

Declared as Deemed to be University under Section 3 of UGC Act 1956

## DEPARTMENT OF MANAGEMENT STUDIES

# **CURRICULUM**

# BACHELOR OF BUSINESS MANAGEMENT (BBM) 2013

Hosur Road, Bangalore - 560 0029, Karnataka, India

## DEPARTMENT OF MANAGEMENT STUDIES BACHELOR OF BUSINESS MANAGEMENT (BBM) COURSE STRUCTURE 2013

#### I Semester

Course	Course Title		Marks	Credits
code		hours		
BBM 131	Financial Accounting	5	100	4
BBM 132	Management Concepts	5	100	4
BBM 134	Managerial Economics	4	100	3
BBM 135	Business Mathematics	4	100	3
*Optional Electives (Anyone to be Opted)				
BBM 111	Basic Psychological Processes	4	100	2
BBM 112	The Dynamics of Indian Society	4	100	3

BBM 113	Cinema & Representation			
BBM 114	Human Rights Law			
BBM 115	Graphic Designing			
ENG 131	General English	4	100	3
LAN 131	Second Language	4	100	3
FOC 131	Holistic Education	1	Grade	1
	TOTAL	31	700	24

## II Semester

Course	Title	No. of	Marks	Credits
code		hours		
BBM 231	Corporate Accounting	5	100	4
BBM 232	Organisational Behaviour	4	100	3
BBM 233	Business Statistics	5	100	4
BBM 234	Macro Economics	4	100	3
	*Optional Electives (Anyone to be Opted	)		
BBM 211	Developmental Psychology			
BBM 212	Sociology of Change & Development	Development		
BBM 213	Art of Digital Printing	4	100	3
BBM 214	Indian Society & Law			
BBM 215	Web Page designing & Multimedia			
ENG 231	General English	4	100	3
LAN 231	Second Language	4 100 3		3
BBM 271	Social Responsibility Project	- 50 1		1
FOC 231	Holistic Education	1 Grade 1		1
	TOTAL	31	750	25

\*One Optional elective of 3 credits each has to be taken up by the students during Semester 1 & Semester 11

## **III Semester**

Course	Title	No. of Man		Credits
code		hours		
BBM 331	Marketing Management	5	100	4
BBM 332	Human Resources Management	5	100	4
BBM 333	Financial Management	5	100	4
BBM 334	Service Management	4	100	3
BBM 335	International Business	4	100	3
BBM 336	Business Communication	4	100	3
BBM 371	Industry Review Project		50	1
FOC 331	Holistic Education	1	Grade	1
	TOTAL	28	650	23

## IV Semester

Course	Title	No. of	Marks	Credits
code		hours		
BBM 431	Cost Accounting	5	100	4
BBM 432	Research Methodology	5	100	4
BBM 433	Indian Financial System	5	100	4
BBM 434	Management Information System	4	100	3
BBM 435	Entrepreneurship Development	4	100	3
BBM 436	Corporate Law	4	100	3
BBM 471	Entrepreneurship Development Project		50	1
FOC 431	Holistic Education	1	Grade	1
	TOTAL	28	650	23

V Semester

Course	Title		Marks	Credits
code		hours		
BBM 531	Management Accounting	gement Accounting 5 100		4
BBM 532	Income Tax – Law & Practice	5	100	4
BBM 533	Strategic Management	5	100	4
ELECTIV	E – 1 FINANCE			
BBM 541	Security Analysis and Portfolio	4	100	3
	Management			
BBM 542	Global Business Finance	4	100	3
BBM 543	Strategic Financial Management	4	100	3
BBM 551	E – 2 MARKETING  Consumer Behaviour	4	100	3
BBM 552	Brand Management	4	100	3
BBM 553	Retail Management	4	100	3
BBM 561	E – 3 HUMAN RESOURCE MANAGEN Industrial Relations Law	4	100	3
BBM 562	Compensation Management	4	100	3
BBM 563	International Human Resource Management	4	100	3
BBM 571	Internship Project		100	4
BBM 572	Skill Development (Elective)	2	Grade	1
FOC 531	Environmental Studies		Grade	1
	TOTAL	29	700	27

## VI Semester

Course	Title	No. of	Marks	Credits
code		hours		
BBM 631	Banking And Insurance	5	100	4
BBM 632	Production Management	5	100	4
BBM 633	Business Law	5	100	4
ELECTIV	E – 1 FINANCE			
BBM 641	Advanced Management Accounting	4	100	3
BBM 642	Indirect Taxes	4	100	3
BBM 643	Mergers and Acquisition	4	100	3

ELECTIV	E – 2 MARKETING					
BBM 651	Advertising Management	4	100	3		
BBM 652	Sales Management	4	100	3		
BBM 653	Rural Marketing	4	100	3		
	ELECTIVE – 3 HUMAN RESOURCE MANAGEMENT					
BBM 661	Human Resources Development	4	100	3		
BBM 662	Organisational Development	4	100	3		
BBM 663	Strategic Human Resource Management	4	100	3		
BBM 671	Project (Elective)		100	4		
BBM 672	Skill Development (Elective)	2	Grade	1		
FOC 631	Indian Constitution Laws		Grade	1		
	TOTAL	29	700	27		

## **Assessment Pattern**

	CIA (Weight age)	ESE (Weight age)
Core Subjects	60%	40%
Non Core Subjects (English & Languages)	50%	50%

Total Marks	4150	Total Credits	149	
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## **Assessment Pattern for Optional Electives**

CIA – 1	(30 Marks)	CIA – 2 (3	30 Marks)	CIA – 3 (	40 Marks)
Written	Seminar/Debat	Case	Minor	Exam/Qui	Exam
Assignment	e/Extempore	Study/Role	Project/Skill	Z	
	_	Play/Class	Based		
		Participation/G	Activity/Case		(20 Marks)
(15 Marks)	(15 Marks)	D	Study	(20	
		(15 Marks)	<b>(15 Marks)</b>	Marks)	

## **BACHELOR OF BUSINESS MANAGEMENT - BBM**

## **Objectives:**

- To provide high quality professional education to the management students
- To facilitate seek entrepreneurial or self employment positions
- To prepare them to bold positions as junior executives in the organization
- To meet the managerial challenges of the 21st century

- To focus on the development of the whole person with conceptual, analytical and communication skills
- To prepare young minds with a positive mental attitude for excellent performance and committed service'
- To design the syllabi and devise a methodology to enable students grasp major disciplines both general and functional management areas
- To develop independent thinking by each student.
- To conduct more number of students industry interface.
- To conduct outbound training in the areas of management
- To supplement with more number of guest lectures from industry experts and consultants.
- To facilitate on entrepreneurial and self employment positions.

## Methodology:

- Classroom instruction through audio visual aids. ~ Case studies.
- Role-play.
- Industry visits.
- Industry placements.
- Projects.
- Field visits.
- Seminar presentations.

## **COURSE OUTLINE**

## **BBM -131: FINANCIAL ACCOUNTING**

It introduces to basic accounting practices. It also deals with subsidiary accounting books Maintained in business organizations. It provides knowledge of fundamental accounting operations such as journal entries, ledger entries, trial balance, final accounts, single entry system and basic aspects of partnership accounting.

#### **BBM -132: MANAGEMENT CONCEPTS**

The course provides the foundation to the principles of management and the major managerial functional areas. It covers the basic principles of planning, organizing, staffing, motivation, leadership, communication, controlling and also providing an understanding of future trends in management.

The basic and ultimate purpose of this Course is to develop competencies and knowledge to become effective professionals, managers and leaders by an understanding of behavioral processes and dynamics in the context of a business organization. It deals with behavioral issues in the individual processes, group and interpersonal processes and organizational processes.

#### **BBM -134: MANAGERIAL ECONOMICS**

The course provides a foundation to microeconomics and gives an understanding of the .basic principles of microeconomics. It also explains analytical tools of economics used to understand business organizations and the dynamics of business. It deals with basic dynamics of the market through the analysis of the economics of consumption and production.

#### **BBM -135: BUSINESS MATHEMATICS**

This course provides Business Mathematics in Matrices and Determinants, Mathematics of Finance, Ratio and Proportions, Linear Programming problems and Calculus.

## **Optional Electives**

## **BBM 111: BASIC PSYCHOLOGICAL PROCESS**

This paper is an introductory course that initiates the student into the world of Psychology. It gives a brief historical sketch of the science of psychology and a glimpse into the methods used in psychology. It also provides knowledge about the biological foundations of behaviour, processes underlying sensation, perception, cognition, and memory. The paper has Practicals based on the processes discussed in theory thus giving students a hand on experience about the application of the theory.

## **BBM 112: THE DYNAMICS OF INDIAN SOCIETY**

The subject is to give a comprehensive view on the Indian Society with reference to the religion, family, caste system, social issues and social transformation and other institutions. The syllabus is to add more knowledge to the students of business management to have a overall view about the Indian Society.

## **BBM 113: CINEMA & REPRESENTATION**

Media is a representation of reality. Cinema reflects back to the society the issues that are near and dear to its members. Here is an attempt to understand and analyze the way media itself is portrayed and its issues dealt with. Viewing of films and a structured discussion would be the format of this certificate programme. Some of the movies that would be screened include Pepli Live, Nobody Killed Jessica, Page 3 and so on.

## **BBM 114: HUMAN RIGHTS LAW**

To understand the meaning, nature and scope of the concept of Human Rights and its relation to rule of law and constitutional governance;

To understand and appreciate the role of democratic process in the protection of human

rights. To understand and appreciate the historical trajectories of the idea of Human Rights; and,

To understand and appreciate the "dimensions of human rights" like individual and group rights and also the interface among the social, economic, cultural and civil and political rights.

## **BBM 115: GRAPHIC DESIGING**

To enable students to acquire practical knowledge and experience of Digital Designing for both Print and Web. The course is to further enhance computer skills in the technology driven industry.

## **BBM-231: CORPORATE ACCOUNTING**

The purpose of this course is to provide a clear understanding about the accounting procedure in respect of various situations in corporate finance such as finalization of annual accounts, amalgamation, mergers, reconstruction and alteration of share capital etc. .

## **BBM -232: ORGANIZATIONAL BEHAVIOUR**

This paper provides organizational behavior, definitions of Personality, Meaning of Learning and its process, various Attitudes, Meaning of Perception its need and factors influencing perception, Group behavior an Group Dynamics, Concept of Leadership style, Concept and Theories of Motivation and the various Methods of Organization Changes.

## **BBM -233: BUSINESS STATISTICS**

This paper provides the Meaning -and scope of Business Statistics. Measures of Central Tendency, types of averages, Presentation of Data, Diagrammatic, Measure of Dispersion Range, Measure of Dispersion Ranges, Correlation, Regression Analysis, Time Serious and Meaning, Importance and use of Index Numbers.

## **BBM -234: MACRO ECONOMICS**

The course provides a fundamental understanding of structure and forces in the macro economy influencing business. It deals with the circular income flow, national income, business cycles, interest rate determination, inflation, monetary policy, fiscal policy and the external sector.

## **BBM 211: DEVELOPMENT PSYCHOLOGY**

The course seeks to give a comprehensive knowledge about human development from conception till adulthood with topics such as Biological beginnings, development and change across Infancy, Childhood, Adolescence and Adulthood.

## BBM 212: SOCIOLOGY OF CHANGE & DEVELOPMENT

Sociology of Change and Development is to give a comprehensive theoretical and practical knowledge about the social changes, theories of social change and the recent social development in the country.

## **BBM 213: ART OF DIGITAL PRINTING**

The course objective is to give more practical knowledge and skills of an Anchor in the media industry. The central focus is on the definition of entertainment, air skills, sound theory & practice, setting up of Interview

## **BBM 214: INDIAN SOCIETY & LAW**

India is a veritable forest of cultures, languages, castes, customs, traditions and religions. The diversity that is India is held together by its constitution that caters to everyone's needs equitably and with fairness. Unity in diversity is the hall mark of our nation.

The Course "Indian Society & Law" aims to give the students glimpses of Indian Society from various perspectives. Region, Religion, Caste and Language are some of the most important differences we find in India.

## BBM 215: WEB PAGE DESIGNING & MULTIMEDIA

To enable students to acquire practical knowledge and experience of Digital Designing for both Print and Web

#### **BBM -331:- MARKETING MANAGEMENT**

The course provides a foundation to the area of marketing management. It gives an understanding of the principles and concepts of marketing and explains how it is connected to the integrated management system. The basic marketing concepts, the marketing philosophy, strategic marketing and tactical marketing areas will be dealt with reference to the modem day marketing trends.

## **BBM 332 - HUMAN RESOURCE MANAGEMENT**

The purpose of this course is to provide a fundamental knowledge about the role of and managerial dynamics of the human resource in an enterprise. It provides a foundation to the functional roles in human resource management namely - acquisition of human resources, development of human resources, motivation of human resources and maintenance of human resources.

#### **BBM 333 – FINANCIAL MANAGEMENT**

It introduces the fundamental financial operations and analytical techniques used to take financial decisions in a business organization. It deals with capital budgeting, cost of capital, capital structure and financial and operating leverages, dividend theories and policies, working capital policy, sources of finances and venture capital financing.

## **BBM -334: SERVICE MANAGEMENT**

This will familiarize students with different service concepts and its imperativeness in the Indian economy. It also brings out the different managerial aspects of services for its effective organization and management. It helps students to understand the different concepts and strategies of service marketing. It also imparts students with the various services like tourism, hotel, banking, insurance, hospitals etc.

## **BBM -335: INTERNATIONAL BUSINESS**

This paper mainly focuses on Meaning and Modes of entering International Business, Globalization, Multi National Company's and the relation between the International Business, International Marketing Intelligence, Introduction to International Trade an International Finance, Export finance and payments, Documentation required both for Export and Import, and Export Promotion

## **BBM -336: BUSINESS COMMUNICATION**

This paper provides the Fundamentals of Communication, Effective Speaking, A11 of Listening, Various type of Meeting and Method of conducting a Meeting, Non verbal communication, Meaning and Objectives of Effective Writing and its objectives

## **BBM 431 - COST ACCOUNTING**

This will help students understand the very important aspect of recognizing cost and its implication on profits. How to determine cost and establishes the selling prices, and calculates profits. Details of cost center profit center etc. will be studied, the knowledge of the working of the costing section and their analysis of cost and profits will be imparted.

## **BBM -432: RESEARCH METHODOLOGY**

The research methodology component provides a basic and general understanding of the need for systematic research and the use of research techniques. To maximize personal business communication skills and appreciate the internal mechanisms needed for business communication and ensure effectiveness in both organizational and personal communication.

#### **BBM -433: INDIAN FINANCIAL SYSTEM**

This paper provides the basic knowledge of Indian Financial System, the. various Financial Institutions available for finance in India and abroad, about the Role and structure of the Financial Markets, Knowledge about Integration of Money and Capital Markets, various Nature and Organization of various International Financial Markets available and the nature of Offshore Financing Instruments.

## **BBM -434: MANAGEMENT INFORMATION SYSTEMS**

The information support is essential for management in making decisions and hence decisions support systems is valuable. The course will enable students understand the systems involved in lending and providing information support for managerial decisions and business operations.

## **BBM -435: ENTREPRENEURSHIP DEVELOPMENT**

The syllabus will be framed keeping in mind a range of issues involved in the development of Entrepreneurship, identification of business opportunities, creating, financing and managing a business venture.

## **BBM -436: CORPORATE LAW**

This paper covers the various aspects of Indian Companies Act 1956, which includes the Meaning and definition of Joint Stock Companies, Formation of a Company, Share capital, Prospectus and method of Allotment and various kinds of Debentures and its creation and Borrowing powers, Membership of a Company, Company Management, Appointment of a Company Secretary, Various Company Meetings, Investigation a, Compromise and arrangement, reconstruction and Amagalmation, and the various ways of Winding up of a Company.

#### **BBM -531: MANAGEMENT ACCOUNTING**

Though not statutory and compulsory, this is important for the management to make decisions based on the analysis of the financial statement. The paper deals with the analysis of the financial statement and the related aspects, taking details from the financial accounts.

#### BBM- 532: INCOME TAX – LAW & PRACTICE

This paper provides introduction to Direct Tax, the various Residential status and Incidence of Taxes, Income from Salary, House Property, Profits an Gains of Business and Profession, Capital Gains, Income from other sources, various deductions from Gross Total Income, Various Assessment Procedures ,and the knowledge about collection and recory of tax by ihe Authorities, and the provisions relating to Wealth Tax.

## **BBM-533: STRATEGIC MANAGEMENT**

This provides analytical framework for understanding a total organization in the complex dynamic environment of today. It bears a detailed understanding of mission and objectives, strategic planning, formulation of strategic alternatives etc. Also the study of corporate planning and strategy making will be imparted.

#### **ELECTIVE-I: FINANCE**

#### BBM-541: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

The subject represents an attempt to present an integrated account of the working of the capital market. This will help have an insight of the working of the stock market in India and plan personal investment, keeping in view the limitation of the tax structure and other economic influence within the economy. The areas of importance would be like new developments in listing of companies through debt securities. The foreign financial institutions, de listing, buy- back of shares and the like. It will have relevance at the present stage of industrialization in India and its policy of Globalization and Liberalization.

## **BBM-542: GLOBAL BUSINESS FINANCE:**

The players in the foreign market are increasing in numbers with the presence of the much more liberalized policies and regulations. Students need to acquire knowledge on the functioning of trade globally and its financial implications. Knowledge of foreign exchange activities and the hedging of foreign exchange exposures and other related aspects of risk coverage while doing international business shall be imparted. The listing and trading in shares and stocks abroad and its implications in India, etc.

## **BBM-543: STRATEGIC FINANCIAL MANAGEMENT:**

With the growing challenges in the market to provide financial services both public and private players and working head to toe in their aim to further the developments and provide competitive returns on their investments. How to manage such a huge inflow of funds and allocation of it in the right proposition and to manage it is a huge task. Other financial services such a lease financing, hire purchase, project financing and venture capital, etc also need reference.

#### **ELECTIVE -II: MARKETING**

#### **BBM-551: CONSUMER BEHAVIOUR**

The course deals with the behavioral aspects of marketing management. It explains how the markets, consumers behave under circumstances and how the cultural, social, personal and psychological factors influence their behavior. The course should enable students to develop marketing strategies that are consumer based and create and enhance customer value.

#### **BBM-552: BRAND MANAGEMENT**

The course is intended to develop and understanding of and competence in the areas of building and managing brands. The course aims at addressing the need for developing a good appreciation of issues, concepts and approaches for developing and managing brands. It will also provide the students with necessary skills and tools for analyzing brands and developing brand management analysis.

#### **BBM-553: RETAIL MANAGEMENT**

This provides the basic concept of retail management, Retail Strategy, Retail locations, Supply Chain Management, Implementation of CRM programmes, Merchandise Management, Retail Communication Mix and Store Management and the Indian Context Of Retail Management.

## **ELECTIVE-III: HUMAN RESOURCE**

## **BBM-561: INDUSTRIAL RELATIONS LAW**

This paper deals in mainly the definition of Industrial Relations, various kinds of Industrial Disputes, About the Indian Trade Union Movement, Meaning and importance of Collective Bargaining and the latest trend in various welfare and security measures available in the Industry. This Paper focuses mainly on the various Labour laws enacted like Payment of Wages Act, Bonus Act, Workmen's Compensation Act, ESI Act, Maternity Benefit Act, Payment of Gratuity Act, Factories Act, Industrial Employment Act, Provident Fund Act, and Minimum Wages Act. Students to benefit from the various Labour laws enacted.

## **BBM-562: COMPENSATION MANAGEMENT**

This paper deals with the foundation of Reward Management its concept Reward Philosophy, Strategy and Policies, Job Analysis method, Administration of Wages and Salaries, Contingent payments, various Employee benefits and Total Remuneration, Managing Reward System.

## BBM-563: INTERNATIONAL HUMAN RESOURCE MANAGEMENT

The purpose of this course is to introduce students to international aspects of international human resources management, legal requirements HR functions in a multinational context, cultural issues, and varying management practices and systems critical for business expansion and individual career success across borders. Principle among these is the attainment of organizational competitive advantage through the international development of a cadre of cross-culturally savvy managers

## **BBM -631: BANKING AND INSURANCE**

The basic objective is to meet the requirements of the BBM students. Basic principles, practices and changes in banking and insurance will be incorporated to have an effective understanding and insight into the subject.

## **BBM 632 - PRODUCTION MANAGEMENT**

The management of production systems has increasingly become complex because of continuous advancement in information technology, process technology, globalization of the market and operations and interrelationship within the supply demand chain. The course pattern presents the principles of contemporary production control concepts and technologies that are used by world class enterprises. This module helps the students an overview various aspects of production management.

## **BBM 633 - BUSINESS LAW**

The purpose of this course is to provide knowledge and understanding of the legal foundations of a business enterprise. It will deal with the purpose and main provisions of enactment dealing with the transactional as well as the organization structural components of an enterprise.

## **ELECTIVE-I: FINANCE**

#### **BBM-641: ADVANCED MANAGEMENT ACCOUNTING:**

This paper mainly focuses on the Role of Management Accountant in the Organizationl and financial statement analysis, Cost Volume Profit, Practical knowledge about both Funds and Cash flow, problems on Depreciation, Budgetary Control, Standard Costing and variance analysis, Theory on Human Resource Accounting, Inflation Accounting, Responsibility accounting and the Activity based Costing.

## **BBM-642: INDIRECT TAXES**

This paper mainly deals with the Indirect Taxes like Central Excise, its registration Procedures, provisions governing manufacture and removal of excisable goods, provisions relating storage of excisable goods, Classification of goods under the Central excise, Assessment procedures, Departmental organizational set up and the appellate procedures and the various offences and penalties under the Central Excise Act, and the General Principles of Customs Act 1962 and the various provisions under the Act, Provisions of Service Tax and Central Sales Tax.

## **BBM-643: MERGERS AND ACQUISITIONS**

The purpose of introducing this specialization is to make the participants familiar with Mergers and acquisitions happening in corporate world To make the participants understand the M&A process To make the participants aware of different valuation approaches To make the participants understand the legal aspects involved in M&A

## **ELECTIVE -II: MARKETING**

## **BBM-651: ADVERTISING MANAGEMENT**

The course throws a light on the c~mcept of integrated marketing communication. It also clarifies the role of advertising and personal selling in the integrated marketing communication. In advertising it covers areas such a major advertising decisions, steps in developing advertising, how advertising agencies function and their relations with the clients.

#### **BBM-652: SALES MANAGEMENT**

Sales management will cover the issues of designing sales force, staffing and evaluating sales force and improving the skills of sales people etc, besides theoretical inputs the course would also provide practical input for improving selling skills

#### **BBM-653: RURAL MARKETING**

This Specialization introduced to familiarized students with respect to understand and practice the concepts of Rural Marketing in competitive based economy and to meet the industrial requirements in the field of marketing management

#### **ELECTIVE-III: HUMAN RESOURCE**

#### **BBM-661: HUMAN RESOURCE DEVELOPMENT**

This paper mainly deals with the Human Resource Development, Management Development Techniques HD Development and the Supervisors, Self Development Process and Managerial Skills, Quality of work Life and Quality Circles, Main Issues in H.R.D., Human Engineering and Research.

#### **BBM-662: ORGANIZATIONAL DEVELOPMENT**

This syllabus paper basically aims to familiarize the students as to why does the change occur in an organization, the nature of chance and process involved in that, planned changes, resistance to change and the key aspects of organizational development.

## **BBM-663: STRATEGIC HUMAN RESOURCE MANAGEMENT**

To update students with importance of strategic recruitment, training and development and performance systems. To familiarize students with importance of top level management participation with respect to employee reward systems.

## BBM 131 FINANCIAL ACCOUNTING

## **Course Description**

This course is intended to provide knowledge on accounting practices in sole and partnership firms of 21<sup>st</sup> century and equip students with concepts, process and reporting of financial statements in modern organizations.

## **Learning Outcome**

• To educate students about the accounting principles and practices

- To know the accounting cycle and steps involved in preparation of financial statements.
- To know the practice of accounting in different forms of business except limited liability companies.

## Level of Knowledge

Basics of accounting principles and practices in different forms of business organizations and accounting standards followed for recording transactions. No prerequiite level of knowledge required.

## UNIT - I:

## **Introduction to Accounting:**

6 Hrs

Meaning, Need for accounting, Internal and External users of accounting information, limitations of accounting, accounting Concepts and Conventions, Accounting Practices, Generally Accepted Accounting Principles, IFRS (concept only).

## UNIT – II:

## **Accounting systems & process**

**14 Hrs** 

Nature of accounting, Accounting equation - Systems of accounting, Process of accounting transactions, types of accounts, Rules of accounting. Journal - Meaning, features, simple and compound entries., Capital and revenue expenditures, Capital and revenue receipts, Contingent assets and contingent liabilities, Preparation of ledgers.

UNIT – III:

## **Subsidiary books**

Subsidiary books – material evidences – proforma invoice, debit and credit note, types of subsidiary books - Sales book, Sales return book, Purchases book, Purchase returns book, receivable book, payable book, Cash Book- (Single column, double column, and three columnar cash book, petty cash book) and journal proper.

## UNIT - IV

## **Bank reconciliation statement**

9 Hrs

7 Hrs

Need for reconciliation and preparation of bank reconciliation statement.

UNIT – V

Preparation of trail balance and rectification of errors

UNIT – VI

#### **Final Accounts**

Preparation of Trading and Profit and Loss account and balance sheet of sole trading concerns and partnership firms including all adjustments

## UNIT - VII

## **Fundamentals of Partnership**

8 Hrs

Preparation of partners capital account- fixed and fluctuating-preparation of profit and loss adjustment account –calculation of interest on drawings. Limited liability partnership (concept only)

## **Essential Reading**

Jain S.P., & Narang K L. (nd). *Basic Financial Accounting*, *I*, New Dehli:Kalyani publishers.

## **Recommended Reading**

- 1. Maheshwari, S.N., & Maheshwari, S.K. (2012). *Advanced Accountancy* (10<sup>th</sup> edi), *1*, New Dehli:Jain Book Agency.
- 2. Shukla, M. (nd). Advanced Accounts, New Delhi:S Chand Group

- 3. Radhaswamy, M & Gupta, R.L. (2008). *Advanced Accountancy*. 2, New Delhi:Sultan Chand & Sons.
- 4. Reddy, A. (2011). *Fundamentals of Accounting*. New Delhi: Himalaya Publishing House
- 5. Gupta, A. (2009). *Financial Accounting for Management: An Analytical Perspective* (1<sup>st</sup> edi), Noida:Pearson Education.
- 6. Raman, B. S. (2009). *Financial Accounting (1<sup>st</sup> edi). I & II*, New Dehli:United Publishers.
- 7. Porter, G.A., & Norton, C.L. (2010). *Financial Accounting (IFRS update)*(6<sup>th</sup> edi), Cengage Learning.
- 8. Vasudeva, S. (nd). *Accounting For Business Managers*. New Delhi:Himalaya Publishing House.
- 9. Arora M. N. (2011). *Accounting For Management*. New Delhi: Himalaya Publishing House.
- 10. Bhattacharya . (nd). *Essentials of Financial Accounting* (Based on IFRS) (2<sup>nd</sup> edi), Prentice Hall India.

## **Evaluation Pattern**

Evaluation Criteria	Weightage
CIA 1 Mid Semester Examination	25%
CIA 2	10%
CIA 3	10%
Attendance	5%
End Semester Examination	40%

## BBM 132 MANAGEMENT CONCEPTS

**Course Description**: The syllabus is structured to provide basic conceptual knowledge on the principles of management and to offer orientation to the recent dynamics of managerial practice.

**Course Objective**: To provide a comprehensive understanding of the Principles and concepts of Management practices.

**Learning Outcome:** To bring out the application of the above in today's contemporary management To make the students reflect on the application of management concepts in corporate world

Level of knowledge: The course reflects upon the basic concepts of Management Principles.

## UNIT – I Management

9 Hrs

Nature of Management – Definition of Management, Nature of Management – Management as a Science or Art- Management as a profession- Administration and Management.

#### **UNIT – II** Evolution of Management Thought

9 Hrs.

Evolution of Management Thought- Scientific Management, Contributions of Henry Fayol, Hawthorne Experiments and Human Relations, Contributions of Behavioral Scientists- Schools of Management Thought

## **UNIT - III Functions of Management-**

8 Hrs.

Functions of Management-Nature of Management functions; Principles of Management, Management of Change.

## **UNIT – IV Planning**

9 Hrs

Planning- Nature and Definition of Planning- Importance and Steps in planning- Types of Plans-Objectives and MBO- Policy and Strategy- Forecasting and Decision Making

## **UNIT – V** Organizing

9 Hrs

Organizing- Nature and purpose- Principles of Organization- Types of Organization- Depart mutation- Committees- Authority and Responsibility- Centralization Vs Decentralization.

## **UNIT – VI Directing**

9 Hrs

Directing-Principles-Theory X & Y- Motivation and Behavior- Theories of Motivation- Maslow's theory,

## UNIT – VII Staffing

7 Hrs

Staffing- Manpower planning-Recruitment and Selection- Training and Development- Performance Appraisal.

## **UNIT – VIII** Co-ordination

4 Hrs

Co-ordination- Cooperation, Techniques of Coordination- Control- Essentials of Control- Control Techniques

## UNIT - IX Ethics in the contemporary management & corporate social responsibility 4 Hrs

Ethics in the contemporary management and corporate social responsibility; Macro and Micro environmental factors of business, SWOT analysis and 7s model of analysis.

## **UNIT X** Service Learning

2 Hrs

Service Learning- Introduction to service learning concepts, Types of Service learning, Significance of Service Learning, Phases of service learning

## **Essential Reading-**.

1. Stoner, Freeman, Gilbert Jr. (2009). *Management* (12<sup>th</sup> edi), New Delhi:Prentice Hall India.

## **Recommedded Reading:**

- 1. Gupta, R.S., Sharma, B.D., & Bhalla. N.S. (2011). *Principles & Practices of Management* (11<sup>th</sup> edi). New Delhi:Kalyani Publishers.
- 2. Daft, R. L. (2009). Principles of Management (1<sup>st</sup> edi), Cengage Learning.

- 3. Rao, P.S. (2009). Principles of Management, Himalaya Publishing House.
- 4. Sharma, R.K & Gupta, S.K. (2009). *Business Management (3<sup>rd</sup> edi)*, New Delhi: Kalyani Publishers.
- 5. Koontz, H., & Weihrich, H. (nd) *Essentials of Management*, McGraw Hill Publishers. Rao, V.S.P. & Krishna, V. H. (2009). *Management: Text and Cases*, Excel Books
- 6. Drucker, P.F. (nd) Management: Tasks and Practices,
- 7. Ramadorai, S. (2011). The TCS Story and Beyond. India: Penguin Books.
- 8. Iyer, P. (2011). The Habit of Winning, Penguin.
- 9. Bansal, R. (2011). I Have a Dream, Westland and Tranquebar Press
- 10. Gupta, S.S (nd). Jalebi Management, Sage Publishers.
- 11. Collins, J. (2001). Good to Great- Why some companies make the leap ---- and others don't, Harvard Business Review.

## **Examination & Assessments:**

CIA 1(Mid Semester Examination)

CIA 2= 30marks

- 1. BOOK REVIEW
- 2. PRESENTATION OF A BUSINESS LEADER'S SUCCESS STORY
- 3. QUIZ/ TEST

CIA 3 = 30 marks

- 1. CASE STUDY DISCUSSION
- 2. ROLE PLAY
- 3. WRITE A REPORT ON THE PLAN OF ACTION OF A MANAGEMENT FEST
- 4. COLLAGE/ POSTER-MAKING BASED ON RECENT BUSINESS NEWS

## BBM 134 MANAGERIAL ECONOMICS

## **Course Description**

This course intends to provide the basis for understanding microeconomics concepts and theories that influences the decisions of consumers and business firms.

## **Learning Outcome**

This course intends to provide The students are expected to understand the various microeconomic variables that determine business decisions and consumer's purchase decisions. Specifically, the syllabus aims to developfundamental economic principles, theories and concepts useful to business managers.

## Level of Knowledge

Basic knowledge of microeconomics utility and consumer behavior is required to take up the course.

## **UNIT 1: Basic Concepts**

10 Hours

Ten principles of economics: How people make decisions, how people interact and how the economy as a whole works- Role of observations and theory in economics- Role of assumptions- Role of Economic models- Wants and resources; Problem of choice, Production Possibility Frontier; Opportunity cost; Basic economic problems common to all economies

## **UNIT 2: Demand and supply**

15 Hours

Law of demand, Reasons for the downward slope of the demand curve. Exceptions to the law; Changes in demand; Elasticity of Demand- Degrees of price elasticity with diagrams; Factors determining price elasticity, methods of measurement. Income elasticity demand; Cross elasticity demand; Demand forecasting- Methods; Laws of supply, Changes in supply- Consumers, Producers and the Efficiency of the Markets: Consumer's surplus (Marshall), Producer surplus and Market efficiency- Externalities and Market inefficiency-Public goods and common resources.

#### **UNIT 3:**

## Theory of Consumer Choice and New Frontiers in Microeconomics 10 Hours

Cardinal utility analysis; Law of diminishing marginal utility; Consumer's surplus (Marshall), Ordinal utility analysis. Indifference curves- Properties, consumer's equilibrium, Price effect, Income Effect and substitution

## **UNIT 4: Theory of Production and Cost**

10 Hours

Production function; Law of Variable proportions; Laws of returns, Economies of scale; Producer's Equilibrium with the help of iso-quants and iso-cost lines.

**Cost function** - Important cost concepts. Short run and long run cost analysis (traditional theory) Modern theory of cost- Long run and short run. Revenue analysis. AR and MR

## **UNIT 5: Product Pricing and Factor Pricing**

15 Hours

Market structure- Perfect competition, Price and output determination- Role of time element in market price determination. Monopoly- Price output determination, Price discrimination Monopolistic Competition. Price and Output determination. Selling costs. Product differentiation- oligopoly; Price determination (collusive pricing, price leadership)

## **Essential Reading**

1. N. Gregory Mankiw (2012). *Principles of Microeconomics*, 4<sup>th</sup> Edition, Cengage Learning India.

## **Recommended Reading**

- 1. Lipsey, R.G. and K.A. Chrystal (1999), *Principles of Economics* (IX Ed.), Oxford University Press, Oxford
- 2. Ramsfield, E. (1997), *Micro Economics* (IX edition), W.W Norton and company, New York
- 3. Ray, N.C. (1975), *An introduction to Microeconomics*, Macmillan company of India Ltd. New Delhi
- 4. Samuelson, PA and W.D. Hague (1972), *A textbook of Economic Theory*, ELBS Longman group, London.
- 5. Pindyek and Rubinfield- Micro *Economics* (Pearson Education)
- 6. G. Mankiv, Economics, Pearson Ed.
- 7. H. L Ahuja, Principles of Microeconomics, S Chand, New Delhi

## **Evaluation Pattern**

CIA 1: Assignments, Short Quiz, Minor research on demand forecasting. CIA II: Assignments, Short Quiz, Minor research on business decions.

Mid semester: 50 Marks End semester: 100 marks

## BBM 135 BUSINESS MATHEMATICS

<u>Course Objective:</u> To develop analytical skills among management students. <u>Specific objectives</u>;

- Solution of equations using matrices emphasizes on simplification of complex situations.
- · Calculus relates theory with practical business problems

# UNIT 1: MATRICES AND DETERMINANTS Hours) (13)

Matrices and Determinants – Addition of matrices – Multiplication of Matrices – Determinants – Inverse of a matrix by Gauss Jordan method- Solution of system of linear

equations-Cramer's rule, Matrix method and Gauss elimination method-Application of matrices and Determinants.

## **UNIT 2: COMMERCIAL ARITHMETIC**

(12)

Hours)

 $Simple\ interest-Compound\ interest.\ Equivalent\ rate-Depreciation\ -Present\ value.$  Annuity-Sinking Fund

## **UNIT 3: LINEAR PROGRAMMING PROBLEMS**

(10)

Hours)

Definition – Linear Programming Problem – Formulation – Solution by Graphical method – simplex method – minimization and maximization problems.

## UNIT 4: TRANSPORTATION AND ASSIGNMENT PROBLEMS

(10

Hours)

Nature and scope of transportation and allocation models, different methods for finding initial solution - N-W Corner Rule, Least Cost Method and VAM. Unbalanced TP, Test for optimality – MODI method, AP a variant of Transportation model, Hungerian method, Restricted Assignment problems.

## **UNIT 5: CALCULUS**

(15

Hours)

Limits – Differentiation - Methods of differentiation – Second order derivative – Maxima and Minima. Application to commerce and Economics. - Revenue Function – Cost function – Profit function – Elasticity of demand – Break even point.

## **Skill development:**

- 1. Case analysis helps in identifying business problems and their formulation.
- 2. Development of profit functions and cost functions

## PRESCRIBED TEXTS:

- 1. Sancheti, D.C., & Kapoor, V.K. (2009). *Business Mathematics*, New Delhi:Sultan Chand and Sons.
- 2. Vohra, N.D. (2009). *Quantitative Techniques in Management* (4<sup>th</sup> edi.) TMH Publishers. **BOOKS OF REFERENCE:**
- 1. Navaneetham, P. (nd). Business Mathematics and Statistics. Anand Publishers.
- 2. Gupta, J.D., Gupta, P.K. & ManMohan. (nd). Mathematics for Business and Economics. Tata

McGraw Hill Publishing Company Limited.

## BBM 111 BASIC PSYCHOLOGICAL PROCESSES

## **COURSE OBJECTIVE:**

This paper is an introductory course that initiates the student into the world of Psychology. It gives a brief historical sketch of the science of psychology and a glimpse into the methods used in psychology. It also provides knowledge about the biological foundations of behaviour, processes underlying sensation, perception, cognition, and memory. The paper has Practicals based on the processes discussed in theory thus giving students a hand on experience about the application of the theory.

#### **UNIT I: INTRODUCTION**

**(10 hours)** 

Definition and goals of Psychology, Role of a psychologist in society,

Modern perspectives-Biological, Psychodynamic, Behaioristic, Gestalt, Cognitive, Cross cultural, Humanistic and Evolutionary perspective.

Methods: Experimental, Observation, Questionnaire and Inventories, Interview, Clinical case study.

## **UNIT II: BIOLOGY & BEHAVIOUR**

(14hours)

Neurons: Structure of neurons, neural impulse, synapse and neurotransmitters.

Nervous system: Central and peripheral nervous systems.

Cerebral cortex: Structure and psychological importance in Thought and Language, Significance of left and right brain, Split brain.

Effects of hormones on behavior.

## **UNIT III: SENSORY – PERCEPTUAL PROCESSES** (14hours)

Sensation: Basic concepts and Processes in sensation.

Types of senses (an overview) - visual, auditory, gustatory, olfactory, tactile, vestibular, kinesthetic and organic senses.

Sensory adaptation-advantages and disadvantages, Integration of senses, Sensory thresholds.

Perception: Understanding perception, Gestalt laws of organization,

Different Process of perception - depth perception, constancy of perception, perception of movement.)

Correlates of perception-awareness, set, motives, needs, learning and attention.

Illusion .Subliminal perception. Extra sensory perception

## UNIT IV: MEMORY AND FORGETTING (12 hours)

Basic processes- Encoding, Storage, Retrieval.

Sensory storage -Iconic memory and Echoic memory.

STM-Working memory, Serial position curve, Rehearsal, Chunking,

LTM-UNITs of memory-Declarative, Procedural, Semantic, Episodic memory,

Associative models-Explicit and Implicit memory, Retrieval cues, State dependent and

Context dependent memory, Tip of the tongue phenomena, Flash bulb memory,

Levels of processing, Constructive processes in memory, Schemas,

Forgetting-Decay theory, Interference theory, Prospective memory, Absence of retrieval cues, Memory dysfunctions.

Improving memory-Mnemonic strategies

## **UNIT V: COGNITIVE PROCESSES**

**(10 hours)** 

Attention: Definition, Characteristics, Selective attention and Divided attention.

Process of thinking, Types- Reasoning-types, Problem solving, Decision Making, Creative thinking, Concept formation.

Language and thinking, Imagery and thinking

## **COURSE TEXT:**

- 1. Feldman R.S. (1996). *Understanding Psychology* (4<sup>th</sup> edi), *India:McGraw Hill*.
- 2. Morgan, C.T., King, R.A., Weisz, J.R., & Morgan, C.T., King, R.A., Weisz, J.R., & Schopler, J. (1989. Introduction to Psychology (7<sup>th</sup> edi). India: McGrawHill.
- 3. Iyer, S. (2006). *Introduction to Psychology* (1<sup>st</sup> edi). *India: Premier publishing company*,

## **BOOKS FOR REFERENCE:**

- 1. Baron, R.A. (1995). Psychology(3<sup>rd</sup> edi). Prentice Hall India.
- 2. Hilgard, *E.R.*, Atkinson, *R.L.* & Atkinson, R.C. (1975). *Introduction to Psychology*. Oxford IBH Publishing Co.Pvt.Ltd.

3. Weiten, W. (1950). *Psychology-Themes and variations* (4<sup>th</sup> edi), *Brooks/Cole Publishing Co.* 

## BBM 112 THE DYNAMICS OF INDIAN SOCIETY

**Objective:** The subject is to give a comprehensive view on the Indian Society with reference to the religion, family, caste system, social issues and social transformation and other institutions. The syllabus is to add more knowledge to the students of business management to have an overall view about the Indian Society.

## **Unit – I: Introduction to Indian Society**

8 hours

- 1. Indian Society: Hinduism and its Tenets Pappa, Puniya, Karma, Dharma and Moksha.
- 2. Ashramas and Purusharthas
- 3. Four stages of Hindu way of life: Brahmacharya, Gristra, Vanaprastha, Sanyasa

4. Purushathas: Artha, Karma, Kama, Moksha. **Unit- II: Family in Indian society:** 8 hours 1. Marriage and Kinship in India 2. Functions of Family 3. Types of Family 4. Changes in the Indian Family System 5. Dowry system in Indian Marriage **Unit-III: Caste System in India:** 8 hours O Characteristics of Caste System in India O Socio-cultural, economic, Political dimensions of Caste System in India O Power Dimensions of Caste in India O Inter-Caste Relations; Changes in Caste System in India **Unit – IV: Religion in India:** 10 hours • Religion and Social Order O Religion and Caste O Religion and Politics O Religion and Secularism **Unit – V: Social Issues in Indian Society:** 8 hours O Social and Economic Inequalities O Caste Conflict O Communal Tension O Regionalism and Nationalism **Unit – VI: Towards Social Transformation of Indian Society:** 10 hours O Modernization of Indian Tradition O Traditionalization of Modernity O Ideology and Change O Social Change and Social Legislation, Education O Industrialization and Urbanization

## **Reference:**

- O Ahuja, R. (1994). Indian Social System, Jaipur: Rawat Publication.
- O Augustine, P.A.(1991). *Social Equality*, New Delhi:Concept Publication Company.
- O Parihar, V. (1999). Society in Transition, Jaipur: Printwell Publishers.
- O Milton, S., & Cohn, B. (1968). Structure and Change in Indian Society; Chicago; Aldine Publishing Co.
- O Mandelbaum, D.G (1970). Society in India, Berkeley; University of California press,
- O Andre, B. (1965). Caste, Class and Power. Berkeley; University of California Press.
- O Lois, D. (1970). Homo Hierarchichus. London; Weidenfeld and Nicolson.

## BBM 113 CINEMA & REPRESENTATION

**Objective:** Media is a representation of reality. Cinema reflects back to the society the issues that are near and dear to its members. Here is an attempt to understand and analyze the way media itself is portrayed and its issues dealt with. Viewing of films and a structured discussion would be the format of this certificate programme. Some of the movies that would be screened include Pepli Live, Nobody Killed Jessica, Page 3 and so on.

**UNIT – 1** 10 hours

Peepli Live- Breaking news and the dumbing down of news, sensationalism and trivia by broadcast news channels

**UNIT - 2** 10 hours

Nobody Killed Jessica- Investigative journalism, pressures from society and role of journalist in finding the truth

**UNIT - 3** 15 hours

Page 3- Hard news versus soft news, pressure to include more celebrity news- page 3, gossip and publicity

UNIT – 4 12 hours

Rann- Broadcast television and the pressure of competition and ethical issues

UNIT – 5 8 hours

Front Page- creating news, role of journalist and editor, ethics in coverage of sensitive issues

**Assessment:** Two assignments- one each on any of the issues that flow out of the films that are screened. The assignment would be a research based writing that goes into the various aspects of the issue in question.

## BBM 114 HUMAN RIGHTS LAW

**OBJECTIVES:** To understand the meaning, nature and scope of the concept of Human Rights and its relation to rule of law and constitutional governance;

To understand and appreciate the role of democratic process in the protection of human rights. To understand and appreciate the historical trajectories of the idea of Human Rights; and,

To understand and appreciate the "dimensions of human rights" like individual and group rights and also the interface among the social, economic, cultural and civil and political rights.

1. Introduction 10 hours

- 2. Concept of human right
- 3. Historical background

- 4. Meaning of human rights 5. Indian Constitution and Human Rights
- 6. Protection of Human Rights Act objectives and framework
- 7. National Human Rights commission
- 8. State Human Rights Commission
- 9. Human Rights Courts

## 1. Human rights and community

10 hours

- a. Human rights and democracy
- b. Environmental degradation
- c. Education
- d. Freedom of speech and expression
- e. Religion
- f. Marriage
- g. Reservation SC/ST

## 2. Human rights and crime

10 hours

- a. Crime against women and children
- b. Juvenile reformatory institutions
- c. Terrorized areas
- d. Communal riots
- e. Role of criminal courts

## 3. Human Rights and State

10 hours

- a. Right to Bail
- b. Role of Police
- c. PIL
- d. Prisoners
- e. Writ jurisdiction
- f. Pre-censorship
- g. Judiciary

## 4. Labour and Health

8 hours

- a. Child labour
- b. Bonded labour
- c. Access to medicine
- d. Right of hawkers
- e. Freedom of movement

## 5. International conventions on Human Rights

12 hours

- a. Human rights committee
- b. Universal Declaration of Human Rights
- c. International Covenant on Civil and Political Rights
- d. International Covenant on Economic, Social and Cultural Rights
- e. Convention against torture
- f. Convention on elimination of all discrimination
- g. Child Right Convention

## References

- 1. Awasthi, S.K., & Kataria, R.P. (2006). Law relating to Protection of Human Rights (2<sup>nd</sup> edi). Orient Publishing Company.
- 2. Sircar, V. K. (2004). Protection of Human Rights in India (1<sup>st</sup> edi). Asia Law House.
- 3. Schutter, O.D. (2010). International Human Rights Law, Cases, Materials, Commentary (1<sup>st</sup> edi). Cambridge University Press
- 4. Subramanian, S. (1997). Human Rights: International Challenges. 2, Manas **Publications**
- 5. Symonides, J. (2000). Human Rights Concept & Standards. Ashgate
- 6. Patel, B.N. (2007). Comprehensive Guide of Law of Human Rights in Common

- Wealth Countries (1<sup>st</sup> edi).
- 7. Naikar, L.D. (2003). The Law Relating to Human Rights: Global, Regional, and National. Puliani and Puliani.
- 8. Agarwal, H.O. (2011). International Law & Human Rights (18th edi).

## BBM 115 GRAPHIC DESIGNING

## **Graphic Designing**

Aim: To provide students with an over view of the key concepts of Graphic Designing with reference to workflow and technology

Objective: To enable students to acquire practical knowledge and experience of Digital Designing for both Print and Web

**Teaching Hours: 60** [ 30 hours Theory + 30 hours LAB ]

UNIT 1 6 Hours

**Basic Concepts** 

Basic Concepts of Designing , Design principles , Basics of design elements , Typography , Color theory , Introduction to Graphics ,Raster Graphics , Vector Graphics , Bitmap and Vector Images

UNIT 2 6 Hours

## **Introduction to Photoshop**

Introduction to Tools , Environment , layout of Photoshop , Design layout setup , color, resolution setting, using basic marquee, selection tools Usage of lasso tools , Using brushes , using and filling colors, layers Using text tool , free transform tool.

UNIT 3 6 Hours

## Image size, Selection, Grid and Guides

Modifying Image Size , Resolution , Marquee, Lasso , Magic Wand , Selection Tools, Selecting, Saving , Crop tool , Coping Selection And Image, Grid and Guide Options.

## Masks, Channel, Painting and editing

Working with quick masks ,Painting (Brush, and its effects), Blending Modes, Color palettes, Editing (Background, Color, Touchup, Cleanup), Gradient tools, layer blending modes, all types of text tools, shape tools Exercise: Designing Magazine cover, Poster, Brochure

UNIT 4 6 hours

## Layers

The layer Palette, Changing and controlling layer order, Editing layers, Adjustment layers, Layer Effects Filters , Actions , Automation ,Extract , Filter Gallery , Liquefy , Pattern making , Vanishing point , Built in Bitmap Filters , 3rd party Plug-ins, Using predefined Actions, Creating and Recording Actions. Using built in automation . Learning Filter effects , managing the files with layers and layer effects , plugins Manipulation tools , Image control options , HUE , Levels , brightness control Using images , modifying , changing color Exercise : Converting black and white photo to color , designing a photo album

UNIT 5 6 Hours

## **Animation & Panoramic Picture creation**

Creating product Packaging designs , CD cover , Book and magazine front cover , Envelope , Visiting card , Color correction and color channel management , Design automation theory and Practical's Samples and demos , guidelines for freelance work , website links , resource sharing

## **Preparing Image For Print and Web**

Calculating Image size and Resolution , Changing Image Dimensions, Layout Preview, Color Separation , Optimizing Images for Web, File Formats. Creating WebPages , web photo galleries

LAB 30 Hours

Exercise 1: Design a Business card and Letter head for a given company

Exercise 2: Design a Poster for an event

Exercise 3: Design a Brochure for a new product

Exercise 4: Design a CD Label / cover for Music company

Exercise 5: Create a Packaging product for a given product

Exercise 6: Design a web page for Restaurant

Exercise 7: Create a Photo album

Exercise 8: convert Black and white photo to color

#### **Text Book:**

Adobe system incorporation, Adobe Photoshop – Classroom in a Book, Adobe Press, 2010,

#### **Reference Books:**

Mike Wooldridge (2010). Teach Yourself Visually Adobe Photoshop CS 5, Wiley Publishing.

Lesa Snider (2010). Photoshop the missing Manual, O'Reilly Media, Inc,

## BBM 231 CORPORATE ACCOUNTING

## **Course Description**

To make students familiar with the Accounting practices of limited liability companies and to understand the concepts, processes and procedures that comprise financial accounting for business enterprises on domestic and international front.

## **Learning Outcome**

- To acquaint students with public issue process and accounting effects.
- To understand the AS14 accounting procedures for mergers and takeovers.
- To comprehend the reconstruction accounting procedure in Indian.
- To equip students with the knowledge of global accounting practices and recent developments in accounting profession.

## Level of Knowledge

Basics of accounting principles and practices in different forms of business organizations and accounting standards followed for recording transactions.

UNIT I 12Hrs

## **Share capital -Issue of Shares**

Meaning- Kinds of Shares- Recent developments in public issue of shares - Book building – process of book building in detail-Fixed price methods – Problems on issue and allotment of Shares.

Valuation of Goodwill- features of goodwill- types of goodwill- Methods of valuing the goodwill – Arbitrary assessment, capitalization method, Purchase of past average profits method, Super profit method.

Valuation of shares (theory only)

UNIT II 12Hrs

**Final Accounts of Limited Liability Companies:** Preparation of Income Statement/Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet – (horizontal and vertical) in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration).

UNIT III 20Hrs

Amalgamation, Absorption & External reconstruction of Companies: Pooling Method by nature of business (Amalgamation) and business purchase (Absorption and external reconstruction) as per Accounting Standards – 14. Difference between Amalgamation and Absorption - Calculation of purchase Consideration under Different methods, Settlement of Purchase Consideration - Problems on Amalgamation, Absorption and External Reconstruction (excluding inter-company transactions and holdings).

UNIT IV 11 Hrs

## **Internal Reconstruction**

Meaning, Forms of Reconstruction, Alteration of Capital and Capital Reduction - Internal Reconstruction Vs External reconstruction, Practical Problems

UNIT V 8 Hrs

#### **Departmental Accounts**

Departmental Accounting - Introduction - Allocation of expenses - Calculation of Departmental Purchases - Inter Departmental transfers at cost price - selling price - preparation of Balance Sheet (Simple problems)

## **UNIT VI**

## **Accounting Standards and IFRS**

7 Hrs

IFRS and proposed changes in Indian Accounting Standards

## **Essential Reading**

Jain, S.P., & Narang, K.L. (2012). *Advanced Accounting*, 2, New Delhi: Kalyani Publishers. **Recommended Reading** 

- 1. Monga, J.R. (2011). Fundamentals of Corporate Accounting, New Delhi : K.L Malik and Sons Pvt. Ltd,
- 2. Gupta, R.L., & Radhaswamy, M. (2012). *Corporate Accounting*. New Delhi:Sultan Chand and Sons.
- 3. Shukla, M.C., Grewal, T.S., & Gupta, S.C. (2011). *Advanced Accounts(revised edi)* New Delhi: Jain Book Agency.
- 4. Sehgal, A., & Sehgal, D. (2011). Advanced Accounting, 2, New Delhi: Taxmann.

- 5. Maheshwari, S.N., & Maheshwari, S.K.(2009). *Corporate Accounting* (5<sup>th</sup> edi). New Delhi: Jain Book Agency.
- 6. Gupta, R. L., & Radhaswamy, M. (2010). *Advanced Accountancy*, 2, New Delhi:Sultan Chand & Sons.
- 7. Kaur, J. (nd). IFRS: A Practical approach. New Dehli:McGraw Hill.

## **Evaluation Pattern**

Evaluation 1 attern	
Evaluation Criteria	Weightage
CIA 1 Mid Semester Examination	25%
CIA 2	10%
CIA 3	10%
Attendance	5%
End Semester Examination	40%

## BBM 232 ORGANISATIONAL BEHAVIOUR

## **Course Description**

Organizations are made by people and for the people. Organization effectiveness depends on the humans and their behavior. This is when organizational behavior comes into picture. This subject focuses on the basic elements that determine human 31ehavior in an organization such as personality, learning, perception, motivation, conflict, leadership and group 31ehavior.

## **Learning Outcome**

- Students will learn to inculcate the application of OB in today's contemporary management
- To give exposure to the theoretical knowledge about OB
- To make the students aware of the personal application of OB in their day today life

## Level of Knowledge

- Chapter 1 to 7 to focus on the basic knowledge of the subject
- Chapter 8 & 9 to focus on the practical applications and problems in the corporate world

## **UNIT I Organizational 32ehavior**

8 Hrs

Focus and purpose of organization – Meaning, need and importance of organization – classification of organization, prospectus of formal organization, Organizational Behaviour – Nature and Scope – contribution from other discipline.

**UNIT II Personality** 

9Hrs

Definition, determinants of personality, Theories of personality – Erickson's personality, Freudian theory and Trait theory

**UNIT III Learning** 

**10 Hrs** 

Meaning of learning – Learning process – Learning theory of Organizational Behaviour-Classical- Operant conditioning- Cognitive- Observation Theory

UNIT IV Attitudes

5 Hrs

Meaning, Characteristics, Components and Formation of attitudes. Change in attitude-Barriers to change- How to minimize the barriers.

**UNIT V Perception** 

5 Hrs

Meaning and definition – Need, Factors influencing perception, perceptual consistency, Context and definition, Interpersonal perception.

## **UNIT VI Group Behaviour and Group Dynamics**

5 Hrs

Meaning – Types – Groups in the organization – Group size and status – Influences –Roles and relationship and group 32ehavior – Characteristics – Behaviour problem, Group norms – Cohesiveness, feature Effects – Group thinking, Symptoms, Influence and Remedy – Group decision making techniques.

## **UNIT VII Leadership**

5 Hrs

Concept – Leadership style – Managerial Grid –Tanaboum & Schumpter Leadership – Theories and Styles of leadership

**UNIT VIII Motivation** 

4 Hrs

Meaning – Concept – Theories of Motivation – Two factor theory, McGregor Theory X and Y, Financial and Non Financial incentives – Job enrichment- Operative- Porter- Vroom's-Characteristics- Alderfer ERG Theory Herzberg's Theory, McClelland's Theory

## **UNIT IX Organizational Change**

4 Hrs

Meaning – Nature of work change, Pressure for change – Change process, Types of change, Factors influencing change, Resistance to change, Organizational Behaviour techniques. How to minimize changes in the organization.

## **Essential Reading**

Singh, K. (2012). *Organizational Behaviour: Text and Case*. New Dehli: Pearson Education.

## **Recommended Reading**

Aswathappa, K. (2010). *Organizational Behaviour(Text, Cases and Games)*. Bangalore: Himalaya Publication.

Greenberg, J., & Baron, R. A. (2008). *Behaviour in Organizations*. Pearson Prentice Hall. Nelson, D. L., & Quik, J. C. (2008). *Organization Behaviour*. Thomson South Western. Robbins, S. P., Judge, T. A., & Vohra, N. (2011). *Organizational Behaviour*. Pearson Education Asia.

Fincham, Robin; Rhodes, Peter; (2010). *Principles of Organizational Behaviour*, Oxford University Press

## **Evaluation Pattern**

## CIA 1 – Mid Semester Examinations for 2 hours and 50 marks

## CIA 2 – Comprising of the following 3 components of 10 marks each:

- (iii) Article Review The student will be required to read a specified article and present the review in the following format
- Name of the Author, Year of Publication, Title of the article
- Objective of the study
- Methodology adopted
  - o Sample (Technique and size)
  - o Tools
  - o Analysis
- Findings of the study
- Recommendations of the author
- (ii) MCQ test.
- (iii) Case analysis The case must be analyzed in the following manner
  - Critical analysis
    - o Key facts in the case
    - o Central problem in the case
    - o Theoretical concept it relates to
  - Answer the Questions
  - Recommendations/Suggestions + Conclusion

## CIA 3 – Comprising of the following 3 components of 10 marks each:

- (iii) Written Case analysis of a comprehensive case following the format specified above.
- (ii) MCQ conducted through LMS
- (iii) Class participation evaluated through Q&A, Activities, Presentations, Reflections and Games.

## BBM 233 BUSINESS STATISTICS

## **Course Description:**

The course is framed to impart knowledge relating to an analytical approach which support business research and decision making process. The course includes simple Statistical concepts to analysis of data for research. It emphasizes the need for handling large volume of statistical data in making right decisions. This covers simple and important tests of significance such as t, Chi-square and ANOVA which are essential in research and other related areas of applications.

<u>Learning Outcome</u>: The learner will develop interest towards scientific approach in solving business problems.

Level of Knowledge: Intermediate level Statistical Applications in Business.

UNIT I

Statistics: An over view 8 Hrs

Growth and development of Statistics, definition, descriptive and inferential statistics, importance and scope of Statistics, limitations of statistics, Classification and tabulation of data, diagrammatic and graphic representation of data,

#### UNIT II

## Measures of central tendency and dispersion

10 Hrs

Arithmetic mean, Weighted mean, median, mode, range, quartile deviation, mean deviation, standard deviation, coefficient of variation

## UNIT III

## Linear correlation and regression

10 Hrs

Scatter diagram, Karl Pearson's and Spearman's methods,

Regression coefficients, lines of regression, relation between correlation coefficient and regression coefficients

#### UNIT IV

## **Probability Distributions and Estimation**

10 Hrs

Probability concepts, probability distributions - Discrete and continuous probability distributions, Normal distribution

Estimation – Point and interval estimation, statistic, parameter

Confidence Interval estimation of mean and proportion

## UNIT V

#### **Statistical Inference**

**12 Hrs** 

Null and alternative hypotheses, significance level, confidence level, Type I and Type II errors, critical region.

Large and small sample tests, Z and t tests for mean and proportion, one way ANOVA, Chisquare test for goodness of fit and independence of attributes.

#### UNIT VI

## Time series Analysis and Forecasting

10 Hrs

Importance, components, Trend – Free hand method, method of semi averages, method of moving averages, method of least squares,

Forecasting – methods of forecasting

## UNIT VII

Index Numbers 10 Hrs

Introduction- Uses of Index numbers, Types of index numbers. Problems in the construction of Index numbers, Method of Constructing index numbers.

Tests of consistency of Index number- Unit test, Time Reversal Test, Factor Reversal Test, Cost of living Index number, WPI, IIP

## **Essential Reading**

JK.SHARMA(2012).FUNDAMENTALS OF BUSINESS STATISTICS.NEW DELHI. PEARSON PUBLISHERS.

## Recommended Reading

- 1. JK.SHARMA(2011). BUSINESS STATISTICS.NEW DELHI. PEARSON PUBLISHERS.
- 2. G C BERI.(2011). BUSINESS STATISTICS.NEW DELHI. TATA MCGRAW HILL
  - EDUCATION PRIVATE LIMITED.
- 2. SP. GUPTA.(2010).STATISTICAL METHODS.NEW DELHI.SULTAN CHAND.

## **Evaluation Pattern**

- Micro project = 10 marks
- Problem solving skills = 10 marks
- Case analysis = 10 marks
- Class Participation = 5 marks
- Mid-semester = 25 marks
- End-semester = 40 marks

## BBM 234 MACRO ECONOMICS

## **Course Description**

This course intends to provide the essentials of macroeconomic theory and polices that influences the households, business firms. The course is centered on Indian macroeconomic environment. The students are expected to understand the various macroeconomic variables that determine income, output and employment.

## **Learning Outcome**

This course intends to provide the basics of macroeconomic theory and polices in order to understand the influence of external environment in doing business. The students are expected to understand the various macroeconomic variables that determine income, output and employment.

## Level of Knowledge

Basic knowledge of microeconomics and managerial economics required to take up the course.

# UNIT 1: Measuring a Nation's Income and Cost of Living 10 Hours

Economy's Income and Expenditure, Measurement of GDP, Components of GDP, Real versus Nominal GDP- The GDP Deflator-The Consumer Price Index- Calculation of CPI-GDP deflator versus the CPI- Correcting economic variables for the effects of inflation-Real and Nominal Interest rates; The limitations of using national income statistics

#### **Unit 2: Goods and Money Market**

15 Hours

Saving and Investment in the National Income Accounts- The Market for Loanable Funds; Policy changes and impact on the market for loanable funds- Meaning and Functions of Money- Banks and Money Supply; Money creation with 100 percent reserve banking and Fractional reserve banking- Central Bank tools of Monetary Control- Classical theory of Inflation- Classical Dichotomy and Monetary Neutrality- Velocity and Quantity equation-Fisher Effect- Costs of Inflation.

i.

# UNIT 3: Aggregate Demand, Aggregate Supply & Influence of Monetary and Fiscal Policy on Aggregate Demand (15 Hours)

Three Key Facts about Economic Fluctuations, Short run Economic Fluctuations, Aggregate Demand Curve, Aggregate Supply Curve, Two Causes of Economic Fluctuations, Monetary Policy influence on Aggregate Demand- The Theory of Liquidity Preference- Fiscal Policy influence on Aggregate Demand- The Multiplier Effect- Crowding out effect- Stabilisation Policy; Active Versus Automatic Stabilizers

5.

# UNIT 4: Short Run Tradeoff between Inflation and Unemployment (10 Hours)

The Philips Curve, Shifts in Philips Curve: The Role of Expectations, Shifts in Philips Curve and The Role of Supply Shocks, The Cost of Reducing Inflation- Rational Expectations and the possibility of costless disinflation

# UNIT 5: Six Debates over Macroeconomic Policy (10 Hours)

Monetary and Fiscal Policy – Pros and Cons, Handling Recession: higher spending vs. tax cuts, Monetary Policy: rule vs. discretion, Central Bank: zero inflation, Balanced Budget Debate, Tax Law Reformation for Savings: debate.

#### **Essential Reading**

2. N. Gregory Mankiw (2012). *Principles of Macroeconomics*, 6<sup>th</sup> Edition, Cengage Learning India.

#### RECOMMENDED READINGS

- 1. Ackley, G. (1976) Macroeconomics, *Theory and Policy*, Macmillan Publishing Company, New York.
- 2.Day. A.C.L. (1960), *Outline of Monetary Economics*, Oxford University Press, New Delhi.
- 3.Heijdra, B.J. and F.V. Ploeg (2001). Foundations of Modern Macroeconomics, Oxford University Press, Oxford.
- 4.Lewis, M.K. and P.D. Mizan (2000), *Monetary Economics*, Oxford University Press, New Delhi
- 5. Shapiro, E. (1996), Macroeconomics Analysis, Galgotia Publications, New Delhi.
- 6.Dillard, D. (1960), *The Economics of John Maynard Keynes*, Crossby Lockwood and Sons , London.
- 7. Hanson, A.H. (1963), A Guide to Keynes, McGraw Hill, New York..

8. Keynes, J.M. (1936), *The General Theory of Employment, Interest and Money*, Macmillan, London.

9. Farmer, Roger. (2001), Macroeconomics II Edition ISBN.

10. Stanley Fischer and Rudiger Dornbusch. Macro Economics London. Mac Graw-Hill.

# **Evaluation Pattern**

CIA 1: Assignments, Short Quiz, Minor research on National income data.

CIA II: Assignments, Short Quiz, Minor research on impact of macroeconomic variables on business and purchase decisions.

Mid semester: 50 Marks

End semester: 100 marks

# BBM 211 DEVELOPMENT PSYCHOLOGY

**COURSE OBJECTIVE** – The course seeks to give a comprehensive knowledge about human development from conception till adulthood with topics such as Biological beginnings, development and change across Infancy, Childhood, Adolescence and Adulthood.

#### **MODULE I: INTRODUCTION:**

**(10 hours)** 

Concept Of human development-Introduction, Meaning, Stages of life span development.

Aspects of Human development- Physical, social, cognitive, Moral.

Principles of human development (Balte)

Factors influencing human development-Ecological factors, hereditary factors,

Theories of human development- Erickson, Piaget, Vygotsky (Dialectical), Kohlberg.

Biological beginnings of development:

Genetic Foundations – Genetic Processes and Genetic Principles; Chromosomal and Gene-Linked Abnormalities.

# MODULE II: PRENATAL DEVELOPMENT & INFANCY: (12 hours)

Prenatal Development - Course of Prenatal Development; Teratogens and Prenatal Environment

Heredity, Environment and Individual Differences

Infancy: Characteristics of infancy

Physical, Motor Development, Emotional Development, Language Development.

Newborn reflexes and their adaptive value- (Optical, Palmer, Babinsky, Moro, Sucking, Rooting, Swimming, Walking, Placing), Importance of assessing newborn reflexes.

# **MODULE III: CHILDHOOD**

(8 hours)

Subdivisions of childhood, Characteristics of each period,

Aspects of development - Physical development, Cognitive development, Language development, Emotional development, psychosocial development.

# **MODULE IV: PUBERTY &ADOLESCENCE**

(14 hours)

Puberty: meaning, Biological Changes (Sexual Maturation, Growth Spurt, Secondary sexual characteristics) Reactions to physical changes.

Adolescence: Characteristics of Adolescence,

Marcia's Stages of development of personal identity.

Development of a Career-Stage in vocational planning, Influences on vocational planning, Adolescent relationships- Family, Peers, Adult society.

# **MODULE V: ADULTHOOD**

**(14 hours)** 

Subdivisions, Characteristics of each stage.

Early Adulthood:

Vocational Adjustment - choosing an occupation, stability of vocational selection.

Foundations of intimate relationships- friendship, love, sexuality

Marriage - Marital adjustment& conditions influencing it.

Parenthood-adjustment to parenthood,

Middle Adulthood:

Occupational adjustment - Stable and unstable patterns, preparation for retirement.

Psychosocial changes- Coping with Mid-life Crisis, Changes in Relationships- marriage, relationship with maturing children, ageing parents, siblings, grand parenthood, friendships. Late Adulthood:

Primary and secondary ageing, theories of ageing.

Psychosocial aspects – models of coping, models of successful ageing, lifestyle and social issues (work retirement and leisure)

Personal relationships- relationship with adult children, siblings, great-grandparenthood.

Aspects of death -Biological, Socio-cultural aspects, psychological aspects, patterns of grieving.

#### **COURSE TEXT:**

- ➤ D.E.Papalia, Human development (2004) 9thEdition, Tata McGraw Hill.
- E.B.Hurlock, Developmental Psychology, (1999), 6thEdition, Tata McGraw Hill.
- Laura C Berk, Child Development (1996) 3rdEdition, Prentice Hall of India (Pvt) Ltd.

#### **BOOKS FOR REFERENCE:**

➤ Hetherington&Parke, Developmental Psychology, (1999) 5th International Edition, McGraw Hill Publication.

# BBM 212 SOCIOLOGY OF CHANGE & DEVELOPMENT

**Objective:** Sociology of Change and Development is to give a comprehensive theoretical and practical knowledge about the social changes, theories of social change and the recent social development in the country.

Unit - 1

10 hours

Social Change: Concept, Forms and Factors.

Unit – II

10 hours

Theories of Social Change: Linear; Cyclical; Fluctuation; Conflict Theories (Marx)

Unit – III

15 hours

Social Change in Contemporary India: Trends and Processes of Change – Sanskritisation, Westernisation, Modernisation and Secularisation

Unit - IV

20 hours

State and Development in India: Strategies of Government's Development Schemes – Impact of Five Year Plan, Community Development Programme and Panchayati Raj Institutions, Impact of Panchayati Raj on Women Empowerment

# **Readings:**

Appadurai, Arjun.(1997), Modernity At Large: Cultural Dimensions of Globalization. New Delhi: OUP

Bernd, Hamns & Pandurang K. Mutagi (1998), Sustainable Development and Future of Cities,

Intermediate Technology Publication, UNSECO

Dreze, Jean and Amartya Sen.(1996), India: Economic Development and Social Opportunity.

New Delhi: OUP.

Desai, A.R. (1985), India's Path of Development: A Marxist Approach. Bombay: Popular Parkashan.(Chapter 2).

Dube, S.C. (1988), Modernization and Development: The Search for Alternative Paradigm, Vistaar Publication, New Delhi.

Dube, S.C. (2000), Vikas Ka Samajshastra, Vani Parkashan, New Delhi.

Giddens, Anthony.(1990), The Consequences of Modernity. Cambridge: Polity Press.

Magdoff, Harry (2002), Imperialism and Globalisation, Cornerstone Publications, Kharagpur.

Myrdal, G. (1966), in Shanin, Theodor (Ed.), Peasant and Peasant Societies, Penguin.

Moor, Wilbert and Robert Cook. (1967), Social Change. New Delhi: Prentice-Hall (India)

N.Long (1977), An Introduction to the Sociology of Rural Development, Tavistock Publications; London

Sharma, SL(1986), Development: Socio-Cultural Dimensions. Jaipur: Rawat.(Chapter1).

Srinivas, M.N. (1966), Social Change in Modern India. Berkley: University of Berkley.

S.C. Dube(1998): Modernization and Development, New Delhi: VistaarPublishers.

# BBM 213 ART OF DIGITAL PRINTING

**Objective:** the course objective is to give more practical knowledge and skills of an Anchor in the media industry. The central focus is on the definition of entertainment, air skills, sound theory & practice, setting up of Interview

**UNIT 1: Preparing for event** 

15 Hours

**Defining Entertainment:** Form in Entertainment, Reasons for Entertainment, Content in

Entertainment

**Staging the Event**: Building the Show, Beginnings, Endings, and Segues **Mind set**: Preparations and Performance Needs, Communications, Celebrities

**UNIT 2: On Air skills** 

12 Hours

Preparation: Posture, Breathe, Voice, Rhythm and Pattern, Invisible audience

On Air: Voice care, Enunciation problems, and Common worries

**UNIT 3: Sound theory and practice** 

15 Hours

**Microphone:** Use, technology, technique and precaution

Sound Design vocabulary: Sieveking's laws, Chion's vocabulary for sound design,

#### **UNIT 4: Setting up of Interview:**

13 Hours

Interview: Background, plan of campaign, settings, facts, brief and winding

# BBM 214 INDIAN SOCIETY & LAW

# **Learning Objective:**

India is a veritable forest of cultures, languages, castes, customs, traditions and religions. The diversity that is India is held together by its constitution that caters to everyone's needs equitably and with fairness. Unity in diversity is the hall mark of our nation.

The Course"Indian Society & Law" aims to give the students glimpses of Indian Society from various perspectives. Region, Religion, Caste and Language are some of the most important differences we find in India.

After completing the course the students are expected to know how Indian Society is bound together irrespective of our differences through constitutional provisions and be in a position to appreciate the unique identity of Indian citizens and celebrate the diversity of our nation.

#### UNIT No. 1: (10 Hours)

# Historical background of Indian Republic: -

- 1. British Colonialism, East India Company
- 2. Indian Independence Movement
- 3. Making of Indian Constitution
- 4. Democracy, Adult Franchise, Political Parties
- 5. Capitalism and Socialism Mixed Economy.
- 6. Urban Rural and Socio Economic Divide
- 7. Poverty, Development & Naxalism

#### UNIT No. 2 (8 Hours)

#### **Orientation of Indian Constitution:**

- 1. Preamble of the Constitution.
- 2. Fundamental Rights & Directive Principles
- 3. Vth and VIth Schedule of the Constitution(Administration and Control of Scheduled Areas & Scheduled Tribes)
- 4. VIIth Schedule Powers of the Union and States.
- 5. IXth Schedule Land Reforms in India.
- 6. Constitutional Amendments and Social Transformation.

# UNIT No. 3 (6 Hours)

# **Regionalism and Law:**

- 1. Concept of India as One Unit.
- 2. Equality in the matters of admission for education and employment.
- 3. The slogan "sons of the soil" and its practice.
- 4. TMA Pai Case and Pradeep Jain Case)

# UNIT No. 4 (10 Hours)

# **Religion and Law:**

- 1. Role of Religion in India. ((Art. 25, 26, 27, 28, 29, 30, 49,)
- 2. Secularism equal respect for all religions.
- 3. Freedom of religion and non-discrimination on the basis of religion
- 4. Communalism
- 5. Religious minorities and law.
- 6. Shah Bano Case
- 7. Rajinder Sachar Commission Report

# UNIT No. 5 (10Hours)

# **Community and Law:**

- 1. Caste in Indian Society. (Art. 15, 17, 23, 25, 29, 46, 51, 330, 332, 338, 341, 342)
- 2. Dalits and Adivasis
- 3. Non-discrimination on the ground of caste.
- 4. Abolition of Untouchability.
- 5. Protective discrimination (Reservation)
- 6. Mandal Commission Report
- 7. Protection of Civil Rights Act, 1976
- 8. Atrocities under the SC/ST (Prevention of Atrocities) Act, 1989.

#### UNIT No. 6 (6 Hours)

#### Language and law:

- 1. Language as a divisive factor.
- 2. National and regional languages
- 3. Formation of linguistic states.
- 4. Constitutional protection to linguistic minorities.
- 5. VIIIth Schedule of Constitution.

# **PROJECT for CIA-**

# **INVISIBLE BANGALORE:**

Students are given project named **Invisible Bangalore**. They have to work in a group of 3 to 4 persons.

They are to visit various localities in Bangalore and make a report of the life they observe there.

This would include videos, photographs, interviews their observations, all based on the classes they attend in Law and Society.

There will be a presentation of the project by the team and the same will be followed by viva.

R

# **Reference Books: (RB)**

- (1) Upendra Baxi, The Crisis of Indian Legal System
- (2) P.Iswara Bhatt, Law & Social Transformation
- (3) Indra Deva (Ed) Sociology of Law.
- (4) Constitution of India

# BBM 215 WEB PAGE DESIGNING & MULTIMEDIA

Aim: To provide students with an over view of the key concepts of 2D Animation and Web Designing

# Objective:

Flash and Dreamweaver has become the industry standard for the delivery of high-impact, rich interactive content on the web. This introductory course provides an overview of the fundamentals of creating web content using Adobe Flash Professional & Adobe Dreamweaver.

**Teaching Hours: 60** [ 30 hours Theory + 30 hours LAB ]

UNIT 1 6 Hours

# **Creating Graphics**

Concepts of Animation , Types of animation , Introduction to flash , The Authoring environment , Drawing tools , Adding Text , symbols and the library

UNIT 2 6 Hours

#### Animation

Tools , The timeline , Frames and Keyframes , Tweens –shape Tweening ,Motion Tweening , classic Tweening , Guides ,Movie Clip, Nested Timelines, Saving the file

UNIT 3 6 Hours

#### Advanced Animation . Interaction and Web

Complex timeline control, Mask Layers, Color settings, filters and Blend Modes, adding sound, importing Graphic Files, Buttons, button Action Script, Instance names, Controlling Nested Objects, Optimizing your work, publishing your work, publishing flash content to the Web.

UNIT 4 6 hours

#### Dreamweaver - I

The Dreamweaver Interface , Understanding work flow, tools , property box , environment, Site creation and management , Creating HTML Documents , Adding content to WebPages, Adding Structure tags to content , Adding images & Multimedia Content , Using CSS to style content , working with links, Internal references, Mailto links and anchor tags , rollovers and interactivity , library items , creating forms.

#### UNIT 5

AJAX and Spry 6 Hours

Creating Ajax / Spry Menus , Designing Master Template, Library , Create CSS based navigation , Behaviors , Inserting images , flash content , creating complete website . Understanding Hosting , creating Blog and templates .

LAB 30 Hours

Exercise 1: Draw a Scene for an Animation(Flash)

Exercise 2: Create an Animated Greeting Card (Flash)

Exercise 3: Create a Simple slide show (Flash)

Exercise 4: Create an interactive Photo Album (Flash)

Exercise 5: Create webpage with Flash

Exercise 6: Create a simple HTML file (Dreamweaver)

Exercise 6: Design a Website for a coffee Shop (Dreamweaver)

Exercise 7: Design a Website for a Multi-branded electronic Showroom

Exercise 8: Design a webpage with Both Flash and Dreamweaver

# **Text Book:**

*Katherine Ulric*, Visual Quickstart Guide Adobe Flash Professional CS5 for Windows and Macintosh, Peachpit Press, 2011

Adobe systems Incorporated, Adobe Dreamweaver CS5 Classroom in a Book, Adobe Press, 2010

# **Reference Books:**

Chris Grover, Flash CS5 the Missing Manual, O'Reilly Media 2010 Janine Warner, Teach YourSelf Visually Adobe Dreamweaver CS5, Wiley Publishing, 2010

# BBM 331 MARKETING MANAGEMENT

# **Primary Objectives:**

The aim of the syllabus is to introduce the basic concepts and practice of Marketing to students.

# **Specific Objectives:**

To impart knowledge with respect to latest trends in Marketing, Marketing Mix, Social responsibility and ethical issues in Marketing

UNIT –I 8 Hrs

**Understanding markets &marketing process**-What is marketing, scope of marketing, core marketing concepts ;marketing management philosophies, changes in business &marketing, company responses &marketers &marketers responses. Characteristics of new economy. Competition in today's marketing. Introduction to emerging market in third world.

UNIT -II 10 Hrs

**Marketing mix:** Developing marketing opportunities, value delivery process, market research and information system, consumer markets and consumer buyer behavior segmentation, targeting, positioning for competitive advantage, branding and packaging, rural marketing. Marketing Strategies for Market leaders, followers, competitor, etc

UNIT –III 10 Hrs

#### **DEVELOPMENT OF NEW PRODUCT**

New product development stages, categories of new product, reasons for launching new products and its failure. Product life cycle strategies. (New Service as product)

UNIT –IV 10 Hrs

**Distribution decisions**-marketing channels, structure, types and criteria of selecting a channel, wholesaling, retailing, and physical distribution. e – marketing distribution

UNIT-V 10 Hrs

**Pricing**- Types of pricing, consideration and approaches, competitive strategies, attracting, attacking, retailing and growing customer.

UNIT-VI 12 Hrs

**Promotion-** An overview. Advertising, sales promotion, personal selling and sales management. Public and customer relations, direct and online marketing, multilevel marketing-the new marketing model.

UNIT -VII 10 Hrs

**Marketing and society:** Social responsibility and ethical issues in marketing. Global marketing program. The old and new economies. Demand side marketing. Legal issues in marketing. marketing skills, Brand marketing skills, CRM. Marketing in Indian Context .Marketing in 21<sup>st</sup> Cebtury

# **Skill Development:**

- 1. Identify any company and analyze its CRM activities
- 2. Analyze buying behavior of different segments
- 3. Activity for new product development

#### **Recommended Text Book:**

Kotler, P., & Keller, K. (2008). Marketing Management (13th edi). Prentice Hall

#### **Reference Books:**

- 1) Sheralekar, S A. (nd). Marketing Management (13<sup>th</sup> edi). (HPH)
- 2) Kumar, A., & Meenakshi, N. (nd). Marketing Management. (Vikas)
- 3) Karunakaran, K. (nd). Marketing Management. (HPH)

# BBM 332 HUMAN RESOURCE MANAGEMENT

**Course Description:** Human Resource Management provides an overview of the HR functions in an organization, covering the entire gamut of operations related to the employee life cycle management.

#### **Learning Outcome:**

- 1. Understand the relevance of HRM in the changing global economy.
- 2. Facilitate students to take projects in the areas of HRM.
- 3. Familiarize students with the fundamental philosophy of having a quality HR department in the organization.
- 4. Understand the importance of talent acquisition and retention and management in competitive based economy.

#### **Level of Knowledge:**

Understanding of the fundamental concepts of Management as well as Organizational Behaviour is required for the course.

Evolution, Concept, Role and Status of Human Resource Management, Personnel Management and HRM, Organization and Functions of Personnel Management and HRM, HR Structure and Strategy

#### **UNIT II** Manpower Planning

8 Hrs

Concept, Organization and Practice, Process, Techniques.Short-Term and Long-Term Planning.

# **UNIT III** Job Analysis

7 Hrs

Concept, Importance, Process. Job Description, Job Specification.

#### **UNIT IV** Recruitment

8 Hrs

Concept, Meaning, Sources of Recruitment, Recruitment Process.

#### **UNIT V** Selection

7 Hrs

Definition, Importance, Selection Process- Descriptive and Comprehensive. Methods of Selection. Tests and Interviews.

#### **UNIT VI** Induction

5 Hrs

Meaning, Importance and Methods.

# **UNIT VII** Performance Appraisal

8 Hrs

Purpose- Factors affecting Performance Appraisal, Methods and Systems of Performance Appraisal. Coaching and Mentoring

#### **UNIT VIII** Training and Development

7 Hrs

Meaning and Importance, Assessment of Training Needs. Methods, Design and Evaluation of T & D Programmes.

#### **UNIT IX** Career Planning and Development

6 Hrs

Career Counselling- Promotions and Transfers- Retirement and other Separating Process

# **UNIT X** Grievance handling and Discipline

6 Hrs

Developing Grievance handling Systems- Collective Bargaining- Managing Conflicts.

#### **Essential Reading:**

SubbaRao, *Essentials of Human resource management and Industrial Relations*: Text, Cases and Games, Himalaya Publishing house, 4th edition, 2010.

#### **Recommended Reading:**

Gary Dessler, *Human Resource Management*, Prentice Hall, 12th edition, 2010.

David A Decenzo and Stephen P. Robbins, *Fundamentals of Human Resource Management*, Wiley, 10th edition, 2010.

Michael Armstrong, Armstrong's *handbook of HRM practice*, Kogan page, 11th edition 2010.

Snell/Bohlander, *Human Resource Management*, engage Learning, 6th edition, 2010. K Aswathappa, *Human Resource Management*: Text and Cases, Tata McGraw Hill, 6th edition, 2011.

# BBM 333 FINANCIAL MANAGEMENT

# • Course Description

This course focuses on corporate finance and capital markets, emphasizing the financial aspects of managerial decisions.

# • Learning Outcome

- 1. Employ alternative mechanisms for raising capital at different points in the firm's growth cycle
- 2. Understand the process and methods of evaluating a long term project using capital budgeting techniques and appreciate the risks and benefits involved
- 3. Appreciate the recent advances in corporate finance and their relevance for cost of capital and raising capital

# **Unit 1-Introduction to financial management**

**(10 Hours)** 

Meaning of finance and financial management, Types of finance – public and private finance , classification of private finance – personal finance, business finance and finance of non-profit

organization

Importance and Scope of financial management, Approaches to finance function

Relationship of finance with other business functions, Objectives of financial management – profit maximization and wealth maximization - merits and criticisms

Financial decisions, Internal relation of financial decisions, Factors influencing financial decisions Functions areas of financial management, Functions of a finance manager.

#### **Unit 2-Sources of finance**

(8 Hours)

Ownership securities – Equity shares , Preference shares, Deferred shares, No par stock/shares, Shares with differential rights, Sweat Equity

Creditorship securities – Debentures – Zero coupon bonds, Zero interest bonds, Callable bonds, Deep discount bonds

Internal financing or ploughing back of profit – factors affecting ploughing back of profits – merits and demerits

Loan financing – short term and long term sources.

# **Unit 3-Capitalisation**

(6 Hours)

Meaning of capitalization – Theories of capitalization – cost theory and earnings theory Over capitalization and under capitalization – causes – effects and remedies, Watered stock, Over trading and under trading

# **Unit 4-Capital Structure**

(8 Hours)

Meaning of capital structure and financial structure, principles of capital structure, optimum capital structure, determinants of capital structure, capital structure and EPS – practical problems. Point of indifference, capital gearing

# **Unit 5-Cost of capital**

(8 Hours)

Meaning of cost of capital, significance of cost of capital, components of cost of capital – computation of cost of capital – practical problems.

Unit 6-Leverages (8 Hours)

Meaning of leverage, types of leverages – operating, financial and combined leverage, risk and leverage – practical problems.

#### **Unit 7-Capital budgeting**

(8 Hours)

Meaning of capital budgeting, Importance , Need, Time value of money, capital budgeting process, project appraisal by using traditional methods and modern methods

Practical problems on payback period , rate of return , NPV method , Profitability index, IRR methods.

#### **Unit 8-Dividend policy decisions**

(4 Hours)

Meaning, Kinds, Bonus shares – merits and demerits, determinants of dividend policy decisions

# **Unit 9-Management of working capital**

**(10 Hours)** 

Meaning of working capital, types of working capital, working capital cycle, adequate working capital, determinants of working capital, estimation of working capital.

Management of cash – cash budget – practical problems.

Management of inventory and debtors – theory only

# • Essential Reading

Shashi K Gupta .R.K.Sharma and Neeti Gupta. *Financial Management*. Kalyani Publishers, 2<sup>nd</sup> Revised Edition, 2008, Reprint 2010.

#### • Recommended Reading

1.M.Y. Khan & V.K. Jain. *Financial Management*. Tata McGraw Hill, Latest reprint. 2.Prasanna Chandra. *Financial Management*. *Tata McGraw Hill Book Co., Latest reprint* 

3.I.M. Pandey. Financial Management. Vikas Publishing House, Latest reprint

#### • Evaluation Pattern

- 1. CIA 1
  - Mid Semester Exam (50 Marks)

#### 2. CIA 2

- You are required to collect annual report of two listed companies. Analyse the Balance Sheet and find out the net worth of the company and also the book value of equity shares. Compare the book value with average market price of last 15 days and comment on the financial position of the company (10 Marks)
- Online Test on Unit 1.2.3 and 4(10 Marks)

# 3. **CIA 3**

- Group Presentation-Explain in detail the various sources of finance with examples (10 Marks)
- Research Based Activity- Conduct a financial feasibility analysis of a new business venture (10 Marks)
- Class Participation (10 Marks)

# BBM 334 SERVICE MANAGEMENT

#### **COURSE DESCRIPTION**

A service is a provider/client interaction that creates and captures value. Because a successful service provider-client relationship has a critical dependency upon a well-defined and functional relationship. This course will provide an overview of service management from an integrated viewpoint with a focus on customer satisfaction. The material will integrate operations, marketing, strategy, information technology and organizational issues.

# **Learning Outcomes**

- ❖ Understand the "state of the art" in service management strategies.
- ❖ Develop an awareness of how information technology can enhance service firms competitiveness.
- Understand the process to deliver optimal service quality.
- Understand the tools for analyzing and optimizing the service experience.
- Understand the operational processes for managing the service encounter to achieve internal and
  - external customer satisfaction.
- Understand the complexities associated with implementing change.

#### **Course outline**

# Unit 1: Introduction to Service Marketing

(10 Hrs)

Understanding Services Phenomenon; Growth of Service Sector; Role of services the Economy; The concept of Services: Characteristics of services; Classification of services:

# Unit 2: Marketing Mix in Service Industry

(10 Hrs)

Product in services, price, promotion, Place, process, people, physical evidence (concepts only). Knowledge of the Customer Involvement in Service Processes; Customer behaviour in Service Settings; Targeting Customers, Managing relationships and building Loyalty.

#### Unit 3: Planning and Managing Service Delivery

(10 Hrs)

Creating delivery systems in place, GAPS Model, Enhancing Value by Improving Quality and Productivity; SERVQUAL, Service Blueprint, Balancing Demand & Capacity; Managing customers reservations & waiting list configurations.

# Unit 4: Travel & Tourism Services

(10 Hrs)

Introducing to Tourism Marketing- Concept & Nature of Tourism; Significance & Impact of Tourism, Evolution of Tourism, Tourism Market Segmentation; Tourism marketing Mix-Introduction to Travel services, Medical tourism.

- (i) Role of Travel Agencies & Travel Organization
- (ii) Tour Operations
- (m) Airline Service Marketing
- (iv) Road & Rail service
- (v) Travel by Sea

# Unit 5: Hotel and Hospitality Services

(5 Hrs)

Introduction to Hotel Industry: Hotels; Evolution of Hotel Industry; Development of Hotels-Facilities- The guest Cycle- Grades of hotels: Meaning of Hospitality-Marketing Mix of Hospitality Industry

# Unit 6: Marketing of Banking & Insurance Services

(5 Hrs)

# **Marketing of Insurance services**

- **1.** *Life Insurance* Whole life. Term Insurance, Endowment insurance, survivorship Insurance
- **2.** *General insurance* Marine insurance, Fire insurance, Building insurance, Motor insurances
- **3.** *Miscellaneous Insurance* Personal accident, Burglary & theft. Workmen's compensation, Fidelity guarantee. Medi-claim, Policy for jewellery, Videsh yatra policy

**Marketing of Banking Services**: A brief insight into Indian Banking scenario; Issues in Banking; Types of Banking services-Marketing of services. Market research in Indian Banks.

# Unit 7: Healthcare Services

(5 Hrs)

Hospital service Management - Introduction to Hospitals; classification of hospitals Development of Hospitals; Latest development in the hospital classification, marketing the medical transcription services. Medical tourism.

#### **Learning Activities**

Lecture led discussions, Case studies, classroom debates/discussions, role plays, group projects, research papers, videos etc.

#### Assessment

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple components.

#### CIA components

# **Multiple Choice Quiz (10 Mks)**

This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the Quiz.

**Article Review (10 Mks):** The purpose of article review is the active participation in the class and developing analytical and critical thinking on various contemporary topics of the course. This is achieved through looking out for articles related to the assigned topic/areas in library and online research, reading through it and preparing a summary about it for classroom

**Individual Writing Assignments (20 Mks):** The objective is to develop writing and research skills of the students. You are required to follow APA format for any referencing. General rubrics for assessing essays will be followed for grading purpose.

**Group Projects (20 Mks):** Group projects will involve working with your peers outside of class on a specific project. You will be asked to study an organization and the HR issues is has to dealt with. You have to suggest strategies they can adopt to resolve these issues.

# Prescribed Text

• Rao, K. R. (2010). Services Marketing. New Delhi: Pearson Education.

# References:

- Chatterjee, J. (2010). Services Management. New Delhi: Pearson Education.
- Christopher Lovelock, J. J. (2010). *Services Marketing*. New Delhi: Pearson Education.
- K. Douglas Hoffman, J. E. (2010). *Services Management*. New Delhi: Pearson Education.
- Rao, K. R. (2010). Services Marketing. New Delhi: Pearson Education.
- Steve Baron, K. H. (2010). Services Marketing. New Delhi: Pearson Education.
- Valarie A. Zeithaml, M. J. (2010). *Services Marketing*. New Delhi: Tata McGraw Hill.

# BBM 335 INTERNATIONAL BUSINESS

<u>Course Description</u>: \_\_ The course focuses imparting knowledge and skills on-a)history, evolution, growth & development of International Business. b) Reasons for Existence of MNC s and their strategies c) Government policies & procedures applicable for International Business.

<u>Course Objectives:</u> The Course is designed to impart sound knowledge about International Business operations through lectures, seminars, case studies & Group Discussions etc. to make learning challenging

<u>Learning Outcome</u>: After completion of the Course students will be able to have an awareness about the foundations of basis of trade and gains from trade, opportunities and challenges involved, and support and strategy parameters of International Business from an Indian perspective.

<u>Level of Knowledge</u>: Foundation level , Fundamental understanding of International Business- Theories, Policies ,Procedure & Operations

#### **UNIT I** INTRODUCTION TO INTERNATIONAL BUSINESS:

8 Hrs

Evolution of international business, nature of international business, need & importance of International Business, stages of internationalization, (EPRG) approaches to international business, theories of international business – Mercantilism, Absolute Advantage, Comparative Advantage, Factor Endowment, Competitive Advantage. Tariff and non tariff and barriers.

Introduction to Political, Economic, Social-Cultural & technological environment of international business.

# UNIT II MODES OF ENTERING INTERNATIONAL BUSINESS

10 Hrs

International business analysis- modes of entry- exporting (direct and indirect) licensing, franchising, contract manufacturing, management contracts, turnkey projects, ,Joint ventures- Mergers and Acquisitions- Foreign direct investment -Comparison of different modes of entry

#### **UNIT III** GLOBALIZATION

5 Hrs

Meaning- Definition and Features-Globalization, -Advantages and Disadvantages, Socio-Cultural, Political &Legal and Economic Implications, Globalization and India. GATT and WTO

# **UNIT IV MNCs AND INTERNATIONAL BUSINESS**

12Hrs

Definition. Distinction among Domestic Companies, International company, MNC, Global Company and TNC, Merits and Demerits, MNC s and India..OECD Guidelines for Multinational Enterprises. a)Concepts and Principles b) General Policies c)Disclosure, d) Employment and Industrial Relations, e) Environment, f) Combating Bribery, g) Consumer Interests h) Science and Technology, i) Competition., j) Taxation

#### UNIT V. INTERNATIONAL MARKETING INTELLIGENCE

2 Hrs

Information required, Sources of information, International marketing information System, International marketing Research.

#### UNIT VI. INTRODUCTION TO INTERNATIONAL FINANCE

4 Hrs

Trade and Balance of payment, Current items, Capital Items, Disequilibrium of balance of payments and rectification, components of International financial systems, Forex market, Euro currency market, IMF and International Monetary system. Exchange Rate determination (Concept only), Capital account convertibility.

**UNIT VII** EXPORT FINANCING AND INTERNATIONAL PAYMENTS **4 Hrs.** Export credits, Method and sources of credit, Methods of payments in International Business, Financing techniques, ECGC, Exim bank and their role.

#### UNIT VIII EXPORT IMPORT DOCUMENTATION

05Hrs

Important Trade Terms in International Trade:

[Introduction: CIF, F.O.B, F.O.B Contract with additional services, F.O.B Contract (Buyer contracting with carrier), FAS, EX SHIP & Arrival Contracts,, C& F, EX WORKS & EX STORE CONTRACTS, FOR CONTRACTS, SALE OF A CARGO & EX- QUAY Contracts. Export and import procedure, document required their relevance

# **UNIT IX** EXPORT PROMOTION

5 Hrs

Assistance and Incentives to Indian Exporters, Export Promotion measures/Schemes: Market development assistance, Cash compensatory scheme, duty drawback scheme, Replenishment licensing scheme, Duty exemption scheme. Role and functions of DGFT, IIFT, RBI, EXIM Bank, ECGC & EPCs IN PROMOTING INTERNATIONAL TRADE

Highlights of Latest EXIM Policy.

Prohibition on Importation and exportation of Goods (In national Interest)

# CIAs:

- 1. Case Analysis Exercise will be assigned to the students
- 2. Assignments to test the application level knowledge to get an an industry exposure
- 3. Tests to assess knowledge about the subject through Comprehensive Tests

**Mid-semester**: Emphasis on Opportunities and Challenges of International Business

End-semester: Emphasis on Policies & Procedure of International Business.

# **Essential Reading:**

RAKESH MOHAN JOSHI / INTERNATIONAL BUSINESS/OXFORD UNIVERSITY PRESS,NEW DELHI/ 2011 EDITION

# **Recommended Text Books for further reading:**

- 1.Sumati Varma /INTERNATIONAL BUSINESS/PEARSON/ FIRST EDITION 2013
- 2.CHARLES HILL/INTERNATIONAL BUSINESS: Text & Cases/McGraw Hill, New Delhi/2011
- 3.. WARREN.J.KEEGAN/GLOBAL MARKETING MANAGEMENT/PRENTICE HALL OF INDIA,NEW DELHI/9<sup>th</sup> EDITION, 2010

# BBM 336 BUSINESS COMMUNICATION

#### **Course objective**

-To develop soft skills among students as it will help them in communicating effectively at the workplace while dealing with others (peers, subordinates, superiors, clients, customers) in the organization.

#### **Learning Outcome**

- -To develop their personality and to upgrade their presentation skills
- -To help the students in developing their communication skills through effective use of English, business correspondence, presentation, group discussion, interviews.
- -To develop effective resume writing skill, this will help them in dealing with the placement consultants.

# Level of Knowledge

Basic communication theory, models and written and spoken communication. No prerequisite level of knowledge required.

UNIT I 10 Hrs

Introductory class sharing importance of the subject, Meaning of communication-definition- nature- importance- is communication an art or science, objectives of communication, Process of communication, principles of communication Models of communication- David berlos model lass well model Composite model Theories of communication- bulls eye theory ping pong theory- spiral theory, Ten Commandments of communication - 7 C's of communication

UNIT II 10 Hrs

Noise- types- barriers to communication, How to overcome barriers, Effective speaking - techniques of speech - do's and the don'ts, Inter personnel communication- transaction analysis, Johari window, Interview types -Steps in interview process, qualities of an interviewer - errors to be avoid, Grapevine- Merits & demerits, Merits and demerits of oral communication.

UNIT III 10 Hrs

Listening - Art of listening - qualities for a good listener, Types of listeners - difference between hearing and listening Process of listening - guidelines for effective listening, listening exercise for common errors, Types of listening, listening process, types of listeners, observation in listening

UNIT IV 10 Hrs

Meeting- Definition – requirements, Types of meeting - how to conduct seminar's-conference, How to conduct meeting, Barriers and how to overcome, Mock meeting in class, How to conduct a seminar - GD presentation, guide lines for delivery - informative and persuasive, Agenda, Minutes - difference between meeting and GD,

UNIT V 10 Hrs

Effective writing: meaning, objectives, Types of written communication Merits and demerits of written communication, Merits and demerits of written communication, Types of business letters, Layout of a business letter and styles of layout, Practice letter – Resume, Practice letter- Enquiries and replies, Practice letter - Orders and Replies, Practice letter - Complaints, claim and Adjustment

UNIT VI 5 Hrs

Nonverbal communication - nature, types, Functions of body language, facial expression, Effective use of face to face telephonic conversation, Recent trends in communication- Email , MMS, Video conferencing ,Understanding cultural effects on communication , Cultural sensitiveness and cultural context; Writing and presenting in international situations; Inter-cultural factors in interactions; Adapting to global business

# **SKILL BASED ACTIVITY**:

- -Simulated exercise
- -Role plays
- -Case studies
- -Games
- -Video presentation
- -Short films
- -Practical writing on resumes, report, memo, business letters.
- -Review of reports and articles

#### **Recommended Text Book:**

#### **Reference Books:**

Meenakshi Raman & Prakash Singh, , (2012). Business Communication, Oxford publisher Kaul, (2010). Business Communication, New Delhi Prentice Hall.

Senguin, J, (2012)Business Communication; The Real World and Your Career, Allied Publishers, New Delhi.

Rutherford J, Andre, (2012). Basic communication skills for technology,: Noida Pearson Education

Rajendra Paul, Korlahalli, J S,(2011). Essentials of Business Communication, NewDelhi, Sultan Chand & Sons

# BBM 431 COST ACCOUNTING

**Course Description**: This subject is to provide adequate knowledge about the various aspects of Cost Accounting and facilitate students to learn different methods and techniques used in the ascertainment of cost of various products and services.

**Learning Outcome:** To teach them the significance of Cost accounting and relevant data for Managerial decision making in manufacturing industries and service industries like Hotels, Transport Power supply etc.

Level of Knowledge: Financial accounting and financial management

#### UNIT IINTRODUCTION

[4 hours]

**Cost accounting-** meaning and scope- objective- advantage of cost accounting- cost concept- cost centre- cost unit- classification and element of cost- costing method and technique- activity based costing- target costing [Theory].

# **UNIT II: Preparation of cost sheet**

Preparation of cost sheet, Tender and Quotations

**UNIT III: Materials** [9 Hours]

Materials- meaning of material control- steps in material control-need-objective of material control- issue of material- methods of pricing material issues[FIFO- LIFO- Simple and weighted average methods only]. Minimum level- maximum level- re-order level- EOO-ABC analysis- VED analysis

**UNIT IV: Labour** [9 Hours]

Labour-Meaning of labour cost- methods of remunerating labour- Time rate and Piece rate systems- Halsey & Rowan premium systems

**UNIT V: Overheads** [9 Hours]

**Overheads-** Classification of overhead costs- allocation of overhead expenses- appointment of overhead expenses- basis of appointment- primary and secondary distributions [Repeated & simultaneous equation method only] Absorption of Overheads – Machine Hour rate only

# **UNIT VI: Contract Costing**

[9 Hours]

Contract Costing- types of contracts- recording of cost of contract- recording of value and profit on contact- cost plus contract- target costing- escalation clause- question and practical problems.

# **UNIT VII: Process Costing**

[10 Hours]

Process Costing- Features of process costing- application of process costing- comparison between Job costing and Process Costing- advantages of process costing- disadvantages of process costing- fundamental principles of process costing- element of process cost- process losses- normal process loss- abnormal process loss-

**UNIT VIII: Reconciliation of Cost and Financial Accounts** [6 Hours] **Reconciliation of Cost and Financial Accounts-**meaning, reasons for differences [Theory only].

# **UNIT IX: Cost Audit**

[5 Hours]

Cost Audit- meaning of Audit, definition of Cost Audit, type of cost audit. Objective of cost audit, advantage of cost audit Auditing techniques, cost audit programme; functions of cost auditors: difference between cost audit and financial audit.

#### **Essential Reading:**

Jain, S.P., & Narang, K.L. (2011). Cost Accounting. New Delhi: Kalyani Publishers.

#### **Recommended Reading:**

Kishor, R.M. (2008). Cost Accounting. New Delhi: Taxman Allied Services.

Pillai, R.N.S. (2010). Cost Accounting. New Delhi: Sultan Chand.

Arora, M.N. (2010). *Cost Accounting*. New Delhi: Himalaya Publishers.

Lal, J. (2009). Cost Accounting. New Delhi: Tata Mcgraw Hill Education.

#### Evaluation Pattern **CIA II:**

1. [a] Select any consumer product of daily use or any manufacturing company and explain the various cost components involved in it.

**[b]** State the method of costing applicable to the particular industry.

[9 Hours]

[c] Prepare a cost estimate for the production and sale of 10000 units of such product showing per unit and total cost at various stages.

#### OR

2 Collect copies of various documents used by maufacturing industries in relation to purchase, receipts, issue and storage of materials. Give brief explanation to each one.

#### CIA III:

- 1. Viva-Voce
- 2. Select one company and mention the cost control measures or techniques applicable to that company.
- $3. \ \ Performance \ in the \ class-continous \ \ assessment$

Objective type test

# BBM 432 RESEARCH METHODOLOGY

<u>Course Description</u>: To give basic concepts of research and its process

To make the students aware of sampling design, data collection and analytical tools and its role in objectivity of research

Understanding of Research report as the output of a research work and systematized knowledge.

**Course Objectives:** To inculcate research culture and rigor among management students

<u>Learning Outcome</u>: To make them well versed with the statistical applications in business decisions

 $\underline{\textbf{Level of Knowledge}} : Foundation \ level \ , \ Fundamental \ understanding \ of \ Statistical \ tools \ and \ techniques$ 

**Detailed Syllabus:** 

#### UNIT 1- RESEARCH METHODOLOGY: AN INTRODUCTION

8 Hrs

Meaning of research, objectives of research, significance of research, research and scientific method, objectivity, importance of knowing how research is done, Types and methods of research, Research process, criteria of good research, Limitations of social research, Ethics in social science research.

#### **UNIT II**

#### **BUSINESS DECISIONS:**

10 Hrs

Concept and process – Research as a decision support system – component business research dimensions, Research for marketing Decisions , Research for personnel decisions, Research for financial decisions

#### **UNIT III:**

#### **DEFINING A RESEARCH PROBLEM**

10 Hrs

Meaning of a research problem, Selecting the problem, necessity of defining the problem, Technique involved in defining a problem, An illustration, Conclusion

#### **UNIT IV:**

#### **RESEARCH DESIGN**

10 Hrs

Meaning of Research design, need for research design, basic features of a good design, important concepts relating to research design, different research designs – Exploratory research design and conclusive research design: Descriptive research and causal research, Basic principles of Experimental Designs.

#### **UNIT V:**

# **SAMPLING DESIGN**

10 Hrs

Introduction, Sampling techniques or methods, Probability sampling techniques: Simple random sampling, Systematic sampling, stratified sampling, cluster sampling, Non probability sampling: Convenience sampling, Judgmental sampling, quota sampling, snowball sampling, Sampling design and choice of sampling techniques, Sample size, Sampling and Non-Sampling errors.

#### **UNIT VI:**

# METHODS OF DATA COLLECTION

8 Hrs

Collection of Primary data, Collection of data through questionnaire, Collection of data through schedules, difference between questionnaires and schedules, Guidelines for constructing questionnaire/schedule, some other methods of data collection. Collection of secondary data, Selection of appropriate method of data collection

# UNIT VII: 7 Hrs APPLICATION OF STATISTICAL TECHNIQUES IN THE RESEARCH REPORTS.

Processing, analysis and interpretation of data: Hypothesis testing, chi-square. Analysis of variance – one way ANOVA, analysis of co-variance. Processing of data, introduction, editing, classification and coding, transcription, tabulation and graphical representation

#### **UNIT VIII:**

REPORT WRITING

7 Hrs

Significance of report writing, Different steps in Writing report, Layout of a research report, Types of Reports, Mechanics of writing a research report, precautions for writing research reports, Introduction to SPSS

# **Skill development:**

- 1. Presentation of research extracts by students
- 2. Literature review on specified topics
- 3. preparation of minor projects reports

#### **ESSENTIAL READING:**

1. Krishnaswami, O.R., & Ranganathan, M. (2010). *Methodology of Research in Social Sciences* (2<sup>nd</sup> edi). Himalaya Publishing House.

#### **RECOMMENDED READINGS:**

- 1. Swain, A.K.P.C. (2010). *A text book on Research Methodology (3<sup>rd</sup> edi)*. Kalyani Publishers.
- 2. Kothari. C. R. (nd). Research Methodology (3<sup>rd</sup> edi). Vishwa Prakashan.
- 3. Sachdeva, J.K. (2009). *Business Research Methodology* (3<sup>rd</sup> edi). Himalaya Publishing House
- 4. Shajahan, S. (2008). Research Methods for Management (4<sup>th</sup> edi). Jaico Publishing House.
- 5. Malhotra, N.K. (nd). *Marketing Research: An applied Research* (4<sup>th</sup> edi), Pearson Prentice hall.

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# BBM 433 INDIAN FINANCIAL SYSTEM

**COURSE Description:** This course is to make students familiarize with various aspects of Indian financial system. This will provide the students with an overall understanding of financial instruments and intermediaries.

Learning outcome: Students will be able to comprehend each and every updates in the financial system with its impacts.

Level of knowledge: The students should have a keen interest in learning about financial instruments and intermediaries and also should be able to get updated in this area.

#### **SPECIFIC OBJECTIVES**

- 1. To study about the money market and capital market operations
- 2. To understand the functions of various financial institutions.
- 3. To study about the stock market operations
- 4. To study about the securities issue procedure

5. To understand about the regulatory bodies.

UNIT-I 10 Hrs

# **Financial System**

The Structure of the Financial System – Functions of the Financial System – Financial System and Economic Development – Reforms in Financial Sector in India.

UNIT-II 8 Hrs

Cooperative Credit- Introduction, Role of RBI, Organizational Structure, National Bank for Agriculture and Rural Development (NABARD), Reforms in Cooperative Credit.

UNIT-III 10 Hrs

#### **Financial Institutions:**

The Reserve Bank of India – Functions of Reserve Bank of India – Monetary Policy and Credit Control – Commercial Banking – Non – Banking Financial Intermediaries – Development Banks-Insurance Business in India – The Insurance Regulatory and Development Authority(IRDA)

UNIT-IV 14 Hrs

#### **Financial Markets and Financial Instruments:**

**Money Market** Role and Structure of the Money Market – New Issue Market - Call Money Market – Bills Money Market – Foreign Exchange Markets.

UNIT – V

# **Capital Market**

Government and Industrial Securities Markets:

Integration of Money and Capital Markets – Equity and Loan Capital – Role and Functions of Stock Exchanges – The National Stock Exchange of India – Over the Counter Exchange of India – Discount and Finance House of India – Securities and Exchange Board of India – Stock Holding Corporation of India – Market for Derivatives

UNIT-VI 9 Hrs

#### **Financial Services**

Merchant Banking, Mutual Fund, Lease financing Factoring Credit Rating and Venture Capital Finance. **Recent developments of mutual fund in India** 

UNIT-VII 7 Hrs

#### **International Finance Markets:**

Nature, Organization and Participants – offshore Financing Instruments – Role and Functions of the Asian Development Bank IMF and World Bank.

#### Skill development

- 1. students to go to stock market /brokers and participate in actual trading and submit a report
- 2. compare our market with international markets and submit a report.

# **Essential Reading:**

1. Gupta, S.K., Aggarwal, N., & Gupta, N. (2011). *Indian Financial System* (4<sup>th</sup> edi.). Kalyani Publishers.

#### **Reference Books:**

- 1) Pathak, B.V. (nd). *The Indian Financial System Markets, Institutions and Services*. Pearson Education
- 2) Khan, M.Y. (nd). Indian Financial System. Tata McGraw-Hill

- 3) Avadhani, V. A. (nd). Financial Services and Markets. Himalaya Publications
- 4) Desai, V. (nd). *The Indian Financial System and Development*. Himalaya Publications
- 5) Gurusamy, S. (nd). Indian Financial System. Tata McGraw-Hill
- 6) Gordon, E., & Natarajan, K. (nd). Indian Financial System. Himalaya Publishing

# BBM 434 MANAGEMENT INFORMATION SYSTEM

# **Course Description**

The purpose of this course is to provide the fundamentals associated with the management of information technology in a business enterprise. These fundamentals are business concepts in which the influence of information technology has caused change or brought about new concepts. Special emphasis will be placed on understanding the managerial issues that are relevant to usage of computers. The student will be given assignments isolating these issues and will be asked to propose solutions with alternatives.

# **Learning Outcome**

This course helps us understand how an integrated information system functions and how students of this course can utilize appropriate IT applications for success. Students will learn the terminology used in the field of IT and how IT principles can apply to various businesses. The course focuses on the basic principles of Information Technology: hardware

and software components, database technology, telecommunications and networking, e-commerce and e-business, Enterprise Resource Planning (ERP), Decision Support Systems (DSS), Artificial Intelligence (AI) and Expert Systems (ES), systems development and implementation, and the ethical and societal issues involved in IT.

# Level of Knowledge Beginner

#### UNIT: I A SIMPLE MODEL OF MIS 5 HRS

Meaning of MIS, Definition, A Simple model of MIS, What is an information system, Characteristics of information, Classification, What is a system, Computer based information systems, Technical operation of a CBIS, Business data processing, Dataprocessing cycle, A business perspective of information systems, Characteristics of MIS.

#### UNIT II: MANAGEMENT INFORMATION SYSTEMS 8 HRS

What are management information systems, Features of MIS, Importance of management information systems, Pyramid structure of MIS, MIS versus data processing, Structure of MIS, Subsystems of MIS, The Conceptual structure of MIS, Security and international issues of MIS, Computer crimes and ethics, MIS issues of a multinational organization.

# UNIT III: THE CONCEPT OF DATA PROCESSING 7 HRS

Database concepts, Database models, Difference between models, Database design, Security issues in the database environment, MIS & RDBMS, Entity Relationship Diagram, Data Warehousing, Data Mining.

#### UNIT IV: MIS AND NETWORKS 7 HRS

Batch Processing, Online Processing (Quick Response Systems), Components of a Telecommunication Systems, Communication Networks, Network Topologies, Implementation of LANS – Transmission Media, Wireless LAN (WLAN), Internet, World Wide Web (WWW), E-Mail, Intranet.

#### UNIT V: ANALYSIS AND DESIGN OF MIS 7 HRS

Software Engineering, Systems Analysis, System Design, Systems Analysis and Design, Systems Development life Cycle, Project Management.

#### UNIT VI: MIS DEVELOPMENT & IMPLEMENTATION 5 HRS

Development & Implementation of the MIS, Management of quality in MIS, MIS: The factors of success & failure.

#### UNIT VII: HUMAN RESOURCES INFORMATION SYSTEMS 4 HRS

Types of personnel administration data systems, Employee Profile system, Employment control reporting system.

#### UNIT VIII: FINANCIAL / OPERATIONS DATA SYSTEMS 7 HRS

Payroll data system, Accounts payable systems, Accounts receivable system, Materials requirement planning (MRP), Manufacturing Resource Planning (MRP II).

# UNIT IX: DIFFERENT TYPES OF INFORMATIONS SYSTEMS 5 HRS

Group decision support systems

(GDSS), Executive information systems (EIS), Expert systems, Artificial intelligence, ERP, E-CRM, Business Process Re-Engineering(BPR), Transaction processing systems, Knowledge work and office automation systems

# • Essential Reading

1. C.S.V.Murthy, 2011, Management Information System, Himalaya Publications.

#### Recommended Reading

- 1. James o'Brien, 2011, Management Information System, Golgotha Publications.
- 2. Davis and Olson, 2011, Management Information System, Tata Mc GrawHill.
- 3. Thomas Tharakhan, 2011, Management Information System, Surabhi Publications.
- 5. Nitin C. Kamat, 2011, Management Information System, Himalaya Publications.

#### • Evaluation Pattern

- CIA: Students should design MIS for their respective specialization subjects (Finance, Marketing orHRM) choosing a specific company or industry.
- Mid-semester
- End-semester

# BBM 435 ENTREPRENEURSHIP DEVELOPMENT

#### **Course Description**

Entrepreneurship is a necessary ingredient for stimulating economic growth and employment opportunities in all societies. In the developing world, successful small businesses are the primary engines of job creation, income growth. This course attempts to answer

- Why and how do people become entrepreneurs?
- Why is entrepreneurship beneficial to an economy?
- How can governments encourage entrepreneurship, and, with it, economic

growth?

# **Learning Outcome**

Entrepreneurship has emerged as a profession. Hence the need to familiarize the students with respective traits of Entrepreneurship and inculcate the spirit of entrepreneurship in students and make them job creators instead of job seekers

To develop the skills required to prepare a Business Plan

# Level of Knowledge

The course is designed to impart fundamental and foundational level of subject knowledge in the field of modern entrepreneurship.

This course induces the students with concepts like conceiving of business ideas to implementation of feasible business plan.

#### **UNIT I Business Environment**

Business & Its Environment - Profit Maximizing is not the ultimate goal of business-

Discuss Meaning, Scope& Objectives of business Details

Micro environmental factors- & Its impact on business

Macro Environ mental factor & Its impact on business

Environmental analysis-significance, SWOT analysis

Mc Kinsey's 7S model: Business cycle-meaning, phases and features

Case lets on Indian & global context

How to solve a Case Study: Google's / Walmart's case

# **UNIT II Introduction to Entrepreneurship:**

**10 HRS** 

The concept of Entrepreneurship, Entrepreneurial competencies, functions of an Entrepreneur, types of Entrepreneurs. Myths of Entrepreneurship, The concept of Entrepreneurship-theories. The role of Entrepreneurship in economic development. Intrapreneurship.

# **UNIT III Entrepreneurship development in India:**

**10 HRS** 

Factors affecting Entrepreneurship, location mobility of Entrepreneurs, Entrepreneurship development programs- need, objective and phases of Entrepreneurship development programs. Institutions of Entrepreneurship Development

#### **UNIT IV Creativity and Innovation:**

8 HRS

The creative process, Search for Business ideas, Selection of Product/Service, Product innovation, Product planning and development strategy , New Product Development, Services Industries-Human side of an enterprise

# **UNIT IV Establishing an Enterprise:**

**10 HRS** 

The start-up process, Project identification, Selection of the product, Project formulation, Assessment of project feasibility, Market survey, Risk Analysis, Break-Even Analysis. Preparation of project report, selection of site, legal considerations and basic start-up problems.

#### **UNIT V Institutional Support to entrepreneurs:**

2 HRS

Need for institutional support – National Small Industries Corporation (NSIC), Small Industries Development Organization (SIDO), Small Scale Industries Board (SSIB), Small Industries Service Institutes (SISI), and District Industries Centres (DIC). Industrial Estates and IIE, Guwhati.

#### **UNIT VI Project Report:**

5 HRS

Project Report – Meaning and importance. Project identification, Contents of a Project Report, Format of a Report (As per requirements of financial institutions) Project Appraisal, Market Feasibility, Technical Feasibility, Financial feasibility and Economic feasibility. Technical Consultancy Organisation(TCO)

#### **Essential Reading**

Desai, V. (2010). The Dynamics of Entrepreneurial Development and Management (6<sup>th</sup> edi). Himalaya Publishing House.

# Recommended Reading (For further reading or for advanced learners and Key works in the area)

- 1. Manimala, M.J. (2007). Entrepreneurship Theory at Crossroads, Biztantra.
- 2. Lall, M., & Sahai, S. (2006). Entrepreneurship, Excel Books.
- 3. Kurakto, D.F. (2007). *Entrepreneurship-Principles and practices* (7<sup>th</sup> edi). Thomson publication.
- 4. Khanka, S.S. (2006). Entrepreneurship Development, Sultan Chand.
- 5. Gupta, C.B., & Srinivasan, N.D. (nd). *Entrepreneurship Development*. New Delhi :Sultan Chand & Sons.
- Evaluation Pattern (Should reflect the learning outcome. If it is common for all the courses of programme you can mention it in programme description and need not mention under each of the courses)

#### 1. CIAs (indicative)

Sl	Assessment	Components	Marks
1	CIA 2	Written, Presentation, Class Participation-5 Marks	15 marks
2	CIA 3	Case Study Analysis, B-Plan making/problem solving Class Participation-5 Marks	15marks

2.

3. MIDSEMESTER: 50 MARKS [WEIGHTAGE 25 MARKS]
4. ENDSEMESTER: 100 MARKS [WEIGHTAGE 40 MARKS]

# BBM 436 CORPORATE LAW

# **Course Description:**

Designed to educate the students about the process of formation of a company management of a company, by imparting knowledge about the rules and regulations relating to the management of Company in India .

#### **Course Objectives:**

The objectives of this course is to educate the students about the functioning of a company, by imparting knowledge about the rules and regulations relating to the management of Company in India in an ever-changing environment in order to contribute effectively to the industry in particular and to the society in general.

<u>Learning Outcome</u>: By the end of this Course, students will have thorough understanding about the rules & regulations connected with the important aspects of Companies in India.

<u>Level of Knowledge</u>: Designed to provide Fundamental & strong foundation of important Corporate Laws

# **UNIT-I** Introduction to Company Law

5 Hrs

Meaning and definition of Company, Special features, - Kinds of Companies - features of various types of companies - differences between Private and Public companies - Development of Company Law in India- Objects of the Act.

#### **UNIT-II** Formation of A Company

7 Hrs

Promotion – Role of Promoters –Position of Promoters- Incorporation of a Company – Memorandum of Association – Its contents and alteration – Doctrine of Ultra vires – Articles of Association – Its contents – Distinction between Memorandum of Association and Articles of Association – Constructive Notice – Doctrine of Indoor Management – Certificate of Incorporation and Commencement of Business.

#### **UNIT-III** Share Capital

4 Hrs

Prospectus – Its contents – Statement in lieu of Prospectus – Allotment of Shares – Share capital – Kinds of shares – Alteration and reorganization of Share capital – voting rights – Depositories Act – Debentures –its kinds – creation of fixed and floating charges – Borrowing powers of Companies – Mortgages and charges – Registration of charges.

# **UNIT-IV** Membership of a company

6 Hrs

Modes of acquiring membership – Termination of Membership – rights and liabilities of members – Register of Members.

#### **UNIT- V Company Management**

7 Hrs

Appointment, position of directors, Powers & duties of directors, liability of directors types of directors, removal, disqualification, rights and duties of managerial personnel their remuneration.

Introduction to Corporate Governance; Need & Simportance of Corporate Governance.

# **UNIT: VI Company Meetings & Company Secretary**

6 Hrs

Meetings of Board of Directors – Meetings of shareholders – Statutory meeting – Annual general meeting – extraordinary general meeting – Resolutions - Quorum – Principle of majority rule – Protection of minority interest – Investigation – Prevention of oppression and mismanagement – Powers of Court and Central Government Company Secretary- Qualifications – Appointment – Duties.

# **UNIT: VII** Company Auditor:

3 Hrs

Auditor-Appointment-Powers and Duties.

# **UNIT: VIII Corporate Restructuring**

3 Hrs

Compromise, Arrangement, Reconstruction and Amalgamation.

# **UNIT: IX** Winding Up of a Company

4 Hrs

Types of winding up – winding up by the Court – Voluntary winding up (members' voluntary winding up and creditors' voluntary winding up) – Winding up subject to the supervision of the Court – Liquidator – his duties, powers and liabilities – Consequences of winding up.

# **UNIT: X** Limited Liability Partnership

10 Hrs

Introduction to LLP; Basis of LLP, Nature of LLP; Distinguishing features of LLP; Main benefits of LLP; Who may form an LLP; Who can be partner in LLP; Who cannot be a partner in LLP; How many partners are required for an LLP; Name of LLP; Registered Office; Business activities of LLP; Governance and Administration of LLP; Position of Designated Partners; Whistle blowing; Responsibilities of Designated partners; Books of Accounts & Audit; Liability of LLP; Liability of designated partners; Designated Partners V/s. Managing Director; Registration Procedure; Comparative Analysis- LLP V/s Partnership Firms and LLP V/s Limited Company; Advantages of LLP over Limited company and over Partnership firms; Conversion of Partnership Firms in to LLP. Key tax provisions in respect of LLP; Winding up and dissolution of LLP.

# **SKILL BASED ACTIVITIES:**

- 1. Case Analysis Exercise will be assigned to the students
- 2. Assignments to test the practical knowledge & to give an industry exposure
- 3. Assignments to improve presentation skills.

#### **ESSENTIAL READING:**

Singh, S. (2012). An Introduction to Corporate Law. Eastern Book Co.

#### **Recommended Reading:**

Ramaiya, A. (2010). *Company Law*. Bharat Law House (Taxmann, Corporate Law)

# BBM 531 MANAGEMENT ACCOUNTING

**Course Description**: The course aims in helping the students to look beyond the scope of Financial Accounting and Cost accounting. It enables students to understand and learn how budgets are made, financial statements are read and the decision making process done by the Management.

**Learning Outcome**: To familiarize students with the Management concepts and the tools in Management Accounting. And to impart knowledge of financial statements and their analysis and interpretations

Level of Knowledge: Financial accounting, financial management, Cost accounting UNIT: I Introduction [4 hours]

Management Accounting- Importance and scope, Differences between Financial Accounting, Cost Accounting and Management Accounting

# **UNIT: II Financial Statement – Analysis and its Interpretation** [10 hours]

Meaning and nature of financial statements-Significance of financial statements-Types of financial statements-Limitations of financial statements-Steps involved in financial statement analysis-Tools of financial analysis – Comparative Statements, Common size statements, Trend Analysis – practical problems, BEP

# **UNIT: III Accounting Ratios and its Interpretations**

[10 hours]

Objectives of ratio analysis- Classification of ratios-Liquidity ratios: Current ratio, Quick ratio, Absolute liquid ratio- Profitability ratios: Gross profit ratio, Net profit ratio, Operating ratio and expense ratios, Return on investments, Return on equity, EPS, Dividend payout ratio, Dividend yield ratio, Price-earning ratio – Solvency and capital structure ratios: Debt equity ratio, Proprietary ratio, Interest coverage ratio, Debt to total funds ratio, Capital gearing ratio-Turnover ratios: Inventory turnover ratio, debtors turnover ratio, fixed assets turnover ratio, working capital turnover ratio, capital turnover ratio, creditors turnover ratio-Practical problems

#### **UNIT: IV Funds Flow Statement**

[12 hours]

Objectives of funds flow statement-Purpose of funds flow statement-Uses of funds flow statement-preparation of funds flow statement-Sources and Application of fund-Schedule of changes in working capital-Funds flow statement and Income statement-Funds flow statement and Balance sheet-Funds from operations —Treatment of provision for taxation and proposed dividend, interim dividend etc, Advantages of funds flow statement- Practical Problems

#### **UNIT: V Cash Flow Statement**

[12 hours]

Meaning of cash flow statement-Distinction between funds flow and cash flow statement-Classification of cash flow-Preparation of cash flow statement-Calculation of cash from operation —Utility of cash flow statement-Limitations of cash flow statement- Practical Problems as per Accounting Standard 3

#### **UNIT: VII Budget and budgetary control**

[12 hours]

Meaning, Objectives and advantages of budgetary control –Limitations of Budgetary control – Functional budgets – Master budgets – Fixed and Flexible budgets – Cash budget – Practical problems

# UNIT: VIII Marginal Costing, Management Reporting, Management Audit [10 hours]

Marginal Costing- Meaning, definition scope and importance of Marginal costing-calculation of contribution, sales and output to earn a specific amount of profit, P/V ratio. Meaning of Management Reports-Essentials of effective reporting-Reports to different levels of management-Forms of reporting-Kinds of reports-Specimen form of a Management report-Review of reports, Management Audit Definition of Management Audit-Objectives of Management Audit-Scope of Management Audit —Areas of Management Audit

# **Essential Reading:**

M.N.Arora. (2010). Management Accounting. New Delhi: Himalaya Publications.

# **Recommended Reading:**

- **1.** Arora, M.N. (2011). *Advanced Management Accounting*. New Delhi: Himalaya Publications.
- 2. Pandey, I.M. (2011). Management Accounting. New Delhi: Vikas Publishing House.
- 3. Gupta, S.K. (2011). Management Accounting. New Delhi: Kalyani Publishers.
- 4. Gordon, E., & Jeyram, N. (2010). *Management Accounting*. New Delhi: Himalaya Publications.
- 5. Khan, M. Y., & Jain, P.K. (2011). *Management Accounting*. New Delhi: Tata Mcgraw Hill Education.
- 6. Madegowda, J. (2009). *Management Accounting*. New Delhi: Himalaya Publishing House.

### **Evaluation Pattern:**

CIA I	MID SEMESTER EXAMINATION
	a) Students have to collect 3 years financial
	statement and do financial statement analysis (10 marks)
CIA II	b) test on practical problems (10 marks)
	a) test 5 marks
	b) note book and class participation 5 marks
	c)written assignment on management reporting
CIA III	and auditing 10 marks

# BBM 532 INCOME TAX – LAW AND PRACTICE

**Course Description**: To familiarize students with Income tax law and computation of taxable income under various heads, and also tax liabilities and other legal obligations as per the Income Tax Act of 1961

**Learning Outcome**: To enable the students to have proper knowledge about Income Tax in India and the procedure of computation of taxable income, net wealth and tax liability.

Level of Knowledge: Basic Finance

UNIT: I 5 Hours

Introduction To Taxation-Direct And Indirect Tax, Income Tax Act 1961, Income Tax Rules 1962, Finance Act, Scheme of IT An Over-View Basic Concepts- Assessee, Person,

Assessment Year, Previous Year, Agricultural Income, Income, GTI, Total Income, Average Rate Of Tax Capital And Revenue. Introduction to direct tax code

UNIT: II 8 Hours

**Residential Status And Incidence Of Tax,** Determination of residential status, Kinds of income, incidence of tax, **Tax free income** 

UNIT: III 14 Hours

**Income from Salary**: Chargeability, Treatment Various Allowances, Perquisites, and their Valuation, Treatment of Provident Fund, profit the Lieu of salary, Deductions From Gross Salary, Retirement Benefits Computation of taxable salary (Practical Problems).

UNIT: IV 10 Hours

# **Income from house property:**

Chargeability, annual value and its determination, deemed ownership deductions from annual value, Computation of taxable income under the head house property (practical problems)

UNIT: V 8 Hours

**Profits and Gains of Business and Profession:** Meaning Of Business and Profession, Incomes ChargeableComputation Of Taxable Income, Deemed Profit And IncomesTreatment Of Depreciation.

UNIT: VI 7 Hours

# **Capital Gains:**

Meaning of important terms, Short term and Long term capital gain, cost of acquisition of capital assets, Computation of capital gains, exemptions from LTGC.

UNIT: VII 5 Hours

**Income from Other Sources:** Incomes taxable, deductions allowed, Grossing up of income, computation of taxable income **Clubbing of income & set off and carry forward** 

UNIT: VIII 9 Hours

**Deductions from gross total income Section 80C to 80U** 

**Assessment of individuals:** Computation of total income and tax liability.

UNIT: IX 4 Hours

**Assessment procedure**, Types of Assessments income tax authorities and their powers, Collection and Recovery of Tax.

#### **Essential Reading:**

**1.** Gaur, V.P.& Narang, B.K. (nd). *Income Tax Law and practice*. (Latest edition). New Delhi :Kalyani Publishers

#### **Recommended Reading:**

- 2. Mehrothra, H.C., & Goyal, S.P. (nd). Income Tax Law and practice, (Latest edition). Sahitya Bhavan Publishers.
- 3. Prasad, B. (nd). Income Tax Law and practice (Latest edition). New Age Publications.

### **Evaluation Pattern: ASSIGNMENT TOPIC:**

Write a comparative report on Finance Bill 2010 and 2012, highlighting the key features

with respect to individual and Company Assessee. (10 MARKS)

1. Collect salary details of any TWO employee of any organization and compute taxable income, tax liability as per Form 16.

OR

2. Procure Income tax return (prescribed form) complete with imaginary figures and Draw perquisites chart, exempted incomes chart and organizational chart of IT authorities, (10 MARKS)

**Class Test** 

# BBM 533 STRATEGIC MANAGEMENT

#### **COURSE DESCRIPTION:**

An Organization consists of different departments and processes. Managers at all level must understand how a company's departments and processes "fit" together to achieve its goal. It focuses on all the functional areas of business and presents a cohesive strategic management model from a strategic perspectitive. The provides and insight on the strategy adopted by the companies in response to environmental change. The course provides a comprehensive and integrated presentation of current strategic management thinking in a clear and succinct format.

#### **Learning Outcomes:**

- ❖ To explain the strategy adopted by the companies in response to environmental changes
- ❖ To understand the manner in which strategic and competitive advantage is developed.
- ❖ To study various methods and techniques for internal analysis.

- ❖ To observe how positioning of the firm in the industry help to determine the competitive advantage.
- ❖ To explore the tools and technique for strategic analysis o understand different business strategies
- ❖ To study the interrelationship of formulation and implementation.
- ❖ To examine how strategic management contributes to effective corporate governance of an organization
- ❖ To study the importance of values and ethics in Business

# Level of Knowledge:

This subject fundamentally focuses on providing knowledge in the area of the different strategies that an organization that can be adopted in a given situation and its strategic implications. It provides insight on different theories like resource based view, value chain analysis, 5 Force Analysis etc. which can be applied to a real life business situation.

#### **Course outline:**

### UNIT 1: STRATEGIC PLANNING AND STRATEGIC MANAGEMENT (5 Hrs)

Defining strategy- levels at which strategy operates- approaches to strategic decision making, the strategic management process- Strategic intent: Vision, mission and objectives

#### **UNIT 2: ENVIORNMENTAL ANALYSIS**

(5 Hrs)

The organizations environment- External and internal environment, components of external and internal environment- Environment scanning- Organizations responses to the environment

### UNIT 3: INDUSTRYAND RESOURCE ANALYSIS

(8 Hrs)

A framework for industry analysis, Michael porter's analysis- usefulness of Industry analysis- Competitive analysis: Forces shaping competition in an industry- interpreting the Five force models- Strategic group, and competitor analysis- Internal analysis: Resource based strategy- the resource based view, Resources- capabilities and competencies-approaches to internal analysis- carrying out SWOT

### UNIT 4: STRATEGY FORMULATION AND CHOICE

(7 Hrs)

Corporate level strategy: Introduction- The balanced score card- Grand strategies-Growth/Expansion strategy- Diversification Strategy- Stability strategy- Retrenchment strategy- combination strategy

#### **UNIT 5: CORPORATE RESTRUCUTRING**

(6 Hrs)

The concept of corporate restructuring- the process of restructuring- mergers and acquisition- takeovers- cooperative strategies- Reasons for strategic alliances- risks and costs of strategic alliances

#### **UNIT 6: GLOBAL STRATEGIES**

(8 Hrs)

Globalisation-risks- global expansion strategies- the MNC mission statement- deciding which market to enter- market entry strategy international strategy - Business level strategy - Strategic analysis and choice

# UNIT 7: STRATEGY IMPLEMENTATION AND FUNCTIONAL STATEGIES (13Hrs)

Issues in strategy implementation- Activating strategy and resource allocation- strategy-structure relationship- the functional structure- divisionalisation- Functional level strategies: Operational strategy, financial strategy, marketing strategy and Human resource strategy

#### **UNIT 8: BEHAVIOURAL IMPLEMENTATION**

(**5 Hrs**)

Corporate Governance and strategic management- Strategic Leadership- Corporate culture and Strategic management- Corporate Politics and Power- Personal values and Business Ethics

#### UNIT 9: STRATEGIC EVALUATION AND CONTROL (6 Hrs)

Importance, barriers- evaluation criteria- strategic control- operational control- evaluation techniques for operational control- characteristics of an effective control system

### UNIT 10: STRATEGY AND TECHNOLOGY MANAGEMENT (7 Hrs)

Designing a technology strategy- Technology forecasting and R & D Strategies- Strategies for acquisition and absorption of technology- Social audit

# **Learning Activities:**

Lecture led discussions, Case studies, Movie Reviews, self-assessments exercises, role plays, group discussions, team based activities, games and research papers based review.

#### **Assessment:**

Grading in the course will be dependent on CIA's (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIA's are opport**unit**ies to engage in the course and learn continuously as the course progresses, and will have multiple components.

#### CIA components:

# **Multiple Choice Quizzes (10 Marks)**

This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the Quiz.

### **Article Review (20 Marks)**

The purpose of Article Review is to develop their critical skills and analytical skills and to enable them to contemplate on various topics.

#### **Individual Presentation (10 Marks)**

The purpose of this component is to help the students in developing their communication and conceptual skills.

#### Team based activities (10 Marks)

The purpose of this component is to help the students to build on their interpersonal skills, communication skills, decision making skills, time management, resource management and to enable them on how to develop strategies.

#### **Situational Analysis (10 Marks)**

The purpose is to surface on the ongoing issues encountered by the organizations related to low growth and sales, customer dissatisfaction, labor turnover, low profit, loss making situation, opport**UNIT**ies and how these situations can be dealt with, by adopting suitable turnaround strategies, growth and diversification strategies. This component focuses on developing students analytical and decision making ability.

#### **Essential Reading:**

Rao, V.S.P., & Krishna, V.H., (2009). *Strategic Management: Text and Cases*(5<sup>th</sup> ed.). New Delhi: Excel Books.

#### **RECOMMENDED READING:**

- 1. Amason, A.C. (2011). *Strategic Management :From theory to Practice*(1<sup>st</sup> ed.). New York: Routledge.
- 2. Barney, J.B. & Hesterly, W.S.(2011). Strategic Management & Competitive Advantage: Concepts & Cases(4<sup>th</sup> ed.). Prentice Hall.

- 3. Dess, G., Eisner, A., Lumpkin, G.T., & Namara, G.M. (2011). *Strategic Management: creating competitive advantages* (6<sup>th</sup> ed.). McGraw Hill Education.
- 4. Hill, C.W.L., & Jones, G.R. (2012). *Strategic Management-An Integrated Approach* (10<sup>th</sup> ed.). South Western: Cengage Learning.

# BBM 541 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

### **Course Description**

To understand this course students should be familiar with the Indian and global financial systems, market mechanisms and instruments of investment from individual and corporate perspective.

#### **Learning Outcome**

- ❖ To familiarize students with the different investment options available in India and foreign markets.
- To understand the tools, techniques and strategies used in security analysis, valuations and managing a portfolio.
- ❖ To acquaint students with the investment environment
- To understand the security valuation of models and decision making process
- ❖ To comprehend the portfolio construction, revision and risk return trade off.
- \* To equip students with the trading knowledge in cash and future market in India.

UNIT- I: 6 Hrs

Financial Meaning of investment - significance of savings and investment - understanding of security, portfolio, speculation, gambling, and arbitrage mechanisms. Legal framework of securities market, Comparison between investment and speculation and its significance in Indian financial system. Profile of Indian investors and factors influencing investment decisions. Financial positions, tax positions, risk perception and attitude.

UNIT - II 10 Hrs

#### **Investment avenues & attributes:**

Investments options in India and foreign markets - characteristics features of financial instruments - company shares, debentures, bonds, convertible securities, hybrid securities, fixed deposits, gilt- edged securities, post office schemes, company and public provident funds, **UNIT** trust of India, LIC, real estate, and insurance schemes. Investment attributes - risk, return, security, marketability, liquidity and convenience.

UNIT – III 10 Hrs

# **Security analysis: Fundamental and technicals**

Analysis of risk & return, concept of total risk, factors contributing to total risk, systematic and unsystematic risk, Risk & risk aversion. Capital allocation between risky & risk free assets. Fundamental analysis – company, industry and economy analysis – Technical Analysis Of stock -points and figures chart, bar chart, contrary opinions theory, confidence index RSA, RSI, Moving average analysis, Japanese Candlesticks

#### **UNIT - IV:**

### **Security pricing & valuation:**

10 Hrs

Factors influencing valuation - methods of equity valuation - Earning Valuation modal - use of P/E ratio, Dividend modal - Zero and constant growth modals. Intrinsic value method. Calculation of present and forecasted price of the stock.

Valuation of fixed income instruments – present and future value - Calculation of simple, holding period and maturity yield, annuities. Calculation of portfolio net worth.

UNIT - V 7 Hrs

### **Security markets:**

Capital markets and its functioning - New issues market, IPO's & FPOs procedures, role of SEBI. Stock exchanges – global and Indian exchanges -role and importance, trading procedures in securities, brokers and Jobbers, impact of certain economic indicators on the stock market. Role of SEBI in brief.

### **UNIT - VI:**

### **Options and futures:**

6 Hrs

**Options** – meaning and salient features, calls and put options, types of derivatives, options price, writer of options, price changes, risks, market structure, options v/s Badla

**Futures** – meaning, future v/s options, index futures, valuation of index future. Arbitrage, Hedging, topic price index futures, advantages of futures index, duration effect.

UNIT - VII: 6 Hrs

#### Portfolio management:

Meaning, return on portfolio, risk on portfolio, portfolio managers, SEBI guidelines for portfolio managers, portfolio management services.

Portfolio theory - contribution of William Sharpe and Harry Markowitz,- Single index model, capital asset pricing modal and arbitrage pricing theory

#### **Recommended Text Book:**

Singh, P. (2010). *Investment Management*. New Delhi: Himalaya.

#### **Reference Books:**

- 1. Madhumati, R.M. (2008). *Investment Analysis and Portfolio Management*. New Delhi: Pearson Education.
- 2. Avadhani, V.A. (2008). *Security Analysis and Portfolio Management*. New Delhi: Himalaya Publications.
- 3. Bhalla, V.K. (2008). *Investment Management*. New Delhi: S. Chand.
- 4. Fischer, D. (2008). *Sercurity Analysis and Portfolio Managent*. New Delhi: Peasons Education.
- 5. Fischer D.E. (2009). Security Analysis and Portfolio Management. Pearson Education.

# BBM 542 GLOBAL BUSINESS FINANCE

# **Course Description**

The players in the foreign market are increasing in numbers with the presence of the much more liberalized policies and regulations. Students need to acquire knowledge on the functioning of trade globally and its financial implications. Knowledge of foreign exchange activities and the hedging of foreign exchange exposures and other related aspects of risk coverage while doing international business shall be imparted. The objective is to blend sound theoretical knowledge of foreign exchange economics with practical and procedural aspects of banks and other institutions connected with foreign exchange. It also provides understanding of risk management by banks as well as exporters and importers.

#### **Learning Outcome**

- ❖ To get an overview of foreign exchange regulations and appreciate the relation between foreign trade and foreign exchange.
- To trace the evolution of exchange rate systems and appreciated the role of IMF in global exchange rate systems.

- ❖ To get an insight into balance of payments and appreciate the significance of BOP disequilibrium and its correction.
- To understand the features and working of foreign exchange markets, quotations and transactions in foreign exchange markets.
- ❖ To be aware of the different types of exchange exposures and appreciate the implications on business enterprises.
- ❖ To trace the evolution and appreciate the salient features of Euro-currency markets.

Level of Knowledge: Basic understanding of Financial Markets

#### UNIT I INTERNATIONAL FINANCIAL MARKETS

4 hours

Introduction, Motives for investing & borrowing in Foreign markets, International business methods, how financial markets affect an MNC's value.

### UNIT IICHANGING GLOBAL FINANCIAL ENVIRONMENT 6 hours

Evolution of the International Monetary system, Bimetallism, Classical Gold standard, Interwar period, Bretton woods system, Flexible Exchange rate regime. The current exchange rate agreements, European monetary system, Mexican peso crisis, Fixed Versus Flexible Exchange rate regime

#### UNIT III BALANCE OF PAYMENTS

6 hours

Concept of Balance of payments, Concept and Principles behind compilation of BoP account, Components of BoP and factors affecting them, Importance and Limitations of BoP statistics, Relationship of BoP with other Economic Variables

#### UNIT IVFOREIGN EXCHANGE MARKETS

10 hours

The structure of the FOREX markets, Functions of Foreign exchange markets, The foreign exchange rates, Arbitrage, The spot market, Cross rates of exchange, Bid-ask spreads, The forward market, The regulations. Derivatives, Foreign currency futures, foreign currency options

### **UNIT V: EXCHANGE RATE DETERMINATION**

**9 HRS** 

Interest rate parity, Purchasing power parity, The Fisher effects, Forecasting exchange rates – Efficient market approach, Fundamental approach, Technical approach, Performance of forecasters

### **UNIT VI: EURO CURRENCY MARKETS**

**10 HRS** 

Introduction to Euro markets, Euro currency instruments, Determinants of Euro currency rates, Growth of Euro dollar markets, International bond markets, External commercial borrowings, Euro debts, foreign currency convertible bonds, Advantages of Euro bonds, Performance of Indian Euro issues

### UNIT VII:MANAGING FOREIGN EXCHANGE EXPOSURE 10 HRS

Management of foreign exchange risk, Management of translation Exposure, Management of transaction Exposure, Management of Economic Exposure

#### **Essential Reading**

Jeevanandam. C. (2012). Foreign Exchange and Risk Management. New Delhi: Sultan Chand & sons.

#### **Recommended Reading**

Shapiro, A. C. (2010). *Multinational Financial Management*. USA: John Wiley & Sons. Apte, P. G. (2011). *International Financial Management*. New Delhi: McGraw-Hill

Vij, M. (2010). International Financial Management. New Delhi: Excel Books.

Avadhani, V. A. (2011). *International Financial Management*. New Delhi: Himalya Publications.

- Machiraju, H. R. (2011). *International Financial Management*. New Delhi: Himalaya Publications.
- Agarwal, O. P. (2011). *International Financial Management*. New Delhi: Himalya Publications.

# BBM 543 STRATEGIC FINANCIAL MANAGEMENT

### **Course Description**

The objective of this paper is to throw light on the various strategies in the decision making process in the area of Finance. And to update the students on the environment which is changing rapidly with Mergers and Acquisitions and innovated financial products.

# **Learning Outcome**

- 1. To give a thorough knowledge as to the applications of Strategic Finance in various decision making process.
- 2. To orient the students as to the latest developments occurring in the field of Finance with regard to Investments and Risk undertaking.
- 3. To create an awareness and develop an understanding about the ever changing rules and regulations and compliance procedures to ensure good corporate Governance

Level of Knowledge: Basic knowledge of financial management

UNIT I 5 Hrs

**Financial Policy and Strategic Planning**: Formulation of Strategies & policies, objectives & goals - Components of financial strategy- Strategic planning process.

UNIT II 5 Hrs

**Financial Planning & Strategy:** Strategic decisions - Characteristics of Financial Planning - Estimating between Strategic Planning & Financial Planning - Meaning of Financial Requirements, Financial Linkage.

UNIT III 12 Hrs

**Risk Analysis in Capital Budgeting :** Sources & Nature of risk - Statistical techniques for Risk Analysis - Probability defined -- Standard Deviation - Co efficient of Variation-Conventional Techniques - of risk analysis Payback method - Risk adjusted discount rate - Certainty Equivalent Sensitivity analysis - Decision Tree analysis

UNIT IV 5Hrs

Corporate Restructuring Mergers & Acqisitions: Meaning of CRS, Types of Business Combination - M & A trends in India.-Motives, Value creation of M&A- Valuation under M&A- DCF method Regulations of M&A in India

UNIT V 13 Hrs

Asset Based Financing: Leasing – Meaning, Importance , Types , Tax & Accounting considerations. Evaluation of lease from the point of Lessor & Lessee. Lease vs. Buy Decision. Hire-Purchase(HP) – Meaning – Features – Difference between HP & Credit sale Differences between Leasing & HP Differences between Leasing & Instalment system RBI guidelines for HP & Problems of HP in India - Project Financing – Characteristics - & Financing arrangements for Infrastructure Projects.

UNIT VI 10 Hrs

**Venture Capital:** Concept, Characteristics, Growth, Differences between VC financing & Conventional Financing - Stages of VC Financing Schemes - Legal aspects in VC financing. Working of venture capital funding agencies in India.

UNIT VII 5Hrs

**Financing Strategy:** Hybrid securities- Convertible & Non-Convertible Debentures. Deep Discount Bonds, Secured Premium Notes, Convertible Preference shares - Option Financing, Warrants, Convertibles & Exchangeable

#### **Recommended Text Book:**

Pandey I.M. (nd). Financial Management. Vikas Publishing House

#### **Reference Books:**

- 1. Maheshwari, S.N. (nd). Financial Management (4th edi), Sultan Chand & Sons.
- 2. Hill, C.W. (2009). Strategic Management, Biztantra Mgt for the Flat World.
- 3. Chandra, P. (nd). Financial Management, Mc Graw Hill, Eighth Edition

- 4. Khan, M.Y., & Jain, P.K. (nd). Financial Management. Tata McGraw Hill.
- 5. Reddy, S. (nd). Financial Management (2<sup>nd</sup> edi). Himalaya Publishing House.

# BBM 551 CONSUMER BEHAVIOR

### **Course Description:**

Understanding consumer behavior is one of the fundamental requirements for any marketer. In the pursuit of customer acquisition and customer retention, knowledge of how customers behave and why they behave in the way they do becomes greatly important. This subject provides good insight on consumer behavior. Starting with the introduction to the study of consumer behavior, it covers the underlying concepts, principles and theories of the subject and gives clear explanation on the consumer psychographics and demographics affecting his behavior in both individual and group buying situations.

# **Learning Outcomes:**

- To allow the students learn the basics of consumer behavior and understand the relevance of the subject in the realm of contemporary business and marketing.
- To explain the buying patterns in both the consumer and the organizational markets and analyze their applicability in the diverse real world buying situations.

• To equip the students to be better decision makers in the field of marketing management as well as to become better customers themselves.

**Level of Knowledge:** Intermediary level as the students have already studied the basic concept of consumer behaviour in their marketing management subject in their second semester.

UNIT –I 6 Hrs

Introduction to Consumer Behavior:

Meaning, Types of consumers, Interdisciplinary nature of CB, Scope and Application of CB, Market segmentation and CB, Consumer Research.

UNIT -II 8 Hrs

Consumer Decision making Process

Problem recognition, Pre purchase search, purchasing process, Post purchase behavior, Models of Consumer decision making, Customer Loyalty

UNIT –III 14 Hrs

Individual determinants of Consumer behavior

Personality, Motivation, Perception, Learning, Attitudes – concepts only

UNIT – IV 7 Hrs

External Determinants of CB: Family, Age and Gender

Functions, FLC stages, Family decision making, Dynamics of husband wife decision making. Role of child in decision making, women's buying behavior

UNIT – V 5 Hrs

Influence of Social Class

Categories, Measurement of social class, Life style profiles, VALS, AIOS, Social class mobility.

UNIT – VI 5 Hrs

Influence of Culture and Subculture on Consumer Behavior

Characteristics, Measurement of Culture – Content analysis, Consumer Fieldwork Subculture – religious, regional, racial, age and gender, culture – religious, regional, racial, age and gender

UNIT –VII 5 Hrs

Diffusion of Innovation

Innovation, Diffusion process, Channels of communication, Social system and time, Stages - adoption process. Information sources

UNIT – VIII 5 Hrs

Organizational Buying Behavior

Nature, Purpose, Factors, Organizational buying decisions: Types, Process,

Criteria for Segmenting Organizational Markets

#### **Essential Reading**

Leon, S., & Leslie, K. (2009). Consumer Behaviour(10<sup>th</sup> edi). Prentice Hall.

#### **Recommended Reading (Books)**

- 1) Blyth, J. (2008). Consumer Behavior. London: Thomson Learning.
- 2) Lantos, G.P. (2010). Consumer Behaviour in Action- Real Life Applications for Marketing Managers. New York: M.E Sharpe.

#### **Research Articles:**

Hans, B. (2002). Toward a personology of the consumer. *Journal of Consumer Research*, 29.

- Flight, R.L., Markley, R.M., & Beatty, S.E(2012). Feeling the urge: affect in impulsive and compulsive buying. *Journal of Marketing Theory and Practice*, 20(4) 453-465.
- Michael, A., & Mirella, K. (2010). Consumer adoption of technological innovations: Effects of psychological and functional barriers in a lack of content versus a presence of content situation. *European Journal of Marketing* 44, 1700-1724.
- Helga, D. (2005). Compulsive buying a growing concern? An examination of gender, age, and endorsement of materialistic values as predictors. British Journal of Psychology 96, 467-91.
- Deepak, S., Singh, J., & Barry, S. (2002). Consumer Trust, Value, and Loyalty in Relational Exchanges. Journal of Marketing, 66, 15-37.
- DeWulf, K., Schröder, G.O., & Iacobucci, D. (2001). Investments in Consumer Relationships: A Cross-Country and Cross-Industry Exploration. *Journal of Marketing*, 65(4), 33-50.

#### **EVALUATION PATTERN:**

# **CIA I**: MID SEMESTER EXAMINATION

#### CIA II:

- (i) Article Review/ Book Review
- (ii) Select any product/ product category and conduct a mini survey to identify the factors influencing consumers' purchase decision.
- (iii) Identify any two specific market segments in your classroom/college and plan out a suitable product positioning and advertising strategy to match their psychographic profile.

#### CIA III

- (i) Consider any B2B buying situation and analyse their buying process.
- (ii) Case Analysis
- (iii) Group Discussions on the various aspects of consumer buying behavior.

# BBM 552 BRAND MANAGEMENT

**Course Description:** The course explores the significance of branding with the emerging managerial, relational and social perspectives.

<u>Learning Outcome</u>: - To familiarize students with the various concepts of brand management and to facilitate them to understand the major paradigms of brand building

**Level of Knowledge:** This is an elective paper for marketing students that facilitate a basic understanding on how the role of brand today has shifted to the central point of an organization.

#### **COURSE OUTLINE**

UNIT 1-Concept of 'Brand': Brand VS Product, Why Brand? Can everything be branded? Identification of branding challenges and opportunities; Strategic brand Management Process

6 Hours

UNIT 2- Customer based brand equity; sources of brand equity, CRM, Brand equity VSCustomer equity6 Hours

**UNIT 3- Brand Positioning:** points of parity & points of difference, positioning guidelines, brand mantras, internal branding.

6 Hours

UNIT 4- Brand elements- criteria for choosing it, integrated marketing communication.

6 Hours

UNIT 5-Leveraging Secondary Brand Associations - co-branding, licensing, celebrity endorsement, event sponsoring. 6 Hours

**UNIT 6-Managing Brand Equity:** What it means: how to build it; Understanding and measuring brand equity using Inter-brand methodologies,

Monitoring brands, Sources of brand equity (Brand Awareness, Brand personality, Brand loyalty,

Brand audit-Brand inventory, brand exploratory, Qualitative & Quantitative Research techniques. 7 **Hours** 

UNIT 7 -Managing Brand Extensions –brand hierarchy, design of a brand strategy-Brand Extension: Types of Brand Extension, Line and Category Extension, Pros and Cons of Brand Extension-Need for extension, Multi-Brand Strategy, Geographical Expansion. 6 Hours

**UNIT 8- Managing brands Over Time-** Brand Architecture: Handling a Large Portfolio, Multi-Brand Portfolio. Brand Hierarchy, Revitalizing brands: Re-launch, Rejuvenation, when brand is dying or stagnating, or when the market is dying or stagnating.

#### 6 Hours

UNIT 9-Special branding categories: Service brands, Private labels, Industrial brands,
 Luxury brands, Heritage brands, Internet brands, TOM (Top of mind recall) brands.
 Brand building in Indian context, Managing Premium brands.
 6 Hours

#### RECOMMENDED BOOK

Keller, K.L. (2010). Strategic Brand Management (3rd edi). Prentice Hall of India.

# REFERENCE BOOKS

- 1. Aaker, D.A. (2011). Brand Relevance: Making Competitors Irrelevant, Jossey-Bass.
- 2. Aaker, D.A. (1991). Managing Brand Equity. New York: Free Press.
- 3. Aaker, D.A.. (1996). Building Strong Brands .New York: Free Press.
- 4. Aaker, D.A., & Joachimsthaler. E. (2000). Brand Leadership. New York: Free Press.
- 5. Kapferer, Jean-Noel. (1997). Strategic Brand Management. Dover, NH Kogan Page.
- 6. Holt, D.B. (nd). *How Brands Become Icons. The Principles of Cultural Branding*, Harvard Business School Press.
- 7. Deming, S. (2007). The Brand who Cried Wolf. Wiley Publishers.
- 8. Ries, A.I., & Trout, J. (nd). Positioning: The Battle of Minds.

\*\*JOURNALS- Journal of Marketing, Journal of Marketing Research, Journal of Consumer Research, Journal of Product & Brand Management, Journal of Brand Management

#### ARTICLES FOR REVIEW

Berthon. P et al (2011). Brand worlds: from articulation to integration, *Journal of Advertising Research*, 182-194.

- Farquhar, P.H. (1990). Managing brand equity, Journal of Advertising Research 30(4), 7-12.
- Chaudhuri. A., & Holbrook. M.B. (2001). The chain of effects from brand trust and brand affect to brand performance: The role of brand. *Journal of Marketing*, 65(2).
- McAlexander, J.H, Schouten, H.W, & Koenig, H.F. (2002). Building brand community, *Journal of Marketing*, Vol. 66, No.1
- Keller, K. & Lehmann, D.R. (2006). Brands and branding research: research findings and future priorities, *Marketing Science*, 25(6), 740–59.
- Brodie.R.J & Chernatony, L.D,(2009). Towards new conceptualizations of branding: theories of the middle range. *Marketing Theory*, 9(1), 95-100.

#### INTERNAL ASSIGNMENTS

CIA 1-Mid Semester Examination

CIA 2-

- \*1.Book Review
- 2. Consumer Survey on their brand loyalty in various product categories. Analyze the reasons of loyalty. Analyze the choice criteria of its brand elements
- 3. Quiz/ Test based on origin of brand names & logos.
- 4. Activity based on points of parity & points of difference
- 5. Analysis of brands using CBBE Model-Top 100 Global Brands List/Best Asian Brands list

CIA 3-

- \*\*6.Article Review
- 7. Case study/ Presentation on the story of famous brands.
- 8. Quiz// Test based on brand extension & brand personality.
- 9. Activity:-Campaign based on cause marketing
- 10. Activity based on Integrated Marketing Communication of popular brands

# BBM 553 RETAIL MANAGEMENT

#### **Course Description:**

This course introduces students to the new features in retail management, a real -world approach focusing on both small and large retailers. Students will examine the dynamics of business decision making and demonstrate the ability to identify, describe and apply the essential business concepts, theories and practices with respect to the subject retail marketing.

### **Learning Outcome:**

The course is designed to provide an in-depth understanding of retail marketing, building sustainable relationships, buyer's behavior, pricing strategies and delivery channels to the end users, and providing cutting edge coverage on the latest topics and developments in retailing.

#### Level of Knowledge:

Basic exposure of concept of retailing and its significance in marketing.

### **UNITS**

### **UNIT I – Introduction to retailing**

6hrs

Reasons for studying retailing, economic significance & opportunities in retailing, types of retailers – food retailers, general merchandise retailer, non-store retail format, service retailing, single store establishment, corporate retail chain, multi channel retailing, Benefits offered by electronic channel. Retailing in emerging world, Multinational Brand and retailing in third world.

# **UNIT II – Retail market strategy**

6 hrs

Target market retail format, Building a sustainable competitive advantage, for growth strategies, steps in strategic and retail planning and operation management. Evaluating competition in retailing. Retail market information system

### **UNIT III – Retail locations**

6 hrs

Site location – factors affecting the demand for a region & attractiveness of a site.

### **UNIT IV – Supply chain management**

6 hrs

Advantages through supply chain management flow of information, logistics – distribution centre, quick response delivery systems, e-retailing, outsourcing.

UNIT V – CRM 6 hrs

Overview, collecting customer database, Identifying target customers, developing & implementing CRM programs.

# **UNIT VI – Merchandise management and product management**

6hrs

Objectives for merchandise plan, assortment planning process; Establishing and maintaining relationships with vendors, pricing strategies – cost oriented, demand oriented, competition oriented & use of break even analysis. Price adjustments to stimulate retail sales.

#### **UNIT VII – Retail communication mix**

6 hrs

Communication programs to develop brands & build customer loyalty, methods of communicating with customers, planning retail communication process. Retail Branding

#### **UNIT VIII – Store management**

7hrs

Store layout, types & features, store design – merchandise presentation techniques, atmospherics, customer service GAPS model for improving retail service quality.

#### **UNIT IX – Indian context of retail management**

6hrs

Phase of growth, career opportunities, and India's profile against the global retail market. Legal and ethical behavior in retailing.

#### **Essential Reading:**

Levy, M., & Weitz, B. (nd). Retail Management (5<sup>th</sup> edi). Irwin/McGraw Hill.

### **Recommended Reading:**

- 1. Gilbert, D. (2008). Retail Marketing Management (2<sup>nd</sup> edi), Pearson Education.
- 2. Pradhan, S. (2007). Retail Management Text & Cases (2<sup>nd</sup> edi), McGraw Hill Co.
- 3. Nair, S. (2011). Retail Management (4<sup>th</sup> edi), Himalaya Publishing House.
- 4. Dion, J., & Topping, T. (2007). Start & Run a Retail Business, Jaico Publishers.
- 5. Vedamani, G.G. (2003). Retail Management, Jaico Publishing House.

#### **Evaluation Pattern:**

CIA-2

Part1- Perceptual mapping respect to any retail outlet (Group Activity)

Part2- Visual Merchandising techniques (Group Activity)

Part3-Review of literature

Fulberg. P ,(2003)Using sonic branding in the retail environment —An easy and effective way to create consumer brand loyalty while enhancing the in-store experience, Journal of Consumer Behaviour Vol.3(2) pp 193–198

Vargo. S. L and Lusch. R.F, (2004), Evolving to a New Dominant Logic for Marketing, Journal of Marketing, Vol 68(1)

Ulaga.W and Eggert. A,( 2006), Value-based Differentiation in Business Relationships: Gaining and Sustaining Key Supplier Status, Vol. 70

Sirdeshmukh. D, Singh.J and Sabol.B , (2002), Consumer Trust, Value, and Loyalty in Relational Exchanges, Vol. 66, No.1

**CIA-1,** Mid semester Examination 50 Marks.

CIA-3

Part1- Business plan making in retail outlet (Group Activity)

Part2- Planogram (Group Activity)

Part3-Retail Business Quiz in Moodle (Induvidual)

# BBM 561 INDUSTRIAL RELATION LAW

#### **COURSE DESCRIPTION**

INDUSTRIAL RELATIONS LAW discusses industrial relations in Indian context .It is gives a fundamental understanding of employment relations which covers all aspect of relations between employees and employers/management. It makes the students understand basic laws related to employment which govern this relationship. It also throws light on the consequences of when these relations turn bad and what are the proactive and remedial actions that an HR professional take to resolve such issues.

#### **Learning Outcomes**

- ❖ Trace the necessity and evolution of approaches to the study of industrial relation and system of industrial relation in India
- ❖ Identity the factors that shape the environment for Industrial and describe the changing charactiertics of Indian Labour Force over a period of time
- ❖ Identify the factors that led to the origin and growth of Trade Union and understand the structure, functions and activities of Trade Unions
- ❖ Understand the problems of Indian Trade Unions and know the provisions of the Trade Unions Act,1926

- ❖ Describe the objectives, scope and coverage of the major employment related legislations
- ❖ Get a comprehensive overview of the institutional framework for the maintenance of industrial relations − preventive and reactive mechanism
- Understand and explain the issues and process of negotiation, also the steps involved in it

#### **Course outline**

### UNIT 1: Industrial Relation: Evolution and Growth (6 Hrs)

Evolution of Industrial Relations – Definition and Scope of Industrial Relations – Objectives and Essential Features of Industrial Relations – Participants and Dynamics of their participation in Industrial Relations – Industrial Relation Perspective and Approach

#### UNIT 2: Industrial Relations in India

(8 Hrs)

Role of State- The Labour Policy – International Labour Organisation - Impact of ILO on Indian Labour Relations – Historical Perspectives - Trends in Industrial Relations Management - Changing Characteristics of Industrial Workforce – Demand for Labour – The Challenges to IR

#### UNIT 3: Trade Unionism and Trade Unions

(10 Hrs)

The concept of Trade Unionism – Politics and Trade Unions – Rights of Trade Unions – Roles, Functions and Objectives of Trade Unions – Classification of Trade Union – Trade Unions in India – Structure of Trade Unions in India – Union Security – Political Affiliation of Trade Unions – Problems of Trade Unions in India – Recognition of Unions – Rights of Recognized Unions – Trade Union Act 1926; Scope and Coverage, Objectives, Provisions

# UNIT 4: The contract of Employment

(10 Hrs)

The Industrial Employment Act 1948; Objectives, Scope and Coverage, Main Provisions - The Shops and Establishment Act 1953; Objectives, Scope and Coverage, Main Provisions - The Contract Labour Act 1970; Objectives, Scope and Coverage, Definitions- Registration and Licensing- Duties of Controlling Authorities, Duties of Contractors, Duties of Principal Employer - The Engagement of Contract Labour - The Prohibition of Employment of Contract Labour

#### **UNIT 5: Collective Bargaining**

(5 Hrs)

Meaning- Definition – Features of Collective Bargaining - Types of Collective bargaining - Pre requisites of Collective Bargaining – Process of collective bargaining – Conflict and Negotiations - Approaches to Resolve Conflicts – Negotiation Strategies

#### **UNIT 6: Industrial Conflicts**

(5 Hrs)

Industrial Dispute; Concept – Industrial Dispute under ID Act 1947 – Industrial Dispute and Individual Disputes - Causes of Industrial Conflicts - Managing Discipline: Misconduct and Approaches to Handle Misconduct - Conducting Domestic Enquiry – Grievance Procedure

#### UNIT 7: Industrial Dispute Act 1947

(6Hrs)

Objectives – Definitions- Different forms of strike and lockout - Prohibitions for Strikes and Lockout – Illegal Strike and Lockouts – Layout, Retrenchment and Closure – Closure of Undertaking – Last IN First OUT – Unfair Labour Practices

#### UNIT 8: Industrial Conflict: Settlement Machinery

(5 Hrs)

Conciliation; Conciliation Officer , The Protection of Workmen During Pendency of Conciliation Proceedings – Obligation of Employers – Obligation of Employees – Board of Conciliation – Arbitration; Compulsory and Voluntary – Adjudication; Labour Court, Industrial Tribunals, National Tribunals – Recommendations of National Commission on Labour Settlement Machinery

### **Learning Activities**

Lecture led discussions, Case studies, Journal writing, role plays, group projects, research papers etc.

#### Assessment

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opport**UNIT**ies to engage in the course and learn continuously as the course progresses, and will have multiple components.

### CIA components

Article Review (10 Mks): The purpose of article review is the active participation in the class and developing analytical and critical thinking on contemporary IR topics of the course. This is achieved through regular note-taking; add insights from your related library and online research..

**Individual Writing Assignments (20 Mks):** Identify cases of industrial disputes from Insurance, Banking, Employment, Telecom, Transport, Highways, Airways, Railways, Power/Energy, International Business, Real Estate, Air Travel and present the details including remedies, compensation and recommendations by the Courts.

# **Multiple Choice Quizzes (20 Mks)**

This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the Quiz.

**Group Presentations (10 Mks):** Group projects will involve working with your peers outside of class on a specific project. It gives the opport**UNIT**y to apply what is learnt about IR and to work in teams with a deadline.

#### **Prescribed Text**

P. N Singh, Neeraj Kumar (2011). Employee Relations Management: Pearson Education.

#### **References:**

- 1. Venkata Ratnam, C.S. (2010). Industrial Relations (5<sup>th</sup> edi), Oxford University Press.
- 2. Mamoria, C.B., Mamoria, S., & Gankar, S.V. (2010). *Dynamics of Industrial Relations (13<sup>th</sup> edi)*, Himalaya Publications.
- 3. Srivastava, S.C. (2009). *Industrial Relations and Labour Laws* (5<sup>th</sup> edi), Vikas Publishing House Pvt. Ltd.
- 4. Singh, B.D. (2009). Industrial Relations- Emerging Paradigm (2<sup>nd</sup> edi). Excel Books
- 5. Kaur, A., & Agarwal, P. (2010). *Industrial Relations*(4<sup>th</sup> edi), Kalyani Publications.
- 6. Kumar, N. (2011). *Human Resource Management & Industrial Relations (1<sup>st</sup> edi)*. Himalaya Publications.

# BBM 562 COMPENSATION MANAGEMENT

#### **COURSE DESCRIPTION**

Compensation Management provides the knowledge base for understanding the relevance of rewarding people working in various organisations. Students will be exposed to broad areas in Compensation Management concepts and applications and research through this course. The subject equips students with tools to effectively manage individuals and groups reward within organizations and offer a better understanding of reward management.

### **Learning Outcomes**

- ❖ To impart basic conceptual knowledge about the relevance of CM in the changing global economy.
- ❖ To familiarize students with importance of financial and non financial benefits offered by different categories of industries for motivating and keeping the potential employees satisfied.
- ❖ To facilitate students in designing compensation structure.
- ❖ To familiarize with the Reward philosophy and Reward Policy with illustrations.
- ❖ Able to negotiate with different stakeholders like your boss, union leaders and subordinates
- ❖ Make students feel importance of contingent pay at the international context.
- ❖ To facilitate students designing financial and non financial rewards.
- To develop a Job Evaluation Model for specific industry.

#### **Course outline**

### **UNIT I: The Foundation of Reward Management**

10HRS

Concept, aims transactional and transformational aspects of RM; The total Reward Process; Motivational & Financial and Non Financial Rewards; Factors affecting levels of Pay.

### **UNIT II: Evolution of Reward Management**

**5HRS** 

Reward Philosophy, Strategy, and Policy

#### **UNIT III: Job Analysis**

8HRS

Definition, process. Job description: elements and concepts; Job Evaluation-definition. Purpose, methods, Job evaluation process.

# **UNIT IV: Wage and Salary administration**

10HRS

Nature and purpose, compensation, Reward. Wage levels and wage structure; wage determination process; theory of wages; types of wages; wage differentials.

### **UNIT V: Contingent pay**

8HRS

Paying for Performance, Competence related pay; skill related pay; shop floor incentives and bonus schemes; sales force Incentive schemes.

### **UNIT VI: Special Aspects of Reward Management**

8HRS

Executive and International compensation; Compensation for teams; Gain Sharing; Profit sharing; Employee and Executive Share schemes; Boardroom pay.

#### **UNIT VII: Total Reward**

8HRS

Employee Benefits and Total Remuneration: pensions, tax considerations; Fringe benefits; Fringe benefits in India.

### **UNIT VIII: Managing Reward system**

8HRS

Evaluating the Reward System, pay reviews, control and responsibility for reward, Reward Management procedures, computerized reward management.

### **Learning Activities**

Lecture led discussions, Case studies, Journal writing, self assessments, video analysis, role plays, group projects, research papers etc.

#### **Assessment**

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opport**UNIT**ies to engage in the course and learn continuously as the course progresses, and will have multiple components.

### CIA components

# **Multiple Choice Quizzes (5 Mks)**

This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the Quiz.

**CM Journal (5 Mks):** The purpose of CM journal is the active participation in the class and developing analytical and critical thinking on various topics of the course. This is achieved through regular note-taking, add insights from your related library and online research, write case study answers and other reports assigned by the instructor. The grading will be on the basis of relevant content, depth of analysis, grammar, spelling, and neatness.

**Moodle Discussion Forums (5 Mks):** To continue our classroom discussions and share your relevant insights, the instructor would start some online discussion in the course' Moodle page. You are required to contribute to the discussion by your original ideas. Copy & Paste from any source is strictly forbidden. Original posts should contain a minimum of 150 words and comments to others posts should have a minimum of 75 words. Grading will be on the basis of quality of the reflections.

**Individual Writing Assignments (5 Mks):** The objective is to develop writing and research skills of the students. You are required to follow APA format for any referencing. General rubrics for assessing essays will be followed for grading purpose.

**Essential Reading:** 

Michael Armstrong & Helen Murlis, *Reward Management- Remuneration Strategy and Practice*, Crest Publishing House, 4<sup>TH</sup> Edition, 2010

### **Recommended Reading:**

- 1. Armstrong, M., & Murlis, H. (2010). *Reward Management- Remuneration Strategy and Practice* (4<sup>th</sup> edi), Crest Publishing House.
- 2. Armstrong, M. (2011). A Handbook of HRH Practice (6<sup>th</sup> edi), Kogan Page Ltd.
- 3. Mamoria, C.B. (2010). *Personnel Management (5<sup>th</sup> edi)*. Himalaya Publishing House.
- 4. Bhatia, K. (2012). Compensation Management (2<sup>nd</sup> edi), Himalaya Publications.

# BBM 563 INTERNATIONAL HUMAN RESOURCE MANAGEMENT

Course Description: The subject International Human Resource Management is an elective paper which contains basic theoretical knowledge about the enduring concepts in IHRM, Internationalization of HRM, Sustaining international operations through assignments and managing recruitment, staffing, training and development, compensation management. It also focuses on the expatriate's entry and reentry problems. IHRM focuses on the ethical practices of a business enterprise across the world.

The purpose of this course is to introduce students to international aspects of human resources management, legal requirements for HR functions in a multinational context, cultural issues, and varying management practices and systems critical for business expansion and individual career success across borders. Principle among these is the attainment of organizational competitive advantage through the international development of a cadre of cross-culturally savoy managers

### **Learning Outcome**

- Students will equip the basic theoretical knowledge about IHRM
- Students will get real time problems of IHRM through their interview with the Head Human Resource Manager in an MNC which will be considered as one of assessment criteria.

### Level of Knowledge

- Students will learn the basic theoretical knowledge from **UNIT** 1 to 5
- **UNIT** 6 will focus on the ethical challenges which students need to visit a company and identify the ethical challenges of a company and the industry.

#### **UNIT: 01** Introduction to IHRM

8 hours

Introduction to IHRM Definition, reasons for going global, Approaches to IHRM, Difference between IHRM and Domestic HRM, Reasons for emergence of IHRM, Models of IHRM-Matching model, Harvard Model, Contextual Model, 5P Model European Model, Models of SHRM in Multinational Companies, Internationalization of HRM: Socio-cultural context, Organizational dynamics and IHRM: Role of culture in International HRM, Culture and employee management issues, Organizational Processes in IHRM, Linking HR to International expansion strategies, The Challenges of International Human Resource Management.

#### **UNIT 2: Internationalization of HRM**

8 hours

Meaning Of Internationalization, stages of internationalization, Exporting, sales subsidiary, foreign product and network of subsidiaries, Socio-cultural, institutional and national contexts of IHRM, Control Mechanisms, mode of operation

### **UNIT3:** Sustaining international business operations

8 hours

Approaches to staffing, transferring staff for international business activities role of an expatriate, role of an expatriate, non-expatriate and corporate HR Function

### **UNIT4: Managing and supporting international Assignments** 15 hours

Recruiting and selecting staff for international assignment, Issues in staff selection, factors moderating performance. selection criteria, dual-career couples.Training Development, he role of expatriate training, Components of effective pre-departure training programme, The effectiveness of PDT, Developing staff through international assignment, Compensation and Re-entry and career issues, Objectives, components of international compensation program, Approaches to international compensation, Re-entry and career issues, The repatriation process, Individual reactions to re-entry, multinational response, Designing a repatriation program

#### **UNIT5: Global HR Issues**

8 hours

HRM in host country context, business ethics and social responsibility in global operations, Managing workforce diversity in the global context, Performance management

#### **UNIT6: IHRM Trends and Challenges**

8 hours

International business ethics and HRM, Models of Issues and IHRM, Ownership issues, practical issues, research questions Labor Relations - Key issues in international relations, strategic choices before the unions, union tactics, Managing people in an international context - Japan, Europe, US

#### **Reference Books**

- 1. Hilary, & Harris. (2012). *International HRM*. VMP Publications.
- 2. Jane, B., & Punnet. (2010). *International Perspective on Organization Behaviour and HRM*. New Delhi: Excell Books.
- 3. Monir, & Tayeb, H. *International Human Resource Management*. Oxford Publication.
- 4. Senguta, N., & Bhatacharya, M. S. (2009). *International HRM*. Delhi: Excell Books Recommended Book
  - 1. Peter, D.J., & Denice, W.E. (2010). *International Human Resource Management*, Cengage.

#### **Assessment & Evaluation Pattern**

	CIA II			CIA	CIA III					
Parameters	Group Presentation	Role Play	Writt en Assig nmen t	Mids em (50)	Live Proje ct	Case Discu ssion	Class Partic ipatio n		Atten dance	
BBA	10	10	10	20	15	10	5	30		
BBM	10	10	10	25	15	10	5	(100)		100
	30			25		<b>30</b>		50		

# BBM 631 BANKING AND INSURANCE

**Course Description:** The Course covers important rules and regulations, principles & techniques of Banking & Insurance discipline.

**Course Objectives:** To familiarize the students about the Banking operations and the keen competition in the banking systems. To make students understand the importance of insurance and the basic concepts of insurance.

**Learning Outcome**: Students will be able to have a thorough understanding about Banking & Insurance business.

**Level of Knowledge**: Foundation level , Fundamental understanding of Banking & Insurance Business through the Theories, Policies & Procedure.

#### **UNIT-I** Introduction to Banking

8 Hrs.

Meaning Features and Mechanism of E-Banking & Internet Banking, Mobile Banking & Telephone Banking, ATM & Electronic Money (Credit Cards) ,Electronic Funds Transfer System & INFINET ,Modern Banking Services. ITES and the worldwide banking sector

### **UNIT-II** Relationship between Banker & Customer

8 Hrs.

General relationship,—Special relationship —Statutory Obligation to honor Cheque, Bankers lien ,Bankers duty to maintain secrecy of Customer Accounts .Exemption from law of limitation, legal framework — corporate banking, loan documentation

### UNIT -III - Paying Banker

8Hrs

Rules & Regulations, Payments of cheques, Negotiable Instruments Crossing of cheques & Endorsements, Protection to Paying Banker.

### **UNIT-IV** Principles & Procedures of Bank Lending,

10 Hrs.

Introduction of Funds, Principles of good lending, Types of advances, Security ,Types & charges Lien –Pledge –Hypothecation –Mortgage

Appraisal procedure and Documentation for corporate credit.

#### **UNIT-V** Introduction to Insurance

9 Hrs.

Meaning and Importance of Insurance, Definition of risk and uncertainty; classification of risk; sources of risk - external and Internal. Brief History of Insurance, Indian Contract Act, Special Feature of Insurance Contract Act, Insurance Laws.

#### **UNIT VI. Life Insurance**

8 Hrs.

Principles of life insurance. Contracts of Life Insurance: proposals and policy, assignment and nomination, title and claims, Life insurance products, pensions & Annuities

# **UNIT -VII –General insurance,**

9 Hrs

Principles of general Insurance Personal general insurance products (Fire, personal liability, home owners ,personal motors ,miscellaneous insurance ) Terminology ,persists ,clauses & covers .Risk assessment ,Underwriting & ratemaking, product design, Development & evaluation

### **UNIT-VIII – Various Branches of General Insurance**

10 Hrs.

Brief History –Fire –House owners insurance, Marine Engineering –personal Motor Insurance aviation –Personal liability, agriculture miscellaneous insurance

### **Skill Development:**

To give a demonstration of all forms and instruments related to banking and getting knowledge on it.

To assess the risk tolerance and to find out the investible income for individuals in different categories so as to provide them with investment advice.

#### **ESSENTIAL READING:**

1. Maheshwari, S.K. & Maheshwari. S N. (2010). *Law & Practice of Banking*. New Delhi :Kalyani Publishers.

### **RECOMMENDED READING: BANKING LAWS**

- 1) Tannan, M.L. (2010). Banking Law & Practice in India. Nagpur:Lexis Nexis Butterworths Wadhwa.
- 2) Guruswamy, S. (2010). *Banking theory, law & practice* (2<sup>nd</sup> edi). New Delhi :McGraw hill-higher publication,.
- 3) Gupta, S.N. (2010). *Banking Law In Theory & Practice* (5<sup>th</sup> edi). New Delhi:Universal Law Publishers.

#### **ESSENTIAL READING:**

Srinivasan, T.M.N. (2010). Principles of Insurance Law. Nagpur: Lexis Nexis Butterworths Wadhwa.

### **RECOMMENDED READING: INSURANCE LAWS**

- 1) Narayanan, H. (2008). *Indian Insurance A Profile* (2<sup>nd</sup> edi). Mumbai: Jaico Publishing House.
- 2) Kumar, G. (2011). Hand Book of Insurance Laws. Allahabad: Law publishers.
- 3) Singh, B.N. (2002). New Insurance Law. Allahabad: Universal Law Agency.

# BBM 632 PRODUCTION MANAGEMENT

# **COURSE DESCRIPTION**

World class performance in the delivery of high quality, cost competitive products and services is essential to survive in today's global economy. In view of the increasing importance of production and operations management it is essential that budding mangers are introduced to strategic decision making, design, planning and control in the production of Goods and services. The subject aims to acquaint students with sound conceptual knowledge of the subject by adopting a practical approach to address various topics related to production management.

### **COURSE OBJECTIVES**

- 1) To give students an overview of various functions of Production management.
- 2) To provide insights on how these theoretical concepts are applied in the business.
- 3) To help budding entrepreneurs in the field of manufacturing by highlighting various issues they have to tackle for effective and smooth operations.

**LEARNING OUTCOME**: By the end of the Course students will be well versed with the Basic Principles and processes of production and operations

LEVEL OF KNOWLEDGE: Foundation level knowledge of Production Operations

UNIT 1 4 hrs
INTRODUCTION TO PRODUCTION AND OPERATION MANAGEMENT

Historical Evolution of Production and Operations Management, Concept of Production, Production System, Classification of Production System, Production Management, Objectives of Production Management, Operating System, Concept of Operations, Distinction between Manufacturing Operations and Service Operations, Operations Management, A Framework for Managing Operations, Objectives of Operations Management, Managing Global Operations, Scope of Production and Operations Management.

UNIT 2 7 hrs

#### PLANT LOCATION AND LAYOUT

Introduction and Meaning Need for Selecting a Suitable Location, Factors Influencing Plan Location/Facility Location, Location Theories, Location Models, Plant Layout- Objectives And principles, Classification of Layout, Design of Product Layout, Design of Process Layout,

Service Layout, Organization of Physical Facilities.

UNIT 3 7 hrs

#### **MATERIAL HANDLING**

Introduction and Meaning, Objectives of Material Handling, Principles of Material Handling,

Selection of Material Handling Equipments, Evaluation of Material Handling System, Material

Handing Equipments, Guidelines for Effective Utilization of Material Handling Equipments, Relationship between Plant Layout and Material Handling.

UNIT 4 7 hrs

#### MATERIALS MANAGEMENT

Introduction and Meaning, Scope or Functions of Materials Management, Material Planning And Control, Purchasing, Stores Management, Inventory Control or Management, Standardization, Simplification, Just-In-Time (JIT) Manufacturing.

UNIT 5 7 hrs

#### PRODUCTION PLANNING AND CONTROL

Introduction and Meaning, Need for Production Planning and Control, Objectives of Production Planning and Control, Phases of Production Planning and Control, Functions of Production Planning and Control, Operations Planning and Scheduling Systems, Aggregate Planning, Master Production Schedule (MPS), Material Requirement Planning (MRP), Capacity Planning, Routing, Scheduling.

UNIT 6 9 hrs

#### **QUALITY CONTROL**

Introduction, Quality, Fundamental Factors Affecting Quality, Control, Need for Controlling Quality Inspection, Types of Quality Control, Steps in Quality Control, Objectives of Quality Control, Benefits of Quality Control, Seven Tools for Quality Control, Causes of Variation in Quality, Statistical Process Control, Quality Circles, Total Quality Management, ISO 9000: ISO 14000 Series.

UNIT 7 7 hrs

WORK STUDY (TIME AND MOTION STUDY)

Introduction, Productivity, Work Study, Method Study-Objectives, scope, steps, Motion study, time study, work measurement.

UNIT 8 10 hrs

#### MAINTENANCE MANAGEMENT

Introduction, objective, types, maintenance planning and scheduling, Modern Scientific Maintenance Methods- Six Sigma Maintenance, Enterprise Asset Management (EAM), Lean Maintenance, Computer Aided Maintenance, Total Productive Maintenance (TPM).

UNIT 9 6 hrs

#### WASTE MANAGEMENT

Introduction and Meaning, Reasons for Generation and Accumulation of Obsolete, Surplus and Scrap Items, Identification and Control of Waste, Disposal of Scrap.

UNIT 10 6 hrs

### **AUTOMATION**

Introduction, Types of Automation, Computer Integrated Manufacturing, Reasons for Automation, Advantages of Automation, and Disadvantages of Automation, Automation Strategies, Automated Flow Lines, Automated Guided Vehicles Systems, and Automated Storage/Retrieval Systems.

### **RECOMMENDED BOOKS**

- 1) Kumar, S.A & Suresh, N. (nd). *Production and Operations Management*, New age International publishers.
- 2) Aswathappa, K. & Reddy, G.S., Reddy, M.K. (nd). *Production and Operations Management*, Himalaya Publishers.

# **REFERENCE BOOKS:**

- 1) Buffa E.S., & Sarin, R.K. (1987). *Modern Production/Operations Management*, John Wiley & Sons Publications.
- 2) Gaither, N., & Frazier, G. (nd) Production& Operations Management (9<sup>th</sup> edi), Thomson Learning Publications.
- 3) Stevenson W.J. (nd). *Production and Operations Management*, Irwin McGraw Hill Publications.

# BBM 633 BUSINESS LAW

### **Course Description:**

The Course is designed, to imbibe the knowledge amount the business students, ability to make confident & well informed and well timed business decisions, from a legal perspective.

<u>Course Objective</u>: To provide an exposure and understanding of important business laws in India to manage the businesses efficiently and to contribute effectively to the industry in particular and to the society in general.

<u>Learning Outcome:</u> By the end of the Course, students would be well versed with the basic and fundamental rules & regulations of doing business, particularly, the business contracts.

<u>Level of knowledge:</u> The Course develops basic and strong fundamentals of Business Laws.

UNIT:I Introduction to Business Law 6 Hrs.

Introduction, Meaning and Scope of Business Law – Sources of Indian Business Law.

# UNIT:II Contract Laws 15 Hrs.

Indian Contracts Act of 1872: Definition – types of contracts – essentials – offer, acceptance, consideration, capacity of parties, free sent, legality of object and consideration, various modes of discharge of a contract, remedies for breach of contract.

### **UNIT:III** Intellectual Property Laws

15 Hrs.

Intellectual Property Laws: Meaning and scope of intellectual properties – Patent Act of 1970 and its amendments as per WTO agreement, back ground, objects, definition, inventions, patentee, true and first inventor, procedure for grant of process and product patents, WTO rules as to patents, rights to patentee – infringement – remedies

The Copy Rights Act, Meaning – Its uses and rights.

The Trade Marks Act, its meaning, registration, procedures – infringement – Authorities concerned -remedies

# **UNIT: IV** Competition Laws

7 Hrs.

Concept of Competition, development of competition law, overview of MRTP Act 2002, Anticompetitive Agreements, Abuse of dominant position, combination, regulation of combinations, Competition Commission of India; Appearance before Commission, Compliance of Competition Law.

### **UNIT: V** Consumer Laws

7 Hrs.

Consumer Protection Act 1986: Back ground – definitions – consumer, consumer dispute, complaint, deficiency, service, consumer Protection Council, Consumer redress agencies, District forum, State Commission and National Commission.

#### UNIT: VI FEMA Laws

7 Hrs.

Foreign Exchange Management Act 1999: Objectives, scope and salient features, offences under the Act.

### **UNIT: VII** Laws to prevent Money Laundering

7 Hrs.

Prevention of Money Laundering-Genesis and Definitions, various transactions, etc. Obligations of banks and financial institutions, RBI Guidelines on KYC

#### **UNIT: VIII CYBER Laws**

7 Hrs.

Information Technology Act -2000: Objectives, definitions and salient features, provisions pertaining to piracy and related offences and personalities. Competition Law 2003: Meaning and scope, salient features, offences and penalties under the Act.

### SKILL BASED ACTIVITIES:

- 1. Case Analysis Exercise will be assigned to the students
- 2. Assignments to test the practical knowledge & to give an industry exposure
- 3. Assignments to improve presentation skills.

#### **ESSENTIAL READING:**

Gulshan, S.S. (2011). .Business Law. Excel Books

#### **RECOMMENDED READINGS:**

- 1) Shukala, M.C. (2010). *A Manual of Mercantile Law (6<sup>th</sup> edi)*, New Delhi: Sultan Chand and sons.
- 2) Kuchhal, M.C. (2010). *Business Law* (6<sup>th</sup> edi), New Delhi: Vikas Publishing House.
- 3) Miller, R.L.R., & Hollowell, W.E. (2010). Business Law: Text & Exercise (6<sup>th</sup> edi).
- 4) Bulchandani, K.R. (2009). *Business Law for management* (6<sup>th</sup> edi), Himalaya Publishing House..
- 5) Kapoor, N.D. (2007). Business Law (29th edi), New Delhi: Sultan Chand and Sons.

# BBM 641 ADVANCED MANAGEMENT ACCOUNTING

**Course Description**: To enable the students to identify and address the issues relating to financial planning and control in the conducts of corporate managerial decision making

**Learning Outcome:** To provide the students knowledge about use of Financial Accounting and Cost Accounting data for planning control and decision making.

**Level of Knowledge:** Basic Finance

UNIT I 10 Hours

Break Even Analysis and Tactical Decision making – Break even analysis, Assumptions, Methods of Break even analysis – Algebraic and Break even chart, Margin of safety, Angle of Incidence, Profit Volume Graph, Cost Difference Point, Cash Break Even Point, Impact Of Key Factors Including Sales Mix, Mergers Of Two Plants / Factories, Make Vs. Buy Decisions, Decisions Relating to Acceptance And Rejection of a Special Offer / Order, Selling Price Decisions, Add or Drop Products, Product Line Decisions, Operate Or Shut Down Decisions.

UNIT II 8 Hours

**Standard Costing and Variance Analysis -** Introduction, Historical costing, meaning of standard and standard costing. Steps involved in standard costing, standard cost v/s Target cost, Standard costing and budgetary control, Standard costs and estimated costs, Advantages and limitations of standard costing, Preliminaries for establishing a system of standard costing, determination of cost centre, classification of accounts, types of standards, organization for standard costing, setting of standards, analysis of variances, Material cost variance, Labour cost variance, Overhead cost variance, Sales variance.

UNIT III 10 Hours

**Ratio Analysis** – Construction of Profit and Loss account and Balance sheet from ratios and cases on ratio.

UNIT IV 6 Hours

**Funds Flow statement and Cash Flow Statement** – Advanced problems with adjustments ofBonus issue, Accumulated depreciation with sales profit / loss, redemption with premium or discount, dividend with pre-acquisition profit.

UNIT V 6 Hours

**Responsibility Accounting (include transfer pricing)**- Introduction, Meaning and definition of responsibility accounting essential feature, Responsibility centres, Types of Responsibility centers, transfer prices, methods or types of transfer prices, selection of transfer pricing methods, advantages of responsibility accounting.

UNIT VI 6 Hours

**Activity based costing** –Meaning, Characteristics, Steps in implementing ABC, Main activities and cost drivers, ABC and management, Benefits of ABC, Practical problems.

UNIT VII 3Hours

Contemporary issues in management accounting – Value chain analysis, quality costing, target costing, life cycle costing.

UNIT VIII 2 Hours

**Inflation accounting** - Meaning, objective, nature, importance, methods.

UNIT IX 4 Hours

Human Resource Accounting- Meaning, Objective, Nature and importance, methods.

### **Essential Reading:**

Pandey. I.M. (2011). Management Accounting. New Delhi: Vikas Publishing House.

### **Recommended Reading:**

- 1) Arora. M.N. (2011). *Advanced Management Accounting*. New Delhi: Himalaya Publications.
- 2) Pandey. I.M. (2011). Management Accounting. New Delhi: Vikas Publishing House.
- 3) Gupta, S.K. (2011). Management Accounting. New Delhi: Kalyani Publishers.
- 4) Gordon, E., & Jeyram, N. (2010). *Management Accounting*. New Delhi: Himalaya Publications.
- 5) Khan, M. Y. & Jain, P.K. (2011). *Management Accounting*. New Delhi: Tata Mcgraw Hill Education.
- 6) Madegowda. J. (2009). *Management Accounting*. New Delhi: Himalaya Publishing House.

### **Evaluation Pattern:**

- **Assessment 1 -** Decision making by the application of marginal costing technique (15 Marks)
- **Assessment 2 -** Checking Practical Notes after each **UNIT** (15)
- **Assessment 3 -** Class participation (or) Test (10 Marks)

**Assessment 4** – Collection of annual accounts of companies & analyze the same with help of ratios (15 Marks)

**Assessment 5** – Checking practical notes after each **UNIT** (15)

**Assessment 6** – Class participation (or) Test (10 Marks)

# BBM 642 INDIRECT TAXES

**Course Description:** To provide an overall understanding about various indirect taxes in India

**Learning Outcome :** To acquaint with students proper knowledge about collection and administration Excise duty and its importance in public Finance of India

Level of Knowledge: Basics of Finance

#### **UNIT -1** Introduction and Legal frame work

5 Hours

Meaning of indirect taxes, Types of indirect taxes, Differences between direct and Indirect Taxes. Administration of Indirect taxes CBE&C

#### **UNIT -2 Central Excise Duty**

7 hours

Legal frame work of Central Excise Duty - CEA 1944, Central Excise Tariff Act 1985, other enactments

Value added tax — Cascading effect of traditional system - CENVAT credit. Levy and collection of excise duties, Classification of goods under the Central Excise Tariff Act. Taxable event under Central Excise Act, Provisions governing manufacture, Duty liability under Central Excise, treatment of scrap and waste and removal of excisable goods.

### **UNIT – 3 Classifications of goods and valuation of Excisable Goods** 15 Hours

Excisable goods and non-excisable goods – classification of excisable goods - Basis of valuation under the excise rules - Transaction value – Practical problems on transaction value. Specific Duty - Tariff value - MRP based Valuation (Practical Problems) - Compound Levy - Provisions relating to storage of excisable goods, Removal of goods - Time and place of removal - Captive consumption of goods.

# UNIT-4 Registration and Assessment of Excise duty 8 hours

Registration procedures –Maintenance of records, registers and filing of returns, Time and manner of payment of duty and other matters relating to payment of duty - Personal ledger account, Excise control code. Invoice for removal of goods, Remission of duty- Goods lost/destroyed goods - Refund of duty, Doctrine of unjust enrichment - consumer welfare

fund - Departmental organizational set up, adjudication and appellate procedures - Offences and Penalties

### **UNIT- 5 Custom Duty**

10 hours

Customs Act 1962 and Customs Tariff Act 1975 - Basic concepts in Customs law, territorial waters and customs waters, meaning of Goods - Taxable event for import and export - Types of customs duty - Basic duty, CVD, safeguard duty, Protective duty, Anty-dumping duty and NCCD – Import and Export procedure - Customs Valuation –Rules for valuation - Rate of foreign exchange, inclusions and exclusions in customs valuation - Valuation of export goods - Baggage Rules, Practical problems. Import and export through courier and post - Remission duty on lost /pilfered goods.

### **UNIT-6 SERVICE TAX**

10 hours

Basics of service tax, Taxable services, Taxable event, valuation for service tax. Classification of service, point of taxation - Administration of service tax , registration payment of tax.

### **Essential Reading:**

1) Datey, V.S. (nd). *Indirect Taxes*, Taxmann publications Pvt.Ltd

### **Recommended Reading:**

- 2) Sareen, V.K., & Sharma, A. (nd). Indirect Tax Laws, (latest edition), Kalyani publications.
- 3) Mehrothra, H.C., (nd). (latest edition), *Indirect Taxes*, Sahityabhavan publishers.

#### **Evaluation Pattern:**

#### TOPIC:

1. You are required to submit a detailed analytical report on any two excisable goods duty rules in present context in

India. (20 marks) OR Analyze any two excise duty dispute case and give your view points.

2. Briefly discuss the highlights of the CENVAT and proposed Goods and service tax in India.(20 marks)

Note: CIA-II is a compulsory written assignment to be submitted in a stick file A4 size sheet written on one side. Each component will carry 20 marks and Weightier will be 50%.

# BBM 643 MERGERS AND ACQUISITIONS

### **Course Description**

The corporate world is undergoing a sea change and firms have been growing in size, becoming global and diversifying into new areas. They quite often face different challenges, more so in case of Indian companies. The last decade has seen numerous M&As, which have often forced firms to adopt special strategies for growth and survival. Today M&As have become a global phenomenon and Indian companies which had often been targets of Mergers and acquisitions, reversed the trend and started acquiring other companies both in India and abroad. This course intends to provide knowledge on different aspects of Mergers and acquisitions.

#### **Learning Outcome**

- ❖ To understand Mergers and acquisitions happening in corporate world
- ❖ To make the participants understand the M&A process
- Understand different business valuation approaches
- ❖ To make the participants understand the legal aspects involved in M&A
- Understand need for and performance of cross border mergers and acquisitions

**Level of Knowledge** (The entry level of knowledge the learner to take up the course)

#### **UNIT I: Mergers and Acquisitions**

12 hours

Introduction – Forms of corporate restructuring –M&A, Joint Ventures, sell-off and spin-off, divestitures, LBO, MBO,MLP, ESOP- History of merger movement –types of merger-Economic rationale for different types of merger - Motives behind Mergers – theories of merger- synergy of mergers and acquisitions – Internal and external change forces contributing towards M&A activities

#### **UNIT II: Merger Process**

10 hours

Identification of target – Negotiation – closing the deal – due diligence – M&A integration – organisational and human aspects – Managerial challenges of M&A

UNIT III: Valuation 11 hours

Different approaches to valuation – discounted cash flow valuation – relative valuation – Valuation of operating and financial synergy – Valuation of LBO – Methods of financing-cash offer, share exchange ratio – M&A as a capital budgeting decision

UNIT IV: Takeover 8 hours

Types of takeover – Hostile takeover approaches – Takeover defences – Anti-takeover amendments- SEBI takeover code

UNIT V 7 hours

Legal and Accounting aspects of M&A – accounting for amalgamation- Pooling of interest method, Purchase method – Provisions of companies Act of 1956, Income Tax Act 1961, Provisions of competition Act

UNIT VI 7 hours

Cross Border Mergers and Acquisitions – The theory of MNE – Reasons – strategies and performance of CBMA

## **Essential Reading**

1) Godbole, P. (2011). *Mergers Acquisitions and Corporate Restructuring*. Noida: Vikas Publishing House.

## **Recommended Reading**

- 1) Kale, R. S. (2011). Mergers and Acquisitions. New Delhi: Oxford University Press.
- 2) Rajesh, K.B. (2010). *Mergers and Acquisitions. Text and Cases*. New Delhi: Tata Mcgraw Hill.
- 3) Sudarsanam, S. (2010). *Creating Value through Mergers and Acquisitions*. New Delhi: Peasons Education.
- 4) Pandey, I.M. (2010). Financial Management. New Delhi: Vikas Publishig house.

# **Evaluation Pattern CIAs**

Class Test/Quiz Written Assignment Article Review Case Analysis

Mid-semester

**End-semester** 

# BBM 651 ADVERTISING MANAGEMENT

<u>Course Description</u>- Advertising Management intends to inculcate in students a passion for advertising as an effective tool of marketing communications.

<u>Learning Outcome</u>: Students would be equipped to create and analyze advertisements alongside taking up all activities integrated into the process of advertising and communications. Also help them build in themselves an approach to manage advertising with relevance to real-world advertising planning, decision making, and control.

**Level of Knowledge:** Basic Concepts of marketing along with communication, branding and consumer behavior is essential.

#### Units:

# **UNIT I [Introduction to Advertising Management]**

[9 hours]

Definition and Key Concepts; The roles and functions of advertising; Functions; The Key Players-Five Key Players; Classification – Types of Advertising; Evolution of Advertising; Pyramid(AIDAS)

# UNIT II [Ethics and regulation in Advertising]

[5 hours]

Advertising and social responsibility; Impact of advertisements on children; Women and Advertising; Ethics in Advertising, Review of Regulatory Environment; Codes of ethics and regulatory bodies.

# UNIT III [Relationship between advertising and marketing]

[6 hours]

Marketing Concepts; Marketing Process; Marketing Tools; Advertising Agencies; Synergy between Marketing and Advertising

#### **UNIT IV [Advertising Planning and Research]**

[8 hours]

Advertising Research and account planning; Strategic Research; Evaluative Research; Challenges in research; How communication works; Message development research; The advertising plan.

**UNIT** V [Advertising Media]

[8 hours]

Setting media objectives-DAGMAR; developing strategies; Media selection procedures; Media buying functions; Print Media-Newspapers, Magazines, Out-of-home advertising, Directories, Broadcast and Television advertising, Radio advertising, Internet Media

#### **UNIT VI [Modern Advertising media]**

[5 hours]

Online advertising; Social networking; Blogs; Skyscrapers; Minisites; Interactive TV; Interactive Web etc

# **UNIT VII [Creating Advertising]**

[7 hours]

Creative roles; Creative process; Creative strategy and execution; The Creative Brief; Effective creativity; Copywriting-for radio, TV, print Design and production-Visual Communication Print Art Direction, Print Production Television Art Direction, Broadcast production

# **UNIT VIII [Integrated Campaigning]**

[7 hours]

Advertising and IMC; Elements of Integrated Marketing Communications; Direct Marketing; Sales Promotion; Publicity Structure of a campaigning plan; Evaluating the campaign plan;

# **UNIT IX [Public Relations]**

[8 hours]

Advertising and Public relations; The practice of public relations; Types of PR programs; PR Planning; PR Tools; Institutional Advertising; Press Conference; Non-Profit PR Effectiveness and Excellence.

# **Book Recommended:**

Wells, W.D., Burnett, J., & Moriarty, S. (2007). *Advertising Principles and Practice* (7<sup>th</sup> edi). Pearson Education Inc.

Jethwaney, J., & Jain, S. (2006). Advertising Management (1<sup>st</sup> edi), Oxford University Press.

#### **Books for Reference:**

- 1. Sharma, S., & Singh, R. (nd). *Advertising Planning and Implementation*, Prentice Hall of India.
- 2. Batra, R., Myers, J.G., & Aaker, D. (2009). *Advertising Management*(10<sup>th</sup> edi), Pearson Education Inc.
- 3. Tyagi, C.L. & Kumar, A. (2004). Advertising Management, Atlantic Publishers & Dist.
- 4. Jugenheimer, D.W., & Kelley, L.D. (2009). Advertising Management (10<sup>th</sup> Edi).
- 5. Belch, G.E., & Belch, M.A. (nd). *Advertising and Promotion*. Tata McGraw-Hill.
- 6. Parameswaran, M G. (nd). FCB Ulka Brand Building Advertising Concepts and Cases, Tata McGraw-Hill
- 7. Rossiter, J., & Percy, L.(nd). *Advertising Communications and Promotion Management*. Tata McGraw Hill.
- 8. Duncan, T. (2005). *Principles of Advertising & Integrated Marketing Communication*. Tata McGraw Hill.

## **Recommended Reading:**

#### ROOKS

- 1) Steel, J. (1998). Truth, Lies and Advertising: The Art of Account Planning, Wiley.
- 2) Ogilvy, D. (1963). *Confessions of an Advertising Man, Creative Advertising*, Southbank Publishing.

- 3) Pricken, M. (2008). *Ideas and Techniques from the World's Best Campaigns*. Thames and Hudson.
- 4) Underhill, P. (2000). Why we buy: The Science of Buying. Simon & Schuster
- 5) Halve, A. (nd). Planning for power Advertising. Sage publication
- 6) Robert, B. C. (1996). *Influence: The Psychology of Persuasion*, Talman Company.

## Online Journals:

http://www.internationaljournalofadvertising.com/

http://journals.cambridge.org/

http://www.mesharpe.com/

http://www.tandfonline.com/

\* http://jiad.org/

# **Evaluation Pattern:**

#### **CIA I- Mid Semester Examinations**

#### CIA II-

Part 1-Quiz/LMS on advertising

**Part 2**- Interview an Ad Agency about changes in the last five years. Submit a report in not more than 500 words

**Part 3**-Analyze Company websites to know CSR activities-relate it to Promotion Techniques of the Company.

#### CIA III-

**Part 1-**Group Assignment-Submit a summary of the review of Advertising E-Magazines & E-Newsletters (<a href="www.adage.com">www.adage.com</a>; <a href="w

Summary/Script to be submitted online every weekend for 10 weeks, at the end of which an e-newsletter has to be compiled and published as part of Niche-Marketing Club

**Part 2-**Collage on 'Weird yet Funny' to be conducted, each member in the group is required to contribute pictures and write-up on the same. Individuals would be evaluated in groups.

**Part 3**-Conduct a Mock Press Conference. As a company spokesperson, make a statement to media representatives. Choice of company (product to be launched), roles of media, company officials and public reception to the same.

Develop and assign roles to each member in the group, role play and written statement will be evaluated.

# **Class Activities-**

- > Collage on the current advertising scene/on 'Children in Advertising'
- Mask the Print Ad-Masking the message in the print ad and quiz associated with the same
- > Students are asked to create a print, filmed, live, and/or Internet advertisement for a product. Observations from the Advertising Advantages: Television vs. Print vs. Online to be taken into account.
- Event Sponsorship for a fashion show-planning report to be submitted
- > Debate on using IMC

# BBM 652 SALES MANAGEMENT

## **Course Description:**

The course examines managerial issues surrounding sales force management. These include motivation and training issues, sales force recruitment issues, and evaluation and analysis of the sales force. It involve students in specific learning exercises that simulate 'real world' activities that sales managers partake in on a regular basis

**Learning Outcome**: After completing the course the students will be familiar with the activities involved in managing a sales force.

## **Level of Knowledge:**

Fundamental understanding of Sales Management- Theories, Policies ,Procedure & Applications

#### UNIT I

## **Introduction to Sales Management**

8 Hrs

Meaning and objectives of sales management-responsibilities of the sales manager-role of sales manager as leader of sales force-sales management and marketing management relationships-Sales departments external relations-organisation of sales department-types of sales organisation structure-Centralisation and decentralisation of sales force management

#### UNIT II

Salesmanship 8 Hrs

Introduction- Selling & Buying styles- Selling Situations- Selling Skills- Pre sale preparation-Prospecting- Approach to the customer- Sales presentation- Handling customer objections-Closing the sales- Follow up actions

#### UNIT III

# **Managing sales Information**

8 Hrs

Introduction – Forecasting Market Demand- Trend projections-Factors affecting Selection of a Forecasting Method

#### **UNIT IV**

#### **Recruitment and Selection**

5 Hrs

The pre recruiting reservoir-Sources of sales force recruits-The recruiting effort-Pre interview screening-The interview-references-credit checks-Psychological tests-Physical tests

#### **UNIT V**

# Training the sales force

8 Hrs

Defining training aims-Deciding training contents-selecting training methods-Organisation of sales training and evaluating sales training program

#### UNIT VI

# **Motivation sales personnel**

7 Hrs

Motivational help from management-Need gratification-Motivation and leadership-Motivation and communication-Unionization of sales personnel

#### **UNIT VII**

#### **Compensation and managing the expenses**

7 Hrs

Devising the sales compensation plan-Types of compensation plan-Fringe benefits-Re imbursement of sales expenses-Methods of controlling and re imbursing expenses of the sales personnel

#### **UNIT VIII**

## Sales Meetings ,Evaluation of the Sales Force

7 Hrs

Sales meetings-Different level of meetings-Objectives duration promotion and prizes of sales contest- Performance Appraisal process

#### **UNIT IX**

#### **Sales Qoutas and Territories**

7 Hrs

Types of quotas and quota setting procedure-Administering the quota system-reasons for not using sales quota-Reasons for establishing and reforming sales territories-Procedures for setting up territories-Routing and scheduling sales personnel

## **UNIT X**

# Sales budget and Cost analysis

5 Hrs

Purpose of budget-sales budget form and content-budgetary procedure-sales audit-sales analysis-marketing cost analysis.

## CIA s:

- 1.Case Analysis will be done by the students in each **UNIT** which will be interactive also.
- 2.To test the elementary knowledge about the subject through Comprehensive tests.
- 3. Assignments to test the applicability of the knowledge to get the students prepared for the industry.

**Mid-semester**: Emphasis on principles and practices of Sales Management

**End-semester**: Emphasis on the exposure and applications of Sales Management

#### **Essential Reading:**

Still, R. R., & Cundiff, E. W. (2011). Sales Management (6<sup>th</sup> Edi). Pearson Education.

# **Recommended Text Books for further reading:**

- 1) Bhatt, A. & Kumar, A. (2011). Sales Management (3<sup>rd</sup> edi). Oxford Higher education.
- 2) Futrell, C. (2010). Sales *Management* (5<sup>th</sup> edi). Thomson South Western.

# BBM 653 RURAL MARKETING

# **Course Description:**

This subject gives an in depth understanding of what rural markets are? How are they different from urban markets? Their present status, initiatives taken by the companies to tap this market. It also gives a clear understanding about the behavioural patterns of the rural audience and to have new initiatives developed in the field of rural markets.

## **Learning Outcomes:**

- 1. To familiarize students with the untapped potential market in Rural India & the growing market driven strategies to explore it.
- 2. To acquaint the students to the rising economy, the changing consumption habits & preferences of rural consumers
- 3. To equip the students to overcome the challenges of communicating to media-dark rural audience of lower literacy rates & poor infrastructure.

## Level of knowledge:

Basic concept of marketing

#### **Units:**

#### **UNIT1- Introduction:**

(4 Hours)

Definition, scope of rural marketing, concepts, and components of rural markets, classification of rural markets, rural vs. urban markets. Need for rural marketing, types of rural customers, rural distribution, communication, and retailing

#### **UNIT 2 Rural marketing environments: -**

(5 Hours)

Evolution of rural marketing, rural market structure, political, economic, technological, demographic & physical environment of rural market, Rural economy –characteristics, rural infrastructure, health & education

Governmental and Non-Governmental movements- Panchayat raj, green revolution, white revolution, NGO movement.

Population, occupation pattern, income generation, location of rural population, expenditure pattern, literacy level, land distribution, land use pattern, irrigation, development programs, infrastructure facilities, rural credit institutions, rural retail outlets, print media in rural areas, rural areas

#### **UNIT 3-Rural Consumer Behavior-**

(6 Hours)

Consumer buying behaviour models, Factors affecting Consumer Behaviour, Social factors, Technological Factors, Economic Factors, Political Factors, Characteristics of Rural consumer- Age and Stages of the Life cycle, Occupation and Income, Economic circumstances, Lifestyle, Personality and Brand Belief, Information Search and pre purchase Evaluation, Rise of Consumerism, Consumer Buying Process, Opinion Leadership Process, Diffusion of Innovation, Brand Loyalty, Growing connectivity in rural India, role of rural women& rural youth.

## **UNIT -4Rural Marketing Strategies:-**

(10 Hours)

a) Segmenting, Targeting and Positioning

Segmentation- Heterogeneity in Rural, Prerequisites for Effective

Segmentation, Degrees of Segmentation, Basis of Segmentation and

Approaches to Rural Segmentation-Geographic Segment, Demographic

Segmentation, Psycho graphic Segmentation, Behaviour Segmentation, Targeting-

Evaluation and Selection of Segments, Coverage of Segments,

Positioning- Identifying the positioning Concept, Selecting the positioning

Concept, Developing the Concept, Communicating the Concept

b) Product Strategy

Introduction, Marketing Mix Challenges, Product concepts classification-Five Levels Products, Classification of Products, Rural Product Categories – Fast moving Consumer goods, Consumer Durables, Agriculture Goods, Services.

c) New Product Development

Consumer Adoption Process, Product life cycle, Product Mix,

- d) Branding in Rural India- Brand building in Rural India, Brand Spectrum
- in Rural, Brand Loyalty Vs Stickiness
- e) Fake Brands- The Fakes Market, Strategy to counter fakes,

Structure of competition in Rural India, Product warranty and After-sales service,

## **UNIT 5 Distribution Strategy:**

**(10 Hours)** 

Introduction: Accessing Rural Markets, Coverage Status in Rural Markets, Channels of Distribution, Evolution of Rural Distribution Systems-Wholesaling, Rural Retail System, Vans, Rural Mobile Traders: The last Mile Distribution, Haats/Shandies, Public Distribution System, Co-operative Societies Behavior of the Channel, Prevalent Rural Distribution Models-Distribution Models of FMCG Companies, Distribution Model of Durable Companies, Distribution of fake products, Emerging Distribution Models-Corporate –SHG Linkage, Satellite Distribution, Syndicated Distribution, ITC's Distribution Model, Petrol pumps and Extension counters, Barefoot agents, Agricultural agents, Agricultural input dealers, Other channels, Ideal distribution model for Rural Market.

#### **UNIT 6** Communication strategy:-

(10 Hours)

Challenges in Rural Communication, A view of Communication Process, Developing Effective- Profiling the Target Audience, Determining communication objectives, designing the message, selecting the communication channels, deciding the promotion mix, Creating advertisement for rural audiences rural media- Mass media, Non-Conventional Media, melas, Haats, Interactive games, folk media, puppet shows, POP displays, Personalised media, Rural Media: The importance of

the two-step flow of communication Media Typology, The Media Model, Media innovation.

# **UNIT 7** The future of Rural Marketing: -

**(10 Hours)** 

Introduction, Focused Marketing Strategies, Market Research, Consumer Finance, Rural Vertical, Retail and IT Models, Rural Managers, Glamorize Rural Marketing, Public-Private Partnership, e-Rural Marketing, Innovation in rural markets -Customized offerings, ITC-e choupal, GRASSO, KVIC, Project Shakti, Eid parry, shopping habits –changing pattern in rural market

## **Essential Reading:**

1. Kashyap, P.(2012). Rural Marketing (2<sup>nd</sup> edi), India: Pearson Education

# **Reference Books:**

- 1. Gopalswamy T.P (2009). Rural Marketing (3<sup>rd</sup> edi), India: Vikas Publishing house.
- 2. Dogra (2007). Rural Marketing (7<sup>th</sup> edi), Tata McGraw-Hill Education.
- 3. Krishnamacharyulu C.G. (2011). Cases in Rural Marketing. (2<sup>nd</sup> edi). Pearson Education.
- 4. Mathur, U.C. (2008). Rural Marketing (1<sup>st</sup> edi). Excel books.
- 5. Prahlad C.K (2005). Fortune at the bottom of the Pyramid. Wharton School Publishing.
- 6. Allen R.K, (2005). *Bringing new technology to market (1<sup>st</sup> edi)*. Prentice Hall Publication.

#### **Reference Journals:**

- 1. Nabi, M.K. & Raut, K.C. (1995). Problem and Imperatives of Rural Marketing In India. Indian Journal of Marketing. 24 (2-3): 16 -24.
- 2. Rajagopal. (1994). Marketing Channel for Rural Industries, *Journal of Rural development*, 13(4), 593-601.
- 3. Singh, N. (2004). *Information technology and rural development in India*, University of California, Santa Cruz, USA.
- 4. Vaswani, L.K., Aithal, R., Pradhan, D., & Sridhar. G., (2005). Rural Marketing in Development Paradigm. *International Journal of Rural Management*, 1 (2): 245-62.

## **Evaluation:**

#### CIA:

- 1. Literature review- latest trends in rural marketing (Individual work) 10 marks
- 2. Frame a project to address a social cause of rural customers. (Individual work) 10 marks
- 3. Migration of rural youth –pros & cons (Role play) (team of 6) 10 marks
- 4. Scope of future demands in rural markets (Documentary) (team of 5) 10 marks
- 5. Marketing/ Retailing of agricultural crops (Business model development) (team of 4) 10 marks
- 6. IMC on rural marketing project (Individual presentation) 10 marks

Component 1, 2 and 3 will be the parts of CIA2 and components 4, 5 and 6 will be taken up for CIA3 and the best two will be selected for both.

Mid-Semester: 25 marks End-Semester: 40 marks

# BBM 661 HUMAN RESOURCE DEVELOPMENT

*Course Description*: Human Resource Development provides an in-depth understanding of various concepts related to the HRD initiatives that are practiced in organizations.

# Learning Outcome:

- 1. Understanding of human resource development as a continual process, with an ongoing requirement of adapting and adjusting to the industry.
- 2. Understand theoretical perspectives of human resource development.
- 3. Developing a practical understanding of the process of human resource development in the corporate world.
- 4. Understand the methodological and conceptual challenges in the human resource development.
- 5. Understand the social and cultural influences on human resource development.

#### **Level of Knowledge:**

Understanding of the concepts of Management, Organizational Behaviour and Human Resource Management is required for the course.

#### UNIT I Introduction to HRD

8 HRS

Definition, Objectives, Scope and Importance of HRD; Recent trends in HRD; Introduction to Human Resource Development at micro and Macro levels; The concepts of Human Resources Development; The New Role of HRD.

#### UNIT II Recent Trends in HRD

8 HRS

Human Resource development: recent trends and challenges; Emotional Quotient: concepts & implementation; Personality Quotient; Trait theory; Internal locus of control; External locus of control.

# UNIT III Knowledge Management

6 HRS

Knowledge management: Concepts benefits and implementation; Organizational Knowledge creation Process; Learning Organization; Need for Organizational Learning; Other important trends in different industries.

# UNIT IV Career Planning

8 HRS

Phases of Career Planning; Career planning Vs Manpower planning; Career Management Employee /Organizational perspective; Benefits of Career planning and development.

#### UNIT V Qwality of Work-Life

9 HRS

Quality of Work Life and Quality Circles – Introduction, Contemporary problems of Managerial Problem; Quality of work life(QWL), Specific issues in QWL, Benefits of QWL; Productivity – QWL, Barriers to QWL; Strategic for Improvement in QWL; Quality Circle-Participation and Essential Process.

## UNIT VI Organizational Culture

6 HRS

Main Issues in HRD: HRD Culture and Climate; Organizational culture- Meaning of OC, strong v/s weak culture; role of OC, culture creation, ethical organizational culture; culture v/s organizational effectiveness; Counseling and Mentoring.

# UNIT VII Human Engineering

6 HRS

Human Engineering and Research - Meaning and Definition of Human Engineering; Human Factor Engineering

#### UNIT VIII HR Research

4 HRS

Research-Types, Objective; Coverage of Research Area- Method and Tools; Sources of Information- Research Procedure

# Essential Reading:

1) Gupta, S.K., & Joshi, R. (2010). *Human Resource Development* (3<sup>rd</sup> edi), Kalyani Publishers,

# Recommended Reading:

- 1) Mankin, D. (2010). *Human Resource Development* (Indian Edition), Oxford University Press.
- 2) Haldar, U.K. (2009). *Human Resource Development (1<sup>st</sup> edi)*, Oxford University Press.
- 3) SubbaRao, P. (2011). *Human Resource Development* (2<sup>nd</sup> edi), Himalaya Publishing House.

# BBM 662 ORGANISATIONAL DEVELOPMENT

## **COURSE DESCRIPTION**

Organization Development as an area of study has been going through multitude of changes with respect to environmental changes and socio-cultural norms of the environment. Today, OD Interventions are highly customized as per the specific requirements of the organization and it calls for special expertise, not just to manage the organization but also enables the interface between people and organization. The subject aims at providing the conceptual frame work on the relevant issues related to OD. The subject also focuses on developing the critical interpersonal skills needed to manage in a changing world, where the individuals will be actively be participating in individual and team based exercises. This subject provides both conceptual and experiential approaches to the study of OD.

#### Learning Outcomes

- ❖ To enable the student to understand that there are many multiple views of organizations that influence organizational change.
- ❖ To learn various group processes and intervention
- ❖ To gain knowledge about the history of organizational development.
- ❖ To understand the career options available related to OD.
- \* To understand the various approaches and interventions adopted by the organization.
- ❖ To enable the students to understand how diagnostic process works.
- ❖ To undertake various experiential exercises related to OD interventions.

#### **Course outline**

#### Unit 1: Introduction to OD

12Hrs

Concept- Characteristics- Evolution of OD - OD and Organization Culture A model for OD - **Organization Renewal:** Adapting to change - The System Approach - Planned change process - **Changing the Culture**: Corporate - Culture Cultural Resistance to change - Tools for change - The goals and values of Change

#### Unit 2: Understanding the OD process

10Hrs

**Role of OD Practitioner:** OD Practitioner styles and The Intervention Process - **The Diagnostic Process:** Meaning of Diagnosis - Data Collection Process - Diagnostic Models - **Overcoming Resistance to Change:** Leading Change - A change Model - Strategies to Lessen Resistance

10Hrs

**Process Intervention Skills** Group Process - Types of Process Interventions - **OD Intervention Strategies:** Basic strategies to Change - The major OD intervention Techniques - **Employee Empowerment and Interpersonal Interventions:** Laboratory Learning - Johari Window Model - Transactional analysis - Career Life Planning Interventions - Stress Management

# Unit 4: Developing High Performance in Teams

15Hrs

**Team Development Interventions:** Team approach - The team development process - Role Negotiation and Analysis - **Intergroup Development Interventions:** Collaboration and Conflict - Intergroup Operating Problems - Managing Conflict - **Goal Setting for Effective Organizations:** Goal Setting Theory - Model for Goal setting - MBO - **Work Team Development:** Total Quality Management - Self Managed Work Teams

#### Unit 5: Developing Success in Organizations

5Hrs

**High-Performing Systems and the Learning Organizations:** Survey Research and Feedback - Learning Organizations - The Grid OD program - Third-Wave Organization - **Organization Transformation and Strategic Change:** Strategy and Transformation - Strategic Change Management

# Unit 6: OD-The challenge and the Future

3Hrs

Emerging Issues and Values - Future Trends in OD

## Learning Activities

Lecture led discussions, Case studies, Movie Reviews, self-assessments exercises, role plays, group discussions, team based activities and research papers based review.

#### Assessment

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple components.

#### CIA components

# **Multiple Choice Quizzes (10 Marks)**

This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the Ouiz.

**Article Review (20 Marks):** The purpose of Article Review is to develop their critical skills an analytical skills and to enable them to contemplate on various topics.

**Individual Presentation (10 Marks):** The purpose of this component is to help the students in developing their communication and conceptual skills.

Team based activities (10 Marks): The purpose of this component is to help the students to build on their interpersonal skills, communication skills, decision making skills, time management, and conflict resolution skills and to develop sensitivity among them.

Minor Project (10 Marks): The purpose is to surface on the ongoing issues encountered by the organizations with respect to change and developments and to understand how OD interventions can be applied, for which the students will be working as a team and will have to approach different organization and has to conduct personal interview with the corporate managers in order to understand the paradigm shift happening in the field of OD.

#### Prescribed Text

French, L.W., & Cecil, B.H. (1999). *Organization Development* (6<sup>th</sup> ed.). New Delhi: Pearson Prentice Hall.

Harvey, D.R., & Brown, R, D. (2012). An Experiential approach to organization

development (5<sup>th</sup> ed.). New Delhi: Pearson Prentice Hall.

Jones, R, G.(2006). Organizational Design and Change (5th ed.). Canada: Pearson Education Prentice Hall.

Daft, R.L. (2004). *Organization Theory & Design*(8<sup>th</sup> ed.). Southwestern: Cengage Learning. Cummings, T.G., & Worley, C.G. (2008). *Organization Development and Change* (9<sup>th</sup> ed.). Southwestern: Cengage Learning.

# BBM 663 STRATEGIC HUMAN RESOURCE MANAGEMENT

COURSE DESCRIPTION: STRATEGIC HUMAN RESOURCE MANAGEMENT provides the knowledge of basic process by which human resource functions can be used to create a sustainable competitive advantage in an organisation. It introduces new concepts of and practices in management of human resources which have evolved due to changing business scenarios. The course tries to develop a thought process of looking at the human resources from both investment and resource point of view and how it helps in achieving the mission of an organization.

# **Learning Outcomes**

- Understand human resource strategic options that a company could use to manage its employees.
- ❖ Ways the potential employees markets could be segmented on the basis of location, time of contacts, means of contacts and message of contact to connect with different types of job seekers.
- **Section** Establish strategies for developing the people of today's organisation.
- ❖ Understand how employees can be assessed from the perspective of their employer's long term business policies
- ❖ Familiarize with commonly used methods that organization follow to design their compensation policies to achieve strategic goals
- ❖ Learn about reasons why mergers and acquisition fail and ways of avoiding such problems by integration of HR Policies
- ❖ Understand various methods of downsizing strategies that benefits organization in cost containment and role of Human Resource.
- \* Know how Human Resource strategies are evaluated

#### **Course outline**

# Unit 1: Introduction to Strategic HRM

(8 *Hrs*)

Definition of SHRM, Need and Importance of SHRM – From Traditional HRM to SHRM – Linking HR Strategy with Business Strategy- Developing an HRM Plan - Gaining Competitive Advantage through HR, On becoming a strategic partners, The VRIO Framework, The changing role of HR, Future Challenges of HR

#### Unit 2: Human Resource Environment

(6 Hrs)

Technology and Structure, Work force Diversity, Societal and Demographic Changes, Change in Employment Relationships - Temporary and Contract Labour Global Environment, Global Competition

# Unit 3: Recruitment and Retention Strategies

(6 Hrs)

Introduction to Online Recruitment- Outsourcing Recruitment Process - Headhunting-Assessment Center, Work Life Balance - Retention Strategies.

# Unit 4: Reward and Compensation Strategies

(6 Hrs)

Introduction to Skill-based pay, Broad banding, Variable Pay, Profit Sharing, Gain sharing, Employee Stock Options, Executive Compensation

## Unit 5: Training and Development Strategies

(8 Hrs)

Competencies, Cross Cultural Training, Multiskilling, Succession Planning, Creating a Learning Organization.

#### Unit 6: Performance Management Strategies

(6 Hrs)

Difference between Performance Management and Performance Appraisal, Purpose and Objectives of Performance Management, Benefits of Performance Management, Process, Methods of Assessment, Problems with PMS and Performance Related Pay, Ways of Rewarding Employees, 360 Degree Feedback,

#### **Unit 7: Retrenchment Strategies**

(5 Hrs)

Understanding what is "Retrenchment" and "Redundancy", Selection of Employees for Retrenchment, Downsizing, HR Outsourcing and Employee Leasing.

# Unit 8: Human Aspect of Strategies Implementation

(5 Hrs)

Organisation Culture, Culture and Leadership, Human Side of Merger and Acquisition, Organizational Power and Politics.

#### Unit 9: Human Resource Evaluation

(5 Hrs)

Range of measures used to evaluate human resources performance, HRM and firm performance, Rationale for HRM Performance, Measures of HRM Performance, Approaches to HRM Evaluation- Benchmarking, Balance Score Card, HR Audit

#### **Learning Activities**

Lecture led discussions, Case studies, classroom debates/discussions, role plays, group projects, research papers, videos etc.

#### **Assessment**

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple components.

#### CIA components

#### **Multiple Choice Ouiz (10 Mks)**

This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the Quiz.

**Article Review (10 Mks):** The purpose of article review is the active participation in the class and developing analytical and critical thinking on various contemporary topics of the course. This is achieved through looking out for articles related to the assigned topic/areas in library and online research, reading through it and preparing a summary about it for classroom

**Individual Writing Assignments (20 Mks):** The objective is to develop writing and research skills of the students. You are required to follow APA format for any referencing. General rubrics for assessing essays will be followed for grading purpose.

Group Projects (20 Mks): Group projects will involve working with your peers outside of class on a specific project. You will be asked to study an organization and the HR issues is has to dealt with. You have to suggest strategies they can adopt to resolve these issues.

## **Prescribed Text**

• Dhar, R.L. (2010). *Strategic Human Resource Management* (2<sup>nd</sup> edi), Excel Books.

## **References:**

- Agarwala, T. (2010). *Strategic Human Resource Management*, Oxford University Press.
- Greer, C. (2009). *Strategic Human Resource Management* (2<sup>nd</sup> edi), Pearson Education Asia.
- Armstrong, M. (2009). *Strategic Human Resource Management- A Guide to Action* (4<sup>th</sup> edi), Kogan Page London.
- Chanda, A., & Shel, J. (2009). *HRM Strategic & Organizational Performance* (1<sup>st</sup> edi), Sage Publication.
- Viswanathan, R. (2010). *Strategic Human Resource Management (1<sup>st</sup> edi)*, Himalaya Publication.