

**M. Com. (CBCS)
SYLLABUS**



2017-18

**DEPARTMENT OF COMMERCE, RAYALASEEMA UNIVERSITY
KURNOOL-518007, ANDHRA PRADESH**

DEPARTMENT OF COMMERCE
RAYALASEEMA UNIVERSITY, KURNOOL

M.COM. COURSE STRUCTURE

(Applicable to affiliated colleges of Rayalaseema University, w.e.f. Academic Year 2017-2018 onwards)

First Semester

Code	Title of the Paper	PPW	Credits	Exam Hrs	Sem exam	IA	Total
101	Managerial Economics	05	04	3	70	30	100
102	Business Environment	05	04	3	70	30	100
103	Financial Management	05	04	3	70	30	100
104	Human Resource Management	05	04	3	70	30	100
105	Marketing Management	05	04	3	70	30	100
106	Computer Applications in Business	05	04	3	70	30	100

Second Semester

Code	Title of the Paper	PPW	Credits	Exam Hrs	Sem exam	IA	Total
201	Organization Behaviour	05	04	3	70	30	100
202	Entrepreneurship and Small Business Management	05	04	3	70	30	100
203	Cost and Management Accounting	05	04	3	70	30	100
204	Taxation	05	04	3	70	30	100
205	Quantitative Techniques for Business Decisions	05	04	3	70	30	100
206	Business Communication	05	04	3	70	30	100

Third Semester

Code	Title of the Paper	PPW	Credits	Exam Hrs	Sem exam	IA	Total
301	Strategic Management	05	04	3	70	30	100
302	Digital Marketing	05	04	3	70	30	100
303	Tax Planning	05	04	3	70	30	100

ELECTIVES: A FINANCE

304	Financial markets and Services	05	04	3	70	30	100
305	Investment Management	05	04	3	70	30	100
306	International Financial management	05	04	3	70	30	100

GROUP-B MARKETING

304	Marketing research and Consumer behaviour	05	04	3	70	30	100
305	Sales and Distribution management	05	04	3	70	30	100
306	International Marketing Management	05	04	3	70	30	100

Group: C Human Resource Management

304	Training and Development	05	04	3	70	30	100
305	Performance Management	05	04	3	70	30	100
306	Compensation Management	05	04	3	70	30	100

Fourth Semester

Code	Title of the Paper	PPW	Credits	Exam Hrs	Sem exam	IA	Total
401	Global Business	05	04	3	70	30	100
402	E-Commerce	05	04	3	70	30	100

Note:-

1. Each Paper there will be Semester Examination for Seventy Marks (70) and Thirty Marks (30) for Internal [20 Marks for Test (Average of Two Test) Ten Marks (10)for Seminar.
2. For Project Work 250 Marks for dissertation with 10 credits.
3. For Comprehensive Viva – Voce 50 Marks with 2 Credits.
4. Total Credits of M.Com Course;

For 20 Papers (Each Paper 4 Credits) =	80Credits
Project work =	10 Credits
Viva – Voce =	2 Credits
Total =	92Credits

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SEMESTER –I

Paper -101: MANAGERIAL ECONOMICS

Internal Marks: 30 No. of Hours per Week: 5

Exam Duration: 3Hrs

External Marks: 70

Objective: To equip the student with the Knowledge of economic concepts, theories, Fundamentals for decision making under environmental constraints

UNIT –I: - Introduction to Managerial Economics

Nature and scope – Significance of Economics for management –Characteristics of Managerial Economics –Objectives of the Firm - Role and Responsibility of managerial Economist; Fundamental economic Concepts: incremental principle, opportunity cost principle, Discounting principle and Equi-Marginal principle

UNIT-II: - Demand and supply Analysis

Concept – Determinants of Demand –types of Demand – Law of Demand; Elasticity of Demand: -meaning, importance and types of elasticity- Price, income and cross elasticity of Demand- Demand forecasting; Supply: - Law of supply - Determinates of Supply

UNIT –III: - Cost Analysis

Cost concepts – cost classification – Cost Determinants – Cost-output relationships in short run and long run; Cost control and cost reduction: factors Hampering cost control in India

UNIT-IV: - Production Analysis

Meaning of production function-Laws of Production: – Law of marginal utility - Law of returns to scale and Law of variable proportions – Production function with One, Two and all variable input factors – Cobb Douglas Production function.

UNIT-V: - Profit and Price Analysis

Nature of Profit – Kinds of profit –Theories of profit- Price determination under different market situation; - Perfect competition, Monopolistic competition, Monopoly, Price discrimination and Oligopoly – Pricing strategies; Pricing Methods - Product Line Pricing - Transfer Pricing - Pricing by Retailers - Export Pricing - Dual Pricing - Administered Pricing.

Reference Books:

1. Joel Dean. Managerial Economics, Prentice Hall Ltd., India
2. Gupta, G.S.: Managerial Economics, Tata McGraw Hill Publishing Company Ltd.
3. D. Savatore, Managerial Economics , McGraw Hill , New Delhi
4. Dwivedi, D.N.: Managerial Economics, Vikas Publishing House Pvt. Ltd., 2003
5. Petersen and Lewis : Managerial Economics, 4/e, Pearson/PHI, 2002.
6. Managerial Economics, Ahuja. H.L, S. Chand, New Delhi.
7. M.L. Trivedi: Managerial Economics, Tata Mc-Graw Hill, New Delhi 2004.

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Paper -102: BUSINESS ENVIRONMENT

Internal Marks: 30 No. of Hours per Week: 5

Exam Duration: 3Hrs

External Marks: 70

Objective: The objective of the course is to familiarize the students with business environment and government policy of the country.

UNIT - I: INTRODUCTION

Business environment: micro-environment - macro environment – environmental scanning.

Policy environment: Industrial Policy - Industrial Policy Resolution 1956 – New Industrial Policy 1991 – Fiscal policy – Monetary policy.

UNIT - II: LIBERALIZATION AND GLOBALIZATION

New economic policy: economic reforms - liberalization.

Globalization: meaning - stages - factors facilitating and impeding globalization in India - consequences of globalization for India.

UNIT - III: PUBLIC SECTOR AND PRIVATIZATION

Public sector: changing role of public sector - relevance of public sector – public Sector reforms.

Privatization: concepts – nature – objectives – forms - regulatory framework with reference to insurance, power and telecom sectors.

UNIT - IV: FOREIGN CAPITAL

Foreign direct investment: policy - trends - problems - consequences – FEMA- objectives - provisions - multinational corporations - entry strategies - role - growth – problems - consequences.

Mergers and acquisitions: reasons - trends - advantages and disadvantages - competition law.

UNIT - V: WTO AND TRADE POLICY

WTO agreements - Agreement on Agriculture (AOA) - Multi-fibre Agreement (MFA) - Trade Related Intellectual Property Rights (TRIPS) - Trade Related Investment Measures (TRIMS) - General Agreement on Trade in Services (GATS) - Barriers to trade.

Trade policy changes consequent to WTO - Recent EXIM policy - Consequences of WTO for India.

Reference Books

1. Francis Cherunilam: Global Economy and Business Environment – Himalaya
2. Francis Cherunilam: Business Environment - Text and Cases - Himalaya
3. S.K.Misra & V.K.Puri: Economic Environment of Business - Himalaya
4. Prof. Laxmi Narain: Globalization – Liberalization and Privatization of Public enterprises – Sultan Chand & Co.
5. S.K.Misra & V.K.Puri: Indian Economy - Himalaya
6. Aswathappa: Business Environment - Himalaya
7. Dutt and Sundharam: Indian Economy
8. Ray: Indian Economy, PHI

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Paper -103: FINANCIAL MANAGEMENT

Internal Marks: 30 No. of Hours per Week: 5

Exam Duration: 3Hrs

External Marks: 70

Objective: To provide a comprehensive understanding of financial Management and their application.

UNIT-I: - Introduction to Financial Management

Meaning – Scope – Finance function- Financial Decisions- Objectives of financial Management- Role of Financial Manager (Theory) **Time value of money:**-Concept - Rationale of time preference for money- Future Value- Present Value (including Problems)

UNIT-II: - Investment Decisions

(a) Capital Budgeting: Meaning- Important- process-kinds of capital Budgeting Decisions- Techniques of capital Budgeting:- Traditional Techniques: Pay Back period —Accounting Rate of Return – Discounted Techniques - Improved Payback Period- Net Present Value – Internal Rate of return and Profitability Index- Capital Rationing (including Problems)

(b) Risk Analysis in Capital Budgeting Decision: Sources and Perspective of Risk – Methods: Risk Adjusted Cut-Off Rate- Certainty Equivalent Method- Sensitivity Techniques- Standard Deviation Method-Co-efficient of Variation Method and Decision Tree Analysis

UNIT-III: - (a) Financial Decisions

Cost of Capital: Meaning and Definition of Cost - Measurement of Specific Cost - Various Sources of Capital - Measurement of Weighted Average Cost of Capital. **Concepts of leverage** – Meaning – Types- Degree of operating leverage, Degree of financial leverage and Degree of Combined leverage; **Capital structure:**-Meaning -determinate of capital structure – Optimum Capital Structure- Capital Structure theories: Net Income Approach –Net Operating Income Approach –M.M. Hypothesis – Traditional view.

UNIT-IV: - Dividend Decisions

Dividend Policy: - Concept - Types of Dividends -Determinants of Dividend Policy – Forms of Dividing **Dividend Theories:-** Relevance Theories- Walter’s model –Gorden’s model - Irrelevance Theory - MM Hypothesis (including Problems)

UNIT-V: - Working Capital Management

Concept of working Capital – determinants of working capital –optimum level of current assets – estimating working capital requirement.(Theory)

References Books:

1. Pandey I.M. Financial Management, Vikas Publishing House Limited.
2. Khan, M.Y. and Jain, P.K. Financial Management, Tata McGraw Hill
3. Chandra prasanna: Financial Management, Tata Mc- Graw Hill
4. Hampton. Johni. Financial Decisions-Making: prentice Hill India (p)
5. Maheswari, S.N, Principles of Financial Management, Sultan Chand.
6. Van Horn, James C. Financial Management, Prentice Hall India (p) Ltd

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Paper -104: HUMAN RESOURCE MANAGEMENT

Internal Marks: 30 No. of Hours per Week: 5

Exam Duration: 3Hrs

External Marks: 70

Objective: The objective of the course is to equip the student with the concepts and skills necessary to manage Human Resources

UNIT-I Introduction

Human resource management – concepts - significance – objectives – scope – functions – changing role of Human Resource Manager. Need for studying HRM – Emerging trends in HRM - Human Resource Development (HRD) concept – scope – objectives, - HRD techniques.

UNIT-II Human Resource Planning

HRP concept – nature - importance – factors affecting HRM – requisites for successful HRP – Job analysis – methods - purposes – Job description – Job specification - Job evaluation – process and methods of Job evaluation - Job design approaches and process of Job design - factors affecting Job design.

UNIT-III Recruitment Selection Training and Development

Recruitment – source of recruitment – factors governing recruitments, and recruitment process. Selection - process – interview - Training methods - evaluating training effectiveness - career planning and career development - career programme - advantages and limitations of career development.

UNIT-IV Appraising and Managing performance

Performance appraisal system - concept - appraisal methods –challenges of performance appraisal - possible errors in the appraisal process – planning for performance improvement – trends in appraisal system

UNIT-V Human Resource Maintenance

Wage and salary administration – principles - regulation of wages – trends in wage and salary administration – Monetary and Non- Monetary incentives to motivate the employees
Grievance - causes – Procedure – collective bargaining - Types essential conditions of collective bargaining.

Reference Books:

1. Bohlander: Human Resource Management, Thomson
2. David A.De Cenzo and Stephen P.Robins: Personnel/ Human Resource Management, PHI
3. Biswajeet Pattanayak: Human Resource Management, PHI
4. Srinivas K. R: Human Resource Management in Practice, PHI.
5. Mathis: Human Resource Management, 10e Thomson
6. Sadri, Jayasree, Ajgaonkar: Geometry of HR, Himalaya
7. Subba Rao P: Personnel and Human Resource Management, Himalaya.
8. VSP Rao., Human Resource Management, Vikas

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Paper -105: MARKETING MANAGEMENT

Internal Marks: 30 No. of Hours per Week: 5

Exam Duration: 3Hrs

External Marks: 70

Objective: The objective of the course is to equip the student with various aspects relating Marketing Management

Unit – I Introduction: Concept of Marketing - Nature and scope- Evaluation- approaches to the study of marketing- Importance - Role of marketing in Indian economy- 4Ps of marketing- Marketing environment- Market segmentation – Concept – Need- Bases for market segmentation.

Unit – II Product and Price Management: Concept of product- Classification –Product item- Product line and product mix decisions- New product development – Concept - Factors contributing to new product development - Stages of new product development - Product Life Cycle (PLC) conditions and strategies in different phases- Reasons for the failure- Branding - Packaging and labeling - Pricing –Concept- Objectives -factors influencing pricing- Pricing policies- strategies and methods.

Unit – III Promotion Decision: Concept of promotions and communications, Process of marketing communications - Sales promotion – Significance of sales promotion -Objectives - Planning sales promotion programmes- Personal selling – Nature and steps in personal selling - Theories of personal selling – Advertising –Concept- Advertising agencies- Advertising media- Institutional frame work of advertising- Advertising decisions.

Unit – IV Place Management: Concept - Marketing Channels - Nature and significance- Role of middle men in marketing channels - Factors influencing channel selection - Channel levels - Whole sellers and retailers- Concept – Functions – Emerging trends in retailing- Formats of retail stores – Online marketing.

Unit – V Marketing services – Meaning – Factors influencing marketing services classification service marketing model – Marketing Social responsibility – Business and society legal issues facing marketing management – Ethics in marketing.

Reference books:

1. Philip Kotler, Principles of Marketing, PHI.
2. Rama swamy & Namakumari, Marketing Management.
3. Rajan Saxena, Marketing Management.
4. Dr. R.L.Varshney and Dr. S.L. Gupta, Marketing management Text and cases, Sulthan Chand & sons.
5. Arun Kumar, N. Meenakshi, Marketing Management, Vikas Publications.
6. Jain, Marketing planning and strategy

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Paper -106: COMPUTER APPLICATIONS IN BUSINESS

Internal Marks: 30

No. of Hours per Week: 5

Exam Duration: 3Hrs

External Marks: 70

Objective: The objective of this course is to provide an understanding of computers, computer operating system and application of relevant software in managerial decision-making.

UNIT – I INTRODUCING COMPUTER SYSTEMS:

Computers - History of Computers- Types of Computers – Computer Hardware and Software – I/O Devices – Storage Devices – Peripheral Devices.

UNIT – II OPERATING SYSTEMS:

Operating System – DOS – MS.Windows – Application Software –Programming Languages – Computer applications.

UNIT – IIIMS-OFFICE ESSENTIALS:

MS-WORD Word Processing Software -Working with the Word Document- Formatting Text Paragraph, Page – Mail Merge.

MS-POWER POINT Creating a Presentation, Working with Graphics Animations, -Presenting Slide Shows.

UNIT– IVINTRODUCTION TO STATISTICAL PACKAGES

MS-EXCEL Working with a Spreadsheet - Sorting Rows and Columns- Arithmetic Calculations- Formatting Cells- Charts generation.

SPSS: Introduction, Data Entry, Storing and Retrieving Data Files, the Statistics Menus, the Output Viewer, the Chart Editor, Programming in SPSS.

UNIT– V

INTERNET AND WORLD WIDE WEB:

LAN, WAN, MAN, Intranet, Browser, Internet, WWW, E-Mail, Searching and accessing data from Websites.

Reference Books:

- 1) Peter Norton, “Introduction to Computers”, 7th Edition, MCGra Hill, 2011.
- 2) A Handbook of Statistical Analyses using SPSS by Sabine Landau and Brian S. Everitt, Publisher: Chapman & Hall/CRC Press LLC 2004 Edition.
- 3) Ex.TALLY WINGS Financial Accounting pacs- Manuals
- 4) Computer for Every One. Vikas publications.
- 5) Suresh Basandra, Computer Today, Galgotia Publications

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SECOND SEMESTER

Code	Title of the Paper	Sem exam	IA	Total
201	ORGANIZATION BEHAVIOUR	70	30	100
202	ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT	70	30	100
203	COST AND MANAGEMENT ACCOUNTING	70	30	100
204	TAXATION	70	30	100
205	QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS	70	30	100
206	BUSINESS COMMUNICATION	70	30	100

Paper -201: ORGANIZATION BEHAVIOUR

Internal Marks: 30 No. of Hours per Week: 5

Exam Duration: 3Hrs

External Marks: 70

Objective: to familiarize the students with the concepts and dimensions of Organization Theory.

Unit : I - Introduction

Organization: Definition- Nature – Scope – Importance, fundamental Concepts of OB - Challenges and Career Development for OB- Organization Theories- Classical Theory Features- Limitations, Neo-Classical Theory-Features-Limitation and Contemporary Organization Theory – Features - Limitations. Systems Approach and Contingency Approach.

Unit : II Dynamics of Individual and Group Behaviour

Individual Behaviour : Personality Determinants – Big five personality factors – Learning Theories. The Perceptual Process – Factors Influencing Perception – Internal and external; Attitudes and Behavior- Attitude Formation and Attitude Change **Group Behaviour** – Fundamentals of Groups – Stage of Development – Important Factors influencing Team Effectiveness – Cohesiveness – Norms – Decision making.

Unit : III Motivation and Culture

Motivation: Theories of motivation – Motivational Processes – Content Theories (Maslow, Herzberg, McClelland) – Process Theories (Adam, Victor, Vroom, Lawler and Porter) – Learning and Reinforcement Theory. **Morale:** - meaning, factors influencing Morale and Causes of low morale. **Organisational Culture :** meaning definition concepts – Forming a culture – Model's of business culture.

Unit : IV Organisational Power and Politics- Conflict

Power and Politics: Power Bases – Dependency – Individual Versus Organisational Power – Political process in Organisation – Factors contributing – Techniques of Organisational Politics – Managing Political Behaviour. **Conflict:** Transition in Conflict Thought – Functional and Dysfunctional Conflict – Process of Conflict – Managing Conflict.

Unit : V Ethical and Global Perspectives of O.B

Sources of Business Ethics-Changing Dimensions of Work Values – Studies – Organizational cultures across the globe – Team work; **culture** – cultural adjustment – Challenges of OB in the 21st century

Reference Books:

1. Robins P. Stephen and Judge: Organizational Behavior, 12/e PHI, New Delhi;
2. Greenberg and Baron: Behaviour in Organisation;
3. Daft: Organisation Theory and Design, Thomson;
4. Fred Luthans: Organizational Behavior, Me Graw Hill, New Delhi;
5. Nelson: Organisational Behaviour, 3e, Thomson;
6. Aswathappa: Organizational Behavior, Himalaya Publisher; New Delhi

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Paper -202: ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT

Internal Marks: 30 No. of Hours per Week: 5

Exam Duration: 3Hrs

External Marks: 70

Objective: To create understanding of the concept and process of entrepreneurship Management of small business and other types of small scale enterprises.

Unit I: Introduction

Evolution and concept of Entrepreneurship- Entrepreneurial functions and tasks; characteristics of successful entrepreneurs; individual and corporate entrepreneurs; and different types of entrepreneurs.

Unit II: Entrepreneurship Infrastructure in India

Scope of small business activities; place in national economy; institutional support programmes; role and functions of major support institutions such as SIB, CSIO, SSDO, SISIs, etc; entrepreneurship development programmes and management education for entrepreneurs, EDPs and Role of Women Entrepreneurs

Unit III: Framework for Small Business Management

Concept, definition, and framework of Small Business, Project Identification and Selection, Project Formulation, and Project Appraisal, Financing of Enterprise, social benefits and governmental policies for small scale sector; benefits and incentives for small industry in India; registration and licensing; application for registration and organisational structure of a small business.

Unit IV: Institutional Support for Small Business and Management of SSE

Need, types and sources of finance; role of financial institutions and schemes for assisting small scale units. Government Policy towards small business. Fundamentals of Management, Working Capital Management, Inventory Management, Production and Operations Management, Marketing Management, HRM, and TQM for Small Scale Enterprises

Unit V: Problems of Small Business Units

Teething problems in setting small units; location, technology, marketing, recoveries, labour, and planning, international business e-commerce, franchising etc; problem of sickness; modernization; mergers and takeovers; and future potential and need for small units.

Reference Books:

1. Dr. S. S. Khanka , Entrepreneurial Development, S. Chand Publishing, New Delhi.
2. Vasant Desai, Small-Scale Enterprises And Entrepreneurship Ecosystem –Himalaya Publishing House, Mumbai
3. Baumbach C.M. & Mancuso, J.R., Entrepreneurship and Venture Management, Taraporevala, Bombay.
4. Khanka S.S., Entrepreneurial Development, S. Chand & Company, New Delhi, 2001
5. Desai, V., Management of a Small Scale Industry, 3rd ed., Himalaya Publishing House, Bombay.
6. Taub, R.P. & Taub D.L., Entrepreneurship in India's Small Scale Industries, Manohar, New Delhi, 1989.
7. Tewari, V.K., Philip J. & Pandey, A.N., Small Industry Success and Failure Concept Publishing Company, New Delhi.

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Paper -203: COST AND MANAGEMENT ACCOUNTING

Internal Marks: 30 No. of Hours per Week: 5

Exam Duration: 3Hrs

External Marks: 70

Objective:To develop an insight of postulates, principles and techniques of Cost Accounting and utilisation of financial and accounting information for planning, decision-making and control.

Unit- I Introduction to Accounting- Management accounting –Meaning & Definition, objectives – Nature and scope of cost accounting and Management accounting – Management Accounting and Managerial decisions- Role and Responsibility of Management Accountant.

UNIT- II Budgeting-Definition–Essentials of budgeting –Types of Budgets –functional, Master-Fixed and Flexible Budget – Budgetary control – Performance budgeting and Zero- Based Budgeting.

Standard costing and variance analysis- standard costing as a control technique – setting of standards – Variance analysis – Meaning & importance – Kinds of variance – Material – labour overhead variances- Relevance of variance analysis budgeting and standard costing.

UNIT- III Marginal costing and Break Even Analysis-Concept of marginal cost – marginal cost versus direct costing- C-V-P analysis- Break even analysis assumptions and Applications of Break Even Analysis- Decisions regarding – sales Mix, make or buy decision –Discontinuations of Product line

UNIT- IV Funds flow & Cash flow analysis-Funds – Meaning –Importance – limitations – Preparation of funds flows statement. **Cash flow statements** – Meaning, Importance- Distinction between cash flow and funds flow –limitations – Perforation of Cash flow.

UNIT- V Accounting Plan and Responsibility Centres- Meaning and Significance – Responsibility Centers –Cost center Profit and investment centre – Transfer pricing – objectives determination of responsibility centres. **Contemporary Issues in Management Accounting:** Value chain analysis; Activity-based costing; Target and life cycle costing

Reference Books :

1. S.P.Jain &K.L.Narang:Cost and management accounting. Kalyani publishers,NewDelhi
2. R.K.Sharma &Sashik Gupta Management accounting kalyanipublishers,Newdelhi
3. Antony, Robert, Management accounting. Taraporewala Mumbai.
4. Horngren, C.T., Gary L. Sundem and William O Stration Introduction Management Accounting, Prentice Hall, Delhi.
5. Pandey IM., Management Accounting, Vani publication, Delhi.
6. Welsh Glern, A.Ronald W.Hilton and Pual N. Garden., Budgeting: Pro-Planning and Control, Prentice Hall, Delhi.

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Paper -204: TAXATION

Internal Marks: 30 No. of Hours per Week: 5

Exam Duration: 3Hrs

External Marks: 70

Objective: to provide basic concepts of Taxation and equip the student with the skill of computing tax and to provide overview of GST

Unit – I Introduction: Fundamental Concepts of Tax- Tax-Income Tax Act 1961- Wealth Tax, Personal Tax and Corporate -Person, Assessee, assessment year, Income, Total Income Tax avoidance-tax evasion - Residential Status- Agriculture Income-Exempted Incomes (Theory)

Unit – II: Income from Salaries: Features of Salary- Determinants of Salary Income- items to be included in salary Income: Basic Salary, Allowances, Perquisites P.F. and advance salary- salary arrears -Retirement Benefits - Deductions allowable- Rebate from Tax liability U/S 80 (Problems)

Unit – III:

Income from House Property : Annual Value, Gross Value-Self occupied property and let out property – deemed to be let out property – Permissible deductions- Exempted Incomes from House Property– Recovery of Unrealized Rent (Problems)

Income from Business & Profession:Introduction- Method of Accounting – Key Definitions- computation of Profits and Gains- Computation of Income from Profession-Depreciation- Deductions (Problems)

Unit – IV:

Capital Gains and Income from Other: Introduction- Meaning of Capital Assets- Kinds of Capital Assets-Indexation of Capital gains- Computation of Capital Gains- Exemptions under capital Gains- Incomes included under ‘Income from other Sources’ - General incomes u/s 56 and specific incomes u/s 57 - Deductions (Problems)

Unit – IV: GST in India-An Introduction

Origin of GST in India - Concept of GST- Need for GST- GST Model in India- Benefits of GST- Relevant Definitions (simple Problems)- GST. Slabs- Computation of GST- Filing of Returns under GST

Reference Books :

1. Dr. Girish Ahuja& Dr. Ravi Gupta, DIRECT TAXES Law & Practice, Bharat Law House Pvt. Ltd. India
2. Dr. V.K. Singhania & Dr. Kapil Singhania, Direct Taxes Law and Practice, Taxman Publications Pvt. Ltd., New Delhi.
3. Bhagavati Prasad, Direct Taxes Law and Practice, Wishwa Prakashan, New Delhi.
4. Gaur & Narag, Income Tax , Kalyani Publications, New Delhi .

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Paper -205: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

Internal Marks: 30 No. of Hours per Week: 5

Exam Duration: 3Hrs

External Marks: 70

Objective:To make the students familiar with business research concepts and statistical tools and their applications in business decision making.

UNIT-I Introduction to Business Research- Meaning, Scope, Role of Business Research, Objectives of Business Research, Ethics of Research, Types of Business Research, Scientific Method, Stages of Research Process.

Data Collection: Methods and Forms- Primary Data, Sources, Merits & Demerits of Primary Data; Secondary data, Sources Merits & Demerits, Questionnaire Construction, Questionnaire Types- Questionnaire vs Schedule- precautions in construction of Questionnaire.

UNIT: II Probability and Theoretical distribution- Meaning and Definition of Probability- Types of Events – Theorems of Probability- Addition & Multiplication Theorem of Probability (simple Problems). Meaning of Probability Distribution – Binomial –Poisson- Normal distributions (Theory & Problems)

Unit -III: Test of Significance- Meaning and Definition of Hypothesis – Formulation of Hypothesis – Procedure of testing of Hypothesis –t-Test –F-Test, Chi-square and Z test (Theory & Problems)

UNIT-IV: Linear programming: Introduction-Assumptions-Advantages-Formulation of problems-Graphical method- Simplex method-Maxima and Minimum problems

UNIT-V:Transportation and Assignment:Transportation-Introduction-Problem statement-Steps in transportation method- Testing the optimality-Dual of transportation model**Assignment:** Introduction-Characteristics of the problem-Hungarian assignment method-Constrained assignment problems

Reference Books:

1. C.R. Kothari, Research Methodology: Methods and Techniques, New Age International
2. C.R. Reddy, Quantitative Methods for Management Decision, Himalaya Publishing House, Mumbai,
3. Richard I. Levin and David S. Rubin, Statistics for Management, Prentice Hall of India, Private Limited, New Delhi.
4. Hood R.P Statistics for Business and Economics, Sultan Chand & Sons, New Delhi.
5. Gupta S.P., and Gupta M.P., Business Statistics, Prentice Hall, New Delhi

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Paper -206: BUSINESS COMMUNICATION

Internal Marks: 30 No. of Hours per Week: 5

Exam Duration: 3Hrs

External Marks: 70

Objective: To develop good communication skills in students for their future endeavors and with necessary techniques in performing their jobs.

Unit-I: Fundamentals of Communication

Concept- Objectives- Process of communication – Methods of communication - Oral, written, non-verbal, visual, audio-visual, signs, signals and symbols, silence – Types of communication – Personal, business, internal external, upward, downward, formal, informal, lateral, interactive, mass, grapevine, - Barriers to communication – Factors affecting communication – Essentials for effective communication.

Unit-II: Non-verbal communications

Types of non-verbal communication- Body language, postures and gestures – Attire – Appearance – Handshake, personal space, timing, behavior, smile; Listening skills - Telephone talk – Process and types of listening – Barriers to listening - Requirements for effective listening – Humor in communication – Leadership and communication.

Unit-III: Verbal communication

Meetings – Role of chair person – Conferences – Presentation skills – making presentations – Choosing a method of speaking – Analyzing the audience – Requirements for effective presentation – Persuasive speaking - Report writing - Types of reports – Structure of reports – Individual, annual and committee reports – Essentials of good report writing.

Unit-IV: Written communication:

Business letters – Essentials of business letters – Parts of business letters – Forms of business letters - Types of business letters – Tenders, quotations and orders - Circulars and memos – Office notes – Representations and suggestions – Reminders and follow up.

Unit-V: Media and multi-cultural Communication:

Building better relations with media – Framework for managing relations with investors and governments - Impact of multicultural communication on business - Etic and emic approaches to culture – Overcoming cross-cultural communication problems – Cultural communication protocol in Australia, China, France, German, England, Switzerland, USA, and India.

REFERENCE BOOKS

1. Jerry C. Wofford, Edwin A. Gerloff and Robert C. Cummins, Organisational Communication – The Keystone of Managerial Effectiveness.
2. M. K. Sehgal, Business Communication, Excel Books
3. Penrose, Rasberry and Myers, “Business communication for managers”, Cengage Learning.
4. Disanza, “Business and professional communication”, Pearson Education.
5. CSG Krishnamacharyalu and L. Ramakrishna, “Business communications”, Himalaya Publishing House.
6. Krizan Merrier, Logan and Williams, “Effective Business Communication”, Cengage Learning.
7. Kelly Quintanilla and Shawn T Wahl, “Business and Professional communication”, Sage Publications.
8. U S Rai & S M Rai, “Business Communication”, Himalaya Publishing House.
9. Leena Sen, “Communication Skills, PHI, 2015.
10. R.K. Madhukar, Business Communication, Vikas Publishing House Pvt. Ltd.

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THIRD SEMESTER

Compulsory

Code	Title of the Paper	PPW	Credits	Exam Hrs	Sem exam	IA	Total
301	Strategic Management	05	04	3	70	30	100
302	Digital Marketing	05	04	3	70	30	100
303	Tax Planning	05	04	3	70	30	100

ELECTIVES: A FINANCE

304	Financial markets and Services	05	04	3	70	30	100
305	Investment Management	05	04	3	70	30	100
306	International Financial management	05	04	3	70	30	100

GROUP-B MARKETING

304	Marketing research and Consumer behaviour	05	04	3	70	30	100
305	Sales and Distribution management	05	04	3	70	30	100
306	International Marketing Management	05	04	3	70	30	100

Group: C Human Resource Management

304	Training and Development	05	04	3	70	30	100
305	Performance Management	05	04	3	70	30	100
306	Compensation Management	05	04	3	70	30	100

Paper -301: Strategic Management

Internal Marks: 30 No. of Hours per Week: 5 Exam Duration: 3Hrs
External Marks: 70

Objectives: -Integrating the knowledge gained in functional areas of Management. Helping the students to learn about the process of strategic management, and Helping the students to learn about strategy formulation and implementation

Unit – I Introduction: Understanding strategy – Dimensions of strategic decisions –Process of strategic management - Strategists and their role in strategic management – Hierarchy of strategic intent – Strategic intent- Vision- mission, Business definition- Goals and objectives.(Theory only)

Unit – II Environmental appraisal and Organizational appraisal: Concept of environment- Environmental sectors- Environmental scanning- Appraising the environment-Organizational appraisal – Dynamics of internal environment- Organizational capability factors- Considerations in organizational appraisal – Methods and techniques used for organizational appraisal- Structuring organizational appraisal.(Theory only)

Unit – III Strategy Formulation: Concept - Strategy framework for analyzing competition - Porters value chain analysis- Competitive advantage of a firm - Entry and exist barriers – Formulation of strategy at corporate- Business and functional levels - types of Strategies - Offensive strategy - Defensive strategy- Vertical integration strategy- Horizontal strategy- Tailoring strategy- strategic analysis and choice.(Theory only)

Unit – IV Strategy Implementation: Concept - Activating strategies – Inter relationship between formulation and implementation- Aspects of strategy implementation - Project implementation - Resource allocation - Structural implementation- Structural considerations - Structures for strategies - Organizational design and change - Organizational systems - Behavioral implementation – Leadership implementation - Corporate culture - Corporate politics and use of power - Personal values and business ethics- Social responsibility and strategic management - Functional and operational implementation. (Theory only)

Unit – V Strategy Evaluation: Concept - Strategic review- Evaluation and control – Nature of strategy evaluation- Strategy evaluation framework – Published sources of strategy – Evaluation in formation – Characteristics of an ethical evaluation system – Contingency planning – Auditing - Computer to evaluate strategy.(Theory only)

REFERENCE BOOKS

1. Azhar Kazmi, Business Policy and Strategic Management, TATA Mc Graw Hill.
2. Subba Rao. P, Business Strategic Management, Himalaya Publications.
3. John A. Pearce & Richard B. Robbin, Strategic Management, AITBS Publications.
4. Srinivastava, Management policy and strategic management, Himalaya Publications.
5. Porter. M Competitive Strategic techniques for analyzing industries and competitor, the free Press, New York.
6. Thomas L. Wheelen, J. David Hunger, Krish Rangarajan, Concept in strategic management and business policies, PHI
7. Fred R. David, strategic Management Concepts and cases, PHI

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Paper -302: DIGITAL MARKETING

Internal Marks: 30 No. of Hours per Week: 5 Exam Duration: 3Hrs
External Marks: 70

Objectives:-To help students understand digital marketing practices, inclination of digital consumers and role of content marketing and to impart learning on various digital channels and how to acquire and engage consumers online.

Unit I- Introduction to Digital Marketing: The new digital world - trends that are driving shifts from traditional marketing practices to digital marketing practices, the modern digital consumer and new consumer's digital journey. Marketing strategies for the digital world - latest practices.

Unit II- E-Commerce and Internet Marketing: Introduction to E-marketing, online marketing-mix, online consumer, customer relationship management in the virtual world, online branding, traffic building and E-commerce, Managing content in a digital age – content planning and writing. Consumer buying behaviour in the digital-age, and factors affecting consumer behaviour.

Unit III-Acquiring & Engaging Users through Digital Channels: Understanding the relationship between content and branding and its impact on sales, search marketing, mobile marketing, video marketing, and social-media marketing. Online campaign management; using marketing analytic tools to segment, target and position; overview of search engine optimization (SEO).

Unit IV-Designing Organization for Digital Success: Digital transformation, digital leadership principles, online P.R. and reputation management. ROI of digital strategies, how digital marketing is adding value to business, and evaluating cost effectiveness of digital strategies

Unit V- Digital Innovation and Trends: The contemporary digital revolution, digital transformation framework; security and privatization issues with digital marketing Understanding trends in digital marketing – Indian and global context, online communities and co-creation, future of marketing gamification and apps.

Reference Books :

1. Vandana, Ahuja; Digital Marketing, Oxford University Press India (November, 2015).
2. Eric Greenberg, and Kates, Alexander; Strategic Digital Marketing: Top Digital Experts Share the Formula for Tangible Returns on Your Marketing Investment; McGraw-Hill Professional (October, 2013).
3. David Whiteley; E-Commerce: Strategy, Technologies and Applications, McGraw Hill Education.
4. Menon, Arpita; Media Planning and Buying; McGraw Hill (1st Edition, 2010)
5. Arnold, George; Media Writer's Handbook: A Guide to Common Writing and Editing Problems; McGraw-Hill Education; (5th edition, 2008)
6. Ryan, Damian; Understanding Digital Marketing: marketing strategies for engaging the digital generation; Kogan Page (3rd Edition, 2014).

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Paper -303: TAX PLANNING

Internal Marks: 30 No. of Hours per Week: 5 Exam Duration: 3Hrs
External Marks: 70

Objective: - To enable the students to understand the importance of tax planning and to educate the students with the various tax planning measures and instruments and devices and management of personal tax matters

Unit I: Introduction:- Definition, nature, scope, significance and limitations of tax-planning, difference between tax-evasion and tax-avoidance, tax management, tax-audit : concept, its significance and procedure and legal provisions.

Unit II: Tax Planning through Organisational Set-up: Tax planning with reference to location, nature and form of organisation of new business, organisational problems and tax-management, tax-obligations of individuals, firms and companies.

Unit III: Tax Planning through Managerial and Financial Decisions: Tax-planning through managerial decisions like make or buy, repair or renovate, own or lease, export and domestic sales, capital structure, dividend policy, amalgamation, mergers etc.

Unit IV: Tax Planning through Concessions and Incentives and Tax Audit Implications of Tax-concessions and incentives in respect of Residential status, location of business, rebates including deduction and exemption etc. Tax planning regarding capital gains, Salary, other sources, house property etc.

REFERENCE BOOKS

1. Singhanian V.K.: Direct Taxes: Law and Practice, Taxmann Publications, New Delhi
2. B.B. Lal: Direct Taxes –Income Tax, Wealth Tax and Tax Planning, Pearson Education, Delhi
3. V.S. Datey: Indirect Taxes: Law and Practice, Taxmann Publications, New Delhi
4. Gaur and Narang: Income Tax Law and Practice, Kalyani Publishers, New Delhi.
5. Vision Book Series on Tax Planning, latest editions

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III Semester -FINANCE

Paper -304: FINANCIAL MARKETS AND SERVICES

Internal Marks: 30 No. of Hours per Week: 5 Exam Duration: 3Hrs

External Marks: 70

Objectives:- *To equip the student with an understanding of the structure, organization, and working of financial markets and services connected with the regulation of these markets in India.*

UNIT – I : Structure of Financial System – role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.

UNIT – II : Financial Services: Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.

UNIT – III : Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – types of Leases – Evaluation of Leasing Option Vs. Borrowing.

UNIT – IV : Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context;

UNIT – V : Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management, Guidelines for Mutual Funds, Working of Public and Private Mutual Funds in India. Debt Securitization – Concept and Application – De – mat Services-need and Operations-role of NSDL and CSDL. (Case Studies are Compulsory)

REFERENCE BOOKS

1. Bhole & Mahakud, Financial Institutions and Market, TMH, New Delhi
2. V.A.Avadhani, Marketing of Financial Services, Himalayas Publishers, Mumbai
3. DK Muthy, and Venugopal, Indian Financial System, IK Int Pub House
4. Anthony Saunders and MM Cornett, Fin Markets & Institutions, TMH, ND
5. Edminister R.D., Financial Institution, Markets and Management:6.
7. Punithavathy Pandian, Financial Markets and Services, Vikas, New Delhi
8. Vasanth Desai, Financial Markets & Financial Services, Himalaya, Mumbai
9. Meir Khan – Financial Institutions and Markets, Oxford Press.
10. Madura, Financial Markets & Institutions, Cengage, ND

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Paper -305: INVESTMENT MANAGEMENT

Internal Marks: 30

No. of Hours per Week: 5

Exam Duration: 3Hrs

External Marks: 70

Objective: *To equip the students with Concepts, tools and techniques required to understand analyse securities and portfolios.*

UNIT: I - Investment-Nature and scope of investment Analysis- Characteristics of investment Gambling –Investment Vs Speculation –types of investment – Investment Avenues: Financial and non-financial investment avenues –Need for and importance of investment analysis- Approaches to investment Analysis – sources of financial information.

UNIT: II: - Elements of investment:-Return and Risk; Elements – systematic Risk and unsystematic Risk-measurement of Return and Risk.**Valuation of Securities:-** Concept of present value – Valuation of bonds /Debentures, preference shares, and Equity shares

UNIT: III: Fundamental Analysis:-Economic Analysis, Industry Analysis and Company Analysis. **Technical Analysis:-** Meaning and principles of technical Analysis; Dow theory- Trends, indicator, indices and moving Average applied in Technical Analysis.

UNIT: IV: Efficient Market Hypothesis: weak, semi – strong and strong market. **Portfolio Analysis-** Estimating Rate of Return and standard Deviation of portfolio- Effect of Combing the securities- Markowitz Risk – Return Optimisation - Single index model or Market model – portfolio total risk, portfolio market risk and unique risk – measurement of portfolio performance.

UNIT: V: - Capital Market Theory:- Capital market line - Securitymarket ling – Risk free lending and borrowings – Factor model Arbitrage pricing theory- Principles of Arbitrage, Arbitrage portfolios.

References Books:

1. Ambling, Fundamental of Investment Analysis, Prentice Hall, International Edition
2. Bhalla, Investment Analysis, S Chand & Co., Delhi
3. Donal, Fishen, and Donald Borden: Security Analysis and Portfolio Management, Prentice Hall, New Delhi.
4. Febozzi, Frank J. Investment Management, Prentice Hall, International edition.

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Paper -306: INTERNATIONAL FINANCIAL MANAGEMENT

Internal Marks: 30 No. of Hours per Week: 5 Exam Duration: 3Hrs
External Marks: 70

Objective: To give an understanding about MNC Financial Management, Balance of Payments and Forex markets.

Unit – I International Financial Management (IFM) : Concept – Importance – Nature and Scope of IFM – Domestic and offshore markets –Role of International Financial Manager – Changes in global financial markets –challenges- International Monetary System-Recent Changes - (Theory only).

Unit – II Foreign Exchange Market and Exchange Rate Mechanism: Foreign Exchange Markets – Structure – Types of Exchange rates - Exchange rate quotations – Direct and Indirect – Buying and selling rates – Forward market quotation – Nominal and Real exchange rates – Determination of exchange rates in spot market and forward market. (Theory and Problems)

Unit – III Foreign Exchange Exposure: Concept - Relevance of Foreign exchange exposure – Classification - Transaction exposure- Operating exposure – Accounting exposure – Need - Hedging of Transaction exposure – Hedging of real operating exposure – Management of accounting exposure (Theory and Problems)

Unit – IV International Project Appraisal: Concept – Approaches - Net present value approach – Adjusted present value framework – Options approach – The practice of cross border direct investment appraisal- International perspectives of working capital; Cash - Bills receivable and Inventory policies (Theory only).

Unit – V International Equity Investment: Concept – Risk and Return from Foreign Equity Investment – Equity Financing in the International Markets – Long-Term Borrowings in Global Capital Markets –Major Market Segments –International Financing Decision. (Theory only)

REFERENCE BOOKS:

1. Apte.P.G.,: International Financial Management, Tata Mc Graw Hill Publishing House, New Delhi.
2. Siddaiah, T, International Financial Management, Pearson, New Delhi.
3. Sharan V. : International Financial Management, Prentice Hall of India Publishing, New Delhi
4. Bhalla, V.K. : International Financial Management, Anmol Publicatins, New Delhi.
5. Avadhani V.A. : International Finance, Himalaya Publishing House, Mumbai.
6. Eun & Resnick., : International Financial Management, Tata Mc Graw Hill Publishing Company ILtd., New Delhi.

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III Semester - MARKETING

Paper -304: MARKETING RESEARCH and CONSUMER BEHAVIOUR

Internal Marks: 30

No. of Hours per Week: 5

Exam Duration: 3Hrs

External Marks: 70

Objective: This paper main objective is to understand how marketing research aids managerial decision -making and to understand the conceptual foundations of consumer buying behavior

UNIT-I Marketing Research – Definition, Scope, Significance, Limitations, Obstacles inacceptance. Marketing Research Process. Ethics in marketing research. Various sources of market Information – Methods of collecting Market Information -Secondary data – sources.

UNIT-II Marketing research techniques: Market development research: Cool hunting – sociocultural trends, Demand Estimation research, Test marketing, Segmentation Research - Cluster analysis, Discriminate analysis. Sales forecasting – objective and subjective methods.

Unit-III : Introduction to the study of Consumer Behaviour – Consumer and Marketing Strategy – Determinants of Consumer Behaviour – Profile of the Indian Consumer. Perception – Nature – Perception and Marketing Strategy, Motivation – Motivation Theories and Marketing Strategy – Personality.

Unit – IV : Attitude Measurement and Change – Self Concept and Life Style Marketing, Influence of Social and Cultural factors on Consumer Behaviour – Family, Reference groups, Cross Cultural Variations in Consumer Behaviour.

Unit – V : Consumer Decision Process – Problem Recognition – Information Search – Evaluation of alternatives and selection – Post Purchase Behaviour – Organizational buyer Behaviour – Diffusion of Innovation.

REFERENCE BOOKS

1. Mukesh Chaturvedi and Abhivan Chaturvedi : Customer Relationship Management An Indian Perspective. Excel Books.
2. Marketing Research, Concept & Cases – Cooper Schindler
3. Hawkins, Best, Coney: Consumer Behaviour Building Marketing Strategy, Tata McGraw Hill
4. Henry Assael: Consumer Behaviour, Willey India, New Delhi.
5. H.Peer Mohammed: Customer Relationship Management, Vikas, New Delhi
6. Lindquist & Sirgy, Consumer Behaviour, Cengage, New Delhi
7. Panwar, J.S. Beyond Consumer Marketing, Sage Response Books, New Delhi

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Paper -305: SALES AND DISTRIBUTION MANAGEMENT

Internal Marks: 30 No. of Hours per Week: 5 Exam Duration: 3Hrs
External Marks: 70

Objectives: to acquaint the student with the concepts which are helpful in developing a sound sales and distribution policy and in organising and managing sales force and marketing channels.

UNIT I

Nature and scope of Sales Management; Setting and Formulating Personnel; Developing and Conducting Sales Training Programmes; Designing and Administering Compensation Plans.

UNIT II

Supervision of Salesmen; Motivating Sales Personnel; Sales Meetings and Sales Contests; Designing Territories and Allocating Sales Efforts; Objectives and Quotes for Sales Personnel.

UNIT III

Developing and Managing Sales Evaluation Programme; Sales Cost and Cost Analysis. An overview of Marketing Channels, their structure, Functions and Relationships.

UNIT IV

Channel Intermediaries – Wholesaling and Retailing; Logistics of Distribution; Channel Planning Organisational Patterns in Marketing Channels; Managing Marketing Channels; Marketing Channel Policies and Legal Issues.

UNIT V

Information System and Channel Management; Assessing Performance of Marketing Channels including sales force; International Marketing Channels.

References Books:

1. Anderson, R. Professional Sales Management; Englewood Cliffs, New Jersey, Prentice Hall Inc.
2. Anderson, R. Profession Personal Selling. Englewood Cliffs, New Jersey, Prentice Hall Inc., 1991
3. Buskirk, R H and Stanton. W J Management of Sales Force. Homewood Illinois, Richard D. Irwin, 1983.
4. Dalrymple, D J Sales Management: Concepts and Cases New York. John Wiley, 1989.
5. Johnson, EM etc. Sales Management: concepts, Practices and Cases. New York, McGraw Hill, 1986.
6. Stanton, William J etc. Management of a Sales Force Chicago, Irwin, 1995.
7. Still, R R, Sales Management, Englewood Cliffs, New Jersey, Prentice Hall Inc., 1988

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Paper -306: INTERNATIONAL MARKETING MANAGEMENT

Internal Marks: 30 No. of Hours per Week: 5 Exam Duration: 3Hrs
External Marks: 70

Objective:- To understand the Global Markets, formulation of Global Marketing Strategies and its Implementation.

UNIT I: INTERNATIONAL MARKETING: scope and Significance of International Marketing, the Strategic importance of International Marketing, Differences between International and domestic Marketing. Need for International trends in foreign trade.

UNIT II: INTERNATIONAL MARKET ENVIRONMENT: International environment, International Social & culture Environment, the political legal environment and regulatory environment of International Marketing. Technological Environment, Business Customs in International Market.

UNIT III: INTERNATIONAL MARKET ENTRY STRATEGIES: Indirect Exporting, Domestic purchasing, Direct Exporting, Foreign Manufacturing Strategies without Direct Investment, Foreign manufacturing strategies with Direct Investment. Entry strategies of Indian Firms.

UNIT IV : INTERNATIONAL PRODUCT MANAGEMENT: International product positioning, product saturation Levels in global Market, International product life cycle, Geographic Expansion-strategic Alternatives. New products in International Marketing, product and culture, brands in International Market.

UNIT V: INTERNATIONAL MARKETING CHANNELS: channels –Distribution Structures, Distribution patterns, Factors effecting Choice of channels, the Challenges in Managing an International Distribution strategy selecting Foreign Country Market intermediaries. The management of physical distribution of goods.

References:

1. Sak Onkvisit, John Shaw, *International Marketing Analysis and Strategy*, 3/e, PHI, 2009
2. Keegan, Green, *Global Marketing Management*, 4/e, Pearson, 2008
3. Lee, Carter, *Global Marketing, Management*, Oxford, 2008
4. Alba, *International Marketing and Export Management*, 5/e, Pearson Education, 2009
5. Johansson, *Global Marketing*, TMH, 2008
6. Mathur, *Integrated Marketing Management – Text and Cases*, Sage, 2008
7. Vasudeva PK, *International Marketing*, Excel, 2008
8. Philip R. Cateora, John L. Graham, Prasanth Salwan, *International Marketing*, TMH, 2009

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III Semester - HUMAN RESOURCE MANAGEMENT

Paper -304: TRAINING AND DEVELOPMENT

Internal Marks: 30 No. of Hours per Week: 5 Exam Duration: 3Hrs

External Marks: 70

Objective: The paper aims at exposing the learner to the Concept and practice of training and development in the modern organisational setting and recent experiences.

Unit-I:- Training-Definition, Meaning, Need for Training, Importance of Training, Objectives of Training, Models of Training-Systematic Model and Transitional Model. Training Need Analysis (TNA)- Meaning and purpose of TNA, Process and Approaches of TNA, Methods used in TNA, Output of TNA and TNA and Training Process Design.

Unit-II:-Designing Training and Development Programs- Organization of Training and Development programs, Training design, kinds of training and development programs-competence based and role based training; orientation and socialization; diversity training, choice of training and development methods

Unit-III:-Training and Development Methodologies- Overview of Training Methodologies, Principles of Learning, Theories of Learning: Reinforcement Theory, Social Learning Theory, Process of Learning ,individual differences in learning and learning curve. Skills of an Effective Trainer- Use of Audio-Visual Aids in training; Computer Aided Instruction- Distance Learning, E- Learning, Case-Study, Role Play, Monitoring, Coaching, Brain Storming, Counseling and Sensitivity Training

Unit-IV:-Evaluation of Training and Development: – Need for evaluation, Principles of evaluation, criteria and approaches. Problems in evaluation, evaluation planning and data collection. Measuring costs and benefits of training program, Methods of evaluating effectiveness of Training, Training issues resulting from the external environment and internal needs of the company.

Unit-V:-Emerging Trends in Training and Development: Team training and six sigma training; Electronic Enabled Training Systems (EETS)-Concept and types, benefits and challenges in using EETS, concerns in implementation of EETS – availability, incorporation, extension, and learning renewals for EETS.

References

1. Raymond Noe, A. Employees Training and Development, Mc Graw Hill Publication.2005
2. O' Connor, Browner & Delaney, Training for Organizations, Thompson, 2003
3. Prior, John, Handbook of Training and Development, Jaico Publishing House, Bombay.
4. Craig, Robert L., Training and Development Handbook, McGraw Hill.
5. Garner, James, Training Interventions in Job Skill Development, Addison-Wesley.
6. Blanchard, P. Nick, James W. Thacker and V. Anand Ram, Effective Training: Systems, Strategies, and Practices, Dorling Kindersley (India) Pvt. Ltd.
7. Rolf, P., and Udai Pareek, Training for Development, Sage Publications Pvt. Ltd
. Jack J. Phillips, Hand book of Training Evaluation and Measurement Methods, Routledge.
8. Goldstein, Training in Organization, Thomson Learning, Bombay
9. McGrath, Training for Life and Leadership in Industry, Prentice Hall of India, New Delhi
10. Dayal, J Manpower Training in organizations Prentice Hall of India, New Delhi

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Paper -305: PERFORMANCE MANAGEMENT

Internal Marks: 30 No. of Hours per Week: 5 Exam Duration: 3Hrs

External Marks: 70

Objective: This course aims to impart the understanding about the performance management system and strategies adopted by the organizations to manage employees 'performance.

UNIT: - I: - An Overview of Performance Management: Definition – Objectives and Process of Performance Management- Development in the field – The Performance Contract Principles and Limitations – Impact of “ Competency Goal” in the Performance Management System.

UNIT: - II: - Essential Features of Effective Performance Management System: Key Results Areas (KRAs) in Performance Management- Top management Commitment Component of Performance Management – Recognizing excellence in Performance – Consistent reward System – Organizational Global Linked. Performance Management – Deciding Key Performance Indicators (KPIs) - Performance linked Increments and Promotions – Conditions for the successful outcomes from Performance Management –Assessment of the Organizational effectiveness in Performance Management –

UNIT: - III: - Challenges in Nurturing Architecture of Performance Management: Organization specific PMS – Reward based Performance- Management system and its Significance – Intervention and Drivers – Refinement and Reinforcement of Reward System- Career based Performance Management – Team based Performance Management- Significance, theoretical foundations, culture based Performance Management –Performance Management practices in Indian Organizations.

UNIT: - IV:- Performance Appraisal System for Supervisory Staff: Performance appraisal system for supervisory Staff, General staff and shop Floor worker – Diagnosing Performance problems – Managing Individual Performance in cross functional Teams Problems- Corporate Performance Management- True Value of Hiring and Retaining Top Performers

UNIT:-V: - Competitive Advantage of and Performance Management: Competitive advantages through Performance Management - Performance Management and Strategic HR planning and Linkage- Planning Performance for Role Clarity, Accountability and Effectiveness – Implications of Performance Management on Knowledge Management –Role of CEO's in leveraging knowledge through Performance Management.

Reference Books:

1. Srinivas R.Kandula - Performance Management prentice – Hall India 2006
2. Tapomoy Deb - Performance Appraisal and Management Excell Books – 2008
3. R.K.Sahu - Performance Management System.
4. Dineshk. Srivastava- Strategies for Performance Management Excel Books -2005.
5. Dixon,J.R.A.J.Nanni & I.E.Vollmanh -The New Performance Challenge measuring Operations for world class Companies, Dow – Jones: Irwon Homewood 1990
6. Fitz Enz, jack – ROI of Human capital Amazon Books – New York 2000.
7. Kaplan Robert & David Norton – Balanced Score Card: Translating strategy into Action:Masschuset : hbs Press -1996.
8. T.V.Rao – Appraising Developing Managerial Performance , Excel Books -1999
9. Porter, L.W and E.E. Lawer – Managerial Attitudes and Performance Homewood : Irwin –1968
10. Candy - Performance Management – Concepts, Skills and Exercise PHI- New Delhi

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Paper -306: COMPENSATION MANAGEMENT

Internal Marks: 30 No. of Hours per Week: 5 Exam Duration: 3Hrs
External Marks: 70

Objective: *To promote understanding of issues related to compensation management in corporate sector and public services and to impart skill in designing compensation management system, policies and strategies*

UNIT : I Introduction to compensation Objectives of compensation - Importance of compensation - Components of compensation program - Factors influencing compensation - Strategic pay decisions - Diagnosis and benchmarking

UNIT: II Managing compensation: Designing a compensation system - Internal and external equity in compensation system - Framework of compensation policy - What is compensation appraisal - Importance of performance appraisal system - Effect of compensation on performance and motivation - Pay for performance system - Types of pay for performance plan

UNIT : III Wages and salary administration: Theories of wages - Types of wages - Wage differential - Wage policy and its importance - Basic concepts of incentives - Benefits of incentive plan - Types of wage incentive plan - Merits and demerits of individual and group incentive system - Fringe benefits in India

UNIT : IV Benefits and administration: Benefits of determination process - Employees benefits and services - Statutory benefits-dearness allowance - Flexible compensation/benefits plans(cafeteria plan) Workmen Compensation Act - Employees State Insurance Act - Provident Fund Act - Minimum Wages Act - Payment of Wages Act

UNIT : V Compensation of special groups: Top executives - Special features and components - Why executives are paid more? - Objectives of international compensation - Responsibilities of international manager - Elements of compensation package of an expatriate - Various approaches to international compensation

Reference Books:

1. Belchor, David W. "Compensation Administration", Prentice Hall, Englewood Cliffs. NT.
2. Henderson, R.I. Compensation Management in a Knowledge Based World. New Delhi: Pearson Education
3. Milkovich, G; Newman, J and Ratnam, C.S.V, Compensation, Tata Mc Graw Hill, Special Indian Edition.
4. Armstrong, M. & Murlis, H. Reward Management: A Handbook of Salary administration, London:Kegan Paul
5. Sharma, J.P. An Easy Approach To Company And Compensation Laws. New Delhi: Ane Books Pvt Ltd.
6. Malik, P.L. Handbook of Labourer and Industrial Law, Eastern Book company.
7. Government of India Report of the National Commission on Labour Ministry of Labour and Employment, New Delhi.(latest)

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Fourth Semester

Code	Title of the Paper	PPW	Credits	Exam Hrs	Sem exam	IA	Total
401	Global Business	05	04	3	70	30	100
402	E-Commerce	05	04	3	70	30	100

Paper -401: GLOBAL BUSINESS

Internal Marks: 30 No. of Hours per Week: 5 Exam Duration: 3Hrs

External Marks: 70

Objective: To understand the International Business theories and methods, Economic Environment, Strategic and Operational issues of International Business.

UNIT - I: Introduction to International Business- Need for International Business- Drivers of Globalization- Distinction between Domestic and International Business- International Business Approaches - Modes of International Business - Impediments in international Business- Opportunities and Challenges of International Business - Multi National Corporation(MNCs) - International Business Environment- Cultural, Political and Technological Environment.

UNIT - II: International Trade Theories: Mercantilism- Absolute Advantage Theory- Comparative Advantage Theory- Product Life cycle theory- New Trade Cycle theory- National Competitive advantage- India's Foreign Trade- Foreign Direct Investment in India- Balance of Payments.

UNIT - III: International Business and Economic Integration: Levels of Economic Integration-Benefits and Challenges of Economic Integration- Free Trade Agreement (FTA)- The Customs Union, The Common market, The Economic Union. Arguments surrounding Economic Integration, Regional Economic Groups, European Union, NAFTA, ASEAN, SAARC. Multilateral Trade agreements- GAAT, WTO, TRIPS and TRIMS, UNCTAD. International Trade Policy of India.

UNIT - IV: Strategy and Structure of International Business: Environmental Analysis, Value Chain Analysis, Types of Strategies, Strategy Implementation Process, Control and Evaluation, Strategic Alliances- Nature, Benefits, Pitfalls of Strategic Alliances, Scope of Strategic Alliance, Alliance development process, Economic Considerations for Strategic alliances. Organizational Design-Factors influencing organizational Structure – organizational Structures- Choosing a structure, issues in Global Organizational Design.

UNIT - V: International Business Operations: Issues involving International Production- Sourcing and vertical Integration, - Major activities in International Marketing- Brand Decisions- Issues of International Financial management- Forex market, International Monetary System, International Financial Markets- Export Financing- Managing International HR Activities- HR Planning, Recruitment and selection, Expatriate Selection. Cross Cultural Issues in International Business.

Reference Books:

1. Michael R. Czinkota, Iika A. Ronkainen, Michael H. Moffett, International Business, 7e, Cengage Learning, 2008.
2. K Ashwatappa, International Business, 3e, Tata McGraw Hill, 2008.
3. Sanjay Misra, P. K. Yadav, International Business, PHI, 2009.
4. A Ehud Menipaz, Amit Menipaz, Shiv S Tripathi, International Business Theory and Practice, Sage publications ,2017
5. Rakesh Mohan Josh, International Business, Oxford University Press, 2009
6. Subba Rao, International Business, Himalaya Publications, 2007

Prof. A. Sudhakar
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Paper -402: E-COMMERCE

Internal Marks: 30 No. of Hours per Week: 5 Exam Duration: 3Hrs
External Marks: 70

Objectives: *to familiarize the students with the preliminary aspects of e-commerce. So that they may have an overall views while applying the concept of this subject.*

Unit I INTRODUCCION- COMMERCE

Definition-Scope of E-Commerce (EC)-Advantages and disadvantages of E- Commerce- Business to Business (B2B) Models- Business to Consumers (B2C)Models- The Framework of E.- Commerce- Electronic Markets Information Technology Act and E-Commerce

Unit II THE INTERNET Evolution of the Internet —Internet for Business -Categories of networks- Internet Service - Internet protocols- TCP/IP -Building own website - HTML.

Unit III ELECTRONIC PAYMENT SYSTEMS Security schemes in Electronic payment systems-Electronic Credit card systems on the intern-Electronic fund Transfer and Debit cards on the Internet Stored — Value cards and E-cash- NEFT- RTGS

Unit IV E-SECURITY : Internet Security — Encryption types- digital signatures — Secure Electronic Transactions — Firewalls - Access Control.

Unit V Applications of E-Commerce: Procedures for Internet shopping-Web advertisement - Ordering journals electronically - Selling on the web- E-Commerce for service industries Broker based services Travel and Tourism services, Employment placement- Trading stocks online- Financial Services – Supply Chain Management-Advertising

Reference Books:

1. C,S,V.Murthy, " Electronic Commerce, Himalaya Publishing House Mumbai
2. Efrain Turban, Jay lee. David king and H.Michel Chung. Electronic Commerce A Managerial perspective. Pearson Education Asia
3. Kamalesh K Baja and Debjani Nag E-Commerce. Tata Mc Graw-Hill Publish Company Limited. New Delhi.
4. Kenneth C. Laudon , *E-commerce, PHI, New Delhi*

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