

BHARATHIAR UNIVERSITY,COIMBATORE-641 046

B.B.M-FM (Financial Management) with Diploma in Retail Management (CBCS Pattern)

(For the students admitted during the academic year 2008-2009 and onwards)

SCHEME OF EXAMINATIONS - CBCS Pattern

Part	Study Components	Course Title	Ins. hrs / week	Examinations				Credits
				Dur.Hrs	CIA	Marks	Total	
	SEMESTER -I							
I	Language-I		6	3	25	75	100	3
II	English-I		6	3	25	75	100	3
III	Core I – Management Process		5	3	25	75	100	4
III	Core II – Financial Accounting		5	3	25	75	100	4
III	Allied Paper I – Mathematics for Management-I		6	3	25	75	100	5
IV	Environmental Studies #		2	3	-	50	50	2
	SEMESTER –II							
I	Language-II		6	3	25	75	100	3
II	English-II		6	3	25	75	100	3
III	Core III – Industrial Psychology		5	3	25	75	100	4
III	Core IV – Economics for Executives		5	3	25	75	100	4
III	Allied Paper II – Mathematics for Management-II		6	3	25	75	100	5
IV	Value Education – Human Rights #		2	3	-	50	50	2
	SEMESTER –III							
III	Core V – Indian Financial System		6	3	25	75	100	4
III	Core VI – Fundamentals of I.T		6	3	25	75	100	4
III	Core VII – Business Law		6	3	25	75	100	4
III	Allied : III - Taxation Law and Practice		6	3	25	75	100	5
IV	Skill based Subject 1 (Diploma) : Retail Environment		4	3	25	75	100	3
IV	Tamil @ /Advanced Tamil # (or) Non-major elective-I Yoga for Human Excellence # / Women’s Rights #		2	3	75		75	2
	SEMESTER –IV							
III	Core VIII – Applied Cost Accounting		5	3	25	75	100	4
III	Core IX–Financial Markets and Institutions		5	3	25	75	100	4
III	Core X – Principles of Financial Management		5	3	25	75	100	4
III	Core XI – PC Software–Theory		2	3	10	40	50	2
III	Core : XII– PC Software– Practicals		3	3	20	30	50	3
III	Allied IV: Functional English for Executives		5	3	25	75	100	4
IV	Skill based Subject 2 (Diploma):Consumer Behaviour		3	3	25	75	100	3
IV	Tamil @ / Advanced Tamil # (or) Non-major elective -II : General Awareness #		2	3	75		75	2

	SEMESTER –V						
III	Core XIII – Public Financial System	6	3	25	75	100	4
III	Core XIV – Merger and Acquisitions	6	3	25	75	100	4
III	Core XV – Financial Derivatives	6	3	25	75	100	4
III	Core XVI – Management Accounting	5	3	25	75	100	4
III	Elective–I :	4	3	25	75	100	5
IV	Skill based Subject 3 (Diploma) Diploma-III : Merchandise Management	3	3	25	75	100	3
	SEMESTER –VI						
III	Core XVII – E-Commerce	6	3	25	75	100	4
III	Core XVIII- Entrepreneurship and Project Management	6	3	25	75	100	4
III	Core XIX – Financial Services	6	3	25	75	100	4
III	Elective –II :	6	3	25	75	100	5
III	Elective –III :	2	3	25	75	100	5
IV	Skill based Subject 4 (Diploma) Diploma-IV : Customer Relationship Management	4	3	25	75	100	3
V	Extension Activities @	-	-	-	-	50	1
	Total					3600	140

@ No University Examinations. Only Continuous Internal Assessment (CIA)

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List of Elective papers (Colleges can choose any one of the paper as electives)		
Elective – I	A	Research Methods for Management
	B	Marketing Research
	C	Consumer Behaviour
Elective – II	A	Security Analysis & Portfolio Management
	B	HRD (Human Resource Development)
	C	Financial Services
Elective - III	A	Labour Welfare
	B	Global Business Management
	C	Project Work & Viva-Voce

SEMESTER - I

MANAGEMENT PROCESS

Goal: To enable the students to learn principles, concepts and functions of management.

Objective: On successful completion of this course, the students should have understood

- ✓ The nature and types of business organizations
- ✓ Principles & functions of Management
- ✓ Process of decision making
- ✓ Modern trends in management process.

UNIT -I

Business - meaning -business and profession, requirements of a successful business- Organisation - meaning - importance of business organisation. Forms of business Organisation-Sole traders, partnership, Joint Hindu family firm - Joint Stock Companies - Cooperative Organisations - Public Utilities and Public Enterprises.

UNIT -II

Nature and Scope of Management process – Definitions of Management – Management: a science or an art? - Scientific Management - Managerial functions and roles – The evolution of Management Theory.

UNIT -III

Planning: meaning and purpose of planning - steps in planning - types of planning. Objectives and Policies - Decision making: Process of Decision making - types of Decisions.

UNIT -IV

Organising: Types of organisation - Organisational structure - span of control - use of staff units and committees. Delegation: Delegation and centralisation - Line and Staff relationship. Staffing: Sources of recruitment - Selection process - training.

UNIT - V

Directing: Nature and purpose of Directing. Controlling: Need for co-ordination - meaning and importance of controls - control process - Budgetary and non-Budgetary controls - Modern trends in Management Process - case studies.

REFERENCE BOOKS

1. Business Organisation - Bhushan Y.K.
2. Principles of Management – L.M. Prasad
3. Business Management – Dinkar Pagare
4. Principles of Business organisation and Management – P.N. REDDY

FINANCIAL ACCOUNTING

Goal: To enable the students to acquire knowledge of Accounting principles and practice

Objective: On successful completion of this course, the students should have understood

- ✓ The basic accounting concepts
- ✓ Double entry book keeping system and various books of accounts
- ✓ Preparation of final accounts, etc.

UNIT - I

Basic Accounting concepts - Kinds of Accounts – Financial Accounting vs. Cost Accounting - Financial Accounting vs. Management Accounting -Double Entry Book Keeping – Rules of Double Entry System – Preparation of Journal and Ledger Accounts- problems - Subsidiary books - cash book – types of cash book - problems - purchase book - sales book - sales return and purchase return books.

UNIT - II

Trial balance - Errors – types of errors - Rectification of errors – problems - Bank reconciliation statement – problems.

UNIT - III

Manufacturing - Trading - Profit & Loss Account - Balance sheet. – Problems with simple adjustments.

UNIT - IV

Accounting for non-trading institutions-Income & Expenditure Account- Receipts and Payment Accounts and Balance sheet - Accounting for depreciation – methods of depreciation – problems (straight line method and written down value method only)

UNIT - V

Preparation of accounts from incomplete records.

(Theory and problems may be in the ratio of 20% and 80% respectively)

REFERENCE BOOKS

1. Grewal, T.S. : Double Entry Book Keeping
2. Jain and Narang : Advanced Accountancy
3. Shukla and Grewal : Advanced Accountancy
4. Gupta and Radhaswamy : Advanced Accountancy
5. Gupta R.L. : Advanced Accountancy

MATHEMATICS FOR MANAGEMENT- I

Goal: To enable the students to acquire knowledge of mathematics & statistics and their use in business decision making.

Objective: On successful completion of this course, the students should have understood

- ✓ Set operations, matrix and Mathematics of Finance
- ✓ Statistical tools and their applications

UNIT - I

Sets and set operation - Venn Diagrams - Elements of Co-ordinate system. Matrices, Fundamental ideas about matrices and their operational rules – Matrix multiplication - Inversion of square matrices of not more than 3rd order- solving system of simultaneous linear equations.

UNIT-II

Mathematics of Finance and series simple and compound interest - Arithmetic progression - Geometric progression (Simple problems only).

UNIT-III

Meaning and Definitions of Statistics - Scope and Limitations. Statistical enquiries - Scope of the problem - Methods to be employed types of enquiries - Presentation of data by Diagrammatic and Graphical Method - Formation of Frequency Distribution.

UNIT-IV

Measures of Central tendency - Arithmetic Mean, Median, Mode, Geometric and Harmonic mean, Measures of variation and standard, mean and quartile deviations - Skewness and Kurtosis Lorenz curve, Simple Correlation - Scatter diagram - Karl Pearson's Co-efficient of correlation – Rank correlation - Regression lines.

UNIT-V

Analysis of Time Series: Methods of Measuring - Trend and Seasonal variations - Index number - Unweighted indices - Consumers price and cost of living indices.

* Questions in theory and problems carry 30% and 70% marks respectively

REFERENCE BOOKS

1. Sundaresan and Jayaseelan - An Introduction to Business Mathematics and Statistical Methods
2. Gupta S.P. - Statistical Methods
3. Navaneethan P. - Business Mathematics
4. Statistics - R.S.N. Pillai, Mrs. Bhagavathi
5. P.R. Vittal - Business Mathematics and Statistics

INDUSTRIAL PSYCHOLOGY

Goal: To enable the students to acquire knowledge of organisational behaviour

Objective: On successful completion of this course, the students should have understood Personality, Perception, Motivation, Job-satisfaction, morale, Group dynamics, Leadership traits, Counselling and guidance, etc.

UNIT - I

Importance and scope of organisational psychology – Individual differences - Intelligence tests - Measurement of intelligence - Personality tests - nature, types and uses.

UNIT - II

Perception - Factors affecting perception - Motivation - theories - financial and non-financial motivation - techniques of motivation - Transactional Analysis - Brain storming.

UNIT - III

Job satisfaction - meaning - factors - theories - Management of job satisfaction - Morale - importance - Employee attitude and behaviour and their significance to employee productivity - job enrichment - job enlargement.

UNIT – IV

Hawthorne Experiment - importance - Group Dynamics - Cohesiveness – Co-operation - competition - conflict - Types of Conflict – Resolution of conflict - Sociometry - Group norms - Role - Status – supervision style - Training for supervisions.

UNIT - V

Leadership - types - theories – Trait, Managerial Grid, Fiedler's contingency - Organisational climate - organisational effectiveness – organisational development - counselling and guidance - Importance of counsellor - types of counselling - merits of counselling.

REFERENCE BOOKS

1. Keith Davis - Human Behaviour at Work
2. Ghos - Industrial Psychology
3. Fred Luthans - Organisational Behaviour
4. L.M. Prasad - Organisational Behaviour
5. Hippo - Organisational Behaviour

ECONOMICS FOR EXECUTIVES

Goal: To enable the students to learn principles and concepts of Business Economics

Objective: On successful completion of this course, the students should have understood

- ✓ The objectives of business firms
- ✓ Factors of production and BEP Analysis
- ✓ Types of competitions and price administration
- ✓ Government measures to control monopoly

UNIT - I

Objectives of business firms - Profit Maximisation - Social responsibilities - Demand analysis - Law of Demand - Elasticity of demand.

UNIT - II

Production function - Factors of production - Laws of diminishing returns and Law of variable proportions - Economics of Scale – Cost and Revenue Curves - Break - even- point analysis.

UNIT - III

Market structure and prices - Pricing under perfect Competition - Pricing under Monopoly - Price discrimination - Pricing under Monopolistic competition - Oligopoly.

UNIT - IV

Pricing under factors of production; wages - Marginal productivity theory - Interest - Keynes's Liquidity preference theory – Theories of Profit - Dynamic theory of Profit - Risk Theory - Uncertainty theory.

UNIT - V

Government and Business - Performance of public enterprises in India - Price policy in public utilities, Government measures to control Monopoly in India - MRTP Act.

REFERENCE BOOKS

1. Sankaran - Business Economics
2. Markar Et al - Business Economics
3. Sundaram K.P & Sundaram E - Business Economics

MATHEMATICS FOR MANAGEMENT- II

Goal: To enable the students to learn the techniques of Operation Research and their applications in business management.

Objective: On successful completion of this course, the students should have understood

- ✓ Operations Research models
- ✓ Game theory, Queuing theory, PERT, CPM, etc.

UNIT - I

Introduction to Operations Research - Meaning - Scope – Models - Limitation.
Linear Programming - Formulation – Application in Management decision making
(Graphical method only)

UNIT - II

Transportation (Non- degenerate only) - Assignment problems - Simple Problems only

UNIT - III

Game Theory:- Queuing theory - Graphical Solution – $m \times 2$ and $2 \times n$ type. Solving game by Dominance property - fundamentals - Simple problems only. Replacement problem – Replacement of equipment that deteriorates gradually (value of money does not change with time)

UNIT - IV

CPM - Principles - Construction of Network for projects – Types of Floats – Slack- crash programme.

UNIT -V

PERT - Time scale analysis - critical path - probability of completion of project - Advantages and Limitations.

Note: Theory and problem shall be distributed at 20% and 80% respectively.

REFERENCE BOOKS

1. Kanti Swarup, Gupta R.K. - Operations Research
2. P.R. Vittal - Operations Research
3. Gupta S.P. - Statistical Methods.

III – SEMESTER

INDIAN FINANCIAL SYSTEM

UNIT – I

Introduction to Indian Financial System - Significance and define - ton - Economic Development - Savings - Rate of savings - Intermediation - Banking System and Non--banking system.

UNIT—II

Reserve Bank of India - Central banking functions – Monetary Authority - Bankers Bank - Banker to Govt - Lender – Reserve Requirements of Banking System.

UNIT—III

Commercial Banks - Regional rural banks - Co-operative banks – Apex Institutions - Development Banking - Sources and uses of Funds of banking system.

UNIT- IV

Liquidity - Money market - Instruments - Features - Call and Notice money - Clearing system - Treasury bills - Bill Market.

UNIT-V

Money market Mutual funds - Commercial deposits - Inter bank deposits - Company short term fund operations.

TEXT BOOKS:

1. Indian Financial System - HR Machiraju, Vikas Publishing House Private Ltd, New Delhi 110 014.
1. Indian Financial System - M.Y.Khan, Tata McGraw Hill Publishing Company Ltd, New Delhi.

BOOKS FOR REFERENCE:

1. The Indian Financial System - Vasant Desai, Himalaya Publishing House, Delhi.

FUNDAMENTALS OF INFORMATION TECHNOLOGY

Unit I : Introduction

Computers – Characteristics – Classification –Micro, mini, mainframe and super computers ALU History of Computers – generation of computer hardware, Software, human ware.

Unit –II Main Memory

RAM, ROM, PROM, EPROM, EEPROM, FLASH Memory.

Auxiliary Memory: Magnetic tape, hard disk, floppy Disk, CD –Rom

Unit –III: I/O Devices

Input Devices: Key board, Mouse, Track ball, Joystick, Scanner, MICR, OCR, OMR, Barcode reader, Light pen.

Output Devices: VCU, classification & characteristics of Monitors, printer, Plotter, Sound card & Speaker.

Unit –IV

Introduction to computer software –OS – classification & function of OS – Programming Languages machine – Assembly Language – High level Languages – Types of High level Languages – Computers & Interpreters.

Unit –V

Internet basics –WWW – Web pages – web browsers- searching the web Internet Assess.

Electronic Mail: Introduction – E.Mail-basis – Advantages creating e-mail id.

E-commerce : Introduction –Applications.

Text Books:

1. Fundamental of Information Technology Alexis leon, Mathews

Reference books :

1. C.S.V. Murthi, Information Technology
2. R.Parameswaran – Computer Application in Business.

BUSINESS LAW

UNIT-I

Indian Contract Act 1872: Marketing and Essentials of a valid Contract- formation of Contract.

UNIT-II

Performance of Contract – Termination and discharge of Contract – Remedies for Breach of Contract- Quasi Contract.

UNIT-III

Special Contracts: Indemnity and guarantee – Bailment – Agency.

UNIT-IV

Sale of goods Act, 1930: Contract of Sale- conditions and Warranties- Transfer of Property- Performance of the contract of sale, right of an unpaid seller.

UNIT-V

Indian Partnership Act,1932: Meaning and Test of Partnership - Registration of firms – Relations of Partners – Dissolution of firms.

Arbitration Act, 1940: Arbitration – Arbitration without Intervention of Court
Arbitration in suits.

REFERENCE BOOKS:

1. Kapoor N D, Elements of Mercantile Law.
2. Sen and Mitra, Commercial Law.
3. Shukla M C, Mercantile Law.

TAXATION – LAW AND PRACTICE

Goal: To enable the students to acquire knowledge of principles of Taxation

Objective: On successful completion of this course, the students should have understood

- ✓ Principles of Direct and Indirect Taxes
- ✓ Calculation of Tax, Tax Authorities, Procedures,...

UNIT – I

General Principles of Taxation, Distinction between direct and Indirect taxes, tax evasion – avoidance – causes - remedies.

UNIT – II

Direct Taxes : Income Tax Act 1961 – important definitions – basis of charge – residential status – Income exempted from income tax – heads of income – computations of income under salary and house property .(problem be included).

UNIT – III

Computation of income under profits and gains of business - profession - capital gains – income from other sources - Deductions in the computation of total income - income tax Authorities and their power.(problems be included).

UNIT – IV

Indirect taxes – selected provisions of VAT– with regard to registration of dealers - procedure and effects of registration -mode of charging VAT – exemption from VAT – authorities and their powers.

UNIT – V

Role of Excise duties in the total revenue – objectives of excise duty in the total revenue – objectives of excise duty – exempted form duty – customs duties – Levy of import and export duty – distinction between advalorem and specific duties – exemption

Note: Theory and problems shall be distributed at 60% & 40% respectively.

BOOKS RECOMMENDED

1. Bhagavathi Prasad - Income Tax Law & Practice
2. Mehrothra - Income Tax Law & Practice
3. Gour & Narang - Income Tax Law & Practice
4. Dingare pagare - Income Tax Law & Practice
5. Dingare Pagare - Business Taxation
6. Balasubramanian - Business Taxation

III – SEMESTER : DIPLOMA IN RETAIL MANAGEMENT

PAPER – I : RETAIL ENVIRONMENT

Subject Description : This course presents the basics of retailing, trends in retailing, evolution of retailing and global retail markets.

Goals: To enable the students to learn the basics in retailing, evolution and trends in retailing.

Objectives: On successful completion of the course the students should have: understood the features of retailing learnt the theories of retail development learnt retail development in India and global retail markets

Contents :

UNIT I

Retail: Meaning — Functions and special characteristics of a Retailer — Reasons for studying. Retailing — Marketing-Retailer Equation — Marketing concepts applied to retailing — Retailing as a career — Trends in Retailing.

UNIT II

Retail Model and. Theories of Retail Development — Life cycle and phase in growth of retail markets — Business models in retail — other Retail models.

UNIT III

Strategic Planning in Retailing: Situation Analysis — Objectives — Need for identifying consumer needs — Overall strategy, feedback and control — consumer decision-making process.

UNIT IV

Retail in India: Evolution and Size of retail in India — Drivers of retail change in India — Foreign Direct Investment in retail — Challenges to retail developments in India.

UNIT V

Global retail markets: Strategic planning process for global retailing — Challenges facing global retailers — Challenges and Threats in global retailing — Factors affecting the success of a global retailing strategy

REFERENCE BOOKS :

Swapna Pradhan -Retailing Management-Text and Cases, Tata McGraw Hill - 2nd edition, 2004.

Bariy Berman and Joel R Evans—Retailing Management—A Strategic Approach, Prentice Hall of India, 8th Edition, 2002.

James R. Ogden, Denise Ogden-Integrated, Retail Management-Biztantra 2005.

Gibson G Vedamani - Retail Management - Functional Principles and Practice, Jaico Publishing House, Second edition, 2004.

IV - SEMESTER

APPLIED COST ACCOUNTING

UNIT – I

Introduction to cost accounting - Meaning and Definition - Difference between Financial and Cost Accounting - Nature and significance of Cost Accounting - methods of costing - Elements of costing - Cost concepts fixed cost and variable costs - preparation of cost sheet.

UNIT-II

Material classification and coding of materials fixation of maximum, minimum and reorder levels - Economic order quantity - Purchase procedure - storage of materials issue of materials Pricing of material issues and returns - Inventory control physical verification - Periodical and perpetual Inventory.

LABOUR:

Classification of labour - Time keeping - Preparation of pay roll - Wage payment and incentive system - Idle time overtime. Contract costing - Batch costing – Operating / Service costing - Cost control report.

UNIT-III

Meaning and classification of overheads - Classification according to function - variability and elements - steps in overhead accounting - absorption of overhead cost, difference between cost allocation and apportionment and reapportionment - Predetermined overhead recovery rates.

UNIT- IV

Feature of process costing - comparison between joint costing and process costing - Process losses - Inter process profit equivalent production - Joint products and By-products.

UNIT-V

Reconciliation of cost and financial accounts - Cost ledger integrated accounts - Cost audit under companies act - Benefits of cost audit.

TEXT BOOK

S.P.Jain & K.L. Narang : Cost Accounting

BOOKS FOR REFERENCE:

- 1) Horngren - Cost Accounting with managerial emphasis
- 2) Wheldon - Cost Accounting
- 3) Biggs - Cost Accounting
- 4) N.K.Prasad - Principles and practice of cost accounting

IV - SEMESTER

FINANCIAL MARKETS AND INSTITUTIONS

UNIT-I

Nature and Role of Financial System - An overview of the Indian Financial System - Financial Sector Reforms - Reserve Bank of India - Securities and Exchange Board of India.

UNIT-II

Banking Institutions - Commercial and Co-Operative Banks - Non-Bank Financial Institutions - Small Savings and Provident Funds - Unit Trust of India and Mutual Funds.

UNIT- III

Non Banking Financial Intermediaries - Loan Companies - investment Companies - Hire Purchase Finance - Lease Finance - Housing Finance - Mutual Benefits Financial Companies - Merchant Banks - Venture Capital Funds Credit Rating - Public Deposits with Non-Banking Companies - Non bank Statutory Financial Organizations.

UNIT-IV

Financial Markets - Call Money Market - Treasury Bills Market - Commercial Bills Market - Markets for Commercial paper and Certificates of Deposits - The Discount Market - Market for Financial Guarantee - Government (Gilt-edged) Securities Market.

UNIT-V

Industrial Securities Market - International Dimensions of Financial Markets - Foreign Exchange Market and Foreign Capital Market

Books for References:

1. Financial Institutions and Markets, L.M.Bhole, Tata McGraw-Hill Publishing Company Limited.
2. Financial Instruments and Services, Nalini Prava Tripathy, Prentice Hall of India.
3. Financial Markets and institutions, S.Gurusarny, Vijay Nicole Imprints (P). Ltd.

IV - SEMESTER

PRINCIPLES OF FINANCIAL MANAGENENT (ONLY THEORY)

UNIT - I

Nature and Scope of Financial Management - Traditional and Modern Approach of Financial Management - Objectives - Scope - Functions of Finance Manager - Time value of money

UNIT- II

Management of Working Capital - Concepts Factors Methods and Sources of Working Capital Estimation of Working Capital Requirements.

UNIT - III

Working Capital - Strategy - Operating Cycle Analysis - Cash Management Model. Baumol model. Miller and ORR model Advanced Systems of Inventory Management - Receivables and Payables Management.

UNIT - IV

Cost of Capital - Meaning and Importance - Cost of debt. Equity preference and Retained Earnings - Weighted Average Cost of Capital.

UNIT - V

Capital Budgeting Methods of Appraising Capital Budgeting Proposals - Capital Rationing.

Textbooks:

1. Financial Management - I.M. Pandey
2. Working Capital Management - V.E. Ramamurthy

Reference books:

1. Fundamentals of Financial Management - James Van Horne
2. Financial Management - Rosanna Chandra

IV-Semester

PC SOFTWARE (MS OFFICE)

Unit-I

Windows 2000- working with windows – moving formation within windows arranging Icons- Saving Window settings. MS Office Basics – Creating document – entering text-Selecting text- giving instructions- Using tool bars- Menu commands- Keyboards shortcuts- Saving files- Opening documents – Manipulating Windows – simple Editing- Printing Files.

Unit-II

Word Basics – Using Auto text – Using Auto Correct Word editing technique- finding and replacing text – Checking spelling – using templates- formatting – Formatting with styles creating tables.

Unit-III

Excel Basics- entering data- Selecting Ranges- Editing entries – formatting entries- Simple Calculation- naming cells and Ranges- Data display- printing worksheets –copying entries between workbooks – Moving sheets between workbook-deleting sheets- Creating graphs.

Unit-IV

Power Point basics- Working in outline view- using a design template- Merging presentations in Slider sorter view applying templates – Adding graphs- adding organization Charts.

Unit-V

Access Basics- Creating a table- entering and adding records- Changing a structure- working with records – Creating forms – establishable relationship using queries to extract information.

Text Books

1. Office 2000 Complete Reference by stepher L.Nelson.
2. PC Software for window made simplex by R.K Taxali – Tata McGraw Hill Publishers Pvt. Ltd.,
3. Quick Course in Micro soft Office Joyce Cox, Polly urban – Galgottia Publications.
4. PC Software for Office- Automation by T.Karthikeyan and Dr. C. Muthu-Sultan Chand and Company.

IV - SEMESTER
PROGRAMMING LABORATORY
List of Practical

MS-Word

1. Type the text, check spelling and grammar bullets and numbering list items, align the text to left, right justify and centre.
2. Prepare a job application letter enclosing your Bio-Data
3. Perform Mail Merger Operation and Preparing labels.
4. Prepare the document in newspaper column layout.

MS – EXCEL

5. Worksheet Using Formulas.
6. Working Manipulation for electricity bill preparation.
7. Drawing graphs to illustrate class performance
8. An excel worksheet contains monthly sales details of five companies.

MS ACCESS

9. Simple commands perform sorting on name, place and pin code of students database and address printing using label format.
10. Pay rolls processing and prepare report
11. Inventory control.
12. Screen designing for data entry.

MS POWER POINT

13. Prepare a PowerPoint presentation with at least three slides for department Inaugural function.
14. Draw an organization chart with minimum three hierarchical levels.
15. Design an advertisement campaign with minimum three slides.
16. Insert an excel chart into a power point slide.

FUNCTIONAL ENGLISH FOR EXECUTIVES

Goal: To enable the students to acquire knowledge of MIS

Objective: On successful completion of this course, the students should have understood

- ✓ Computer based information system
- ✓ MIS support for the functions of management
- Parts of speech – basic grammar rules in English.
- **Enhancing the reading ability** of students (at a speed of minimum 150 words per minute with appropriate stress, voice modulation and correct pronunciation). Students should be exposed to the practice of reading news papers viz., The Hindu, Indian Express, Business Line, Economic Times., etc. and magazines like business world,etc.

Unit – II

- **Enhancing the spontaneous writing skill** of the students – writing articles on simple topics given – preparing speeches - preparing reports on various events / functions held in the college. Writing letters assuming various capacities and various situations.

Unit – III

- **Enhancing the spontaneous speaking skill** of the students – self introduction at various forums and during interviews – Effective Public Speaking (EPS) – Role playing. Mock interviews for recruitment – mock press meets.

Unit – IV

- **Enhancing the presentation skill** of the students – Individual seminar presentation and Group seminar presentation (Students may be organized into groups, which will prepare papers on current issues pertaining to trade, Commerce and industry or any social issue and present the same to audience. Each group may consist of 3 or 4 students.

Unit – V

- **Enhancing the interpersonal communication skill** of the students – Group Discussion (Students may be organized into 4 or 5 groups. All the groups may be given a management problem relating to real life experiences of trade and industry in the country or the world. They will be asked to find group solution through discussion and the group leader will present the same to the audience in the class.

Functional English for Executives

Allied Paper in Fourth Semester for all BBM and BBA Degree Courses for the candidates admitted during 2007-08 and onwards.

Objective of this paper:

To develop the language and communication skills of the students.

Objective of the examination:

To assess how effectively the students apply their language and communication skills in the simulated practical situations.

Internal Assessment: (Maximum: 50 marks)

(To be assessed jointly by the subject teacher and the HOD, on completion of each unit.)

Unit-I: Reading ability of students

When the students read the articles from the prescribed news papers, journals or magazines, the teacher can assess the reading ability of the students, based on speed, pronunciation, stress, voice modulation, etc. (Maximum: 10 marks)

Unit-II: Spontaneous writing skill

The teacher can ask the students to write

- Letters, assuming any business / administrative context
- Reports on industry visits, seminar/function attended, etc.
- Short essays or write-ups on given topics
- Any other item that the teacher deems fit

Marks can be awarded based on the clarity, theme orientation and the grammatical strength of the write-up. (Maximum: 10 marks)

Unit-III: Spontaneous speaking skill

The teacher can

- Ask the students to speak on a given topic
- Assume that they are organizing/attending a function and the students have to play the following roles
 - Welcoming the gathering
 - Delivering the presidential address
 - Proposing vote of thanks
 - Playing the 'master of ceremony' role
 - Delivering a special address on a given topic
- Conduct mock interviews for recruitment / mock press meets.

Marks can be awarded based on the theme-orientation, style of the language, pronunciation, stress, voice modulation and body language.

(Maximum: 10 marks)

Unit-IV: Presentation skill

The teacher may organize Individual seminar presentation and Group seminar presentation (Students may be organized into groups, which will prepare papers on current issues pertaining to trade, Commerce and industry or any social issue and present the same to audience. Each group may consist of 3 or 4 students)

LCD / OHP / Black board can be used by the students (based on availability).

Marks can be awarded based on the theme-orientation and clarity of presentation.

(Maximum: 10 marks)

Unit-V: Interpersonal communication skill

The teacher can organize Group Discussion.

(Students may be organized into 4 or 5 groups. All the groups may be given a management problem relating to real life experiences of trade/industry. They may be asked to find group solution through discussion and the group leader may present the same to the audience in the class.)

GD can be assessed based on the level of participation of the individual in the group, motivation, language, depth of discussion, analysis, synthesis, inter-personal aspects, clarity of presentation, theme-orientation, etc.

(Maximum: 10 marks)

External Assessment: (Maximum: 50 marks)

- The University may appoint external examiners from among the **senior most management teachers (not English teachers)** of various colleges affiliated to Bharathiar University.
- Both the internal and external examiners can jointly set a question paper which will be consisting of the topics for **ANY TWO** of the following events.
 - GD: 25 marks
 - Effective Public Speaking: 25 marks
 - Seminar presentation: 25 marks
- The performance is to be jointly assessed by both the examiners and the marks are to be awarded.
- **This may be treated as a practical examination**

IV – SEMESTER : DIPLOMA IN RETAIL MANAGEMENT PAPER – II - CONSUMER BEHAVIOUR

Subject Description: This course presents the basics of consumer behaviour

Goals: To enable the students to learn the basics of consumer behaviour

Objectives: On successful completion of the course the students should have:

Understood consumer motivation and perception

Learnt consumer learning and attitude

Learnt consumer decision making

UNIT-I

Introduction - Consumer Behaviour — definition - scope of consumer behaviour — Discipline of consumer behaviour — Customer Value Satisfaction — Retention — Marketing ethics.

UNIT –II

Consumer research — Paradigms — The process of consumer research - consumer motivation — dynamics — types — measurement of motives — consumer perception

UNIT – III

Consumer Learning — Behavioural learning theories — Measures of consumer learning — Consumer attitude — formation — Strategies for attitude change

UNIT – IV

Social class Consumer Behaviour — Life style Profiles of consumer classes — Cross Cultural Customers Behaviour Strategies.

UNIT-V

Consumer Decision Making — Opinion Leadership — Dynamics — Types of consumer decision making — A Model of Consumer Decision Making

REFERENCE BOOKS:

Leon G. Schiffman and Leslie Lazar Kanuk, Consumer Behaviour, Prentice — Hall of India, Sixth Edition, 1998.

Paul Green Berg — Customer Relationship Management — Tata Mc Graw Hill , 2002

Barry Berman and Joel R Evans — Retail Management — A Strategic Approach- Prentice Hall of India, Tenth Edition, 2006

Gibson G Vedamani — Retail Management — Functional Principles and Practice, Jaico Publishing House, Second Edition, 2004

V – SEMESTER

**PUBLIC FINANCIAL SYSTEM
(ONLY THEORY)**

UNIT - I

Meaning and Scope of Public Finance - Subject Matter of Public Finance - Public and Private Finance - Objectives of Public Finance - Public Expenditure - Public and Private Finance comparison - Reasons for the Growth of Public Expenditure - Canons of Public Expenditure.

UNIT - II

Public Revenue: Meaning and Importance - Sources of Public Revenue: Taxes, Definition of a Tax, and Characteristics of a Tax - Elements of Tax, Administrative Revenues - Characteristics of A Good Tax System - Direct and Indirect Taxes - Effects of Taxation - Public Borrowings - Internal and External Role of Public Borrowing in Economic Development - Linkages to Money Markets.

UNIT - III

Federal Finance: Federation - Federal Finance - Modes of Allocation Revenue Resources in Federal Government - Balancing Factors of Allocation - Distribution of Revenue Between Central and States.

2. Tenth Finance Commission (1995-2000) - Eleventh Finance Commission

UNIT- IV

Black money: Meaning and Definition of Black money - Source of Black Income - Causes of Black Money - Effects - Remedies – Policy Measures.

UNIT-V

Tax Avoidance and Evasion - VAT - MODVAT to CENVAT - Changes in the Recent Budget on VAT – MODVAT

Textbook:

1) Public Finance - M.P.Gupta & S.N.Agarwal

References:

1. Public Finance - KPM Sundaram & K K Andley Theory & Practice
2. Public Finance in Developed & Developing Countries S. K. Srivastava
3. Recent Budget papers

V – SEMESTER

MERGER AND ACQUISITIONS

UNIT – I

Mergers and acquisitions – concept – Features of mergers – Motives for mergers – Dubious reasons for mergers – Indian experiences – Emerging trends in India, strategic perspectives to corporate repositioning including restructuring and M&A.

UNIT – II

Valuation of a target (tangibles and Intangibles) – Estimating cost of merger – Financed by cash – Financed by Stock – Asymmetric information – Tax issues, stamp duty and accounting issues.

UNIT – III

Forms of acquisitions – Deal structuring, Financing and negotiating legal and procedural issues (including reverse merger) SEBI guidelines.

UNIT – IV

Takeover code and M & A procedures, takeover techniques and defensive strategies.

UNIT – V

Cross boarder deals, leveraged buyouts, post merger integration issues.

TEXT BOOKS

1. Principles of Corporate Finance – Richard A. Brealey, Staward C. Myres
2. Corporate Mergers in India – R.K. Mandal, Kanishka Publications.

REFERENCE BOOKS

1. SEBI Guidelines on Merger and Acquisition.
2. Corporate Merger – Dr. Sundareshan, Excel Book Publishers
3. Mergers, Restructuring & Corporate Control – Weston, Churg, Hoag.
4. Mergers et al., Issues, Implications and case laws in corporate restructuring, S. Ramanujam, Tata McGraw Hill Publishers.
5. Financial Management and Policy – James C. Vanhorne.

III - SEMESTER

FINANCIAL DERIVATIVES

Unit – I : Options : Introduction; uses of options, types of options; option valuation and pricing; factors determining option price, characteristics; appreciation factor. Binomial Model black-scholes model; Delta; Theta; Gamma; Vega, Rho, hedging option portfolios in practice; index options portfolio insurance put-call parity relationship.

Unit – II : Futures

Introduction; Future Markets; Future contracts and Future Trading, Margin, Clearing House and Clearing Margins; Futures Versus options; Synthetic Futures; Futures Versus Forward markets; Strategies for Futures Markets.

Unit – III : Swaps

Swaps – The Teenage Years; Swaps- The Laundry List; the Basic Swap Structures; Fixed Rate Currency Swap; Currency Coupon Swap; Risks Specific to Users; How to Reduce Swap Risk?; International Bank Capital rules and Swaps; Swaptions; Equity Caps and Floors.

Unit – IV : Convertible Securities

Introduction; Convertible Debentures; Features; Objectives of Convertible debentures; Valuation of Convertible Debentures; implications of the convertible bond issue for the issuing company; convertible preference share; future of the convertible securities.

Unit – V : Warrants

Introduction; Considerations for shares issued through warrants; Gearing effect; valuing Warrants; Lapse of Warrants; Warrants Attached to Debenture; Similarities between options and Warrants.

V – SEMESTER
MANAGEMENT ACCOUNTING
(PROBLEM 60% & THEORY 40%)

UNIT- I

Management Accounting - definition - Need and importance - Objectives - functions - Scope of Management Accounting - Tools and Techniques - Limitations - Differences between Financial, Cost and Management Accounting - Installation of Management Accounting - Role and Functions of Management Accountant.

UNIT- II

Financial Statement Analysis - Nature and Characteristics - Various financial statements - Techniques of Financial Statement Analysis - Ratio Analysis - Test of liquidity, Profitability and Solvency – Cash-flow and funds-flow statement.

UNIT- III

Budgeting and Budgetary Control - Essentials of good budget - Types of Budget - Cash, Flexible, production, sales, master budget, zero base budgeting - Advantages and limitations.

UNIT-IV

Marginal Costing and Break-even Analysis - Application of Marginal Costing for Managerial Decision-making.

UNIT—V

Standard costing and variance analysis - Objectives - Material, labour, overhead and sales variances - Cost control and cost reduction value analysis - Inflation accounting.

Textbooks:

- 1) Management Accounting - S.N. Maheswari

Reference book

- 1) Management Accounting - Sharma & Gupta
- 2) Accounting for decision-making & control - Jerold L.Zimmermann

V –SEMESTER : DIPLOMA IN RETAIL MANAGEMENT
PAPER III – MERCHANDISE MANAGEMENT

Subject Description: This course presents the basics of merchandising

Goals: To enable the students to learn the basics of merchandising management

Objectives: On successful completion of the course the students should have:

Understood merchandising planning

Learnt merchandise buying

Learnt visual merchandising

UNIT-I

Merchandising — meaning — concept — factors affecting merchandising function — merchandise manager functions — merchandise mix — components of merchandise management — merchandise strategies

UNIT –II

Merchandise Planning — steps involved — merchandise control — assortment planning — merchandising stages

UNIT – III

Merchandise buying — types — sources of supply — identifying and contracting - evaluating sources- branding strategies — category management

UNIT –IV

Merchandise performance — retail pricing — merchandise allocation — analyzing merchandise performance — methods.

UNIT-V

Visual Merchandising — types of display — display planning — methods of display — Window and interior display — space management — planning lay out

REFERENCE BOOKS:

Chetan Bajaj and Ranjith — Retail Management — Oxford University Press, Second Edition, 2005

Gillespie Hecht and Lebowitz — Retail Business Management, Mc Graw Hill Book Company, Third Edition, 2002

James R Ogden, Denise T. Ogden — Integrated Retail Management, Wiley Pvt Ltd, 2005

Gibson G Vedamani — Retail Management — Functional Principles and Practice, Jaico Publishing House, Second Edition, 2004

VI – SEMESTER

E - COMMERCE

UNIT - I

Information technology and business - Internet: Evolution of the internet - How internet Works - World Wide Web - (WWW) - Web browsing - Internet addressing - Internet protocols - Internet business strategy - Business process Re-engineering - Internet - Extranet.

UNIT – II

Electronic Mail:- E-Mail basics - Working with E-Mail - Useful E-Mail services - Mailing list - Advantages and disadvantages - E-Mail ethics. Electronic Data Interchange : Cost and benefits of EDI - Components of EDI system and cryptography.

UNIT - III

Electronic Commerce: Emergence of F-Commerce - Business models for E-Commerce - E-Marketing - F-payment system - E-Customer Relationship management - E-Supply chain management - Cyber laws.

UNIT - IV

Future of Internet Commerce - Hard ware Technology trends – Software technology trends - Information trends.

UNIT - V

Case Studies with reference to Business models and Internet applications.

Books for Reference:

1. E - Commerce - A Managerial Perspective - P.T.Joseph.
2. Designing systems for Internet Commerce - G.Winfield Treese & Lawrence C.Stewart.
3. F - Business - Roadmap for success - Dr. Ravi Kalakota & Marcia Robinson.
4. Fundamentals of Information technology - Alexis Leon & Mathews Leon.
5. F-Commerce - The Cutting edge of business - Kamalesh K.Bajaj Debjani Nag.
6. Internet for Everyone - Alexis Leon & Mathews Leon
7. E - Commerce - Bhushan Dewan.
8. Internet in a Nutshell - Alexis Leon & Mathews Leon.

ENTREPRENEURSHIP AND PROJECT MANAGEMENT

Goal: To enable the students to acquire knowledge of Entrepreneurship

Objective: On successful completion of this course, the students should have understood

- ✓ EDP, Project management
- ✓ Institutional support to entrepreneurial development

UNIT I

Meaning of Entrepreneurship - characteristics, functions and types of entrepreneurship - Intrapreneur - Role of entrepreneurship in economic development.

UNIT II

Factors affecting entrepreneur growth - economic – non-economic. Entrepreneurship development programmes - need - objectives – course contents - phases - evaluation. Institutional support to entrepreneurs.

UNIT III

Project Management: Meaning of project - concepts - categories - project life cycle phases - characteristics of a project – project manager - role and responsibilities of project manager.

UNIT IV

Project identification - selection - project formulation – contents of a project report - planning commission guidelines for formulating a project - specimen of a project report.

UNIT V

Source of finance for a project - Institutional finance supporting projects project evaluation - objectives - types - methods.

TEXT BOOK

1. Entrepreneurial Development: S.S.Khanka
2. Entrepreneurial Development: C.B.Gupta & N.P. Srinivasan
3. Project Management : S.Choudhury
4. Project Management : Denis Lock

VI –SEMESTER

FINANCIAL SERVICES

UNIT-I

Merchant Banking - Meaning, Origin and Growth - Evolution and Merchant Banking in India - Scope of Merchant Banking Services - Organization and management patterns of merchant banks - Merchant bank and management of public issues - Role of merchant bankers in maintaining health and creditability of the capital market.

UNIT- II

Mutual Fund - Concept and Origin of mutual fund - Growth of mutual fund in India - Mutual Fund Schemes - Money market - Mutual Funds - Institutions involved in mutual fund business. Unit Trust of India, Life Insurance Corporation, Commercial banks - Entry of private financing companies in mutual fund business - Safety, Liquidity and Profitability of mutual funds - Need for regulation.

UNIT - III

Lease Financing - Why leasing - Types of leasing - Fixation of Lease Rentals - Factors influencing Lease Vs Buy Decision - Accounting treatment for leasing - Growth and prospects of Leasing Industry in India. Hire purchase - Meaning, concept, growth of hire purchase companies in India - Source of finance - RBI guidelines for hire purchase companies in India - hire purchase companies and Transport industry - problems and prospects of hire purchase - Hire purchase Vs. Leasing.

UNIT-IV

Factoring - concept of factoring - Types of factoring - Factoring mechanism - Factoring in India - Cost and benefit of factoring - Issues involved in factoring business. Credit cards - concept - Evolution of credit cards - Varieties of credit cards - operational procedure - Acceptability of credit cards from the point of view of bankers, customers, members - Establishments.

UNIT - V

Credit Rating - Objectives - Institutions engaged in credit rating - purpose and procedure of rating for debentures - Fixed deposits - Short-term instruments. Role of CRJSIL and ICRA. Venture Capital - Concept and characteristics - Origin Growth of Venture capital - Difference between venture capital financing and conventional funding - Venture capital schemes - Legal aspects - Agencies involved in providing venture capital.

REFERENCE BOOKS:

1. J.C. Varma; Merchant - Organisation and Management, Tata McGraw Publishing Co. Ltd.
2. C.R Kothari ; Investment Banking and Customer Services-Arihand Publishers, Jaipur, India.
3. LM. Pandey; Financial Management, Vikas Publishing House Pvt. Ltd.,
4. R.K. Srivastava; Financial Decision Making; Problem and Cases.
5. K.V. Kamathi, S.A. Kerbon and T.Viswanath; The Principles and Practices of Leasing, Lease Asia, England, 1990.

Diploma Paper – IV - CUSTOMER RELATIONSHIP MANAGEMENT

Subject Description: This course presents the basics of Customer Relationship Management

Goals: To enable the students to learn the basics of Customer Relationship Management

Objectives: On successful completion of the course the students should have:

Understood Relationship Marketing

Learnt Sales Force Automation

Learnt Database Marketing

UNIT – I

Overview of Relationship marketing – Basis of building relationship – Types of relationship marketing – customer life cycle

UNIT – II

CRM – Overview and evolution of the concept – CRM and Relationship marketing – CRM strategy – importance of customer divisibility in CRM

UNIT – III

Sales Force Automation – contact management – concept – Enterprise Marketing Management – core beliefs – CRM in India

UNIT – IV

Value Chain – concept – Integration Business Management – Benchmarks and Metrics – culture change – alignment with customer eco system – Vendor selection

UNIT – V

Database Marketing – Prospect database – Data warehouse and Data Mining – analysis of customer relationship technologies – Best practices in marketing Technology – Indian scenario.

REFERENCE BOOKS:

S. Shajahan – Relationship Marketing – Mc Graw Hill, 1997

Paul Green Berg – CRM – Tata Mc Graw Hill, 2002

Philip Kotler, Marketing Management, Prentice Hall, 2005

Barry Berman and Joel R Evans – Retail Management – A Strategic Approach- Prentice Hall of India, Tenth Edition, 2006

List of Elective papers (Colleges can choose any one of the paper as electives)		
Elective – I	A	Research Methods for Management
	B	Marketing Research
	C	Understanding Consumer Behaviour
Elective – II	A	Security Analysis & Portfolio Management
	B	HRD (Human Resource Development)
	C	Financial Management
Elective - III	A	Labour Welfare
	B	Global Business Management
	C	Project Work & Viva-Voce

Elective – I	A	Research Methods for Management
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UNIT -I

Research - Definition - Importance - Advantages and Limitations. The research process - problem identification - Design of research - Types of Design - Sampling process and selection - sample types - Sample size and sampling errors.

UNIT -II

Data Collection - methods - tools - Questionnaire – Interview Schedule - Kinds of Data - Attitude measurement of scaling technique - Editing, Coding, Tabulation.

UNIT -III

Statistical Data Analysis - Hypothesis - its sources - formulation and testing of Hypothesis - Z test, T test - Chi-square test (Simple Problems Only)

UNIT -IV

Interpretation and report writing - steps in writing reports - layout of report, types, and principles of report writing - Graphical representation of results.

UNIT -V

Application of research: Product research - Price research - Motivation research - Promotion research – Distribution research - Sales control research - Media research.

TEXT BOOKS:

1. Boyd and Westfall : Marketing Research
2. Gown M.C. : Marketing Research
3. Green Paul and Tall : Marketing Research
4. C.R. Kothari : Research Methodology

Elective – I	B	MARKETING RESEARCH
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UNIT -I

Marketing Research: Meaning, nature and role of marketing research; Organization of marketing research; Marketing research process: Problem identification and definition; Determination of information needs; Developing research proposal.

UNIT -II

Research Design: Types of research Design – Exploratory, descriptive and conclusive researches; Secondary and primary data: Sources of secondary data; Primary data collection instruments – Questionnaire designing and testing; Schedule; Observation methods; Scaling techniques and attitude measurement; Online data sources and research.

UNIT -III

Sample Design: Defining the universe and sampling unit; Sampling frame; Probability and non-probability sampling methods; Sample size determination, Data collection and survey errors.

UNIT -IV

Data Analysis and Interpretation: Data editing and coding; Tabulation and graphic representation; Statistical data analysis including estimation, hypothesis testing, advanced data analysis techniques; Report preparation and presentation.

UNIT -V

Application of Marketing Research : Product research; Advertising research; Market and sales analysis; Marketing research in India; Ethical issues related to marketing research.

TEXT BOOKS:

1. Boyd, Harper W. Jr., Westfall, Ralph and Stasch, Stanley, Marketing Research: Text and Cases, Richard D.Irwin Inc., Homewood, Illinois.
2. Sharma S.S., Marketing Research.

Elective – I	C	Consumer Behaviour
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Objectives:

On successful completion of the course the students should have

- To know the importance of consumer behavior in the application of marketing
- To mould the students to understand the consumer behavior

UNIT -I

Understanding Consumer Behaviour - Nature and scope. Consumer Buying Behaviour Model – Consumer buying process – stages in buying process. Market Segmentation and Consumer Behaviour. Consumer Research Process.

UNIT -II

The process of Learning and Consumer Behaviour – Concept and theories of learning – Brand, Brand loyalty and Brand equity. Consumer Perception - Process, interpretation, Perception and marketing strategy. Perceptual process and buying behaviour. Social, cultural and personal factors.

UNIT -III

Consumer needs and Motivation – Wants versus needs – Theories of needs – Maslow's hierarchy of needs – Motivation – role of motives – Theories of motivation – motivational research.

UNIT -IV

Nature of consumer attitudes – models and theories of attitude – change in attitude. Groups - types, Celebrities, Family, Socialization of family members, Function of family, Family decision-making and consumption - related roles, Family life cycle.

UNIT -V

Culture- Nature - Characteristics - Measurement, Sub-cultures – Nationality, age, geographic, Regional and Sex, Sub-cultural interaction – Cross culture.

REFERENCES:

1. Dr. L.S.Gupta & Sumitra Pal, Consumer Behaviour, Sultan Chand & Sons
2. Kurder, Consumer Behaviour, PHI/Pearson.
3. Schiffman.L.G. & Kanak.L.L., Consumer Behaviour, PHI/Pearson.
4. Ingel, Roger & Blackwell, Consumer Behaviour.

Elective – II	A	Security Analysis and Portfolio Management (Theory 60% & Problem 40%)
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UNIT – I

Nature and Scope of Investment Management - Importance of Investment Management - Factors Influencing Investment Management - Fundamental and Technical Analysis - Economic Analysis - Industry Analysis - Company Analysis - Efficient Market Hypothesis.

UNIT- II

Concept of Portfolio Management – Objectives of Portfolio Management -portfolio Management Process Targeting, Designing, Auditing and Revising Portfolios. Security Market and Capital Market Line Portfolio Theory: Capital Asset Pricing Model (CAPM). Arbitrage Pricing Theory (APT) - Reconciling CAPM and APT.

UNIT - III

Portfolio Analysis: Evaluation of securities and choice of securities for inclusion in the portfolio - Measuring Return and Risk - Attainable set of Portfolio. Portfolio Selection Ascertaining Efficient Portfolio - Locating Efficient Frontier - Markowitz Approach. Single Index Model - Portfolio Choice: Utility Theory and Indifference Curve.

UNIT-IV

Portfolio Performance Evaluation: Dimensions of Evaluation - Sharpe Measure - Treynore Measure - Jensen Measure - Comparison of the Three Measures of Portfolio Performance - Portfolio Insurance.

UNIT-V

Portfolio Revision: Needs and Problems - Methods of Revision Formula Plan for Revision Constant Value, Constant Ratio and Variable Plans.

TEXT BOOK:

1. Security analysis and Portfolio management - Fischer and Jordan

Reference books:

1. Investment - Jack Clark Francis & Richard W.Taylor
2. Investment Management - V.K. Bhalla
3. Modern Portfolio Theory and Investment analysis - Elton and Gurbar
4. Portfolio Management - S.K.Baura
5. Investment Analysis and Portfolio Management – Reilly

Elective – II	B	HRD (Human Resource Development)
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Course Number :

AIM: To enable the students to learn the principles and practices of developing human resources.

UNIT I:

HRD - Meaning, scope, importance, difference between traditional personnel management and HRD. Role Analysis and HRD-Key performance areas, Critical Attributes, Role Effectiveness, Role analysis methods.

UNIT II:

Performance appraisals and performance development - objectives of performance appraisal - The past and the future; Basic considerations in performance appraisal; Development oriented appraisal system. Interpersonal Feedback and performance counseling

UNIT III:

Potential Appraisal and Development. Career planning and Development.

UNIT IV:

Training - conceptual framework for training; learning principles; Identification of training needs; Determination of training objectives; Training programme design; Training methods and their selection criteria.

UNIT V:

Organization Effectiveness - Organisation Culture, HRD climate; Organization Development - characteristics, HRD - OD interface. HRD experiences in India - Emerging trends and perspectives.

REFERENCES:

1. Pareek Udai and T.V.Rao, Designing and Managing Human Resource Systems, Oxford & IBH.
2. Rao T.V.performance Appraisal: Theory and Practice.AIMA-Vikas.
3. ILO: An Introductory course in Teaching and Training Methods for Management Development. Sterling Publishers.
4. Rao T.V.et.al.(ed) Alternative Approaches and Strategies of HRD Rewat Publications.
5. Silvera D.M. - Human Resource Development - the Indian Experience New India Publications.
6. Rao VSP, Human Resource Development, Response Books, 2001.
- 7 . Kandula S.R, Strategic Human Resource Development, PHI, 2001.

Elective – II	C	FINANCIAL MANAGEMENT
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Goal: To enable the students to acquire knowledge of Financial Management

Objective: On successful completion of this course, the students should have understood

- ✓ Finance Functions, Cost of capital, Capital structure,...
- ✓ Capital Budgeting, Working capital management,...

UNIT - I (Theory only)

Finance Functions: Meaning - Definition and scope of finance functions - Objectives of Financial management - profit maximization and wealth maximisation. Sources of Finance - Short term - Bank sources – Long term - Shares - debentures, preferred stock - debt.

UNIT - II (Problem & Theory questions)

Financing Decision: Cost of Capital - Cost of Specific Sources of capital - Equity - preferred stock debt - reserves - weighted average cost of capital, Operating Leverage and Financial Leverage.

UNIT - III (Theory only)

Capital Structure - Factors influencing capital structure – optimal capital structure - Dividend and Dividend policy: Meaning, classification - sources available for dividends - Dividend policy general, determinants of dividend policy.

UNIT - IV (Theory only)

Working capital management: Working capital management - concepts - importance - Determinants of Working capital. Cash Management: Motives for holding cash - Objectives and Strategies of cash management. Receivables Management: Objectives - Cost of Credit Extension, benefits - credit policies - credit terms - collection policies.

UNIT - V (Problems& theory questions)

Capital budgeting-meaning-objectives-preparation of various types capital budgeting.

(Theory carries 80 Marks, Problems carry 20 Marks)

REFERENCE BOOKS

1. P.V. Kulkarni - Financial Management
2. Khan and Jain - Financial Management - A Conceptual Approach
3. I. M. Pandey - Financial Management
4. S.N. Maheswari - Management Accounting

Elective – III	A	Labour Law
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Objectives:

On successful completion of this course, the students should have understood

- Legislations relating to Industrial Disputes and Labour welfare

UNIT I

Industrial relations - industrial disputes - causes - handling and settling disputes - employee grievances - steps in grievance handling - causes for poor industrial relations - remedies.

UNIT II

Collective Bargaining: - Concept - Principles and forms of collective bargaining - Procedure - conditions for effective collective bargaining - worker's Participation in management.

UNIT III

Factories Act 1948 - The Workman's Compensation Act, 1923.

UNIT IV

The Industrial Disputes Act 1947 - The Trade Union Act, 1926.

UNIT V

The Payment of Wages Act,1936 - The Employee's State Insurance Act, 1948

REFERENCES:

1. Personnel Management & Industrial Relation -P.C.Tripathi
2. Dynamics of Personnel Management - C.B.Mamoria
3. Human Resource Management - N.G.Nair & Latha Nair Sultan Chand & Sons.
4. Essentials of Human Resource Management and Industrial Relations – P.SubbaraoHimalaya.
5. N.D. Kapoor - Mercandile Law - Sultanchand & Sons
6. R.Venkatapathy & Assissi Menachery - Industrial Relations & Labour Legislation
- Aditya Publishers.

Elective III	B	Global Business Management
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UNIT -I

Need and relevance-international trade – current pattern of India’s foreign trade and world trade-India’s trade-trends-composition-volume and direction-traditional and non traditional products-brief background of import trade-future.

UNIT -II

Indian institutional assistance for export promotion – export policy – features – policy measures – infrastructure set up and aids – export promotion council – commodity boards – board of trade – trade development authority – FIFO, IIFT, Export inspection council, STC, Export houses.

UNIT -III

Export procedures-offer and receipt of confirmed orders – production – shipping and banking procedure – negotiation-documents for export trade –export incentives.

UNIT -IV

Export financing – procedure for pre-shipment finance-post shipment finance-terms of payment in international trade-letter of credit-features and types-medium and long term loans – export control regulations - ECGC.

UNIT -V

International agencies and agreement – IMF-World Bank – functions and features – WTO features-import policy features.

Recommended Books:

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|-----------------------|---|
| 1. TAS Balagopal | Export Management |
| 2. Francis Cherunilam | International Trade and Export Management |
| 3. S K Varghese | Foreign Exchange and Financing of Foreign Trade |
| 4. Y R Ullal | Export Management |

Elective – III	C	Project Work & Viva-Voce
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