours              | Mode of Evaluation | Theory / Practicals | Maximum Marks       |
|-------------------|--|----------------------|--------------------|--------------------|---------------------|---------------------|
| <b>Semester V</b> |  |                      |                    |                    |                     |                     |
| UBBA- 501         | Taxation   | 4                    | 4                  | IE1                | T                   | 100                 |
| UBBA- 502         | Rural Development and Corporate Initiatives                              | 4                    | 4                  | IE1                | T                   | 100                 |
| UBBA - 503        | Banking – Theory and Practice  | 4                    | 4                  | IE1                | T                   | 100                 |
| UBBA - 504        | Management of Operations   | 4                    | 4                  | IE1                | T                   | 100                 |
| UBBA- 505         | Elective: Paper I  | 3                    | 3                  | IE1                | T                   | 100                 |
| UBBA - 506        | Elective: Paper II   | 3                    | 3                  | IE1                | T                   | 100                 |
| UBBA - 507        | Computer Practicals – V:<br>Content Management Systems<br>(Web Design-1) | 1                    | 2                  | I                  | P                   | 50                  |
| UBBA - 508        | Comprehensive Viva voce  | 3                    | -                  | E1                 | COV                 | 100                 |
|                   |  | <b>26</b><br>credits | <b>24</b><br>hours |                    |                     | <b>750</b><br>marks |

|                    |   |                      |                    |     |   |                     |
|--------------------|---|----------------------|--------------------|-----|---|---------------------|
| <b>Semester VI</b> |   |                      |                    |     |   |                     |
| UBBA - 601         | National Perspectives   | 4                    | 4                  | IE1 | T | 100                 |
| UBBA - 602         | Management Accounting   | 4                    | 4                  | IE1 | T | 100                 |
| UBBA- 603          | Management Information Systems  | 4                    | 4                  | IE1 | T | 100                 |
| UBBA - 604         | Entrepreneurship Development  | 4                    | 4                  | IE1 | T | 100                 |
| UBBA - 605         | Elective: Paper III   | 3                    | 3                  | IE1 | T | 100                 |
| UBBA - 606         | Elective: Paper IV  | 3                    | 3                  | IE1 | T | 100                 |
| UBBA - 607         | Computer Practicals – VI:<br>Content Management Systems<br>(Web Design-2) | 1                    | 2                  | I   | P | 50                  |
|                    |   | <b>23</b><br>credits | <b>24</b><br>hours |     |   | <b>650</b><br>marks |

|                               |  |                       |                     |  |  |                      |
|-------------------------------|--|-----------------------|---------------------|--|--|----------------------|
| <b>PART-II TOTAL (B.B.A.)</b> |  | <b>105</b><br>credits | <b>128</b><br>hours |  |  | <b>2800</b><br>marks |
|-------------------------------|--|-----------------------|---------------------|--|--|----------------------|

### Modes of Evaluation

| Indicator | Legend  |
|-----------|---|
| IE1       | CIE and ESE ; ESE single evaluation   |
| IE2       | CIE and ESE ; ESE double evaluation   |
| I         | Continuous Internal Evaluation (CIE) only<br>Note: 'I' does not connote 'Internal Examiner' |
| E         | End Semester Examination (ESE) only<br>Note: 'E' does not connote 'External Examiner'       |
| E1        | ESE single evaluation   |
| E2        | ESE double evaluation   |

### Types of Papers

| Indicator | Legend       |
|-----------|--------------|
| T         | Theory       |
| P         | Practical    |
| V         | Viva voce    |
| PW        | Project Work |
| D         | Dissertation |

Continuous Internal Evaluation (CIE) & End Semester Examination (ESE)

PS: Please refer to guidelines for 'Modes of Evaluation for various types of papers', and 'Viva voce nomenclature & scope and constitution of the Viva voce Boards'.

**NOTE:** The following four Non-credit Foundation Courses are compulsory only for the **BBA & BCA students of Muddenahalli Campus** to have each with 4 hours of teaching in a week viz.,

UFND-101, UFND-201, UFND-301 and UFND-401. The concerned teacher teaching these courses will send the Course completion Certificate for the students through the Director of the Campus to the Controller of Examinations.

## **LIST OF ELECTIVES**

### **Marketing Group**

- 1) CBMR Consumer Behaviour & Marketing Research
- 2) RUM Rural Marketing
- 3) PCRM Promotion & Customer Relationship Management
- 4) REM Retail Marketing

### **Finance Group**

- 5) AFS Accounting for Financial Services
- 6) FMI Financial Markets & Institutions
- 7) FS Financial Services
- 8) IAPM Investment Analysis and Portfolio Management
- 9) FOI Fundamentals of Insurance
- 10) RMI Regulation and Management of Insurance

### **Human Resources Management Group**

- 11) HRD Human Resources Development
- 12) LWSS Labor Welfare & Social Security
- 13) IRLI Industrial Relations & Labor Law
- 14) ETD Employee Training and Development

### **Information Technology**

- 15) ECOMM E-Commerce
- 16) IT B IT Basics
- 17) ANAT Business Analytics

**Objectives:**

- To provide an understanding of the basic principles of management and their application to real life situations.
- To develop an appreciation of the significance of values in management process

**Contents:**

|  |           |
|--|-----------|
| <b>I MANAGEMENT - INTRODUCTION .....</b>   | <b>13</b> |
| a) Meaning, scope and Importance of Management   | 3         |
| b) Management: Art, Science or Profession  | 1         |
| c) Process of Management - Managerial skills and roles – Functions of management   | 3         |
| d) Development of management thought: Classical and Neo-classical (Taylor, Fayol and Weber), behavioural( Hawthorne experiments, Maslow’s theory), Systems and contingency approaches  | 6         |
| <b>II PLANNING AND STRATEGY.....</b>   | <b>8</b>  |
| a) Meaning of planning, importance of planning   | 1         |
| b) Types of Plans-Single use and Standing plans  | 2         |
| c) Strategic management – Meaning of Strategy- Michael Porter’s Model, BCG Matrix and GE Matrix( all with examples from Industry)  | 5         |
| <b>III ORGANISING AND COORDINATION.....</b>  | <b>11</b> |
| a) Organising – meaning and process  | 2         |
| b) Types of organizational structure: Functional, Divisional, Matrix and boundary less organization, Line and Staff organization, Difference between line and staff organization, committee organization, project organization | 5         |
| c) Delegation of Authority, Difference between power and authority, Centralization and Decentralization. Departmentalization: Concept and Types; Span of Management  | 3         |
| d) Co-ordination – approaches to effective co-ordination   | 1         |
| <b>IV MOTIVATION AND LEADERSHIP .....</b>  | <b>08</b> |
| a) Meaning of motivation and basic assumptions about motivation  | 2         |
| b) Theories of motivation – Maslow’s Hierarchy of needs, Herzberg’s two factor theory, Expectancy theory   | 3         |
| c) Meaning of Leadership, Differences between leaders and managers   | 1         |
| d) Trait approach, Managerial Grid, Transformational Leadership  | 2         |

**V CONTROL..... 03**

- a) Meaning and Significance of control
- b) Control Process
- c) Types of control (Overview)
- d) Qualities of an effective control

**VI VALUES AND MANAGEMENT..... 07**

- a) Meaning of Values – Types of Values - Role of values in management 2
- b) Values oriented management – scope and significance 2
- c) Bhagawan’s definition of Manager. 2
- d) Management lesson from Indian Epic-Ramayana 1

**Total Hours: 50 Hours**

**BASIC TEXT:**

Stoner & Freeman, Management, Prentice Hall, New Delhi

**REFERENCES:**

1. Robbins and Coutler, Management, Prentice Hall
2. Koontz & O’Donnel, Management, Mc.Graw Hill
3. Heinz Weihrich, Mark Cannice and Harold Koontz, Management: A Global and Entrepreneurial Perspective, McGraw Hill
4. S.A. Sherlekar, Management, Himalaya Publishing House
5. Richard L Daft., Management, Thompson Asia Pvt Ltd., Singapore
6. Nandagopal, R., and Ajith Sankar, R.N., Indian Ethos and Values in Management, Tata McGraw Hill Education Private Limited, New Delhi, 2010, ISBN – 13:978-0-0-106779-9
7. “\_\_\_\_\_”, Man Management – A Values-Based Management Perspective: Based on the Discourses of Bhagavan Sri Sathya Sai Baba, Sri Sathya Sai Students and Staff Welfare Society, Sri Sathya Sai Institute of Higher Learning, Prasanthi Nilayam, 2009, ISBN: 978-81-909128-2-2

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**Objective:**

- To provide sound theoretical knowledge of the fundamental principles of financial accounting

**Contents:**

|  |           |
|--|-----------|
| <b>I Conceptual basis of accounting .....</b>                                      | <b>05</b> |
| Nature and scope of financial accounting   | 2         |
| Accounting concepts, conventions and principles - Double entry book keeping        | 3         |
| <b>II Accounting Records: .....</b>  | <b>10</b> |
| Journal and Ledger   | 3         |
| Cash Book – Single column, double column and treble column cash book,              | 4         |
| Petty cash book and other subsidiary books, Trial Balance                          | 3         |
| <b>III Bills Transactions:.....</b>  | <b>02</b> |
| Bills discounted-Bills endorsed- Bills retired                                     | 1         |
| Dishonor of bills with recourse and without recourse                               | 1         |
| <b>IV Bank Reconciliation Statement.....</b>                                       | <b>05</b> |
| Causes for difference in bank balance as per cash book and pass book               | 2         |
| Preparation of bank reconciliation statement – Problems                            | 3         |
| <b>V Depreciation.....</b>   | <b>06</b> |
| Meaning, terms, causes of depreciation   | 1         |
| Factors influencing depreciable amount.  | }         |
| Various methods of computing depreciation - SLM and WDV methods                    | } 1       |
| Problems based on these methods  | 4         |
| <b>VI Rectification of Errors.....</b>   | <b>09</b> |
| Types of Errors  | 1         |
| Rectification of errors after preparing Trial Balance – Suspense account           | 4         |
| Rectification of errors after preparing final accounts in the next accounting year | }         |
| – Profit and Loss Adjustment account   | } 4       |
| <b>VII Financial Statements of Profit Making Entities .....</b>                    | <b>13</b> |
| Trading a/c, Profit & Loss a/c and Balance Sheet,                                  | 3         |
| Comprehensive Problems   | 10        |

**Total Hours: 50 Hours**

**BASIC TEXTS:**

1. Gupta, R.L. and Radhaswamy, M., **Advanced Accountancy – Volume I**, Sultan Chand & Sons, New Delhi.
2. Shukla, Grewal & Gupta, **Advanced Accountancy, S. Chand & Co.**, New Delhi

## **REFERENCES:**

1. Ashok Sehgal and Deepak Sehgal, **Advanced Accountancy – Financial Accounting**, Taxmann Allied Services Pvt Ltd., New Delhi
2. Anthony R.N. and Reece, J.S. **Accounting Principles**, Richard D. Irwin Inc. Illinois
3. **ICAI compendium of statements and standards of Accounting**, ICAI, New Delhi
4. A. Mukerjee and M.Haniff, **Modern Accountancy, Vol I**, Tata McGraw, New Delhi

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**Objective:**

- To develop effective business communication skills

**Contents:**

|  |           |
|--|-----------|
| <b>I OVERVIEW OF CORPORATE COMMUNICATIONS.....</b>       | <b>04</b> |
| Importance and Need for Communications .....             | 02        |
| Types of communication.....                              | 02        |
| <b>II THE NATURE OF COMMUNICATION .....</b>              | <b>08</b> |
| Definition and Purpose of communication.....             | 01        |
| Myths and realities of communication.....                | 02        |
| Communication process, its influencers and barriers..... | 03        |
| Encoding – decoding skills.....                          | 01        |
| Communication styles.....                                | 01        |
| <b>III NON-VERBAL COMMUNICATION .....</b>                | <b>06</b> |
| Meaning & importance.....                                | 01        |
| Paralanguage.....  | 02        |
| Kinesics.....  | 02        |
| Proxemics and Other Categories.....                      | 01        |
| <b>IV LISTENING .....</b>                                | <b>06</b> |
| Meaning and importance.....                              | 01        |
| Concepts and Characteristics of listening.....           | 01        |
| Perceptual and General barriers to listening.....        | 02        |
| Active listening, Keys to effective listening .....      | 02        |
| <b>V BUSINESS LETTERS AND LETTER WRITING .....</b>       | <b>14</b> |
| Importance of written Communication.....                 | 02        |

|  |           |
|--|-----------|
| Business letters - Parts of business letters.....  | 02        |
| Business / commercial - Enquiries & Replies.....   | 04        |
| Orders & their Executions.....   | 04        |
| Circular and other correspondences.....  | 02        |
| <b>VI PLANNING AND WRITING REPORTS AND PROPOSALS .....</b>   | <b>06</b> |
| Planning Reports and Proposals.....  | 01        |
| Types of Reports.....  | 01        |
| Report writing formats.....  | 01        |
| Writing Reports and Proposals.....   | 03        |
| <b>VII IMPACT OF INFORMATION TECHNOLOGY ON BUSINESS COMMUNICATION.....</b>   | <b>04</b> |
| Evolution of Technology and Benefits of technology.....  | 01        |
| Word Processing, Desk Top Publishing, Electronic Mail, Voice Mail, Electronic workstation,<br>Telecommunications (incl. Tele. and video conferencing) Internet.....                  | 01        |
| An over view of smart phones, professional networking sites, tablet PCs, 3G technology, WiFi, Cloud<br>Computing, Telemarketing through SMS, Recorded messages and Call centers..... | 02        |
| <b>VIII IMPACT OF SOCIAL MEDIA IN BUSINESS COMMUNICATION.....</b>  | <b>02</b> |
| Types of social media, Virtual communities or networks.....  | 01        |
| Impact on marketing communication and commerce, Positive and negative effects.....   | 01        |

**Total Hours: 50 Hours**

**BASIC TEXTS:**

1. Richard C. Huseman , James H. Latiff, John D.Hatfield, **Business Communication Strategies and Skills**, The Dryden Press.Holt Saundes Japan Ltd Tokyo.

**REFERENCES:**

1. Michael S Hanna and Gerald L Wilson, **Communicating in Business and Professional Settings**, McGraw Hill.

2. Raymond V. Lesikar, **Basic Business Communication**, Richard D. Irwin, Inc.

3. IFCAI, **Business Communication**.

4. Pillai, R.S.N. and Bhagavathi, **Modern Commercial Correspondence**, S.Chand & Co.

5. Pearce, Figgins, & Golen, **Business Communication – Principles and Applications**, John Wiley & Sons.

6. Gartside L., **Modern Business Correspondence**, Pitman, London.

7. Gartside L., **Modern Business Letters**, Pitman, London.

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**UBBA-104**

**Computer Practicals-I  
Theory & M S Office –Word)**

2 Credits (Computer

**Objectives:**

To introduce students to the theory of computers and in the use Word packages and “email etiquette”

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**Objective:**

- To provide with a foundation of fundamental skills needed for understanding/ diagnosing and managing organizational behavior.
- To become familiar with individual and group/team behavior including behavior systems, structures, and cultures.

**Contents:**

|   |           |
|---|-----------|
| <b>I. Organizational Behaviour .....</b>  | <b>4</b>  |
| Definition - Importance   | 1         |
| Historical Background   | 1         |
| Fundamental concepts of OB  | 1         |
| Different models of OB i.e. autocratic, custodial, supportive and collegial     | 1         |
| <b>II. Personality, Values and Attitudes.....</b>                               | <b>10</b> |
| Meaning of personality, Determinants, Characteristics                           | 2         |
| Personality Types,  | 3         |
| Values, Workplace Values, Importance  | 2         |
| Nature and dimensions of attitude   | 1         |
| Job Attitudes, - Job Satisfaction - Organizational Commitment                   | 2         |
| <b>III. Perception.....</b>   | <b>10</b> |
| Nature, Importance & Process  | 2         |
| Perceptual Selectivity  | 4         |
| Perceptual Organization   | 2         |
| Social Perception & Impression Management                                       | 2         |
| <b>IV. Learning.....</b>  | <b>8</b>  |
| What is Learning, Classical conditioning, Operant Conditioning, Social Learning | 3         |
| Processes of Learning, Shaping, Principles of Learning                          | 3         |
| OB Mod  | 1         |
| Learning Styles & Feedback  | 1         |
| <b>V. Motivation.....</b>   | <b>5</b>  |
| Theories of Motivation: Content, Process, Reinforcement                         | 2         |
| Morale - Definition and relationship with productivity                          | 1         |
| Morale Indicators   | 1         |
| Inspirational Motivation  | 1         |
| <b>VI Fundamentals of stress management</b>                                     | <b>3</b>  |
| Conflict management   | 2         |
| Group Dynamics  | 3         |
| .....   | <b>8</b>  |
| <b>VII. Organizational Design - Organizational Climate</b>                      | <b>2</b>  |
| Organizational Culture  | 2         |

**Note: Discussion of relevant caselets on the above topics**

**Total Hours: 50 Hours**

**TEXT BOOK:**

Robbins Stephen P., Judge, Timothy A., Organizational Behaviour, 13th Edition - Prentice Hall (India) Pvt. Ltd, 2009

**REFERENCES:**

1. Mcshane L.Steven, et.al., - Organizational Behaviour, Tata McGraw Hill, 2006
2. Sekaran Uma - Organizational Behaviour, 2nd Edition - Tata McGraw Hill, 2006
3. Ivancevich M.John et.al., Organizational Behaviour and Management, 7<sup>th</sup> Edition – Tata McGraw Hill, 2005
4. Mirza S Saiyadain - Organizational Behaviour, Tata McGraw Hill, 2003
5. Subhash Sharma Management, New Age – Western windows Eastern Doors, New Age International (P) Ltd.

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## Analytical Techniques for Management

### Course Objective:

- To gain knowledge of various quantitative and analytical techniques used by managers and familiarise their application to business situations.

### Contents

|  |           |
|--|-----------|
| <b>I: Introduction to Business Statistics.....</b>   | <b>08</b> |
| • Definition, basic terms – data, variable, array, population, classification and tabulation ...                   | 2         |
| • Computing Mean, Mode, Median, and Standard Deviations.....   | 3         |
| • Graphical presentation of data Bar charts, pie diagrams, frequency distribution, histograms, Graphs- Ogives..... | 3         |
| <b>II: Introduction to Probability.....</b>  | <b>06</b> |
| • Basic concepts, classical, relative frequency and subjective approach.....                                       | 2         |
| • Probability rules.....   | 2         |
| • Probability and statistical independence and dependence.....   | 1         |
| • Bayes' theorem, Problems on probability.....   | 1         |
| <b>III: Introduction to Probability Distribution.....</b>  | <b>06</b> |
| • Discreet – Poisson, Binomial and Hyper-geometric- Basic Problems.....  | 3         |
| • Continuous- Normal Distribution- Assumptions and Central Limit Theorem.....                                      | 3         |
| <b>IV: Estimation of Population Parameters.....</b>  | <b>05</b> |
| • Sample and Population – Definition .....   | 1         |
| • Probability and Non-Probability Sampling .....   | 1         |
| • Sampling Error .....   | 1         |
| • Sampling with Population size known and unknown – Problems.....  | 2         |
| <b>V: Correlation and Regression.....</b>  | <b>08</b> |
| • Meaning, types and significance of correlation.....  | 1         |
| • Scatter diagram and graphic method.....  | 1         |
| • Karl Pearson's coefficient of correlation.....   | 1         |



- Rank correlation – uses and computation.....1
- Regression – meaning, uses; difference between regression and correlation.....1
- Regression lines & properties of regression coefficients.....1
- Problems on simple regression.....2

**VI: Optimisation and Linear Programming.....12**

- Operation Research and Linear Program- Definition and its importance .....2
- Assumptions of LP .....1
- Criteria for maxima and minima; Simple applications .....1
- LP Problem Formulation.....2
- Graphical solution for 2 decision variables.....2
- Simplex Solution – for two decision variables and maximum of three constraints.....3
- Overview of special cases of LP – Multiple optimal, Infeasible, unbound solutions .....1

**VII: Introduction to Project Management.....05**

- Define Project - examples, Importance of Planning, Pre-requisites for Project Management.....1
- Gantt chart – its role in Project planning .....1
- Define and Distinguish PERT and CPM.....1
- Steps to construct graphs of precedence and find the critical path with the help of simple examples.....2

**Total Hours: 50 Hours**

**BASIC TEXT:**

1. Gupta, S.P., **Statistical Methods**, Sultan Chand & Sons, New Delhi.
2. Levin and Kirkpatrick – **Statistics for Management**, Prentice Hall, New Delhi.
3. Srivastava Uk, Shenoy Gv, Sharma Sc, **Quantitative Techniques For Managerial Decisions** by Publisher: New Age International (p) Ltd (2009).

**REFERENCES:**

1. Croxten and Crowden: **Applied Business Statistics**, Prentice Hall, New Delhi.
2. Sancheti & Kapoor, **Business Mathematics**; Sultan Chand & Sons, New Delhi.
3. Arthur H.Boisselle Jr, Donald M Freeman and Lyle V Branna, **Using Mathematics in Business**, Addison-Wesley, New York.
4. Sundersan.V. and Jayaseelan. S.D, **An Introduction to Business Mathematics**, S.Chand & Co, New Delhi.

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**Objective:**

- To provide an understanding of basic economic concepts and their application to business.

**Contents:**

|  |           |
|--|-----------|
| <b>I INTRODUCTION: ECONOMICS FOR MANAGEMENT.....</b>                               | <b>05</b> |
| Definition and characteristics managerial economics                                | 2         |
| Relationship between economics and other managerial subjects                       | 1         |
| Basic principles of managerial economics   | 2         |
| <b>II DEMAND ANALYSIS AND DEMAND FORECASTING.....</b>                              | <b>13</b> |
| Demand Determinants  | 1         |
| Demand schedule, demand curve, Law of demand                                       | 2         |
| Elasticity Of Demand - price elasticity, income elasticity,                        | }         |
| Substitutes and cross elasticity of demand, their impact on business decisions     | } 6       |
| Demand forecasting (theory only)   |           |
| Methods of forecasting -   |           |
| Survey method, Delphi method, collective opinion, Time series,                     | }         |
| Barometric method, regression method, Controlled experiments, judgmental approach. | } 4       |
| <b>III PRODUCTION ANALYSIS.....</b>  | <b>06</b> |
| Meaning of production function, law of variable proportions                        | 2         |
| Isoquants and MRTS   | 1         |
| Returns to scale, Managerial use of production function                            | 1         |
| Law of supply, Elasticity of supply  | 2         |
| <b>IV COST OUTPUT RELATIONSHIP.....</b>  | <b>06</b> |
| Types of costs   | 1         |
| Cost-output relationship - short run, long run                                     | 3         |
| Economies and diseconomies of scale  | 2         |
| <b>V MARKET STRUCRURES.....</b>  | <b>06</b> |
| Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly                 | 6         |
| <b>VI PRICING ANALYSIS.....</b>  | <b>14</b> |
| Determinants of price  | 1         |
| Pricing and output determination under the four different market structures        | 5         |
| Equilibrium of firm –in short and long run   | }         |
| Perfect competition - (includes market period supply, reserve price)               | }         |
| Monopoly - (includes price discrimination - possibility and profitability)         | }         |
| Oligopoly - (only Kinked demand curve model)                                       | } 6       |
| Decision making based on cost and pricing curves                                   | 2         |

**BASIC TEXT:**

1. Varsheny R.L. and Maheshwari K.L., **Managerial Economics**, Sultan Chand & Sons
2. Dewitt.K.K, Navalur,M.H., and Khuntia Janmejy, **Modern Economic Theory**, S.Chand & Co., New Delhi.

**REFERENCES:**

1. Douglas E.J. **Managerial Economics: Theory, Practice and Problems**, Prentice Hall Inc., New Jersey
2. Paul A Samuelson and William D Nordhaus, **Economics**, McGraw Hill Book Co.

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**UBBA 204**

**COMPUTER PRACTICALS–II**  
**(Accounting Package & M S Office –PPT)**

**2 CREDITS**

**Objective:**

- To introduce students to the use of computer based Accounting application packages and Presentation tools such as PPTs.

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## Human Resources Management

### Course Objective

- To provide a complete and comprehensive review of essential human resource management concepts and techniques for effective man management in modern organizations with particular reference to India.

### Contents

|  |           |
|--|-----------|
| <b>I: Introduction .....</b>   | <b>06</b> |
| • Nature and Scope of Human Resource Management.....                                     | 1         |
| • Meaning of Human Resources – Definition of HRM, Role and Scope, Functions, Approaches. | 2         |
| • Changing Environment of HRM  | 1         |
| • Strategic Human Resource Management  | 1         |
| • HR Manager Roles   | 1         |
| <b>II: Human Resource Planning.....</b>  | <b>12</b> |
| • Process of Human HRP   | 1         |
| • Employment Planning and Forecasting  | 2         |
| • Recruitment and Selection Process  | 2         |
| • Job Analysis and Job Design  | 3         |
| • Selection, Placement and Induction   | 2         |
| • Employee Testing and Selection, Interviewing Candidates                                | 2         |
| <b>III: Appraising Performance.....</b>  | <b>06</b> |
| • Appraisal Process  | 2         |
| • Methods – Role of Appraisal in Managing Performance                                    | 2         |
| • Career Planning and Development- Steps and Actions                                     | 1         |
| • Promotion, Transfer and Demotion.  | 1         |
| <b>IV: Human Resource Development .....</b>  | <b>08</b> |
| • Scope, Need, Techniques and Framework  | 1         |
| • Employee Training Process  | 1         |
| • Training Techniques  | 2         |
| • Managerial Development and Training Techniques   | 2         |
| • Role of HR in OD Intervention  | 2         |
| <b>V: Compensation Management.....</b>   | <b>08</b> |
| • Establishing Pay Plans   | 2         |
| • Basic Factors in Determining Pay Rates   | 1         |
| • Establishing Pay Rates   | 2         |
| • Pricing Managerial and Professional Jobs   | 1         |
| • Financial Incentives – Benefits and Services   | 2         |

**VI: Quality of Work Life - An Overview.....02**

**VII: Worker’s participation in Management, Employees Safety and Health, Grievance and Discipline – An overview .....04**

**VIII: Overview of Industrial Disputes Act .....02**

**IX: HR Challenges and Ethics.....02**

- Challenges – Absenteeism and Labor Turnover

**Total Hours: 50 Hours**

**BASIC TEXT:**

1. Aswathappa, K., Human Resource and Personnel Management, Tata McGraw-Hill Publishing Company Limited, New Delhi, ISBN:0-07-463504-2.
2. Subba Rao, P., Personnel and Human Resource Management, Himalaya Publishing House, Mumbai, 2007, ISBN: 81-7493-7773.

**REFERNCES:**

1. Gary Dessler, Human Resource Management, Pearson Education Asia, New Delhi, 2002, ISBN: 81-7808-608-5.
2. M.S. Saiyuddin, Human Resource Management, Tata McGraw Hill, New Delhi.

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**OBJECTIVE:**

- To provide an understanding of the basic principles of financial management and their application.

**CONTENTS:**

|   |           |
|---|-----------|
| <b>I. Nature of Financial Management.....</b>   | <b>03</b> |
| Scope of financial management   | 1         |
| Finance function, Organisation of finance function  | 1         |
| Objectives of financial management  | 1         |
| <b>II. Time Value of Money.....</b>   | <b>06</b> |
| Future value – Present value  | }         |
| Annuities, Perpetuity, Uneven cash flows  | } 4       |
| Intra-year compounding and Discounting  | 2         |
| <b>III. Leverage.....</b>   | <b>10</b> |
| Operating, Financial leverage and Combined leverage- Meaning and computation                                  | 3         |
| EBIT – EPS analysis   | 3         |
| Indifference level of EBIT  | 3         |
| Financial Break-even point  | 1         |
| <b>IV. Capital Structure.....</b>   | <b>10</b> |
| Factors determining capital structure   | 1         |
| Capital structure theories (Including problems)   |           |
| a) Net income approach  | }         |
| b) Net operating income approach  | } 3       |
| c) MM approach (arbitrage, reverse arbitrage, shortcomings, corporate tax and bankruptcy cost considerations) | 5         |
| d) Traditional approach   | 1         |
| <b>V. Capital Budgeting.....</b>  | <b>10</b> |
| Nature of Capital Budgeting, Identifying cash flows   | 1         |
| Accounting Rate of Return, Payback, NPV, IRR  | }         |
| Simple Problems on Payback, NPV and IRR   | } 8       |
| Profitability Index, Capital rationing decisions (Overview)   | 1         |
| <b>VI. Cost of capital (theory only).....</b>   | <b>03</b> |
| Cost of redeemable debt, redeemable preference shares, and equity shares (overview)                           | 2         |
| Overall cost of capital   | 1         |
| <b>VII. Planning of working capital (Theory only).....</b>  | <b>03</b> |
| Need for Working Capital  | 1         |

|   |           |
|---|-----------|
| Determinants of Working Capital   | 1         |
| Operating Cycle/ Working capital Cycle  | 1         |
| <b>VIII. Dividend decision (Theory only).....</b>                                     | <b>03</b> |
| Importance of retained earnings   | 1         |
| Dividend Policy   | 1         |
| Factors affecting dividend policy   | 1         |
| <b>IX. Derivatives (Overview).....</b>  | <b>01</b> |
| Basic theoretical Introduction to Futures, Forwards and options                       |           |
| <b>X. Ethics in Financial Management (Overview).....</b>                              | <b>01</b> |
| Stockholder Value Vs Stakeholder Value, Sustainability Issues in Financial Management |           |

**Total Hours: 50 Hours**

**BASIC TEXTS:**

Khan & Jain, **Financial Management**, Tata McGraw Hill Publishers, New Delhi.

**REFERENCES:**

1. Prasanna Chandra, **Financial Management**, Tata Mc Graw Hill Publishers, New Delhi.
2. Pandey, I.M. **Financial Management**, Vikas Publications, New Delhi
3. Van Horne, **Financial Management and Policy**, Prentice Hall India, New Delhi.
4. Eugene, F., Brigham, and Louis, **Financial Management**, The Dryden Press, Harcourt Brace College Publishers, Florida.
5. Bhole, L.M. **Financial Institutions and Markets**, Tata Mc Graw Hill, New Delhi.
6. Khan, M.Y. **Financial Services**, Tata Mc Graw Hill, New Delhi.

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## Company Law and Corporate Accounting

### Course Objective:

- To provide basic theoretical knowledge on provisions of Companies Act, 2013 related to Company Formation and Company Management
- To provide knowledge on accounting aspects corporate activities in conformity with the provisions of Companies Act.

|  |           |
|--|-----------|
| <b>I. Joint Stock Company.....</b>   | <b>02</b> |
| Definition and characteristic features of a company, Advantages of incorporating a company.....  | 01        |
| Lifting the corporate veil of the company, Types of companies – public and private limited company..   | 01        |
| <b>II. Incorporation of a company.....</b>   | <b>06</b> |
| Promoter – duties and remuneration.....  | 01        |
| Memorandum of Association – contents.....  | 01        |
| Articles of Association – contents.....  | 01        |
| Doctrine of ultra vires, constructive notice and indoor management.....  | 01        |
| Prospectus – contents- Consequences of misstatements in a prospectus - Obtaining certificate of commencement of business.....  | 02        |
| <b>III. Shares.....</b>  | <b>06</b> |
| Equity shares, Preference shares, Bonus Shares, rights shares.....   | 01        |
| Procedure involved in issue of shares: SEBI guidelines.....  | 01        |
| Allotment of shares - provisions and procedure; Calls on shares - provisions and procedure; Forfeiture of Shares – provisions and procedure; Transfer of shares - provisions and procedure.....  | 04        |
| <b>IV. Borrowing Powers.....</b>   | <b>02</b> |
| Fixed and floating charges – Debentures – Difference between shareholder and debenture holder  |           |
| <b>V. Company Meeting: (Overview).....</b>   | <b>02</b> |
| Types of meeting and procedure at– Statutory meeting, Annual General Meeting, Extraordinary meeting, Board of Directors meeting, Notice, Agenda and Minutes of meeting. Types of resolution- Ordinary resolution- and special resolution |           |



|   |           |
|---|-----------|
| <b>VI. Company Management: (Overview).....</b>  | <b>02</b> |
| Powers, duties and liabilities of Director, Managing director and Independent director.         |           |
| <b>VII. Issue Of Shares.....</b>  | <b>10</b> |
| Issue of shares at par, premium and discount – Journal entries.....                             | 04        |
| Issue of shares for consideration other than cash - Issue of Bonus share – Journal entries..... | 03        |
| Forfeiture and Reissue of shares - Buy back provisions.....                                     | 03        |
| <b>VIII. Issue and redemption of Debentures.....</b>  | <b>07</b> |
| Journal entries for issue of debentures at par, premium and discount.....                       | 02        |
| Treatment of discount/premium on issue/redemption.....  | 02        |
| Sinking Fund for redemption of debentures.....  | 01        |
| Purchase of own debentures without sinking fund, Ex interest, cum interest.....                 | 01        |
| Sale/ cancellation of own debentures.....   | 01        |
| <b>IX. Issue and redemption of Preference Shares.....</b>                                       | <b>05</b> |
| Issue and redemption out of fully divisible profits.....  | 02        |
| Fully out of fresh issue.....   | 01        |
| Partly out of fresh issue and divisible profits.....  | 02        |
| <b>X. Company Final Accounts.....</b>   | <b>08</b> |
| Preparation of company final accounts in statutory format.....                                  | 04        |
| Adjustments – Dividends, CDT, TDS, Deferred tax, Managerial remuneration.....                   | 04        |

**Total Hours: 50**

## Hours

### BASIC TEXTS:

1. Kapoor, N.D., **Company Law and Secretarial practice**, Sultan Chand & Co, New Delhi
2. Gupta, R.L. and Radhaswamy, M., **Advanced Accountancy – Volume II**, Sultan Chand & Sons, New Delhi.
3. Shukla, Grewal & Gupta, **Advanced Accountancy, Vol II**, S. Chand & Co., New Delhi

### REFERENCES:

1. Ashok Sehgal and Deepak Sehgal, **Advanced Accountancy**, Taxmann Allied Services Pvt Ltd., New Delhi
2. Anthony R.N. and Reece, J.S. **Accounting Principles**, Richard D.Irwin Inc. Illinois
3. **ICAI compendium of statements and standards of Accounting**, ICAI, New Delhi

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**UBBA-304**

**Computer Practicals – III  
(MS Office – Excel)**

2 Credits

**Objective:**

- ❑ To introduce students to the use of computer based Spread Sheets application packages for productivity and decision support.

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**UBBA-401**

**Selected Commercial Laws**

4 Credits

**Objective:**

- To provide basic knowledge of the provisions of the Indian Contract Act, 1872, and other selected business laws as amended to date.

**Contents:**

**I. ESSENTIALS OF CONTRACT .....22**

**THE INDIAN CONTRACT ACT, 1972**

|   |   |
|---|---|
| Definitions and essentials of a contract                  | 2 |
| Offer   | 2 |
| Acceptance  | 2 |
| Consideration   | 2 |
| Capacity to contract                                      | 2 |
| Free consent – coercion and undue influence               | 1 |
| Misrepresentation and fraud                               | 1 |
| Mistake   | 1 |
| Legality of object – agreements opposed to public policy  | 2 |
| Void agreements, void contracts, and contingent contracts | 2 |
| Performance of a contract                                 | 2 |
| Discharge of a contract                                   | 1 |

|  |           |
|--|-----------|
| Breach of contract – remedies  | 1         |
| Quasi contracts  | 1         |
| <b>II INDEMNITY AND GUARANTEE .....</b>                                      | <b>04</b> |
| Contract of indemnity,   | 1         |
| Contract of Guarantee- features  | 3         |
| <b>III BAILMENT AND PLEDGE.....</b>  | <b>04</b> |
| Bailment -features, types, duties and rights of bailor and bailee;           | 2         |
| Pledge - rights of pledgor and pledgee, Pledge by non-owners                 | 2         |
| <b>IV AGENCY.....</b>  | <b>08</b> |
| Definitions – creation of agency   | 2         |
| Classification, termination of agency  | 2         |
| Duties, rights and liabilities of an agent                                   | 2         |
| Duties and rights of principal   | 2         |
| <b>V SALE OF GOODS ACT.....</b>  | <b>08</b> |
| Sale and agreement to sell – essentials                                      | 2         |
| Conditions and warranties  | 2         |
| Rights and duties of the buyer   | 2         |
| Rights of unpaid seller  | 2         |
| <b>VI CONSUMER PROTECTION ACT, 1986 .....</b>                                | <b>05</b> |
| Background – definitions-consumer,   |           |
| Consumer dispute, complaint, deficiency, defect, district forum,             | 2         |
| Consumer Protection council, remedies and reflections available to consumers | 3         |

**Total Hours: 51 Hours**

**NOTE:** A detailed analysis of the following case studies to be covered.

1. Offer and Acceptance:
  - Carlil Vs Carbolic smoke ball company
  - Lalman Vs Gauridutt
  - Harvey Vs Facey
2. Consideration
  - Kedarnath Vs Gauri Mohamed
  - Chinnaya Vs Ramayya
3. Stranger to contract
  - Dunlop pneumatic tyre company limited Vs Selfridge & Company limited
4. Capacity to Contract
  - Mohiribibi Vs Dharmodas Ghose
5. Misrepresentation
  - Derry Vs Peek
6. Mistake
  - Cundy Vs Lindsay
7. Remedies for breach of contract
  - Hadley Vs Baxendale

**BASIC TEXT:**

1. Kapoor, N.D. **Elements of Merchantile Law**, Sultan Chand & Co. New Delhi.

**REFERENCES:**

1. Sethna, **Merchantile Law**, Lakshmi Book Depot. Bombay
2. Satish B. Mathur, **Business law**, Mc. Graw Hill Publication, New Delhi
3. Steven and Boric, **Merchantile Law**, Butterworths, London
4. Avatar Singh, **Merchantile Law**, Eastern Book Company, Lucknow.
5. Bare Acts published by the Government of India
6. Ashwatappa, K., **Legal environment of Business**, Himalaya Publishing House, New Delhi

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**Objective:**

- To provide an understanding of the basic principles and concepts of cost accounting and their applications.

**Contents:**

|  |           |
|--|-----------|
| I. Introduction .....  | <b>06</b> |
| Financial Accounting, Cost Accounting and Management Accounting;                       |           |
| Role of Accounting Information in Management Control System.....                       | 01        |
| Relation between Cost Accounting and managerial functions and other departments.....   | 01        |
| Cost Accounting System, Costing Methods.....   | 01        |
| Value Chain Analysis.....  | 03        |
| II. Costing Terminology.....   | <b>08</b> |
| Cost, Cost Unit, Cost Centre and Profit Centre, Cost Classification.....               | 03        |
| Cost Accumulation and Cost Assignment, Cost tracing and Cost allocation.....           | 01        |
| Factors affecting direct and indirect costs.....                                       | 02        |
| Cost drivers, Relevant range, Total cost and unit cost.....                            | 01        |
| Inventoriable costs and period costs.....  | 01        |
| III. Preparation of Cost sheet.....  | <b>08</b> |
| Elements of a cost sheet.....  | 02        |
| Preparation of cost sheet - Problems.....  | 06        |
| IV. Cost allocation I.....   | <b>10</b> |
| Purposes of cost allocation, Criteria to guide cost allocation decisions.....          | 01        |
| Cost allocation and costing systems.....   | 01        |
| Allocation costs from one department to another: Single rate and dual rate method..... | 02        |
| Allocating costs to support departments: Direct Allocation.....                        | 02        |
| Step down method.....  | 01        |
| Reciprocal method.....   | 03        |
| V. Cost allocation II.....   | <b>10</b> |
| Joint products and by products: Joint cost basics.....                                 | 01        |
| Approaches to allocating joint costs:  |           |
| Sales at split-off method, Physical measure method.....                                | 02        |
| NRV methods.....   | 03        |
| Irrelevance of joint costs for decision making.....                                    | 02        |
| Accounting for by products.....  | 02        |
| VI. Challenges in inventory management .....   | <b>08</b> |
| Inventory management Techniques.....   | 02        |

Stock Level Setting - Simple problems.....03  
Just- in-time and backflush costing: Challenges in estimating inventory – related costs and their effects, Just – In – Time purchasing.....03

**Total Hours: 50 Hours**

**BASIC TEXTS:**

1. S P Jain and K L Narang, **Cost Accounting – Principles and Practice**, Kalyani Publishers, India
2. Horngren, Charles T., Foster and Datar, **Cost Accounting – A Managerial Emphasis**, Prentice Hall, New Delhi

**REFERENCES:**

1. Prasad, N.K. **Principles and Practice of Cost Accounting**–. (Book Syndicate)
2. Colin Drury, **Costing - An Introduction**, International Thompson Publishing, London.
3. CIMA, **Cost Accounting** (Stage – 2) – Study Text.
4. Lal, B.M. Nigam and Sharma G.L. **Theory and Techniques of Cost Accounting**, Himalaya Publishing House, Bombay.

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## Principles of Marketing

### Course Objective:

- To provide knowledge of the basic principles of marketing and their application
- To bring awareness of the ethical issues in marketing.

### Contents

|   |   |
|---|---|
| <b>I: Introduction.....03</b>   |   |
| • What is marketing? – needs, wants, products, value, satisfaction, quality         | 1 |
| • Marketing management philosophies, societal market concepts                       | 1 |
| • Difference between selling and marketing, 4P Mix                                  | 1 |
| <b>II: Overview of Indian Marketing Environment .....04</b>                         |   |
| Company’s Demographic and Economic Environment, Natural, technical                  | 2 |
| Political, Cultural and social environment and Micro Environment.                   | 2 |
| <b>III: Consumer Behaviour .....06</b>  |   |
| • Consumer behaviour - cultural, social, personal and psychological factors         | 3 |
| • The buyer decision process & Types of buying decision                             | 3 |
| <b>IV: Designing Products, Brands, Packaging.....08</b>                             |   |
| • What is a product? Product classification – consumer & industrial products;       | 2 |
| • Product attributes, Branding, Packaging, labelling, and support services          | 3 |
| • Product line & mix decision   | 3 |
| <b>V: Overview of New Product Development &amp; Product Life Cycle (PLC).....08</b> |   |
| • Overview of New product development Process and steps,                            | 5 |
| • Product life cycle – introduction, growth, maturity and declining stages          | 3 |
| <b>VI: Distribution.....04</b>  |   |
| The nature of distribution channels,  | 2 |
| Channel behaviour, Channel management,  | 1 |
| Vertical Marketing Systems  | 1 |
| <b>VII: Overview of Marketing Communication.....08</b>                              |   |
| Components of Marketing Communications Systems,                                     | 2 |
| Steps in designing effective marketing communications,                              | 2 |
| Role of Advertising and Promoting   | 4 |
| <b>VIII: Overview of Marketing Strategy.....04</b>                                  |   |
| Overview of marketing strategy development process                                  |   |
| <b>IX: Discussions on Ethics in Marketing and Case Studies.....05</b>               |   |
| <b>Total Hours: 50 Hours</b>  |   |

## **BASIC TEXT**

1. Philip Kotler, et. al, **Principles of Marketing**, Prentice Hall of India, New Delhi.

## **REFERENCES**

1. William J Stanton and others, **Fundamentals of Marketing**, McGraw Hill International Edition, Kogakusha
2. Neelamegham, S. **Marketing Management and the Indian Economy**, Vikas Publishing House (P) Ltd., New Delhi.

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**UBBA-404**

**COMPUTER PRACTICALS–IV**  
**(MS Office – ACCESS)**

2 Credits

### **Objective:**

- To introduce students to the use of Data Based System Computer application packages for productivity and decision support.

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**Objective:**

- To understand the basic provisions of the Income Tax Act, and computation of tax liability from the viewpoint of an individual.

**Contents:**

|  |    |
|--|----|
| I. Purpose and Principles of Taxation, Brief history, Overview of types of Taxes and Structure of Tax .....  | 02 |
| II. Definitions (Assessee, Assessment Year, Previous year, Income, Person) .....   | 02 |
| III. Tax Incidence - Determination of Residential status of an individual, Indian Income, Foreign Income, Income deemed to accrue or arise in India..... | 04 |
| IV. Heads of Income, Basis of Charge, Finance Act .....  | 02 |
| V. Incomes exempt from tax u/s 10 .....  | 02 |
| VI. Computation of Total Income of an individual:  |    |
| Income from Salary.....  | 08 |
| Deductions from Gross Total Income, Computation of Tax .....   | 04 |
| Income from House Property – Self occupied as well as let out.....   | 06 |
| Income from Business or Profession.....  | 08 |
| Income from Capital Gain - Short term and Long term.....   | 08 |
| Income from other sources.....   | 04 |

**Total Hours: 50 Hours****BASIC TEXTS:**

Singhania, V.K. Students Guide to Income Tax, Taxmann Publications, New Delhi.

**REFERENCES:**

1. Singhania, V. K. Direct Taxes, Law & Practice, Taxmann Publications, New Delhi.
2. Lall, B. B Direct Taxes Law & Practice, Allied Publishers New Delhi.

**Objective:**

- To expose the students to a range of problems and concerns of Rural Areas.
- To make the students identify Solutions Utilizing Ancient Wisdom and Modern Management Techniques for the above.

**Contents:-**

|  |          |
|--|----------|
| <b>I          Introduction &amp; Overview.....</b>   | <b>5</b> |
| Why Rural Development?   | 2        |
| Concepts and Connotation of Rural Development.   | 1        |
| Some dilemmas in Development.  | 2        |
| Rural Vs Urban Development,  |          |
| Agricultural Vs Industrial Development,  |          |
| Capital Vs Labour Dogma,   |          |
| Autonomous Vs Induced Development  |          |
| <b>II          Rural Economy Of India.....</b>   | <b>6</b> |
| Characteristics of the Rural sector,   | 1        |
| The Role of the Agricultural Subsector,  | 1        |
| The Role of the Non-Agricultural Subsector,  | 2        |
| Challenges & Opportunities   | 2        |
| <b>III          Paradigms on Rural Development based on<br/>                Gandhian and Swami’s Views &amp; SSSVIP.....</b> | <b>7</b> |
| The Gandhian Model of Rural Development,   | 2        |
| Swami’s speeches,  | 2        |
| SSSVIP   | 3        |
| <b>IV          Strategies for Rural Development .....</b>  | <b>6</b> |
| Concepts of sustainability and sustainable development,  | 1        |
| Indicators of Non sustainable development,   | 2        |
| Review of India’s Strategies of Rural Development,   | 1        |
| Elements for sustainable Development   | 2        |
| <b>V          Organising for Rural Development.....</b>  | <b>8</b> |
| Different Organizational models, Search for a new paradigm,  | }        |
| Criteria for designing an appropriate organization,  | } 3      |
| Government Organizations, Panchayati Raj Institutions (PRI),   | 2        |
| Cooperatives, NGOs,  | 2        |
| Corporate Social Responsibility  | 1        |

|            |  |           |
|------------|--|-----------|
| <b>VI</b>  | <b>Financing Rural Development.....</b>  | <b>8</b>  |
|            | Domestic Institutional Sources,  | 5         |
|            | Role of Non institutional agencies, Deficit Financing or Controlled Inflation, | 1         |
|            | Foreign Sources  | 2         |
| <b>VII</b> | <b>Contemporary issues &amp; articles on Rural Development .....</b>           | <b>10</b> |
|            | <b>Total Hours: 50 Hours</b>   |           |

**KEY TEXT:** “Rural Development- Principles, Policies and Management” By Sri Katar Singh from Sage Publications. Chapters: 1, 2, 4, 5, 6

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**Objectives:**

- To provide an understanding of the principles of banking and the legal framework in which they are applicable in India.

**Contents:**

|  |           |
|--|-----------|
| I. Banking Regulation Act, 1949:.....  | <b>06</b> |
| Scope.....   | .01       |
| Banking business, Licensing, Capital and Reserves.....   | .02       |
| CRR and SLR.....   | .01       |
| Submission of returns, management of banking companies.....                                      | .02       |
| II. Banker and Customer:.....  | <b>08</b> |
| Who is a customer?.....  | .01       |
| General Relationship (Debtor and Creditor).....  | .02       |
| Special Relationship: Duties and obligations of a banker.....                                    | .03       |
| Rights of a banker.....  | .02       |
| III. Negotiable Instruments:.....  | <b>07</b> |
| Types and Features: Cheques, Bills of Exchange and Promissory Note.....                          | .02       |
| Crossing of cheques.....   | .01       |
| Endorsement and Types of Endorsement.....  | .01       |
| Duties of paying banker; Statutory Protection to Paying Banker; Wrongful dishonor of cheque..... | .03       |
| IV. Loans and Advances:.....   | <b>06</b> |
| Principles of sound lending.....   | .01       |
| Types of advances.....   | .01       |
| Modes of creating charge.....  | .02       |
| Types of securities for advances.....  | .02       |
| V. Banking Sector Reforms:.....  | <b>05</b> |
| Recommendations of Narasimham Committee.....   | .01       |
| Basel Capital Adequacy norms.....  | .01       |
| CAMEL.....   | .01       |
| Management of NPAs.....  | .02       |
| VI. Commercial Banks:.....   | <b>04</b> |
| Credit creation.....   | .01       |
| Determinants of Interest Rates.....  | .01       |
| Investment Policy of a bank.....   | .01       |
| Traditional Vs Modern functions of commercial banks.....   | .01       |
| VII. Central Bank: .....   | <b>06</b> |

|   |           |
|---|-----------|
| Evolution and functions of a central bank.....                | 02        |
| Credit control by a central bank RBI and monetary policy..... | 03        |
| Indian money market.....                                      | 01        |
| <b>VIII. Recent Trends in Banking:.....</b>                   | <b>08</b> |
| Use of Technology.....  | 03        |
| Recent/latest trends.....                                     | 02        |
| Mobile Banking.....   | 01        |
| Anytime Banking.....  | 01        |
| Payment banks .....   | 01        |

**Total Hours: 50**

## **Hours**

**Note:** The following cases to be studied in detail:

### **A. Banker Customer Relationship:**

1. Commissioners of Taxation vs English, Scottish and Australian Bank.
2. Ladbroke vs Todd
3. Great Western Railway vs London and County Bank
4. Foley vs Hill
5. Joachimson vs Swiss Banking Corporation
6. Clare & Co vs Dresdner Corporation
7. Marzetti vs Williams
8. New Central Hall vs United Commercial Bank Ltd.
9. Davidson vs Barclays Bank Ltd.
10. Sterling vs Barclays Bank Ltd.
11. Gibbons vs Westminster Bank Ltd.
12. Canara Bank vs I.V. Rajagopal
13. Tournier vs National Provincial and Union Bank of England
14. Sunderland vs Barclays Bank Ltd.
15. Garnett vs Mckerson
16. Greenhalgh vs Union Bank of Manchester
17. Clayton's case or Devaynes vs Noble

### **BASIC TEXT:**

Sundaresan and Varsheny, **Banking Theory, Law and Practice**, Sultan Chand & Sons, New Delhi.

### **REFERENCES:**

1. Tannan, **Tannan's Banking Law and Practice in India**, India Law House
2. Suneja, **HR Practice & Law of Banking**, Himalaya Publishing House, Mumbai.
3. RBI, **RBI – Functions and Working**, RBI Publication, Mumbai.
4. The Indian Institute of Bankers, **Commercial Banking**, Vora & Co., Publishers, Mumbai.
5. Indian Institute of Banking and Finance, **General Bank Management**, Macmillan, New Delhi.

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**Course Objective:**

- To be acquainted with the Fundamentals of managing Production and Operations in an Organization.

**Contents:****Chapter 1: Production Function .....04**

Production function – characteristics – Distinction between manufacturing and service organizations, Historical Evolution of Production Function – Lessons from history 2

Relationship of Production Management with Marketing, finance, Personnel and Material management, Long Term, Intermediate and Short Term Decisions in Production. 2

**Chapter 2: Plant Location..... 03**

Location choice for an organization with one or more facilities existing – Steps in Location choice for the first time (Choice of country, region, locality, site), Breakeven analysis - simple problems

**Chapter 3: Plant Layout.....05**

Factors influencing Layout decisions – Basic Principles of Layout 2

Types of layout and their suitability - Process Layout, Product Layout, Fixed position layout, Group Technology Layout, Service facility layout – Merits and limitations. 2

Materials handling and equipment required – Factors influencing selection of materials handling equipment. 1

**Chapter 4: Work study.....06**

Time and Motion study, Work measurements, normal time, standard time - Problems – computation of standard time, Normal time, Allowances. 4

Overview of Charts used in production management - Materials Flow Process chart, Man Flow Process chart, Work Station Flow Process Chart, Man – Machine Flow Process chart, Operator Flow Process chart, Simultaneous Motion Cycle Chart (SIMO) 2

**Chapter 5: Production Planning and Scheduling.....12**

· Role of Forecasting in Planning and Scheduling 2

· Kinds of production plans, capacity planning, aggregate planning, monthly and weekly scheduling-Problems 4

|  |   |
|--|---|
| · Preparation of Master production Schedule, Gantt Chart, Transportation (Least Cost Method and Northwest Corner Methods) and Assignment Models (Hungarian Method) – Simple Problems(Maximum 4x4 Matrix)                           | 4 |
| · Scheduling- Prioritizing jobs using Johnson’s rule (2 Work Centers), MINPRT, MINSOP, Critical ratio, MINDD,LOT   | 2 |
| <b>Chapter 6: Quality Assurance.....08</b>   |   |
| · What is quality? Requirements of quality assurance program. Inspection and Control – Types of error.   | 2 |
| · Application of statistical quality control, Construction of control charts for variables and Attributes Acceptance sampling.   | 2 |
| · Total Quality Management – The Deming Philosophy, The Juran Philosophy, The Crosby Philosophy, Ishikawa Philosophy, Taguchi Philosophy   | 2 |
| · Tools for implementation of TQM (a) ISO 9000 (b) KAIZEN (c) Zero Defect Program (d) Quality Circle (e) Six Sigma framework   | 2 |
| <b>Chapter 7: Supply chain management.....04</b>   |   |
| · Role, scope and importance of supply chain management Make or Buy decisions Concept and scope of purchasing Management, Principles and Objectives of Purchasing  | 2 |
| · Purchasing procedure, Requisitioning, selecting sources of supply, ordering, delivery, scientific purchasing – Problems on Vendor rating   | 2 |
| <b>Chapter 8: Inventory Management .....08</b>   |   |
| · Meaning and Functions, Inventory Planning and Control, P and Q system, EOQ, With Discount, with Back order, Probabilistic approach- with variations in Lead time Demand and Lead Time, Minimum and Maximum Level, Reorder Level. | 6 |
| · Inventory Management systems- ABC analysis,VED, XYZ, SOS, HML analysis.  | 2 |

**Total 50**

**BASIC TEXT:**

1. S.N. Chary; **Production and Operation Management**, Tata Mc Graw-Hill.
2. Pannerselvam; **Production and Operation Management**, Prentice Hall.

**REFERENCES:**

1. E.S. Buffa; **Modern Production and Management**, John Wiley.
2. D.D. Sharma; **Total Quality Management**, Sultan Chand & Sons.
3. Raymond R. Mayer, **Production and Operations Management**, International Student edition, McGraw-Hill series

4. ILO, **Introduction to Work Study**, ILO Publications.
5. Maynard H.B., **Industrial Engineering Handbook**, Tata Mc Graw-Hill.
6. Burbidge J.L, **Principles of Production Control**, ELBS, Mc Donald & Evans Ltd.
7. Plossl. G.W. & Wight O.W, **Production & Inventory Control**, John Wiley.
8. Mentzer J.Ted, **Supply Chain Management**, Response Books
9. Bowersox D.J.etal, **Supply Chain Management**, Tata Mc Graw-Hill
10. Lamer & Donald: **Purchasing and Materials Management**.

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**UBBA-507**

**COMPUTER PRACTICALS–V**  
**(Web designing-I)**

1 Credit

**Objective:**

- To introduce students to Web designing.

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**Objectives:**

- To provide an overview of the functioning of India's Economy and issues of national concern.
- Utilizing ancient wisdom in modern management to identify solutions for socio-economic issues.

**Contents:**

|  |           |
|--|-----------|
| <b>I. Overview of development and India's current positions.....</b>   | <b>15</b> |
| Evolution of Indian economic system – Pre and Post Independence.....   | 02        |
| Characteristic features of Indian economic system.....   | 02        |
| Issues of development concerning Indian economy.....   | 01        |
| Agriculture – Role of agriculture in Indian economy, Backwardness of Indian agriculture -measures for its development..... | 03        |
| Green Revolution and Food security.....  | 01        |
| Role of three sectors in Indian Economy – Primary, Secondary and Tertiary.....   | 02        |
| Indicators of growth and development (Current economic and social indices of India).....                                   | 02        |
| Overview of economic planning in India.....  | 02        |
| <b>II. Development and Reforms agenda.....</b>   | <b>08</b> |
| Economic reforms – Objectives.....   | 01        |
| Achievements and Limitations (sector wise overview – Agriculture, Fiscal, Financial Sector, Trade and Industry).....       | 05        |
| Infrastructure and economic development.....   | 02        |
| <b>III. Social Sector in India .....</b>   | <b>09</b> |
| Education.....   | 02        |
| Healthcare.....  | 02        |
| Poverty: Measurement, Causes and Remedial Measures.....  | 03        |
| Unemployment: Causes and Types.....  | 02        |
| <b>IV. Foreign Trade of India .....</b>  | <b>10</b> |
| Composition of India's foreign trade.....  | 02        |
| Export promotion measures and agencies.....  | 02        |
| WTO: India's role, Impact on India's trade and agriculture.....  | 04        |

Overview of latest Exim and foreign trade policy.....02

**V. Current Issues concerning India's Economy .....02**

**VI. Consumerism and Social concerns .....06**

Bhagawan Sri Sathya Sai Baba's Views on the above - Ceiling on Desires and Consumerism.

**Total Hours: 50 Hours**

**REFERENCES:**

1. A.N.Haksar, Political, Economic Management of India, for India, by Indi – 1987, VIKAS Publishing House, New Delhi.
2. Dutt and Sundaram, Indian Economy S Chand 2005.
3. Cherunilam , Global Economy & Business Environment 2005.
4. Cherunilam , International business- Text & cases PHI 2004.
5. National Five Year Plans.
6. Government Policy Statements.
7. Vasant Desai, Rural Economics, Himalayan Publishers Pvt. Ltd., Mumbai.
8. Maheswari S., Rural Development in India: Public Policy Approach, Sage Publications New Delhi.
9. NIRD Journal and Statistical Reports.
10. Swami Ranganathanada, Eternal Values in Changing Societies, Bharatiya Vidya Bhavan, Mumbai.
11. Bhagawan Sri Sathya Sai Baba's Divine Discourses on Ceiling on desires and IRD.
12. Mehta S.R., Rural Development Policies and Programmes: A Sociological Perspective, Sage Publications New Delhi.
13. Reading from Journal & Magazines like EPW, Business India, Business World, Business Today, etc.

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**Objective:**

- To gain knowledge of the application of accounting techniques for management decision making.

**Contents:****I.INTRODUCTION .....2**

Meaning and scope of management accounting

Difference between management accounting & financial accounting, Difference between management accounting & cost accounting, cost control.

**II.Ratio Analysis..... 13**

Ratio analysis, importance and limitations

Problems on computation of ratios and interpretation - Liquidity ratios, solvency ratios, profitability ratios and Proprietary or Balance sheet Ratios

**III.CASH FLOW STATEMENT: .....7**

Meaning and Significance --- Cash Flow Activities- Operating, Investing and Financing and the Format - Comprehensive Problems

**IV.CVP ANALYSIS .....12**

Meaning of CVP, contribution margin, p/v ratio, Break Even Point, operating leverage, margin of safety

Approaches to CVP-equation method & unit contribution Method; applications of CVP Problems

Decision making – relevant cost, sunk cost, opportunity cost, Dropping a product line/department, Make or buy decision, Equipment replacement and Acceptance of offer

**V.STANDARD COSTING .....10**

Material Cost Variance- cost, price, usage, mix and yield variances; Labour cost Variance- rate, efficiency, mix, yield, idle time variances. Comprehensive problems on Material & Labour variances.

Overhead variance-Variable overhead variance- total, spending and efficiency variance and Fixed overheads variance -total, expenditure, volume, efficiency and Capacity variance (Overview)- No problems

**VI.BUDGETS AND BUDGETARY CONTROL:.....06**

Meaning and types of budgets, Budget process and Preparation of cash budget

**Total Hours: 50 Hours**

## **BASIC TEXTS:**

1. Khan, M Y & Jain, P K., **Management Accounting**, Tata McGraw Hill, New Delhi.
2. 2 Gupta, R.L. & Radhaswamy, M., **Advanced Accountancy Vol II**, Sultan Chand & Sons, New Delhi

## **REFERENCES:**

1. Pandey, I.M. **Management Accounting**, Vikas, New Delhi.
2. Ciaran Walsh, **Key Management Ratios**, Macmillan India Limited, New Delhi.
3. Colin Drury, **Management and Cost Accounting**, Thompson Learning, New Delhi
4. Weygandt et al, **Accounting Principles**, John Wiley & Sons, New York.
5. Shane Moriarity and Carl. P.Allen, **Cost Accounting**, Harper & Row, New York.
6. Bullock et al , **Accountant's Cost Handbook** , John Wiley & Sons, New York.
7. Ronald Hartley, **Cost and Managerial Accounting**, Allyn & Brown
8. Taxmann, **Accounting and Analysis – The Indian Experience**, Taxmann
9. Charles Gibson, **Financial Reporting**, South Western College Publishing, USA.
10. D R. Hansen and M M Mowen, **Cost Management**, South Western College Publishing, USA.
11. Jawahar Lal, **Advanced Management Accounting**, S. Chand and Co., New Delhi

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**Objectives:**

- To give students a broad perspective of how to use information technologies to improve managerial decision making and also to see the interconnectedness of Organization's Data.

**Unit 1: Information Systems in Global Business Today.....6**

|                                      |   |
|--------------------------------------|---|
| Role of Information,                 | 2 |
| Perspectives on Information Systems, | 2 |
| Contemporary approaches.             | 2 |

**Unit 2: Information Systems, Organizations and strategy.....7**

|  |   |
|--|---|
| What Is an Organization?   | 1 |
| How Information Systems Impact Organizations and Business Firms? | 2 |
| Using Information Systems to Achieve Competitive Advantage.      | 2 |
| Using Systems for Competitive Advantage                          | 2 |

**Unit 3: Foundations of Business Intelligence: Databases and Information Management.....7**

|  |   |
|--|---|
| Organizing Data in a Traditional File Environment,                   | 2 |
| The Database Approach to Data Management,                            | 2 |
| Using Databases to Improve Business Performance and Decision Making, | 2 |
| Big Data, Managing Data Resources.                                   | 1 |

**Unit 4: Securing Information Systems.....8**

|  |   |
|--|---|
| System Vulnerability and Abuse,                              | 2 |
| Business Value of Security and Control,                      | 1 |
| Establishing a Framework for Security and Control,           | 2 |
| Technologies and Tools for Protecting Information Resources. | 3 |

**Unit 5: Managing knowledge.....7**

|   |   |
|---|---|
| The Knowledge Management Landscape,           | 4 |
| Enterprise-Wide Knowledge Management Systems, | 1 |
| Knowledge work systems,                       | 2 |
| Intelligent Techniques.                       | 1 |

**Unit 6: Enhancing Decision Making.....7**

|  |   |
|--|---|
| Decision Making and Information Systems, | 2 |
| Business Intelligence in the enterprise, | 3 |
| Business Intelligence constituencies.    | 2 |

**Unit 7: Ethical and Social Issues in Information Systems.....8**

|   |   |
|---|---|
| Understanding Ethical and Social Issues Related to Information Systems, | 2 |
| Ethics in an Information Society,                                       | 2 |
| The Moral Dimensions of Information Systems                             | 4 |

**Total Hours: 50 Hours**

Text Book: **Management Information Systems** 12 e By Kenneth C. Laudon and Jane P. Laudon,  
Pearson Publications

Chapters: 1, 3, 4, 6, 8, 11 and 12

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**Objective:**

- To provide an overview of the Entrepreneurial activities and the various schemes available at local and central government levels.

**Contents:**

|  |          |
|--|----------|
| <b>I. An introduction.....</b>   | <b>4</b> |
| Concepts- entrepreneur and entrepreneurship,   | 1        |
| Importance of entrepreneurship, Classification of Entrepreneurship,                        | 1        |
| Myths of Entrepreneurship, Approaches to Entrepreneurship,                                 | 1        |
| Problems faced by entrepreneur and capacity building for entrepreneurship.                 | 1        |
| <b>II. The Social and Ethical Perspectives of Entrepreneurship.....</b>                    | <b>4</b> |
| Social entrepreneurship, Social entrepreneurship challenges                                | 1        |
| Ethics and business decisions  | 1        |
| Ethical considerations in corporate entrepreneurship                                       | 1        |
| Ethical leadership by entrepreneurs  | 1        |
| <b>III. Creativity and Innovation.....</b>   | <b>5</b> |
| Opportunity identification   | 1        |
| Entrepreneurial imagination and creativity   | 1        |
| Role of creative thinking  | 1        |
| Innovation Process   | 1        |
| Major myths about innovation, Principles of Innovation                                     | 1        |
| <b>IV. Finance and Organization.....</b>   | <b>7</b> |
| Sources of Finance:-   |          |
| Search for capital, Debt Vs Equity   | 3        |
| Venture capital market   | 2        |
| Informal risk capital : Angel financing, Alternate sources of Financing for Indian context | 2        |
| <b>V. Legal Challenges in Entrepreneurship.....</b>  | <b>6</b> |
| Overview of Legal challenges for entrepreneurial venture,                                  | }        |
| Intellectual property protection patents, copyrights & trademarks,                         | }        |
| Identifying legal structures for entrepreneurial ventures,                                 | 4        |
| Final thoughts on legal forms, Understanding Bankruptcy, Keeping legal expenses down       | 1        |





# ELECTIVE-MARKETING

UBBA-CBMR

Consumer Behaviour

3 Credits

## Objectives:

- To provide an overview of buying behavior of consumers and the processes and factors influencing buyers decisions.

## Contents:

### Unit 1.

#### **Fundamentals of Consumer Behavior: ..... 8**

Introduction to Consumer Behaviour; Consumer Behaviour and marketing Strategy- consumer buying behavior Vs organizational buying behavior. Applications of Consumer Behavior.

### Unit II

#### **Consumer needs, theories of Motivation and their applications.....12**

Basics of Perception & Marketing implications, Elements of Perception (Sensation, Absolute Threshold, Differential Threshold, Subliminal Perception)

Dynamics of Perception (Perceptual Selection, Perceptual Interpretation, Perceptual Organization)

#### **Unit III..... 4**

Learning: Elements of Consumer Learning: Strategic Marketing Applications of Classical Conditioning, Instrumental Conditioning

#### **Unit IV..... 5**

Social Class: Social Class Basics, What is Social Class? (Social class & Social status, The dynamics of status consumption, Features of Social Class

Five Social-Class Categories in India, The measurement of social class (Subjective Measures, Reputations Measures, and Objective Measures)

Social Class Mobility, Geo demographic Clustering, Social Stratification, Social class role

#### **Unit V..... 4**

Culture and Subculture - Major Focus on Indian Perspective

Culture: Basics, Meaning, Characteristics, Factors affecting culture, Role of customs, values and beliefs in

Consumer Behaviour, The measurement of culture,

Subculture: Meaning, Subculture division and consumption pattern in India, Types of subcultures (Nationality subcultures, Religious subcultures, geographic and regional subcultures, racial subcultures, age subcultures, sex as a subculture)

Cross-cultural marketing strategy: Cross-cultural marketing problems in India, Strategies to overcome cross-cultural problems

**Unit VI..... 4**

Reference Groups: Understanding the power & benefits of reference groups, A broadened perspective on reference groups. Factors that affect reference group influence, Types of reference groups

Opinion Leadership: Dynamics of opinion leadership process, Motivation behind opinion leaders

The needs of opinion leaders and opinion receivers, Purchase Pals, Surrogate buyers vs. opinion leaders, Measurement of opinion leadership

**Unit VI.....3**

Ethical & other related issues in Consumer Behavior & Marketing Research. What is privacy, what are the rights of individuals that must not be violated while studying and using our understanding of buyer behavior

**Total Hours: 40 Hours**

**BASIC TEXTS:**

1. Suja R. Nair, **Consumer Behaviour in Indian Perspective-Text and Cases**, Himalaya Publishing House, (ISBN: 81-8318-553-3).
2. Kumar, **Essentials of Marketing Research**, 2ed, Wiley, ISBN: 9812531823

**REFERENCES:**

1. S. Ramesh Kumar, **Consumer Behaviour and Branding – Concepts, Readings and cases, The Indian Context**. Pearson Education, 2009 (ISBN 978-81-317-2236)
2. Del I Hawkins, Roger J Best, Kenneth A Coney, **Consumer Behaviour – Building Marketing Strategy**, McGraw-Hill Education, 9<sup>th</sup> Edn., 2008 ( ISBN-13: 978-0-07-060086-7)
3. Leon G Schiffman & Leslie Lazar Kanuk, **Consumer Behavior**, Prentice-Hall of India Pvt Ltd., New Delhi.

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## UBBA-PCRM

### Promotion & Customer Relationship Management

3 Credits

#### Objectives:

- To provide an overview of the various promotional mix elements and their applications and management.
- The course also details how customer relations are managed and retained.

#### Contents:

|  |    |
|--|----|
| I. Introduction to integrated marketing communication (IMC) and CRM: Basic concepts – understanding the need for proper communication with consumers and all stakeholders of an organization; understanding the communication process..... | 08 |
| II. Understanding the role and functions of Advertising and promotion agencies.....  | 03 |
| III. Understanding the basic concepts in Promotion Management.....   | 05 |
| IV. Fundamentals of advertising - ad campaign – Preparation of Advertising strategies .....  | 03 |
| V. Introduction to the roles of print, radio, television, internet, social networks as channels of communication .....   | 03 |
| VI. Overview of how Advertising Objectives & Budget are prepared. ....   | 02 |
| VII. Understanding the roles of other promotion tools: Sales promotion, direct marketing, public relations, publicity and corporate advertising, unconventional and innovative promotional media.....                                      | 04 |
| VIII. Media Planning & Scheduling. ....  | 02 |
| IX. Basic concepts in Relationship Management and alternative processes. ....  | 03 |
| X. Overview of how CRM solutions are implemented. ....   | 03 |
| XI. Ethical Issues in Promotion Management and CRM.....  | 04 |
| XII. Case Studies (integrated into the respective sections).   |    |

**Total Hours: 40 Hours**

#### BASIC TEXTS:

1. George Belch and Michael Belch, Advertising and Promotion: An Integrated Marketing Communications Perspective, 8/e, McGraw-Hill Education, ISBN: 0073381098, 2009.
2. Francis Buttle, Customer Relationship Management, Second Edition,

3. Jon H., Customer Relationship Management an India Perspectives, EXCEL BOOKS, ISBN: 9788174464569.

**REFERENCES:**

1. Kaj Storbacka & Jarmo R. Lehtinen, "Customer Relationship Management: Creating competitive advantage through win-win relationship strategies", McGraw Hill
2. Christopher, M., Payne, A., Ballantine, D., 1991, Relationship Marketing, Butterworth Heinemann.
3. Sheth J.N. and Parvatiyar A., The Handbook of Relationship Marketing, Sage Publications, New Delhi, 2003
4. Sheth J.N., Parvatiyar A. and Shainesh J., CRM: Emerging Concepts, Tools and Applications, Tata McGraw Hill, New Delhi, 2001
5. Jill Dyche, The CRM Handbook, Pearson Education (Singapore), Delhi, 2002
6. Frederick Newell, Why CRM does not work: How to win by letting customers manage the relationship, Kogan Page India, New Delhi, 2003
7. Al Ries & Jack Trout, Positioning – The Battle For Your Mind, McGraw-Hill, New Delhi.

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**Objectives:**

- To gain an understanding of the opportunities and challenges in Rural Marketing as compares with urban marketing, in addition to highlighting the key issues specific to rural marketing.

**Contents:****I. Introduction to Rural Marketing:**

Opportunities and Challenges. What does “rural” imply? Overview of macroeconomics of rural India – a brief profile of rural India. The differences between urban markets and rural markets. Nature and characteristics of rural markets and consumers..... **04**

**II. The Rural Market Segments.**

Segmentation variables applicable to rural markets. Approaches to segmenting rural markets. The benefits of market segmentation. Target marketing. Supported with Case examples..... **10**

**III. The Challenges and Opportunities in Rural Marketing:**

Overcoming challenges of logistics, distribution, understanding rural culture, the communication barriers, the economics of marketing in rural areas. Rising rural prosperity, increasing rural consumption, consumer behaviour in rural markets. Case examples..... **10**

**IV. Rural Consumer Behaviour in Rural Markets.**

Fundamentals of consumer behaviour. Lifestyles of rural consumers, their needs and wants. Their shopping habits and trends. Case examples..... **8**

**V. Structuring a Marketing Strategy for Rural Markets.**

The marketing mix, positioning, managing stages of the PLC. Marketing of consumer products, durables, and agri-products..... **8**

**Total Hours: 40 Hours**

**TEXT BOOK:**

1. Balram Dogra and Karminder Ghuman, Rural Marketing – Concepts and Practices. Tata McGraw-Hill Publishing Company, ISBN: 978-0-07-066000-7

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**Objective:**

- To provides an understanding of all aspects pertaining to retailing and its marketing. Also understand applications of marketing concepts in a practical retail management.
- An overview of Bricks-and-mortar and web-based retailing are discussed.

**Contents:**

|   |           |   |
|---|-----------|---|
| <b>I: Introduction</b> .....  | <b>05</b> |   |
| Overview of retailing, service retailing and product retailing.   |           | 1 |
| Types of stores, non- store retailing, how retailers can create value for customers.  |           | 2 |
| Trends in the Indian retailing industry   |           | 2 |
| <b>II: Retail strategy</b> .....  | <b>03</b> |   |
| What are the goals, who are the customers, and what marketing mix is required to achieve marketing goals?                                   |           | 2 |
| How to use the concept of positioning in retailing? Gaining competitive advantage   |           | 1 |
| <b>III. Retailing environment</b> .....   | <b>04</b> |   |
| Legal, social, economic, technological, and other dimensions that impact retailing  |           |   |
| <b>IV: Retail store location and layout</b> .....   | <b>06</b> |   |
| Factors that go into locating a retail store.   |           | 3 |
| Designing the store environment in order to maximize customer satisfaction and create the right atmosphere.                                 |           | 2 |
| Can these same ideas be applied to e-commerce?  |           | 2 |
| How can web sites be designed in order to maximize customer satisfaction?   |           | 1 |
| <b>V: Man management in retailing</b> .....   | <b>06</b> |   |
| Dividing and organizing the tasks in retail organizations.  |           | 3 |
| Selecting, training, compensating, motivating retail employees  |           | 3 |
| <b>VI: Planning merchandise needs and merchandise budgets. Inventory management methods. Merchandise pricing and price strategies</b> ..... | <b>06</b> |   |
| <b>VIII: Communicating with the retail customer</b> .....   | <b>06</b> |   |
| Promotion mix-  |           | 3 |
| Advertising - Sales promotion - Publicity - Retail selling process - Retail database  |           | 3 |
| <b>IX: Emerging trends and future retailing opportunities globally</b> .....  | <b>04</b> |   |
| <b>Total Hours: 40 Hours</b>  |           |   |

**TEXTBOOK:**

- SwapnaPradhan, Retailing Management: Text & Cases, Tata McGraw-Hill
- K V S Madaan, Fundamentals of Retailing, Tata McGRAW-HILL

**REFERENCES:**

1. Rona Ostrow and Sweetman R. Smith: DICTIONARY OF RETAILING.
2. Lucas, Robert Bush & Larry Gresham: RETAILING

## **ELECTIVE-FINANACE**

**UBBA AFS                      ACCOUNTING FOR FINANCIAL SERVICES                      3Credits**

### **Objective:**

To understand specific accounting techniques used in different financial services.

### **Contents:**

**LIQUIDATION OF A COMPANY** Preparation of liquidator's final statement of account with adjustments for preferential creditors, liquidator's remuneration, preference share capital & dividend and calls on equity shares..... **08**

### **FIRE INSURANCE CLAIMS**

Loss of Stock Loss of Profits .....**08**

**DEPARTMENTAL ACCOUNTS** Apportionment of costs, inter-departmental transfers at cost or at given transfer price .....**06**

### **LEASING**

Meaning and characteristics, Types of leases, Advantages and disadvantages of Leasing Accounting Treatment of Leases and taxation of leasing .....**08**

**HIRE PURCHASE & INSTALMENT PURCHASE** Calculation of Cash Price & Hire Purchase Price; Accounting entries for Hire Purchase transactions including repossession of goods; Preparation of Hire Purchase Trading A/c; Accounting entries for Instalment purchase(Interest Suspense method) .....**10**

### **TEXT BOOKS::**

1. Gupta R.L., and Radhaswamy, M. , **Advanced Accountancy** - Volume I & II Sultan Chand & Sons, New Delhi
2. Shukla, Grewal & Gupta, **Advanced Accountancy**, S.Chand & Co,New Delhi
3. M.Y. Khan, **Financial Service**, Mc Graw Hill Publication, New Delhi

### **REFERENCES:**

1. ICAI, **Compendium of Statements and Standards of Accounting**, ICAI.
2. Rawat D.S, **Students Guide to Accounting Standards**, Taxmann Allied Services (P) Ltd, New Delhi.
3. **Chartered Accountant Journal**

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**Objective:**

- To Provide an introduction to the wide spectrum of financial institutions and their services being provided.
- To provide an overview of the Indian and global financial system and its operations, including concepts covering capital and money markets, institutions and instruments,
- To Provide an appreciation of current developments and events in this area.

**Contents:**

|   |           |
|---|-----------|
| <b>Nature and role of Financial systems: .....</b>  | <b>04</b> |
| Structure of financial system, equilibrium in financial markets, Financial systems and economic development, theories and impact of financial development, process of financial development |           |
| <b>Call money market: .....</b>   | <b>03</b> |
| Meaning, participation, call rates and markets in India   |           |
| <b>Treasury bill market .....</b>   | <b>04</b> |
| Nature and characteristics, types of treasury bills, system of marketing Size and participation, funding of treasury bills, bank deposits and monetary policy                               |           |
| <b>Commercial bills market.....</b>   | <b>04</b> |
| Bill of exchange, classification, purpose, acceptance, maturity of a bill, Factors behind under development   |           |
| <b>Market for commercial paper and certificate of deposit .....</b>   | <b>03</b> |
| <b>Market for financial guarantees.....</b>   | <b>04</b> |
| Nature and types of guarantees, suppliers of guarantees, Guarantee by government, guarantee by financial institutions   |           |
| <b>Government( gilt edged) security market.....</b>   | <b>03</b> |
| Nature and organization of government security market, Volume and composition of issues, Ownership and maturity pattern   |           |
| <b>Foreign exchange market .....</b>  | <b>05</b> |
| Nature, organization and participation, Global foreign exchange model, Exchange rates, Devaluation and  |           |



depreciation, Currency convertibility, recent developments in the foreign exchange market

**Miscellaneous Non- Bank financial intermediaries (a brief overview) .....05**

Loan companies, investment companies, hire-purchase Lease, housing, venture capital, factors

**35 Hours**

**TEXT BOOK:**

1. Bhole L.M., Financial institutions and markets Tata McGraw Hill, New Delhi

**REFERENCES:**

1. Bodie Z, Kane Alex and Marcus Alan, Investments, 2004, Tata McGraw Hill, New Delhi.

2. Clark Ephraim, Levasseur Michel and Rousseau Patrick, International Finance, 1993 Chapman And Hall London.

3. Gordon E. and Natarajan K. Dr., Financial Markets and Institutions, Himalaya Publishing House, 2007

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**Objectives:**

- To Provide an Understanding of the Scope and Benefits of different Financial Services to Business and Investors.

**Contents:****I Leasing:**

Types of Leasing - Lease Vs. Buy decision.....12

Elements of Leasing.....01

Types of Lease.....03

Lease Vs Buy Decision - Lessee's Point of view - Problems.....08

**II Merchant Banking: ..... 08**

Nature and Functions of Merchant Banking - Issue management.....02

SEBI framework for merchant banking.....02

Lead managers, Underwriters, brokers, bankers and registrars to an Issue.....02

Issue management Activities and Procedures.....02

**III Mutual Funds: .....06**

Types of Mutual Funds, Terminology.....03

SEBI guidelines for mutual funds.....01

Mutual Funds in India- Developing, Launching and Marketing of Schemes.....02

**IV Factoring:.....06**

Types of Factoring.....02

Factoring in India.....02

Simple Problems in Factoring.....02

**V Housing finance: ..... 02**

Housing finance in India, Housing finance agencies (NHB).....02

|   |           |
|---|-----------|
| <b>VI Credit rating:</b> .....                                  | <b>02</b> |
| Introduction, .....   | 01        |
| Credit rating agencies.....                                     | 01        |
| <b>VII Venture Capital, Angel financing:</b> .....              | <b>03</b> |
| Introduction.....   | 01        |
| VC and Angel Finance in India.....                              | 02        |
| <b>VIII Ethical Considerations in Financial Services:</b> ..... | <b>01</b> |

**BASIC TEXT:**

Khan M Y, Financial Services, Tata McGraw Hill, New Delhi.

**REFERENCES:**

- 1) Tripathy Nalini Prava, Financial Service, Prentice Hall of India, 2007.
- 2) Lalit K. Bansal, Mutual Funds: Management and Working, Deep & Deep Publication, New Delhi.
- 3) Gordon and Natarajan, Financial Services, Himalaya Publishing, 1997.

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## Investment Analysis and Portfolio Management

### Objective:

- To Provide an overview of practical aspects of investment, pricing and valuation of financial securities and principals governing them.

### Contents:

|   |           |
|---|-----------|
| <b>I. INTRODUCTION .....</b>  | <b>04</b> |
| Over view of Investment Environment   | 1         |
| Investment Vs Speculation Vs Gambling   | 1         |
| Investment market and Instruments   | 1         |
| Clients of the financial system, Market Participants in the Securities Market | 1         |
| <b>II. RISK AND RETURN.....</b>   | <b>07</b> |
| Security Risk - sources and types of risk                                     | 1         |
| Computation of security risk and Return (Historic and Expected)               | 3         |
| Portfolio - Computation of risk and return                                    | 3         |
| <b>III. PORTFOLIO BUILDING AND MANAGEMENT.....</b>                            | <b>06</b> |
| Specification of investment objectives and constraints                        | }         |
| Selection of asset mix  | } 1       |
| Formulation of portfolio strategy   | 2         |
| Selection of securities   | }         |
| Portfolio execution   | }         |
| Portfolio revision  | } 1       |
| Performance evaluation  | 2         |
| <b>IV. INVESTING IN COMMON STOCK.....</b>                                     | <b>10</b> |
| Fundamental analysis – Economic, Industry and Company analysis                | 3         |
| Technical analysis -Dow Theory, Bar and Line chart, Point and Figure chart,   | }         |
| Moving average, Relative strength analysis, Breadth of the market             | } 3       |
| Problems on valuation of Common Stock   | 4         |
| <b>V. INVESTING IN FIXED INCOME SECURITIES.....</b>                           | <b>10</b> |
| Bond yields and valuation   | 5         |
| Macaulay's Duration, Modified Duration and Immunization, Problems             | 5         |
| <b>VI.DERIVATIVES- AN OVERVIEW.....</b>                                       | <b>03</b> |
| Features of Option and Futures contract                                       | 2         |
| Option Strategies – Protective Put - covered Call                             | 1         |

**Total Hours: 40 Hours**

**BASIC TEXT:**

Prasanna Chandra, **Investment Analysis and Portfolio Management**, Tata McGraw Hill Publishers, New Delhi.

**REFERENCES:**

1. William P. Sharpe, Gordon J. Alexander, Jeffery V. Bailey, **Investments**, Prentice Hall, New Delhi.
2. Zvi Bodie, Alex Kane, Alan J. Marcus, **Investments**, Tata McGraw Hill Publishers, New Delhi.
3. Herbert B. Mayo, **Investments – An Introduction**, The Dryden Press, HBC Publishers.
4. Russel J. Fuller and James L. Farrell, **Modern Investment and security analysis**, Tata McGraw Hill International Publishers.
5. Dhanesh Kumar Khatri, **Investment Management and security analysis**, Macmillan Publishers, India.

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**Objective:**

To provide a basic understanding of the different types of insurance and their operation.

**Contents:**

|   |           |
|---|-----------|
| <b>1. OVERVIEW OF RISK MANAGEMENT:</b> .....  | <b>02</b> |
| Definition of risk; types of risks; Risk management process, risk transfer  |           |
| <b>2. PRINCIPLES OF INSURANCE:</b> .....  | <b>06</b> |
| i. Insurance as compared to wagering contracts;   |           |
| ii. Insurance on indemnity basis or on “benefit” basis;   |           |
| iii. Insurable risks; Insurable interest, Utmost good faith Due diligence, Coinsurance  |           |
| Salvage and subrogation rights  |           |
| iv. Reinsurance – An overview   |           |
| <b>3. INSURANCE CONTRACT:</b> .....   | <b>04</b> |
| i. Proposal and acceptance, formation of contract;  |           |
| ii. Sum insured and reinstatement of cover;   |           |
| iii. Duration of contract;  |           |
| iv. Premium;  |           |
| v. Policy conditions, clauses and warranties, endorsements;   |           |
| vi. Dispute resolution clause   |           |
| <b>4. TYPES OF INSURANCE:</b> .....   | <b>02</b> |
| Life insurance, General insurance   |           |
| <b>5. MATHEMATICAL BASIS OF INSURANCE (BROAD OVER-VIEW ONLY):</b>   |           |
| Life insurance, General insurance.....  | <b>04</b> |
| <b>6. FUNCTIONS IN INSURANCE BUSINESS:</b> Underwriting, Claims processing and settlement,<br>Policyholders servicing, Accounts and internal audit..... | <b>04</b> |

## 7. Working of Life Insurance , Fire Insurance, Marine Cargo Insurance, Motor

**Insurance .....18**

Fire Insurance-Scope,Type,Claim procedure

Marine and cargo-Subject matter ,Types,Clause,Types of marine losses

Motor Insurance- meaning,Type and claim procedure

**BASIC TEXT:** Publications of the Insurance Institute of India.

### **REFERENCES:**

1. Tyagi, C.L. and Madhu Tyagi, **Insurance Law and Practice**, Atlantic Publishers, New Delhi.
2. Emmet Vaughan and Therese Vaughan, **Essentials of Risk Management**, John Wiley and Sons, New Delhi.
3. Kenneth Black and Harold Skipper, **Life and Health Insurance**, Pearson Education, New Delhi.
4. Scott Harrington and Bregory Neihaus, **Risk Management and Insurance**, Irwin- McGraw Hill, New Delhi.

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**Objective:**

- To provide an understanding of the statutory and regulatory framework of insurance and managerial issues facing insurance companies in India.

**Contents:**

|   |    |
|---|----|
| 1. Evolution and growth of Insurance Industry in India: .....                           | 03 |
| 2. Organization of the Insurance Market and various entities active in the Market:..... | 04 |
| 3. Regulation of the Insurance Industry:.....   | 05 |
| 4. Insurance Accounts and Solvency Margin: .....  | 05 |
| 5. Insurance office administration and Management controls:.....                        | 02 |
| 6. Marine Insurance other than cargo:.....  | 04 |
| 7. Liability Insurances:.....   | 04 |
| 8. Health Insurances: .....   | 04 |
| 9. An overview of Engineering and Rural Insurance:.....                                 | 03 |
| 10. Reinsurance: .....  | 05 |

**BASIC TEXT:** Publications of the Insurance Institute of India.

**REFERENCES:**

1. Tyagi, C.L. and Madhu Tyagi, **Insurance Law and Practice**, Atlantic Publishers, New Delhi. 2. Emmet Vaughan and Therese Vaughan, **Essentials of Risk Management**, John Wiley and Sons, New York.
3. Kenneth Black and Harold Skipper, **Life and Health Insurance**, Pearson Education, New Delhi.
4. Scott Harrington and Bregory Neihaus, **Risk Management and Insurance**, Irwin- McGraw Hill, New Delhi.

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## ELECTIVE – HRM GROUP

**UBBA- HRD**

**3 Credits**

### Human Resources Development

**Course Objective:**

- To be familiar with the application of Human Resource Development (HRD) tools and principles for helping employees develop their personal and organizational skills, knowledge, and abilities.

**Contents:**

|  |             |   |
|--|-------------|---|
| <b>I. Foundations of HRD .....</b>   | <b>(4)</b>  |   |
| Concepts of HRD- Evolution of HRD-   |             | 2 |
| The Relationship between HRM and HRD- HRD functions-   |             | 1 |
| Role and Competencies of an HRD Professional – Challenges to organization and to HRD Professionals   |             | 1 |
| <b>II. Framework of HRD .....</b>  | <b>(6)</b>  |   |
| Assessing HRD Needs- Strategic organizational analysis –Task analysis – Personal analysis –Prioritizing HRD Needs  |             | 2 |
| Deciding the objectives of HRD interventions- Implementing HRD Programmes –  |             | 2 |
| Evaluation of HRD Programs- Purpose, models and Ethical issues in Evaluation   |             | 2 |
| <b>III. HRD Applications .....</b>   | <b>(20)</b> |   |
| i) Training and Management Development Programs- Purpose of Training- Role of HR managers in preparing action plan of training- Training methodologies – Evaluation of training effectiveness          |             | 5 |
| ii) Career Management – Defining Career Concepts – Stages of life and career development- Models and process of career management – Issues in career development.-Counselling - Coaching. - Mentoring. |             | 5 |
| iii) Appraisal: Performance Appraisal-concept, techniques, merits and demerits. –potential appraisal. –Managing Performance in organizations-a challenge.- Linkage to Reward system-                   |             | 5 |
| iv) Organizational Development and Change- Concepts, Theories and Models- OD interventions   |             | 5 |
| <b>IV. Retaining Employees</b>   |             |   |
| Employee Assistance programs – Stress Management Interventions – Employee wellness and Health promotion programs.....  | <b>(5)</b>  |   |
| <b>V. HRD IN INDIA</b>   |             |   |
| HRD Movement in India- HRD Challenges for India Suggestions to make HRD effective in Indian Organizations- HRD Climate Development Measures – HRD Vision of India.....                                 | <b>(5)</b>  |   |
| <b>Total Hours: 40 Hours</b>   |             |   |

**BASIC TEXT:**

1. Werner and Desimone, “**Human Resource Development**”, Cengage Learning India Pvt.Ltd, 2009.

## REFERENCES:

1. T.V. Rao, “**Human Resources Development-Experiences- Interventions Strategies**” Sage Publication, New Delhi, 2006
2. Kalgani Mohanty, “**Human Resource Development Organisational effectiveness**” Excel Books, 2009
3. T.V. Rao, “**Readings in Human Resource Development**”, Oxford & IBH Publishing Co. Pvt .Ltd., New Delhi-2001
4. T.V. Rao, “**Future of HRD**”, Macmillan India Ltd-2003
5. Randy L. Desimone, Jan M. Werner, Dravid M. Hariis “**Human Resource Development**” , Thomson Asia Pvt Ltd-2002
6. Wendell, L. French & Ceil H.Bellor Jr., “**Organisational Development**”, Prentice Hall of India-2006
7. Paul Turner et al “**Encyclopedia of Human Resource Development**”, Jaico Publishing House, 2007
8. Prem Chadha, “**Performance Management, It’s about Performing – Not Just Appraising**”, Macmillan India Ltd. New Delhi.

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**Objective:**

- To familiarize the application of Human Resource Development (HRD) tools and principles for helping employees develop their personal and organizational skills, knowledge, and abilities.

**Contents:**

Labour Welfare – Introduction, History, Definition, Scope, Objectives, Principles and Theories. **(3)**

Labour Welfare Officer – Role, Qualifications, Functions, Duties. **(2)**

Workers Participation in Management – Role of WPM in Labour Welfare and Industrial Hygiene. **(3)**

Workers Education Scheme – History and programmes. **(3)**

Statutory Welfare Amenities – as per Factories Act, 1948, Plantation Act, 1951, Motor Act 1952, Motor Transport Act. **(6)**

Non-statutory welfare Agencies – Role of Trade Unions, NGOs and Local-self government **(4)**

ILO – & ILC – Introduction, History, Scope, Objectives and Structure. **(4)**

Corporate Social responsibility, Industrial Social work. **(4)**

Impact of Industrialization on Developing countries like India – Pollution, Urbanization, Social Health. **(3)**

Relationship between Mental, Physical, Social and Industrial Health. **(4)**

Social Security – concepts and components. **(4)**

**Suggested readings:-**

1. Aspects of Labour Welfare and Social Security – A.M.Sharma
2. Labour Welfare, Trade Unionism – S.D. Punekar
3. Labour Problems and Social Welfare – R.C. Saxena
4. Labour economics and social welfare – Dr. B.P. Tyagi.

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**Objective:**

To familiarize with the basic concepts of Industrial relations and the fundamentals of the legal framework pertaining to Indian Industry.

**Contents:**

|  |           |
|--|-----------|
| <b>1 Unit I</b> .....  | <b>7</b>  |
| Indian Industrial Relations- An Overview                       | 2         |
| Industrial Relations: Concepts, Structures and Functions       | 2         |
| Employers' Federation  | 3         |
| <b>2 Unit II</b> .....   | <b>9</b>  |
| Collective Bargaining  | 3         |
| Discipline   | 3         |
| Industrial Conflict  | 3         |
| <b>3 Unit III</b> .....  | <b>7</b>  |
| Workers' Participation in Management                           | 5         |
| Technology and Industrial Relations                            | 2         |
| <b>4 Unit IV</b> .....   | <b>6</b>  |
| India and ILO  | 4         |
| Worker Development   | 2         |
| <b>5 Unit V</b> .....  | <b>11</b> |
| Objectives, Provisions and Applicability of the following Acts |           |
| (i) Factories Act  | 2         |
| (ii) Trade Union Act   | 3         |
| (iii) Payment of Wages Act                                     | 1         |
| (iv) Industrial Disputes Act                                   | 2         |
| (v) Industrial Employment Standing Orders Act                  | 3         |

**Text Book:**

**Industrial Relations and Labour Laws- Arun Monappa, Ranjeet Nambudiri, Patturaja Selvaraj**

Chapters: 1, 2, 4, 5, 6, 7, 9, 10, 11, 12, 14, 15, 16

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**Objectives:**

- To examine the basic concepts of training and development and understand its role in organizations.
- To learn how to assess training needs and how to evaluate results.
- To describe the various methods of training and understand which method is most appropriate for differing audiences and developing a training plan.

**Contents:**

- ❖ Introduction to Training Concept: Definition, Meaning, Need for Training, Importance of Training, Objectives of Training, Concepts of Education, Training and Development, Overview of Training Functions, Types of Training. **5 hours**
- ❖ Process of Training: Steps In Training, Identification of Job Competencies, Criteria For Identifying Training Needs(Person Analysis, Task Analysis, Organization Analysis), Assessment of Training Needs, Methods and Process of Needs Assessment. **6 hours**
- ❖ Designing and Implementing a Training Program: Trainer Identification, Methods And Techniques of Training, Designing a Training Module (Cross Cultural, Leadership, Training the Trainer, Change), Management Development Program, Budgeting of Training. **7 hours**
- ❖ Evaluation of Training Program: Kirkpatrick Model of Evaluation, CIRO Model, Cost-Benefit Analysis, ROI of Training. **6 hours**
- ❖ Learning: Principles of Learning, Theories of Learning, Reinforcement Theory, Social Learning Theory, Andragogy, and Resistance to Training. **7 hours**
- ❖ Technology in Training: CBT, Multimedia Training, E-Learning/Online Learning, Distance Learning. **7 hours**

**Text Book:** 1. Noe, R. E. (2005). *Employee Training and Development*. New York: McGraw-Hill Higher Education, ISBN: 0-07-287550.

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## ELECTIVE-IT

**UBBA-E-Com**

**E-Commerce**

**3 credits**

**Objectives:**

- To make the students well equipped with information about E-Commerce.
- Also to promote ideas to venture into this with the support of lab courses.

|      |   |    |
|------|---|----|
| I.   | Basic Concepts in Electronic commerce .....   | 8  |
|      | What is E-Commerce (Introduction And Definition), Main activities of E-Commerce, Goals of E-Commerce, Technical Components of E-Commerce, Functions of E-Commerce, Advantages and disadvantages of E-Commerce, Scope of E-Commerce, Electronic Commerce Applications, Electronic Commerce and Electronic Business(C2C)(2G, G2G, B2G, B2P, B2A, P2P, B2A, C2A, B2B, B2C)   |    |
| II.  | The Internet and WWW .....  | 6  |
|      | Evolution of Internet , Domain Names and Internet Organization (.edu, .com, .mil, .gov, .net etc.), Types of Network, Internet Service Provider, World Wide Web   |    |
| III. | Building Own Website .....  | 7  |
|      | Reasons for building own website, Benefits of Website, Cost-Time-Reach, Registering a Domain Name, Web promotion  |    |
| IV.  | Internet Security .....   | 11 |
|      | Secure Transaction, Computer Monitoring, Privacy on Internet, Corporate Email privacy, Computer Crime( Laws , Types of Crimes), Threats, Attack on Computer System, Software Packages for privacy ,Hacking, Computer Virus( How it spreads, Virus problem, virus protection), Encryption and Decryption, Secret key Cryptography, DES, Public Key Encryption, RSA, Authorisation and Authentication, Firewall, Digital Signature( How it Works) |    |
| V.   | Electronic Payment System.....  | 8  |
|      | Introduction, Types of Electronic Payment System, Payment Types, Traditional Payment, Value Exchange System, Credit Card System, Electronic Fund Transfer, Paperless bill, Modern Payment Cash, Electronic Cash   |    |

**Total Hours: 40 Hours**

**Text Book: e-Commerce concepts, models and strategies By CSV Murthy. Himalaya Publishing House Private Limited, House Private Limited**

Chapters: 2, 4, 9, 10, 21

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**Objectives:-**

- To make the students understand the elements involved in IT.
- Also to benefit them by encouraging those to use the knowledge gained in Organizations.

|      |   |   |
|------|---|---|
| I.   | Computers.....  | 7 |
|      | Introduction, Characteristics of Computers, Block Diagram Of Elements of digital computer-their functions-memory-CPU, Data Organization, Drives, Files, Directories, Types of Memory (Primary And Secondary), RAM, ROM, PROM, EPROM, Secondary Storage Devices ( FD, CD, HD, magnetic tape, Pen drive ), I/O Devices, Scanners, Digitizers, Plotters, LCD, Plasma Display |   |
| II.  | Hardware & software .....   | 4 |
|      | Types of computers and features, Mini Computers, Micro Computers, Mainframe Computers, Super Computers  |   |
| III. | System Concept.....   | 5 |
|      | Introduction to system Analysis and design, Types of system, Characteristic of system, System Development Life Cycle, Prototyping, Case Study of an elementary Inventory Control System   |   |
| IV.  | Operating System and Services in O.S.....   | 8 |
|      | Dos – History, Files and Directories, Internal and External Commands, Batch Files, Types of O.S.  |   |
| V.   | Introduction To R.D.B.M.S .....   | 7 |
|      | Advantages and Limitations, Normalisation, Entity Relationships, Use Of simple SQL Commands involving both single table and joins.  |   |
| VI.  | Basic concepts of networking and Data Communication.....  | 6 |
|      | LAN and WAN, Introduction to client server computing, Viruses, Network security issues.   |   |
| VII. | Introduction To Internet And the World Wide Web.....  | 3 |
|      | Role of Internet service provider, Steps involved in creating a website-Internet & Extranet.  |   |

**Total Hours: 40 Hours**

**Text Book:**

1. Computer Fundamentals – P.K Sinha (B.P.B. Publication)
2. Fundamentals of Computer – V. Rajaramanna (Prentice Hall)
3. Management Information System - W.S Jawadekar (Tata McGraw Hill)
4. Computers Today – Sanders
5. System Analysis and Design – By by Senn (MGH Publication)

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**Objectives:**

- To make sure that students appreciate the value of data, and be sensitive to data and make the best use of it. Also to empower students to be better suited to IT Enabled Services which are proven to be the back bone of all Corporate Operations. This course can make them become Industry ready.

| <b>Contents</b>   | <b>No of Hours</b> |
|---|--------------------|
| 1 Business View of Information technology Applications                          | 4                  |
| 1.1 Business Enterprise Organization, Its Functions and Core Business Processes |                    |
| 1.2 Key Purpose of Using IT in Business   |                    |
| 1.3 Information users and their requirements                                    |                    |
| 2 Types of Digital Data   | 6                  |
| 2.1 Getting to know Structured Data   |                    |
| 2.2 Getting to know Unstructured Data   |                    |
| 2.3 Getting to Know Semi Structured Data  |                    |
| 3 Introduction to OLTP and OLAP   | 7                  |
| 3.1 OLTP (Online Transaction Processing)  |                    |
| 3.2 OLAP (Online Analytical Processing)   |                    |
| 3.3 Different OLAP Architectures  |                    |
| 3.4 OLTP Vs OLAP  |                    |
| 3.5 Data models   |                    |
| 3.6 Should OLAP be performed Directly on Operational Databases?                 |                    |
| 3.7 A Peek into the OLAP Operations on Multi Dimensional Data                   |                    |
| 3.8 Leveraging Erp Data using Analytics   |                    |
| 4 Getting started with BI   | 7                  |
| 4.1 Using Analytical Information for Decision Support                           |                    |
| 4.2 Information sources before dawn of BI                                       |                    |
| 4.3 BI defined  |                    |
| 4.4 Evolution of BI and role of DSS , EIS, MIS and digital dash boards          |                    |
| 4.5 Need for BI at virtually all levels   |                    |
| 4.6 BI for past , present and future  |                    |
| 4.7 The BI value Chain , Introduction to Business analytics.                    |                    |
| 4.8 Introduction to Business Analytics  |                    |
| 5 Measures, Metrics, KPIs and Performance Management                            | 6                  |
| 5.1 Understanding Measures and Performance                                      |                    |
| 5.2 Measurement System Terminology  |                    |
| 5.3 Navigating a business enterprise, Role of Metrics and Metrics Supply Chain  |                    |
| 5.4 Fact Based Decision making and KPIS   |                    |
| 5.5 KPI Usage in Companies  |                    |
| 5.6 Where do business Metrics and KPIS come from?                               |                    |
| 5.7 Connecting the dots: Measures to Business Decisions and beyond.             |                    |



|   |   |   |
|---|---|---|
| 6 | Basics of Enterprise Reporting                                | 7 |
|   | 6.1 Reporting perspectives common to all levels of Enterprise |   |
|   | 6.2 Report Standardization and Presentation practices         |   |
|   | 6.3 Enterprise Reporting characteristics in OLAP World        |   |
|   | 6.4 Balanced score card                                       |   |
|   | 6.5 Dash boards   |   |
|   | 6.6 How do you create Dashboards                              |   |
|   | 6.7 Scorecards vs Dashboards                                  |   |
|   | 6.8 The buzz behind Analysis                                  |   |
| 7 | BI Road Ahead   | 3 |
|   | 7.1 Understanding BI and Mobility                             |   |
|   | 7.2 BI and Cloud Computing                                    |   |
|   | 7.3 Business Intelligence for ERP Systems                     |   |

Text book: "Fundamentals of Business Analytics" - By RN Prasad & Seema Acharya.  
Chapters: 1, 2, 3, 4, 8, 9, and 10.

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