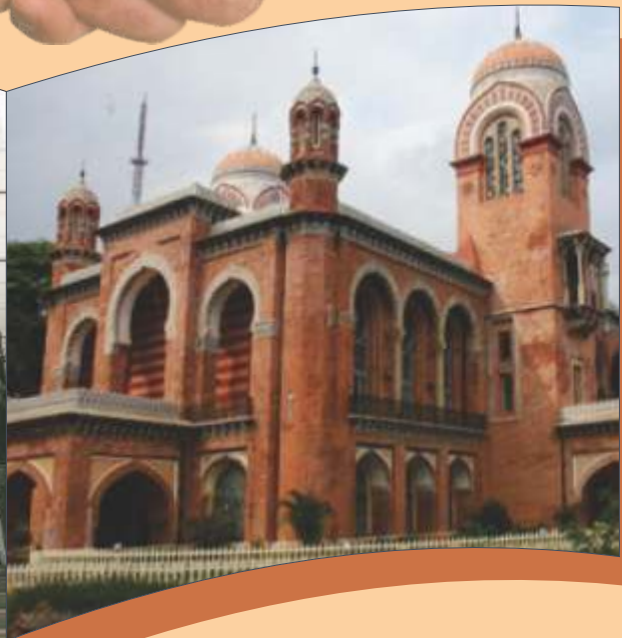




JOINT EDUCATION PROGRAMME

The Institute of Chartered Accountants of India
&
University of Madras

SYLLABUS
B.COM., B.B.A., M.COM., M.B.A.



The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)



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ICAI-UNIVERSITY OF MADRAS JOINT EDUCATION PROGRAMME



SYLLABUS

1.	B.Com.....	3
2.	B.B.A	27
3.	M.Com	49
4.	M.B.A	71

SYLLABUS FOR B.COM. COURSE

Paper	Subjects	Exam Duration Hours	Total Marks
FIRST YEAR			
	Core Courses - Main Subjects		
I	Financial Accounting	3	100
II	Business Economics	3	100
	Core Course - Allied Subject		
I	Business Statistics and Operations Research	3	100
SECOND YEAR			
	Core Courses - Main Subjects		
III	Corporate Accounting	3	100
IV	Banking and Financial Services	3	100
V	Business and Corporate Law	3	100
VI	Principles of Management	3	100
	Core Course - Allied Subject		
II	Indian Economy : Problems and Policies	3	100
THIRD YEAR			
	Core Courses - Main Subjects		
VII	Business Taxation	3	100
VIII	Practical Auditing	3	100
IX	Entrepreneurial Development	3	100
X	Cost and Management Accounting	3	100
XI	Marketing Management	3	100

FIRST YEAR

PAPER I - FINANCIAL ACCOUNTING

Unit - I

Meaning and scope of Accounting, Basic Accounting Concepts and Conventions -Objectives of Accounting - Accounting Transactions - Double Entry Book keeping - Journal, Ledger, Preparation of Trial Balance - Preparation of Cash Book.

Unit - II

Preparation of Final Accounts of a Sole Trading Concern - Adjustments - Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings - Preparation of Receipts and Payments Account, Income & Expenditure Account and Balance Sheet of Non Trading Organizations (simple problems).

Unit - III

Classification of errors - Rectification of errors - Preparation of Suspense Account. Bank Reconciliation Statement (Only simple problems).

Unit - IV

Depreciation - Meaning, Causes, Types - Straight Line Method - Written Down Value Method (Change in Method excluded) - Insurance Claims - Average Clause (Loss of stock only).

Unit - V

Single Entry - Meaning, Features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs Method - Conversion Method (Only simple problems).

Unit - VI

Branch Accounts - Dependent branches - Stock and debtors system - Distinction between wholesale profit and retail profit - Independent branch (foreign branches excluded).

Unit - VII

Departmental Accounts - Basis for allocation of expenses - Inter departmental transfer at cost or selling price - Treatment of expenses which cannot be allocated.

Unit - VIII

Hire purchase and installment - Default and repossession - Hire purchase trading account. Installment purchase system.

Unit - IX

Admission of a partner - Retirement of a partner - Death of a partner.

Unit - X

Dissolution of a partnership - Insolvency of a partner (Application of Indian Partnership Act, 1932) - Insolvency of all partners - Gradual realisation of assets and piecemeal distribution.

REFERENCE BOOKS

1. R.L. Gupta & V.K. Gupta - Advanced Accounting, Sultan Chand, New Delhi.
2. T.S. Reddy & Murthy - Financial Accounting, Margham Publications, Chennai.
3. Shukla & Grewal - Advanced Accounting, S. Chand, New Delhi.
4. Jain & Narang - Financial Accounting
5. P.C. Tulsian - Financial Accounting
6. S. Parthasarathy and A. Jaffarulla, Kalyani Publishers, Financial Accounting.
7. R.L. Gupta & Radhaswamy - Advanced Accounting, Volume 1.

PAPER II - BUSINESS ECONOMICS

Unit I

The scope and Method of Business Economics – Risk Uncertainty and probability analysis – Approach to managerial decision making theory of firm. Uncertainty and probability analysis - Approach to managerial decision making theory of firm.

Unit II

Demand Analysis - basic concept and tools of analysis for demand forecasting - use of business indicators, demand for consumer durable and capital goods.

Unit III

Concepts of resource allocation , cost analysis, Break- even analysis, short run and long run cost functions, Production functions, cost-price output relations - capital investment analysis - Economies of size and capacity utilisation - input -output analysis - market structure - pricing and output - general equilibrium.

Unit IV

Product policy - sales promotion and market strategy - advertising rates - advertising budgeting

Unit V

Pricing objectives - pricing methods and approaches - product line pricing -differential pricing.

Unit VI

Capital budgeting - Capital Management and financial policy.

Unit VII

Monopoly policy - Restrictive agreements.

Unit VIII

Price discrimination - Measurement of Economics Concentration policy against monopoly and restrictive trade practices.

Unit IX

Problems of Economic aggregates - National Income, and Product Saving, Consumption, Investment, the theory of income determination.

Unit X

Canons of Taxation.

BOOKS RECOMMENDED

1. S. Sankaran - Managerial Economics, Margham Publication, 2002,
2. I.C. Dhingra - Indian Economy, Sultan Chand 2000.
3. Mankar and Pillai - Business and Managerial Economics, Himalaya, 2000.
4. Mote Paul and Gupta - Managerial Economics, Tata Mc Graw - Hill, 2000.
5. Business Economics - P.L. Mehta
6. Business Economics - Francis Cherunilam
7. Economics for Business - Peter Mitchelson and Andrew Mann
8. Business Economics - C.M. Chaudhary
9. The essence of Business Economics - Nellis and Parker
10. Business Economics - Ferguson P.R. and Rothschild. R and Ferguson G.J.
11. Business Economics - H.L. Ahuja
12. International Trade and Export Management – Francis Cherunilam
13. International Economics - K.R. Gupta
14. International Economics (Theory and Policy) – Paul R. Krugman and Maurice Obstfeld.
15. International Economics - Robert J. Carbaugh.
16. International Economics - H.G. Mannur

ALLIED PAPER I

BUSINESS STATISTICS AND OPERATIONS RESEARCH

Unit - I

Introduction - Classification and tabulation of statistical data - Diagrammatic and graphical representation of data.

Unit - II

Measures of Central tendency - Mean, median and mode - Dispersion, Range, Quartile deviation, Mean Deviation, Standard Deviation - Measures of Skewness.

Unit - III

Correlation - Karl Pearson's Coefficient of Correlation - Spearman's Rank Correlation - Regression Lines and Coefficients.

Unit - IV

Time Series Analysis - Trend - Seasonal Variation.

Unit - V

Introduction to OR - Linear Programming - Graphical and Algebraic Solution (maximization and minimization)

Unit - VI

Index Numbers - Aggregative and Relative Index - Chain and Fixed Index - Wholesale Index - Cost of Living Index.

Unit - VII

Probability - Addition and Multiplication Theorem - Conditional Probability - Bayer's Theorem (without proof) - Simple Problems.

Unit - VIII

Sampling Techniques - Types of Sample and Sampling Procedures - Tests of Significance - Normal, t, F, chi-square - Simple problems.

Unit - IX

Assignment and Transportation Problems.

Unit - X

Network Analysis - PERT and CPM (no crashing)

REFERENCE BOOKS

1. Statistical Methods - S.P. Gupta
2. Introduction to Operations Research - Dr. P.R. Vittal
3. Statistics - Elhance
4. Operations Research - Hira and Gupta, S. Chand.
5. Operations Research - Handy and A. Taha

SECOND YEAR
PAPER III - CORPORATE ACCOUNTING

Unit – I

Issue of shares and debentures - Various kinds - Forfeiture - Re-issue - Underwriting of shares and debentures.

Unit - II

Redemption of preference shares and debentures - Purchase of business - Profits prior to incorporation.

Unit - III

Preparation of company final accounts - Company balance sheet preparation - Computation of Managerial Remuneration.

Unit - IV

Valuation of goodwill and shares.

Unit - V

Alteration of share capital - Internal reconstruction and reduction of capital.

Unit - VI

Human Resource Accounting - Accounting standards - Financial reporting practices - Accounting for price level changes.

Unit - VII

Final Accounts of Insurance Companies including Balance Sheet.

Unit - VIII

Final Accounts of Banking Companies including Balance Sheet.

Unit - IX

Amalgamation – Absorption and external reconstruction of a company - (Inter company investments excluded)

Unit - X

Liquidation - Statement of affairs and deficiency accounts - Liquidator's final statement of receipts and payments.

REFERENCE BOOKS

1. Shukla and Grewal - Advanced Accounts S. Chand
2. T.S. Reddy and A. Murthy - Corporate Accounting
3. Jain and Narang - Company Accounts
4. R.L. Gupta - Corporate Accounting
5. Chakraborti - Advanced Account
6. Mukherji and Hanif - Modern Accounts, Vol. I and Vol. II, Tata Mcgraw Hill.

PAPER IV - BANKING AND FINANCIAL SERVICES

Unit – I

Origin of banks - Banking Regulation Act, 1949 (Definition of Banking, Licensing, Opening of branches, Functions of Banks, Inspection) - Role of Banks and Economic Development - Central Banking and Role of RBI and their functions.

Unit - II

Commercial Banks - Functions - Accepting Deposits - Lending of Funds, E - Banking – ATM Cards, Debit cards, Personal Identification Number - Online enquiry and update facility Electronic Fund Transfer-Electronic Clearing System.

Unit - III

Opening of an Account - Types of Deposit Account - Types of customers (Individuals, firms, Trusts, and Companies) - Importance of customer relations - Customer grievances and redressal - Ombudsman.

Unit – IV

Principles of lending - Types of Borrowings - Precautions to be taken by a banker.

Unit – V

Negotiable Instruments - Promissory Note - Bills of Exchange, Cheque, Draft - Definitions, Features – Crossing - Endorsement - Material Alteration - Paying Banker - Rights and Duties - Statutory Protection - Dishonour of Cheques - Role of collecting banker.

Unit – VI

Meaning and importance of financial services - Types of financial services - Financial services and economic environment - Players in Financial Services Sector.

Unit - VII

Merchant Banking - Functions - Issue Management - Managing of new issues - Underwriting - Capital market - Stock Exchange - Role of SEBI.

Unit - VIII

Leasing and Hire purchase - Concepts and features - Types of lease Accounts.

Unit - IX

Factoring - Functions of Factor - Consumer finance - Venture capital - Mutual Funds - Credit Rating.

Unit - X

Insurance - Different types - Life, marine, fire, motor, health, pension plan, annuity, rural insurance. Insurance laws and regulations (A brief introduction to IRDA Act and Insurance Act, 1938).

REFERERENCE BOOKS

1. Banking Law, Theory and Practice - Sundaram and Varshney - Sultan Chand Co.
2. Banking and Financial Systems - B. Santhanam (Margham Publishers)
3. Banking Law, Theory and Practice - S.N. Maheswari - Kalyani Publication.
4. Indian Banking - Parameswaran - S. Chand and Co.
5. Banking Law, Theory and Practice - Tanon
6. Banking Law, Theory and Practice - Sherlaker & Sherlaker
7. Financial Services - M.Y. Khan
8. Financial Services - B. Santhanam
9. Law of Insurance - Dr. M.N. Mishra
10. Indian Financial System - H.P. Machiraju
11. A Review of current Banking Theory and Practice - S. K. Basu

PAPER V - BUSINESS AND CORPORATE LAW

Unit - I

Indian Contract Act - Formation - Terms of contract - Forms of contract - Offer and Acceptance Considerations.

Unit - II

Capacity - Flaw in consent, Void agreements - Illegal agreements.

Unit - III

Performance - Tender - Quasi contract - Discharge - Remedies for breach of contract.

Unit - IV

Contract of Agency - Types, creation, duties, rights of principal and agent - Termination of agency.

Unit - V

Sale of Goods Act - Sale and agreement to sell - Formation - Caveat emptor - Implied conditions and warranty.

Unit - VI

Definition of Joint Stock Company - Kinds – Formation - Incorporation.

Unit - VII

Memorandum of Association - Contents and Alteration - Doctrine of Ultra Vires - Articles of Association – Contents - Distinction between the Two - Doctrine of Indoor Management - Prospectus - Contents - Statement in lieu of Prospectus.

Unit - VIII

Share Capital - Kinds of Shares - Voting Rights - Borrowing powers of companies - Membership in a company - Directors - Legal position - Appointment, removal, Rights, Duties and Powers - Qualification and Disqualification.

Unit - IX

Meetings and Resolutions - Statutory Meeting - Annual General Meeting - Extra - Ordinary General Meeting - Resolutions - Ordinary & Special.

Unit - X

Winding up of a company - Modes of winding up - Winding up by the court - Voluntary winding up - Member's voluntary winding up - Creditor's voluntary winding up.

REFERENCE BOOKS

1. Business Laws - N.D. Kapoor, Sultan Chand and Sons.
2. Business Laws - M.R. Sreenivasan, Margam Publications.
3. Business Laws - M.V. Dhandapani, Sultan Chand and Sons.
4. Mercantile Law - S. Badre Alam and P. Saravanel
5. Business Laws - R.S.N. Pillai - S. Chand.
6. Mercantile Law - Gogna, S. Chand
7. Business Laws - Gogna, S. Chand
8. Business Laws - K.N. Ramasamy
9. Business Laws - M.C. Shukla, S. Chand & Co.

PAPER VI - PRINCIPLES OF MANAGEMENT

Unit - I

Management : Importance - Definition - Nature and Scope of Management process - Role and Functions of a Manager - Levels of Management - Development of Scientific Management and other Schools of thought and approaches.

Unit - II

Planning : Nature - Importance - Forms - Types – Steps in Planning - Objectives - Policies - Procedures and Methods - Nature and Types of Policies - Decision-making - Process of Decision-making - Types of Decision.

Unit - III

Organizing : Types of Organizations – Organisation Structure - Span of Control and Committees - Departmentalisation - Informal Organisation.

Unit - IV

Power - The sources of power - Authority Line, staff and functional authority - Difference between Authority and power - delegation - Advantages of Delegation, Barriers to Delegation - Guidelines for Effective Delegation Decentralization - Advantages and Disadvantages - Responsibility.

Unit - V

Recruitment - Sources of Recruitment - Selection - Steps in the Selection Process Training - Methods of Training.

Unit - VI

Direction - Nature and Purpose - Importance of Direction - Written vs. Oral Directives - Techniques of Direction.

Unit - VII

Co-ordination - Need - Type and Techniques Problems in Coordination - Impact of Coordination Requisites for excellent Co-ordination.

Unit - VIII

Controlling - Meaning and Importance of controlling - Relationship between Planning and Controlling - Control Process - Characteristics of Good control System.

Unit - IX

Management in Future - Management Challenges. Impact of changes on the Future Managers - Meeting Challenges.

REFERENCE BOOKS

1. Principles of Management - P.C. Tripathi & P.N. Reddy.
2. Essentials of Management - Wehrich and Koontz.
3. Principles of Management - L.M. Prasad
4. Principles of Management - Dinkar Pagare
5. Business Management - C.B. Gupta
6. Business Management - N. Premavathy
7. Principles of Management - J. Jayasankar

ALLIED SUBJECT - II

INDIAN ECONOMY PROBLEMS AND POLICIES

Unit I

Features of an under – developed economy – Economic development – Concepts of growth and development – Indicators in economic development – Capital formation – Human and physical – Savings and investment pattern during the plans.

Unit II

National Income - Methods - Trends - Limitations - Distribution - Recent trends in national income - Human resources - Population growth as Retarding factor -Population policy.

Unit III

Agriculture - Contribution to economic development - Food problem - Methods of solving - Measures to increase agricultural productivity - Land Reforms - Green Revolution - Evaluation of agricultural policy during the plan period.

Unit IV

Industries : Role of industries in economic development - Cottage, small scale and large scale - cotton, Iron & steel, Jute, sugar and Tea.

Unit V

Role of technology - Its impact on the level of employment - Assessment of Industrial policy during the plan period.

Unit VI

Labour - Trade unions and Labour unrest - Industrial relations - Governments Labour Policy Unemployment and employment policy - Evaluation of Government Policy.

Unit VII

Transport - importance of transport - Road, Railways, Shipping , Civil Aviation to economic Growth - Evaluation of Government Policy - Transport Co-ordination.

Unit VIII

Planning - planning in India - Strategy of Indian planning - Resources - Financing of plans - Agriculture and Industrial development.

Unit IX

Poverty in India - Poverty eradication programmes - problems and policies.

Unit X

Regional development disparities - Economic development and social changes.

REFERENCE BOOKS

1. Dutt and Sundaram : Indian Economy
2. Sankaran S., Indian Economy
3. P.C. Jain, Indian Economic problems.
4. Arthur Lewis : Theory of Economic growth
5. Bright Singh D. : Economics of Development
6. Jain P.C. : Indian Economic problems
7. Jhingan M.L. : Economics of Development
and planning
8. Sankaran S. : Indian Economy
9. Datt and Sundaram : Indian Economy

PAPER VII - BUSINESS TAXATION

Unit - I

Objectives of Taxation - Canons of Taxation - Tax System in India - Direct and Indirect Taxes - Meaning and Types.

Unit - II

Income Tax Act 1961 - Basic Concepts and Definitions - Income, Assessee, Person, Previous Year, Assessment Year, Gross Total Income, Total Income. Meaning of Permanent Account Number, Return of Income, TDS, Advance Tax, Rates of Taxation, Assessment Procedure.

Unit - III

Excise Duty - Customs Duty - Advalorem and Specific duties - Entry Tax - Service Tax.

Unit - IV

Central Sales Tax Act - Important Definitions and Sec. 3, 4, 5 & 6 - TNGST - Definitions and Charging Sections.

Unit - V

An Overview of Tax Audit - Tax Incentives and Export promotions, deductions and exemptions.

REFERENCE BOOKS

1. Central Excise Act
2. Customs Act
3. Central Sales Tax Act
4. Practical Approach to Income Tax, Aghuja Girish and Gupta Ravi.
5. Students Guide to Income Tax by Dr. Vinod K. Singhanian and Monica Singhanian.
6. Indirect Tax by Vinod K. Singania
7. TNGST Act

THIRD YEAR
PAPER VIII - PRACTICAL AUDITING

Unit-I

Definition of Audit - Difference between auditing and accountancy - Scope of auditing - Objectives of auditing. Materiality in auditing, efficiency audit, Proprietary audit - Techniques of auditing - Standards of auditing.

Unit - II

Meaning of internal check - Nature and Scope of internal audit - Financial vs. operational audit - Internal control; nature and scope - Verification of evidence - Detailed checking vs. sample checking - Internal audit and statutory audit - Interface between internal auditor and statutory auditor.

Unit - III

Audit programme, meaning, advantages and disadvantages - Audit note book - Meaning and Content - Audit working papers - Objects, essentials, responsibility, protection and preservation and ownership of working papers.

Unit - IV

Vouching of cash transactions - Trading transactions - Audit of ledger - Scrutinizing of ledgers - Bought ledger - Sales ledger - General ledger, main journal, outstanding liabilities, assets, scrutinizing of expense accounts, income accounts, assets accounts, liabilities, balance sheet audit, direct confirmation of balances, capital and revenue expenditure - Verifications and valuation of assets and liabilities.

Unit - V

Depreciation and reserves - Meaning - Depreciation of Wasting Assets.

Unit - VI

Appointment of Auditor - Appointment of first auditor - Filling of casual vacancy - Ceiling on number of audits - Appointment of auditor of Government company.

Unit - VII

Auditor 's remuneration - Removal of auditors- Qualifications and disqualifications, Powers and duties of auditors / liabilities of auditors.

- * Special considerations in company audit
- * Preservation of financial statements
- * Audit of share capital
- * Audit of dividends and debentures

Unit - VIII

EDP Audit

- * Impact of computerization on audit approach.
- * Type of internal control in a computer - based system.

Approaches to EDP Auditing

Auditing around with the computers

- * Auditing with computers
- * Auditing through computers

REFERENCE BOOKS

1. Practical Auditing, S. Chand - B.N. Tandon
2. Auditing - Dr. Premavathy
3. Principles and Practice of Auditing - Dinakar Pagare

PAPER IX - ENTREPRENEURIAL DEVELOPMENT

Unit - I

Concept of Entrepreneurship - Meaning - Types - Qualities of an Entrepreneur - Classification of Entrepreneurs - Factors influencing Entrepreneurship - Functions of Entrepreneurs.

Unit - II

Entrepreneurial Development – Agencies Commercial Banks - District Industries Centre - National Small Industries Corporation - Small Industries Development Organisation - Small Industries Service Institute. All India Financial Institutions - IDBI - IFCI - ICICI – IRDBI.

Unit - III

Project Management Business idea generation techniques - Identification of Business opportunities - Feasibility study - Marketing, Finance, Technology & Legal Formalities - Preparation of Project Report - Tools of Appraisal.

Unit - IV

Entrepreneurial Development Programmes (EDP) - Role, relevance, and achievements - Role of Government in organizing EDPs - Critical evaluation.

Unit - V

Economic development and entrepreneurial growth Role of entrepreneur in economic growth - Strategic approaches in the changing economic scenario for small scale Entrepreneurs - Networking, Niche play, Geographic concentration, Franchising / Dealership - Development of Women Entrepreneurship.

Unit - VI

Importance of small scale industries - Definition - Contribution to national economy - Classification of small scale units - Cottage, tiny, village, ancillary, KVI Cent.

Unit - VII

Industrial Estates - Concept, infrastructure for small business units.

Unit - VIII

Procedures in setting of small scale units – Licensing - Registration - Financing - Working capital - Financing institutions.

Unit - IX

Institution for the development of small scale industries - NSIC, SIDCO, SIDO, SISI, Development Commissioner - TANSI, SIDCO, DIC, Directorate of Industries and Commerce.

Unit - X

Concessions, rebates, incentives and subsidies to small scale units - Prime Minister's Rojkar Yojna (PMPY) EPZ and 100% EOUs, sickness of small scale units and revival.

REFERENCE BOOKS

1. Srinivasan N.P. - Entrepreneurial Development
2. Saravanavel - Entrepreneurial Development
3. Vasant Desai - Project Management
4. Jayashree Suresh - Entrepreneurial Development
5. Holt - Entrepreneurship - New Venture Creation
6. J.S. Saini & S.K. Dhameja - Entrepreneurship and Small Business.
7. P.C. Jain - Handbook For New Entrepreneurs.
8. Dr. C.B. Gupta & Dr. S.S. Khanka - Entrepreneurship and Small Business.
9. Management of Small Business - Vasanth Desai, Himalaya Publishers.
10. Management of Small Business - C.B. Gupta, Sultan Chand and Sons.
11. Entrepreneurial Development - S.S. Kanka, S. Chand and Co.
12. Entrepreneurial Development - S. Anilkumar and Others, New Age International Publications (P) Ltd.

PAPER X - COST AND MANAGEMENT ACCOUNTING

Unit - I

Nature and scope of Cost Accounting: Cost analysis, concepts and Classifications - Installation of costing systems, Cost centers and Profit centers.

Unit - II

Cost sheets, tenders and quotations - Reconciliation of cost and financial accounts.

Unit - III

Material purchase control, Level, aspects, need and essentials of material control. Stores control - Stores Department, EOQ, Stores records, ABC analysis, VED analysis. Material costing - Issue of materials - FIFO, LIFO, HIFO, SAM, WAM, Market price, Base stock method and Standard price method.

Unit - IV

Labour cost - Computation and control. Time keeping - Methods of wage payment - Time rate and Piece rate system - Payroll procedures - Idle time and over time - Labour turnover.

Unit - V

Overheads - Classification, Allocation, Apportionment and Absorption. Accounting and control of overheads - Manufacturing, Administration, Selling and Distribution (Primary and Secondary Distribution) - Machine Hour Rate.

Unit - VI

Management Accounting - Meaning, scope, importance and limitations - Management Accounting vs. Cost Accounting - Management Accounting vs. Financial Accounting.

Unit - VII

Analysis and Interpretation of Financial Statement - Nature, Objectives, tools - Methods – Comparative Statements, Common Size statement and Trend analysis.

Unit - VIII

Ratio Analysis - Interpretation, benefits and limitations. Classification of ratios - Liquidity, profitability, turnover, capital structure and leverage.

Unit - IX

Funds flow and Cash flow statements. Budgets and budgetary control - Meaning, objectives, merits and demerits - Types of Budgets - Production, Cash and Flexible Budgets.

Unit - X

Marginal costing (excluding decision making) Absorption Costing and Marginal Costing - CVP analysis - Break Even Analysis - Break Even Chart.

PAPER XI - MARKETING MANAGEMENT

Unit - I

Fundamentals of Marketing - Role of Marketing - Relationship of Marketing with other functional areas - Concept of marketing mix - Marketing approaches - Various environmental factors affecting the marketing functions.

Unit - II

Buyer Behaviour - Consumer goods and Industrial goods - Buying motives - Factors influencing buyer behaviour.

Market segmentation - Need and basis of Segmentation - Targeting - Positioning.

Unit – III

Sales Forecasting - Various methods of Sales Forecasting. The Product - Characteristics - benefits – classifications - Consumer goods - Industrial goods - New Product Development process - Product Life Cycle - Branding - Packaging.

Unit – IV

Pricing - Factors influencing pricing decisions - pricing objectives - pricing policies and procedures. Physical Distribution : Importance - Various kinds of marketing channels - distribution problems. Sales Management : Motivation, Compensation and Control of Salesmen.

Unit - V

A brief overview of : Advertising - Publicity - Public Relations - Personal Selling - Direct selling and Sales promotion.

REFERERNC E BOOKS

1. Marketing Management by Rajan Saxena
2. Marketing by William J Stanton
3. Principles of Marketing by Philip Kotler
4. Marketing Management by Still and Cundiff
5. Marketing Management by Dr. K. Nirmala Prasad and Sherlaker
6. Marketing by J.C. Gandhi
7. Principles of Marketing by Ramasamy Namakumari

8. Marketing - J. Jayasankar
9. Marketing Management by Dr. C.B. Gupta and Dr. N. Rajan Nair.
10. Albert New Guard - The Field Sales Manager - Taraporewala.
11. Bestrand Canfield & Englan Cliff, Sales Administration, Prentice Hall.
12. Richard R. Still and Edward W.Cundiff, Sales Management, Prentice Hall
13. V. S. Ramasamy, Marketing Management, MacMillan.

SYLLABUS FOR BBA COURSE

Paper	Subjects	Duration Hours	Total Marks
FIRST YEAR			
	Core Courses - Main Subjects		
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II	Financial Accounting	3	100
	Core Course - Allied Subject		
I	Business Statistics and Operations Research	3	100
SECOND YEAR			
	Core Courses - Main Subjects		
III	Business Communication	3	100
IV	Cost and Management Accounting	3	100
V	Business Environment	3	100
VI	Business Regulatory Framework	3	100
	Core Course - Allied Subject		
II	Managerial Economics	3	100
THIRD YEAR			
	Core Courses - Main Subjects		
VII	Financial Management	3	100
VIII	Marketing Management	3	100
IX	Production and Materials Management	3	100
X	Human Resource Management	3	100
XI	Entrepreneurship Development & Management of Small Business	3	100

FIRST YEAR

PAPER I - PRINCIPLES OF MANAGEMENT

Unit - I

Management : Importance-Definition-Nature and Scope of Management process-Role and Functions of a Manager - Levels of Management - Development of Scientific Management and other Schools of thought and approaches.

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Planning : Nature - Importance - Forms - Types - Steps in Planning – Objectives - Policies - Procedures and Methods - Nature and Types of Policies - Decision-making - Process of Decision-making - Types of Decision.

Unit - III

Organizing : Types of Organizations – Organisation Structure-Span of Control and Committees - Departmentalisation - Informal Organisation.

Unit - IV

Authority - Delegation - Decentralisation - Difference between Authority and Power-Responsibility - Recruitment-Sources, Selection, Training-Direction - Nature and Purpose.

Unit - V

Co-ordination - Need, Type and Techniques and Requisites for excellent Co-ordination - Controlling - Meaning and Importance - Control Process.

REFERERENCE BOOKS

1. Principles of Management - P.C. Tripathi & P.N. Reddy.
2. Essentials of Management - Wehrich and Koontz.
3. Principles of Management - L.M. Prasad
4. Principles of Management - Dinkar Pagare
5. Business Management - C.B. Gupta
6. Business Management - N. Premavathy
7. Principles of Management - J. Jayasankar

PAPER II - FINANCIAL ACCOUNTING

Unit – I

Meaning and scope of Accounting, Basic Accounting Concepts and Conventions-Objectives of Accounting-Accounting Transactions - Double Entry Book keeping - Journal, Ledger, Preparation of Trial Balance - Preparation of Cash Book.

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Preparation of Final Accounts of a Sole Trading Concern-Adjustments - Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings - Preparation of Receipts and Payments Account, Income & Expenditure Account and Balance Sheet of Non Trading Organizations (simple problems).

Unit - III

Classification of errors - Rectification of errors - Preparation of Suspense Account. Bank Reconciliation Statement (Only simple problems).

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Depreciation - Meaning, Causes, Types - Straight Line Method - Written Down Value Method (Change in Method excluded). Insurance claims - Average Clause (Loss of stock only).

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Unit - VI

Branch Accounts : - Dependent branches - Stock and debtors system - Distinction between wholesale profit and retail profit - Independent branch (foreign branches excluded)

Unit - VII

Departmental Accounts : - Basis for allocation of expenses - Inter departmental transfer at cost or selling price-Treatment of expenses which cannot be allocated.

Unit - VIII

Hire purchase and installment - Default and repossession - Hire purchase trading account. Installment purchase system.

Unit - IX

Admission of a partner - Retirement of a partner - Death of a partner.

Unit - X

Dissolution of a partnership - Insolvency of a partner (Application of Indian Partnership Act 1932)-Insolvency of all partners - Gradual realisation of assets and piecemeal distribution.

REFERENCE BOOKS

1. R. L. Gupta & V. K. Gupta - Advanced Accounting, Sultan Chand, New Delhi.
2. T. S. Reddy & Murthy - Financial Accounting, Margham Publications, Chennai.
3. Shukla & Grewal - Advanced Accounting, S. Chand, New Delhi.
4. Jain & Narang - Financial Accounting
5. P.C. Tulsian - Financial Accounting
6. S. Parthasarathy and A. Jaffarulla, Kalyani Publishers, Financial Accounting.
7. R.L. Gupta & Radhaswamy - Advanced Accounting, Volume 1.

ALLIED I

BUSINESS STATISTICS AND OPERATIONS RESEARCH

Unit - I

Introduction - Classification and tabulation of statistical data - Diagrammatic and graphical representation of data.

Unit - II

Measures of Central tendency - Mean, median and mode - Dispersion, Range, Quartile deviation, Mean Deviation, Standard Deviation - Measures of Skewness.

Unit - III

Correlation - Karl Pearson's Coefficient of Correlation-Spearman's Rank Correlation-Regression Lines and Coefficients.

Unit - IV

Time Series Analysis - Trend - Seasonal Variation.

Unit - V

Introduction to OR - Linear Programming - Graphical and Algebraic Solution (maximization and minimization).

Unit - VI

Index Numbers - Aggregative and Relative Index - Chain and Fixed Index - Wholesale Index - Cost of Living Index.

Unit - VII

Probability - Addition and Multiplication Theorem - Conditional Probability - Bayer's Theorem (without proof) - Simple Problems.

Unit - VIII

Sampling Techniques - Types of Sample and Sampling Procedures - Tests of Significance - Normal, t, F, chi-square - Simple problems.

Unit - IX

Assignment and Transportation Problems.

Unit - X

Network Analysis - PERT and CPM (no crashing)

REFERENCE BOOKS

1. Statistical Methods - S.P. Gupta
2. Introduction to Operations Research - Dr. P.R. Vittal
3. Statistics - Elhance
4. Operations Research - Hira and Gupta, S. Chand.
5. Operations Research - Handy and A. Taha

SECOND YEAR
PAPER III - BUSINESS COMMUNICATION

Unit - I

What is Business Communication?-Essential and importance of Business Communication - communication process - Communication Barriers.

Unit - II

Objective of Communication - Methods and forms of Communication - Oral and Written forms of Communication- Merits and Demerits of Oral and Written Communication - Channels of Communication.

Unit - III

Role of Technology in Communication - Various Communication Devices - Telephone - Cell Phones - Video Conferencing - Intercom - Dictaphone - EPABX - Public address system - Visual aids - ETC - Cost effectiveness of various devices.

Unit - IV

Internal and External Communications - Answering Telephone Calls – Enquiries Preparation of speeches.

Unit - V

Communication through Letters - Layout of a letter - Letter Formats - Application for appointment - Reference letters - Appointment letters - Orders - Enquiry letters - Offers and Quotations - Execution of orders - Cancellation of orders-adjustment and settlement of accounts - letter of complaints-collection letters.

Unit - VI

Letter to the agency - status enquiry - bank correspondence - letters related to export and import - correspondence with Government Department and public bodies - Tenders - Insurance letters - Letters to the Editor.

Unit - VII

Correspondence of company secretary with shareholders and directors - Minutes of the meeting – Agenda - Annual Report.

Unit - VIII

Communication through reports - reports by individuals - report of committee - secretarial reports - reports of executive heads, officers of company - sales - production reports - press reports.

Unit - IX

Internal Communication - memos - circulars – notices - job instruction - precis writing of letters and reports.

Unit - X

Modern Forms of Communication : Fax - e-mail – Video Conferencing - Internet - Websites and their use in Business.

REFERERENCE BOOKS

1. Developing Communications Skills - Krishna Mohan & Meera Banerji.
2. Essentials of Business Communication - Rajendra Pal and JS Korlahalli.
3. Commercial Correspondence - Mazumdar
4. Business English and Correspondence - Agarwal AN.
5. Writers guide to style & usage MacMillan I Ltd.
6. Developing Communication Skills - Krishna Mohan & Meera Banerji.
7. Essentials of Business Communication - Rajendra Pal and JS Korlahalli.
8. Effective Business English and Correspondence - Ramesh Ms & Pattan Shetty CC.
9. Business Correspondence - Pillai and Bhagawathi
10. Essentials of Business Communication - Guffey
11. Business Communication : A Framework for Success - O’Hair.
12. Advanced Business Communication - Penrose
13. Effective Business Communication - Prentice Hall of India - Kaul.

PAPER IV - COST AND MANAGEMENT ACCOUNTING

Unit - I

Nature and scope of Cost Accounting. Cost analysis, concepts and Classifications. Installation of costing systems, cost centers and profit centers.

Unit - II

Cost sheets, tenders and quotations. Reconciliation of cost and financial accounts.

Unit - III

Material purchase control, Level, aspects, need and essentials of material control. Stores control - Stores Department, EOQ, Stores records, ABC analysis, VED analysis.

Material costing - Issue of materials - FIFO, LIFO, HIFO, SAM, WAM, Market price, Base stock method and Standard price method.

Unit - IV

Labour cost - Computation and control. Time keeping, Methods of wage payment - Time rate and Piece rate system. Payroll procedures. Idle time and over time. Labour turnover.

Unit - V

Overheads - Classification, Allocation, Apportionment and Absorption. Accounting and control of overheads - Manufacturing, Administration, Selling and Distribution. (Primary and Secondary Distribution). Machine Hour Rate.

Unit - VI

Management Accounting - Meaning, scope, importance and limitations - Management Accounting vs. Cost Accounting. Management Accounting vs. Financial Accounting.

Unit - VII

Ratio Analysis - Interpretation, benefits and limitations. Classification of ratios - Liquidity, profitability, turnover, capital structure and leverage.

Unit - IX

Funds flow and Cash flow statements. Budgets and budgetary control - Meaning, objectives, merits and demerits - Types of Budgets - Production, Cash and Flexible Budgets.

Unit - X

Marginal costing (excluding decision making) Absorption Costing and Marginal Costing - CVP analysis - Break Even Analysis - Break Even Chart.

REFERERNC E BOOKS

1. Jain S.P., and Narang K.L. - Cost Accounting.
2. Khanna B.S., Pandey I.M., Aherjia G.K. and Arora M.N. - Practical Costing.
3. Reddy and Murthy - Cost Accounting.
4. N.K. Prasad and V.K. Prasad - Cost Accounting.
5. Dr. S.N. Maheswari - Management Accounting.
6. Chadwick - The Essence of Management Accounting.
7. Charles T. Horngren and Gary N. Sunderi - Information to Management Accounting.
8. Reddy and Murthy - Management Accounting.

PAPER V - BUSINESS ENVIRONMENT

Unit - I

The concept of Business Environment - Nature and significance - Brief overview of political - Cultural - legal - economic and social environments and their impact on business and strategic decisions.

Unit - II

Political Environment - Government and Business relationship in India - Provisions of Indian constitution operating to business.

Unit - III

Social environment - Cultural heritage - social attitudes - impact of foreign culture - castes and communities - joint family systems - linguistic and religious groups - Types of social organization - social responsibilities of business.

Unit - IV

Economic Environment - Economic systems and their impact of business - Macro economic parameters like GDP - growth rate population - Urbanisation - Fiscal deficit – Plan investment - Per capita income and their impact on business decisions - Five Year Planning.

Unit - V

Financial Environment - Financial System - Commercial banks - Financial Institutions - RBI Stock Exchange - IDBI - Non Banking Financial Companies NBFCs

REFERENCE BOOKS

1. Sankaran. S - Business Environment
2. Francis Cherunilam - Business Environment
3. Aswathappa - Business Environment
4. Dasgupta & Sengupta - Government and Business in India
5. Srinivasan. K. - Productivity and Social Environment

PAPER VI - BUSINESS REGULATORY FRAMEWORK

Unit - I

Brief outline of Indian Contract Act - Special contracts Act - Sale of goods Act - Contract of Agency.

Unit - II

Brief outline of Indian Companies Act, 1956.

Unit - III

Brief outline of FEMA - Consumer Protection Act.

Unit - IV

The laws of Trade Marks - Copyright - Patents – Designs - Trade related Intellectual Property Rights. (TRIPS) RTP - IDRA - an overview.

Unit - V

Brief outline of Cyber Laws - WTO – Information Technology agreement ITA - General Agreement on Trade in services.

REFERENCE BOOKS

1. Business Laws - N.D. Kapoor.
2. Economic & Other legislations - N.D. Kapoor.
3. Cyber laws for every Netizen in India - Na. Vijayashankar
4. Legal systems in Business - Sumathi & Saravanavel

ALLIED II MANAGERIAL ECONOMICS

Unit - I

Nature and scope of managerial economics – definition of economics - important concepts of economics - relationship between micro, macro and managerial economics - nature and scope - objectives of the firm.

Unit - II

Demand analysis - Theory of consumer behaviour - Marginal utility analysis - indifference curve analysis.

Unit - III

Meaning of demand - Law of demand - Types of demand - Determinants of demand - elasticity of demand - Demand forecasting.

Unit - IV

Production and cost analysis - Production - Factors of production - Production function - Concept - Law of variable proportion - Law of return to scale and economies of scale - cost analysis - Different cost concepts - Cost output relationships - Short run and long run - Revenue curves of firms - Supply analysis.

Unit - V

Pricing methods and strategies - Objectives - Factors - General consideration of pricing - methods of pricing - Dual pricing - Price discrimination.

Unit - VI

Full cost pricing - Target pricing - pricing of new products- pricing by manufacturer - pricing by retailer.

Unit - VII

Market classification - Perfect competition - Monopoly - Monopolistic competition - Duopoly - Oligopoly.

Unit - VIII

Profit and profit management - Accounting profit and economic profit - Measurement - Profit planning and forecasting.

Unit - IX

Capital budgeting - cost of capital - capital management and financial policy.

Unit - X

Project profitability - methods of appraising profitability.

REFERENCE BOOKS

1. Joel Dean - Managerial Economics.
2. Gupta G.S. - Managerial Economics.
3. Peterson - Managerial Economics.
4. Davies & Hughes - Managerial Economics.
5. Hague, D.C. - Managerial Economics.
6. Mote, Paul and Gupta - Managerial Economics - Concept and cases.
7. Savage and Small - Introduction to Managerial Economics.
8. Spencer, M.H. - Managerial Economics - Text, problems, short cases.
9. Stokes, C.J. - Economics for managers.
10. Varshney and Mahaswari - Managerial Economics.
11. Boumal William, J. - Economic Theory and operation Analysis.

**THIRD YEAR
PAPER VII - FINANCIAL MANAGEMENT**

Unit - I

Meaning, objective and scope - Relationship between management accounting, Cost accounting and financial accounting - Financial statements - Tools for analysis and interpretation.

Unit - II

Financial planning and control - Break-even analysis - Operating leverage - Cost - volume - Profit analysis.

Unit - III

Cost of capital - Basic concepts, rational assumptions - Cost of equity capital - Cost of debt - Cost of preference capital - Cost of retained earnings.

Unit - IV

Capital structure decision of the firm - Composition and sources of long-term funds- Financial leverage - Factors determining funds requirements.

Unit - V

Financial Information systems

REFERENCE BOOKS

1. Financial Management - Prasanna Chandra
2. Khan and Jain - Financial Management
3. Pandey I M - Financial Management
4. Vanhorne - Fundamentals of financial management.

PAPER VIII - MARKETING MANAGEMENT

Unit - I

Fundamentals of marketing - Role of Marketing - Relationship of Marketing with other functional areas - concept of marketing mix - Marketing approaches - Various Environmental factors affecting the marketing functions.

Unit - II

Buyer Behaviour - Consumer goods and Industrial goods - Buying motives - Factors influencing buyer Behaviour. Market segmentation - Need and basis of Segmentation - Targeting - positioning.

Unit - III

Sales Forecasting – Various methods of sales Forecasting. The Product - Characteristics - benefits – classifications - consumer goods - industrial goods – New Product Development process - Product Life Cycle - Branding - Packaging.

Unit - IV

Pricing - Factors influencing pricing decisions - pricing objectives - pricing policies and procedures. Physical Distribution : Importance - Various kinds of marketing channels - distribution problems. Sales Management : Motivation, Compensation and Control of Salesmen.

Unit - V

A brief overview of : Advertising - Publicity - Public Relations - Personal Selling - Direct selling and Sales promotion.

REFERENCE BOOKS

1. Marketing Management by Rajan Saxena
2. Marketing by William J Stanton
3. Principles of Marketing by Philip Kotler
4. Marketing Management by Still and Cundiff
5. Marketing Management by Dr. K. Nirmala Prasad and Sherlaker
6. Marketing by J. C. Gandhi
7. Principles of Marketing by Ramasamy Namakumari
8. Marketing - J. Jayasankar
9. Marketing Management by Dr. C.B. Gupta and Dr. N. Rajan Nair.

10. Albert New Guard - The Field Sales Manager - Taraporewala.
11. Bestrand Canfield & Englan Cliff, Sales Administration, Prentice Hall.
12. Richard R. Still and Edward W. Cundiff, Sales Management, Prentice Hall
13. V.S. Ramasamy, Marketing Management, MacMillan.

PAPER IX - PRODUCTION AND MATERIALS MANAGEMENT

Unit – I

Production system - Introduction - Production - Productivity - Production management - Objectives - Functions - Scope - Relationship with other functional areas.

Unit - II

Production planning and control - Routing and scheduling - Dispatching - Maintenance management - Types of maintenance - Breakdown - Preventive - Routine - Maintenance scheduling.

Unit - III

Plant location - Introduction need for selecting a suitable location - Plant location problems - Advantages of urban, semi-urban and rural locations - Systems view of locations - Factors influencing plant location. Plant layout - Plant layout problems - Objectives - Principles of plant layout - Factors influencing layout – Types of layout.

Unit - IV

Work and method study - Importance of work study - Work study procedures - Time study - Human considerations in work study - Introduction to method study - Objectives of method study - Steps involved in method study. Work measurement - Objectives of work measurement - Techniques of work measurement - Computation of standard time - Allowance - Comparison of various techniques.

Unit - V

Quality control - Types of inspection - Centralized and decentralized - P Chart - X – Chart - Construction - Control - TQM

Unit - VI

Materials management - Definition and function - Importance of materials management.

Unit - VII

Integrated materials management - The concept - Service function advantages - inventory control - Function of inventory - Importance - Replenishment stock - Material demand forecasting - MRP - Basic tools - Inventory control - ABC - VED - FSN analysis - Inventory control of spares and slow moving items - EOQ - EBQ - Stores planning.

Unit - VIII

Purchase management - Purchasing - Procedure - Dynamic purchasing - Principles - import substitution - International purchase - Import substitution - International purchase - Import purchase procedure.

Unit - IX

Store keeping and materials handling - Objectives - Function - store keeping - stores responsibilities - Location of store house - Centralized store room - Equipment - security measures - Protection and prevention of stores.

Unit - X

Vendor rating - Vendor management - Purchase department - Responsibility - Buyer - Seller relationship - Value analysis - ISO - Types.

REFERENCE BOOKS

1. Harding H.A. - Production Management
2. Buffa - Production Management
3. S.N. Cheri - Production and Operations Management
4. Adam & Ebert - Production and Operations Management
5. Muhdhan - Production and Operations Management
6. Dutta - Integrated Materials Management
7. Veb - Materials Management
8. England & Leanders - Purchasing and Materials Management
9. Varma - Materials Management

PAPER X - HUMAN RESOURCE MANAGEMENT

Unit - I

Nature and scope of Human Resource Management - Differences between personnel management and HRM - Environmental of HRM - Human resource planning -Recruitment - Selection - Methods of Selection - Uses of Various tests - interview techniques in selection and placement.

Unit - II

Induction - Training - Methods - Techniques - Identification of the training needs - Training and Development - Performance appraisal - Transfer - Promotion and termination of services - Career development.

Unit - III

Remuneration - Components of remuneration - Incentives - Benefits - Motivation - Welfare and social security measures.

Unit - IV

Labour Relation - Functions of Trade Unions - Forms of collective bargaining - Workers' participation in management - Types and effectiveness - Industrial Dispute and Settlements (laws excluded).

Unit - V

Human Resource Audit - Nature - Benefits - Scope - Approaches.

REFERENCE BOOKS

1. Human Resource Management - V.S.P. Rao.
2. Human Resource Management - Ashwathappa
3. Human Resource Management - Garry Deseler

PAPER XI - ENTREPRENEURIAL DEVELOPMENT AND MANAGEMENT OF SMALL BUSINESS

Unit - I

Concept of Entrepreneurship - Meaning - Types - Qualities of an Entrepreneur - Classification of Entrepreneurs - Factors influencing Entrepreneurship - Functions of Entrepreneurs.

Unit - II : Entrepreneurial Development - Agencies

Commercial Banks - District Industries Centre - National Small Industries Corporation - Small Industries Development Organisation - Small Industries Service Institute. All India Financial Institutions - IDBI - FCI - ICICI – IRDBI.

Unit - III : Project Management

Business idea generation techniques - Identification of Business opportunities - Feasibility study - Marketing, Finance, Technology & Legal Formalities - Preparation of Project Report - Tools of Appraisal.

Unit - IV

Entrepreneurial Development Programmes (EDP) - Role, relevance, and achievements - Role of Government in organizing EDPs - Critical evaluation.

Unit - V : Economic development and entrepreneurial growth

Role of entrepreneur in economic growth - Strategic approaches in the changing Economic scenario for small scale Entrepreneurs - Networking, Niche play, Geographic concentration, Franchising / Dealership - Development of Women Entrepreneurship.

Unit - VI

Importance of small scale industries - Definition - Contribution to national economy - Classification of small scale units - Cottage, tiny, village, ancillary, KVI Cent.

Unit - VII

Industrial Estates - Concept, infrastructure for small business units.

Unit - VII

Procedures in setting of small scale units – Licensing - Registration - Financing - Working capital - Financing institutions.

Unit - VIII

Institution for the development of small scale industries - NSIC, SIDCO, SIDO, SISI, Development Commissioner - TANSI, SIDCO, DIC, Directorate of Industries and Commerce.

Unit - X

Concessions, rebates, incentives and subsidies to small scale units - Prime Minister's Rojkar Yojna (PMPY) EPZ and 100% EOUs, sickness of small scale units and revival.

REFERERANCE BOOKS

1. Srinivasan N.P. - Entrepreneurial Development
2. Saravanavel - Entrepreneurial Development
3. Vasant Desai - Project Management
4. Jayashree Suresh - Entrepreneurial Development
5. Holt - Entrepreneurship - New Venture Creation
6. J.S. Saini & S.K. Dhameja - Entrepreneurship And Small Business.
7. P.C. Jain - Handbook for New Entrepreneurs.
8. Dr. C.B. Gupta & Dr. S.S. Khanka – Entrepreneurship and Small Business.
9. Management of Small Business - Vasanth Desai, Himalaya Publishers.
10. Management of Small Business - C.B. Gupta, Sultan Chand and Sons.
11. Entrepreneurial Development - S.S. Kanka, S. Chand and Co.
12. Entrepreneurial Development - S. Anilkumar and Others, New Age International Publications (P) Ltd.

SYLLABUS FOR M.COM COURSE

Paper	Title	Hours	Marks
FIRST YEAR			
1	Advanced Corporate Accounting and Accounting Standards	3	100
2	Entrepreneurship and Small Business Promotion	3	100
3	Advanced Marketing	3	100
4	Advanced Management Theory	3	100
5	Quantitative Techniques for Business Decisions.	3	100
SECOND YEAR			
6	Advanced Cost and Management Accounting	3	100
7	Financial Management	3	100
8	Human Resource Management	3	100
9	Marketing Research and Consumer Behaviour	3	100
10	Financial Services and Stock Exchange	3	100

FIRST YEAR
PAPER 1- ADVANCED CORPORATE ACCOUNTING AND
ACCOUNTING STANDARDS

Unit I

Advanced problems in share capital issues and debenture issue transaction - underwriting - buy back of shares by companies.

Unit II

Valuation of goodwill and shares - principles of valuation of fixed and current assets - valuation of business.

Unit III

Acquisition, Amalgamation, absorption and reconstruction (internal and external) schemes. Statements for liquidation of companies.

Unit IV

Consolidated final statement of Holding companies and subsidiary companies - inter company holdings and owings - dividend - treatment of dividends.

Unit V

Accounting systems of banking and insurance companies - preparation of final statement of accounts.

Unit VI

Accounting for price level changes - social responsibility accounting - human resource accounting.

Unit VII

Financial reporting and disclosure practices – corporate governance - norms of SEBI (relating to information disclosure in annual reports) - audit committee constitution and functions.

Unit VIII

Basic postulates of accounting theory and generally accepted accounting principles and practices recommended by the ICAI.

Unit IX

Accounting standards issues by ICAI - Mandatory and non mandatory Accounting Standards - compliance by companies in India.

Unit X

Professional chartered accountants - their functions and services - code of conduct - professional ethics.

REFERENCE

1. M.C. Shukla and T. S. Grewal, Advanced Accounts, New Delhi, S. Chand and Co., 1996.
2. R.L. Gupta and M. Radhaswamy, Advanced Accounts, New Delhi, Sultan Chand, 1996.
3. S.P. Jain and K.L. Narang, Advanced Accounts, Ludhiana, Kalyani Publishers, 1992.
4. T.S. Reddy et.al. Corporate Accounting, Chennai, Margam Publications, 2002.
5. N. Das Gupta, "Financial reporting in India" – Sultan Chand & sons, Latest Edition.
6. Dharminder Singh Ubha, "Corporate disclosure practices", Deep & Deep publications, 2001.
7. Rao, P.M., 'Financial reporting and disclosure practices', Deep & Deep publications, 2000.
8. B. Banerjee, 'Regulation of Corporate accounting and Reporting in India', World press Calcutta, 2002.
9. Porwal, "Accounting Theory", Tata Mc Graw Hill, 2001.
10. Compedium of Accounting Standards, ICAI Publications, New Delhi, 2004.
11. Sanjiv Agarwal, "Guide to accounting and accounting standards", Snow White Publishers, 2000.
12. D.S. Rawat, "Accounting standards", Taxmann Publication, New Delhi, 2003.

PAPER 2 - ENTREPRENEURSHIP AND SMALL BUSINESS PROMOTION

Unit I

The concept of entrepreneurship - entrepreneurial culture - establishing entrepreneurial system - idea processing, personal, financial information and intelligence - rewards and motivation - concept bank - role of industrial fair.

Unit II

Theories of entrepreneurship - entrepreneurial traits - types of entrepreneurs - behavioural patterns of entrepreneurs - entrepreneurial motivation.

Unit III

Search for a business idea - sources and selection - project classification and identification - constraints – features of ancillary units - consumer products.

Unit IV

Appraisal of project proposals - feasibility prospects - project objectives, design, assessment of technical, economic, financial and marketing aspects - format to report.

Unit V

Project management techniques - network analysis - activity performance, time schedules - factory design - design requirements - factory Act provision.

Unit VI

Financial analysis - cost of capital - operating cost - cost estimation - budgeting under uncertainty - risk and inflationary conditions - Pro forma profit and loss accounts and balance sheet - cash flow statement - social cost benefit analysis.

Unit VII

Sources of project finance - credit facilities - types of credit available - evaluation of loan proposals by financial institutions - leasing arrangement - evaluation of lease proposal.

Unit VIII

Marketing channel - selecting of channel members - setting quality standards - recruitment strategies - out sourcing options.

Unit IX

Support system for entrepreneurship development - entrepreneurship development programmes in India - training institutions - institution provided technical, financial marketing assistance - role of consultancy organizations.

Unit X

Procedure for setting a small industry - selection of type of organization - SSI registration - registration and licensing requirements for tax - CST excise duty - power supply - incentives and subsidies - to SSI by state and central government - exploring export possibilities - import of capital goods and raw materials.

REFERENCE

1. Hans Schollhammer and Arthur H. Kunitoff, Entrepreneurship and Small Business Management, John Wiley.
2. Joseph R. Mancuso, How to start, finance and manage your own small business, Prentice Hall.
3. R.A. Sharma, Entrepreneurial Change in Indian Industries, Sterling, Delhi.
4. James R. Cook and Harpet, The Start-up Entrepreneur, 1986.
5. John E. Tropman and Gersh Mornistar, Entrepreneurial systems for the 1990s, Greenwood Press.
6. Gupta and Srinivasan, Entrepreneurial Development, New Delhi, Sultan Chand, 1992.

PAPER – 3 ADVANCED MARKETING

Unit I

Marketing concepts – types – product marketing – security marketing – service marketing – marketing segmentation and targeting – market environment.

Unit II

Products - meaning and classification - product planning and development - product life cycle - product mix vs. marketing mix - product line strategies - branding packaging, grading, standardizing, labeling.

Unit III

Product pricing - price determination - pricing policies - strategies and techniques.

Unit IV

Distribution channels - channel selection - distribution cost analysis - break up distribution cost.

Unit V

Sales promotion techniques and methods – marketing risks - control management - direct marketing - maxi marketing model.

Unit VI

Salesmanship - training sales men - compensating sales men.

Unit VII

Advertising - benefits and criticism - media selection - advertisement copy development - measuring advertisement effectiveness.

Unit VIII

Marketing finance - sources - sale on open account - bank credit factors – accounts receivable - alternative method of financing - financing internal and external marketing.

Unit IX

Service Marketing - nature and classification of services - characteristics of services - pricing of services - quality of services - CRM and Relationship marketing.

Unit X

Ethics in marketing - Consumer Protection Act - District and State level councils - MRTP Act - provisions relating to restriction and unfair trade practices - legal provisions to prevent adulteration, underweight, substandard and other trade mal practices.

REFERENCE

1. Stanton W.J. et.al., - Fundamentals of Marketing, McGraw Hill, New York, 1991.
2. Philip Kotler, Marketing Management - Analysis, Planning, and Control, Prentice Hall of India, New Delhi, 1996.
3. Ramaswami and Namakumari - Marketing Management in Indian Context, Tata McGraw Hill, New Delhi, 1994.
4. Christopher Lovelock, Services Marketing, 4th Edition, Pearson Education, New Delhi, 2002.
5. C. B. Mamoria and R. K. Suri, Marketing Management, Kitab Mahal, New Delhi, 2003.

PAPER 4 - ADVANCED MANAGEMENT THEORY

Unit I

Managing in 21st Century – Global business environment - cultural and ethical environment - globalisation effect on business in India and on management practices.

Unit II

Managing for quality - Deming and Juran contribution for quality movement - ISO 9000 - overview of global quality standards - TQM - TQM in Indian Companies.

Unit III

Business process reengineering - Managing BPR - need, responsibility and implementation of BPR – limitations - BPR in Indian Industry.

Unit IV

Information Technology and its impact on management - global developments in communication and information technology - development, storage and retrieval of information - web based and internet based business operation.

Unit V

Out sourcing - concept and meaning - economics of outsourcing - causes for out sourcing - methods of out sourcing - types of business processes out sourced - global trends in out sourcing.

Unit VI

Strategic Management - need for strategy - process and types of strategy - measuring effectiveness of strategy - learning organizations - knowledge management.

Unit VII

Leadership challenges - leadership styles - contemporary ideas on leadership - leadership for global business operation - managing MNCs.

Unit VIII

Decision making - effective decision making - decision support system - expert system - creativity - nurturing creativity in organisations.

Unit IX

Indian contribution to management thought - Vedic management concepts - Bhagavat Gita - Tirukkural.

Unit X

Cotemporary issues - women in management - gender equity in organisations - social responsibility of business.

REFERENCE

1. Stephen Robbins, Management 7th Edition, New Delhi, 2002.
2. Gray Dressler Management, Prentice Hall (Pearson Education) 2001.
3. Doede Keuning, Management A Contempory Approach, Prentice Hall (Pearson Education) 1998.
4. Gregory Bound, Beyond Total Quality Management, Mc Graw Hill, 1994.
5. Basotia G.R., Total Quality Management, Mangal Deep Pub., New Delhi, 2002.
6. Luis Gomes - Meijia et.al, Management, Mc Graw Hill, 2001.
7. S. Nakkiran and D.J. Franklin, Business Process Outsourcing, Deep and Deep Pub., New Delhi, 2004.

PAPER 5 - QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

Unit I

Theory of probability – probability rules – Baye’s theorem - Probability distribution - Binomial, Poisson and Normal.

Unit II

Statistical decision theory - Decision environment - decision making under certainty and uncertainty and risk conditions - EMV, EOL and marginal analysis - value of perfect information - decision tree analysis - simulation and sensitivity analysis.

Unit III

Sampling theory - meaning of sampling - random sample - characteristics of random sampling method - non random sampling methods and their uses - determining sample size - sampling error and standard error.

Unit IV

Sampling distribution - features - central limit theorem - uses of sampling distribution - estimation - estimating population parameters - point and interval estimates - estimating proportion, percentage and mean of population from large sample and small sample.

Unit V

Testing of hypothesis - testing of proportions and means of large samples - through small samples - one tailed and two tailed tests - testing differences between two samples for mean and proportions - errors in hypothesis testing.

Unit VI

Chi square distribution - characteristics – applications - tests of independence and tests of goodness of fit - test of association - F distribution - testing of population variance - analysis of variance - one way and two way analysis.

Unit VII

Correlation and regression analysis - simple, partial and multiple correlation - computation methods - simple, partial and multiple regressions - computation methods - estimating values using regression equation - standard error of estimate - testing significance of correlation and regression coefficients - interpreting correlation - explained variation and unexplained variation - coefficient of determination.

Unit VIII

Multivariate analysis - factor, cluster and discriminate analysis - software packages for analysis - SPSS features.

Unit IX

OR Models - their characteristics and limitations - linear programming - graphic and simple methods - maximization and minimization - transportation and assignment models.

Unit X

Waiting line theory - characteristics of single line channel - game theory - pure game - saddle point - mixed strategy - value of the game.

REFERENCE

1. Richard I. Levin and David S. Rubin, Statistics for Management, Prentice Hall of India, 6th Edn., 1995.
2. S.P. Gupta, Statistical Methods, Sultan Chand, 1990.
3. Sanchetti and Kapoor, Statistics, Sultan Chand, New Delhi, 1992.
4. Joseph F Hair, Rolph E. Anderson, Ronald L. Tathern & William C Black, Multivariate Data Analysis, Pearson Education, New Delhi, 2003.
5. Richard A. Johnson and Dean W. Wichern, Applied Multivariate Statistical Analysis, Prentice Hall of India, 2001.
6. Kanthi Swaroop and P.K. Gupta, Operations Research, S. Chand & Co, New Delhi, 2001.
7. Agarwal N.P., Operations Research, Ramesh Book Dept., 2004.
8. Anand Sharma, Quantitative Techniques for Decision Making, Himalaya Pub., New Delhi, 2002.

PAPER 6 - ADVANCED COST AND MANAGEMENT ACCOUNTING

Unit I

Installation of costing system – records required to be maintained under the Companies Act - Management control and information system - cost reduction and cost control techniques - control over wastages, scrap, spoilage and defectives.

Unit II

Costing methods - products costing - process costing - treatment of equivalent units - inter-process profit.

Unit III

JIT costing - Activity based costing - procedure - benefits - requirements.

Unit IV

Budgets and Budgeting Control - Flexible Budgets, Zero Base Budgets.

Unit V

Standard costing and variance analysis - material cost variance - labour cost variance - overhead variance - sales variance - profit variance.

Unit VI

Cost Volume Profit Analysis - decision making - make or buy, own or lease, repair or renovate, change Vs. Status quo, sell or scrap, export Vs. local sales, shut down or continue.

Unit VII

Responsibility Accounting - benefits and limitations - Transfer Pricing - Measurement of Segment Performance.

Unit VIII

Financial Statement analysis - Ratio analysis - types of ratios - uses and limitations.

Unit IX

Funds flow statement analysis - Cash flow statement analysis - changes in working capital - current trends in the preparation of cash flow statement.

Unit X

Corporate performance measurements - balanced score card - Kaplan's approach - methodology - merits and limitations - trends in reporting corporate performance.

REFERENCE

1. Horngren, C.T. & George Foster, Costing Accounting - A Managerial Emphasis, New Delhi, Prentice Hall, 1991.
2. Jawaharlal, Cost Accounting, New Delhi, TMC, 1990.
3. Polimeni, et. al. Cost Accounting : Concepts and Applications for Managerial Decision Making, New York, McGraw Hill, 1991.
4. Choudhary Anu Prasad Roy & Amitava Bhattacharya, Cost and Management Accountancy : Methods and Techniques, Calcutta, New Central Book Agency, 1991.
5. Robert S. Kaplan, Advanced Management Accounting, Prentice Hall of India, Delhi, 2002.
6. S.P. Jain and K.L. Narang, Cost and Management Accounting, Ludhiana, Kalyani Publishers, 2002.
7. P.K. Sikdar, "Advanced Cost and Management Accounting", Oscar Publications.
8. Harper, W.M., "Cost and Management Accounting", Trans-Atlantic Publications.
9. Brown, C.E., "Cost and Management Accounting", Juta & Company Ltd.

PAPER 7 - FINANCIAL MANAGEMENT

Unit I

Functions of finance manager – challenges in globalization era - methods and sources of raising finance - sources of short-term and long-term finance - critical appraisal of different securities as sources of finance.

Unit II

Objectives / goals of finance function - financing decision - investment decision - management of surplus - importance of financial planning - problems in financial forecasting.

Unit III

Capital structure decisions - traditional and MM approaches - current views determinants of capital structure - over trading - over and under capitalization - leverage analysis - EBIT - EPS analysis.

Unit IV

Cost of capital - measurement of WACC, MCC and value of the firm - implications of cost of capital for investment decisions.

Unit V

Investment decisions - risk and required rate of return - estimating cash flows - present value of cash flows - evaluation of investment proposals - decision making under conditions of risk and uncertainty - sensitivity analysis - simulation - inflation effects.

Unit VI

Working capital management - working capital cycle - forecasting of working capital requirement - factors influencing working capital - estimating working capital for a new firm.

Unit VII

Components of working capital - inventory management - cash management - receivables management - credit policies - collection policies.

Unit VIII

Dividend policies of a firm - factors influencing dividend payment - dividend relevancy - company law provisions on dividend payment.

Unit IX

Capital asset pricing model - features - assumptions - limitations - arbitrage pricing model - features and assumptions and limitations.

Unit X

Financial derivatives - options and futures - using derivatives for financial risk management.

REFERENCE

1. Brealey and Myers, Principles of Corporate Finance, New York, McGraw Hill, 1990.
2. Weston and Brigham, Managerial Finance, New York, Holt Rinehart, 1989.
3. Schall and Haley, Financial Management, New York, McGraw Hill, 1983.
4. I. M. Pandey, Financial Management, New Delhi, Vikas, 1990.
5. Stephen Archer, Financial Management, New York, John Wiley, 1983.
6. Babatosh Banerjee, Financial Policy and Management Accounting, Calcutta, The World Press, 1991.

PAPER 8 - HUMAN RESOURCE MANAGEMENT

Unit I

Humans and other physical resources - emphasis on the development of the human potential- Implications of Behavioural Science theorem to HRM - Link between organization planning and HR planning.

Unit II

Acquisitions and maintenance of personnel - Recruiting and selection process - duties - orientation. Maintenance of personnel - Motivation for increased productivity - Q.W.L.

Unit III

Reward and compensation system - Grievance procedure - conflict - process - stress Vs challenge – sources - resolution.

Unit IV

Performance Appraisal - Basic consideration - Components - Methods - problem in assessment prevention.

Unit V

Human development, training - identifying needs - Designing training programme - Evaluation of training programme - methods of training - placement and management - organisational changes - change agents.

Unit VI

Individual behaviour - personality - perception - learning - values and attitudes.

Unit VII

Group dynamics - group behaviour - communication - group decision making - inter group relations.

Unit VIII

Stress management - works stress - causes for stress - coping strategies.

Unit IX

Organisational changes and development - organizational climate and culture.

Unit X

Organisational conflicts - causes - types of conflict - management of conflict.

REFERENCE

1. De Cenzo and Robbins, Personnel / Human Resource Management, Prentice Hall of India, 1998.
2. S.K. Chakraborty, Values and Ethics for Organisations, Oxford University Press, 1999.
3. Stephen Robbins, Organisational Behaviour, McGraw Hill, 1996.
4. Fred Luthans, Organisational Behaviour, McGraw Hill, 1998.
5. Hugh, J. Arnold et. al, Organisational Behaviour, McGraw Hill, 1992.
6. Gary Dressler, "Human Resource Management", Prentice Hall, 1999.
7. P E Beaumont, "Human Resource Management", Sage, 1993.
8. Milkovich G T & Boudreau J W, "Personnel / Human Resource Management - A Diagnostic Approach", Illinois, Richard D Irwin Inc. 1998.
9. Ian Beard Well & Len Holden, "Human Resource Management", McMillan Ltd, 2003.
10. Debi S Saini and Sami A Khan, "Human Resource Management", Response Books, 2000.
11. Biswanth Ghosh, "Human Resource Development and Management", Vikas Publishing, 2002.
12. Biswajeet Pattanayak, "Human Resource Management", Prentice Hall of India, Latest Edition.

PAPER 9 - MARKETING RESEARCH AND CONSUMER BEHAVIOUR

Unit I

Marketing research - definition - nature and scope - steps in market research - market research Vs market survey.

Unit II

Marketing information system - importance - marketing research and marketing information system - interface.

Unit III

Market research design - types - factors influencing choice of design.

Unit IV

Types of marketing research - qualitative research - area of research - planning and formulating research problem.

Unit V

Measurement in research - levels of measurement - nominal, ordinal, interval and ratio levels - scaling techniques - attitude measurements.

Unit VI

Sampling procedure - methods of sampling - appropriateness of sampling method - determining sample size - sample error.

Unit VII

Methods of data collection - questionnaire – interview - observation - testing reliability and validity of instruments.

Unit VIII

Marketing research report - format and style of presentation.

Unit IX

Consumer behaviour - consumer needs and motives, personality and consumer behaviour - consumer lifestyles - consumer Psychographics.

Unit X

Consumer attitudes - formation and change - group dynamics and consumer behaviour - role of the family, social class, culture, opinion leader - consumer decision making -Nicosia, Howard - Sheth, Engel, Kollat and Black well models.

REFERENCE

1. Boyd Harper, W. Jr. and Ralph Westfall, Marketing Research - Text and Cases, New York, Richard D. Irwin Inc.
2. Schrier Fredric, T., Modern Marketing Research, World Wide Publishing Co., Inc.,
3. Kulkarni, Patil and Homai Pradhan, Modern Marketing Research, Himalaya Publishing House, New Delhi, 2002.
4. Donald Tull & Deil Hawkins, Marketing Research, Prentice Hall, New Delhi, 2000.
5. Paul E Green, Donald S Tull & Gerald Albaun, Research for Marketing Decisions, Prentice Hall of India, New Delhi, 2000.
6. Naresh K. Malhotra, Marketing Research, Pearson Education, Asia, 2002.
7. Ramanuj Majumdar, Marketing Research, New Age (I) Pvt. Ltd., Chennai, 2000.
8. Matin Khan, Consumer Behaviour, New Age (I) Pvt. Ltd., Chennai - 2001.
9. Leon G. Schiffman and Leslie Kanuk, Consumer Behaviour, Prentice Hall of India, New Delhi, 1992.
10. Loudon, Consumer Behaviour, TMH, New Delhi, 2002.
11. Suja R Nair, Consumer Behaviour in Indian Perspective, Himalaya Pub., New Delhi, 2002.

PAPER 10 - FINANCIAL SERVICES AND STOCK EXCHANGES

Unit I

An overview of financial services - economic environment - macro economic aggregates and policies - financial services and economic environment - legal and regulatory frame work - security contracts regulation act - Security Exchange board of India - financial institutions and other players in financial service sector.

Unit II

An overview of financial market - capital market, money, market, government securities market, foreign exchange market - derivatives market - international financial markets.

Unit III

Merchant banking - public issue management - underwriting - portfolio management services - corporate advisory services - SEBI guidelines on merchant bankers - pricing of public issues - raising capital in foreign markets - raising inter corporate loans and fixed deposits – evaluation of services of merchant bankers.

Unit IV

Introduction to leasing - legal aspects - tax aspects - lease evaluation - lessor's point of view - lessee's point of view - accounting and reporting of lease - funding of lease - types of lease - cross border lease - import lease - structuring lease agreement - hire purchase and lease - legal aspects of hire purchase agreement - rights and duties of hire vendor and hire purchasers.

Unit V

Factoring - types - features of factoring agreement - services of factor - factoring Vs bill discounting- consumer finance - credit card services - appraisal.

Unit VI

Venture capital funds - characteristics criteria for assistance- schemes and guidelines - infrastructure financing - legal aspects - risk assessment - credit rating agencies - services - evaluation of performance.

Unit VII

Mutual funds - SEBI guidelines - management structure - schemes - performance evaluation - growth and trends - depositories - depository participation - investor services.

Unit VIII

Organisation and functions of stock exchanges - regulation and control of stock exchanges - NSE, BSE, OTCEI, regional exchanges.

Unit IX

Trading in stock exchanges - functions of intermediates - screen based and scripless trading - online trading - types of quotes - settlement procedures - clearing house - speculation - margin trading - insider trading - investor protection.

Unit X

New issues market - IPOs pricing - listing requirements - stock indices - computation of indices - derivatives - options and futures - trading and settlement of derivative contracts

- pricing of options and futures.

REFERENCE

1. M.Y. Khan, "Financial Services", Tata McGraw Hill, 2001.
2. Machiraji, "Indian Financial System", Vikas Publishers, 1998.
3. Mark Grinblatt, Sheridan Titman, "Financial markets and corporate strategy", Tata McGraw Hill, New Delhi, 2003.
4. B.S. Bhatia, G.S. Bhatra, "Management of Capital Markets, Financial services and institutions", Deep & Deep Publishers, 2000.
5. Dr. S. Gurusamy, "Financial Services and Systems", Vijay Nicole Imprint, Pvt. Ltd. 2004.
6. L.M. Bhole, Financial Institutions and Markets, Tata McGraw Hill, 2002.
7. Sahadevan and Thiripalraju, Mutual Funds : Data interpretation & Analysis, Prentice Hall, New Delhi, 1997.
8. Sadhak, H, Mutual Funds in India, Sage Pub., New Delhi, 1997.
9. NCFM Study Material for Capital Markets, Financial Institutions, Mutual Funds, Derivatives Market, Trading Services & Regulations, NSE Publications, Chennai.
10. SEBI Guidelines, Bharat Publications, New Delhi.

SYLLABUS FOR MBA COURSE

Paper	Subject
FIRST YEAR	
1.	MANAGEMENT PRINCIPLES
2.	QUANTITATIVE METHODS IN BUSINESS
3.	ORGANISATIONAL BEHAVIOUR
4.	MANAGEMENT ACCOUNTING
5.	MANAGERIAL ECONOMICS
6.	LEGAL SYSTEMS IN BUSINESS
7.	RESEARCH METHODOLOGY AND COMMUNICATION
8.	APPLIED OPERATIONS RESEARCH
9.	HUMAN RESOURCES MANAGEMENT
10.	MARKETING MANAGEMENT
SECOND YEAR	
11.	PRODUCTION AND MATERIALS MANAGEMENT
12.	FINANCIAL MANAGEMENT
13.	COMPUTER LANGUAGES FOR MANAGEMENT
14.	BUSINESS POLICY AND STRATEGIC MANAGEMENT
15.	MANAGEMENT INFORMATION SYSTEMS AND EDP
16.	INTERNATIONAL MARKETING
17-20.	ELECTIVE SUBJECTS
21.	PROJECT WORK

Paper	Subject	
17 - 20	ELECTIVE SUBJECTS	
	Four papers in any one of the following Elective Subjects :	
	a) MARKETING c) SYSTEMS	
	(or)	
	b) FINANCE d) HUMAN RESOURCE	
	(or)	
	a) MARKETING	
	17	Marketing Research and Consumer Behaviour
	18	Advertising Management and Sales Promotion
	19	Sales Management and Distribution Management
	20	Services Marketing
	b) FINANCE	
	17	Corporate Finance
	18	Security Analysis and Portfolio Management
	19	Tax Management
	20	Merchant Banking and Financial Services
c) SYSTEMS		
17	Data Base Management Systems	
18	System Analysis and Design	
19	Decision Support System	
20	E-Business Technology and Management	
d) HUMAN RESOURCE		
17	Industrial and Labour Relations	
18	Human Resources Development (HRD)	
19	Total Quality Management	
20	Training and Development	

All the subjects are evaluated for 100 marks and Project Work is for 200 marks.

FIRST YEAR

PAPER 1 - MANAGEMENT PRINCIPLES

Management defined – Basic Principles and process of Management. The evolution of Management. The evolution of Management Science.

Planning : Planning as the first step in the process of Management cycle – Basic techniques of Planning – Basic factors involved in planning – Key planning points – Psychological hazards to rational planning – Strategic consideration in planning.

Policy Making: Policy making as a guide to action in the organization – General policies and specific policies in an organization – Basic areas of policy making.

Need for organization – Organizational hierarchy in large concerns – Top Management organization – Staff units and Committee – Factors to be considered in the establishment of an organization.

Basic division of Functional activities – Methods of grouping activities – Typical patterns used – Use of organizational charts and manuals.

Authority, relationship – Line function and staff – Basics of delegation of responsibility and authority. Centralization and decentralization of authority and the pros and cons of each.

Span of control – Pros and cons of narrow and wide spans of control – Optimum span.

Communication - Traits of good communications - Formal and informal channel - Follow up - Standard indoctrination - Explaining why consultative direction links in the chain of command, MIS - Basic.

Co-ordination - Need for co-ordination - techniques of securing co-ordinations. Concept of control - Application of the process of control at different levels of management (top, middle and first line). Performance standards - Measurements of performance - Remedial action. An integrated control system in an organization.

Motivation - determination of behaviour - Employee as a “Total Person” - Primary incentives.

Management by objectives - Management by exception - Decision making theory in management.

REFERENCES

1. Allen, L.A., Management and organization, McGraw Hill publishing co., ltd.
2. Chandrabose. D. Principles of Management and Administration PHI2002.
3. Hellriegel / Jackson / Solum, Management – A Competency based approach, Thomson, South Western.
4. Hannagan, Management concepts and practices, Macmillan India Ltd.,

5. Koontz o'Dohnel, Principles of Management Mcgraw Hill publishing co., Ltd.,
6. Prasad, I.M, Principles and practices of Management Sultanchand & Sons.
7. Peter Drucker, The practice of management – Hillied Publications.
8. Prasad, I.M., Principles and practice of management Sultan Chand & Sons .
9. Sathya Raju, Management : Text & Cases, PHI ,2002.
10. Stoner : Management, 6th Edition, PHI, 2002.
11. Robbins: Management, 7th Edition,PHI,2002
12. Certo : Modern Management, 9th Edition,PHI,2002.

PAPER 2 - QUANTITATIVE METHODS IN BUSINESS

UNIT - I

Probability: Rules of probability, Binomial, Poisson and Normal distribution – their applications in Business and Industrial problems – Baye’s Theorem and its business applications. Risk and uncertainty in decision making – minimax, maximini and regret criteria – Hurwitz and Laplace criteria in business decision making – Decision tree.

UNIT - II

Elementary idea of different sampling techniques – Hypothesis testing – chi-Square test – Correlation and regression analysis – Single and two factor analysis of variance.

UNIT - III

Elementary Concepts of factor analysis, Multiple regression analysis, discriminate analysis, Cluster analysis and Co-joint analysis in marketing problems.

UNIT – IV

Application of Differentiation and Integration: Maxima, minima, average cost, total cost, marginal revenue, average revenue, total revenue – Consumer surplus and producer surplus.

UNIT – V

Research in business – Conducting investigation – Report writing – Academic and Business Research Reports – Research format.

REFERENCES

1. Richard I Levin and David S. Rubin Statistics for Management. Pearson Education Asia 2002.
2. David M. Levin, Simothy C Krehbiel and Mark L Berenson. Business Statistics – A first course. Pearson Education Asia – 2002.
3. Levin and Rubin, Statistics for Management – Prentice Hall of India 2001 7th edition.
4. Gupta S.P., and Gupta M.P., Business Statistics, New Delhi, Sultanchand 1997.
5. Sharma J.K., Quantitative Techniques for Managerial Decision, Macmillan India Ltd., 2001.
6. G.V. Shenoy and Madan Port, Statistical methods in Business and Social Science, Macmillan Indian Ltd., 1994.
7. Green and Tull, Marketing Research, Prentice Hall 1998.
8. Akar and Day, Marketing Research, Wiley and Sons 1998.

9. Cooper, Schindler, Business Research Methods; New Delhi, Tata MaGraw Hill.2001.
10. B.M. Agarwal, Quantitative Methods, Sultanchand, New Delhi 1996.
11. Render, Quantitative Analysis for Management, 7th Edition., PHI

PAPER 3 - ORGANISATIONAL BEHAVIOUR

1. Introduction of Organisational Behaviour: Foundations of Individual Behaviour - Personality, Perception, Learning, Values and Attitudes.
2. Motivation -Early theories, Contemporary theories, Motivation at work -Designing Motivating Jobs
3. Group Dynamics -Group Behaviour, Communication and Group Decision making, Intergroup relations.
4. Leadership – trait, Behavioural and contingency theories; Power and Politics; Trait, Behavioural Analysis (T.A.); Work stress.
5. Organisational structure and Design; Organisational change and development; Organisational Culture and climate.
6. Organisational conflict; causes, types of conflict, Management conflict.

REFERENCES

1. Fred Luthans, Organisation Behaviour, McGraw Hill
2. Hell Riegel, Slocum and Woodman, Organisation Behaviour, South Western, Thomson Learning, 9th Edition,
3. R.S. Dwivdi, Human Relations and Organizational Behaviour, Mc Millan India Ltd., 5th Edition.
4. Staw, B.M. Psychological Dimensions of Organizational Behaviour, 2nd Edition, Engle Wood Cliffs, Prentice Hall 1995.
5. Stephen P. Robbins, Organizational Behaviour, 9th Edition, Pearson Education, New Delhi, 2002.
6. Steven L. Mc Shane, Mary Ann Von Glinow, Organizational Behaviour, Tata McGraw Hill.
7. Hersey & Blanchard : Management of Organisational Behaviour, 8th Edition, PHI, 2002.

PAPER 4 - MANAGEMENT ACCOUNTING

Management Accounting – Meaning and purpose Financial Accounting – Preparation of Income statement and Balance Sheet – Interpretation and use of these statements by management.

1. Ratio Analysis and Funds Statement.
2. Capital Expenditure Evaluation – Capital budgetary concept – Methods – Limitations – Capital Expenditure control.
3. Budgetary Control – Nature and Objective of budgetary control – Limitations.
4. Cost Accounting – Elements of cost – Cost of goods manufactured – Pricing of elements – Basis of allocation – Standard costing and variance analysis – Job and process costing.
5. Marginal Costing – Cost volume – Profit relationship – Break – Even Analysis – Direct costing vs Absorption costing.
6. Reporting to management – Uses of Accounting information in Managerial decision-making.

REFERENCES

1. J.R. Batliboi, Double entry Book – Keeping – The Standard Accounting Publication Pvt. Ltd., India.
2. Horngren. Sundem ‘Sralton, Introduction to Management Accounting, New Delhi, Prentice Hall of India Pvt. Ltd., yr.1999.
3. Man Mohan & S.N. Goyal, Principal of Management Accounting – Sahityabhavan, Agra, India.
4. I.M. Pandey, Management Accounting, 3rd edition New Delhi, Vikas Publication, yr. 2000.
5. Robert N. Antony, Management Accounting Principles – D.B. Tareporevala Sons & Co. Ltd.
6. Ronald N. Hilton, Managerial Accounting, 5th edition New Delhi, Tata McGraw Hill yr.2002.
7. Srinivasan N.P. Management Accounting Sterling Publications, 1996.

PAPER 5 - MANAGERIAL ECONOMICS

The Scope and Methods of Managerial Economics, Risk, Uncertainty and Probability Analysis. Optimization techniques: Total, Average and Marginal Relationships, Optimization Analysis. Multivariate Optimization – Partial Derivatives; Constrained Optimization – by substitution, by Lagrangion Multiplier Method.

Approach to Managerial Decision Making and the theory of firm.

Demand Analysis, Basic Concepts, and tools of analysis for demand forecasting. Use of business indicators; Demand forecasting for consumer, Consumer Durable and Capital Goods. Concepts in resource allocation, cost analysis; break even analysis, short run and long run cost functions; production functions; cost-price output relations – Capital Investment Analysis. Economics of size and capacity utilization; Input-Output Analysis. Market Structure, Pricing and output; General Equilibrium. Pricing – Objectives – Pricing Methods and Approaches Product Line Pricing – Differential Pricing.

Capital Budgeting – Capital Management and Financial Policy – Monopoly Policy – Restrictive Agreements – Price Discrimination – Measurement of Economic Concentration – Policy against Monopoly and Restrictive Trade Practices.

Advertising – Contribution of Economic Theory, Methods of Determining Total Advertising Budget, Cyclical Fluctuations of Advertising, Measuring the Economic Effects of Advertising.

National Income and Product; Saving, Consumption, Investment, the theory of income determination.

REFERENCES

1. Dominick Salvatore, Managerial Economics in a Global Economy, 4th Edition, Thomson, 2001.
2. H. Craig Petersen, W. Cris Lewis, Managerial Economics, 4th Edition, Pearson Education, Asia, 2001.
3. Joel Dean, Managerial Economics, Prentice Hall India Ltd., 2001.
4. O.P. Chopra, Managerial Economics, New Delhi, Tata McGraw Hill 1985.
5. Paul A. Samuelson and William D. Nordhans, Economics, Tata McGraw Hill, New Delhi, 1998.
6. Maheswari : Manegerial Economics, PHI,2002

PAPER 6 - LEGAL SYSTEMS IN BUSINESS

MERCANTILE LAW

Contracts – Nature & Classification of contracts – consideration, capacity, performance & discharge of contracts. (Only General Contracts)

SALE OF GOODS ACT

Negotiable Instruments Act – Nature & requisites of negotiable instruments – Transfer of Negotiable Instruments – Holder in due course special rules for Cheques and Banks – Discharge of Negotiable Instruments.

COMPANY LAW

Types of companies – Memorandum & Articles of Association – Prospectus – Powers, Duties & Liabilities of Directors Meetings, Resolutions – Winding up.

INDUSTRIAL LAW

Factories Act, Minimum Wages Act, Industrial Disputes Act, Workmen's Compensation Act, Payment of Bonus Act.

ESI Act, CPF ACT 1952, Employees Family Pension Scheme, 1971, Payment of Gratuity Act 1972.

REFERENCES

1. N.D. Kapoor – Elements of Mercantile Law – Sultan Chand & Co., New Delhi 2001.
2. Avtar Singh – Company Law
3. Banking Law & Practice – Varshney
4. Banking Law & Practice – Tanner
5. Industrial Law – N.D. Kapoor

PAPER 7 - RESEARCH METHODOLOGY AND COMMUNICATION

OBJECTIVE

The Primary objective of the course is for the student to understand the relevance process of research for management, and to equip him/her for doing the project work. The secondary objective is to improve the communication ability of the student.

BASICS OF RESEARCH

Research meaning, scope and objectives – types of research, Problem definition, Operationalising the research problem. Formulation of hypothesis. Relevance of research for decision making in various functional areas of management.

COLLECTION OF DATA

Choosing the appropriate research mode, desk research, exploratory, descriptive and conclusive research. Experimental research design. Case study method of research. Questionnaire design: interviews; measurement and scaling techniques. Sampling techniques and sample size determination for survey research.

DATA ANALYSIS

Editing and coding of data, Use of Computer packages for data analysis. Univariate, bivariate and multivariate analysis. Application and statistical tests – Parametric and non parametric and interpretation of test results. (No need of theory and computational techniques).

PRESENTATION OF RESEARCH RESULTS

Tabulation – need, nature and guidelines – Ungrouped and grouped frequency tables, charts and diagram organizing a research report: Use of executive summary, appendix etc., Needs, functions and kinds of business letters. How to write an effective business letter – Language and layout of a business letter. Writing of Circular Letters, Sales Letters, Enquires and Replies, Collection Letters, Complaints and Public Relation Letters.

MEETINGS

Purpose – Procedure – Chairmanship – Participation – Physical arrangements, Seminars and Conferences: Types of discussion groups – Resulting speech – Conducting seminars, Organising conferences, evaluating oral presentation, Technical proposals; key factors – types – contents – format evaluation.

REFERENCE BOOKS

1. GOOD & HATT, Research Methods in Social Science.
2. E. MORY & COPPER, Business Research Methods.
3. K.V. RAO, Research Methods for Commerce and Management.

4. KOTHARI, Research Methods.
5. KRISHNA MOHAN & MEERA BANERS, Developing Communication Skills.
6. RAJENDRA PAL & J.S. KORLA HALLI, Essential of Business Communication.

PAPER 8 - APPLIED OPERATIONS RESEARCH

Emphasis, while teaching this subject, should be on problem Formulation with reference to application areas rather than on treatment of complicated theoretical models.

1. Background, Concept, Methodology and scope of Operations Research.
2. Linear programming – Graphical method, Simplex method, Distribution method, MODI method, Assignment Method.
3. PERT & CPM PERT – Determination of Slack, Critical Path, etc., CPM: Time Cost Optimization.
4. Queuing Theory by simulation method and by application of standard formulations.
5. Application of quantitative methods in Marketing, Purchasing, Production Planning, Inventory Control Replacement, Sequencing etc. – Use of models.
6. Theory of Games – Strategies.

REFERENCES

1. Sharma J.K., Operations Research: Theory and Application, New Delhi, Macmillan India 2001.
2. Quantitative approaches to Decision making, Levis and Krikaptrik. MaGkahill – 1998.
3. Quantitative Methods for Business, Anderson, Sweeney and Williams, Thomson, 2002.
4. Operations Research – Hamdy A Taha, Pearson Education Asia, 2002.
5. Quantitative Analysis for Management Barry Render, Ralph M. Stair, Jr, Prentice Hall of India 2000.
6. Paneerselvam; Operations Research, PHI 2002,

PAPER 9 - HUMAN RESOURCES MANAGEMENT

Introduction of Human Resources Management: Definition, Importance of Human Resources, Objectives of Human Resources Management, Qualities of a good personnel manager – Evolution and growth of Personnel Management in India.

Human Resource Policies: Need, type and scope – Advantage for a written policy -Human Resources policies and work Culture.

Human Resources Planning: Long and Short term planning, Job Analysis, Skills inventory, Job Description and Job Specification.

Recruitment and selection: Purposes, types and methods of recruitment and selection, Relative merits and demerits of the different methods; Personnel Search, Selection Instruments, Reduction of recruitment costs.

Functions of Human Resources Management from Procurement to Separation: Placement, Induction, Transfers, Promotions, Disciplinary actions, Termination of Services: Resignation, Dismissal, Retrenchment and Voluntary Retirement Schemes, Exit Interviews, Prevention of employee turnover.

Performance Evaluation: Ranking, rating scales, critical incident method, Removing subjectivity from evaluation, MBO as a method of appraisal, Job evaluation, Criteria for Promotions and job enrichment.

Wage and Salary Administration: Meaning, Calculation of Wage, Salary, Perquisites, Compensation Packages, Cost of Living Index and Calculation of Dearness Allowance, Rewards and Incentives: Financial and non-financial incentives, Productivity – linked Bonus, Compensation Criteria.

Employee's Safety and Health: Preventive approaches including health education, Audit of safety programs and safety training, Work-stress: Causes and Consequences, Stress-Management programs.

Personnel Office Management: Functions of the office, correspondence, O & M in personnel departments, Maintenance of Personnel records.

Time Management: Importance of Time factor, Time waster, Prioritizing Work Scheduling, Functions of the Time Office, Flexible Work arrangements.

REFERENCES

1. Luis R. Gomez – Mejia, David B. Balkin and Robert L. Cardy. Managing Human Resources, PHI, 2002.
2. Beardwell and Len Holder, Human Resource Management Macmillan India Ltd.,
3. Straus and Sayles, Managing Human Resources – Prentice Hall Inc, (1977).

4. Graham H.T., & R. Bennet, Human Resources Management – Pitman, London, (1995).
5. Edwin Flippo, Principles of Personnel Management – McGraw Hill.
6. Douglas McGregor, the Human Side of Enterprise.
7. Hersey and Blanchard, Management of Organizational Behaviour, 8th Ed. PHI 2002.
8. Performance Appraisal, Theory and Practice – AIMA VIKAS Management Series, New Delhi, 1986.
9. Dale S. Beach, Personnel – The Management of People at Work.
10. Blum M.L., Industrial Psychology and Social Functions.
11. C.B. Mammoria, Personnel Management – Himalayan Publishing Co., New Delhi.
12. M.C. Gehee, William and Thayer, Training in Business and Industry – John Wiley and Sons, New York.
13. Decenzo/Robbins : Personnel / Human Resource Management, PHI, 2002.
14. Pattanayak : Human Resource Management, PHI, 2002.

PAPER 10 - MARKETING MANAGEMENT

Marketing Management Philosophies – What is marketing – The concepts of marketing. Strategic planning – Marketing Management process –Analysis marketing opportunities, selecting target consumers, developing marketing mix. Analysis of macro and micro environment.

Buyer behaviour; influencing factors on Consumer Behaviour – Buying situation – Buying decision process – Industrial buyer behaviour.

Market segmentation, targeting and positioning; Competitive Marketing Strategies.

Product policies – consumer and industrial product decisions, branding, packaging and labeling – New product Development and Product life cycle strategies.

Pricing – Pricing strategies and approaches. Distribution – Nature of channels – channel – decision, retailing and wholesaling.

Promotions – Advertising scope, designing copy, media selection, Sales promotions strategies. Sales force decisions, Selection, Training, Compensation and Control Consumer protection – Awareness of consumer rights in the market place.

E-Marketing

REFERENCES

1. Berkoviz Kerin Hontley Rudelivs, *MARKETING*, 6th ed., New York, Mcgraw Hill, yr.2002.
2. Gony Armstrong, Philip Kotler, *Marketing an Introduction* 11th ed., Pearson Education Asia.
3. Philip Kotler, *Marketing Management (Millennium ed.)* New Delhi, Prentice Hall of India (P) Ltd., yr. 2001.
4. Rajan Saxena, *Marketing Management*, 2nd edition, New Delhi, Tata Mcgraw Hill Publishing Co. Ltd., yr. 2001.
5. V.S. Ramasamy and S. Namakumari, *Marketing Management, Planning, Implementation & control*, New Delhi, Macmillan, yr. 2002.
6. Zikmund/d'Amico, *Marketing*, 7th edition, Australia, South Western Thompson learning.
7. Srinivasan : *Case Studies in Marketing*, 2ND edition, PHI, 2002.

PAPER 11 - PRODUCTION AND MATERIALS MANAGEMENT

OBJECTIVES

The course is aimed at acquainting the student with the various activities involved in the production and the materials function and also to emphasize the process of decision.

1. **Production design** : Process planning – plant capacity - capacity planning – make or buy decisions – Use of cross-over chart for selection processes.
2. **Plant location** : Factories to be considered in plant location – choice of general region, particular community and site – Multiplant location decision – Plant location trends.
3. **Layout of facilities** : Principles of a good layout – Layout factors – Basic types of layout – Service facilities – Principles of materials Handling – Materials handling equipment.
4. **Human Factors in Job-design** : Consideration of Man and Machine in job – design, adaptation of machine to man – Ergonomics – Working environment – Worker safety.
5. **Production and Inventory control** : Basic types of production, Intermittent, Batch, Continuous – Routing, Scheduling, Activating and Monitoring – Basic Inventory Models – Economic Order Quantity, Economic Batch Quantity – Reorder point – Safety stock – Classification and codification of stock - classification – Procedure for stock control, Materials Requirement Planning (MRP). JIT. Implications for Supply chain Management.
6. **Maintenance** : Preventive Vs. Breakdown maintenance – Break-down time distribution – Maintenance cost balance – Procedure for maintenance.
7. **Quality Control** : Purposes of inspection and quality control – Acceptance sampling by variables and attributes – Control charts for variables, fraction defectives and defects. Total Quality Management.
8. **Methods Analysis and Work Measurement**: Methods study procedures – The purpose of time study – Stop watch Time study – Performance rating – Allowance factors – Standard time – Work sampling technique.
9. **Dynamic Purchasing** : Purchasing function – Selection of materials and vendors – Purchasing Organisation – Concept of value analysis.
10. Store-Keeping and Warehousing Management.

REFERENCES

1. Alan Mulemann, John Oakland, Keith Locker, 'Production and Operations Management' Macmillan India Ltd.

2. Datta A.K., Materials Management: Procedures, Text and Cases, Prentice Hall of India.
3. Everett E. Adam Jr & Ronald J. Ebert , Production and Operations Management, Prentice Hall of India.
4. Gaither, Operations Management, Thomson Learning.
5. Gopalakrishnan, P. & Sundaresan, M., Materials Management: An Integrated Approach, Prentice Hall of India.
6. Joseph Monks, Operations Management, McGraw Hill.
7. Mohanty, 'Advanced Operations Management', Pearson Education.
8. Paneerselvam, 'Production and Operations Management', Prentice Hall of India.
9. Richard B. Chase, Nicholas J. Aquilano and F. Robert Jacobs, 'Production and Operations Management' Tata McGraw Hill.

PAPER 12 - FINANCIAL MANAGEMENT

1. Finance Function – Nature and scope – Its relationship with other functions – Finance organization.
2. Interpretation and analysis of Financial statements – Financial Forecasting – Actual Performa and model statements – Preparation and uses.
3. Financial Planning and Control – Break-even analysis – Operating Leverage – Profit Cost (and volume) Analysis.
4. Liquidity Management: Current assets management – Cash, Receivables, Inventory, Liquidity, Profitability and Solvency criteria.
5. Current Liabilities Management – Size and sources – Money Market – Banks – Regulation of working Capital Finance – Dehejia Committee – Tandon Committee – Chore Committee – Marathe Committee.
6. Long term Capital Management: Cost of Capital – Basic concepts, rational and assumptions – Cost of equity capital – Cost of debt – Cost of preference – Cost of retained earnings.
7. Capital structure decision of the Firm – Compositions and sources of Long term funds – Financial leverage – Factors determining funds requirements.
8. Budgetary control – Performance Budgeting – Zerobase Budgeting.
9. Finance Information System (FIS)

REFERENCES

1. Moyer McGuisan, Kretlow, “Contemporary”
2. JAMES C.VAN HORNE, Financial Management and Policy – Prentice Hall of India Pvt. Ltd., New Delhi – 2002 12th edition.
3. P.V. KULKARNI, Financial Management – Kimalaya Publishing House.
4. PRASANNA CHANDRA, Financial Management – Theory and Practice – Tata McGraw – Hill Publishing Co. Ltd., New Delhi.
5. I.M. PANDEY, Financial Management – Vikas Publishing House Pvt. Ltd.
6. S.C. KUCHHAL, Financial Management – An Analytical and Conceptual Approach – Chaitanya Publishing House, Allahabad.
7. Thomson South West. Keown, Martin, Petty, Scoff, Jr. Financial Management Principles and Application. PHI 2002.
8. Van Horne: Fundamentals of Financial Management, 11th Edition, PHI ,2002.

PAPER 13 - COMPUTER LANGUAGES FOR MANAGEMENT

UNIT – I

Introduction to Programming Language – Generations of Computers and Computer Languages – Program development life cycle – Flow Charting – Disk Operating System and Window.

UNIT – II

PC – SOFTWARE package – Text Processing Software – Text Manipulations – Usages of spell check – Text Formatting – Picture Insertion and alignment – Creation of documents using templates – Mail Merge Concepts.

UNIT – III

MS-EXCEL – Worksheet Preparation – Constructing Excel Formulas - Using Excel's Built-in Functions – Creating and Modifying charts.

UNIT – IV

Introduction to C – Data types, constants, variables and arrays, Declarations – Expression's operators and statements. Data input and output, preliminaries – the getchar () – putchar () – scanf () – printf () – gets () – puts () functions, control statements, functions and arrays.

UNIT – V

Pointers: Fundamentals – pointer declarations – Passing pointers to Functions – Structures and union – data files – Opening and Closing a Data file – Creating a Data file – Processing a Data file – Unformatted Data files. Theory 75%, Practical 25%.

REFERENCES

1. SANJAY SAXENA: A first course in computers 2000 edition – Vikas Publishing House Pt. Ltd. – first edition, 2000.
2. R.K. TAXALI: "PC SOFTWARE" Tata McGraw Hill Publications.
3. USING MICROSOFT EXCEL 2000 QUE'S APPLICATION TOOLS Prentice Hall of India, New Delhi.
4. BYRON GOTTFRIED – "Programming with C" Edn.2, 1998.
5. V. RAJARAMAN "COMPUTER PROGRAMMING'C' Prentice Hall of India New Delhi.
6. Programming in C Schaum's Outline Series.

PAPER 14 - BUSINESS POLICY AND STRATEGIC MANAGEMENT

Business as a social System/Economic System : Objective of Business; Business Environment – Socio economic sector. Technology Sector, Government Sector. The industry Environment – Customer Sector/Supplier Sector/Competitor Sector.

The International Environment – Opportunities for International activities / Threats from International activities.

Society and Business : Business ethics, Social responsibility of Business / Indian Businessmen, Social Audit.

Business Policy in Various Economic Systems : Capitalist Economy: Economic System of Socialism and mixed Economic system.

Business Policy and Corporate Strategy : How to make policy corporate strategy: Policies: Strategies and Tactics : Policies and procedures.

Policy Formulation and Implementation : Policy Formulation: Objectives, Direction: Consideration of change: Business Policy concepts. Business Policy – Characteristics importance. Different Types of policies: Classification, Strategies, programmes, procedures and rules M.B.O./ M.B.E. Major and Minor policies: Supporting composite and contingency policies: Parameter of policy: Development of Business Policy: Swot Analysis: Elements of Business Policy: Implementation of Policy.

Major Business Policies : Man Power planning, Product Policies, Marketing Policies, Production and Purchase Policies, Financial Policies, Capital Procurement and distribution.

Corporate Strategy : Functions and importance, strategy alternatives, considering strategy variations, Strategic choice, implementation.

Administration and Control of Policy : Communication System: Policy Implementation, Rules and procedures: GPI policy: Appended implied and imposed policy: Oral and written Policies: control and review.

REFERENCES

1. Lawrance, Jauch and William Blucck Business Policy and Strategic Mgt., - McGraw Hill Intl 1998.
2. Mamoria and Mamoria – Business planning and Policy, Himalaya Publishing house – 1998.
3. Budhiraja SB and Athreya MB, Cases in Strategic Management, Tata McGraw Hill 1996.
4. Christensen CR, Business Policy: Text and cases, Illinois, Richdar Irwin 1987.
5. Hitt, Strategic Management, competitiveness and Globalization, Thomson, 2001.

6. David Fred, Strategic Management, Prentice Hall of India, 1997.
7. R. Srinivasan, Strategic Management the Indian context, Prentice Hall of India, 2002.

PAPER 15 - MANAGEMENT INFORMATION SYSTEMS & EDP

UNIT – I THE ORGANISATION

Its Manager, Structure and activities – Introduction – The environment of organizations – Information flows – Information needs and sources of information – Types of management decisions and information need – Business and Technical Dimensions of information.

UNIT – II SYSTEMS CONCEPT

System classification – System concept – System characteristics – The elements of systems; Input, output, process, feed back control and boundary – System function and operations. Transactions processing Information System. Information system for managers. Intelligence information system – The meaning and role of MIS.

UNIT – III SYSTEM ANALYSIS AND DESIGN

The work of system analyst study – System design – Data Collection and Preparation – Detailed system design – Implementation – Evaluation and maintenance of MIS – Pitfalls in MIS development.

UNIT – IV FUNCTIONAL MANAGEMENT INFORMATION SYSTEM:

Production information system – Marketing information system – Accounting Information System – Financial Information System – Personnel Information System. Interrelationship of Functional Management Information Systems.

UNIT –V FUNDAMENTALS OF COMPUTER SYSTEMS

General characteristics of Computer Information System: The importance of Computer – Types of Computers – Information systems – C.P.U. – I/O devices, Computer Software – Operating systems – Programming language – Application software. Manual system – Computer system.

UNIT – VI DATA BASE SYSTEM

Information as a resources – Meaning of Data Base – Components of Database – DBMS – Data Base Technology, Operations data base/Managerial Database – Comparison of DBMS – Design Principles of data base – Data Base administration – Advantages and disadvantages of data base.

UNIT – VII

Enterprise Resource Planning and Customer Relationship Management.

UNIT – VIII COMPUTER POWER

Source and selection: Computer purchase – Computer rental from the manufacturer – Computer lease from a third party – Acquisition of a used Computer – Computers Service

Centers – Time Sharing Companies – Facilities Management Companies – The criteria for choice computer – System Selection – Acquiring a Small Business Computer – Source Selection.

REFERENCES

1. Steven Alter, Information Systems – A Management Perspective Addison Wesley 1999.
2. James A O'Brein Management Information System Tata McGraw Hill New Delhi, 1999.
3. Kenneth C. Laudon and Jane Price Laudon Management Information Systems – Managing the digital firm, Pearson Education, Asia 2002 PHI.
4. Gordon B. Davis Management Information System: Conceptual Foundations, Structure and Development, McGraw Hill 1974.
5. Turban Mc Lean and Wetherbe, Information technology for Management making connections for strategic advantage, John Wiley 1999.
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10. Goyal DP, Management Information Systems, Macmillan, 2000.
11. Hammer, Micheal and Jamts Chamby Reengineering the Corporation, 1997.
12. Leon, Alexix Countdown 2000, Tata McGraw.
13. Kristin Anderson, CRM Tata McGraw Hill edition.
14. Greenberg, CRM at the Seed of Light, McGraw-Hill editions

PAPER 16 - INTERNATIONAL MARKETING

1. **Framework of International Marketing** : Scope of International Marketing – International Marketing vs Domestic Marketing – Trade Barriers such as Tariff and Non-Tariff Barriers – Transition from Domestic to International Business – Pre-export behaviour – Motivation to export – Special difficulties in International Marketing – Advantages or importance of International Marketing – Balance of Trade and Balance of Payments.
2. **International Marketing Environment** : Factors/ Dimensions influencing International Marketing – Controllable and Uncontrollable factors in International Marketing.
3. **Product Policy** – International Product Life Cycle – Export Pricing.
4. **International Marketing Decision** : Marketing Decision – Market Selection Decision – Market Entry Decision – Marketing Mix Decision.
5. **International Marketing Research** : Marketing Information System – Market Research – Marketing Research – Methodology for Marketing Research – International Research Strategy – Desk Research and Field Research – Market Oriented Information – International Marketing Intelligence – Competitive Intelligence.
6. **International Sales Contract** : Major Laws – INCO Terms – Standard clauses of International sales Contract – Role of Indian Council of Arbitration / International Chamber of Commerce in solving Trade disputes.
7. **International Trade Liberalization** : General Agreement on Tariff and Trade (GATT) – World Trade Organization (WTO) – GATS – UNCTAD – Trade Blocks: Customs Union – EU – Intra – African Trade: Preferential Trade Area (PTA) – European Free Trade Area (EFTA) – Central American Common Market (CACM) – Latin American Free Trade Association (LAFTA) – North American Free Trade Agreement (NAFTA) – Association of South East Asian Nations (ASEAN) – CARICOM – GSTP – GSP – SAPTA – Indian Ocean RIM initiative – BIM ST – EC – World Bank, IMF, International Finance Corporation – Multinational Investment Guarantee Agency (MIGA).
8. World Trade in Services – Counter Trade – World Commodity Markets and Commodity Agreements.
9. **India's Foreign Trade**: Recent Trends in India's Foreign Trade – India's Commercial Relations and Trade Agreements with other countries – Institutional Infrastructure for Export Promotion in India – Export Assistance – Export Finance – Export Processing Zones (EPZs) – Special Economic Zones (SEZs) – Exports by Air, Post and Sea – Small Scale Industries (SSI) and Exports – Role of ECGC - Role of EXIM Bank of India – Role of Commodity Boards – Role of State Trading Agencies in Foreign Trade – STC, MMTC, etc.

10. **Export Regulations** : Procedure for export of goods – Quality control and Pre-shipment Inspection – Excise Clearance – Customs Clearance – Port Formalities – Exchange Regulations for Export – Role of Clearing and Forwarding Agents.
11. Procedure for Executing an Export Order – Export and Import Documentation.
12. Export Packing – Containerisation – World Shipping – Liners and Tramps – Dry ports.
13. Project Exports – Joint Ventures.
14. Marine Insurance and Overseas Marketing.
15. Export Payment – Different Modes of Payment and Letters of Credit.
16. World Trade and India.
17. Globalisation and Role of Multinational Enterprises (MNEs).
18. Overview of Export – Import Policy of India – Basic Objectives, Role and Functions of Export Promotion Councils.

REFERENCE BOOKS

1. R.L. Varshney and B. Bhattacharya – International Marketing Management.
2. Francis Cherunilam – International Marketing.
3. M. Sampangi – a) ABC of Export Marketing and b) International Trade
4. Paul V. Horn – International Trade Principles and Practices.
5. John D. Daniels and Lee H. Radebaugh – International Business
6. Export and Import Policy of Government of India issued from time to time.
7. Annual Report of the Department of Commerce, Ministry of Commerce and Industry, Government of India issued from time to time.
8. Economic Survey of India issued from time to time.

MARKETING ELECTIVE

PAPER 17 - MARKETING RESEARCH & CONSUMER BEHAVIOUR

Marketing Research: Nature and scope of Marketing Research – Marketing Research as an aid to marketing decision making – Scientific method – Research designs – Exploratory, descriptive and conclusive.

Marketing research Procedure – Secondary and Primary methods of data collection, Questionnaire construction procedure, Application of sampling techniques, analysis and reporting of data.

Application of marketing research – motivation, advertising, product and sales control.

Consumer Behaviour: Models of consumer behaviour, market segmentation for understanding consumers.

Environmental Influences on Consumer: Culture; Social class; Social Groups; Family; Personal influence and opinion leadership.

Individual Determinants of consumer Behaviour – Motivation and Involvement; Information processing, Learning personality and self concept; Attitude theories and change.

Consumer decision processes – Problem recognition; Search and evaluation; Purchasing. Post purchase behaviour.

REFERENCES

Marketing Research

1. David Luck & Ronald Rubin – Marketing Research. – Prentice & Hall of India.
2. Donald Tull & Del Hawkins – Marketing Research: Management & Method.
3. Joseph Hair, Robert Bush & David Ortinau – Marketing Research, McGraw Hill. Naresh K.
4. Kinnear & Taylor - Marketing Research, McGraw Hill.
5. Naresh K. Malhotra - Marketing Research – Pearson Education India, 2001.
6. Nargundkar - Marketing Research – Tata McGraw Hill, 2002.
7. Paul Green, Donald Tull & Gerald Albaum – Research for Marketing Decision, Prentice & Hall of India.

Consumer Behaviour

1. David J. Loudon & Albert J. Della Bitta – consumer Behaviour, Tata McGraw Hill, 2002.

2. Frank Kardes – Consumer Behaviour and Managerial Decision Making, Prentice Hall of India, 2002.
3. John C. Mower & Michael Minor – Consumer Behaviour, Prentice Hall, 1998.
4. Leon G. Schiffman & Leslie Lazar Kanuk – Consumer Behaviour, Pearson Education Asia, 2002.
5. Michael R. Solomon – Consumer Behaviour: Buying, Having and Being, Pearson Education, 2002.
6. Roger D. Black Well, Paul W. Miniard, James F. Engel– Consumer Behaviour, Thomson South Western, 2002.

PAPER 18 - ADVERTISING MANAGEMENT AND SALES PROMOTION

Advertising : Advertising, objectives, task and process, market segmentation and target audience – Message and copy development.

Mass Media, selection, planning and scheduling – Web Advertising – Integrated programme and budget planning – Implementing the programme coordination and control – Advertising agencies – Organization and operation.

Sales Promotion : Why and When Sales promotion activities, Consumer and sales channel oriented – planning, budgeting and implementing and controlling campaigns.

Control : Measurement of effectiveness – Ethics, Economics and Social Relevance.

REFERENCES

1. Batra, Myers & Aaker, Advertising Management, Prentice Hall of India, 2002.
2. Belch, Advertising and Promotion, Tata McGraw Hill, Roderick White, Advertising, McGraw Hill.
3. Frank Jefkins, Advertising, Macmillan India Ltd, 2000.
4. Kueglar Jr., Web Advertising and Marketing, Prentice – Hall of India.
5. O Guinn, Advertising, Thomson Learning.
6. Semenik, Promotion and integrated marketing communication, Thomson Learning, 2001.
7. Wells, Bunett & Moriarty, Advertising – Principles and Practice, Prentice Hall of India, 2002.

PAPER 19 - SALES MANAGEMENT AND DISTRIBUTION MANAGEMENT

I. SALES MANAGEMENT

1. **Organisation Frame work of the Field Sales Force:** Types and methods of Field Sales Organisation – Career in Field Sales Management. Field Sales Manager – His tasks and responsibilities – Relation with Salesman and relationships with Top Management – Coordinating and controlling the marketing mix. Operating Environment for field sales force.
2. **Information and Planning :** Qualities and role- Hierarchy of objectives and goals, concept of strategies and tactics. Development of sales performance standards – Relationships of performance standards to sales development function, its purpose and types, check on training and staffing programmes. Sales forecasting – Methods and procedural steps in forecasting
 - Sales Budgeting
 - Allocation of field sales resources. Design sales territories, procedure for designing – Determining manpower requirements, recruiting, methods and the selection system. Sales quotas, types of sales quotas, its purpose and managerial evaluation. Man power planning – tasks, skill, qualification.
3. **Operational Management :** Staffing– responsibilities, tools and methods of selection. Motivational and compensation procedures for sales force – method of financial incentives and its purpose – Designing a compensation plan. Evaluation of performance and control. Salesmanship – Sales positions – Theories of Selling – Understanding consumer behaviour. Sales Audit and Analysis – Control of sales efforts and costs.

II. DISTRIBUTION MANAGEMENT

1. Introduction: Role of distribution in the marketing mix Role and Functions.
2. Transport and Handling: Economic of transportation, determining optimum mode of transport – Organisation, machines, procedures and documentation.
3. Dealer Network: Role of middlemen/dealer in marketing and distribution. Dealer functions at Wholesale and retail level. Strategic plan of network – Location, Selection, Appointment; and Termination of dealers, Morale and Motivation.

REFERENCES

1. Still RR and Condiff Govoni, Sales Management: Prentice Hall of India 2002.
2. Johnson Sales Management, concept Practices and Cases, New York, McGraw Hill 1986.
3. ‘Stop, Ask and Listen’, Kelley Robertson, Macmillan, 2002.

4. Geoffrey Lancarter and David Jobber, *Selling and Sales Management*, Macmillan 1998.
5. Anderson R, *Professional Sales Management*, Prentice Hall, 1992.
6. Dalrymple, *Sales Management: Concept and Cases*, New York, John Wiley 1989.
7. Das Gupta, *Sales Management; In the Indian Perspective*, Prentice Hall of India 2002.
8. Mathew M.J. *Sales Management and Sales Promotion* RBSA Publications, Jaipur, (1998).

PAPER 20 - SERVICE MARKETING

UNIT – I : MARKETING SERVICES

Introduction Growth of the service sector. The concept of service. Characteristics of Service – Classification of service – Designing of the service, blueprinting, using technology developing, human resources, building service aspirations.

UNIT – II : MARKETING MIX IN SERVICE MARKETING

The Seven Ps: Product decision, Pricing, Strategies and tactics, Promotion of service and placing of distribution methods for services. Additional dimension in services marketing – People, physical evidence and process.

UNIT-III: EFFECTIVE MANAGEMENT OF SERVICE MARKETING

Marketing Demand and Supply through capacity planning and segmentation – Internal marketing of Services – External versus Internal orientation of service strategy.

UNIT – IV : DELIVERING QUALITY SERVICE

Causes of Service – Quality gaps. The customer expectations versus perceived service gap. Factors and Techniques to resolve this gap Customer Relationship Management.

Gaps in Services – Quality standards, factors and solutions – The service performance gap – Key factors and strategies for closing the gap. External communication to the customers – The promise versus delivery gap – Developing appropriate and effective communication about service quality.

UNIT- V : MARKETING OF SERVICE WITH SPECIAL REFERENCE TO

1. Financial Services 2. Health Service 3.Hospitality Services including travel, hotels and tourism 4. Professional Service 5. Public Utility Services 6. Educational Services.

REFERENCES

1. Adrhian Payne, The Essence of Marketing New Delhi, Prentice Hall of India Pvt. Ltd., yr.2001.
2. Chistopher lovelock, Services Marketing, 4th edn, Pearson Education Asia, 2001.
3. K. Douglas Hoffman, John. E.G. Bateson, Essentials of Service Marketing, 2nd edn, Thomson – South Western yr.2002.
4. Helen Woodroffe – Services Marketing, Mcmillan India Ltd., yr 1997.
5. S.M. Jha, Services Marketing, New Delhi Himalaya Publishing House.

6. Julian J.Gibars, Building buyer Relationship; Macmillan India Ltd., 1998.
7. Valarie A. Zeithmal & Mary JoBitner, Services Marketing, New Delhi, Tata Mcgraw Hill Publishing Co. yr. 2000.

FINANCE ELECTIVES

PAPER 17 - CORPORATE FINANCE

1. Corporate Finance – Nature and Scope.
2. Valuation of the Firm – Dividend Valuation Model.
3. Investment Decision : Investment Analysis – Risk Analysis Probability Approach.
4. Dividend Policies – Walter Model – Gordon Model – Payment Ration divided as a residual payment – M.M. irrelevance Doctrine.
5. Role of Financial Institution,
6. Capital Markets – Fiscal Policies, Government Regulations affecting Capital Market – Role of SEBI – Stock Markets.
7. Business Failures, Mergers, Consolidations and liquidation.
8. Lease Financing, Venture Capital, Mutual Funds.
9. Inflation and Financial Decisions.
10. Foreign Collaboration – Business Ventures Abroad.
11. International Financial Institutions & Multinational Corporations.
12. Derivatives – Futures and Options.

REFERENCE BOOKS

- 1) JAMES C. VAN HORNE, Financial Management Policy – Prentice Hall of India Pvt. Ltd., New Delhi.
- 2) PRASSANNA CHANDRA, Financial Management Theory and Practice – Tata McGraw Hill.
- 3) S.C. KUCHHAL, Corporate Finance – Chaitanya Publishing House.
- 4) P.V. KULKARNI, Corporate Finance – Himalaya Publishing House.
- 5) ROBERT W. JOHNSON, Financial Management – Allyn Bacon Inc. Boston.
- 6) S.K. CHAKRABORTY, Financial Management and Control – Mc. Millan
- 7) SOLOMONS D. HOMEWOOD III RICHARD D. IRWIN Ic., Divisional Performance: Measurement and Control. Pike & Neale : Corporate Finance & Investments, 2nd Edition, PHI 2002.

- 8) Rustogi, R.P. Financial Management – theory Concepts and Problems, Galgotia, New Delhi, 2001.
- 9) Bhalla, V.K. International Financial Management – Text and Cases. Anmol Publications, New Delhi 2001.

PAPER 18 - SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

1. Security Analysis – Valuation and Return
2. Evaluation of Fixed Income Securities.
3. Evaluation of Ordinary Shares – Fundamental Analysis – Risk and Return sources of Risk – Dividend Policy and valuation – Leverage and valuation.
4. Technical Analysis - Security price movements – Market Hypotheses – Behaviour of stock prices.
5. Evaluation of Securities – Objectives and Principles.
6. Derivatives – Futures and Options – Trading in Derivatives Portfolio Analysis – Selection and Management. Investment Decisions under uncertainty. Investment preference under policies. Individual Investors. Utility Analysis Assessment of Portfolio performance and portfolio revision - Mutual Funds.

REFERENCE BOOKS

1. BOLTON S.E., Security Analysis and Portfolio Management.
2. BREARLY R.A., Security Prices in a Competitive Market.
3. BRISTON R.J., The Stock Exchange and Investment Analysis.
4. COHEN J.B. E.B. ZIMBARG and A. ZEIKEL, Investment Analysis and Portfolio Management.
5. FISHER D.E. and R.J. JORDAN, Security Analysis and Portfolio Management.
6. GRAHAM E. DOOD D.L. and COTTLE S., Security Analysis Principles & Techniques (4th Edition)
7. SMITH K.V., Portfolio Management.
8. DEVINE S.N. (ed.) Financial Analysis – Handbook Vol. I & II.
9. MARKOWITZ H., Portfolio Selection – Efficient Diversification of Investment – Yale University.
10. SHARPE W.F., Portfolio Theory and Capital Markets.
11. SMITH K.V. and D.K. EITEMAN, Essentials of Investment.
12. Bhalla, V.K. Investment Management. S. Chand & Company Ltd., New Delhi, 2003.

PAPER 19 - TAX MANAGEMENT

Income Tax Law – Scheme of Taxation – important concepts – method of Accounting – scope of Total income & Residential status – Tax free incomes.

Heads of Income – Salaries, Income from house property, profits and gains of Business and profession, capital gains and Income from other sources.

Deductions to be made in computing total income – Resales and Reliefs of Income tax – Taxation of Non- Residents.

Set off and carry forward of losses – clubbing provisions and their implications.

Assessment of Trusts and Assessment of companies – Deemed income under MAT Scheme – Tax on income by UTI or Mutual fund – Venture Capital Company / Venture Capital Funds.

REFERENCES

1. Bhagwati Prasad – Income Tax Law and Practice Viswa Prakashan, New Delhi, Latest Edition.
2. B.B. Lal – Direct Taxes Practice and Planning Konark Publishers Private Ltd, Delhi, Latest Edition.
3. Ahuja, G K & Gupta, Ravi Systematic Approach to Income Tax. Allahabad, Bharat Law House, 1999.
4. Iyengar, A C. Sampat Law of Income Tax. Allahabad, Bharat Law House, 1981.
5. Kanga, J B and Palkhivala, NA. Income Tax. Bombay, Vol.1-3, N.M. Tripathi.
6. Ranina, H P. Corporate Taxation: A Handbook. 2nd ed., New Delhi, Oriental Law House, 1985.
7. Singhania, V K. Direct Taxes: Law and Practice. Delhi, Taxman, 1991.
8. Srinivas, E A. Handbook of Corporate Tax Planning. New Delhi, Tata McGraw Hill, 1986.

PAPER 20 - MERCHANT BANKING AND FINANCIAL SERVICES

1. Merchant Banking in India – An overview – Recent developments and challenges ahead – Institutional Structure – Functions of Merchant Banking – Legal & Regulatory Framework and relevant Provisions of Companies Act, SERA, SEBI guidelines, FERA, etc., - Relation with stock exchanges, OTCEI and NSE.
2. Issue Management – Appraisal of projects, Designing capital structure and instruments – Issue pricing – Preparation of prospectus – Offer for sale – Selection of Bankers, Advertising consultants, etc., - Role of Registrars – underwriting arrangements, Placement with Fis, MFs, FIISs, etc. Issue Marketing – Advertising strategies – Brokers and Investors, NRI Marketing Dealing with Bankers to the issue, underwriters, Registrars, brokers, etc., - Post issue activities – Private placement – Bought out deals – Off-shore issues – GDRS, etc.
3. Mergers and Acquisitions, Portfolio Management Services, Leasing and Hire purchase, Bills discounting, Credit syndication.
4. Financial Services – Recent developments in Factoring & Forfeiting, Consumer finance – Credit cards – Venture Capital, Mutual Funds, Real Estate Financing, Credit Rating.

REFERENCES BOOKS

1. J.C. VERMA, A. Manual of Merchant Banking, Bharathi Publishing House, New Delhi, 1994.
2. K. SEKHAR, Guide to SEBI Guidelines – Capital Issues, Debentures and Listing, Bharat Publishing House, Nee Delhi, 1994.
3. K. SRIRAM, Handbook of Leasing, Hire Purchase and Factoring, ICFAI, Hyderabad, 1992.
4. VINOD KOTHARI, Lease Financing and Hire Purchase including Consumer Credit – Wadheva and Co., Pvt., Ltd., Nagpur.
5. J.V. VERMA, A Guide to Mutual Fund and Investment Portfolio law, Practice Procedure – Bharat Law House, New Delhi, 1992.
6. Economic Times, Financial Express, Business Line, Relevant Publications of AMFI and SEBI Guidelines.

SYSTEM ELECTIVES
PAPER 17 - DATA BASE MANAGEMENT SYSTEMS

UNIT – I

Data models – Conceptual Data Modeling – E-R Diagrams – Hierarchical, Network and Relational Models – Normalisation Boyce Codd Normal Form.

UNIT – II

Query Processing and concurrency Management – Strategies – Representation – Transformation – Relations – Improvements – Concurrent transaction – Controls – Atomicity, recovery.

UNIT – III

Effective Design of Forms and reports – Form layout – Creating forms – Graphical objects – reports – Procedural language on forms – Programs to retrieve and save data – Error handling.

UNIT – IV

Introduction to various types of software IDMAS-IMS- PC, FOCUS DBASE IV etc.

UNIT – V

Database Integrity and security – database operation and DBMS Selection and Acquisition – Examples and Case Studies.

REFERENCES

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2. DAVID KRUGLINSKI, OSBORNE, Data Management System McGraw Hill Publication.
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PAPER 18 - SYSTEM ANALYSIS AND DESIGN

UNIT – I : INTRODUCTION TO SYSTEM ANALYSIS AND DESIGN

Scope and Functions of a System Analysis – What is system analysis and design – categories of Information Systems – role of Information System – Systems and their interdependencies – Classical Systems – System Development Life Cycle – Introduction to Structured Methodologies – Prototyping – Preliminary Investigation – testing Project Feasibility.

UNIT-II : STRUCTURED ANALYSIS DEVELOPMENT STRATEGIES

Purpose – Steps involved in use of Prototypes – Tools for Prototyping, Prototype strategies.

UNIT – III : COMPUTER AIDED SYSTEMS TOOLS

Role of Tools – Categories of tools – CASE -Design of Computers outputs – ways of presenting information – Designing of Printed outputs – Designing visual Display Units.

UNIT – IV : DESIGN OF INPUT AND CONTROL

Objectives of input Design – Data capture guidelines – Input validation – Design of ONLINE DIALOGUE – Purpose and definition of on line, interface etc, Designing dialogue, Dialogue strategies – Data Entry Dialogue.

UNIT – V : MANAGING SYSTEM IMPLEMENTATION

Training – Conversion Methods – Post Implementation – review – Auditing Hardware and Software Selection : Overall Economic Analysis.

UNIT- VI : ANALYSIS AND DESIGN OF PROTOTYPE INFORMATION SYSTEM FOR:

(1) Marketing Function (2) Finance and Accounting Function (3) Production and Manufacturing Function (4) Personnel Function.

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PAPER 19 - DECISION SUPPORT SYSTEM

1. **Decision Support System :** Decision concept – Steps – Decision Support System – Components – Characteristics – Classifications and Applications.
2. **Model Management :** Model – Modeling Process – Types of Models – Optimization – Simulation – Heuristic: Descriptive – Predictive Model Base – Modeling Languages – Model Directory, Model Base Management System – Model Execution, Integration and Command Processing – Model Packages.
3. **Data Management System :** Data Base – Sources of Data – Data Directory – Data Structure and Data Base Languages – Query Facility – Data Management System – DBMS as DSS Development Tool.
4. **Dialog Management :** User Interface – Graphics – Multimedia – Visual Interactive Modeling – Natural language processing – Speech Recognition and Understanding – Issues in User interface.
5. **Development of Decision Support System :** Development Process – Software and Hardware; Data Acquisition – Model Acquisition – Dialog development – Integration – Testing and Validation – Training and Implementation.

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2. Janakiraman and Sarukesi, Business Support System – Prentice Hall of India Pvt. Ltd, New Delhi 1999.
3. Lofti, Decision Support System Decision and Management – McGraw Hill Inc, International Edition, New Delhi 1996.
4. Maraks, Decision Support System – Prentice Hall International Paperback Edition, Delhi, 1998.
5. V.S. Janakriaman K. Sarukesi – Decision Support Systems Prentice Hall of India 2002.

PAPER 20 - E-BUSINESS TECHNOLOGY & MANAGEMENT

Unit – I

Introduction to worldwide web – Intelligent Web designing – Software tools – IP, TCP HTTP, HTML, Cryptography – consumer Interface Technologies – OALP and Data Mining.

Unit – II

Principles – Potential – Data warehousing – Application of Ecommerce in different sector – Service, Industry, Domestic – Multidisciplinary approach to Ecommerce, Customer relation Management.

Unit – III

Business Model – E-Marketing – Intelligent Agents – Economics in Ecommerce – Equilibrium price – Supply Chain Management.

Unit – IV

E-Security – Security protocols – How sites are hacked – Internet Governance – Firewall – Legal Issues – Software Intellectual Property Law, Contract Law for E- Business – Warranties and New products – Cyber law issues – Interpole – consumer protection.

Unit –V

Ecommerce in Indian Context – Mobile commerce – Case study.

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2. Efraim Turbon, Jae Lee, David King H Michael Chung *Electronic Commerce A Managerial Perspective*, Pearson Education Asia 2001.
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11. Raghu Ramakrishnan – Database Management Systems – WCB / Mc Graw Hill – 1996.
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HUMAN RESOURCE ELECTIVES
PAPER 17 - INDUSTRIAL AND LABOUR RELATIONS

1. **Industrial Relations:** The changing concepts of Industrial relations, Factors affecting employee stability. Application on Psychology to industrial relations.
2. **Industrial Harmony and Conflict:** Harmonious relations in industry, importance and means; cause of industrial disputes, Machinery for settling of disputes, Negotiation, Conciliation, Mediation, Arbitration and Adjudication, Strikes, Lock-outs, Layoff and Retrenchment codes of discipline, Grievance procedure, Labour management co-operation; Worker 's participation in management.
3. **Labour Relations:** Changing concept of management labour relations; Statute laws, Tripartite conventions, development of the idea of social justice, limitation of management prerogatives increasing labour responsibility in productivity.
4. **Joint Consultation:** Principal types, Attitude of trade unions and management; Joint consultation in India.
5. **Trade Unions:** Trade Unions and their growth, economic, social and political conditions leading to the development of trade unionism, Theories of trade unionism, Aim and objectives of trade unions, Structure and governing of trade unions.
6. **Problems and Role of Indian Trade Unions:** Recognition and leadership, Finances and Membership, Compulsory versus free membership, Political activities, Welfare, Legislation, Majority and Minority unions, Social responsibilities, positive role in economic and social development.
7. **Collective Bargaining:** Meaning, Scope, Subject matter and parties, Methods and tactics, Administrations of collective bargaining agreements; Fair and unfair labour practice.
8. **Tripartite Machinery:** At the center and in the states; I.L.O. – Its functions and role in labour movement – Industrial health and safety; Industrial legislations.

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2. Dwivedi. R. S Human Relations 7 Organisational Behaviour, Macmillan India Ltd., New Delhi,1997.
3. Pylee M. V and Simon George, Industrial Relations and Personnel Management, Vikas Publishing House (P) Ltd., New Delhi, 1995
4. N.G. Nair, Lata Nair, Personnel Management and Industrial Relations, S. Chand, 2001

5. Srivastava, Industrial Relations and Labour Laws, Vikas, 4th edition, 2000
6. C.S. Venkata Ratnam, Globalisation and Labour Management Relations, Response Books, 2001

PAPER 18 - HUMAN RESOURCES DEVELOPMENT (HRD)

- 1. HRD:** Definition, Evolution of HRD from Personnel management, Developmental Perspective of HRD, HRD at macro and micro levels: Outcomes of HRD in the national and organizational contexts. Qualities and Competencies required in a HRD professional. Importance of HRD in the present context. Development of HRD Movement in India.
- 2. Theory and Practice of HRD:** HRD concepts, Subsystems of HRD: Human Resource Planning, Potential Appraisal, Assessment Center, Performance appraisal including 360 degree appraisal, Training and Development, Career Planning & Succession Planning.
- 3. Development Human Capacity :** Aptitude, Knowledge, Values, Skills of Human Relations, Responsiveness, Loyalty and Commitment, Transparency, Leadership development.
- 4. Training and Development :** Meaning and Scope of training, education and development; Training need analysis, Types of training Internal and external, Outbound Training, Attitudinal training, Training effectiveness.
- 5. Evaluating HRD :** Human Resource Accounting, HR Audit and Bench marking, Impact-assessment of HRD initiatives on the bottom-line of an organization.
- 6. Organizational Development (OD) :** Meaning of OD, OD Interventions, OD Programs and Techniques: Behaviour Modeling, gaming, Encounter Groups, Quality of Work life (QWL) and Quality of Life Programs, Grid training, Benefits of OD; OD consultants.
- 7. Organizational Development Process :** Phases in OD – Initial Diagnosis – Survey and Feedback, Action Planning, Problem Solving, Team Building, Developing Creativity and Innovation, Managing organizational Change.
- 8. Learning Organization :** Organizational Learning, Importance of Experimental Learning, Learning Organization, Knowledge Management, Achieving Organizational Effectiveness and Excellence.
- 9. Organizational Culture and Climate :** Meaning and type of Organizational culture and climate; Role of HRD in promoting a development oriented Culture and climate in the Organizations.
- 10. Recent Trends in HRD :** Training for trainers and HRD professionals, Promoting Research in HRD and OD. Impacts of developments in the other fields such as Psychology, Business Management, Communication and Information Technology.

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The Indian Experience, New Delhi: New India Publications.
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10. SANGE DATER M (1990) The Fifth Discipline: The art and Practice of the Learning.

PAPER 19 - TOTAL QUALITY MANAGEMENT

Introduction to Quality Control - Quality and Cost Considerations - Statistics and its applications in Quality Control - Sampling Inspection in Engineering Manufacture- Statistical Quality Control by the use of Control Charts - Methods of Inspection and Quality Appraisal - Reliability Engineering - Value Engineering and Value Analysis.

Theory of Sampling Inspection - Standard Tolerancing ABC Analysis - Defect Diagnosis and Prevention.

Recent Techniques for Quality Improvement – Zero Defect - A Quality Motivation Techniques – Quality Management System and Total Quality Control.

Section of ISO Model and Implementation of ISO 9000 Human Resource Development and Quality Circles - Environmental Management System and Total Quality Control.

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1. Dahlgaard Jens J., Kristensen K. Kanji Gopal K. “Fundamental of Total Quality Management”, Bross Champman & Hall, London, 1998.
2. George, Stephen and Weimerskirch, Arnold, “Total Quality Management - Strategies and Techniques Proven”, Mohit Publications, 2001.
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PAPER 20 - TRAINING AND DEVELOPMENT

OBJECTIVES

To develop an understanding of how to plan and implement training activities in an organisation. To develop basic skills for designing and conducting the training programme. An application of consideration that underlie the management of training function in an organisation. The design of the Course aims to provide an experimental, skill- based exposure to the process of planning, organizing and implementing a training system. While training and development is a vast area the scope of this course is limited to imparting the basic impits on the subjects to the participant. The endeavour is also to provide, as far as possible a hands - on (or vicarious) learning experience related to the aims.

TOPICS

1. Training and Development : An Overview
2. Learning Process
3. Trainer's Role
4. Need Analysis
5. Designing a Training Program
6. Training Techniques : The Lecture Method
7. Training Techniques : Conference Leadership
8. Training Techniques : The Case Method
9. Training Techniques : Role Plays
10. Training Techniques : Games and Simulations
11. Evaluation of Training and Development
12. Marketing of Training Function

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