



**JSS COLLEGE OF ARTS COMMERCE &
SCIENCE**

(Autonomous)

Ooty Road, Mysuru – 25

**DEPARTMENT OF COMMERCE AND
MANAGEMENT**

BBA

**Syllabus as per CBCS Scheme
2020-21**

CDA 21001

I SEMESTER

FINANCIAL ACCOUNTING – I – DSC -1

L: T: P- 4:0:1

Course Outcome:

On successful completion of this course the students are able to:

CO1: Understand in details with application of accounting software and generate financial statement

CO2: Write down the characteristics of special types of accounting transactions and able to prepare financial statement

CO3: Understand in details with application of principles of accounting

CO4: Learn the characteristic of financial statement and can prepare financial statements of all types of organisation

CO5: Learn in depth and able to work as financial accountant

Unit 1: Introduction

Meaning and Definition of Accounting – Functions, advantages and limitations - Accounting Principles – Concepts and Conventions- Accounting Standards - Meaning – objectives – Indian Accounting Standards – IFRS. Systems of Book- Keeping – Rules of double - entry - preparation of Journal, Ledger and Trial Balance. Subsidiary Books – Purchase, Purchase Returns, Sales, Sales Returns, Cash Book, Petty Cash Book, Journal proper, Bills Receivable and Bills Payable Book (Format and Theory only).

Unit 2: Final Accounts

Preparation of Final Accounts of Sole - Trading Concern, Trading Account, Profit and Loss Account and Balance Sheet.

Unit 3: Depreciation

Meaning, Causes, Methods of Depreciation. Problems on Straight - line method, Written down value method and Sinking fund method.

Unit 4: Consignment

Meaning- Differences between Sales and Consignment – Types of commission - Performa Invoice – Account Sales- Problems on consignment (at cost and Invoice price)- Normal loss and Abnormal loss.

Unit 5: Computerized Accounting Systems

26 Practical Lab

Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports – Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow

Statement and Cash Flow Statement. Selecting and shutting a Company; Backup and Restore data of a Company.

Unit 6: Bills of Exchange

Bills of Exchange- meaning, Features- parties to Bill of Exchange- Noting and Protest – Discounting – Endorsement – Renewals of Bills - Dishonour of Bills, Simple problems on Trade Bills.

References:

1. Financial Accounting - B S Raman
2. Financial Accounting - I & II - G.H. Mahadevaswamy & B H Suresh
3. Advanced accounting - M C Shukla and T S Grewal
4. Financial Accounting - S P Jain and Narang K L

Note: Latest edition of the text books should be used.

CDA22001

I SEMESTER

PRINCIPLES OF MANAGEMENT– DSC -2

L: T: P- 3:1:0

Course Outcome:

On successful completion of this course the students are able to:

CO1: Identify the details of Management functions and become manager

CO2: Understand the characteristics and classifications of leadership and able to become a good business leader

CO3: Learn in depth to work as a manager at top level or middle level Management

CO4: Write down long term as well as short term plans for the organisation

CO5: Understand and apply the principles of management for effective functioning of the organisation

CO6: Learn in depth and apply the theories of Motivation to motivate the workers for better performance

Unit 1: Introduction to Management

Meaning and Definition – Nature - Management Process – Management Functions – Levels of Management and Skills – Importance - Management Thinkers: F W Taylor - Henry Fayol – Elton Mayo - Peter F.Drucker and Prahalad.

Unit 2: Planning & Decision Making

Meaning & Definition of Planning – Planning Process Purposes of Planning – Features and Importance Benefits of Planning - Types of Plans - Short Range & Long Range Plans - Strategic and Operational Plans, Policies & Procedures, Budgets and Projects - Decision Making : Meaning - Decision Making Process – Individual Vs Group Decision Making - Advantages & Disadvantages of Group Decision Making

Unit 3: Organizing & Staffing

Meaning & Definition of organization - Nature - Principles of Organisation - Formal & Informal Organisations – Functional Organization- Unity of Command, Span of Control – Delegation of Authority & Responsibility – Advantages of Delegation, Barriers to Delegation - Centralization and Decentralization. Staffing: Meaning, Process, importance, functions, Factors affecting Staffing and Advantages of Staffing.

Unit 4: Directing & Communication

Meaning and Definition of Direction - Nature of Direction - Importance of Direction - Orders and Instructions – Supervision: Essentials of Effective Supervision. Meaning and Definition of Communication - Nature, objectives and importance of Communication - Forms of Communication: Oral, Written and Body Language. Types of Communication: Upward, Downward, Horizontal, Vertical, Diagonal- Formal & Informal Communication- Barriers to Communication- Measures to Overcome Barriers to Communication

Unit 5: Motivation & Leadership

Meaning & Definition of Motivation – Nature and importance of Motivation - Theories of Motivation : Maslow's Hierarchy of Needs Theory , - Herzberg's Theory – Theory X, Y and Z - Meaning & Definition of Leadership – Functions of Leadership - Leadership Traits - Leadership Styles

Unit 6: Controlling

Meaning & Definition of Controlling- Control Process – Types of Control:Feed forward, Concurrent and Feedback Controls –MBO – MBE – Control Techniques: PERT –CPM – JIT, Budgetary Control – Auditing: Internal and external Auditing

References:

- 1.RichardPettiger. Introduction to Management, Palgrave Macmillan, New York. 52
- 2.Meenakshy Gupta . Principles of Management, PHI, New Delhi.
- 3.Prasad L.M. Principles of Management, Sultan Chand & Sons, New Delhi.
4. KoontzandnO'Donnel. Principles of Management, Tata McGraw-Hill Publishing, Co.Ltd. New Delhi.

Note: Latest edition of the text books should be used.

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I SEMESTER
BUSINESS ENVIRONMENT – DSC - 3

L: T: P - 3:1:0

Course Outcome:

On successful completion of this course the students are able to:

CO1: Understand the characteristics and types of environment

CO2: Understand the management structure and nature

CO3: Learn in depth the digital Economic Environment

CO4: Understand the different forms of business organization.

CO5: Understand the Global business environment

CO6: Learn in depth the Concepts of Network Marketing, Franchising, Business Process Management, Knowledge Process Management-Business-Commerce and acquire Business foundation skills

Unit 1: Introduction and characteristics

Concepts of Vision, Mission & Strategy Statements– Types of Environment:– Internal to the Enterprise– Value System, Management Structure and Nature, Human Resource, Company Image and Brand Value– Digital Economic Environment,

Unit 2: External environment to the Enterprise

Micro Environment-Suppliers, Competitors, Lenders, Macro Factors- Demographic, Political, Economic, Legal, Technological, Socio-Cultural, Ecological & global.

Unit 3: Forms of Business Organization

Concept and characteristics in relation to following business models:–Sole Proprietorship– Partnership& LLP— HUF and Family Business– Cooperatives, Societies and Trusts-Company – Statutory Bodies and Corporations–PSU– MNCs. TNC, Universal companies.

Unit 4: Global business environment

International economic environment - International political environment- cultural environment - WTO-IMF-World Bank- Functions- Roles

Unit 5: Emerging Trends in Business & Business foundation skills

Concepts, Network Marketing– Franchising– Business Process Management)(BPM, Knowledge Process management (KPO) –E-Business– M-Commerce- Business foundation skills-Business Concept Development-Creative thinking-Critical thinking-Crisis management – Start up initiative- Incubation- Government initiatives.

References:

1. Indian Business Environment : Role of Micro and Macro Environment of Business
Decisions: RanjithPappachan.
2. Business Environment: Indian and Global Perspectives- Faisal Ahmed, M. AbsarAlam
3. Essentials of business environment -K Ashwathappa
4. Business Environment Text and cases - Francis Cherunilam

Note: Latest edition of the text books should be used.

CDB21001

II SEMESTER
BUSINESS DECISION THEORIES – DSC -4

L:T:P - 4:1:0

Course Outcome:

On successful completion of this course the students can:

CO1: Understand in detail the economic theories to analyse situations and solve problems in business settings

CO2: Learn in detail with examples the economic environment to make appropriate business decisions

CO3: Deliberate the characteristics of consumers behaviour and able to analyse to take effective decisions

CO4: Write down the characteristics of forecast the demand for products

CO5: Understand in details with application, if applicable, of impact of cost on income

Unit 1: Basic concepts

Demand analysis: Meaning of demand—Law of demand— Classification of demand—Demand function—Measure of demand—Methods of measurement of demand. Supply analysis: Law of supply—Determinants of supply—Supply function— Elasticity of supply—Equilibrium.

Unit 2: National Income

Definitions—Concepts of national income—GDP—Methods of measurement of GDP—NDP— NNP-- GNP—considerations for measuring GNP—Income method--Expenditure method and Value added method. Methods of measuring national income—Limitations of each method.

Unit 3: Market Structure

Monopoly—Duopoly—Oligopoly and Perfect competition

Unit 4: Consumer Behaviour

Meaning—factors influencing consumer behaviour—the consumers preference and the concept of utility. Indifference curve analysis: Assumptions of indifference curve analysis—Properties of indifference curve.

Unit 5: Cost Analysis

Fixed cost—Average fixed cost—Variable cost—Average variable cost— Total cost—Average total cost and marginal cost.

References:

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

Note: Latest edition of the text books should be used.

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II SEMESTER
MANAGEMENT OF SERVICES – DSC -5

L:T:P - 3:1:0

Course Outcome:

On successful completion of this course the students can:

- CO1: Understand in detail and identify the requirements to start Tours and Travels Agency and able to manage effectively
- CO2: Learn in depth to manage a retail business efficiently
- CO3: Learn in depth the procedure to prepare advertisement copy and able to start advertisement agency
- CO4: Understand the required characteristics to become an event manager and able to manage effectively
- CO5: Specify in depth the required tools and techniques pertaining to management of transaction based service process

Unit 1: Introduction

Meaning of Services- Concept- Characteristics of Services- Classification of Services- Marketing Mix in Service Industry- Growth of Service Sector- Service Processes- Building Customer Loyalty – Managing the Service Sector.

Unit 2: Banking and Insurance Services

Introduction- Traditional Services- Recent Trends in Banking Services. Insurance- Introduction- Meaning and Definition of Insurance- Types of Insurance- Life Insurance-Products of Life Insurance-General Insurance- Types of General Insurance.

Unit 3: Management of Hotel Industry

Hotels- Facilities- The Guest Cycle- Classifications of Hotels-Marketing Mix of Hospitality Industry.

Unit 4: Hospital and Educational Service

Evolution of Hospital Industry- Nature of Service- Risk Involved in Health Care Services- Marketing of Medicinal Services – Hospital Extension Services- Pharmacy-, Nursing – Medical Transcription. Educational System- Issues in Education System- Modern trends in Education Service

Unit 5: Tourism Service

Introduction- Evolution of Tourism Industry – Concept and Nature of Tourism – Significance of Tourism Industry – Marketing Segmentation in Tourism – recent trends in Tourism and Travel Service.

Unit 6: Event management Service

Introduction, Types of Event Management -Corporate Event Management, Private Events, Small Events, Grand Events, Musical Events, Sports Events, Fashion Shows, Children Events, Trade Fairs And Exhibitions, Conference Event Management, Product Launch Event Management-Event Management Software, Event Management Industry in India-an Overview.

References:

1. Management of banking and insurance services- K Ram murthy, - Sharadha -Anthony Samson - M P Pavan Kumar
2. Management of services - - CmaTrinesh And BanuPrakash
3. Service Management- Sunil rao
4. Service Management And Operation – Cengizhaksevertile – Pearson education

Note: Latest edition of the text books should be used.

CDB23001

II SEMESTER
FINANCIAL ACCOUNTING – II – DSC -6

L: T: P - 4:1:0

Course Outcomes:

On successful completion of this course the students are able to:

CO1: Understand in depth the details of consignment transaction

CO2: Learn in depth the accounting procedure of joint venture and able to maintain the books of accounts

CO3: Identify the causes for differences between the cash balance in cash book and pass book statement

CO4: Understand in depth the details of hire purchase and installment agreement

Unit 1: Joint-Venture

Meaning, objectives, Methods of preparing Accounts with separate books and without separate books. Differences between Consignment and Joint Venture. Problems on Joint Bank Account Method only.

Unit 2: Branch Accounts

Meaning, objectives and Types-Dependent Branches – Problems on Debtors system only at Cost and Invoice price.

Unit 3: Hire Purchase

Meaning, Features, Sale v/s Hire purchase - problems on Hire purchase (Excluding Repossession).-Installment system: Meaning, Differences between and Installment purchase – problems on Installment system.

Unit 4: Accounting for Royalties

Minimum Rent, Short working, Recoupment of short working – Analytical Table- Preparation of ledger accounts in the books of both the parties. Sub-lease- Theory only.

Unit 5: Departmental Accounts

Meaning & Objectives, advantages of keeping departmental accounts, basis for allocation of joint expenses, internal transfer of goods, preparation of Profit & Loss Account and Balance Sheet.

Unit 6: Bank Reconciliation Statement

Meaning and need, reasons for the differences between cash balance shown in the cash book and pass book. Problems on Bank Reconciliation Statement.

References:

- | | |
|-------------------------|---------------------------|
| 1. Financial Accounting | B S Raman |
| 2. Advanced Accounting | R L Gupta & Radhaswamy M |
| 3. Advanced Accounting | M C Shukla and T S Grewal |
| 4. Financial Accounting | S P Jain and Narang K L |

Note: Latest edition of the text books should be used.

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III SEMESTER

MANAGEMENT INFORMATION SYSTEM – DSC -7

L: T: P - 2:0:2

Course Outcome:

On successful completion of this course the students are able to:

CO1: Understand in depth the evolution, significance and need of Management Information System

CO2: Learn in depth the structure of MIS based on management activity

CO3: Types of information systems - Operations support system - Transaction Processing Systems - Decision support System - Process Control Systems

CO4: Identify the Information required for various levels of management and Value of information in decision making

CO5: Understand in depth the details of Managing and Controlling information

CO6: Understand in depth the ERP Concepts, Evolution of ERP, and ERP packages,

Unit 1: Introduction to MIS:

Meaning, concept - Evolution - significance and need - Objectives and features - subsystems of MIS - MIS and other academic disciplines – operating elements of MIS - structure of MIS based on management activity - based on organizational functions.

Unit 2: Concepts of Information:

Nature of information - Definition and Types of management information - data Vs information - Information for various levels of management -Value of information in decision making - age of information.

Unit 3: Value and Cost of information:

Types of information systems - Operations support system - Transaction Processing Systems - Decision support System - Process Control Systems -Executive support system - Formal and Informal information system - Knowledge Work Systems- Expert system Artificial intelligence

Unit 4: Planning Information System:

Developing information system - System Analysis and design - Implementing Information System acquisition - Managing and Controlling information system resources - Information resources management.

Unit 5: Application Technologies:

Introduction, ERP Concepts, Evolution of ERP, ERP packages, ERP Evaluation, ERP implementation Application Examples - Tally.ERP 9.

References:

1. Management Information System – CSV Murthy
2. Management Information System – Guptha
3. Management Information System – “Management Information Systems” by James A. O’Brien
Tata McGrawHill Publication.
4. Management Information System – Kenneth C. Laudon

Note: Latest edition of the text books should be used.

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III SEMESTER
FINANCIAL ACCOUNTING – III – DSC – 8

L: T: P - 4:1:0

Course Outcome:

On successful completion of this course the students can:

CO1: Learn in depth different sources of finance and become a corporate accountant

CO2: Understand the provision of Companies Act 2013

CO3: Identify the provisions for issue of debenture and bonds

CO4: Prepare the financial statement of companies as per the schedule of Companies Act 2013

CO5: Understand the details of liquidation of company and can become a liquidator

Unit 1: Accounting for Share Capital:

Issue, forfeiture and re-issue of forfeited shares - over subscription and under subscription of shares,

Unit 2: Accounting for Debentures and Bonds:

Issue of Debentures and Bonds, types of debentures and Bonds, differences between shares and debentures and Bonds and Debentures. Methods of redemption of Debentures conditions for issue of debentures. Simple problems on issue of debentures.

Unit 3: Final Accounts:

Financial statements of a company profit and loss account and balance sheet. (as per new regulations)

Unit 4: Liquidation:

Liquidation of company, Preparation of liquidator's final statement of account.

Unit 5: Redemption:

Redemption of preference shares (simple problems only)

Unit 6: Accounting for Bonus Shares:

Right shares, stock option, E-Trading BSE, NSE and SEBI. Bonus shares- problems on Bonus shares.

References:

1. Financial Accounting B S Raman
2. Advanced Accounting RL Gupta & Radhaswamy M
3. Advanced Accounting M C Shukla and T S Grewal
4. Financial Accounting S P Jain and Narang K L

Note: Latest edition of the text books should be used.

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**III SEMESTER
COST ACCOUNTING – DSC -9**

L:T:P - 4:1:0

Course Outcome:

On successful completion of this course the students can:

- CO 1: Identify and classify different elements of cost and able to prepare cost sheet, estimation, tender and quotation
- CO 2: Learn in depth characteristics of a cost accountant and help the management in decision making
- CO 3: Deliberate in depth cost minimization and profit maximization
- CO 4: Deliberate the details of reconciliation of cost and financial statement
- CO5: Write down the characteristics of inventory, labour and overhead control techniques and apply the same in manufacturing concern

Unit 1: Cost Accounting

Introduction, meaning, definitions of cost, Costing and Cost Accounting, objectives, advantages and disadvantages of Cost Accounting. Comparison between Cost Accounting and Financial Accounting, Elements of Cost, classification of Cost, Cost unit, Cost centre, statement of Cost, preparation of Cost sheet including Estimations, Quotation and Tender.

Unit 2: Materials

Meaning, nature, classifications and codification. Purchase procedure, functions of store keeper. Inventory control-meaning, techniques-problems on stock levels, pricing the issue of materials-methods, problems on FIFO AND LIFO only.

Unit 3: Labour

Meaning, methods of time keeping and time booking, methods of remunerations to labour overtime and idle time and their treatment problems on time wage, piece wage, Halsey and Rowan plan.

Unit 4: Overheads

Meaning, Overhead accounting process-classifications, codifications, allocation, apportionment, re-apportionment and absorption of Overheads. Problems on primary and secondary distribution (Repeated Distribution method only). Machine Hour Rate- Meaning and problems.

Unit 5: Methods of Costing:

Introduction, different methods of costing and applications-Contract Costing-problems, Process Costing-problems on Process losses only.

Unit 6: Operating Costing:

Introduction, Format of operating Cost Sheet-problems on Operating Costing- Transport undertakings only.

References:

1. Cost Accounting- S P Jain and K L Narang
2. Cost Accounting R S.N. PillaiandVBagavathi
3. Cost Accounting M Ravi Kishore
4. Cost Accounting Shukla M.C. and Grewal T.S.

Note: Latest edition of the text books should be used.

CDD21001

IV SEMESTER
QUANTATIVE TECHNIQUES– DSC -10

L:T:P - 4:1:0

Course Outcome:

On successful completion of this course the students can:

CO1: Understand in depth the classification and operation of matrices and determinants

CO2: Learn the details of progression and their application to business

CO3: Understand in detail the concept of Ratio, proportion and variation

CO4: Learn in depth the Laws of indices and logarithms and its application

CO5: Understand the details of simple interest and compound interest

Unit1: Indices

Meaning - Law of Indices and their application for simplification. Logarithms – Laws of Logarithms – Common Logarithms – Application of Logarithms for simplification.

Unit 2: Progressions

Meaning of sequence and series – Types of Progression – Arithmetic Progression and Geometric Progression – General terms and sum of ‘n’ terms of Arithmetic Progression and Geometric Progression – Business applications – Problems on Arithmetic and Geometric Progression.

Unit3:Ratio Proportions and Percentages

Meaning and their application to business. Permutations – Factorial notations – Linear and circular Permutations. Combinations – Business applications – problems on Permutations and Combinations.

Unit 4: Commercial Arithmetic

Simple interest and Compound interest- Bills discounting concepts, Bankers discount, true discount, Bankers gain and present value of bill.

Unit 5: Matrices and determinants

Meaning, Definition and types of matrices – Matrix operations and properties. Determinants – Determinants of a square Matrix – Solutions of linear equations by using Cramer’s Rule.

References:

1. Business Mathematics---D C Sancheti and V K Kapoor
2. Business Mathematics---K Madappa and M S Sridhar Rao
3. Business Mathematics---P R Vittal
4. Commercial Arithmetic---R H Dhreshwar

Note: Latest edition of the text books should be used.

CDD22001

**IV SEMESTER
COMMERCIAL LAW– DSC -11**

L:T:P - 4:1:0

Course Outcome:

On successful completion of this course the students can:

CO1: Understand in details various laws related to business and able to work as legal adviser of Business enterprises

CO2: Understand the characteristics of legal environment and practice business ethics

CO3: Learn in depth and apply the basic legal knowledge to business enterprises

CO4: Understand the characteristics of different intellectual properties and protect them

CO5: Deliberate the provisions of competition Protection Act 2002

CO6: Identify the provisions of special contracts

Unit 1: Contract

Definition – Essentials – Types – Offer – Acceptance - Rules –Consideration- Rules and Exceptions.

Unit 2: Contractual Capacity

Minor's Agreement – Free Consent – Essentials.Discharge ofContract – Modes – Remedies.

Unit 3: Special Contracts

Contract of Indemnity - Guarantee - Bailment and Pledge - Contract of Agency -Essentials - Rights and liabilities.

Unit 4: Intellectual Property Rights

Meaning – Provisions – Importance – Cyber Law –Meaning – Types of Crimes – Offence and Punishment.

Unit 5: Competition Protection Act, 2002

Objectives, Anti Competition Agreement, Prevention and Abuse of Dominant Position, Competition Commission of India.

References:

1. M.C. Kuchhal, and VivekKuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.

Note: Latest edition of the text books should be used.

CDD23001

IV SEMESTER

ORGANISATIONAL BEHAVIOUR– DSC -12

L:T:P - 3:1:0

Course Outcome:

On successful completion of this course the students can:

CO1: Understand in detail behaviour of employees and able to manage them efficiently

CO2: Identify in details employees performance and able to motivate for effective performance

CO3: Learn in depth and analyse the behaviour of employees

CO4: Understand in details key positions in an organisation and able to occupy them

CO5: Learn in details with examples frame policies and strategies in organisation

Unit 1:Introduction

Organisational Behaviour: Introduction, definition, historical development, fundamental principles of OB, contributing disciplines, approaches, challenges and opportunities.

Unit 2: Foundations of Individual Behaviour-Individual Behavior

Foundations of individual behavior. Ability: Intellectual abilities, Physical ability, the role of disabilities. Personality: Meaning, formation, determinants, traits of personality, personality attributes influencing OB .Attitude: Formation, components of attitudes, relation between attitude and Behavior.

Unit 3: Perception and Emotions-Perception

Process of perception, factors influencing perception, link between perception and individual decision making. Emotions: Affect, mood and emotion and their significance, basic emotions, emotional intelligence, self-awareness, self management, social awareness, relationship management.

Unit 4: Motivation and Leadership-Motivation

Meaning, theories of motivation-needs theory, two factor theory, Theory X and Y, application of motivational theories. Leadership: Meaning, styles of leadership, leadership theories, trait theory, behavioural theories, managerial grid, situational theories-Fiedler's model, SLT, transactional and transformation leadership.

Unit 5: Group Behaviour

Definition, types, formation of groups, building effective teams. Conflict: Meaning, nature, types, process of conflict, conflict resolution. Power and politics: Basis of power, effectiveness of power tactics.

Unit 6: Emerging Challenges:

Emerging challenges, managing diversity, Behavior Action, technology transformation, e-business, promoting ethical Behavior.

References:

1. Organisational Behavior, Stephen P Robbins, Timothy A. Judge, NeharikaVohra, 14th Edition, Pearson
2. Organization Behaviour – Ashwathappa, Himalaya Publication House
3. Organisational Behaviour: A modern approach – Arun Kumar and Meenakshi, Vikas Publishing House
4. Organisational Behaviour – Fred Luthans, McGraw Hill International

Note: Latest edition of the text books should be used.

CDD24001

IV SEMESTER
MANAGEMENT ACCOUNTING – DSC -13

L:T:P - 4:1:0

Course Outcome:

On successful completion of this course the students can:

- CO1: Learn in depth the characteristics to become a management accountant and able to work effectively
- CO2: Understand in detail the required characteristics to become a good decision maker and able to make effective decisions
- CO3: Understand in depth the accounting for management and able to occupy key position in an organisation
- CO4: Learn in depth the financial analysis techniques and able to analyse and interpret the financial statements
- CO5: Learn in depth the details of different types of budget and able to prepare them
- CO6: Understand in depth standard costing and variance analysis

Unit 1: Management Accounting

Meaning and Definitions, Nature, Scope and Objectives of Management Accounting, Difference between Cost and Management Accounting and Management Accounting and Financial Accounting. Limitations of Management Accounting.

Unit 2: Marginal Costing

Basic concepts and Definitions, assumptions contribution, P/V ratio. BEP, margin of safety. Make or buy decisions, graphical analysis.

Unit 3: Relevant Costs

Meaning, Distinction between Incremental Cost and Opportunity Cost. Simple problems on relevant cost in decision making.

Unit 4: Analysis of Financial Statements

Meaning, tools of financial statements-(Common size, comparative, Trend analysis, Ratio analysis). Profitability Ratio- G/P, N/P, Operating Ratio, EPS, Turnover Ratio, Debtors Turnover ratio, Creditors Turnover ratio, Stocks Turnover ratio, working Capital Turnover ratio, Fixed Assets turnover ratio. Financial ratio- Current ratio, Liquid ratio, Debt-equity ratio, Proprietary ratio, (problems on above ratio only).

Unit 5: Budgetary Control

Definitions - Budget, Budgetary control, objectives, Basic concepts, key factors. Types of Budgets, problems on Flexible Budget, Cash Budget and Sales Budget.

Unit 6: Standard Costing

Meaning, Definition, Difference between standard costing and budgetary control, Advantages and limitations, Variance analysis. Simple problems on material and labour variances.

References

1. Maheshwari, S.N., and Mittal, S.N. Cost Accounting: Theory and Problems, Shree Mahavir Book Depot (Publishers), Delhi.
2. M.N.Arora, Management Accounting, Theory, Problems and Solutions, Himalaya Publishing House
3. Horngren, C.T., Foster, G, and Datar, S.M., Cost Accounting: A Managerial Emphasis, Prentice Hall of India Pvt. Ltd., New Delhi.
4. Henke, E.O., and Spoede, C.W., Cost Accounting: Managerial Use of Accounting Data, PWS-KENT Publishing Company, Boston.

Note: Latest edition of the text books should be used.

CDE21001

V SEMESTER
COMPANY LAW– DSC -14

L:T:P - 3:1:0

Course Outcome:

On successful completion of this course the students can:

CO1: Understand in depth Memorandum and Articles of Association and able to draft them

CO2: Learn in details the Formation of a Joint Stock Company

CO3: Write down the details of conducting the Board of Directors and Subcommittee meetings

CO4: Identify the provisions relating to Membership of a company

CO5: Learn in details Company frauds and their prevention

CO6: Understand in depth characteristics of different types of company and corporate veil

Unit 1: Company

Company – Definition – Features – Types - Corporate Veil and lifting of Corporate Veil (as per Companies Act of 2013).

Unit 2: Company Formation

Company Formation –Stages – CIN - Corporate Social Responsibility - Meaning Scope - Constitution of CSR Committee – CSR expenditure.

Unit 3: Company Documents

Memorandum of Association - Articles of Association – Meaning – Contacts –Prospectors – Meaning – Types - Liabilities towards misstatements in Prospects.

Unit 4: Membership

Membership – Modes - Rights Key Managerial Personnel as per Companies Act 2013- Secretary Directors - Rights and Duties Meeting – Types - Terms.

Unit 5: One Person Company

One Person Company - LLP Limited Liability Partnership - Ministry of Company Affairs – Setup – Scope – Objectives - Company Frauds and Scams –Types – Prevention – Credit Rating.

References:

1. M.C. Kuchhal, and VivekKuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.

Note: Latest edition of the text books should be used.

CDE22001

V SEMESTER

BUSINESS STATISTICS - I – DSC -15

L:T:P - 4:1:0

Course Outcome:

On successful completion of this course the students can:

CO1: Understand in depth the characteristics of statistics and data collection

CO2: Learn in details with examples Measures of Central tendency

CO3: Understand the classification and characteristics of Measures of dispersion

CO4: Learn in detail the correlation and determine the relation between two variables

CO5: Understand in depth regression and able to find unknown variable value based on known variable value

Unit 1: Statistics

Statistics – Meaning – Definition, characteristics, advantages and limitations-Collection of data-methods of collecting primary data and sources of secondary data-Classification and Tabulation of data. Bar diagram, Histogram and Pie chart

Unit 2: Measures of central tendency

Measures of central tendency-Arithmetic Mean, Median, quartiles and Mode. Geometric Mean and Harmonic Mean (Individual series only)

Unit 3: Measures of Dispersion

Measures of Dispersion – Quartile Deviation – Standard deviation – Co-efficient of variation. Skewness-Karl Pearson and Bowley's co-efficient of skewness

Unit 4: Correlation

Correlation-Meaning-types-Karl Pearson's co-efficient of correlation-Spearman's Rank correlation co-efficient. Probable error

Unit 5: Regression Analysis

Regression analysis-Construction of regression equations-Estimation

References:

- 1.Statistical Methods—S P Gupta
2. Fundamentals of Statistics—D N Elhance
3. Statistics—Sancheti and Kapoor
4. Statistics---R S N Pillai and Bhagavathi

Note: Latest edition of the text books should be used.

CDE23001

V SEMESTER
TAX MANAGEMENT– I – DSC -16

L:T:P - 4:1:0

Course Outcome:

On successful completion of this course the students can:

CO1: Learn in depth Income Tax Act of 1961 and able to practice as Tax Consultant and Tax Practitioner

CO2: Identify the different heads of income and able to compute assessable income

CO3: Identify in detail different sections of IT Act to reduce tax liability

CO4: Deliberate in details with examples and appear before IT tribunal on behalf of his clients

CO5: Understand in details with examples IT Authorities and able to work in different position of CBDT

Unit 1: Introduction to Income Tax

Introduction to Income Tax-Income Tax-Income-Person-Income-Person-Assessment year- Previous year- Assessee - Gross Total Income-Total Income-Exempted Income- Agricultural Income –Residential Status and Incidence of Tax (Individuals Only)

Unit2: Income from Salary

Income from Salary-Meaning of salary- Allowances- Perquisites-Valuations of perquisites-Provident fund-Deductions and U/S 24-Computation of Income from House Property.

Unit 3: Income from House Property

Income from House Property-Basis of Charge –Exempted Income from House Property– Annual Value-Determination of Annual Value- Deduction U/S 24- Computation of Income from House Property.

Unit 4: Profits and Gains of Business and Profession

Profits and Gains of Business and Profession-Meaning and Definition of Business and Profession, Expenses and Losses, Expressly allowed expenses and Losses Expressly Disallowed – Computation of Income from Business and Profession.

Unit 5: Deduction Under Chapter VI A

Deduction under Chapter VI A-Deductions from section 80C TO 80U (Applicable to Individual only)

Unit 6: Income Tax Authorities:

Income Tax Authorities - Structure-Functions and Powers of various Income Tax Authorities.

References:

1. Income Tax Law and Practice – S P Goyal and Meharotra
2. Problems and solutions in Income Tax -S P Goyal and Meharotra
3. Income Tax Law and Accounts – S P Goyal and Meharotra
4. Law and Practice of Income Tax - S P Goyal and Meharotra

Note: Latest edition of the text books should be used.

CDE24001

V SEMESTER

BUSINESS RESEARCH METHODS – SEC -1

L:T:P - 3:1:0

Course Outcome:

On successful completion of this course the students can:

CO1: Learn in depth different methods of research, methodology, data collection, analysis and interpretation of data to become a good business researcher

CO2: Understand and able to report about various issues of different organisations through research report

CO3: Understand the details of types of Business Research and Research design

CO4: Identify and contribute to the discipline of commerce and management through the research

CO5: Deliberate the details of Data analysis and methods of analysis

CO6: Specify in detail the sampling with examples

Unit 1: Business Research

Nature and Scope of Business Research, Types, Role of Business Research in decision making. Applications of Business Research; The Research process – Steps in the research process; the research proposal; Problem Formulation: Management decision problem vs. Business Research problem.

Unit 2: Research Design:

Research Design: Exploratory, Descriptive & Causal. Validity in experimentation internal validity and external validity. Secondary Data Research: Advantages & Disadvantages of Secondary Data, Criteria for evaluating secondary sources, secondary sources of data in Indian Context, Syndicated Research (in India) Primary Data Collection: Survey Vs Observations.

Unit 3: Measurement & Scaling:

Measurement & Scaling: Primary scales of Measurement-Nominal, Ordinal, and Interval & Ratio. Scaling techniques-paired comparison, rank order, constant sum, semantic differential, itemized ratings, Likert Scale; Questionnaire-form & design.

Unit 4: Sampling:

Sampling: Sampling techniques, determination of sample size using statistical techniques.

Unit 5: Methods of Analysis:

Methods of Analysis: Analysis of Variance (ANOVA) One-Way & Two-Way, Chi-square test (goodness of Fit). Multivariate Data Analysis: Factor Analysis (Principal Component Analysis), Discriminant Analysis (only theory)

References:

1. Chawla, D, &Sondhi,N. (2011) Research Methodology Concepts and Cases (1st ed.). Vikas Publishing House
2. Malhotra, N & Dash. S (2010) Marketing Research An Applied Orientation (6th ed.). Pearson, Prentice Hall of India.
3. Zikmund, W.G., Babin, B.J., Carr, J.C. & Griffin, M. (2013). Business Research Methods (9th ed.). Cengage Learning.
4. Johnson, R.A. & Wichern, D.W. (1997) Business Statistics-Decision Making with Data (1st ed.). John Wiley & Sons.

Note: Latest edition of the text books should be used.

CDE25001

V SEMESTER

PROJECT MANAGEMENT –SEC -1

L:T:P - 3:1:0

On successful completion of this course the students can:

CO1: Learn in depth the classification of projects, stages in project cycle, identification, formulation and implementation.

CO2: Understand and able to report about the role and responsibilities of project manager.

CO3: Understand the details of Project formulation, formulation stages and feasibility report

CO4: Identify the Administrative agencies for project approval, Ministry of Finance, Bureau of public enterprises planning commission Public Investment Board.

CO5: Understand and able to Estimate the Project Cost

CO6: Understand and able to prepare the project report.

Unit 1: Project

Project – meaning, definition, characteristics, importance, types, steps in identification of projects - features – classification of projects - stages in project cycle – identification, formulation and implementation.

Unit 2: Project Management

Meaning and scope, Technical appraisal, Environmental appraisal, Managerial appraisal
Concepts of project management: concept of a project, categories of projects – tools and techniques for project management. The project manager - roles and responsibilities of project manager.

Unit 3: Appraisal of Projects

Market feasibility, technical feasibility, financial feasibility - different types of appraisal to determine feasibility – feasibility report. Project formulation: formulation stages -bottlenecks - feasibility report - financing arrangements - finalization of project implementation schedule.

Unit4: Financial Appraisal of a Project

Evaluation Techniques – traditional and modern (theoretical aspects only). Administrative agencies for project approval: Ministry of Finance - Bureau of public enterprises planning commission public investment board.

Unit 5: Estimation of Project Cost

Preliminary expenses – cost of acquisition of fixed assets, cost on technical knowhow, acquisition of patents and licenses – documentation charges – preparation of project report. Organizing systems and procedures: working of systems - design of systems - project work system' design - work break down structure - project execution plan - project procedure manual project control system - planning scheduling and monitoring - monitoring contracts and project diary. Project evaluation and its objectives, types and methods.

References:

1. Entrepreneurship – Tata MC Graw hill
2. Entrepreneurship and Small Business – New Jersey: Palgrave
3. Creativity and Entrepreneurship – Jhon Kao
4. Corporate Creativity Tata MC Graw hill

Note: Latest edition of the text books should be used.

CDE26001

V SEMESTER

Marketing Management – DSE -1

Elective I - Principles of Marketing

L:T:P - 4:1:0

Course Outcome:

On successful completion of the course students can:

CO1: Learn in depth characteristics of marketing

CO2: Write down the characteristics of a new product and able to launch a new product

CO3: Learn in depth and apply the strategies for pricing the product

CO4: Deliberate the factors influencing the consumer behavior

CO5: Understand the characteristics of online marketing and able to practice online marketing

CO6: Identify the future prospect and able to forecast demand for the products

Unit 1: Introduction

Marketing – meaning functions, importance. Marketing concepts, Marketing Mix, -Product, Price, Place and Promotion, Social Marketing.

Unit 2: Product Strategy

Product Strategy- Product Planning and Product development of New Product, Product Life cycle, Product Line and Mix, Product modification and elimination, Branding and Packing decisions.

Unit 3: Consumer Behaviour

Consumer Behaviour and the impact of behavioural science on marketing creations, Factors influencing the consumer Behaviour.

Unit 4: Pricing Policies and strategies

Pricing Policies and strategies, types of pricing, factors affecting pricing decisions Promotion, types of sales Promotion, Channels of distribution.

Unit 5: Social responsibility of Marketing

Social responsibility of Marketing, Marketing Ethics, Consumerism, Environmentalism.

References:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and EhsanulHaque. *Principles of Marketing*. 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition)., McGraw Hill Education
3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.
4. Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.

Note: Latest edition of text books may be used

CDE27001

V SEMESTER

HUMAN RESOURCE MANAGEMENT – DSE -1

Elective I - Human Resource Management

L:T:P - 4:1:0

Course Outcome:

On successful completion of this course the students can:

CO1: Learn in depth the Evolution and Development of HRM.

CO2: Understand the trade union movement era; social responsibility era; Human relations Era; behavioural Science Era; systems approach era and contingency approach era.

CO3: Understand the details of need for and Importance of HRP- Human Resource Planning process; Human Resource information system and Barriers to HRP.

CO4: Identify the Recruitment practices in India

CO5: Understand the Selection process

CO6: Understand the ability tests, Aptitude tests, Achievement tests, Intelligence tests, Personality tests- interviews objectives.

Unit 1: Introduction

Meaning and Definition; Differences between Personnel Management and HRM; objectives; scope; functions; Evolution and Development of HRM- trade union movement era; social responsibility era; Human relations Era; Behaviourial Science Era; systems approach era contingency approach era.HRM in India- an overview.

Unit 2: Human Resource Planning

Definition, Man-power Planning vis-à-vis HR planning, objectives of HRP; Need for and Importance of HRP- Human Resource Planning process; Human Resource information system, Barriers to HRP.

Unit 3:Job-analysis and design; Job analysis- job description- job specification, job evaluation- uses of job analysis, process of Job Analysis- methods of data collection, concept of Job Design, factors affecting job design; Techniques of job Analysis-work simplification, job rotation, Job enrichment, Job Enlargement-ways to enrich job.

Unit 4: Recruitment

Meaning and definition; factors affecting recruitment-internal and external sources of recruitment-internal and external sources- evaluation of internal and external sources; recruitment process; Recruitment practices in India –an overview- Methods of Recruitment- direct, indirect and third party method.

Unit 5: Selection

Meaning and definition, differences between recruitment and Selection, Need for scientific selection, Selection process- preliminary interview, application blanks, Selection tests, Types of tests - ability tests, Aptitude tests, Achievement tests, Intelligence tests, Personality tests- interviews objectives, Types, Final selection, Induction, meaning objectives, Phases of induction.

References:

1. H.R.M – L.M Prasad
2. Fundamentals of Organisation & Management Y.K Bhushan
- 3 Fundamentals of Organisation & Management – M.C Shukla
4. Management of Human Resources – Rakesh K.Chopra

Note: Latest edition of the text books should be used.

CDE28001

V SEMESTER

FINANCIAL MANAGEMENT– DSE -1

Elective I - Financial Management

L:T:P - 4:1:0

Course Outcome:

On successful completion of this course the students can:

CO1: Learn in depth the concepts of Profit Maximization and Wealth Maximization.

CO2: Understand and able to identify the Sources of finance.

CO3: Understand the concepts of Cost of Debt, Cost of Preference Capital, Cost of Equity, Cost of Equity under CAPM, Cost of Retained Earnings, -Weighted Cost of Capital.

CO4: Understand the theories of Capital Structure-Net Income approach, Net operating Income theory, Traditional Approach, MM Hypothesis.

CO5: Understand and identify the Factors influencing Dividend decision

CO6: Understand the relevance of Dividend Policy.

Unit 1: Introduction to Financial Management

Nature, Scope, and objectives of Financial Management-Profit Maximization and Wealth Maximization, EVA- Risk and Return, Financial Engineering, Time value of Money.

Unit 2: Financing Decisions

Sources of long-term financing, Concept of Leverage- Operating Leverage, Financial Leverage, Combined Leverage, Computation of Cost of Capital- Cost of Debt, Cost of Preference Capital, Cost of Equity, Cost of Equity under CAPM, Cost of Retained Earnings, -Weighted Cost of Capital.

Unit 3: Capital Structure Theories

EBIT- EPS analysis, Financial Break-even point, Theories of Capital Structure-Net Income approach, Net operating Income theory, Traditional Approach, MM Hypothesis.

Unit 4: Capital budgeting Decisions

Meaning, Features, Significance, Problems of Capital budgeting-Techniques of Capital budgeting- Traditional Methods, ARR, Pay-back period-Discounted Cash flow techniques- NPV, IRR, Profitability Index.

Unit 5: Dividend Decisions

Concept and Significance, Factors influencing Dividend decision, Relevance of Dividend Policy- Walter's Model, Gordon's Model- Irrelevance of Dividend Policy-Residual theory, MM theory.

References:

1. Financial Management M Y Khan and P K Jain
2. Financial Management I M Pandey
3. Financial Management Prasanna Chandra
4. Financial Management Rustagi R P

Note: Latest edition of the text books should be used.

CDE29001

V SEMESTER

BANKING AND INSURANCE– DSE -1

Elective I - Indian Banking System

L:T:P - 4:1:0

Course Outcome:

On successful completion of this course the students can:

CO1: Learn in depth the structure of commercial banks in India.

CO2: Understand and identify the changing face of commercial banks,

CO3: Understand the classification of financial markets.

CO4: Understand and identify the obligations of a banker

CO5: Understand of types of accounts

CO6: Understand and identify the Special types of customers

Unit 1: Role and Function of banks

Definition of Banking, Services of banks, structure of commercial banks in India, public sector banks, New private sector banks, Local Area banks, status of scheduled banks, the changing face of commercial banks, Reserve bank of India constitution and management, functions Relationship between RBI and commercial banks.

Unit 2: Role and functions of Capital markets

Classification of financial markets, Regulatory role of SEBI, Mutual funds- benefits of mutual funds- types of schemes, Role of Insurance companies-IRDA-FUNCTIONS OF IRDA-BANCASSURANCE- meaning- Factoring companies-meaning- benefits- export factoring- forfeiting- Securitisation—meaning- advantages and disadvantages.

Unit 3: Banker and customer

Definition of Customer, General Relationship between customer and banker, obligations of a banker-obligation to honour the cheques- Garnishee order-meaning application to different accounts-Banker's Rights-Right of general lien,-exceptions to the right of general lien, Right of set-off, Right of appropriation, Right to charge interest, period of limitation.

Unit 4: Types of bank accounts

Types of deposit accounts- Fixed deposit-rate of interest on FD accounts, -opening and operation of fixed deposit account, payment of interest, renewal, change of name, loss of FD receipt, Savings bank Account- Minimum balance, Recurring Deposit, current accounts,- opening of current and savings account- proper introduction, KYC guidelines, Closing of a bank account.

Unit 5: Special types of customers

Minor- Married woman, pardanashin woman, illiterate persons, Lunatics, trustees, executors and administrators, customer's attorney, joint accounts, Partnership firm, precautions for opening account in the name of partner, borrowing power of a partner- Joint stock companies-examination of documents, copy of board's resolution, Borrowing powers of company-Clubs, Societies, and charitable institutions.

References:

- 1.Principles of banking P N Varshney S L Gupta, T D Malhotra
- 2.Principles and Practice of Banking Indian Institute of Banking and Finance
- 3.Principles of banking MooradChoudhary
4. Agarwal, O.P, Banking and Insurance, Himalaya Publishing House

Note: Latest edition of the text books should be used.

CDE30001

V SEMESTER

TOURISM MANAGEMENT– DSE -1

Elective I - Fundamentals of Tourism

L:T:P - 4:1:0

Course Outcome:

On successful completion of this course the students can:

CO1: Understand and identify the types of Tourism

CO2: Understand in depth the History of Tourism and Tourism in India

CO3: Able to identify the Infrastructure in Tourism

CO4: Learn in depth and identify the factors affecting tourism

CO5: Able to identify the trends in tourist statistics with respect to Karnataka and India

CO6: Understand the impact of tourism in India

Unit 1: Introduction to Travel and Tourism

Tourism: Meaning, Definition, Nature, Scope, Types: Leisure/ Holiday Tourism, Cultural Tourism, Adventure Tourism, Sports Tourism, Religious Tourism, Business Tourism, Health Tourism. Tourist, Traveller, Visitor, Tourist Visitor and Excursionist: Meaning, Definition and Differentiation.

Unit 2: History & Growth of Tourism

Developments in History of Tourism – Tourism in India: Post Independence Tourism and Modern Tourism – Tourism Industry – Recent Trends in Indian Tourism industry - Concept of Paid Holiday

Unit 3: Infrastructure in Tourism

Tourism infrastructure: Types, Forms and Significance-Accommodation: Forms and Types - Attractions, Telecommunications, Transport Sector, Modes and Relative Significance- Essential and Other Support Services -Hotel Industry- Major Hotel Chains

Unit4: Tourism Demand and Supply

Concept of demand and supply in Tourism – Unique features of Tourist Demand – Factors affecting tourism supply – Creation of ideal destination for tourism: Significance and Constraints in creation of destination- Trends in tourist statistics with respect to Karnataka and India

Unit 5: Impact of Tourism

Economic impact- social impact – cultural impact – Environmental impact – Ecological impact – Negative impact of tourism – Impact of tourism in India: Positive and Negative

References:

1. Tourism Management and Principles - McIntosh
2. Tourism Management -Goeldner
3. Tourism Management and Principles- Rebecca Shepherd.
- 4 *Tourism: Operations and Management* -Stephen Wanhill and Alan Fyall

Note: Latest edition of the text books should be used.

CDE26201

V SEMESTER

MARKETING MANAGEMENT – DSE -2

Elective II - Rural Marketing and Consumer Behaviour

L: T: P - 4:1:0

Course Outcome:

On successful completion of this course the students can:

CO1: Understand and identify the factors affecting rural consumer behaviour

CO2: Understand in depth the Product branding and promotion in rural market

CO3: Able to identify the importance of consumer behaviour in marketing decisions

CO4: Learn in depth and identify the influence of culture on consumer behaviour

CO5: Understand the concepts of Consumer reference groups and group dynamics

CO6: Able to identify the Consumer decision making process

Unit 1: Rural Marketing

Introduction, scope, evolution, classification of rural markets, rural vs. urban markets, need for rural marketing, types of rural customers, factors affecting rural consumer behaviour.

Unit 2: Product branding and promotion in rural market

Rural product categories – FMCGs –consumer durables-agriculture goods, services, branding in rural India: fake brands, look-alikes, spell-alikes, duplicates, product promotion through melas, haats, interactive games, folk media, puppet shows.

Unit 3: Consumer behaviour

Nature, scope, importance of consumer behaviour in marketing decisions, characteristics of consumer behaviour, models of consumer behaviour.

Unit 4: Consumer reference groups and group dynamics

Different types of reference groups, reference group influence on products & brands; determinants of social class, characteristics of social class; influence of culture on consumer behaviour, introduction to sub-cultural & cross-cultural influences; opinion leadership process.

Unit 5: Consumer decision making process

Problem recognition, pre-purchase search influences, information evaluation, purchase decision (compensatory decision rule, conjunctive decision, rule, lexicographic rule, affect referral, disjunctive rule), post-purchase evaluation; situational influences.

References:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition)., McGraw Hill Education
3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.
4. Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.

Note: Latest edition of text books may be used.

CDE27201

V SEMESTER

HUMAN RESOURCE MANAGEMENT - DSE -2

Elective II - Human Resource Development

L:T:P - 4:1:0

Course Outcome:

On successful completion of this course the students can:

CO1:Understand in depth the techniques to manage Human Resources at work place and able to occupy a position of H R Manager

CO2:Specify the details of identifying causes and able to settle problems

CO3:Deliberate the methods and techniques of training to train the Human Resources and create assets for the organisation

CO4:Identify methods of wage payment and incentives and able to adopt different methods of wage payments and incentive plans

CO5:Understand the details of becoming a motivator and counsellor

Unit 1: Introduction to HRM

Concept, evolution and development of HRM, scope of HRM, function of HRM, role of HR executives – changing role of HR in India, emerging trends in HRM- competency mapping, business process outsourcing, right sizing of workforce, flexi time, talent management, employee engagement

Unit 2: Human Resource Development

Meaning and concept of HRD, training- objectives, methods, difference between training and development , advantages and limitations of training, evaluation of training, performance appraisal – concept, need, methods. Internal mobility and separations- promotion, transfer, demotion, separations. Employee misconduct and disciplinary procedure, grievances and grievances' redressal procedure.

Unit 3: Training and Development

Introduction, meaning and definition, objectives, need and importance, benefits of training to Individuals and organization, Steps in Systematic training plan, training methods—on the job training- Job instruction training, Coaching, Mentoring, position rotation, Apprenticeship,- Off the job training- vestibule training, Apprenticeship training, classroom training, internship training, conferences, role playing, computer based training.

Unit 4: Executive development

Introduction, meaning and definition, objectives, importance, process of executive development, methods of executive development- In basket exercise, management games, case study, interpersonal skills-Role playing, sensitivity training, behavioural training, transactional analysis, Multiple Management, Job Knowledge- on the job experience, coaching, understudy, organizational knowledge, Job rotation, General Knowledge.

Unit5: Career planning and development

Introduction, meaning, objectives, career planning v/s manpower planning, Individual career planning- factors to be considered – self awareness- elements of career management programme- career Models- Pyramidal model, obsolescence model, Japanese model- benefits to individual and organizations, Steps in career Planning.- success in career – parameters of judging career success.

References:

1. H.R.M – L.M Prasad
2. Fundamentals of Organisation & Management Y.K Bhushan
- 3 Fundamentals of Organisation & Management – M.C Shukla
4. Management of Human Resources – Rakesh K. Chopra

Note: Latest edition of the text books should be used.

CDE28201

V SEMESTER

FINANCIAL MANAGEMENT – DSE -2

Elective II – Working Capital Management

L: T: P - 4:1:0

Course Outcome:

On successful completion of this course the students can:

CO1: Understand and identify the nature and types of Working Capital

CO2: Understand in depth the approaches to Financing of Current assets and Working Capital Estimation

CO3: Able to identify the objectives of Cash Management

CO4: Learn in depth and identify Cost and Benefits of receivables

CO5: Able to identify the types of inventories

CO6: Understand the concept of Financing of Working Capital

Unit 1: Working Capital Planning and Management

Nature and types of Working Capital, Operating and Cash cycles, Factors influencing working capital, Types of working Capital- Permanent and temporary working capital, Approaches to Financing of Current assets- Working Capital Estimation.

Unit 2: Management of Cash

Introduction, motives for holding cash, Objectives of Cash Management, Cash budget, Optimum cash balance; Baumol's Model, Miller-orr model, Management of Marketable securities.

Unit 3: Receivables Management

Introduction- Cost and Benefits of receivables, Credit Policy, Credit evaluation, Evaluation of Credit Policies.

Unit 4: Inventory Management

Types of inventories, Motives for holding inventory, Techniques of inventory management- ABC analysis, E O Q, Levels of stock, JIT.

Unit 5: Financing of Working Capital

Sources - Trade credit- Open account, Bills payable, Accrued expenses, Commercial Papers- Bank Credit for working capital- Types of bank credit- Overdraft, Cash credit, Bills purchased and Discounting, Letter of credit, Working capital term loan- Security for bank credit- Hypothecation, Pledge, Mortgage, Lien.

References:

1. Financial Management - M Y Khan and P K Jain
2. Financial Management - I M Pandey
3. Financial Management - Prasanna Chandra

Note: Latest edition of the text books should be used.

CDE29201

V SEMESTER

BANKING INSURANCE - DSE -2

ELECTIVE II - Banking Information Technology

L:T:P - 4:1:0

Course Outcome:

On successful completion of this course the students can:

CO1: Understand in depth the concept of bank mechanization

CO2: Understand in depth the concept of Electronic fund transfer system

CO3: Able to identify the objectives of Electronic Clearing System, procedure, cyber trading and mechanism

CO4: Learn in depth and identify Cyber crime and cyber laws, penalty for damage to computer and computer system, hacking with computer system

CO5: Able to identify the MICR based national clearing system and Code allotment under MICR,

CO6: Understand the concept of Security considerations

Unit 1: Bank Mechanization

Branch computerization- meaning, benefits, online systems with mini computer networking and with main frame computers, time sharing, duplication of data bases at various levels. Electronic payment system- ATM- advantages, disadvantages, safety measures in installing ATMs, electronic clearing service, credit clearing, process, benefits of the scheme, limitations of the scheme, debit clearing, process. Corporate and personalized banking, tele-banking.

Unit 2: Electronic fund transfer system

Transfer of funds- benefits of fund transfer system- society for worldwide internet bank financial tele-communications-SWIFT- facilities of SWIFT, bank net, RBInet, special features of RBINE, two level funds transfer, fedwire, bankwire, point of sale, chip card.

Unit 3: Document handling system

Magnetic ink character recognition (MICR)-features of MICR cheques, size quality of paper, MICR equipment, benefits of MICR technology, MICR based national clearing system. Code allotment under MICR, city codes, micro- filming, benefits of microfilming, microfiche, optical disk in documents handling, Documents transmission systems.

Unit 4: Banking technology

Electronic clearing service, objectives of ECS, procedure, cyber trading, mechanism, benefits- RTGS system, multimedia, application area of multimedia, voice mail, electronic mail, multimedia based FAX, digital signatures, Cyber crime and cyber laws, penalty for damage to computer and computer system, hacking with computer system.

Unit 5: Security Considerations

Computer security, power failure, accidental damage, human errors, malicious damage, measures to check damage to computers, security measures for computers, audit trails, computer audit system, computer virus- classification of viruses, types of viruses, safety from viruses, treatment of infection from virus.

References:

1. Agarwal, O.P, Banking and Insurance, Himalaya Publishing House.
2. Satyadevi. C, Financial Services Banking and Insurance, S Chand publications.
3. Suneja H.R, Practical and Law of Banking, Himalaya Publishing House.
4. Chabra T.N, Elements of Banking Law, Dhanpatrai& Sons.

Note: Latest edition of text books may be used.

CDE30201

V SEMESTER

TOURISM MANAGEMENT– DSE -2

ELECTIVE II – Tourism Planning and Organization

L:T:P - 4:1:0

Course Outcome:

On successful completion of this course the students can:

CO1: Understand in depth the concept of Planning approaches for different forms of Tourism

CO2: Understand the concept of Travel organization

CO3: Able to identify the Functions of a Travel Agency

CO4: Learn in depth and identify Evolution of Tour operation business – Functions of Tour Operators, Sources of Income of Travel Agency and Tour Operator

CO5: Able to identify the Duties and Responsibilities - Tour guiding - Tour escort - Tour managers –Tour guides

CO6: Understand the Procedure for setting up of Travel Agency and Tour Operating Enterprises

Unit 1: Planning

Planning: Its significance in Tourism – Planning approaches for different forms of

Tourism: Eco tourism, Urban Tourism, Rural Tourism – Planning for Development of a tourist destination – Impact of unplanned tourism development on a tourist destination

Unit 2: Travel organization

Organization and Functions of UNWTO, TAAI, IATA and PATA. Govt organizations in India – ITDC – Dept of Tourism – With special reference to Karnataka - Computerized Reservation System - Introduction to Computerized Reservation System - change over from Manual booking to CRS - difference between CRS & GDS

UNIT 3: Understanding Travel Agency

Travel Agency and Tour Operation Business: Definition, types, forms of organizations. Genesis and Growth of travel agency– Functions of a Travel Agency: Travel information, Documentation, Tour Counselling, Ticketing, Reservation and Itinerary, Immigration related Services

Unit 4: Tour Operation business

Definition and Differentiation, Types and Forms of Organisations – Evolution of Tour operation business – Functions of Tour Operators, Sources of Income of Travel Agency and Tour Operator - Tour Packaging : Definition, Types and Designing a tour Package - Tourist Guide : Duties and Responsibilities - Tour guiding - Tour escort - Tour managers - Tour guides - Skills and Qualities of guides - Certification of guides - How to manage tourists – Tour analysis - Pre tour and Post tour analysis – Tourist retention programs.

Unit 5: Approval, Travel Formalities

Procedure for setting up of Travel Agency and Tour Operating Enterprises: Their Role in Development of Tourism Industry - Approval from Dept of Tourism – International Air Transport Association. Travel Formalities: Passport, Visa, Health Regulation along with Travel Documents required for visiting NE region of India: Restricted Area Permit and Inner Line Permit

References:

1. Tourism Management and Principles - McIntosh
2. Tourism Management -Goeldner
3. Tourism Management and Principles- Rebecca Shepherd.
- 4 *Tourism: Operations and Management* -Stephen Wanhill and Alan Fyall

Note: Latest edition of the text books should be used.

CDF21001

VI SEMESTER

ENTREPRENEURSHIP DEVELOPMENT – DSC -17

L: T: P - 3:1:0

Course Outcome:

On successful completion of this course the students can:

CO1: Learn in depth qualities of an entrepreneur and able to become an entrepreneur

CO2: Write down the details of financial schemes offered by banks and government agencies and able to access them easily

CO3: Learn the details of mobilization of resources

CO4: Learn in depth the characteristics of customer and able to identify the customer

Unit 1: Entrepreneurial Development Perspective

Concept of entrepreneurship development and their dynamics. importance of skill, knowledge and motivation in ED. Entrepreneurial Competition, generation of business, ideas and final selection of an activity. Market survey report and business plan preparation. Pooling of resources, forms enterprise ownership and their details.

Unit 2: Enterprise Management

Logistics and launching formalities, probable pitfalls, managing money, men, machinery, material and marketing. Support organization, entrepreneurial growth, following the law of the land and social obligation. Managing organization for innovation and creativity. Importance of leadership, business ethics and business skills on good team building

Unit 3: Running a Family Business

Concept, structure and kinds of family firms. Understanding its reputation and brand. Enhancing the knowledge and skill. Managing family and shareholders relationship. Managing leadership succession and understanding the group dynamics, encouraging family women into business. Identifying the changed customer needs and encouraging growth and change in the family business.

Unit 4: Social Entrepreneurship

Introduction, Role and Characteristics of Social Entrepreneurs, Starting of a Non-profits Organization innovatively through local resources in a social context, sustainability, Business Strategies and Scaling up.

Unit 5: Role of Government and Financial Institutions

Role of Central and State Government in promoting entrepreneurship. Types of schemes, loans, incentives, grants and subsidies. Different types of financial institutions, role of commercial banks, types of loans for MSMEs schemes, appraisal, sanctions, repayment.

References:

1. Entrepreneurship – Tata MC Graw hill
2. Entrepreneurship and Small Business – New Jersey: Palgrave
3. Creativity and Entrepreneurship – Jhon Kao
4. Corporate Creativity Tata MC Graw hill

Note: Latest edition of the text books should be used.

CDF22001

**VI SEMESTER
BUSINESS STATISTICS - II – DSC -18**

L:T:P - 3:1:0

Course Outcome:

On successful completion of this course the students can:

CO1: Understand in depth the components of time series analysis and measurement of trend

CO2: Learn in detail the features of linear programming and apply to solve business problem

CO3: Understand the statistical decision making process under certainty and uncertainty

CO4: Learn in detail the theories of probability

CO5: Understand in depth the properties of theoretical distributions and their application to business problem

Unit 1: Business forecasting

Time series analysis-components-measurement of trend by the method of least squares.

Unit 2: Linear programming

Meaning -features-applications-graphical method of finding solution to linear programming problem (two variables only).limitations.

Unit 3: Statistical decision theory

Decision making process-decision making under certainty and under uncertainty-mini-max, maxi-min, Laplace and Hurwicz's criterion-expected opportunity loss criterion.

Unit 4: Probability

Meaning-Uses-Random Experiment- Sample space- Event-Mutually exclusive events-Equally likely events-Independent and Dependent events. Addition and Multiplication theorem.

Unit 5: Theoretical distributions

Binomial, Poisson and Normal distribution. Properties of each distribution and their application

References:

1. Business Statistics – S.P. Gupta
2. Business Statistics – Sancheti&Kapoor
3. Business Statistics – M. Wilson
4. Business Statistics – C. B. Gupta

Note: Latest edition of the text books should be used.

CDF23001

VI SEMESTER

TAX MANAGEMENT – II – DSC -19

L:T:P - 3:1:0

Course Outcome:

On successful completion of this course the students are able to:

CO1: Understand the concept of Depreciation and rates of depreciation

CO2: Understand and identify the types of Capital Assets.

CO3: Understand in detail the concept of Income from other Sources

CO4: Learn in depth the computation of Total Income and Tax Liability

CO5: Learn in depth the concept of Tax deducted at Source

CO6: Understand in detail the concept of Goods and Service Tax

Unit 1: Depreciation

Meaning – Conditions – Block of Assets – Rates of Depreciation – Problems on computations of depreciation U/S 32.

Unit 2: Computation of Income from Capital Gains

Capital Gains – Types of Capital Assets – Transfer – Cost of Acquisition – Cost of Improvement – Types of Capital Gains – Exemption for Individual Assessee – Computations.

Unit 3: Income from other Sources

Items of Income chargeable – Kinds of Securities – Bond Washing Transaction – Deductions – Computations – Set of Losses and Carry forward and setoff of losses – Assessment of Individuals.

Unit 4: Assessment of Companies

Meaning-Types of Companies -Computations of Total Income and Tax Liability (Normal Computation Only)

Unit 5: Tax deducted at Source

Tax Deduction at Source-Advance Payment of Tax -Interest U/S234C- Assessment Procedure – Kinds of Assessment – E Filing of Returns.

Unit 6: Goods and Service Tax

Short title- Extent and Commencement –Features-Important definitions- Authority agrees – aggregate Turnover – Business Vertical Goods -Capital goods –CGST-SGST-Common portal-Input -Input Service-Input Tax-Input audit-Outward Supply-Output Tax, etc... Advantages and Disadvantages of GST.

References:

1. GST and Customs Duty – H.C. Mehotra and S.P Goyal
2. GST and Customs Duty– Dr. Manuel Tauro

Note: Latest edition of the text books should be used.

CDF24001

VI SEMESTER
BUSINESS POLICY –SEC – 2

L:T:P - 3:1:0

Course Outcome:

On successful completion of this course the students are able to:

CO1: Understand the concept of Business policy and Strategic Management

CO2: Understand and identify the Strategic planning in Organisation

CO3: Understand in detail the concept of Strategy Formulation. Strategic & Situational Analysis

CO4 :Learn in depth the concept of SWOT Analysis

CO5: Learn in depth the concept of Financial Strategy and Production Strategy

CO6: Understand in detail the Human Resource Strategy

Unit 1: Introduction

Meaning and Nature; Business policy and Strategic Management; Imperative, Vision, Mission, and Objectives, Strategic Levels in Organisation.

Unit 2: Strategic Planning

Meaning, Stages, Alternatives, Strategy Formulation. Strategic & Situational Analysis – SWOT Analysis, TOWS Matrix, Portfolio Analysis, BCG Matrix.

Unit 3: Marketing Strategy

Financial Strategy, Production Strategy, Logistics Strategy, Human Resource Strategy.

Unit 4: Organisational Structures

Establishing Strategic Business Units, Establishing Profit Centres by Business, Product or Service, Market Segment or Customer, Leadership and Behavioural Challenges.

Unit 5: Case studies

Case studies in business policy and strategic management.

References:

1. Kazmi A, Business Policy & Strategic Management, Tata McGraw hill, New Delhi.
2. Upendra K, Strategic Management Concepts & Cases, Excel Publications, New Delhi.
3. Glueck W.F., Strategic Management & Business Policy, McGraw Hill, Newyork.
4. Thompson & Strickland, Strategic management Concept & Cases, Tata McGraw Hill, New Delhi.

Note: Latest edition of the text books should be used.

CDF25001

VI SEMESTER

Project Report– SEC - 2

L: T: P–1:0:3

C1 – Proposal of Project Work - 15 Marks

C2 – Progress of Project Work - 15 Marks

Viva - 20 Marks

Valuation of Report – 50 Marks

Course Outcome:

On successful completion of the project work the students are able to:

CO1: Understand in depth the gap between theory and practical through internship

CO2: Understand in detail with examples the procedure and able to write a report on the various issues of an organisation

CO3: Specify the details in depth and able to communicate effectively

CO4: Learn in detail and able to absorb as an employee by the employer

CO5: Specify and analyse the components of project report and prepare the report effectively

CDF26401

VI SEMESTER
MARKETING MANAGEMENT– DSE -3
Elective III – Advertising

L:T:P - 4:1:0

Course Outcome:

On successful completion of this course the students are able to:

CO1: Understand the objectives, Scope and Growth of Modern Advertising

CO2: Understand and identify types of Advertising

CO3: Understand in detail the concept of Elements of Advertisement

CO4: Learn in depth the essentials of good advertisement copy

CO5: Understand and identify the Factors influencing the choice of an Advertising agency –
Types of agencies

CO6: Understand in detail the Advertising ethics

Unit1: Advertising:

Meaning, Definition, Objectives, Scope, Growth of Modern Advertising, Types of Advertising, Publicity v/s Advertising, AIDA.

Unit2: Advertising aids and Media

Trademark, Labelling and Package, Point of Purchase (POP), Display and below the line promotion, Advertising media, Types, Media Planning and Scheduling.

Unit3: Art and Layout of Advertising

Elements of Advertisement copy, visualisation, Types, Essentials of good advertisement copy, Layout- Balancing in layout, Technical aspect of layout Illustrations, advertise ability of a product and Slogan.

Unit4: Advertising Agency and Budget

Factors influencing the choice of Advertising agency – Types of agencies- Advertising Budget- Approaches to Advertising Budget.

Unit 5: Ethical and Legal Framework

Advertising ethics, Social responsibility and self regulation, Need for advertising laws, Types of advertising laws in India, Advertising Standards Council of India, Laws relating to advertising and article 19(1) & 2 of constitution, sections relating to advertising in IPO Code 1868 and Indian Contract Act 1872.

References:

- 1.Aaker, Myers &Batra : Advertising Management , Prentice Hall.
- 2.Aren&Bovee: Contemporary Advertising, Tata McGraw Hill.
- 3.Chunawala: Theory and Practice of Advertising Management .
- 4.Dawar S. R: Salesmanship and Advertisement.

Note: Latest edition of the text books should be used.

CDF27401

VI SEMESTER

HUMAN RESOURCE MANAGEMENT– DSE -3

Elective III –Performance Appraisal and Compensation Management

L:T:P - 4:1:0

Course Outcome:

On successful completion of this course the students are able to:

CO1: Understand and identify the objectives, principles, factors influencing wage and salary Administration

CO2: Understand the concept of wage policy in India

CO3: Learn in depth the objectives of fringe benefits.

CO4: Learn in depth the Methods of performance appraisal

CO5: Understand and identify the essentials of an effective appraisal system

CO6: Understand in detail the concept of **motivation**

Unit 1: Wage and Salary Administration

introduction, meaning, objectives, principles, factors influencing wage and salary administration, wage and salary determination process, theories of wages, methods of wage payments, wage policy in India, concept of wages – minimum wage, fair wage, Living wage, Wage Differentials, significance of wage differentials.

Unit 2: Incentive Plans

Introduction, meaning, characteristics, benefits of incentive plans, Limitations, Essentials of a good incentive plan, types of wage incentive plans- Halsey plan- merits and demerits, Rowan Plan-merits and demerits, Emerson plan, Taylor’s differential piece rate system, Gant’s Task and Bonus Plan, types of Group incentive plans- priest man’s plan, Scalon plan, Co-partnership plan, Profit sharing- meaning, merits and demerits. Fringe benefits- Definition, objectives.

Unit 3: Performance Appraisal

Meaning, definition, objectives, features, benefits, limitations, performance appraisal process- Methods of performance appraisal- traditional methods-confidential report, graphic sales method, straight ranking method, Paired comparisons method, grading system, Forced distribution method, check list method-critical incident method, free essay method, Group appraisals , Field Interview method.

Unit 4: Performance Appraisal Methods

Modern methods- Assessment centre, Human resource accounting, Behaviourally anchored rating scales. Management by objectives, 360 degree performance appraisal, computerized and web based performance appraisal, suggestions to improve performance appraisals, essentials of an effective appraisal system

Unit 5: Motivation

Meaning and Definition, types of motivation, importance of motivation, financial motivators, Non-financial Motivators, Theories of Motivation- Maslow’s Need Hierarchy method, Herzberg’s Theory, McGregor’s theory X and Theory Y, theory Z, Alderfer’s ERG Theory, Vroom’s Expectancy theory.

References:

1. HRM – L.M. Prasad.
2. BOM Fundamentals – Y.K. Bhushan
3. Business Organisation – M.C. Shukla
4. HRM – M.V. Murthy.

Note: Latest edition of the text books should be used.

CDF28401

VI SEMESTER
FINANCIAL MANAGEMENT– DSE -3
Elective III – Financial Services

L:T:P - 4:1:0

Course Outcome:

On successful completion of this course the students are able to:

CO1: Understand and identify the features, importance, contribution of financial service in promoting industry and service

CO2: Understand the concept of money market and capital market.

CO3: Learn in depth the growth of merchant banking in India

CO4: Learn in depth the Scope of merchant banking services

CO5: Understand the concept of Mutual Funds

CO6: Understand in detail the concept of Factoring

Unit 1: Financial Services

Meaning-Features, Importance, Contribution of financial service in promoting industry and service sector-financial assets- types- financial markets-organized and unorganized- money market and capital market.

Unit 2: Merchant Banking

Meaning, Origin, and growth of merchant banking in India, Scope of merchant banking services- Merchant bankers and management of public issues- merchant banking practices in India, Weaknesses in the functioning of merchant bankers in India

Unit 3: Mutual Funds

Meaning, Evolution of mutual funds, types of mutual funds, differences between mutual funds and hedge funds-periodic plans for investors- Systematic investment Plan(SIP), Systematic Transfer Plan(STP), Systematic withdrawal plan(SWP), Mutual fund Myths.

Unit 4: Lease Financing

Meaning-types of leasing- Finance lease- direct lease, leveraged lease, sale and lease back-operating lease- factors influencing lease, Treatment of lease transactions –lease v/s buy-Evaluation of Lease-buy decision-Lease financing critical evaluation – problems on lease financing.

Unit 5: Factoring

Introduction need for factoring-types- factoring mechanism- securitization of debt- concept and mechanism.

References:

- | | |
|-------------------------------|--------------------------------|
| 1. Financial Services | MY Khan |
| 2. Financial Management | Dr R P Rustagi |
| 3. Financial service in India | Rajesh Kothari |
| 4. Financial services | Shashi K Gupta & Nisha Agarwal |

CDF29401

VI SEMESTER

BANKING AND INSURANCE– DSE -3

Elective III –Principles of Insurance

L:T:P - 4:1:0

Course Outcome:

On successful completion of this course the students are able to:

CO1: Understand and identify the nature of business risk, causes of business risk, types of business risk and methods of handling risk,

CO2: Understand and identify the characteristics, purpose, need and benefits of insurance

CO3: Learn in depth the principles of insurance

CO4: Understand the concept of Life insurance

CO5: Understand the concept of Structure and operation of insurance business

CO6: Understand in detail the concept of Life Insurance Agency

Unit 1: Risk Management

Importance- concept of risk, meaning of business risk, nature of business risk, causes of business risk, types of business risk, methods of handling risk, enterprise risk management

Unit 2: Introduction to Insurance

characteristics, purpose, need, benefits of insurance, functions of insurance, importance of insurance, principles of insurance, nature of insurance contract, types of insurance contract, fundamentals of insurability, insurance v/s wagering, assurance vs insurance gambling vs insurance

Unit 3: Life insurance

meaning, features, advantages, types of life insurance plans-Term policies . Endowment Policies .Money back policies .with or without profit policies . Pension schemes Their features and purposes.

Unit 4: Insurance Business

Structure and operation. Life Insurance Corporation . LIC Act of 1956 .LIC of India .Structure and performance .LIC as a non-banking financial Intermediary.

Unit 5: Life Insurance Agency

Rules of agency .Types of agency .Qualities of Insurance salesman, Commission and benefits to agents.

References:

- 1.Elements of banking and insurance - JyothsnaSethi and Nishwan Bhatia PHI learning pvt ltd
- 2.Insurance theory and practice - Tripathy N P
3. Insurance Institute of India - Hand book on General Insurance
4. Insurance- principles and practice - M.N. Mishra and S B Mishra

Note: Latest edition of the text books should be used.

CDF30401

VI SEMESTER

TOURISM MANAGEMENT– DSE -3

Elective III –Tourism Management

L:T:P - 4:1:0

Course Outcome:

On successful completion of this course the students are able to:

CO1: Understand the concept of Managing of Services in tourism

CO2: Understand the concept of Front Office organization structure

CO3: Learn in depth the Role of State Tourism Development Corporation in the development of tourism in Karnataka.

CO4: Understand the concept of increasing competitiveness for globalization

CO5: Understand and identify the National Parks and Wildlife sanctuaries,

CO6: Understand and identify the types of Accommodation

Unit 1: Managing Tourism

Meaning of Tourism Management – Importance – Managing of Services in tourism -Customer Relationship Management in Tourism –Meaning and importance - Front Office and Other Departments - Front Office organization structure - Functions - Baggage handling upon arrivals & checkouts - Mails and Message Handling - luggage handling and arrival records - Methods of Communication - Importance – Methods - Managing risk involved in tourism management - Sustainable Tourism Management.

Unit 2: Hospitality industry

Introduction - Types of Accommodation – Hotels - Commercial & Non commercial hotels - Various departments in hotels: House Keeping Department - Engineering Department - HRD Department - Accounts Department . Hotel classification - supplementary accommodation - sector- Resorts - Guest House - Caravans, Lodges - Inns - Youth Hostels –Home stays - Serviced villas. Safety and Precautions - Importance - Fire Precautions - The accident book - Security & Safety Instruction.

Unit 3: Tourism Organisations

Inter -Governmental, National and International: Inter governmental organizations and tourism industry – coordination of the tourism industry with government departments : Tourism, Civil Aviation, Transport, Forest, Archaeology, Culture, Museum and Health – Role of State Tourism Development Corporation in the development of tourism in Karnataka – National Tourism organizations : NTD, IRDC, FHRAI, TAAI and their Role.

Unit 4: Destination Management

Tourist Destination, Management of the Destination: Measuring the infrastructure, Environmental Quality preservation of attractions through tourism–Future of the destination: increasing competitiveness for globalization and satisfying the tourist needs

Unit 5: Management of Natural Resources of India

Need for managing natural resources and their significance; National Parks and Wildlife sanctuaries , Bird Sanctuaries, Tiger and Crocodile Project sites of India – Major Hill stations, Islands, River & River Islands of India, Important Sea Beaches of India – Mumbai,Puri, Goa, Chennai, Trivandrum and Kerala. Adventure Sports: Existing trends and places of importance for Land based, Water based, and aero based adventure sports of India -

References:

1. Tourism Management and Principles - McIntosh
2. Tourism Management -Goeldner
3. Tourism Management and Principles- Rebecca Shepherd.
- 4 *Tourism: Operations and Management* -Stephen Wanhill and Alan Fyall

Note: Latest edition of the text books should be used.

CDF26601

VI SEMESTER

MARKETING MANAGEMENT– DSE -4

Elective VI –Retail and Supply Chain Management

L:T:P - 4:1:0

Course Outcome:

On successful completion of this course the students are able to:

CO1: Understand the concept of evolution of Retailing in India

CO2: Understand the concept of Emerging Trends in Retailing,

CO3: Learn in depth the Role of Design & Layout, Location Planning and its importance,

CO4: Understand the concept of Floor Space Management

CO5: Understand and identify the Elements/Components of Retail Store Operation

CO6: Understand the Concepts and importance of a Supply Chain

Unit 1: Introduction to Retailing

Definition, Characteristics, Evolution of Retailing in India, Emerging Trends in Retailing, Factors Behind the change of Indian Retail Industry, Retail Formats.

Unit 2: Store Planning

Design & Layout, Location Planning and its importance, retailing image mix, Effective Retail Space Management, Floor Space Management.

Unit 3: Retail Operation

Elements/Components of Retail Store Operation, Store Administration, Store Manager – Responsibilities, Inventory Management, Management of Receipts, Management of Retail Outlet/Store, Store Maintenance, Store Security.

Unit 4-Customer Relation Management(CRM)

Introduction, Benefits of RM, Principles, Strategies, Components, Customer Service in retailing.

Unit 5- Supply Chain Management

Concepts and importance of a Supply Chain (SC), Key issues of Supply Chain Management, SC strategies, Push-based, Pull-based and Push-Pull based supply chain, Demand Forecasting in a Supply Chain, Managing inventory in SC environment: Transportation in SC environment.

References:

- 1.Aaker, Myers &Batra : Advertising Management , Prentice Hall.
- 2.Aren&Bovee: Contemporary Advertising, Tata McGraw Hill.
- 3.Chunawala: Theory and Practice of Advertising Management .
- 4.Dawar S. R: Salesmanship and Advertisement.

Note: Latest edition of the text books should be used.

CDF27601

VI SEMESTER

Human Resource Management– DSE -4

Elective VI – Employee Empowerment and Industrial Relations

L:T:P - 4:1:0

Course Outcome:

On successful completion of this course the students are able to:

CO1: Understand and identify conditions necessary for employee empowerment

CO2: Understand the concept of Quality circles

CO3: Learn in depth the types of social Security

CO4: Understand the concept of trade unions and problems of Trade Union.

CO5: Understand and identify the measures to strengthen trade Union movement in India

CO6: Understand the concept of Strategic HRM

Unit 1: Employee Empowerment

Meaning, Conditions Necessary for Empowerment, Forms of Empowerment-Quality circles, features, Developing quality circles in organizations, problems of Quality circles-Empowered Teams, Workers' Participation in Management-, Definition and Objectives, Forms of Workers' Participation, Evaluation of WPM Scheme.

Unit 2: Employee Health and Safety

Meaning of Health, Importance, occupational Hazards and Diseases,-Types- protection Against hazards- preventive measures, Curative Measures, Accidents- types and Causes, Social Security, Meaning, objectives, Scope, Need for social security Types, Types of social Security

Unit 3: Industrial relations

Concept, objective, , Approach Industrial Relations,- causes of Poor Industrial Relations, Steps for Good Industrial Relations, Trade Union- Meaning, Reasons for joining trade unions, problems of Trade Union and Measures to strengthen trade Union movement in India.

Unit 4: Industrial Disputes

Definition, forms of Industrial disputes- primary strikes, secondary strikes, Lock-outs, Gherao, Picketing and Boycott- Causes of Disputes-Settlement of Industrial disputes- Conciliation, Arbitration, Labour court, Industrial Tribunal, National tribunal.

Unit 5: Strategic HRM

HRM effectiveness and business success- Michael Porter's theory of competitive strategy- types of strategies-corporate strategies- competitive strategies, functional strategies-strategic management process, Approaches to SHRM- Resource based Approach, Strategic Fit, Universalistic Approach, Configurational Approach, Contingency Approach.

References:

- 1.Human Resource Management - V S P Rao
- 2.Human Resource Management - K Ashwathappa
- 3.Human Resource Management - L M Prasad
- 4.Human Resource Management - Shashi K. Gupta & Rosy Joshi

Note: Latest edition of the text books should be used.

CDF28601

VI SEMESTER

FINANCIAL MANAGEMENT– DSE -4

Elective IV – Investment Analysis and Portfolio Management

L:T:P - 4:1:0

Course Outcome:

On successful completion of this course the students are able to:

CO1: Understand the concept of Investment

CO2: Understand the concept of Portfolio Management Process- Approaches to Investment Decision making
Decision making Portfolio Management Process- Approaches to Investment Decision making

CO3: Learn in depth the Capital Market instruments

CO4: Understand the concept of Risk and Return

CO5: Understand the concept of Portfolio Return and Risk-Measurement

CO6: Understand the concept of Markowitz model.

Unit 1: Investment

Meaning, Alternatives, financial Markets, Portfolio Management Process- Approaches to Investment Decision making, Common errors in investment management- qualities for successful investing.

Unit 2: Investment Instruments

Capital Market instruments -shares, debentures, bonds, mutual funds- Money market instruments-Call Money, Treasury bills, Certificate of deposit, Commercial paper, Inter-corporate deposits- derivative instruments-futures, forwards, options and swaps.

Unit 3: Analysis of investments

fundamental analysis- Industry analysis-Equity analysis-problems on equity valuation, technical analysis-price chart- Dow theory, efficient market hypothesis-Elliot theory.

Unit 4: Risk and Return

meaning-current return and capital return-Risk- Sources of risk- interest rate risk, market risk, business risk, Measuring total return- average return- measuring risk-variance and standard deviation- Expected rate of return and risk.

Unit 5: Portfolio theory

diversification and portfolio risk- Portfolio Return and Risk-Measurement of co-variance, Co-efficient of correlation, calculation of Portfolio risk with two and three securities- Markowitz model.

References:

1. Investment analysis and Portfolio Management- Prasanna Chandra
2. Security Analysis and Portfolio Management- Puneethavathi Pandian,
3. Security analysis and portfolio management- Sasidharan
4. Security analysis and Portfolio Management- Avadhani V A

Note: Latest edition of the text books should be used.

CDF29601

VI SEMESTER
BANKING AND INSURANCE– DSE -4
Elective IV – General Insurance

L:T:P - 4:1:0

Course Outcome:

On successful completion of this course the students are able to:
CO1: Understand the concept of General Insurance business in India
CO2: Understand the concept of GIC of India and its subsidiaries
CO3: Learn in depth the Classification of General Insurance
CO4: Understand the concept of Marine Insurance
CO5: Understand and identify the Types of marine insurance policies
CO6: Understand the concept of Health insurance

Unit 1: Introduction

History of general Insurance business in India . Scope and functions of general Insurance, GIC Act of 1972 ,GIC of India and its subsidiaries.

Unit 2: Classification of General Insurance

Cover note. Reinsurance contribution. Calculation of contribution.

Unit 3: Fire Insurance; Meaning and Scope, types of policies. Perils covered. Special perils and special policies. Excluded perils, property and losses fire policy rating and tariff declaration and floating policy. Problems.

Unit 4: Marine Insurance

Meaning and Scope of marine insurance, fundamental principles of marine insurance, types of marine insurance losses, Types of marine insurance policies.

Unit 5: Health insurance

importance of health - concept of health - determinants of health - levels of healthcare - legal provisions - healthcare – stakeholders in India - – health insurance products: classification of health insurance products - health insurance products - fixed benefit insurance plans - clauses in health policies.

References:

- 1.Elements of banking and insurance- JyothsnaSethi and Nishwan Bhatia PHI learning pvt ltd
2. Insurance theory and practice- Tripathy N P
3. Insurance Institute of India- Hand book on General Insurance
4. Insurance- principles and practice - M.N. Mishra and S B Mishra

Note: Latest edition of the text books should be used.

CDF30601

VI SEMESTER

TOURISM MANAGEMENT– DSE -4

Elective IV – TOURISM MARKETING

L:T:P - 4:1:0

Course Outcome:

On successful completion of this course the students are able to:

CO1: Understand the concept of Tourism Marketing

CO2: Understand the concept of State tourism offices and Local Bodies, Private Organizations, Non-Governmental Organizations in Tourism

CO3: Learn in depth the Tourism Marketing Environment

CO4: Understand the concept of Tourism Pricing and Promotion

CO5: Understand and identify the factors influencing Tourism Pricing, Methods of Price fixation, Pricing Strategies

CO6: Understand and identify the Promotional Tools in Tourism

Unit 1: Introduction to Tourism Marketing

Tourism Marketing: Nature, Process and Growth. Services and their Marketing, Tourism Marketing and Development: Socially Responsible Marketing, Social Marketing, Participants in Socially Responsible Marketing and their Roles. Government Bodies- National Tourism-offices, State tourism offices and Local Bodies, Private Organizations, Non-Governmental Organizations in Tourism.

Unit 2: Challenges of Tourism Marketing

Nature and Characteristics of Tourism Offers: Tangibility and Intangibility, Non-perishability and Perish ability, Homogeneity and Heterogeneity, Separability and Inseparability, Ownership and Non-ownership. Issues and Challenges in Tourism Marketing, Marketing strategies to overcome limitations of Tourism

Unit 3: Tourism Marketing Environment

Concept of Marketing Mix, Developing Marketing Mix, Tourism Markets, Types of Tourism Markets, Tourist behavior, Tourist Buying Process, Factors Influencing Tourists' Buying Process, Tourism Product and Distribution- Concept of Tourism Product, Tourism as a packaged Product, Destination as a Product, Managing Products, New Product Development, Product Life Cycle.

Unit 4: Tourism Pricing and Promotion

Concept, Importance and Process of Pricing, Factors influencing Tourism Pricing, Methods of Price Fixation, Pricing Strategies, Price Fixation. Tourism Promotion and Communication: Objectives of Promotion, Promotion Mix, Factors affecting Promotion Mix, Components of Promotion Mix, Important Promotional Tools in Tourism- Brochures, Events, Movies and Cinema.

Unit 5: Catalyst of Tourism Development in India

Tourism promotional festivals of India, Museum and art galleries of India, Tourist Trains in India, Important tourism Circuits, Important hotel chains in India .

References:

1. Tourism Management and Principles - McIntosh
2. Tourism Management -Goeldner
3. Tourism Management and Principles- Rebecca Shepherd.
- 4 *Tourism: Operations and Management* -Stephen Wanhill and Alan Fyall

Note: Latest edition of the text books should be used.

BBA

Question Paper Pattern

(For all courses except Quantitative Techniques and Management Information system)

PART-A

Answer the following. Each question carries 15 marks.

2X15=30

1.

OR

2.

3.

OR

4.

PART-B

Answer the following. Each question carries 10 marks.

2X10=20

5.

OR

5.

7.

OR

8.

PART-C

Answer any four of the following. Each question carries 5 marks.

4X5=20

9.

10.

11.

12.

13.

14.

BBA

**Question Paper Pattern
Quantitative Techniques**

Time: 3 hrs

Max. Marks: 70

Part-A

Answer the following. Each question carries two marks

10X2=20

- | | |
|------------|---------|
| 1. a. | f. |
| b. | g. |
| c. | h. |
| d. | i. |
| e. | j. |

Part-B

Answer any four of the following. Each question carries five marks 4X5=20

- 2.
- 3.
- 4.
- 5.
- 6.

Part-C

Answer any three of the following. Each question carries ten marks

3X10=30

- 7.
- 8.
- 9.
- 10.

BBA
Question Paper Pattern
Management Information System

Time: 3 hrs

Max. Marks: 70

Part-A

Answer the following. Each question carries two marks.

10X2=20

- 1. a.
- b.
- c.
- d.
- e.
- f.
- g.
- h.
- i.
- j.

Part-B

Answer any four of the following. Each question carries five marks.

4X5=20

- 2.
- 3.
- 4.
- 5.
- 6.

Part-C

Answer any three of the following. Each question carries ten marks

3X10=30

- 5.
- 6.
- 7.
- 8.

