# **SYLLABUS**

**OF** 

BACHELOR OF BUSINESS ADMINISTRATION FOR THE SESSION 2023-24



# CENTRE FOR DISTANCE AND ONLINE EDUCATION SAMBALPUR UNIVERSITY

JYOTI VIHAR, BURLA, SAMBALPUR, ODISHA - 768019

# RECOMMENDATIONS OF THE BOARD OF STUDIES IN BACHELOR OF BUSINESS ADMINISTRATION

(Prof. Biswajit Satpathy)

Professor

P.G. Dept. of Business Admn. Sambalpur University

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#### **BACHELOR OF BUSINESS ADMINISTRATION**

Paper Code	Paper name	Paper Type	Credit Score		
Semester I					
BBA-101	Environmental Science	Ability Enhancement - Compulsory	2		
BBA-102	Fundamentals of Management & Organizational Behaviour	Core Discipline	6		
BBA-103	Statistics for Business Decisions	Core Discipline 6			
BBA-104	Entrepreneurship Development	Elective Course – Generic /Interdisciplinary	6		
Semester II					
BBA-201	Business Communication (Language : English / MIL)	Ability Enhancement - Compulsory	2		
BBA-202	Managerial Economics	Core Discipline	6		
BBA-203	Business Accounting	Core Discipline	6		
BBA-204	Ethics& Corporate Social Responsibility	Elective Course – Generic /Interdisciplinary	6		
Semester III					
BBA-301	Macroeconomics	Core Discipline	6		
BBA-302	Principles of Marketing	Core Discipline	6		
BBA-303	Management Accounting	Core Discipline	6		
BBA-304	Production & Operations Management	Elective Course – Generic /Interdisciplinary	6		
BBA-305	Personality Development & Communication Skills	Skill Enhancement Course	2		
Semester IV					
BBA-401	Business Research	Core Discipline	6		
BBA-402	Human Resource Management	Core Discipline	6		
BBA-403	Financial Management	Core Discipline	6		
BBA-404	India's Diversity & Business	Elective Course – Generic / Interdisciplinary	6		
BBA-405	IT Tools for Business	Skill Enhancement Course	2		
Semester V					
BBA-501	Quantitative Techniques for Management	Core Discipline	6		
BBA-502	Legal Aspects of Business	Core Discipline	6		
BBA-503	Elective – I	Discipline Specific Elective	6		
BBA-504	Elective – II	Discipline Specific Elective	6		
BBA-505	Dissertation & Viva (Summer Internship project)		6		
Semester VI					
BBA-601	Business Policy & Strategy	Core Discipline	6		
BBA-602	Financial Institutions & Markets	Core Discipline	6		
BBA-603	Elective – III	Discipline Specific Elective	6		
BBA-604	Elective – IV	Discipline Specific Elective	6		

# **DISCIPLINE SPECIFIC ELECTIVE COURSE:** Finance (DSE - I), Marketing (DSE - II), Human Resource (DSE - III)

Paper Code	DSE - I (Finance)	DSE – II (Marketing)	DSE - III (Human Resource)
BBA-503	Investment Banking & Financial Services	Consumer Behaviour	Training & Development
BBA-504	Investment Analysis& Portfolio Management	Personal Selling & Sales Force Management	Talent &Knowledge Management
BBA-603	Project Appraisal	Retail Management	Performance & Compensation Management
BBA-604	Financial Modelling & Derivatives	Distribution & Supply Chain Management	Counselling & Negotiation Skills for Managers

#### SKILL ENHANCEMENT COURSE (SEC)

- 1. IT Tools for Business
- 2. Personality Development & Communication Skills

#### **Generic Elective / Interdisciplinary Course**

- 1. Entrepreneurship Development
- 2. Ethics& Corporate Social Responsibility
- 3. Production & Operations Management
- 4. India's Diversity & Business

#### <u>SEMESTER - I</u>

#### **BBA-101: ENVIRONMENTAL SCIENCE**

#### **Course Objective:**

- 1. To promote the ability to understand the basic concepts of Environment.
- 2. To apply Environment analysis in the formulation of business policies

#### **Course contents**

**Unit I:** Fundamentals of Environmental Management: Definition, principles and scope; Types and components of environment; Man- environment relationship; Causes of environment destruction; Environmental ethics; Environment Awareness Programmes.

**Unit II:** Natural Resources - Awareness: Eco-system, Atmosphere, Land, Water, Forest, Mines & Minerals, Wetland, Bio-diversity, Conservation of natural resources.

**Unit III:** Environmental Protection - Policies & Legislations: National environment policy, Environmental Legislations, International conventions and Agreements, GATT/WTO and environment, State Pollution Control Board, Role of NGOs.

**Unit IV:** Environment Management System: ISO-14000, Environment Audit, Eco-Friendly products (Eco mark), Green Industry. Environmental Impact Assessment (EIM): EIM-Methods and tools, Appraisal and clearance for industry, Evaluation Systems.

#### **Course Outcome:**

- 1. Students develop critical-thinking skills, analyze real-world problems, and understand the power of narrative to create sustainable solutions for local and global communities.
- 2. To promote basic understanding on the concepts of Business Environment and to enable them to realize the impact of environment on Business.

#### **Suggested Readings:**

- 1. N.K. Oberoi Environmental Management, Excell Books.
- 2. G.N.Pandey Environmental Management, Vikas.
- 3. K.M. Agrawal & P.K. Sikdar Text Book of Environment, Macmillan.
- 4. L.W. Canter Environmental Impact Assessment, Tata McGraw Hill.

# BBA-102: FUNDAMENTALS OF MANAGEMENT & ORGANIZATIONAL BEHAVIOUR Course Objective:

- 1. To understand individual and group behavior at work place so as to improve the effectiveness of an organization.
- 2. Discuss the various concepts of planning, Decision making and controlling to help solving managerial problems
- 3. Study and understand management concepts and styles in Global context.

#### **Course contents:**

Unit I: Basic forms of Business Ownership; Special forms of ownership: Franchising, Licensing, Leasing; Choosing a form of Business ownership; Corporate Expansion: mergers and acquisitions, diversification, forward and backward integration, joint ventures, Strategic alliance. Evolution of Management Theory. Managerial functions and Roles. Insights from Indian practices and ethos.

**Unit II:** Overview of Planning: Types of Plans & The planning process; Decision making: Process, Types and Techniques. Control: Function, Process and types of Control; Principles of organizing: Common organizational structures; Delegation & Decentralization: Factors affecting the extent of decentralization, Process and Principles of delegation.

Unit III: Importance of organizational Behaviour. Perception and Attribution: Concept, Nature Process, Personality, Learning: Concept and Theories of Learning, reinforcement. Motivation: Concepts and their application, Need, Content & Process theories, Contemporary Leadership issues: Charismatic, Transformational Leadership. Emotional Intelligence

Unit IV: Groups and Teams: Definition, Difference between Groups and teams; Stages of Group Development, Group Cohesiveness, Types of teams. Analysis of Interpersonal Relationship: Transactional Analysis, Johari Window. Organizational Power and Politics: Nature of organizational politics. Conflict: Concept, Sources, Types, Stages of conflict, Management of conflict, Organizational Change: Concept, Resistance to change, Managing resistance to change, Implementing Change, Kurt Lewin Theory of Change. Managing Stress: Insights from Indian ethos.

#### **Course Outcome:**

- 1. The students will be able to justify how organizational change and conflict affect working relationships within organizations.
- 2. demonstrate how to apply relevant theories to solve problems of change and conflict within organizations.

#### **Suggested Readings:**

- 1. Gilbert: Principles of Management, McGraw Hill.
- 2. Greenberg Jerald and Baron Robert A.: Behavior in Organizations: Understanding and Managing the Human Side of Work, Prentice Hall of India.
- 3. Kaul Vijay Kumar, Business Organization & Management Text and Cases, Pearson.
- 4. Kaul, Vijay Kumar, Management- Text & Cases, Vikas Publication.
- 5. Kavita Singh: Organizational Behavior, Vikas Publication.
- 6. Koontz & Heinz Weihrich: Essential of Management, McGraw Hill.
- 7. Luthans Fred: Organizational Behavior, Tata McGraw Hill.
- 8. Mc Shane L. Steven, Glinow Mary Ann Von & Sharma Radha R. Organizational Behaviour; Tata McGraw Hill.
- 9. Newstrom John W.: Organizational Behavior, Tata McGraw Hill.
- 10. Richard L. Daft: Principles of Management, Cengage Learning India.
- 11. Robbins Stephen P: Organizational Behavior, Pearson.
- 12. Stephen P. Robbins & Mary Coulter: Management, Pearson.
- 13. Stoner & Wankel: Management, Prentice Hall of India.
- Y.K. Bhushan: Fundamentals of Business Organization & Management, Sultan Chand & Sons.
- 15. Navin Mathur, Management Gurus, National Publishing House, New Delhi

#### **BBA-103: STATISTICS FOR BUSINESS DECISIONS**

#### **Course Objective:**

- 1. To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making..
- 2. Understand the concept of Probability and its usage in various business applications.
- 3. Understanding Decision making environment and applying the Concept of Business Analytics.

#### **Course contents:**

**Unit I:** Measures of Central Value: Characteristics of an ideal measure; Measures of Central Tendency - mean, median, mode, harmonic mean and geometric mean. Merits, Limitations and Suitability of averages. Relationship between averages. Measures of Dispersion: Meaning and

Significance. Absolute and Relative measures of dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation, Moments, Skewness, Kurtosis.

**Unit II:** Correlation Analysis: Meaning and significance. Correlation and Causation, Types of correlation. Methods of studying simple correlation - Scatter diagram, Karl Pearson's coefficient of correlation, Spearman's Rank correlation coefficient, Regression Analysis: Meaning and significance, Regression vs. Correlation. Linear Regression, Regression lines (X on Y, Y on X) and Standard error of estimate.

**Unit III:** Analysis of Time Series: Meaning and significance. Utility, Components of time series, Models (Additive and Multiplicative), Measurement of trend: Method of least squares, Parabolic trend and logarithmic trend; Index Numbers: Meaning and significance, problems in construction of index numbers, methods of constructing index numbers-weighted and un-weighted, Test of adequacy of index numbers, chain index numbers, base shifting, splicing and deflating index number.

Unit IV: Probability: Meaning and need. Theorems of addition and multiplication. Conditional probability. Bayes' theorem, Random Variable- discrete and continuous. Probability Distribution: Meaning, characteristics (Expectation and variance) of Binomial, Poisson, and Normal distribution. Central limit theorem.

Hypothesis testing: Concept; Level of Significance; Process of testing; Test of hypothesis concerning Mean; Test of hypothesis Normal Z test & t test for single mean. Using Non-parametric statistics for hypothesis testing.

#### **Course Outcome:**

- 1. After the course the students will: Think critically, reason analytically and solve problems creatively.
- 2. Succeed in their careers in business, industry or government, as well as in graduate school. Effectively communicate statistical ideas and arguments

#### **Suggested Readings:**

- 1. S.P. Gupta (S.P.): Statistical Methods, Sultan Chand & Sons, 34th Edition.
- 2. Richard Levin & David Rubin: Statistics for management, Prentice Hall.
- 3. Anderson, Sweeny & Williams: Statistics for Business and Economics, South Western.

#### **SEMESTER - II**

#### **BBA-201: BUSINESS COMMUNICATION**

#### **Course Objective:**

- 1. To equip students of the BBA course effectively to acquire skills in reading, writing, Comprehension and communication, as also to use electronic media for business communication.
- 2. To develop the ability to research and write a documented paper and/or to give an oral presentation.
- 3. To develop the ability to communicate via electronic mail, Internet, and other technologies for presenting business messages

#### **Course Content:**

- Unit 1: Nature of Communication: Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication. Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers
- **Unit 2:** Business Correspondence: Letter Writing, presentation, Inviting quotations, Sending quotations, placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter-office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.
- **Unit 3:** Report Writing: Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.
- **Unit 4:** Vocabulary: Words often confused Words often misspelt, common errors in English. Oral Presentation: Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

#### **Course Outcome**

- 1. Upon completion of the course, students are expected to be able to demonstrate a good understanding of: effective business writing.
- **2.** students are expected to be able to effective business communications and information collection.

#### **Suggested Readings:**

- 1. Bovee, and Thill, Business Communication Today, Pearson Education
- 2. Lesikar, R.V. & Flatley, M.E. Kathryn Rentz; Business Communication Making Connections in Digital World, 11th ed., McGraw Hill Education.
- 3. Shirley Taylor, Communication for Business, Pearson Education
- 4. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH

#### 5. Leena Sen, Communication Skills, PHI Learning

#### **BBA-202: MANAGERIAL ECONOMICS**

#### **Course Objective:**

- 1. The purpose of this course is to apply micro economic concepts and techniques in evaluating business decisions taken by firms.
- 2. The emphasis is on explaining how tools of standard price theory can be employed to formulate a decision problem.
- 3. evaluate alternative courses of action and finally choose among alternatives. Simple geometry and basic concepts of mathematics will be used in the course of teaching.

#### **Course content:**

**Unit I:** Demand, Supply and Market equilibrium: individual demand, market demand, individual supply, market supply, market equilibrium; Elasticities of demand and supply: Price elasticity of demand, income elasticity of demand, cross price elasticity of demand, elasticity of supply;

Theory of consumer behavior: cardinal utility theory, ordinal utility theory(indifference curves, budget line, consumer choice, price effect, substitution effect, income effect for normal, inferior and giffen goods), revealed preference theory.

**Unit II:** Producer and optimal production choice: optimizing behavior in short run (geometry of product curves, law of diminishing margin productivity, three stages of production), optimizing behavior in long run (isoquants, isocost line, optimal combination of resources)

Costs and scale: traditional theory of cost (short run and long run, geometry of cot curves, envelope curves), modern theory of cost (short run and long run), economies of scale, economies of scape.

Unit III: Theory of firm and market organization: perfect competition (basic features, short run equilibrium of firm/industry, long run equilibrium of firm/industry, effect of changes in demand, cost and imposition of taxes); monopoly (basic features, short run equilibrium, long run equilibrium, effect of changes in demand, cost and imposition of taxes, comparison with perfect competition, welfare cost of monopoly), price discrimination, multiplant monopoly; monopolistic competition (basic features, demand and cost, short run equilibrium, long run equilibrium, excess capacity); oligopoly (Cournot's model, kinked demand curve model, dominant price leadership model, prisoner's dilemma)

**Unit IV:** Factor market: demand for a factor by a firm under marginal productivity theory (perfect competition in the product market, monopoly in the product market), market demand for a factor, supply of labour, market supply of labour, factor market equilibrium.

#### **Course Outcome**

- 1. The student can Interpret regression analysis and discuss why it's employed in decision-making. Discuss optimization and utility including consumer behavior.
- 2. After the course completion Student can Assess the relationships between short-run and longrun costs.

#### **Suggested Readings:**

- 1. Dominick Salvatore (2009). Principles of Microeconomics (5th ed.) Oxford University Press
- 2. Lipsey and Chrystal. (2008). Economics. (11th ed.) Oxford University Press
- 3. Koutosyannis (1979). Modern Micro Economics. Palgrave Macmillan
- 4. Pindyck, Rubinfeld and Mehta. (2009). Micro Economics. (7th ed.). Pearson.

#### **BBA-203: BUSINESS ACCOUNTING**

#### **Course Objective:**

- 1. To familiarize students with the mechanics of preparation of financial statements, understanding corporate financial statements, their analysis and interpretation.
- 2. This course is intended to introduce the basic theory, concepts and practice of financial accounting and to enable students to understand information contained in the published financial statements of companies and other organizations.
- 3. It includes the preparation of accounting statements, but their uses and limitations will also be emphasized.

#### **Course Contents:**

**Unit I:** Introduction to Financial Accounting. Accounting as an Information System. Importance, Scope, and Limitations. Users of Accounting Information. Generally Accepted Accounting Principles. The Accounting Equation. Nature of Accounts and Rules of Debit and Credit. Recording Transactions in General Journal. Recording Transactions in three-column Cash Book. An overview of Subsidiary books – Purchase Book, Purchase Returns Book, Sales Book, and Sales Returns Book. Opening and Closing Entries. Preparation of Ledger Accounts.

**Unit II:** Introduction to International Financial Reporting Standards (IFRS). Understanding Accounting Standards issued by the ICAI related to Disclosure of Accounting Policies, Depreciation Accounting, and Revenue Recognition. Methods of charging Depreciation – Straight-line Method,

and Written-down-value Method. Preparation of Trial Balance. Adjustment Entries. Post-adjusted Trial Balance. Bank Reconciliation Statement.

**Unit III:** Preparation of Financial Statements: Preparing Trading Account, Profit & Loss Account and Balance Sheet for a Sole Proprietor. Understanding contents of Financial Statements of a Joint Stock Company as per Companies Act 2013. Understanding the contents of a Corporate Annual Report. Preparation of Cash Flow Statement as per AS-3 (revised).

Unit IV: Analyzing Financial Statements: Objectives of Financial Statement Analysis; Sources of Information; Standards of Comparison; Techniques of Financial Statement Analysis - Horizontal Analysis, Vertical Analysis, and Ratio Analysis. Meaning and Usefulness of Financial Ratios; Analysis of Financial Ratios from the perspective of different Stakeholders like Investors, Lenders, and Short-term Creditors; Profitability Ratios, Solvency Ratios, Liquidity Ratios, and Turnover Ratios; Limitations of Ratio Analysis.

#### **Course Outcome**

- 1. Identify and interpret accounting information to inform users and make decisions.
- 2. Apply critical thinking skills by identifying and analyzing accounting issues using relevant accounting frameworks.
- 3. Charles T. Horngren, Gart L. Sundem, John A. Elliott, and Donna R. Philbrick, Introduction to Financial Accounting, Pearson.
- 4. J.R. Monga, Financial Accounting: Concepts and Applications, Mayur Paperbacks.
- 5. T.P. Ghosh, Financial Accounting for Managers: Taxmann Allied Services Pvt. Ltd.

#### **Suggested Readings:**

- 1. S.N. Maheshwari, Suneel K. Maheshwari, and Sharad K. Maheshwari: An Introduction to Accountancy, Vikas Publishing House Pvt. Ltd.
- 2. R. Narayanaswamy, Financial Accounting: A Managerial Perspective, PHI Learning Pvt. Ltd.
- 3. Charles T. Horngren, Gart L. Sundem, John A. Elliott, and Donna R. Philbrick, Introduction to Financial Accounting, Pearson.
- 4. J.R. Monga, Financial Accounting: Concepts and Applications, Mayur Paperbacks.
- 5. T.P. Ghosh, Financial Accounting for Managers: Taxmann Allied Services Pvt. Ltd.

SEMESTER - III

**BBA-301: MACROECONOMICS** 

**Course Objective:** 

1. This course deals with the principles of Macroeconomics. The coverage includes

determination of and linkages between major economic variables; level of output and prices,

inflation, interest rates and exchange rates.

2. The course is designed to study the impact of monetary and fiscal policy on the aggregate

behavior of individuals.

3. To Understand and analyze the micro environment affecting the business decision making

**Course Content:** 

Unit I: Measurement of macroeconomic variables: National Income Accounts, Gross Domestic

Product, National Income, Personal and Personal disposable income; Classical theory of income and

employment: Quantity Theory of Money - Cambridge version, Classical aggregate demand curve,

Classical theory of interest rate, effect of fiscal and monetary policy.

Unit II: Keynesian theory of Income and employment : simple Keynesian model, components of

aggregate demand, equilibrium income, changes in equilibrium, multiplier (investment, Government

expenditure, lump sum tax, foreign trade), effect of fiscal and monetary policy, crowding out,

composition of output and policy mix, policy mix in action; ISLM model: properties of ISLM curves,

factors affecting the position and slope of ISLM curves, determination of equilibrium income and

interest rates, effect of monetary and fiscal policy, relative effectiveness of monetary and fiscal policy.

**Unit III:** Money: functions of money, quantity theory of money, determination of money supply

and demand, H theory of money multiplier, indicators and instruments of monetary control;

Inflation: meaning, demand and supply side factors, consequences of inflation, anti- inflationary

policies, natural rate theory, monetary policy-output and inflation, Phillips curve (short run and long

run)

Unit IV: Open Economy: brief introduction to BoP account, market for foreign exchange and

exchange rate, monetary and fiscal policy in open economy, Mundell Fleming model (perfect capital

mobility and imperfect capital mobility under fixed and flexible exchange rate)

#### **Course Outcome:**

- 1. Understand the determination of key macroeconomic variables- outputs, prices and rate of interest, analyse the effect of fiscal and monetary policy,
- 2. It describe the mechanics of money supply and explain the working of an open economy.

#### **Suggested Readings:**

- 1. Froyen, R.P. (2011). Macroeconomics-theories and policies (8<sup>th</sup> ed.). Pearson
- 2. Dornbusch and Fischer (2010). Macroeconomics (9th ed.). Tata McGraw Hill
- 3. N Gregory Mankiw (2010). Macroeconomics (7<sup>th</sup> ed.). Worth Publishers
- 4. Olivier Blanchard, Macroeconomics (2009). (5<sup>th</sup> ed.) Pearson

#### **BBA-302: PRINCIPLES OF MARKETING**

#### **Course Objective:**

- 1. To equip the students with understanding of the Marketing Mix elements and sensitize them to certain emerging issues in Marketing.
- 2. To facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.
- 3. To develop understanding on Consumer and business buying behavior

#### **Course Content:**

**Unit I:** Introduction: Nature, Scope and Importance of Marketing, Evolution of Marketing; Core marketing concepts; Company orientation - Production concept, Product concept, Selling concept, Marketing concept, Holistic marketing concept. Marketing Environment: Demographic, economic, political, legal, socio cultural, technological environment (Indian context); Portfolio approach - Boston Consultative Group (BCG) matrix.

**Unit II**: Segmentation, Targeting and Positioning: Levels of Market Segmentation, Basis for Segmenting Consumer Markets, Difference between Segmentation, Targeting and Positioning.

**Unit III:** Product & Pricing Decisions: Concept of Product Life Cycle (PLC), PLC marketing strategies, Product Classification, Product Line Decision, Product Mix Decision, Branding Decisions, Packaging & Labelling, New Product Development. Pricing Decisions: Determinants of Price, Pricing Methods (Non-mathematical treatment), Adapting Price (Geographical Pricing, Promotional Pricing and Differential Pricing).

**Unit IV:** Promotion Mix: Factors determining promotion mix, Promotional Tools – basics of Advertisement, Sales Promotion, Public Relations & Publicity and Personal Selling; Place (Marketing Channels): Channel functions, Channel Levels, Types of Intermediaries: Types of Retailers, Types of Wholesalers. Marketing of Services - Unique Characteristics of Services, Marketing strategies for service firms – 7Ps.

#### **Course Outcome:**

- 1. Identify the scope of responsibilities of a product/brand manager. Analyze global business opportunities and its implications on a firm's product and branding strategy.
- 2. Evaluate new product or service ideas. Apply conceptual knowledge and analytical tools to forecast market potential.

#### **Suggested Readings:**

- 1. Kotler, P. & Keller, K. L.: Marketing Management, Pearson.
- 2. Kotler, P., Armstrong, G., Agnihotri, P. Y., & Ul Haq, E.: Principles of Marketing: A South Asian Perspective, Pearson.
- 3. Ramaswamy, V.S. & Namakumari, S.: Marketing Management: Global Perspective-Indian Context, Macmillan Publishers India Limited.
- 4. Zikmund, W.G. & D' Amico, M.: Marketing, Ohio: South-Western College Publishing.

#### **BBA-303: MANAGEMENT ACCOUNTING**

#### **Course Objective:**

- To acquaint students with role of Management Accounting in planning, control and decisionmaking.
- 2. This course is intended to introduce the basic theory, concepts and practice of financial accounting and to enable students to understand information contained in the published financial statements of companies and other organizations

#### **Course Content:**

**Unit I:** Nature, Scope of Management Accounting: Meaning, definition, nature and scope of Management Accounting; Comparison of Management Accounting with Cost Accounting and Financial Accounting. Cost concepts: Meaning, Scope, Objectives, and Importance of Cost Accounting; Cost, Costing, Cost Control, and Cost Reduction; Elements of Cost, Components of total Cost, Cost Sheet. Classification of Costs: Fixed, Variable, Semi- variable, and Step Costs; Product,

and Period Costs; Direct, and Indirect Costs; Relevant, and Irrelevant Costs; Shut-down, and Sunk Costs; Controllable, and Uncontrollable Costs; Avoidable, and Unavoidable Costs; Imputed / Hypothetical Costs; Out-of-pocket Costs; Opportunity Costs; Expired, and Unexpired Costs; Conversion Cost. Cost Ascertainment: Cost Unit and Cost Center. Introduction to Overhead allocation, Overhead apportionment, and Overhead absorption.

**Unit II:** Cost-Volume-Profit Analysis: Contribution, Profit -Volume Ratio, Margin of safety, Cost Break-even Point, Composite Break-even Point, Cash Break-even Point, Key Factor, Break-even Analysis. Relevant Costs and Decision Making: Pricing, Product Profitability, Make or Buy, Exploring new markets, Export Order, Sell or Process Further, Shut down vs. Continue.

**Unit III:** Budgets and Budgetary Control: Meaning, Types of Budgets, Steps in Budgetary Control, Fixed and Flexible Budgeting, Cash Budget. Responsibility Accounting: Concept, Significance, Different responsibility centers, Divisional performance – Financial measures, Transfer pricing.

**Unit IV:** Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing, Advantages, Limitations and Applications; Material, Labor, Overhead and Sales variances. Introduction to Target Costing, Life Cycle Costing, Quality Costing, and Activity based Costing.

#### **Course Outcome:**

- Analyze accounting data by application of cost-volume-profit concepts. Evaluate operational budgeting in terms of the process by which it is implemented and its possible benefits to the organization.
- 2. This course is intended to introduce the basic theory, concepts and practice of financial accounting and to enable students to understand information contained in the published financial statements of companies and other organizations

#### **Suggested Readings:**

- C.T. Horngren, Gary L. Sundem, Jeff O. Schatzberg, and Dave Burgstahler: Introduction to Management Accounting, Pearson
- 2. M.N. Arora: A Textbook of Cost and Management Accounting, Vikas Publishing House Pvt. Ltd.
- 3. M.Y. Khan, and P.K. Jain, Management Accounting: Text Problems and Cases, McGraw Hill Education (India) Pvt. Ltd.
- 4. S.N. Maheshwari, and S.N. Mittal, Cost Accounting: Theory and Problems, Shree Mahavir Book Depot (Publishers)

#### **SEMESTER - IV**

#### **BBA-401: BUSINESS RESEARCH**

#### **Course Objective:**

- 1. To provide an exposure to the students pertaining to the nature and extent of research orientation, which they are expected to possess when they enter the industry as practitioners.
- 2. To give them an understanding of the basic techniques and tools of business marketing research.
- 3. To Understand the practical application of various research techniques.
- 4. To Understand the importance of scaling & measurement techniques and sampling techniques.
- 5. To Understand the importance of coding, editing, tabulation and analysis in doing research

#### **Course Content:**

**Unit I:** Nature and Scope of Marketing Research – Role of Marketing Research in decision making. Applications of Marketing Research – marketing research; The Research process – Steps in the research process; the research proposal; Problem Formulation: Management decision problem Vs. Marketing Research problem.

**Unit II:** Research Design: Exploratory, Descriptive, Causal. Secondary Data Research: Advantages & Disadvantages of Secondary Data, Criteria for evaluating secondary sources, secondary sources of data in Indian Context, Syndicated Research (in India)

Unit III: Primary Data Collection: Survey Vs. Observations. Comparison of self- administered, telephone, mail, emails techniques. Qualitative Research Tools: Depth Interviews focus groups and projective techniques; Measurement & Scaling: Primary scales of Measurement -Nominal, Ordinal, Interval & Ratio. Scaling techniques-paired comparison, rank order, constant sum, semantic differential, itemized ratings, Likert Scale; Questionnaire-form & design.

**Unit IV:** Sampling: Sampling techniques, determination of sample size; Data Analysis: Z test (mean, diff. of mean, diff. of proportion) t test (mean), paired t test, Chi square test, Introduction to theoretical concept of ANOVA, Factor Analysis and Discriminant Analysis.

#### **Course Outcome:**

- 1. Business research helps to identify opportunities and threats.
- 2. It helps identify research problems and using this information, wise decisions can be made to tackle the issue appropriately.
- 3. It helps to understand customers better and hence can be useful to communicate better with the customers or stakeholders. Applying relevant research techniques.

- 4. Understanding relevant scaling & measurement techniques and should use appropriate sampling techniques.
- 5. Synthesizing different techniques of coding, editing, tabulation and analysis in doing research.

#### **Suggested Readings:**

- 1. Zikmund, Babin & Carr: Business Research Methods, South-Western.
- 2. Cooper & Schindler: Business Research Methods McGraw-Hill Education,
- 3. Churchill: Marketing Research: Methodological Foundations, Cengage Learning.
- 4. Aaker, Kumar, Day Marketing Research. Wiley.
- 5. Naresh Malhotra Marketing Research, Pearson.

#### **BBA-402: HUMAN RESOURCE MANAGEMENT**

#### **Course Objective:**

- The objective of this course is to help the students to develop an understanding of the concept & techniques of essential functions of human resource management.
- 2. The course will use and focus on Indian experiences, approaches and cases.

#### **Course Contents:**

**Unit I:** Human Resource Management: Concept, Functions, roles, skills & competencies, HRD-definition, goals and challenges. The changing environment of HRM – globalization, cultural environment, technological advances, workforce diversity, corporate downsizing, changing skill requirement, HRM support for improvement programs Work life balance, HR role in strategy formulation & gaining competitive advantage. HRM issues in Indian Organisations

**Unit II:** Human Resource Planning: Process, Forecasting demand & supply, Skill inventoriesHuman Resource Information System (HRIS) succession planning, Job analysis – Uses, methods, Job description & Job specifications. HR accounting and Human Resource Development (HRD) audit concept. Recruitment, Selection & Orientation: internal & external sources, e- recruitment, selection process, orientation process.

Unit III: Training: Concept, Needs, Systematic approach to training, Methods of training. Management development: Concept & Methods. Performance management system: concept, uses of performance appraisal, performance management methods, factors that distort appraisal, appraisal interview .Career planning: career anchors, career life stages. Compensation: Steps of determining compensation, job evaluation, components of pay structure, factors influencing compensation levels,

wage differentials & incentives, profit sharing, gain sharing, employees' stock option plans. Brief introduction of social security, health, retirement & other benefits.

**Unit IV:** Industrial Relations: Introduction to Industrial Relations, Trade unions role, types, functions, problems, industrial dispute- concept, causes & machinery for settlement of disputes- grievance, concepts, causes & grievance redressal machinery, discipline- concept, aspect of discipline & disciplinary procedure, Collective bargaining- concept, types, process, problems, essentials of effective collective bargaining.

#### **Course Outcome:**

- 1. The course aims to enhance the understanding of the role of Human Resource Management and explore the recent trends of HRM. Introduce the basic concepts, functions and processes of human resource management.
- 2. Develop an understanding of HRM systems and their implementation through exploring the practice of Staffing, Training and Development, Performance Management and Compensation.

#### **Suggested Readings:**

- De Cenzo, D.A. & Robbins: Fundamentals of Human Resource Management, New York: John Wiley & Sons.
- 2. Dessler, G: Human Resource Management, Pearson.
- 3. Monappa & Saiyaddin: Personnel Management, Tata McGraw Hill.
- 4. Rao, V.S.P.: Human Resource Management- Text and Cases, Excel Books.
- 5. R. Wayne Mondy & Rober M. Noe: Human Resource Management, Pearson.

#### **BBA-403: FINANCIAL MANAGEMENT**

#### **Course Objective:**

- 1. To acquaint students with the techniques of financial management and their applications for business decision making.
- 2. To take decision relating to financing activities and Investing activities.

#### **Course Contents:**

**Unit I:** Nature of Financial Management: Finance and related disciplines; Scope of Financial Management; Profit Maximization, Wealth Maximization - Traditional and Modern Approach; Functions of finance – Finance Decision, Investment Decision, Dividend Decision; Objectives of

Financial Management; Organisation of finance function; Concept of Time Value of Money, present value, future value, and annuity; Risk & Return: Historical return, expected return, absolute return, holding period return, annualized return, arithmetic & geometric return; Risk - Systematic & unsystematic risk – their sources and measures.

**Unit II:** Long -term investment decisions: Capital Budgeting - Principles and Techniques; Nature and meaning of capital budgeting; Estimation of relevant cash flows and terminal value; Evaluation techniques - Accounting Rate of Return, Net Present Value, Internal Rate of Return & MIRR, Net Terminal Value, Profitably Index Method.

Concept and Measurement of Cost of Capital: Explicit and Implicit costs; Measurement of cost of capital; Cost of debt; Cost of perpetual debt; Cost of Equity Share; Cost of Preference Share; Cost of Retained Earning; Computation of over-all cost of capital based on Historical and Marketweights.

Unit III: Capital Structures: Approaches to Capital Structure Theories - Net Income approach, Net Operating Income approach, Modigliani-Miller (MM) approach, Traditional approach, Capital Structure and Financial Distress, Trade-Off Theory.

Dividend Policy Decision - Dividend and Capital; The irrelevance of dividends: General, MM hypothesis; Relevance of dividends: Walter's model, Gordon's model;

Leverage Analysis: Operating and Financial Leverage; EBIT -EPS analysis; Combined leverage.

**Unit IV:** Working Capital Management: Management of Cash - Preparation of Cash Budgets (Receipts and Payment Method only); Cash management technique,

Receivables Management – Objectives; Credit Policy, Cash Discount, Debtors Outstanding and Ageing Analysis; Costs - Collection Cost, Capital Cost, Default Cost, Delinquency Cost, Inventory Management (Very Briefly) - ABC Analysis; Minimum Level; Maximum Level; Reorder Level; Safety Stock; EOQ, Determination of Working Capital.

#### **Course Outcome**

- 1. Understand the different basic concept / fundamentals of Corporate Finance
- 2. Understand the practical application of time value of money and evaluating long term investment decisions
- 3. Developing analytical skills to select the best source of capital ,its structure on the basis of cost of capital

#### **Suggested Readings**

- 1. M.Y. Khan & P.K. Jain: Financial Management Text Problem and Cases, Tata McGraw Hill Pubilshlng Co. Ltd.
- 2. R. P. Rustogi: Financial Management: Theory Concepts and Practices, Taxmann Publication.
- 3. I.M. Pandey: Financial Management: Theory and Practices, Vikas Publishing House
- 4. R.A. Brealey, S.C. Myers, F. Allen& P. Mohanty: Principles of Corporate Finance, McGraw Hill Higher Education
- 5. J.V. Horne & J.M. Wachowicz: Fundamentals of Financial Management Prentice Hall

#### SEMESTER - V

#### **BBA-501: QUANTITATIVE TECHNIQUES FOR MANAGEMENT**

**Objective:** To acquaint students with the construction of mathematical models for managerial decision situations and to use computer software packages to obtain a solution wherever applicable. The emphasis is on understanding the concepts, formulation and interpretation.

#### **Course contents:**

Unit I: Linear Programming: Formulation of L.P. Problems, Graphical Solutions (Special cases: Multiple optimal solution, infeasibility, unbounded solution); Simplex Methods (Special cases: Multiple optimal solution, infeasibility, degeneracy, unbounded solution) Big-M method and Two-phase method; Duality and Sensitivity (emphasis on formulation & economic interpretation); Formulation of Integer programming, Zero-one programming, Goal Programming.

Unit II: Elementary Transportation: Formulation of Transport Problem, Solution by N.W. Corner Rule, Least Cost method, Vogel's Approximation Method (VAM), Modified Distribution Method. (Special cases: Multiple Solutions, Maximization case, Unbalanced case, prohibited routes) Elementary Assignment: Hungarian Method, (Special cases: Multiple Solutions, Maximization case, Unbalanced case, Restrictions on assignment.)

**Unit III:** Network Analysis: Construction of the Network diagram, Critical Path- float and slack analysis (Total float, free float, independent float), PERT, Project Time Crashing

Unit IV: Decision Theory: Pay off Table, Opportunity Loss Table, Expected Monetary Value, Expected Opportunity Loss, Expected Value of Perfect Information and Sample Information Markov Chains: Predicting Future Market Shares, Equilibrium Conditions (Questions based on

Markov analysis) Limiting probabilities, Chapman Kolmogrov equation. Introduction to Game Theory: Pay off Matrix- Two person Zero-Sum game, Pure strategy, Saddle point; Dominance Rule, Mixed strategy, Reduction of m x n game and solution of 2x2, 2 x s, and r x 2 cases by Graphical and Algebraic methods; Introduction to Simulation: Monte Carlo Simulation

#### **Course Outcome:**

- Understand the basic operations research concepts and terminology involved in optimization techniques
- 2. Understand how to interpret and solve business-related problems and
- 3. Apply certain mathematical techniques in getting the best possible solution to a problem involving limited resources.

#### **Suggested Readings:**

- 1. N. D. Vohra: Quantitative Management, Tata McGraw Hill.
- 2. P. K. Gupta, Man Mohan, KantiSwarup: Operations Research, Sultan Chand.
- 3. V. K. Kapoor: Operations Research, Sultan Chand & Sons.
- 4. J. K. Sharma: Operations Research Theory & Applications, Macmillan India Limited.

#### **BBA-502: LEGAL ASPECTS OF BUSINESS**

#### **Course Objective:**

- 1. To gain knowledge of the branches of law which relate to business transactions, certain corporate bodies and related matters.
- 2. To understand the applications of these laws to practical commercial situations

#### **Course contents:**

**Unit I:** The Indian Contract Act 1872: Meaning and Essentials of contract; Kinds of contract-Based on: validity, formation & performance, law relating to offer and acceptance, consideration, competency to contract, free consent, Void agreements, performance of contracts, discharge of contracts, breach of contracts and quasi contract, Special contracts: contract of indemnity and guarantee, bailment and pledge, and agency.

**Unit II:** Sale of Goods Act 1930: Sale and agreement to sell, implied conditions and warranties, sale by non-owners, rights of unpaid seller.

Negotiable Instruments Act 1881: Meaning of negotiable instruments, type of negotiable instruments, promissory note, bill of exchange, cheque.

**Unit III:** The Companies Act 2013: Meaning and types, Incorporation, Memorandum & Articles of association, Prospectus, Issue of shares and bonus shares, rights issue, sweat equity, role of directors, share qualification, company meetings.

The Limited Liability Partnership Act 2008: Meaning and nature of limited partnership, formation, partners & their relations, extent and limitation of liability.

**Unit IV:** Consumer Protection Act 1986: Objectives and machinery for consumer protection, defects and deficiency removal, rights of consumers.

The Right to Information Act 2005: Salient features and coverage of the act, definition of terms information, right, record, public authority; obligations of public authorities, requesting information and functions of PIO.

#### **Course Outcome:**

- 1. To Know rights and duties under various legal Acts.
- 2. To Understand consequences of applicability of various laws on business situations.
- 3. To Develop critical thinking through the use of law cases.

#### **Suggested Readings:**

- 1. M.C.Kucchal: Business Law/Mercantile Law, Vikas Publishing. House (P) Ltd.
- 2. M.C.Kucchal, Vivek Kucchal: Business Legislation for Management, Vikas Publishing House (P) Ltd.
- 3. Dr. G. K. Kapoor & Sanjay Dhamija: Company Law and Practice-A comprehensive textbook on Companies Act 2013, latest edition, Taxmann.
- 4. Avtar Singh: Principle of Mercantile Law, Eastern Book Company
- Gulshan Kapoor: Business Maheshwari & Maheshwari: Principle of Mercantile Law, National Publishing Trust
- 6. Rohini Aggarwal: Mercantile & Commercial Law, Taxmann.
- 7. Law, New Age International Pvt Ltd Publishers.

#### SEMESTER - V

#### **BBA-601: BUSINESS POLICY AND STRATEGY**

#### **Course Objective:**

- 1. To equip students with the necessary inside into designing strategies for an organization.
- 2. To linking the organisations strategies with the changing environment. The course will focus on Indian cases, approaches and experiences.

- 3. A set of useful analytical skills, tools and techniques for analyzing a company strategically
- 4. To provide a basic understanding of the nature and dynamics of the strategy formulation and implementation processes.

#### **Course contents:**

**Unit I:** Nature & importance of business policy & strategy: Introduction to the strategic management process and related concepts; Characteristics of corporate, business & functional level strategic management decisions.

Company's vision and mission: need for a mission statement, criteria for evaluating a mission statement- Goal, Process & Input formulation of the mission statement-Drucker's Performance Area, Bennis's Core Problem; formulation of mission statement.

**Unit II:** Environmental Analysis & Diagnosis: Analysis of company's external environment Environmental impact on organisations policy and strategy, organisations dependence on the environment, analysis of remote environment, analysis of specific environment- Michael E. Porter's 5 Forces model; Internal analysis: Importance of organisation's capabilities, competitive advantage and core competence, Michael E. Porter's Value Chain Analysis.

**Unit III:** Formulation of competitive strategies: Michael E. Porter's generic competitive strategies, implementing competitive strategies- offensive & defensive moves.

Formulating Corporate Strategies: Introduction to strategies of growth, stability and renewal, Types of growth strategies – concentrated growth, product development, integration, diversification, international expansion (multi domestic approach, franchising, licensing and joint ventures), Types of renewal strategies – retrenchment and turnaround. Strategic fundamentals of merger & acquisitions.

Unit IV: Strategic Framework: Strategic analysis & choice, Strategic gap analyses, portfolio analyses – BCG, GE, product market evolution matrix, experience curve, directional policy matrix, life cycle portfolio matrix, grand strategy selection matrix; Behavioural considerations affecting choice of strategy; Culture and Strategic Leadership: Implementing & operationalizing strategic choice, Impact of structure, culture & leadership, functional strategies & their link with business level strategies, Balanced Score Card; Introduction to Strategic control & evaluation, Strategic surveillance.

#### **Course Outcome:**

- 1. Develop powers of managerial judgment, how to assess business risk, and improve ability to make sound decisions and achieve effective outcomes.
- 2. Evaluate and revise programs and procedures in order to achieve organizational goals;
- 3. Consider the ethical dimensions of the strategic management process;

#### **Suggested Readings:**

- 1. J.A. Pearce & R.B. Robinson: Strategic Management formulation implementation and control, TMH
- 2. Arthur A. Thompson Jr. & A.J Strickland III: Crafting and executing strategy, TMH
- 3. Gerry Johnson & Kevan Scholes, Exploring corporate strategies, PHI
- 4. Upendra Kachru: Strategic Management, Excel books
- Arthur A. Thompson Jr. and A.J. Strickland: Strategic Management –Concepts and Cases, McGraw-Hill Companies
- 6. Lawrence R. Jauch & William F. Glueck: Business Policy and Strategic Management (Mcgraw Hill Series in Management).

#### **BBA-602: FINANCIAL INSTITUTIONS AND MARKETS**

#### **Course Objective:**

- 1. The objective of this paper is to introduce students to the different aspects and components of financial Institutions and financial markets.
- 2. This will enable them to take the rational decision in financial environment.

#### **Course Content:**

Unit I: Structure of Indian Financial System: An overview of the Indian financial system, financial sector reforms: context, need and objectives; major reforms in the last decade; competition; deregulation; capital requirements; issues in financial reforms and restructuring; future agenda of reforms; Regulation of Banks, NBFCs & FIs: Salient provisions of banking regulation act and RBI Act; Role of RBI as a central banker; Products offered by Banks and FIs: Retail banking and corporate banking products. Universal Banking: need, importance, trends and RBI guidelines, Core banking solution (CBS); RTGS and internet banking, NBFCs and its types; comparison between Banks and NBFCs

Unit II: Introduction to Financial Markets in India: Role and Importance of Financial Markets, Financial Markets: Money Market; Capital Market; Factors affecting Financial Markets, Linkages Between Economy and Financial Markets, Integration of Indian Financial Markets with Global Financial Markets, Primary & secondary market, Currency Market, Debt Market- role and functions of these markets. Primary Market for Corporate Securities in India: Issue of Corporate Securities: Public Issue through Prospectus, Green shoe option, Offer for sale, Private Placement, Rights Issue,

On-Line IPO, Book Building of Shares, Disinvestment of PSU, Employees Stock Options, Preferential Issue of Shares, Venture Capital, Private Equity, Performance of Primary Market in India, Corporate Listings: Listing and Delisting of Corporate Stocks.

Unit III: Secondary Market in India: Introduction to Stock Markets, Regional and Modern Stock Exchanges, International Stock Exchanges, Demutualization of exchanges, Comparison between NSE and BSE, Raising of funds in International Markets: ADRs and GDRs, FCCB and Euro Issues; Indian Stock Indices and their construction, maintenance, adjustment for corporate actions (rights, bonus and stock split;) on index with numerical, free float vs. full float methodology, Classification of Securities to be included in the Index, Bulls and Bears in Stock Markets, Factors influencing the movement of stock markets, indicators of maturity of stock markets, Major Instruments traded in stock markets: Equity Shares, Debentures, Myths attached to Investing in Stock Markets. Trading of securities on a stock exchange; Selection of broker, capital and margin requirements of a broker, MTM and VAR Margins, kinds of brokers, opening of an account to trade in securities, DEMAT System, placing an order for purchase/sale of shares, margin trading and margin adjustment, contract note and settlement of contracts, Algorithmic trading, Settlement mechanism at BSE & NSE

Unit IV: Money Markets & Debt Markets in India: Money Market: Meaning, role and participants in money markets, Segments of money markets, Call Money Markets, Repos and reverse Repo concepts, Treasury Bill Markets, Market for Commercial Paper, Commercial Bills and Certificate of Deposit. Role of STCI and DFHI in money market, Debt Market: Introduction and meaning, Market for Government/ Debt Securities in India, Secondary market for government/debt securities, Over subscription and devolvement of Government Securities, Government securities issued by State Governments, Municipal Bonds, Corporate Bonds vs. Government Bonds

#### **Course Outcome:**

- 1. Financial architecture of an economy and its key players. The fabrication of Indian Financial markets.
- Different types of Working of Capital market, debt market, money market in India Functioning of different players in the financial market including Regulators like RBI, SEBI, PFRDA and IRDA

#### **Suggested Readings:**

- Saunders, Anthony & Cornett, Marcia Millon (2007). Financial Markets and Institutions (3<sup>rd</sup> ed.) Tata McGraw Hill
- 2. Khan, M Y. (2010). Financial Services (5<sup>th</sup> ed.). McGraw Hill Higher Education
- 3. Shahani, Rakesh (2011). Financial Markets in India: A Research Initiative. Anamica Publications
- 4. Goel, Sandeep. (2012). Financial services. PHI.
- 5. Gurusamy, S. (2010). Financial Services. TMH.

## DISCIPLINE SPECIFIC ELECTIVE COURSE

**DSE - I (Finance)** 

#### **DSE - I (Finance)**

#### INVESTMENT BANKING AND FINANCIAL SERVICES

#### **Course Objective:**

- 1. To aim of this course is to provide a conceptual framework for analysis from an investor's perspective of maximizing return on investment.
- 2. To provide sound theoretical base with examples and references related to the Indian financial system.

#### **Course Contents:**

Unit 1: Introduction: An Overview of Indian Financial System, Investment Banking in India, Recent Developments and Challenges ahead, Institutional structure and Functions of Investment / Merchant Banking; SEBI guidelines for Merchant Bankers, Registration, obligations andresponsibilities of Lead Managers, Regulations regarding Continuance of association of lead manager with an issue Unit II: Issue Management: Public Issue: classification of companies, eligibility, issue pricing, promoter's contribution, minimum public offer, prospectus, allotment, preferential allotment, private placement, Book Building process, designing and pricing, Green Shoe Option; Right Issue: promoter's contribution, minimum subscription, advertisements, contents of offer document, Bought out Deals, Post issue work & obligations, Investor protection, Broker, sub broker and underwriters **Unit III:** Leasing and Hire Purchase :Concepts of leasing, types of leasing – financial & operating lease, direct lease and sales & lease back, advantages and limitations of leasing, Lease rental determination; Finance lease evaluation problems (only Lessee's angle), Hire Purchase interest &Installment, difference between Hire Purchase & Leasing, Choice criteria between Leasing and Hire Purchase mathematics of HP, Factoring, forfaiting and its arrangement, Housing Finance: Meaning and rise of housing finance in India, Fixing the amount of loan, repricing of a loan, floating vs. fixed rate, Practical problems on housing finance.

**Unit IV:** Venture Capital: Concept, history and evolution of VC, the venture investment process, various steps in venture financing, incubation financing.

Insurance: concept, classification, principles of insurance, IRDA and different regulatory norms, operation of General Insurance, Health Insurance, Life Insurance.

Credit Ratings: Introduction, types of credit rating, advantages and disadvantages of credit ratings, Credit rating agencies and their methodology, International credit rating practices.

Securitization: concept, securitization as a funding mechanism, Traditional and non-traditional mortgages, Graduated-payment mortgages (GPMs), Pledged-Account Mortgages (PAMs), Centralized Mortgage obligations (CMOs), Securitization of non mortgage assets, Securitization in India.

#### **Course Outcome:**

- 1. Measure the risk and return of a stock or a portfolio position.
- 2. Diversify and manage investment portfolios in accordance with a person's risk Preferences.
- 3. Understand and evaluate investment advice from brokers and the financial press.

#### **Suggested Readings:**

- 1. M.Y.Khan: Financial Services, Tata McGraw –Hill.
- 2. Machiraju: Indian Financial System, Vikas Publishing House.
- 3. J.C. Verma: A Manual of Merchant Banking, Bharath Publishing House.
- 4. K.Sriram: Hand Book of Leasing, Hire Purchase & Factoring, ICFAI, Hyderabad.
- 5. Ennew.C. Trevor Watkins & Mike Wright: Marketing of Financial Services, Heinemann Professional

#### **DSE - I (Finance)**

#### INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT

#### **Course Objective:**

- 1. To aim of this course is to provide a conceptual framework for analysis from an investor's perspective of maximizing return on investment.
- 2. To provide sound theoretical base with examples and references related to the Indian financial system.

#### **Course Contents:**

Unit I: Basics of risk and return: concept of returns, application of standard deviation, coefficient of variation, beta, alpha. Bonds: present value of a bond, yield to maturity, yield to call, yield to put, systematic risk, price risk, interest rate risk, default risk. Yield curve and theories regarding shape of yield curve. Unsystematic risk and non- risk factors that influence yields. Duration and modified duration, immunization of a bond portfolio. Fundamental analysis: EIC framework; Economic analysis: Leading lagging & coincident macro-economic indicators, Expected direction of movement of stock prices with macroeconomic variables in the Indian context; Industry analysis: stages of life cycle, Porter's five forces model, SWOT analysis, financial analysis of an industry;

Company analysis.

Unit II: Share valuation: Dividend discount models- no growth, constant growth, two stage growth model, multiple stages; Relative valuation models using P/E ratio, book value to market value. Technical analysis: meaning, assumptions, difference between technical and fundamental analysis; Price indicators - Dow theory, advances and declines, new highs and lows- circuit filters. Volume indicators- Dow Theory, small investor volumes. Other indicators- futures, institutional activity, Trends: resistance, support, consolidation, momentum- Charts: line chart, bar chart, candle chart, point & figure chart. Patterns: head & shoulders, triangle, rectangle, flag, cup & saucer, double topped, double bottomed, Indicators: moving averages. Efficient market hypothesis; Concept of efficiency: Random walk, three forms of EMH and implications for investment decisions. (No numericals in EMH and technical analysis)

**Unit III:** Portfolio analysis: portfolio risk and return, Markowitz portfolio model: risk and return for 2 and 3 asset portfolios, concept of efficient frontier & optimum portfolio. Market Model: concept of beta systematic and unsystematic risk. Investor risk and return preferences: Indifference curves and the efficient frontier, Traditional portfolio management for individuals: Objectives, constraints, time horizon, current wealth, tax considerations, liquidity requirements, and anticipated inflation, Asset allocation: Asset allocation pyramid, investor life cycle approach, Portfolio management services: Passive – Index funds, systematic investment plans. Active – market timing, style investing.

**Unit IV:** Capital asset pricing model (CAPM): Efficient frontier with a combination of risky and risk free assets. Assumptions of single period classical CAPM model. Characteristic line, Capital Market Line, Security market Line. Expected return, required return, overvalued and undervalued assets. Mutual Funds: Introduction, calculation of Net Asset Value (NAV) of a Fund, classification of mutual fund schemes by structure and objective, advantages and disadvantages of investing through mutual funds. Performance Evaluation using Sharpe's Treynor's and Jensen's measures.

#### **Course Outcome:**

- 1. Measure the risk and return of a stock or a portfolio position.
- 2. Diversify and manage investment portfolios in accordance with a person's risk Preferences.
- 3. Understand and evaluate investment advice from brokers and the financial press.

#### **Suggested Readings:**

- 1. Fischer, D.E. & Jordan, R.J.: Security Analysis & Portfolio Management, Pearson Education.
- 2. Sharpe, W.F., Alexander, G.J. & Bailey, J.: Investments, Prentice Hall of India.
- 3. Singh,R: Security Analysis & Portfolio Management . Excel Books.

4. Frank K Reilly & Keith C Brown: Investment Analysis and Portfolio Management, Cenage India Pvt. Ltd.

#### **DSE - I (Finance)**

#### PROJECT APPRAISAL AND ANALYSIS

#### **Course Objectives:**

- 1. To explain identification of a project, feasibility analysis including market, technical and financial appraisal of a project.
- 2. To Understand the relevance of alternative project appraisal techniques, financial structuring and financing alternatives. This course intends to involve students to apply appraisal techniques for evaluating live projects

#### **Course Contents:**

**Unit I:** Appraisal : an introduction, Project appraisal and evaluation , Project cycle, Project cycle management , Private and Public sector Projects/ commercial/ National probability; Identification of investment opportunities — industry analysis review of project profiles, feasibility study, Project identification and formulation , Generation of Project ideas, Basic Principals of Project Analysis Entrepreneurship — concept, Theory and perspective

**Unit II:** Market Analysis: Market analysis of a project, Need for market analysis, Demand and supply analysis, Collection analysis, primary /secondary data, Forecasting techniques

Technical appraisal of a project, Business and Technology Acquisition and management of technology

**Unit III:** Investment appraisal: Introduction and techniques, DCF and non DCF methods, Sensitivity Analysis, Financial needs of a Project, Investment criteria, Project Appraisal parameters of select Financial Institutions.

Social cost benefit analysis – value added concept, social surplus indirect impact of projects, rationale of SCBA, Efficiency and Equity in Project Appraisal, UNIDO approach, Little Mirlees Approach, Project Appraisal of Indian Plans

**Unit IV:** Project risk assessment – Risk and Sensitivity Analysis, Taxonomy of Risks, probabilistic cash flow approaches – application of simulation techniques; Monitoring and Evaluation of a Project - PERT / CPM, Monitoring mechanism, Evaluation ad Lessons, Preparation of project report - Case Analysis

#### **Course Outcome:**

- 1. Perform appraisal of projects with detailed feasibility analysis. Develop the profitability projections.
- 2. Develop the strategies employed in managing risk. Practice project management decisions and control.

#### **Suggested Readings:**

- 1. Machiraju, H.R.: Introduction to Project Finance, Vikas Publishing House
- 2. Prasanna Chandra: Project Preparation Appraisal Budgeting and Implementation, Tata McGraw.

#### **DSE - I (Finance)**

#### FINANCIAL MODELING AND DERIVATIVES

#### **Course Objective:**

- 1. To equip students with principles and techniques of Financial modeling along with various Financial Derivatives including Greeks & Exotic Options.
- 2. To understand India's Capital market and different institution of secondary market.

#### **Course Contents:**

Unit I: Introduction: Financial Time Series and Their Characteristics: Asset Returns; Distributional Properties of Returns; Review of Statistical Distributions and Their Moments, Distributions of Returns, Multivariate Returns, Likelihood Function of Returns and Empirical Properties of Returns Unit II: Linear Time Series Analysis and Its Applications: Stationarity; Correlation and Autocorrelation Function; White Noise and Linear Time Series; Simple Autoregressive Models, Properties of AR, MA, ARMA and ARIMA Models, Goodness of Fit; The basic concepts of Stochastic Process.

**Unit III:** Financial Derivatives: Introduction, various underlyings and strategies: Forwards and Futures, Interest rate futures and currency futures; Determination of forward and futures prices; Options and related terminology, Calculating the pay-off from options and diagrammatic representation.

**Unit IV:** Pricing of Options- Binomial model and Black-Scholes model; trading strategies involving options; Exotic Options; Introduction to Swaps, Interest rate swaps, currency swaps, cross currency swaps; Forward rate agreements (FRA). Interest rate caps, floors, collars. The basic concepts of Greek Letters: Delta, Theta & Gamma and relationships among them.

#### **Course Outcome:**

- 1. Students will be able to analyze the risks in different financial markets. Acquire ability to selection of various options and then can apply them to specific markets.
- 2. Student will be able to strategically manage the financial derivatives.

#### **Suggested Reading:**

- 1. Ruey S. Tsay (2005). Analysis of Financial Time Series (2nd ed.). John Wiley.
- 2. John C. Hull. Options, Futures and Other Derivatives (7th ed.). Pearson Education.
- 3. JurgenFranke, Wolfgang Hardle and Christian Hafner. Introduction to Statistics of Financial Markets.
- 4. R. Madhumathi, M. Ranganatham. Derivatives and risk management (1st ed.) Redhead, K. Financial Derivatives- An introduction to futures, forwards, options, swaps. Prentice Hall of India
- 3. Student will be able to strategically manage the financial derivatives.

## DISCIPLINE SPECIFIC ELECTIVE COURSE

**DSE II (Marketing)** 

#### **DSE II (Marketing)**

#### **CONSUMER BEHAVIOR**

**Objective:** The course of Consumer behaviour equips students with the basic knowledge about the issues and dimensions of consumer behaviour and with the skill and ability to analyse consumer information and develop consumer behaviour oriented marketing strategies.

#### **Course contents:**

**Unit I:** Consumer Behaviour: Nature, scope & application: Importance of consumer behaviour in marketing decisions, characteristics of consumer behaviour, role of consumer research, consumer behaviour- interdisciplinary approach.

Introduction to 'Industrial Buying Behaviour' Market Segmentation: VALS 2 segmentation profile.

**Unit II:** Consumer Needs & Motivation: Characteristics of motivation, arousal of motives, theories of needs & motivation: Maslow's hierarchy of needs, McLelland's APA theory, Murray's list of psychogenic needs, Bayton's classification of motives, self-concept & its importance, types of involvement.

Personality & Consumer Behaviour: Importance of personality, theories of personality- Freudian theory, Jungian theory, Neo-Freudian theory, Trait theory: Theory of self- images; Role of self-consciousness.

Consumer Perception: Concept of absolute threshold limit, differential threshold limit & subliminal perception: Perceptual Process: selection, organization & interpretation.

Learning & Consumer Involvement: Importance of learning on consumer behaviour, learning theories: classical conditioning, instrumental conditioning, cognitive learning & involvement theory. Consumer Attitudes: Formation of attitudes, functions performed by attitudes, models of attitudes: Tri-component model, multi-attribute model, attitude towards advertisement model: attribution theory.

**Unit III:** Group Dynamics & consumer reference groups: Different types of reference groups, factors affecting reference group influence, reference group influence on products & brands, application of reference groups.

Family & Consumer Behaviour: Consumer socialisation process, consumer roles within a family, purchase influences and role played by children, family life cycle.

Social Class & Consumer behaviour: Determinants of social class, measuring & characteristics of social class.

Culture & Consumer Behaviour: Characteristics of culture, core values held by society & their

influence on consumer behaviour, introduction to sub-cultural & cross-cultural influences.

Opinion Leadership Process: Characteristics & needs of opinion leaders & opinion receivers, interpersonal flow of communication.

**Unit IV:** Diffusion of Innovation: Definition of innovation, product characteristics influencing diffusion, resistance to innovation, adoption process.

Consumer Decision making process: Process- problem recognition, pre-purchase search influences, information evaluation, purchase decision (compensatory decision rule, conjunctive decision, rule, Lexicographic rule, affect referral, disjunctive rule), post- purchase evaluation; Situational Influences Models of Consumer Decision making: Nicosia Model, Howard - Sheth Model, Howard - Sheth Family Decision Making Model, Engel, Kollat & Blackwell Model, Sheth Newman Gross Model of Consumer Values.

### **Course Outcome:**

- 1. Able to explain the basic concepts and models of consumer behavior. Able to analyze the effects of psychological, socio-cultural and demographic factors on the consumer decision process with their results.
- 2. Able to distinguish the relationship between consumer behavior and marketing practices

- 1. Leon G. Schiffman & Leslie L. Kanuk: Consumer Behaviour, Prentice Hall Publication, latest Edition
- 2. Solomon, M.R.: Consumer Behaviour Buying, Having, and Being, Pearson Prentice Hall.
- 3. Blackwell, R.D., Miniard, P.W., & Engel, J. F.: Consumer Behaviour, Cengage Learning.
- 4. Hawkins, D.I., Best, R. J., Coney, K.A., & Mookerjee, A: Consumer Behaviour Building Marketing Strategy, Tata McGraw Hill.
- 5. Kotler, P. & Keller, K. L.: Marketing Management (Global Edition) Pearson.

## **DSE II (Marketing)**

#### PERSONAL SELLING & SALES FORCE MANAGEMENT

## **Course Objectives:**

- To familiarize the students with the concepts of sales management and to equip them with the various tools required to be a success in the various techniques essential for sales staff management.
- 2. To help them differentiate the nuances of personal, organizational and personal selling

#### **Course Contents**

**Unit I**: Introduction to Personal Selling; functions of a sales person, qualities of an effective Sales Person; Personal Selling situations.

**Unit II:** Theories of Selling: AIDAS, Right Set of circumstances, Buying formula theory.

**Unit III:** The Selling Process: Preapproach – acquiring product knowledge, acquiring competition and market knowledge, Identifying and qualifying prospects – sources of prospecting, conditions for qualification, Opening a sale – methods of approaching, Sales presentation – presentation strategies and methods, Sales demonstration – planning effective demonstration, use of sales tools, Handling objection – types of objections, determining hidden objections, strategies for handling objections, Closing a sale – trial close, closing techniques, Post sales follow up.

**Unit IV:** Introduction to sales force management: Objectives of Sales management, Role of a sales manager; Managing Sales force – Recruitment, Selection, Training, Compensation and evaluation of sales force; Sales Territory Coverages: Sales Territory Concept, Reasons for establishing sales territories, procedures for selling up sales territories.

#### **Course Outcome:**

- 1. Student will be able to explain the concepts of sales management, personel selling and sales task.
- 2. They will be able to summarize history of sale stages.
- 3. They will be able to explain the personel sale strategies and environmental factors that affect the personel sales.

- 1. Still, Cundiff & Govani: Sales Management, Prentice Hall of India
- 2. Charles Futrell: Fundamentals of Selling, McGraw Hill

## **DSE II (Marketing)**

#### **RETAIL MANAGEMENT**

## **Course Objective:**

- 1. The primary objective of the course is to have students develop marketing competencies in retailing and retail consulting.
- 2. The course is designed to prepare students for positions in the retail sector or positions in the retail divisions of consulting companies.
- 3. Besides learning more about retailing and retail consulting, the course is designed to foster the development of the student's critical and creative thinking skills

#### **Course Contents:**

**Unit I:** Introduction to Retailing, Definition, Characteristics, Evolution of Retailing in India, Retailing in India, Emerging Trends in Retailing, Factors Behind the change of Indian Retail Industry.

**Unit II:** Retail Formats: Retail Sales by ownership, On the basis of Merchandise offered, non-store Based retail mix &Non-traditional selling.

**Unit III:** Store Planning: Design & Layout, Location Planning and its importance, retailing image mix, Effective Retail Space Management, Floor Space Management.

**Unit IV:** Retail Marketing: Advertising & Sales Promotion, Store Positioning, Retail Marketing. Mix, CRM, Advertising in Retailing.

Retail Merchandising: Buying function, Markups & Markdown in merchandise management, shrinkage in Retail merchandise management.

## **Course Outcome:**

After studying this course, students should be able to:

- 1. Clarify the concept and related terms in retailing.
- 2. Comprehend the ways retailers use marketing tools and techniques to interact with their customers.
- 3. Understand various formats of retail in the industry.

- 1. Cullen & Newman: Retailing Environment & Operations, Cengage Learning EMEA
- 2. Berman & Evary: Retail Management, Perntice Hall.
- 3. Bajaj, Tuli & Srivastava: Retail Management- Oxford University Publications

- 4. Gibson G Vedamani: Retail Management: Functional principles & practices, Jaico Publishing House.
- 5. Harjit Singh: Retail Management, S. Chand Publication.

# DSE II (Marketing) DISTRIBUTION AND SUPPLY CHAIN MANAGEMENT

**Course Objective:** This course would help students develop an understanding about the role of marketing channels, distribution and supply chain, key issues of supply chain and the drivers of supply chain performance. The course would acquaint the students with various concepts.

#### **Course Contents:**

**Unit I:** The channel system: Rationale for marketing channel structures, Composition of marketing channels, Channel Environment.

Unit II: Distribution – Basic concept, Transportations, Inventory, Warehousing, Managing logistics.

**Unit III:** Concepts and importance of a Supply Chain (SC), Key issues of Supply Chain Management, Competitive and SC strategies, Achieving strategic fit.

**Unit IV:** Dynamics of supply chain: Supply Chain Integration, Push-based, Pull-based and Push-Pull based supply chain, Demand Forecasting in a Supply Chain, Managing inventory in SCenvironment: Transportation in SC environment. Strategic Alliances, Third party and fourth party logistics, Retailer- Supplier partnerships (RSP), Supplier evaluation and selection, Use of best practices and Information Technology (IT) in Supply Chain Management.

### **Course Outcome:**

- 1. Develop a sound understanding of the important role of supply chain management in today's business environment.
- 2. Become familiar with current supply chain management trends
- 3. Understand and apply the current supply chain theories, practices and concepts utilizing case problems and problem-based learning situations.

- 1. Ayers, J. B. (2006). Handbook of supply chain management (2nd ed.). Florida: Auerbach Publication.
- 2. Ballou, R. H., & Srivastava, S. K. (2008). Business logistics/ supply chain management (5th ed.). New Delhi: Pearson Education.
- 3. Chopra, S., & Meindl, P. (2007). Supply chain management: Strategy, planning and operation (3rd ed.). New Delhi: Pearson Education.

- 4. Coyle, J. J., Bardi, L. J., & Langley, C. J. (2008). The management of business logistics (7th ed.). USA: South-Western.
- 5. Dornier, P. P., Ernst, R., Fender, M., & Kouvelis, P. (1998). Global Operations Management and Logistics: Text and Cases. New York: John Wiley & Sons.
- 6. Mentzer, J. T. (2001). Supply chain management. New Delhi: Sage Publications.
- 7. Monczka, R. M., Handfield, R. B., Giunipero, L. C., & Petterson, J. L. (2009). Purchasing and supply chain management (4th ed.). USA: Cengage Learning.
- 8. Raghuram, G., &Rangaraj, N. (2000). Logistics and supply chain management: cases and concepts. New Delhi: Macmillan.
- 9. Shah, J. (2009). Supply chain management: Text and cases. New Delhi: Pearson Education.
- 10. Simchi-Levi, D., Kaminsky, P, Simchi-Levi, E., & Shankar, R. (2008). Designing and managing the supply chain (3rd ed.). New Delhi: Tata McGraw Hill.
- 11. Coughlan, Anderson, Stern, Marketing Channels, Prentice Hall.

## DISCIPLINE SPECIFIC ELECTIVE COURSE

**DSE-III (HUMAN RESOURCE)** 

### **DSE III (HUMAN RESOURCE)**

#### TRAINING & DEVELOPMENT

**Course Objective**: To familiarize the students with the concept and practice of training and development in the modern organizational setting.

## **Course Contents:**

**Unit I:** Organization vision & plans, assessment of training needs, setting training objectives, designing training programmes, Spiral model of training. Tasks of the training function: Building support, overall training capacity, developing materials, strategic planning, networking, designing training programmes.

**Unit II:** Training methods: On the job training, job instruction training, apprenticeship, coaching, job rotation, syndicate method, knowledge based methods, lecture, conferences, programmed learning, simulation methods, case study, vestibule training, laboratory training, in-basket exercise, experiential methods, sensitivity training, e-training.

**Unit III:** Management Development Programme Methods:-Understudy, Coaching, Action Learning, Role Play, Management Games, Seminars, University related programmes, special projects, behavioural modelling, job rotation, case study, multiple management, sensitivity training. Post training: Training evaluation, Training impact on individuals and organizations, Evaluating Programmes, Participants, Objectives.

Unit IV: Organisational Development (OD): Definition Foundations of OD, Managing the OD Process, Action Research and OD. OD Interventions: Overview of OD Interventions, Team Interventions Inter-group and Third-Party Peacemaking Interventions. Comprehensive OD Interventions, Structural Interventions and the Applicability of OD, Training Experiences. Issues in Consultant – Client Relationships, System Ramifications, Power, Politics and OD

#### **Course Outcome:**

Learning outcomes are descriptions of the specific knowledge, skills, or expertise that the learner will get from a learning activity, such as a training session, seminar, course, or program.

- 1. Blanchard P.Nick & Thacker James: Effective Training, Systems, Strategies and Practices, Pearson.
- 2. French Wendell, Bell Cecil and Vohra Veena: Organisation Development, Behavioral Science Interventions for Organisation Improvement, Prentice Hall.
- 3. Lynton Rolf & Pareek Udai: Training & Development, Prentice Hall.
- 4. Bhatia S.K.: Training & Development, Deep & Deep Publishers.

#### **DSE III (HUMAN RESOURCE)**

#### PERFORMANCE AND COMPENSATION MANAGEMENT

## **Course Objective:**

- 1. To familiarize students about concepts of performance and compensation management.
- 2. To use them to face the challenges of attracting, retaining and motivating employees to high performance.

#### **Course Contents:**

**Unit I:** Introduction- Concept, Philosophy, History from performance appraisal to performance development. Objectives of performance management system; Performance management and performance appraisal; Performance Management process: Performance planning, Process and Documentation of Performance appraisal, Appraisal Interview, Performance Feedback and Counselling.

**Unit II:** Performance management and reward systems. Performance Coaching, Mentoring and Counselling, Competency development, Use of technology and e-PMS, International Aspects of PMS. Performance systems trends, Ethical Perspectives in performance appraisal.

**Unit III:** Introduction to Job Evaluation. Methods of Job Evaluation. Company Wage Policy: Wage Determination, Pay Grades, Wage Surveys, Wage Components. Modern trends in compensation - from wage and salary to cost to company concept, Comparable worth, broadbanding, competency based pay.

**Unit IV:** Incentives plans for production employees and for other professionals. Developing effective incentive plans, pay for performance,. Supplementary pay benefits, insurance benefits, retirement benefits, employee services benefits. Benefits & Incentive practices in indian industry.

Wages in India: Minimum wage, fair wage and living wage. Methods of state regulation of wages. Wage differentials & national wage policy Regulating payment of wages, wage boards, Pay commissions, dearness allowances, linking wages with productivity,. Special compensation situations: International compensation-managing variations. Expatriate Pay.

## **Course Outcome**

Recognize how pay decisions help the organization achieve a competitive advantage. Analyze, integrate, and apply the knowledge to solve compensation related problems in organizations

- 1. Milkovich & Newman, Compensation, McGraw Hill.
- 2. T.J. Bergman, Compensation Decision Making, Harcourt, Fort Worth, TX

- 3. Richard Henderson: Compensation management in a knowledge based world, Prentice Hall.
- 4. T.N.Chhabra & Savitha Rastogi Compensation management, Sun India Publications.
- 5. Gary Dessler, Human Resource Management, Prentice Hall.
- 6. Armstrong's Handbook of Performance Management: An Evidence-Based Guide to Delivering High Performance :Book by Michael Armstrong
- 7. Herman Aguinis: Performance Management, Prentice Hill.
- 8. Armstrong, M. & Baron, A: Performance management and development, Jaico Publishing House
- 9. Armstrong, M., Performance management: Key strategies and practical guidelines, Kogan Page, London.
- 10. Bagchi, S. N.: Performance management, Cengage Learning India.
- 11. Bhattacharyya, D.K.: Performance management systems and strategies, Pearson Education.
- 12. Robert B.: Performance management, McGraw-Hill Education India.

## **DSE III (HUMAN RESOURCE)**

#### COUNSELLING & NEGOTIATION SKILLS FOR MANAGEMENT

**Course Objective:** The objective of this course is to provide insights into handling behavioural issues at work place by developing counselling skills. It is also intended to facilitate an understanding of the structure and dynamics of negotiation.

## **Course Contents:**

**Unit I:** Counselling: Introduction, Approaches to Counselling, Goals and Process of Counselling; Counselling Procedures and Skills, Organizational Application of Counselling Skills.

**Unit II:** Changing Behaviours through Counselling; Specific Techniques of Counselling; Role conflicts of Managers and Counselling. Application of Counselling in Specific Organizational Situations: Dealing with problem Subordinates; Performance Management; Alcoholism and Other Substance Abuse. Ethics in Counselling.

**Unit III:** Negotiation: Introduction, Nature and need for negotiation, negotiation process, Types and styles of negotiation; strategies and tactics; barriers in effective negotiation, Communication Style, Breaking Deadlocks

**Unit IV:** Role of trust in negotiations; negotiation and IT; ethics in negotiation; cultural differences in negotiation styles; gender in negotiations; context of mediation; negotiation as persuasion.

#### **Course Outcome:**

- 1. Students should be able to understand complex theory and practice of negotiation in particular and conflict resolution in general.
- 2. Identify the challenges we all have in dealing with negotiation and conflict resolution. Apply negotiation as a system and the important role of subsidiary factors

## **Suggested Readings**

- 1. Singh Kavita Counselling Skills for Managers (PHI)
- 2. Carroll, M.: Workplace counseling, Sage Publication.
- 3. Kottler, J. A., & Shepard, D. S.: Introduction to counselling: voices from the field, USA: Cengage Learning.
- 4. Moursund, J.: The Process of counselling and therapy, New Jersey: Prentice Hall.
- 5. Patterson, L. E., & Welfel, E. R.: The counselling process: A multitheoretical integrative approach, New York: Brooks Cole.
- 6. Kolb, D., & Williams, J.: The Shadow Negotiation. UK: Simon & Schuster.
- 7. Korobkin, R.: Negotiation theory and strategy, Aspen Publisher.
- 8. Lewicki, R.: Essentials of negotiation. Alexandria V. A.: Society of HRM.

## DSE III (HUMAN RESOURCE)

## TALENT AND KNOWLEDGE MANAGEMENT

#### **Course Objective:**

- 1. To prepare students for talent and knowledge management efforts in organisations.
- 2. It aims at enabling students to gain insights in concepts and application of talent and knowledge management in organizations.
- 3. The course aims at understanding basic elements, processes approaches and strategies of managing talent and knowledge in organisations.

#### **Course Contents:**

**Unit I:** Meaning and importance of talent management, Talent management Grid, Creating talent management system, Strategies of talent management.

Competency model, Competency mapping, Role of leaders in talent management, Talent management and competitive advantage.

Unit II: Elements of knowledge management, Advantages of knowledge management, Knowledge management in learning organisations. Types of Knowledge: Tacit and Explicit .Managing

knowledge workers.

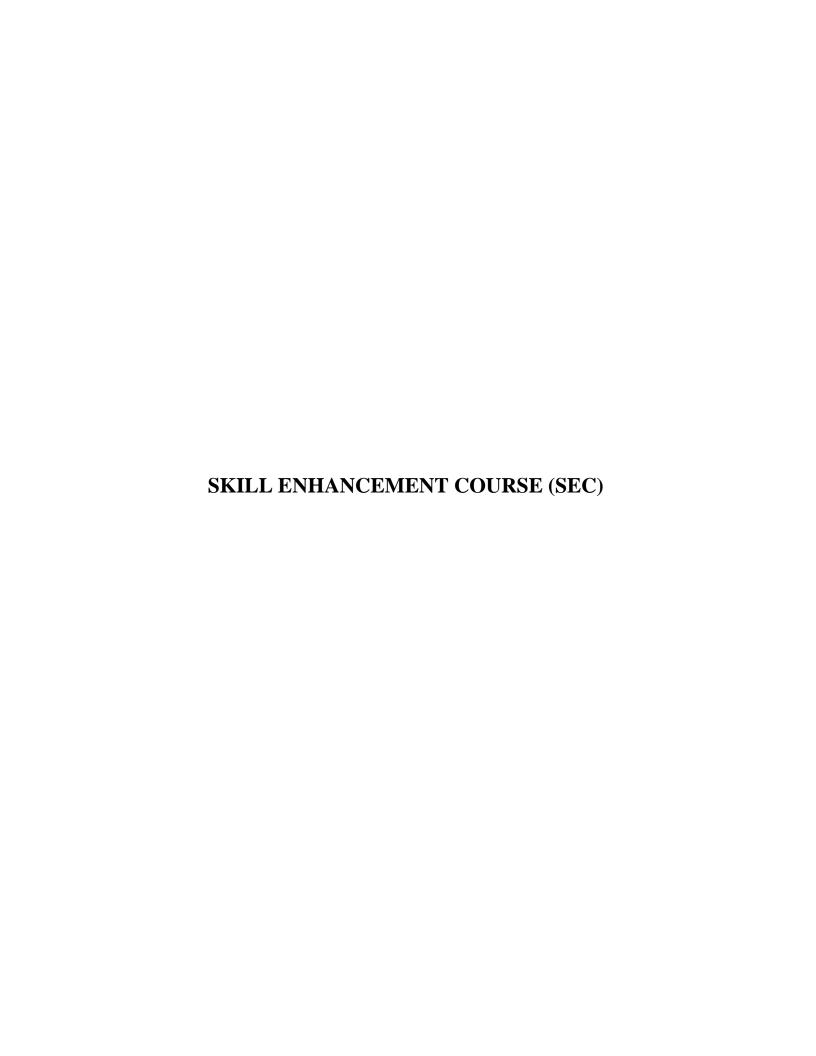
**Unit III:** Knowledge management process, Approaches to knowledge management: Knowledge management solutions, Knowledge creation, Knowledge sharing, Knowledge dissemination, Knowledge management life cycle, Nonaka's model of knowledge. Knowledge capturing techniques: Brainstorming, Protocol analysis, Consensus decision making, Repertory grid, Concept mapping.

**Unit IV:** Knowledge management strategies: Aligning individual needs with organisation, Reward systems for knowledge management, Knowledge audit, Benchmarking, Balance score card, Gap analysis.

### **Course Outcome:**

- 1. Students should be able to evaluate the potential and appropriateness of talent development strategies, policies and methods with reference to relevant contextual factors.
- 2. Assess the role and influence the politics of knowledge management policy and practice in a range of contexts.

- 1. Lance A. Berger, Dorothy Berger: Talent management handbook, McGraw Hill New York.
- 2. Cappeli Peter: Talent on Demand –Managing Talent in an age of uncertainty, Harvard Business press.
- 3. Awad.E.M and Ghaziri.H.M: Knowledge management, Pearson education International.
- 4. Stuart Barnes: Knowledge management system theory and practice, Thomson learning.
- 5. Donald Hislop: Knowledge management in organisations, Oxford University press.
- 6. Sudhir Warier: Knowledge management, Vikas publishing house.
- 7. T. Raman: Knowledge management –a resource book, Excel books.



#### IT TOOLS IN BUSINESS

## **Course Objective:**

- 1. The Course has been designed to provide knowledge on various hardware and software components of computer.
- 2. To use different operating system, various packages used for different applications, data base concepts & operations and various issues related to IT and application of IT.

#### **Course Contents**

## **Unit I: Spreadsheets**

Introduction: Concept of worksheets and workbooks, creating, opening, closing and saving workbooks, moving, copying, inserting, deleting and renaming worksheets, working with multiple worksheets and multiple workbooks, controlling worksheet views, naming cells using name box, name create and name define.

Using formulae and functions: Understanding absolute, relative and mixed referencing in formulas, referencing cells in other worksheets and workbooks, correcting common formula errors, working with inbuilt function categories like mathematical, statistical, text, lookup, information, logical, database, date and time and basic financial functions. Consolidating worksheets and workbooks using formulae and data consolidate command Printing and Protecting worksheets: Adjusting margins, creating headers and footers, setting page breaks, changing orientation, creating portable documents and printing data and formulae. Implementing file level security and protecting data within the worksheet Creating charts and graphics: Choosing a chart type, understanding data points and data series, editing and formatting chart elements, and creating sparkline graphics.

Analysing data using pivot tables: Creating, formatting and modifying a pivot table, sorting, filtering and grouping items, creating calculated field and calculated item, creating pivot table charts, producing a report with pivot tables.

Performing what-if analysis: Types of what if analysis (manual, data tables, scenario manager), what-if analysis in reverse (goal-seek, solver) Exchanging data using clipboard, object linking and embedding.

## **Unit II: Word processing**

Introduction: Creating and saving your document, displaying different views, working with styles and character formatting, working with paragraph formatting techniques using indents, tabs, alignment, spacing, bullets and numbering and creating borders.

Page setup and sections: Setting page margins, orientation, headers and footers, end notes and foot notes, creating section breaks and page borders.

Working with tables: Creating tables, modifying table layout and design, sorting, inserting graphics in a table, table math, converting text to table and vice versa. Create newspaper columns, indexes and table of contents.

Spellcheck your document using inbuilt and custom dictionaries, checking grammar and style ,using thesaurus and finding and replacing text.

Create bookmarks, captions and cross referencing, adding hyperlinks, adding sources and compiling and bibliography

Mail merge: Creating and editing your main document and data source, sorting and filtering merged documents and using merge instructions like ask, fill-in and if-then-else. Linking and embedding to keep things together.

## **Unit III: PowerPoint presentation**

Introduction: Creating a blank presentation using a design template, basing a new presentation on an existing one, creating and managing slides, using content place holders, creating graphs, tables, diagrams, organization charts, inserting clip art and images.

Viewing and navigating a presentation: Organising ideas in outline view, using slide sorter to rearrange a presentation, previewing presentation in slide show, understanding master views, using title master, slide master, handout master and notes master, working with headers and footers, using hyperlinks, advanced navigation with action settings, navigation short hand with action buttons Animation and multimedia: Using and applying animation schemes, custom animation, understanding sound file formats and video types, adding music, sound and video clips. Final presentation: Applying transition to slides, controlling transition speed, using hidden slides, using custom shows, using on screen pen and adding and accessing notes during a presentation.

#### **Unit IV: Databases**

Introduction to Database Development: Database Terminology, Objects, Creating Tables, working with fields, understanding Data types, Changing table design, Assigning Field Properties, Setting Primary Keys, using field validation and record validation rules, Indexing, working with multiple tables, Relationships & Integrity Rules, Join Properties, Record manipulation, Sorting & Filtering. Select data with queries: Creating Query by design & by wizard (Select, Make Table, Append, Delete, Cross Tab, Update, Parameterized Query, Find Duplicate and Find Unmatched), Creating multi table queries, creating & working with table joins. Using operators & expressions: Creating simple & advance criteria.

Working with forms: Creating Basic forms, working with bound, unbound and calculated controls, understanding property sheet, Working with Data on Forms: Changing Layout, creating Sub Forms,

creating list box, combo box and option groups.

Working with Reports: Creating Basic Reports, Creating Header & Footer, Placing Controls on reports, sorting & grouping, Creating Sub reports.

## **Personality Development & Communication Skills**

## **Course Objective:**

- 1. The objective of the course is bring about personality development with regard to the different behavioural dimensions that have far reaching significance in the direction of organisational effectiveness.
- 2. To enable the students to understand, analyse, develop and exhibit accurate sense of self.

#### **Course Content:**

**Unit I:** Techniques in Personality development a) Self-confidence b) Mnemonics c) Goal setting d) Time Management and effective planning

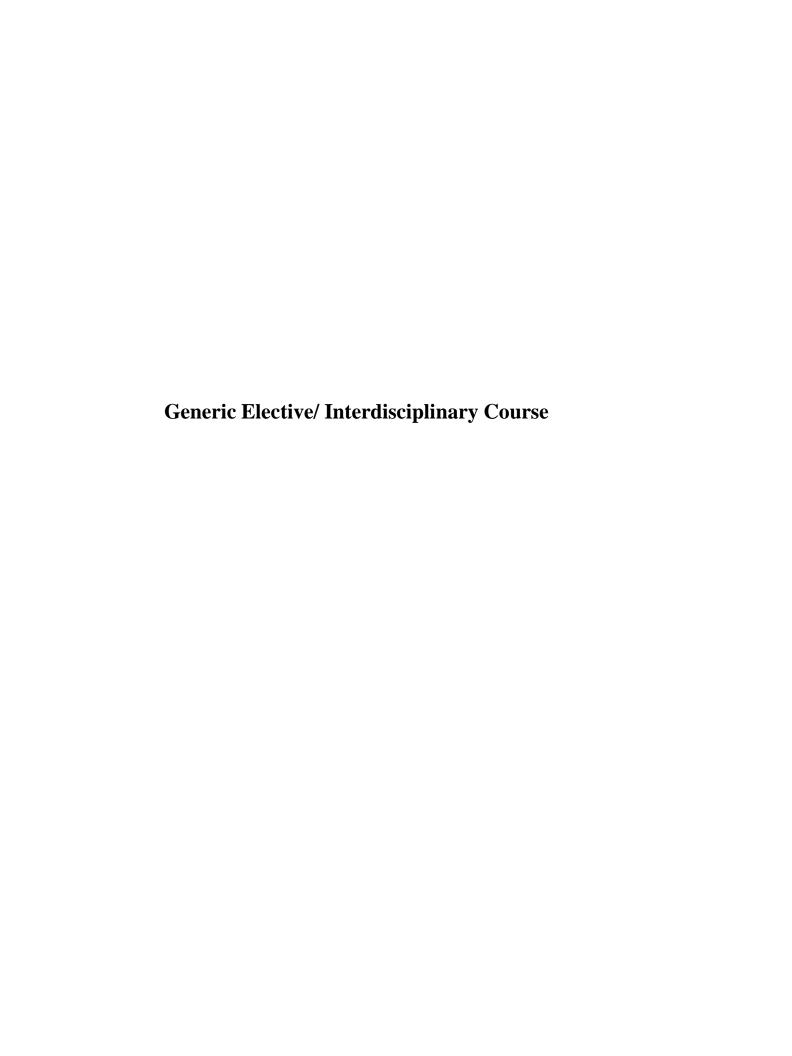
**Unit II:** Written communication,: Basics of Letter writing, memorandum, notice, email, and report writing. Resume writing.

**Unit III:** Communication skills and Personality Development a) Intra personal communication and Body Language b) Inter personal Communication and Relationships c) Leadership Skills d) Team Building and public speaking.

#### **Course Outcome**

- 1. Developing the effective communication skills among student.
- 2. Inculcating the soft skills in theoretical and practical ways.
- 3. Learning about the essential factors for personality development and bringing them into practice.

- Alex K., Soft Skills Know Yourself and Know the World, S. Chand & Company Pvt. Ltd., New Delhi, Third Revised Edition, 2016
- Bhatnagar Nitin and Mamta Bhatnagar, Effective Communication and Soft Skills: Strategies for Success, Pearson Education, New Delhi, 2011



#### ENTREPRENEURSHIP DEVELOPMENT

## **Course Objective:**

- 1. This course provides students with a solid introduction to the entrepreneurial process of creating new businesses, role of Creativity and innovation in Entrepreneurial start-ups.
- 2. manage family-owned companies, context of social innovation and social entrepreneurship and issues and practices of financing entrepreneurial businesses.
- 3. To impart understanding of Entrepreneurial Finance, Assistance and role of entrepreneurial development agencies.
- 4. To provide insights to students in converting an Idea to an opportunity and develop understanding of various funding sources for a startup.
- 5. Familiarizing the students on Developing a Business Plan and to provide basic understanding of Launching a New Venture.

#### **Course contents:**

#### Unit I: ENTREPRENEURIAL MANAGEMENT

The evolution of the concept of entrepreneurship, John Kao's Model on Entrepreneurship, Idea Generation, Identifying opportunities and Evaluation; Building the Team / Leadership; Strategic planning for business; Steps in strategic planning, Forms of ownership – Sole proprietorship; partnership; limited liability partnership and corporation form of ownership; advantages/disadvantages, Franchising; advantages/disadvantages of franchising; types of franchise arrangements; franchise contracts; franchise evaluation checklist, Financing entrepreneurialventures; Managing growth; Valuation of a new company; Harvesting and Exit Strategies; Corporate Entrepreneurship

#### Unit II: ENTREPRENEURSHIP, CREATIVITY AND INNOVATION

Stimulating Creativity; Organisational actions that enhance/hinder creativity, Managerial responsibilities, Creative Teams; Sources of Innovation in Business; Managing Organizations for Innovation and Positive Creativity.

# Unit III: SOCIAL ENTREPRENEURSHIP & FAMILY BUSINESS AND ENTREPRENEURSHIP

Introduction to Social Entrepreneurship; Characteristics and Role of Social Entrepreneurs; Innovation and Entrepreneurship in a Social Context; Start-Up and Early Stage Venture Issues in creating and Sustaining a Non-profits Organization; Financing and Risks; Business Strategies and Scaling up. The Entrepreneur; Role and personality; Family Business: Concept, structure and kinds of family firms; Culture and evolution of family firm; Managing Business, family and shareholder

relationships; Conflict and conflict resolution in family firms; Managing Leadership, succession and continuity; women's issues in the family business; Encouraging change in the family business system.

## UNIT-IV: FINANCING THE ENTREPRENEURIAL BUSINESS

Arrangement of funds; Traditional sources of financing, Loan syndication, Consortium finance, role played by commercial banks, appraisal of loan applications by financial institutions, Venture capital.

## **Course Outcome**

- 1. Student will get clarity about the business idea. Market potential for the product or service. Skills in preparing business plan.
- 2. The purpose of this course is to expose the student to the basic concepts of entrepreneurship and Common myths to becoming an entrepreneur. Students will be exposed to the functions of entrepreneurs, and problems faced by them in the real world.

- 1. Burns, P. (2001). Entrepreneurship and small business. New Jersey: Palgrave.
- 2. Drucker, P. F. (2006). Innovation and entrepreneurship: Practice and principles. USA: Elsevier.
- 3. Gersick, K. E., Davis, J. A., Hampton, M. M., & Lansberg, I. (1997). Generation to generation: Life cycles of the family business. Boston: Harvard Business School Press.
- 4. Hisrich, R. & Peters, M. (2002). Entrepreneurship. New Delhi: Tata McGraw Hill.
- 5. Holt, D. H. (2004). Entrepreneurship new venture creation. New Delhi: Prentice Hall of India.
- 6. Kaplan, J. (2004). Patterns of entrepreneurship. Wiley.
- 7. Khandwalla, P. (2003). Corporate creativity. New Delhi: Tata Mc. Graw Hill.
- 8. Mullins, J. (2004). New business road test. New Delhi: Prentice Hall.
- 9. Nicholls, A. (Ed.). (2006). Social entrepreneurship new models of sustainable social change. Oxford University Press.
- 10. Prahalad, C. K. (2006). Fortune at the bottom of the pyramid, eradicating poverty through profits. Wharton school Publishing.
- 11. Scarborough & Zimmerer, Effective Small Business Management
- 12. Stevenson, H. (Ed.). (2007). Perspective on entrepreneurship. Boston: Harvard Business Press.

#### ETHICS AND CORPORATE SOCIAL RESPONSIBILITY

## **Course Objective:**

- 1. The objective of this paper is to make the students more clear about the importance of ethics in business and practices of good corporate governance.
- 2. It also talks about the corporate social responsibility.
- 3. The course will sensitize the students to enrich their ethical standards. Also, the students will be exposed to ethical problems and issues in various situations.

#### **Course contents:**

**Unit I:** Business ethics: Meaning of ethics, why ethical problems occur in business. Ethical principles in business: Utilitarianism: weighing social cost and benefits, Rights and duties, Justice and fairness, ethics of care, Integrating utility, rights, justice and caring, An alternative to moral principles: virtue ethics, Moral issues in business: Worker's and employee's rights and responsibilities, Profit maximization vs. social responsibility.

**Unit-II:** Corporate governance: concept, Need to improve corporate governance standards, Features of good governance, Role played by regulators to improve corporate governance, accounting standards and corporate governance, corporate disclosure, insider trading.

The Board - Quality, Composition and role of Board, Outside Directors on the board (independent, nominee), Executive and Non-Executive directors, SEBI clause 49, directors and financial institutions in enhancing corporate governance, CEO Duality. Whistle blowing: Needs & Kinds of whistle blowing.

**Unit-III:** Ethics and Management: ethics as a normative science, ethics vs religion, factual and moral judgements, Business Ethics as a Management discipline, Managing ethics in workplace, Definition of Ethical Dilemma, Values Driven Management: Indian Ethos for managing Global Change, Values for managing the change, Trans-cultural Human Values in Management.

**Unit IV:** Corporate social responsibility: Meaning, Evolution of corporate social responsibility, common indicators for measuring business social performance, reporting social responsibility measures in annual report, Arguments for and against CSR, Attributes of an effective CSR Programs.

#### **Course Outcome**

- 1. At the end of the course, students should be able to understand the importance of ethics and CSR in the day-to-day working of organizations.
- 2. learn the issues involved in maintaining ethics and how to deal with such situations and learn

scope of business ethics in Compliance, finance, Human resources, marketing, and production.

## **Suggested Readings:**

- 1. Prof. Dr Biswajit Satpathy: Indian Ethos And Values, Elite Publications
- 2. Manuel G Velasquez: Business ethics- concepts and cases Pearson.
- 3. Luthans Hodgetts and Thompson: Social issues in business, Macmillan USA
- 4. A.C. Fernando: Business Ethics Pearson Education.
- 5. A.C. Fernando: Corporate Governance Pearson Education.
- 6. Adrian Davies: Strategic approach to corporate governance Gower Pub Co.
- 7. N. Gopalswamy: Corporate governance a new paradigm A H Wheeler Publishing Co Ltd.
- 8. Marianne M Jennings: Cases in Business Ethics Indian South-Western College Publishing
- Kevin Gibson: Ethics and Business, An Introduction, Cambridge Applied Ethics Cambridge University Press
- 2. Bhanumurthy K V: Ethics and Social Responsibility of Business, Pearson Education India.

## PRODUCTION AND OPERATIONS MANAGEMENT

## **Course Objectives:**

- 1. To understand the production and operation function and familiarize students with the technique for planning and control.
- 2. To understand the role of Operations in overall Business Strategy of the firm.
- 3. To understand the application of operations management policies and techniques to the service sector as well as manufacturing firms.
- 4. To identify and evaluate the key factors and their interdependence of these factors in the design of effective operating systems.

#### **Course contents:**

**Unit I:** Introduction to Production & Operations Management: Definition, need, responsibilities, key decisions of OM, goods vs. services. Operations as a key functional area in an organisation.

Operation Strategies-Definition, relevance, strategy formulation process, order qualifying and order winning attribute

Maintenance Management: Need of maintenance management, equipment life cycle (Bathtub curve), measures for maintenance performance (MTBF, MTTR and availability).

Lean production: Definition of lean production, lean Demand Pull logic, waste in operations, elements that address elimination of waste, 2 card kanban Production Control system.

**Unit II:** Forecasting-Definition, types, qualitative (grass roots, market research and delphi method) and quantitative approach (simple moving average method, weighted moving average and single exponential smoothing method), forecast error, MAD.

Scheduling: Operation scheduling, goals of short term scheduling, job sequencing (FCFS, SPT, EDD, LPT, CR) & Johnson's rule on two machines, Gantt charts.

**Unit III:** Process Selection: Definition, Characteristics that influence the choice of alternative processes (volume and variety), type of processes- job shop, batch, mass and continuous, product-process design Matrix and Services design matrix, technology issues in process design, flexible manufacturing systems (FMS), Computer integrated manufacturing (CIM).

Layout Decision: Layout planning – Benefits of good layout, importance, different types of layouts (Process, Product, Group technology and Fixed position layout). Assembly line balancing by using LOT rule; Location Decisions & Models: Facility Location – Objective, factors that influence location decision, location evaluation methods- factor rating method.

Capacity Planning: Definition, measures of capacity (input and output), types of planning over time horizon. Decision trees analysis

**Unit IV:** Aggregate Planning: Definition, nature, strategies of aggregate planning, methods of aggregate planning (level plan, chase plan and mixed plan, keeping in mind demand, workforce and average inventory), Statistical Quality control: Variations in process (common & assignable causes), Control charts: Variable measures (mean and range chart), Attribute measures (proportion of defects and no. of defects) using control tables. Elementary Queuing Theory: Poisson- Exponential Single Server Model with Infinite Population. (Question based on M/M/1.

## **Course Outcome:**

- Gaining knowledge about managing production processes. How to run operations effectively.
   Better understanding of modern production techniques. Better understanding of quality management.
- 2. understand the trends and challenges of Operations Management in the current business environment.

- 1. Mahadevan B, Operations Management Theory & Practice, Pearson Education
- 2. Heizer Jay and Render Barry, Production & Operations Management, Pearson Education
- 3. Chase R B, Aquilano N J, Jacobs F R and Agarwal N, Production & Operations Management Manufacturing and Services, Tata McGraw Hill
- 4. S.P. Gupta, Statistical methods, Sultan Chand & Sons.
- 5. Adam,E.E and Ebert, Production & operations Management, Prentice Hall of India, New Delhi
- 6. S.N. Chary, Production & operations management Tata McGraw Hill, New Delhi
- 7. Buffa E S, &Sarin R K, Modern Production / Operations Management (8th edition) John Wiley, 1994
- 8. Gaither and Frazier, Operations Management, Thomson South-Western
- 9. Operations Research, P. K. Gupta, Man Mohan, KantiSwarup, Sultan Chand
- 10. Operations Research, V. K. Kapoor. Sultan Chand & Sons

#### INDIA'S DIVERSITY AND BUSINESS

## **Course Objective:**

- 1. The objective of the paper is to understand the bases of India's diversity and its linkages with the people, livelihood, occupational diversity and socio-economic challenges.
- 2. Further, it aims at understanding the diversity and its implications for the business.

#### **Course Contents:**

Unit I: Recognizing, Accommodating and valuing diversity

- Challenges and dilemmas posed by diversity and drive for homogenization; Sources of dilemma and tension immigration, competition for limited resources;
- Regional bases of India's diversity: regional approach to understanding diversity in terms of India's topography, drainage, soil, climate, natural vegetation, rural and urban settlements

**Unit II:** Social diversity in India:

- Peopling, demography, languages, castes, ethnicity, religions, sects, family, kinship and social institutions; socio-cultural regions
- Traditional livelihoods and their nature agriculture, crafts, industry and services;
- Region, occupation and employment

Unit III: Linkages between Diversity and India's Socio-economic challenges

- Regional variations in terms of geographic and socio-economic factors- trends and emerging options;
- Food insecurity, economic inequalities and poverty, environmental degradation and sustainable development;

**Unit IV:** Diversity and Business

- Indian Consumers and marketing; Rural and Urban context
- Diversity, manufacturing, industry and services;
- Diversity and Innovation;
- Workforce diversity and management

#### **Course Outcome:**

- 1. Students should be able to develop an understanding of different types of diversity.
- 2. To understand the inter linkages between diversity and socio-economic challenges.
- 3. To understand impact of diversity on business opportunities and decisions.

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