



**MANIPAL UNIVERSITY  
JAIPUR**

*(University under Section 2(f) of the UGC Act)*



NAAC A+ GRADE WITH 3.28 SCORE



# Academic Handbook 2022-23

Faculty of Management & Commerce  
School of Business & Commerce  
School of Hospitality & Tourism Management

[www.jaipur.manipal.edu](http://www.jaipur.manipal.edu)



# ACADEMIC HANDBOOK

2022-23





# The Manipal Legacy

The Manipal Education Group is one man's dream- Dr. Tonse Madhav Ananth Pai. His dream is converted to India's largest education township with more than 24 institutions of learning. The Manipal Education Group is an established leader in the field of education, research and healthcare. In a span of over six decades, it has transformed the lives of more than 3,00,000 students from over 59 countries. The group includes five Universities - Manipal Academy of Higher Education (MAHE, Karnataka), Sikkim Manipal University (Sikkim), American University of Antigua (Caribbean Islands), Manipal International University (Malaysia) and Manipal University Jaipur (Rajasthan).

The University has off-campus in Mangalore and Bengaluru, and off-shore campuses in Dubai (UAE) and Melaka (Malaysia). The Mangalore campus offers medical, dental, and nursing programs. The Bengaluru campus offers programs in Regenerative Medicine. The Dubai campus offers programs in engineering, management and architecture, and the Melaka campus offers programs in medicine and dentistry. Manipal Group is proud to build up a multi-disciplinary university in Jaipur, offering courses across disciplines. Each institute of the group has world class facilities and pedagogy, which are constantly reviewed and upgraded to reflect the latest trends and developments in higher education.





# Manipal University Jaipur

Manipal University Jaipur (MUJ) was launched in 2011 on an invitation from the Government of Rajasthan, as a self-financed State University. MUJ has redefined academic excellence in the region, with the Manipal way of learning; one that inspires students of all disciplines to learn and innovate through hands on practical experience.

Jaipur, being one of the fastest growing cities in India, has increasing demand for quality higher education in the region. Following an allotment of 122 Acres of land at Dehmi Kalan village near Jaipur, the permanent campus of the University has come up at a fast pace and is by far one of the best campuses in the region.

The multi-disciplinary university offers career-oriented courses at all levels, i.e., UG, PG and doctoral and across diverse streams, including Engineering, Architecture, Planning, Fashion Design, Fine Arts, Hospitality, Humanities, Journalism and Mass Communication, Basic Sciences, Law, Commerce, Computer Applications, Management, etc. Some PG programmes are available in research mode.

MUJ boasts of best-in-class infrastructure, including state-of-the-art research facilities and a modern, digital library. In line with Manipal University's legacy of providing quality education to its students, the campus uses the latest in technology to impart education.



## VISION

“Global Leadership in Higher Education  
and Human development”

# Leadership



**Dr G K Prabhu**  
President



**Dr N N Sharma**  
Pro-President



**Dr Nitu Bhatnagar**  
Registrar



**Dr S Hanumantha Rao**  
Dean - FoMC



**Dr Ajay Kumar**  
Director - Academics



**Dr Dasari Nagaraju**  
Controller of Examinations (CoE)

# Academics at MUJ

MUJ has consistently and diligently worked to imbibe the best practices of preparing and updating course curriculum with the aid of the best academic and intellectual talent available in academia. At the outset, it is essential to emphasize that the practice of curricula updating is cyclic and comprehensive with meaningful inputs from all stakeholders. Manipal University Jaipur follows a unique Choice Based Credit System (CBCS) which allows flexibility in the education system. It allows the students to aim and choose courses of their own choice which can be an inter-disciplinary, intra-disciplinary, or skill-based course. The intradisciplinary courses are the Program Elective course, inter-disciplinary courses are being offered as Open Electives courses and the skill-based courses are the minor projects which give hands-on experience. This system not only offers to study the core subjects but also allows exploring various other courses which will enhance the creativity and overall development of a student. The University practices comprehensive and standardizes procedures to design a new curriculum and revise and amend the existing ones at regular intervals keeping in the mind the Program Outcomes and Program Specific Outcomes.

The DoA publishes the Academic Handbooks (year wise) which includes the academic rules and regulations, along with schemes and syllabi for each program running in the university. Each year this academic handbook is revised/updated to incorporate any change or add new programs/courses. This handbook is a joint effort of the core and nucleus members of the DoA, viz. **Director Academics Prof. Ajay Kumar, Dr. Shilpi Birla, Dr. Neha Singh, and Ms. Sonali Sharma.**

A flow chart has been shown which summarizes the curriculum design and development at Manipal University Jaipur.



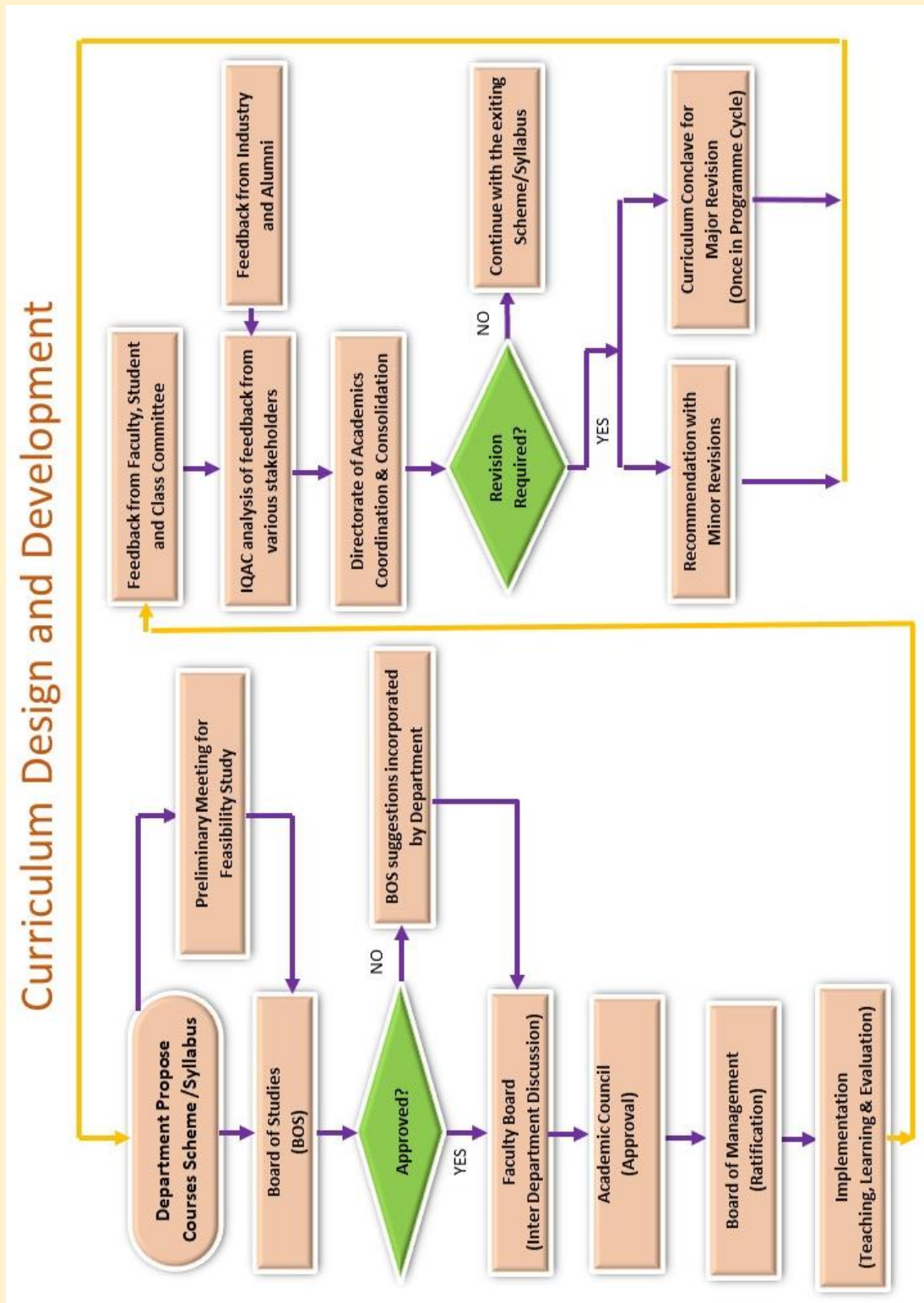
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# Curriculum Design & Development





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# Faculty of Management & Commerce

At faculty of Management and Commerce, we intend to instill functional knowledge, useful skills, leadership, responsibility, and high ethics in our students. We strive to make a difference in the quality of management education and practices in the region leading to superior thinking and working towards sustainable development, wealth creation and pride. We are different from other universities and business schools in our student centric learning approach and all-round growth of personality to make them ready for the demand of professional career.

The Faculty of Management & Commerce has three distinct schools offering a range of programmes of study.

- The TAPMI School of Business offers a two-year, full-time, post-graduate programme.
- The School of Hospitality & Tourism Management offers an undergraduate degree in Hotel Management and BBA Hospitality & Tourism operations
- The School of Business and Commerce offers a BBA, BCom (Hons), BCom, MCom and a PhD Program.

All these programs are taught by highly qualified faculty with a depth of domain expertise, who ensure that a student is job ready from the day he or she graduates.

**“MUJ provides students with an environment conducive to learning and imbibing knowledge to make them industry ready.”**

# **ACADEMIC REGULATIONS FOR SCHOOL OF HOSPITALITY & TOURISM MANAGEMENT AND SCHOOL OF BUSINESS & COMMERCE - 2020 Onwards**

## **1. ACADEMIC PROGRAMMES**

1.1 Under Faculty of Management and Commerce (FoMC), School of Hospitality & Tourism Management offers Bachelor of Hotel Management (BHM) and BBA Hospitality & Tourism operations (BBA-H&T) programme.

1.1.1. Duration of the BHM programme is 8 semesters.

1.1.2. Duration of the BBA-H&T is 6 semesters.

1.2 Under Faculty of Management and Commerce (FoMC), School of Business & Commerce, FOMC offers Bachelor of Business Administration (BBA), Bachelors of Commerce (B.Com), Bachelors of Commerce, Honours (B.Com Honours), and Masters of Commerce (M.Com) programmes.

1.2.1 Duration of the BBA, B.Com, and B.Com (Hons.) programmes is 6 semesters.

1.2.2 Duration of M.Com. Programme is 4 semesters.

1.3 The maximum duration for a student for complying with the Degree requirement is the actual duration of the academic programme plus 2 years from the date of joining.

## **2. ELIGIBILITY FOR ADMISSION**

### **2.1 Undergraduate Programme (BHM):**

2.1.1 Admission to the BHM course is open to all candidates who possess a Pre-University education [10+2] or equivalent level of education recognized by this University/Board with minimum 45 percent aggregate marks.

2.1.2 Eligible NRI/ Foreign students are admitted based on their qualifying examination performance.

2.1.3 Candidates can apply for Lateral Entry to second year BHM Programme, who have passed First year of Hotel Management elsewhere, in recognized Indian/ Foreign University/ Institutions

2.1.3.1 The credits transferred will reduce the number of courses to be registered by the student at MUJ

2.1.3.2 Maximum number of credits that can be transferred by a student shall be limited to the total number of credits for first year, as specified by programme scheme at MUJ. However, the decision of the Dean of the Faculty concerned in this regard shall be final.

### **2.2 Undergraduate Programme (BBA Hospitality & Tourism operations):**

2.2.1 Admission to the BBA-H&T course is open to all candidates who possess a Pre-University education [10+2] or equivalent level of education recognized by this University/Board with minimum 50 percent aggregate marks.

2.2.2 Eligible NRI/ Foreign students are admitted based on their qualifying examination performance.

### **2.3 Undergraduate Programme (B.Com):**

2.3.1 Admission to the B.Com. Programme is open to all candidates who possess a Pre-University/ Senior Secondary education [10+2] or equivalent level of education recognized by University / Board in any discipline.

2.3.2 Those who secure minimum 50% aggregate marks in 10+2 level from recognized Board/ University are eligible to apply for the programme.

### **2.4 Undergraduate Programme (B.Com (Hons.)):**

2.4.1 Admission to the B.Com. (H) Programme is open to all candidates who possess a Pre-University / senior secondary education [10+2] or equivalent level of education recognized by University / Board.

2.4.2 Those who secure minimum 60% aggregate marks in 10+2 level from recognized Board/ University in Commerce are eligible to apply for the programme.

## **2.5 Undergraduate Programme (BBA):**

2.5.1 Admission to the BBA Programme is open to all candidates who possess a Pre-University/ Senior Secondary education [10+2] or equivalent level of education recognized by University / Board in any discipline.

2.5.2 Those who secure minimum 40% aggregate marks in 10+2 level from recognized Board/ University are eligible to apply for the programme.

## **2.6 Post Graduate Programme (M. Com):**

2.6.1 B.Com. or equivalent in relevant branch with a minimum of 50% aggregate marks in qualifying examination.

## **3. ADMISSION PROCEDURE**

3.1 The selection for the BHM and BBA-H&T programme is based on merit and the performance during the interview conducted by MUJ

3.2 Admissions to BBA, B. Com, B. Com (Hon.) and M. Com are done on the basis of Personal Interview (PI) & marks obtained in the qualifying examination.

## **4. ACADEMIC PROCESS**

### **4.1 Registration:**

The Students have to register for the courses with the department at the commencement of each trimester on the day notified in the academic calendar.

### **4.2 Pre-registration:**

Students need to pre-register for elective courses with the department for the next semester as notified in the academic calendar.

### **4.3 Withdrawal of course registration:**

A student who has registered for a course, but desires to withdraw the registration, will be permitted to do so at any time after the registration, but at least seven days before the commencement of the first sessional examination notified in the Academic Calendar.

### **4.4 Academic Term:**

4.4.1 Each semester has a specified course structure.

4.4.2 The medium of instruction for all courses offered is English.

4.4.3 Fifth & Eighth semester of BHM and Sixth semester of BBA-H&T programme is fully dedicated to internship and project work.

4.4.4 The first year course structure is common for B.Com and B.Com (Hons.).

### **4.5 Course Numbering:**

4.5.1 The courses offered by each Department are coded with 2 letters indicating the department offering the course followed by 4 digits.



4.5.2 First digit indicates the level (1-5 for UG; 6-7 for PG; 8-9 for Doctoral studies), second digit indicates semester offered ('1': offered in ODD; '2': offered in EVEN; '0': offered in BOTH) and the last two digits indicate the course code.

4.5.3 The following codes are used for different departments.

S.No.	Department	Code
1	Architecture	AR
2	Arts	AT
3	Artificial Intelligence	AI
4	Automobile Engineering	AU
5	Biosciences	BT
6	Business Administration	BB
7	Chemical Engineering	CE
8	Chemistry	CY
9	Civil Engineering	CV
10	Commerce/B. Com (Honors)	CM/BH
11	Computer & Communication Engineering	CC
12	IoT & Intelligent System	IS
13	Computer Applications	CA
14	Computer Science & Engineering	CS
15	Data Science & Engineering	DS
16	Economics	EO
17	Electrical & Electronics Engineering/Electrical & Computer Engineering	EE/EL
18	Electronics & Communication Engineering	EC
19	Fashion Design	FD
20	Fine Arts	AA
21	Hotel Management	HA/HT
22	Information Technology	IT
23	Interior Design	ID
24	Journalism & Mass Communication	JC
25	Languages	LN
26	Law	LA
27	Mathematics and Statistics	MA/MS
28	MBA	MB
29	Mechanical Engineering	ME
30	Mechatronics Engineering	MC
31	Physics	PY
32	Planning	PL
33	Psychology	PS

#### 4.6 Credit Based System:

#### 4.6 Credit Based System

4.6.1 Each course, theory as well as practical, is expressed in terms of a certain number of credits. The credits are determined by the number of contact hours per week.

For theory courses: 1 Credit = 1 Hour Lecture / Tutorial per week

For practical courses: 1 Credit = 2 or 3 contact hours per week

4.6.2 Course work in each semester is expressed in terms of a specified number of credits. A student successfully completes a particular semester when he/she earns all the credits of that semester. A student earns full credits for a subject registered if he/she secures letter grade E or higher.

4.6.3 Promotion of a student to higher semesters is based on securing a prescribed minimum number of credits as mentioned in Section 4.12.

#### 4.7 Assessment:

- 4.7.1. Student performance is continuously assessed in all courses, based on class/tutorial participation, assignment work, lab work, class tests, in semester tests, quizzes and end semester examinations, which contribute to the final grade awarded in the course. The academic performance of a student is assessed by the course instructor(s) concerned.
- 4.7.2 The student performance in each theory course is evaluated out of 100 marks, of which 60 marks are for in-semester assessments and 40 marks are for end-semester assessment. In-semester assessment consists of two sessional examinations of 20 marks each and CWS of 20 marks.
- 4.7.3 The in-semester assessment in theory courses is based on periodic tests, assignments, quizzes, case presentations, seminars etc. which shall be defined by the course instructor.
- 4.7.4 The student performance in laboratory courses is also evaluated out of a maximum of 100 marks, and is based on in-semester assessment of 60 marks and end-semester examination conducted for 40 marks. Absolute grading is to be applied to lab courses.
- 4.7.5 Course Instructors are to give the complete course plan approved by the HoD to the students, at the beginning of the semester. Course plan includes lesson plan & evaluation plan of the course offered.
- 4.7.6 Course instructors are to give regular feedback on the performance of students.
- 4.7.7 The performance of a student in a course is reflected in the Letter Grade awarded.

#### 4.8 Attendance Requirements:

- 4.8.1 Students are expected to attend every lecture, tutorial and practical class scheduled for them. Attendance will be recorded for every class in every course they attend.
- 4.8.2 A student with less than 75% attendance in individual courses shall not be permitted to write the end semester examination in that course and will be given DT Letter Grade in the course.
- 4.8.3 The aggregate percentage of attendance of the student during the semester will be entered in his/her grade sheet of that semester.

#### 4.9 Grading System:

4.9.1 10 point grading system shown is used for awarding letter grade in each course.

Letter Grade	A+	A	B	C	D	E	AP	F/I/DT
Grade Points	10	9	8	7	6	5	0	0

AP: Audit Pass F: Failure I: Incomplete DT: Attendance shortage

4.9.2 The overall performance of a student in each semester is indicated by the Grade Point Average (GPA) which is the weighted average of the grade points obtained in that semester expressed as

$$GPA = \frac{\sum_{i=1}^n C_i G_i}{\sum_{i=1}^n C_i}$$

where,

n=number of courses graded per semester

C = Course credits

G = Grade points

4.9.3 The overall performance of the student for the entire programme is indicated by the Cumulative Grade Point Average (CGPA) which is the weighted average of the grade points obtained across all semesters till date

$$CGPA = \frac{\sum_{i=1}^N C_i G_i}{\sum_{i=1}^N C_i}$$

where, N=Total number of courses graded till date

4.9.4 A student who earns a minimum of 5 grade points (E grade) in a course is declared to have successfully completed the course and earned the credits assigned to it.

4.9.5 A total of 35% marks is essential for a student to be awarded a passing grade in any theory course.

4.9.6 A student who is eligible for, but fails to appear in, the end-semester examination, will be awarded 'F' Grade. However if he/ she fails to appear in the end semester examination due to valid reasons, (including medical, non-payment of dues or other family reasons) he/she will be awarded an 'I' (incomplete) grade. Relaxation to the award of 'I' grade is permissible, only if prior approval has been obtained before the start of the examinations.

4.9.7 If a student is not eligible to appear in the end-semester examination owing to his/her not fulfilling the minimum attendance requirements in any course, he/she will be awarded a 'DT' grade (detained) and has to re-register for the course(s) at the next available opportunity.

4.9.8 A student should have appeared for the end-semester examination of the prescribed course of study (mere appearance in the continuous assessment tests is not sufficient) to be eligible for the award of a passing grade in the course. A separate minimum of 35% of marks in the end semester examination is essential for awarding a passing grade in a theory course.

#### 4.10 Class Committee:

4.10.1 A class committee headed by the Departmental Faculty Coordinator – Student Affairs is formed for the BHM and BBA-H&T programme. The HoD, Faculty members of the department and student representatives of all batches will be members of this committee.

4.10.2 Functions of the Class Committee:

4.10.2.1 The class committee will meet thrice in a semester.

4.10.2.2 The first meeting will be held within two weeks from the commencement of the semester in which the course plan, evaluation plan etc. are discussed.

4.10.2.3 The second meeting will be held two weeks after the first sessional to collect feedback and improve the effectiveness of the teaching learning process. Performance of the students in the tests may also be analyzed.

4.10.2.4 The Chairman of the class committee should send the minutes of the class committee meeting to the Director (Academics) through the Head of the Department after each class committee meeting.

4.10.2.5 The third meeting is to be held to analyze the performance of the students in all courses of study and grade finalization. However, the student representatives are exempted from this meeting.

4.10.2.6 The CoE will declare the results after processing.

#### 4.11 Faculty Advisors:

4.11.1 To help the students in planning their courses of study and for general advice regarding academic programmes the Head of the Department will assign one to two senior faculty members in the III semester who will be Faculty Advisors for the batch.

4.11.2 Faculty Advisor for a particular batch will continue till the regular students complete the programme.

#### 4.12 Promotion to Higher Semesters:

4.12.1 **UG Programmes:** Promotion of a student from an even semester to the next higher (odd) semester is subject to securing the minimum academic performance specified.

Promotion to Higher odd semester	Minimum credits required
III	26 at the end of II semester
V	68 at the end of IV semester (including OE courses)
VII	115 at the end of VI semester (including OE courses)

4.12.2  
PG

**Programme:** Promotion of a student from an even semester to the next higher (odd) semester is subject to securing 40 credits at the end of the second semester.

#### 4.13 Academic Probation and Termination of the Registration to the Programme:

4.13.1 A student who is not eligible for promotion from an even semester to the next higher odd semester for reasons of not having earned the prescribed minimum number of credits will be required to discontinue the academic programme temporarily. In such case he/she will be put on academic probation for the next academic year and a warning letter shall be issued.

4.13.2 If a student is repeating a semester/s due to poor academic performance, he/she will also be put on academic probation.

4.13.3 The student put on academic probation shall be periodically monitored and mentored by the faculty advisor. He/she can re-join the academic programme after fulfilling the academic requirements as in 1.11 at the end of the academic probation.

4.13.4 At the end of the academic probation year, if a student fails to acquire the minimum credits to get promoted to next higher odd semester, his/her registration for the academic programme shall be terminated.

#### 4.14 Re-joining a Programme:

A student who discontinues the academic programme for any reason and re-joins the programme at a later date shall be governed by the rules, regulations, courses of study and syllabi in force at the time of his/her re-joining the programme.

#### 4.15 End-semester Examination:

4.15.1 The end semester examination will be conducted only in the courses offered in the current semester.

4.15.2 Only students with attendance  $\geq 75\%$  will be permitted to appear for the end semester examination.

4.15.3 A separate minimum of 35% of marks in the end semester examination is essential for awarding a passing grade in a theory course.

4.15.4 A course successfully completed cannot be repeated for grade improvement. However, in special cases students may be allowed to reject and repeat the entire semester with the consent of HoD/ Deputy Director (Academics).

#### 4.16 Make-up Examinations:

4.16.1 Make-up Examinations are conducted along with the Regular ETE of a semester only for the courses running in that semester.

4.16.2 Students who get F or I grade in their ETE, are allowed to take these Make-up Exam.



4.16.3 In addition to the above, Make-up Examinations for theory courses of both Odd/Even semesters are also conducted in the month of July every year.

#### 4.16.4 Grades Applicable in Make-up Examination

4.16.4.1 The grade boundaries for Make-up Examination courses conducted along with Regular ETE will be the same as those for Regular ETE courses.

4.16.4.2 The grade boundaries for Make-up Examination courses conducted in July will be the same as those in the immediately preceding ETE for that course.

4.16.4.3 All students who appear in these Examinations (except those having I grade in the ETE), will be awarded one grade lower than what they have secured. However, a student who secures an E grade will retain the same grade.

#### 4.17 Re-registration of Courses:

4.17.1 Students with F/I/DT Grade are allowed to re-register for subjects of lower semester along with their regular term subjects by paying the prescribed fees.

4.17.2 Students may not be permitted to re-register in courses if there are clashes in the time table.

4.17.3 The prevailing re-registration course-wise fee will have to be paid by the student.

4.17.4 Students need to attend regular classes in all such cases and have to submit assignments and appear for sessional tests along with the regular students.

4.17.5 Students are allowed to register for a maximum of 32 credits in a given semester.

4.17.6 Students are eligible to get actual graded in re-registered courses.

#### 4.18 Withholding of Results:

Results will be withheld when a student has not paid his/her dues or there is a case of disciplinary action pending against him/her.

#### 4.19 Eligibility for the Award of Degree:

4.19.1 A student will be eligible for the award of the degree if:

4.19.1.1 He/she earns the required number of credits specified for all semesters.

4.19.1.2 He/she has paid all dues to the Institute.

4.19.1.3 No case of disciplinary action is pending against him/her.

4.19.2 Total number of credits required for obtaining:

4.19.2.1 BHM. - 166\*

\*Credit used for CGPA computation: 160. Open electives are excluded from GPA/CGPA computation.

4.19.2.2 BBA Hospitality & Tourism operations – 126\*

\*Credit used for CGPA computation: 120. Open electives are excluded from GPA/CGPA computation.

4.19.2.3 BBA & B. Com (Hons.) - 148\*\*

\*\*Credit used for CGPA computation: 145 in B.Com (Hons). (Open electives are excluded from GPA/CGPA computation). Credit used for CGPA computation: 142 in BBA (Open electives are excluded from GPA/CGPA computation)

4.19.2.4 B. Com- 132\*

\* Credit used for CGPA computation: 126 in B.Com. (Open electives are excluded from GPA/CGPA computation)

4.19.3 Minimum CGPA for Graduation is 5.0 and the Maximum that can be earned is 10.

4.19.4 However, in the credits system class/rank is not awarded.

4.19.5 Open electives are excluded from GPA/CGPA computation. On successful completion of the Experiential learning, Open Elective/MLCs, Industrial training the student will get a satisfactory grade (S) and an unsatisfactory grade (US) in case of incompleteness of the course.

## 5. Transfer of Credits

5.1 The courses credited elsewhere, in Indian/Foreign University/ Institutions/Colleges by students during their study period at Manipal University Jaipur may be counted towards the credit requirements for the award of degree.

5.2 Students can earn external credits only from Indian/Foreign Universities/Institutions with which MUJ has a MoU for the above purpose.

5.3 The credit transferred will reduce the number of courses to be registered by the student at Manipal University Jaipur. The guidelines of such transfer of credits are as follows:

5.3.1 B. Tech. student with consistent academic performance and CGPA  $\geq 7$  can credit the courses approved by the concerned Board of Studies (BoS) and ratified by Faculty Board (FB) in TSB, Manipal University Jaipur, in other institutions during 2<sup>nd</sup> year.

5.3.2 Credit transferred will not be used for GPA/CGPA computation. However credit transferred will be considered for the overall credit requirements of the programme.

5.3.3 Credit transfer can be considered only for the courses at same level or above.

5.3.4 Student must provide all details for the course which he is requesting for credit transfer along with the acceptance letter for the scrutiny of the concerned BoS, before proceeding for the course.

5.3.5 Maximum number of credits that can be transferred by a student shall be limited to the number of credits earned in the corresponding semester in MUJ. However total credit earned at completion of degree should not be less than the required credit for award of degree. In case a student has earned more credits from other universities/ educational Institutions/ Research Institutions, the student may indicate his/her preference for credit transfer. However, the decision of the Dean (FoMC) in this regard shall be considered as final.

5.3.6 Student has to pass all such courses for which credits transfer is to be made.

5.3.7 Credit transfer availed by a student shall be properly recorded on the academic record(s) of the student.

## 6. Termination from the Programme

A student shall be required to leave the institute without the award of the degree, under the following circumstances.

6.1 If a student fails to acquire minimum number of credits required to get promoted to next higher semester at the end of academic probation year.

6.2 If a student fails to acquire the requirements for the completion of the degree within the maximum permissible period.

6.3 If a student is absent for more than 6 weeks at a stretch in a semester without sanctioned leave.

6.4 Based on disciplinary action, on recommendation of an appropriate committee and approved by the President of the University.

# Department of Hotel Management

The Department of Hotel Management provides high class education to meet international hospitality standards and professional competence to students. It offers a program that caters to four main areas: Food production, Food and Beverage Service (F&B), Front Office and Accommodation Management.

Students are prepared for various aspects of the hospitality industry such as Core Operations, Management, Sales and Marketing. Our curriculum combines theory with authentic hands-on learning experience and students have numerous opportunities to interact with industry professionals. Students also get access to hands-on real-life training programme incorporated in their day-to-day activities to facilitate their on-job training. The programme is designed in consultation with experts & industry professionals.

## KEY FEATURES

- Identifying and developing critical managerial qualities are the primary focus of faculty members.
- Innovative teaching methods are adopted in order to clarify concepts and hypotheses.
- Demonstrates a familiarity with the day-to-day operational procedures of a typical hotel or restaurant property and basic familiarity with the proper use and care of common kitchen and dining room equipment.
- Applies cost control concepts and develops appropriate systems and tools for the day-to-day management and operations of lodging or food service business.
- Offers top-notch facilities and services in a state-of-the-art hostel building to accommodate our students.
- The Bachelor of Hotel Management program offered by Manipal University Jaipur is a part of Manipal Educational Group which is an inspiring leader in the field of education.

## CORE COMPETENCIES

- Food Production
- Food & Beverage Services
- Accommodation
- Front Office
- Industry Relevant Curriculum
- Experienced Faculty
- Global Exposure
- Strong Industry Interface



### Bachelor of Hotel Management (BHM) Scheme 2022

Year	FIRST SEMESTER						SECOND SEMESTER						
	Course Code	Course Name	L	T	P	C	Course Code	Course Name	L	T	P	C	
I	HA1101	Food Production Foundation - I	4	0	0	4	HA1201	Food Production Foundation - II	4	0	0	4	
	HA1102	Food & Beverage Service Foundation - I	4	0	0	4	HA1202	Food & Beverage Service Foundation - II	4	0	0	4	
	HA1103	Accommodation Operations Foundation - I	2	0	0	2	HA1203	Accommodation Operations Foundation - II	2	0	0	2	
	HA1104	Front Office Operations Foundation - I	2	0	0	2	HA1204	Front Office Operations Foundation - II	2	0	0	2	
	LN1110	English Communication for Hospitality and Tourism	3	0	0	3	CY1003	Environmental Science	3	0	0	3	
	HA1131	Food Production Lab - I	0	0	4	2	HA1231	Food Production Lab - II	0	0	4	2	
	HA1132	Food & Beverage Service Lab - I	0	0	2	1	HA1232	Food & Beverage Service Lab - II	0	0	2	1	
	HA1133	Accommodation Operations Lab - I	0	0	2	1	HA1233	Accommodation Operations Lab - II	0	0	2	1	
	HA1134	Front Office Operations Lab - I	0	0	2	1	HA1234	Front Office Operations Lab - II	0	0	2	1	
				15	0	10	20				15	0	10
Total Contact Hours (L + T + P)			25			Total Contact Hours (L + T + P)			25				
II	THIRD SEMESTER						FOURTH SEMESTER						
	HA2101	Introduction to Indian Cuisine	4	0	0	4	HA2201	Global Cuisine & Patisserie	3	0	0	3	
	HA2102	Alcoholic Beverages	4	0	0	4	HA2202	Food & Beverage Management	3	0	0	3	
	HA2103	Accommodation Management - I	2	0	0	2	HA2203	Accommodation Management - II	2	0	0	2	
	HA2104	Front Office Management	2	0	0	2	HT1203	Travel Agency & Tour Operations	3	0	0	3	
	HA2131	Indian Cuisine Lab	0	0	4	2	LN2007	French for Beginners - I	3	1	0	4	
	HA2132	Food & Beverage Service Lab - III	0	0	2	1	HA2231	Global Cuisine Lab	0	0	4	2	
	HA2133	Accommodation Management Lab	0	0	2	1	HA2232	Advanced Food and Beverage Service Lab	0	0	2	1	
	HA2134	Computer Applications in Hospitality & Tourism	0	0	2	1	HA2233	Bakery & Confectionery Lab	0	0	4	2	
	HA2171	Field Project	0	0	6	3	*****	Open Elective	3	0	0	3	
			12	0	16	20				14	1	10	20
Total Contact Hours (L + T + P)			28			Total Contact Hours (L + T + P) + OE			25 + 3 = 28				

		FIFTH SEMESTER				SIXTH SEMESTER							
III	HA3171	Hospitality Industry Exposure Training	0	0	20	10	HA3201	Digital & Offline Marketing in Hospitality	4	0	0	4	
	HA3172	Hospitality Industry Exposure Training Report	0	0	20	10	HA3202	Hospitality Human Resource Management	3	0	0	3	
							HA3203	Hospitality Facility Planning	3	0	0	3	
							HA3204	Safety, Security and Travel Documentation	3	0	0	3	
							HA3231	Personality Development	0	2	2	3	
							HA324*	Discipline Specific Elective - I	0	2	4	4	
							*****	Open Elective	3	0	0	3	
			0	0	40	20				13	4	6	20
Total Contact Hours (L + T + P)			40				Total Contact Hours (L + T + P) + OE			23 + 3 = 26			
		SEVENTH SEMESTER				EIGHTH SEMESTER							
IV	HA4101	Entrepreneurship	4	0	0	4	HA4271	Professional Internship in Hospitality Management	0	0	20	10	
	HA4102	Hospitality Organizational Behaviour	3	0	0	3	HA4272	Hospitality Project	0	0	20	10	
	HA4103	Hospitality Law	3	0	0	3							
	HA4104	Accounting & Financial Management	3	0	0	3							
	HA4105	Market Research & Analytics	3	0	0	3							
	HA414*	Discipline Specific Elective - II	0	2	4	4							
				16	2	4	20				0	0	0
Total Contact Hours (L + T + P)			22				Total Contact Hours (L + T + P)			40			

Discipline Specific Elective - I						Discipline Specific Elective - II					
Course Code	Course Name	L	T	P	C	Course Code	Course Name	L	T	P	C
HA3241	Culinary Management - I	0	2	4	4	HA4141	Culinary Management - II	0	2	4	4
HA3242	Restaurant & Bar Management - I	0	2	4	4	HA4142	Restaurant & Bar Management - II	0	2	4	4
HA3243	Rooms Division Management - I	0	2	4	4	HA4143	Rooms Division Management - II	0	2	4	4
HA3244	Event & Conference Management - I	0	2	4	4	HA4144	Event & Conference Management - II	0	2	4	4
						HA4145	Dissertation	0	2	4	4

**HA1101: Food Production Foundation – I [4 0 0 4]**

Introduction to Cookery: Culinary History-Development of the culinary art from the middle ages to modern cookery, Introduction to International Cuisine, Levels of skills and experiences- Attitudes and behaviour in the Kitchen-Personal hygiene- Uniforms & Protective Clothing -Safety procedure in handling equipment, Classical Brigade-Modern staffing in various category Hotels- Roles of executive chef, Duties and responsibilities of various chefs-Co-operation with other departments. Aims and Objectives of Cooking Food- Importance classifications, Principles - Equipment's required. Methods of Cooking- Classification of Cooking Methods (Boiling-Roasting-Poaching Braising-Grilling-Baking-Roasting-Broiling-Stewing-Sautéing-Blanching- Steaming- Microwave & Modern Cooking Methods). Food Commodities Vegetables, Cereals, Pulses, Spices & Herbs, Fats and Oils. Classification of vegetables –Cuts of Vegetables-Classification of fruits, Stocks, Thickening Agents, Soups, Sauces Types & Uses, Sauces – Classification and Importance of Soups & Sauces Salads- Classification, Importance, Salads – definition, parts, types and salad dressings.

**References:**

1. K.Arora , *Theory of Cookery*, (6e), Frank Bros, 2008
2. P.S.Bali, *Food Production Operations*, (2e), Oxford University Press , 2014
3. P.S.Bali , *Theory of Cookery*, (1e), Oxford University Press, 2017

**HA1102: Food & Beverage Service Foundation - I [4 0 0 4]**

Food and Beverage Services: - The growth of the catering industry and its evolution. Hotel scenario in India. Career opportunities in food service industry. Introduction, Concept, and Classification of Catering Establishments, their importance; Personal Hygiene, Uniform & Grooming Standards, F&B Service Outlets & Familiarisation with their Hierarchy of F&B Service Department, F&B Service Brigade, Modern Staffing in various hotels, Duties & Responsibilities of various employees in F&B Service, their attributes; coordination of F&B Service with other departments. Food Service Equipment's: Types of equipment. Crockery, Glassware, Hollowware, Cutlery, Flatware - Special Operating Equipment and their use - Maintenance and upkeep of equipment. Knowledge of suppliers /materials /price ranges - Equipment used by hotels in India (special reference to what is done in specialty restaurants) Side Stations and its uses Food Service -1: American, English, French, Gueridon, Russian, Indian Service. Formal dining etiquette - Sequence Of Indian Service From Different Regions - Mise-En-Scene And Mise-En Place -Rules For Laying Of A Cover, Napkin Folding (At least Ten Types), Food Service-II Components ,Timings Of Service For Each Of The Following - Breakfasts – Indian, South Indian, Continental, American And English –Brunch-Elevenses-Lunch-Afternoon Tea - High Tea –Dinner-Supper Origin of Menu - Types of Menus - French Classical Menu - French Menu Terminology - Traditional Dishes From Various Countries Menu knowledge: Introduction, Types –A la Carte & Table D'hote, Menu Planning, considerations and constraints

**References:**

1. S.Andrews, *Food and Beverage Services: A Training Manual*, (1e), Tata Mcgraw Hill, 2013
2. J.Cousins, D.Lillicrap&S.Weekes, *Food and Beverage Service* (9e), Hodder Education, 2014
3. R.Singaravelavan, *Food and Beverage Services*, (2e), SCHAND, 2016

**HA1103: Accommodation Operations Foundation - I [2 0 0 2]**

Introduction to Housekeeping: Importance & Functions of Housekeeping, Guest satisfaction and repeat business, House Keeping Areas – Front-of-the-house and Back-of-the-house areas, Guest Rooms, Public Areas, Maids Room etc. Organization of Housekeeping Department: Hierarchy in large, medium & small hotels, Attributes of staff, Job Descriptions and Job Specifications. Layout of Housekeeping Department: Sections of the housekeeping department, their functions and layout. Guest Rooms: Categories and types, Amenities & facilities for Standard & VIP guest rooms. Co-ordination with other Departments: With Front Office, Engineering, Food and beverage, Security, Purchase, HRD, Accounts. Routine systems and records of Housekeeping Department: Staff placement register, Room occupancy report, Guest room inspection form, check list, Floor register, Work order, Log shut. Key Control: Categories and types, Key Control Procedures, Lock and key change procedure. Cleaning Equipment: Classification, use, care & maintenance, Selection & purchase criteria. Cleaning Agents: Classification, use, care and storage, Distribution & control, Selection criteria.

**References:**

1. S. Andrews, *Hotel Housekeeping Management and Operations*. McGraw Hill Education, (1e), 2017
2. J. Branson, *Hotel, Hostel and Hospital Housekeeping*, (6e) Hodder Arnold H&S,1982



3. G. Raghubalan, *Hotel Housekeeping: Operations and Management, (3e)*, Oxford University Press India, 2015

#### **HA1104: Front Office Operations Foundation - I [2 0 0 2]**

Introduction to Hospitality and Hotel Industry - The hospitality industry, Founders, Historical developments, Overview of Hotel Industry, Career development. Hotel Organization & Front Office Department - Organization structure, Organization of the Front Office Department, Departments in rooms division, Sections & Functions of Front Office, Roles, responsibilities and attributes of Front Office Personnel. Classification of Hotels - Classification of hotels based on various categories, Classification bodies from various countries, Criteria for different star categories in India and procedure for application. Types of Hotel Guests - Hotel Guests Segments, Business travellers-types, needs, facilities provided, sources, rates, Leisure travellers – types, needs, facilities provided, sources, rates, Group travellers, Staycation Traveler - nature, demands, marketing strategies to attract. Road Trippers - concept, requirements, ways to cater their demands. Special Interest Tourists, Personal travel, Buying influences. The Guest Cycle - Importance of guest cycle, Various stages, Section wise staff in contact with the guests during each stage, Coordination of Front Office department with other departments.

#### **References:**

1. R. Aggarwal, *Hotel Front Office Systems and Procedures*, Jaipur Sublime Publication, 2002
2. S. Andrews, *Hotel Front Office, (2e)*, Tata McGraw Hill, 2009
3. A.J. Bardi, *Hotel Front Office Management, (4e)*, Canada Wiley India Pvt. Ltd, 2007
4. C. Dix, C. Baird, *Front Office Operations, (4e)*, Pearson Education, Inc, 1998

#### **LN1110: English Communication for Hospitality and Tourism [3 0 0 3]**

Communication –Types & Process, Introduction to business communication & Importance, Elements of Communication process, Flow of communication within an organization - Formal, Informal, Grapevine, upward, downward, horizontal, vertical and diagonal. Verbal and nonverbal communication. Basics of Communication - Mediums of Communication, Barriers to Communication, Listening skills. Written Communication Skills - Types of written messages ( Direct and routine messages, Persuasive messages, Negative messages), Various Formats of Messages ( types of Letters, Memos), Hotels' Operational Communication - Making a Hotel Reservation, Welcoming a Guest at the Front Desk, Checking in, In the Elevator, Responding to Enquiries after Checking in, Room Service, Facilities and Services at the Hotel, Places around the Hotel, Getting a duplicate key, Solving guests' problems, At the restaurant, Taking a message, Checking out. Career Management and Technology - Resume writing, Technology in business communication (advantages, disadvantages, classification of various technologies available, online etiquettes), Creating and delivering good presentations (Importance of good presentations, understanding your audience, Planning, preparing and delivery of presentation)

#### **References:**

1. A. Viswamohan, *English for the Hotel Industry (1e)*, Dorling Kindersley (India), 2014
2. K. Sinha, *Business Communication(4e)*, Reprint Revised, 2018

#### **HA1131: Food Production Lab – I [0 0 4 2]**

Equipment's – Identification-Description-Uses & Handling, Hygiene - Kitchen Etiquette-Practices & Knife Handling-Safety and Security in Kitchen. Cuts of Vegetables - Julienne, Jardinière, Macedoine, Brunoise, Paysanne, dices, Cubes, shred, mirepoix, Basic Cooking Methods and Pre-Preparation, Blanching of Tomatoes -Preparation of concasse, Boiling-Potatoes, Beans, Cauliflower, etc., Frying - (deep frying, shallow frying, sautéing) Aubergines, Potatoes, etc. Braising - Onions, Leeks, Cabbage, Starch cooking (Rice, Pasta, and Potatoes), Stocks, Demonstration and preparation: White stock, Brown stock, Fish stock, Vegetable Stock, Sauces - Demonstration & preparation of basic mother sauces: Mayonnaise, Hollandaise, Béchamel, Veloute, Tomato and Espagnole - with 2-3 derivatives of each, Preparation of basic soups: Cold, Thin, Thick and International. Salad preparation: Waldrof salad, Russian salad, Salad de Betterave and Salad Dressings, Potato preparation: Pommes De Terre Duchess, Potatoes Lyonnaise, Potato Wedges and French Fries.

#### **References:**

1. K. Arora, *Theory of Cookery, (6e)*, Frank Bros, 2008
2. P.S. Bali, *Food Production Operations, (2e)*, Oxford University Press, 2014
3. P.S. Bali, *Theory of Cookery, (1e)*, Oxford University Press, 2017

#### **HA1132: Food & Beverage Service Lab – I [0 0 2 1]**

Knowledge of Equipment: Identification of flatware, cutlery, glassware and crockery, silverware polishing and care, glassware cleaning and care, setting up a side station. Restaurant Linen: Laying of tablecloth and various napkin folds. Mis-en-Place & Mis-en-Scene: Pre-preparation and setting up the restaurant for service. Cover Setting: Laying cover for breakfast, lunch, dinner. Laying cover for different cuisines and various food service outlets. Service Procedure: Receiving and seating the guests, order taking, beverage and food service, clearing, handling any special guest request, guest bill presentation and settlement

**References:**

1. S.Andrews, *Food and Beverage Services: A Training Manual*, (1e), Tata Mcgraw Hill, 2013
2. J.Cousins, D.Lillicrap & S.Weekes , *Food and Beverage Service* (9e), Hodder Education, 2014
3. R.Singaravelavan, *Food and Beverage Services*, (2e), SCHAND, 2016

**HA1133: Accommodation Operations Lab - I [0 0 2 1]**

Introduction to cleaning equipment; Introduction to cleaning agents; Introduction to guest room supplies, amenities and their placement; Dusting of various areas; Sweeping and Mopping; dry, wet Metal polishing (Various surfaces like stainless steel, brass); Glass cleaning.

**References:**

1. S.Andrews, *Hotel Housekeeping Management and Operations*. McGraw Hill Education, (1e), 2017
2. G.Raghubalan, *Hotel Housekeeping: Operations and Management*, (3e), Oxford University Press India, 2015

**HA1134: Front Office Operations Lab - I [0 0 2 1]**

Standards of Personal Grooming, Etiquettes & Manners - Front Office Grooming Requirements; Essential Personal Qualities; Effective Communication Skills; Study of Countries, Capitals, Currencies and Flags; Awareness on local Flight and Railway timings. Telephone Skills - Understanding telephone system (PBX); Telephone courtesy and right manners; Standard phraseology; Telephone handling procedures – incoming and outgoing; Telephone handling – room bookings, Understanding Call Accounting Systems (CAS). Reservation Operations - Use of reservation module in PMS – Steps in reservations; Reservation inquiry; Converting inquiry into bookings; Accept/ deny requests for reservations; Create reservation records; Using of guest history and guest preferences in reservations; Processing special requests; Reservation confirmation; Reservation amendments and cancellations; Reservation reports; Handling group reservations; Prepare room availability and room revenue forecasts. Uniformed Services - Performing concierge duties, Maintaining Bell Desk log book, Filling errand cards, Loading and transporting luggage and other articles on trolleys, Providing door service, paging service, escorting and taking baggage up to room, Elevator courtesy, Baggage down and handling check outs – FIT and groups, Showing rooms to potential guests, Assisting front desk in ascertaining room status when required, Performing room changes procedure, Performing errands, arranging and hail taxis/ cars for guests, Processing and deliver mail, messages, parcels, faxes etc., Providing directions for local visits, Updating the function reader board.

**References:**

1. S.Andrews, *Hotel Front Office: A Training Manual*, (3e) , Tata McGraw-Hill Education, 2013
2. A.J.Bardi, *Hotel Front Office Management* , (4e), Canada Wiley India Pvt.Ltd, 2007

**SEMESTER-II**

**HA1201: Food Production Foundation – II [4 0 0 4]**

Meat- Introduction to meat cookery, Cuts of beef/veal/ lamb/ pork/game, Poultry, Fish - Introduction to fish/ shellfish cookery, Classification of fish & shellfish, Cuts of fish, Selection of fish and shell fish, Cooking of fish, Egg- Introduction to egg cookery, Structure of an egg, Selection of egg, Uses of egg in Cookery Dairy & Dairy Products- Milk, Cheese, Butter, Cream Farinaceous Products- Pasta, Potato and other starch. Accompaniments & Garnishes, Appetizer & Starters- Sandwiches, Canapés, Rechaufé – Objectives, Methods, Products, Advantages & Disadvantages

**References:**

1. K. Arora, *Theory of Cookery*, (6e), Frank Bros, 2008
2. P.S.Bali, *Food Production Operations*, (2e), Oxford University Press, 2014
3. P.S.Bali, *Theory of Cookery*, (1e.), Oxford University Press, 2017

**HA1202: Food & Beverage Service Foundation - II [4 0 0 4]**

Non Alcoholic Beverages: Classification of Beverages – Refreshing, Nourishing, Stimulating - Tea - Various Types of Tea, Processing, Manufacturing, Service Standards, Storage, Brands. Preparation of Tea & Coffee - Types, Processing & Production, Service Standards, Storage, Brands and methods of making Tea & Coffee. Nourishing Beverages - Examples with types, brands. Refreshing beverages - Examples with types, brands & composition. Types of waters with examples of each. In Room Dining/ Butler Service: Types of Room Service Operations - Equipment Used -Room Service Order Taking - Service Standards -Butler Service - New Trends, Restaurant Control Systems – Manual & Electronic: Importance of KOT - Different type of KOT's - Duplicate and Triplicate check Systems - Electronic Point of Sales. Ancillary Areas: Pantry - Still Room - Linen Room - Hot Plate. Tobacco: Introduction, Types – Cigars & Cigarettes, Cigar strengths and sizes, Brands – Storage and service

**References:**

1. S.Andrews, *Food and Beverage Services: A Training Manual*, (1e.), Tata Mcgraw Hill, 2013
2. J.Cousins, D.Lillicrap & S.Weekes , *Food and Beverage Service* (9e), Hodder Education, 2014
3. R.Singaravelavan, *Food and Beverage Services*, (2e), SCHAND, 2016

**HA1203: Accommodation Operations Foundation - II [2 0 0 2]**

Nature and composition of various surfaces used in hotels and their care and Maintenance-Metal, Stone, Glass, Wood, Leather, Ceramic, Plastic, Synthetic. Room Layouts, Guest Supplies and amenities: Various room layouts, Single, Double, Twin, suit Sub areas, supplies and amenities placed there. Routine Cleaning of Housekeeping Department: General principles of cleaning, Work routine for floor supervisors and chamber maids, Rules of the floor. Daily cleaning of Occupied, Guest room cleaning, Departure, Vacant, under maintenance (PPM rooms) VIP rooms, Block room cleaning, Evening service and Second service procedures, Weekly/Periodic cleaning, Spring cleaning procedures. Cleaning Routine of Public Areas: Areas to be maintained, daily, weekly and spring cleaning procedures for various Public Areas. Beds & Mattresses used in Hotels: Parts of bed, Types and uses, Care and maintenance, Control Desk: Importance and functions of Control Desk, Records maintained at desk, Responsibilities, Handling telephone, Handling software, Briefing, Debriefing, Pest Control: Types of Pests, Preventive and Control Measures.

**References:**

1. S.Andrews, *Hotel Housekeeping Management and Operations*, (1e), McGraw Hill Education, 2017
2. J.Branson, *Hotel, Hostel and Hospital Housekeeping*, (5e), Hodder Arnold H&S, 1982
3. G.Raghubalan, *Hotel Housekeeping: Operations and Management*,(3e), Oxford University Press India, 2015

**HA1204: Front Office Operations Foundation - II [2 0 0 2]**

Tariffs, Brochures and House Rules - Basis of charging room rates, Types of room rates, Meal plans with needs and the use of plans, Need for Brochures & Tariff Cards. The Reservation Process - Determining room availability and acceptance of reservations, Reservation confirmation and maintenance-cancellation policies, Group Reservations-sources, rates and types of groups, Procedure for group reservations. Front Office Salesmanship - Product Knowledge, Upselling techniques, Unique Sales Proposition(USP), Upgrading, Role of Reservation and Reception in sales, Guidelines to selling effectively, Marketing for business travellers, Leisure travellers, travel agents, meeting planners, special segments and conference and group business. Guest Registration, Importance of the first guest contact, Components of the Registration Process, Registration process in semi-automated and fully automated hotels, Front Office Security Functions - The role of Front Office in security aspects, Security aspects on check in: use of metal detectors, validators, scanty baggage etc., Keys control, Guest and staff movement and access control, Protection of funds, Safe deposit boxes, Lost and found processes, Emergency procedures.

**References:**

1. R.Agarwal, *Hotel Front Office Systems and Procedures*, Jaipur Sublime Publication, 2011
2. S.Andrews, *Hotel Front Office*, (2e), Tata McGraw Hill, 2009
3. A.J.Bardi, *Hotel Front Office Management*, (4e), Canada Wiley India Pvt.Ltd, 2007
4. C.Dix, C. Baird , *Front Office Operations*, (4e), Pearson Education, Inc, 1998

**CY1003: Environmental Science [3 0 0 3]**

Introduction: Multidisciplinary nature, scope and importance, sustainability and sustainable development. Ecosystems: Concept, structure and function, energy flow, food chain, food webs and ecological succession, examples. Natural Resources (Renewable and Non-renewable Resources): Land resources and land use change, Land degradation, soil erosion and desertification, deforestation. Water: Use and over-exploitation, floods, droughts, conflicts. Energy resources: Renewable and non- renewable energy sources, alternate energy sources, growing energy

needs, case studies. Biodiversity and Conservation: Levels, biogeographic zones, biodiversity patterns and hot spots, India as a mega-biodiversity nation; Endangered and endemic species, threats, conservation, biodiversity services. Environmental Pollution: Type, causes, effects, and controls of Air, Water, Soil and Noise pollution, nuclear hazards and human health risks, fireworks, solid waste management, case studies. Environmental Policies and Practices: Climate change, global warming, ozone layer depletion, acid rain, environment laws, environmental protection acts, international agreements, nature reserves, tribal populations and rights, human wildlife conflicts in Indian context. Human Communities and the Environment: Human population growth, human health and welfare, resettlement and rehabilitation, case studies, disaster management, environmental ethics, environmental communication and public awareness, case studies. Field Work and visit.

#### References:

1. R. Rajagopalan, *Environmental Studies: From Crisis to Cure*, Oxford University Press, 2016.
2. A. K. De, *Environmental Studies*, New Age International Publishers, New Delhi, 2007.
3. E. Bharucha, *Textbook of Environmental Studies for undergraduate courses*, Universities Press, Hyderabad, 2013.

#### **HA1231: Food Production Lab – II [0 0 4 2]**

Identification of various cuts-Beef, Lamb, Pork, Sea food processing, Simple Egg preparations- Scotch egg- Assorted omelettes- Oeuf Florentine, Oeuf Benedict- Oeuf Farci- Oeuf Portugese. Breakfast Menu Preparation, Preparation of menu, Salads- Waldrof Salad, Fruit Salad, Russian Salad, Salade Nicoise, Chicken, Mutton and Fish Preparations- Fish Orly, A La Anglaise, Colbert, Meuniere, Poached, Baked Entrée-Lamb Stew, Hot Pot, Shepherd's Pie, Grilled, Steaks & Lamb/Pork Chops, Roast Chicken, Grilled Chicken, Leg Of Lamb. Simple Potato Preparations- Basic Potato Dishes, Vegetable Preparations- Basic Vegetables

#### References:

1. K. Arora, *Theory of Cookery*, Frank Bros, 2008
2. P. S. Bali, *Food Production Operations*, (2e) Oxford University Press, 2014
3. P. S. Bali, *Theory of Cookery*, (1e) Oxford University Press, 2017

#### **HA1232: Food & Beverage Service Lab – II [0 0 2 1]**

Understanding Non Alcoholic Beverages, Types & Service Techniques, Understanding mocktails, Their Presentation and Services. Guest Service and Guest Interactions while on Food Service – Do's & Don'ts. Breakfast Services: Types, Breakfast Layouts, Menu Knowledge, Table Services, Clearance & Acknowledging guests. Familiarisation with Food Service in Restaurants (Receiving Guests, Table Layouts, Complimenting them, Presentation of Bills. Room Service Practical, Taking of Orders, Delivery of Food Services, Identifying Room Service, Equipment, Food Pickup Procedure, Room service Layout Knowledge, Laying of trays for various orders. Service of Cigars and Cigarettes in bar.

#### References:

1. S. Andrews, *Food and Beverage Services: A Training Manual.*, (1e), Tata Mcgraw Hill, 2013
2. J.Cousins , D. Lillicrap & S. Weekes , *Food and Beverage Service*, (9e), Hodder Education, 2014
3. R.Singaravelavan, *Food and Beverage Services*, (2e), S. CHAND, 2016

#### **HA1233: Accommodation Operations Lab - II [0 0 2 1]**

Equipping Maids Carte / Trolley; Bed making (Traditional), Bed making (Modern), Turndown services (Evening fold), Floor scrubbing, Telephone cleaning

#### References:

1. S. Andrews, *Hotel Housekeeping: A Training Manual*, (1e), Tata McGraw Hill Education Private Limited, 2013
2. G. Raghobalan, *Hotel Housekeeping: Operations and Management*, (3e), Oxford University Press India, 2015

#### **HA1234: Front Office Operations Lab - II [0 0 2 1]**

Front Desk Operations - How to organize the front desk and prepare for check-ins, Guest Arrival List and Pre-registration, Blocking and unblocking rooms by using cases, Process guest check-in. Establishing transient status. Verifying room type, rate and payment methods, Securing authorization for credit cards, Room allotment and issuing and controlling keys, Use of effective sales techniques, Process check-in for groups and crews, Handling different types of guests. Handling Guest Relations - Soft skills required for Guest Relations, Create and maintain guest history records, Order VIP amenities, Prepare and place welcome notes in guest rooms, make hospitality calls to guests, Handling guest queries/ complains, Help guests with future reservations, Help guests make airline/railway reservations, Maintaining



liaison with airports, travel agencies, local transport agencies, city shopping, Cashiering and Night Auditing - Post various guest charges and payments, Receiving and maintaining various vouchers, Handling of cash bank, Handling various methods of payment, Follow – up on payments, Currency exchange, Maintaining guest accounts, Handling split folios, adjust disputed charges, Handle late check outs, Process late charges, retention charges, day rate etc., Processing check –outs, Check for mails, messages, safe deposit box, or in-room safe keys, Post all outstanding charges and verify account information, Inquire about additional recent charges, Present the guest folio for guest signature, Verify the method of payment, Process the account payment (i.e. zeroing out the account), Update the room status, guest history and preferences, Performing night audits & use of night reports for forecasts & budgets of the hotel.

**References:**

1. S.Andrews, *Hotel Front Office: A Training Manual*, (3e), Tata McGraw-Hill Education, 2013
2. A.J.Bardi, *Hotel Front Office Management*, (4e), Canada Wiley India Pvt.Ltd, 2007

**SEMESTER-III**

**HA2101: Introduction to Indian Cuisine [4 0 0 4]**

Indian Cooking: Introduction, cultural and philosophical factors that influenced of Indian cuisine; the great Indian cuisine – diversity and regional influence, popular foods of India from all the regions. Condiments, Herbs and Spices Used in India Cuisine: Introduction, Condiments, Herbs and Spices used in Indian Cuisine (Allspice, Ajowan, Aniseed, Asafoetida, Bay leaf, Cardamom, Cinnamon, Cloves, Coriander seeds, Cumin, Chilli, Fenugreek, Mace, Nutmeg, Mustard, Pepper, Poppy Seeds, Saffron, Tamarind, Turmeric, Celery, Curry Leaf, Marjoram, Pomegranate Seeds, Stone Flowers, Basil, Betel Root, Black Salt, Red Chilli, Rock Salt) Various ways of using spices, their storage and usage tips. Masalas, Pastes and Gravies in Indian cooking: Thickening agents for Indian gravies; Masalas and Pastes: Introduction, Types, Blending of Spices, Concept of Dry and Wet Masalas, Pastes used in Indian Cooking, Purchasing, Storing Considerations. Basic Indian Gravies: Introduction, Gravies and Curries, Regional Gravies, Gravy Preparations (White Gravy, Green Gravy, Makhni Gravy, Lababdar Gravy, Kadhai Gravy, Achari Gravy, Yellow Gravy, Korma Gravy). Indian Regional Cooking: Hyderabadi, Bengali, Goan, Gujarati, Rajasthani, Kashmiri, Maharashtrian, Punjabi, Chettinad, Tamil Nadu, Kerala, Awadhi.

**References:**

1. K.Arora, *Theory of Cookery*, (6<sup>th</sup> ed), Frank Bros, 2008
2. P.S.Bali, *Food Production Operations*, (2nd ed), Oxford University Press , 2014
3. P.S.Bali, *Theory of Cookery*, (1<sup>st</sup> ed), Oxford University Press, 2017

**HA2102: Alcoholic Beverages [4 0 0 4]**

Alcoholic Beverage: Introduction and definition, Production of Alcohol, Fermentation process, Distillation process and Classification; Beer: Introduction, Ingredients Used, Production, Types and brands; Spirits: Introduction & Definition, Production of Spirit, Pot-still and Patent still method, Whisky, Rum, Gin, Brandy, Vodka, and Tequila; Aperitifs & Liqueurs: Introduction, definition, types of Aperitifs, Vermouth, Bitters and Liqueurs; Wines: Definition & History, Classification and Production of Table/Still/Natural, Sparkling, Fortified and Aromatized; Old World wines (Principal wine regions, wine laws, grape varieties, production and brand names) France, Germany, Italy and other popular wine brands.

**References:**

1. Michael M. Coltman, *Beverage Management: Product knowledge and cost control*, (5e), Van Nostrand Reinhold, 2016.
2. Harold J. Grossman, Harriet Lembeck, *Grossman’s guide to wine, beer, and spirits* (7e), John Wiley & Sons, 2015.
3. John Peter Laloganes, Albert W.A. Schmid, *the beverage manager’s guide to wine, beer, and spirits*(4e), Pearson Education, 2018.

**HA2103: Accommodation Management – I [2 0 0 2]**

Housekeeping Supervision: Importance of supervision, Checklist for inspection, Dirty Dozen. Contract Cleaning: Definition, Types, Concept, Jobs given on contract by Housekeeping, Advantages & Disadvantages, Pricing a contract. Linen Room: Layout of Linen Room, Classification & Selection of Linen, Activities of the linen room, Classification of Bed, Bath, & Restaurant Linen, Sizes of Linen, Calculation of Linen requirement, Linen Control – Linen Inventory, Par stock, Linen Coverage, Discard management. Uniforms: Advantages of providing uniforms to staff, Issuing & Exchange

of uniforms: type of uniforms, Selection & Designing of uniforms, Layout of the Uniform Room; Sewing Room: Activities & areas to be provided, Equipment provided. Laundry Management: Layout, Laundry Equipment, In-house laundry v/s Contract Laundry: Merits & Demerits, Express service. Laundry flow process, Stages in the Wash Cycle – Guest and In house laundry, Stains and Stain removal, Dry-cleaning – Agents and procedures, Emerging Trends in laundry, Use of ozone in washing: Best Practices, Environmental Aspects, Energy Conservation, Ergonomics, Effective Communications & Coordination, Applications of Technology Out Sourcing, New Techniques, Information Systems, Inventories and Audits, Global Practices.

**References:**

1. Sudhir Andrews, Hotel Housekeeping Training Manual, (1st ed.), Tata Mc Graw-Hill publishing company ltd, 2017
2. Joan C Branson, Hotel Hostel & Hospital Housekeeping, (5th ed.), Arnold, 1988

**HA2104 Front Office Management [2 0 0 2]**

Computer Application in Front Office Operations: Software used in Room Divisions, Property Management Systems – Types, Application and scope, Advantages. Generating reports, Use in Reservations, Registration, Cashiering, Night Audit & Telephones. Front Office Accounting: Accounting Fundamentals, Foreign currency awareness & handling procedures, Hotel credit management & credit control, Credit control-meaning, objective, hotel credit policy regarding guaranteed bookings/corporate account holders/credit card users, Control measures at the time of; reservation, check-in, during stay, check-out, after departure, Prevention of Skippers-on arrival/during stay/on departure day, Night audit functions & process, Operating model-non-automated, semi-automated, Verifying & Summarizing postings, Transcripts-completion. Guest Complaint Handling/Problem solving - Process, thumb rules, Common complaints & their types, Role of emotions in situation handling

**References:**

1. Aggarwal, R. (2002). Hotel Front Office Systems and Procedures. Jaipur Sublime Publication.
2. Andrews, S. (2009). Hotel Front Office (2nd ed.). Tata McGraw Hill.
3. Bardi, J. A. (2007). Hotel Front Office Management (4th ed.). Canada Wiley India Pvt.Ltd.
4. Dix, C., & Baird, C. (1998). Front Office Operations (4th ed.). Pearson Education, Inc.

**HA2131 Indian Cuisine Lab [0 0 4 2]**

Understanding Indian cooking and preparation of basic menu comprising of Starter, Main course, Staple and Dessert from each region of India: North (Kashmiri, Punjabi, Rajasthani), East (Bengali), South (Tamil Nadu, Andhra Pradesh) and West (Maharashtra, Gujrat); Indian Street Food.

**References:**

1. K.Arora, Theory of Cookery, (6th ed), Frank Bros, 2008
2. P.S.Bali, Food Production Operations, (2nd ed), Oxford University Press, 2014
3. P.S.Bali, Theory of Cookery, (1st ed), Oxford University Press, 2017

**HA2132 Food & Beverage Service Lab – III [0 0 2 1]**

Set up a table with Prepared Menu with wines; Bar set up and Service of Alcoholic Beverages-Wines, Spirits: Opening & closing of wines corks (Champagne, Red & White wines), Service of Beer, Spirits & Liqueurs.

**References:**

1. Michael M. Coltman, Beverage Management: Product knowledge and cost control, (5e), Van Nostrand Reinhold, 2016.
2. Harold J. Grossman, Harriet Lembeck, Grossman's guide to wine, beer, and spirits (7e), John Wiley & Sons, 2015.
3. John Peter Laloganes, Albert W.A. Schmid, the beverage manager's guide to wine, beer, and spirits(4e), Pearson Education, 2018.

**HA2133 Accommodation Management Lab [0 0 2 1]**

Linen Inventory – Stock Taking, Stain Removal, Laundering Procedure – Starching / Bluing / Ironing, Use of Laundry machine and Equipment (Washing Machine, Iron, Steam), Visit to a Laundry.

**References:**

1. Sudhir Andrews, Hotel Housekeeping Training Manual, (1st ed.), Tata Mc Graw-Hill publishing company ltd., 2006



2. Joan C Branson, Hotel Hostel & Hospital Housekeeping, (5th ed.), Arnold, 1988

### **HA2134 Application of Computers in Hospitality & Tourism [0 0 2 1]**

Computer Operations: Introduction to Computer: Classification, Generations, Organization, Capabilities Characteristics & Limitations, Computer applications in Hotels, Introduction to Hospitality Software: OPERA, IDS, FIDELIO, Social Media Applications: Introduction to Social Media, Its Role in Hospitality Promotion, Merits/Demerits of Social Media, Linked In, Twitter, You Tube, Facebook and Other Social Media Applications. Virtual Meet Platforms: MS Teams, Skype, Zoom, Google Meet. Computer Applications for Report Preparation and Presentation: MS- Word. MS- Excel and MS PowerPoint, Outlook, Email. Application of - Mendeley; Google Scholar; Turnitin; Grammarly; Quillbot.

#### **References:**

1. Leon & Lion, Introduction to Computers, (1st ed.), Vikas Publishing House, New Delhi.
2. J.J. Parsons, Computer Concepts, (7th ed.), Thomson Learning, Bombay, 2004
3. Comer, Computer networks and Internet, (6th ed.) Pearson Education, 2014

### **HA2171: Field Project [0 0 6 3]**

Field Project related to the hospitality organizations need to be carried in project based or in physical mode. The grade awarded to the student will be on the basis of the total marks obtained by him/ her out of 100 marks. The final evaluation and viva voce of the Field Project will be conducted after the completion of the project and submission of the report, by a panel of examiners including the mentor assigned.

## **SEMESTER-IV**

### **HA2201: Global Cuisine & Patisserie [4 0 0 4]**

International Cuisine: Introduction to influences of cultures on regions, special features with respect to ingredients, methods, culinary styles – Asian (Thai, Chinese), European (French, Italian, Spanish), American (Mexican), Mediterranean. Introduction to Garde Manger: Functions of larder department, duties & responsibilities of larder chef, pantry operation, specific tools & equipment in the larder, Common terms used in larder department etc. Introduction to Bakery & confectionery: Definition, Principles of baking, Bakery Equipment (small & large), Formulas & measurements, Physical & chemical changes during baking; Bakery Commodities & Breads: Flour, Shortening agents, Raising agents, Coloring Pigments, Flavoring Agents. Flour Pastries: Definition & Classification- Short Crust, Choux, Puff, Leavened & Laminated, Cookies: Definition / introduction, Types of cookies, methods of mixing & baking: Icing, Frosting & Fillings, Definition & Uses, Classification, Ingredients used, Meringue, Cakes & Sponge.

#### **References:**

1. P.S.Bali., Theory of Bakery & Patisseries , (First ed.)Oxford University Press, 2018
2. P.S.Bali., International Cuisine and Food Production Management , (First ed.)Oxford University Press, 2014
3. R.Sobbo, The Saucier's Apprentice,(Second ed.), Knop F, 1976

### **HA2202: Food & Beverage Management [3 0 0 3]**

F&B Cost Dynamics: Cost, Elements of Cost-Material, Labour, Overhead; F&B Sales Concepts: Definition, Monetary, Non-monetary; Inventory Control: Inventory, Objectives, Methods- Stock level, EOQ, ABC analysis, Stock turnover ratio, Perpetual, Physical, Monthly, Requisition pricing; Storing and Issuing; Food & Beverage Control: Planning, Purchasing, Receiving, Storing, Issuing, production control, standard recipe and yield, sales control-ECR, POS; Budgetary Control: Budget, Control objectives, Types of budget- Operating, Capital, Master, Departmental, Fixed and Flexible, ZBB, Factors affecting budgetary control; Variance analysis: Importance, calculations, standard costing; Breakeven Analysis: Concept and calculation; Menu Merchandising: Concept, Consideration and constraints, Pricing; Menu Engineering: Concept, Menu Analysis and Strategies.

#### **References:**

1. Michael M. Coltman, Beverage Management: Product knowledge and cost control, (5e), Van Nostrand Reinhold, 2016.
2. Harold J. Grossman, Harriet Lembeck, Grossman's guide to wine, beer, and spirits (7e), John Wiley & Sons, 2015.

### **HA2203: Accommodation Management – II [2 0 0 2]**

First aid: Aims & Objectives, Qualities and Responsibilities of a First-Aider, Knowledge of Basic Life Support, Assessment of Life Threatening Situations, Prioritise Treatment of Casualties, Basic and Essential Treatment of Injuries, Safe Evacuation of Casualties, Safety & security: Fire safety and firefighting, Crime prevention and dealing with emergency situation, Safety awareness and accident prevention, Types of Fires, Fire Extinguishers, Prevention of Fire, Fire Warning System, Fire Doors, Fire Drill. Horticulture: Overview of Horticulture, Greenhouse structures, Plant Classification, function and structure, Floriculture, Organic Gardening. Housekeeping in institutes other than hotels: Hospital, Hostel, Malls, Residential establishment, Offices, Universities, Other commercial areas.

#### **References:**

1. Sudhir Andrews, Hotel Housekeeping Training Manual, (1st ed.), Tata Mc Graw-Hill publishing company Ltd., 2006
2. Joan C Branson, Hotel Hostel & Hospital Housekeeping, (5th ed.), Arnold, 1988

### **HT1203: Travel Agency & Tour Operations [3 0 0 3]**

History and present status of travel trade sector in international and Indian context, Factors responsible for growth of Travel Trade sector, Role and contribution of travel agencies and tour operators in the development of tourism industry. Inter-relationship: travel agent and tour operator, travel agent and principal and tour operator and principal suppliers, Present business trends and future prospects, The Indian Travel Agents and Tour operator. Functions of Travel Agents -Travel Information, Documentation, Preparation of Itineraries, Planning and Costing Tours, ticketing, Product Promotion and other miscellaneous work. Types of Travel Agencies IATA, Non-IATA and GSA. Functions of Tour Operators- Assembling, Processing and disseminating information. Liasoning with Principals, Tour Package formulation; Pre-tour-arrangements & distribution, tour operation and Post tour management. Packaging a Tour: Holiday Tour; Historical and Cultural Monuments; Beach Holidays; Yoga and Meditation, Pilgrimage, Skiing, River Rafting and Mountaineering etc. Domestic Tourism: To package the tour to local people; importance of domestic tourism: Base of Pyramid. Organization of standard Travel Agency: Case Study of SITA/TCI/SOTC, National and International Associations like IATA, IATO, ICAO, TAAI

#### **References:**

1. Bhatia A. K., International Tourism, Sterling Publishers, New Delhi, 2003
2. Sharma Shashi Prabha, Tourism Education, Kanishka Publishers, New Delhi, 2004
3. Gill Pushpinder S., Dynamics of Tourism, Anmol Publications Pvt. Ltd., New Delhi, 1999

### **LN2007: French for Beginners – I [3 1 0 4]**

Basic alphabet, accents, salutations, countings, date, time, introducing oneself and others, asking someone's identity, expressing appreciation, likes, dislikes, hobbies, actions regarding visit, purchase, to organize a party, to propose, accept, refuse the invitation, etc. From grammar point of view, it includes topics like être, avoir, s'appeler, subject pronouns, interrogation, articles, gender, adjectives, conjugaison of verbs, negative form, paragraph writing on the following topics: My friend, my family, writing an invitation card.

#### **References:**

1. K Madanagobalane Synchronie 1, (1st ed.), Samhita Publication, 2011.
2. T Beryl & A Duval, The Collins Robert French Dictionary, (10th ed.) ,Paris: Collins, 2010.
3. P.Dominique, Le Nouveau Sans Frontier,(1st ed.), CLE International, 1997.

### **HA2231: Global Cuisine Lab [0 0 4 2]**

Understanding cooking and preparation of basic menu comprising of Starter, Main course, Staple and Dessert from each global culinary styles: Asian (Thai, Chinese), European (French, Italian, Spanish), American (Mexican) and Mediterranean.

#### **References:**

1. P.S.Bali., Theory of Bakery & Patisseries , (First ed.)Oxford University Press, 2018
2. P.S.Bali., International Cuisine and Food Production Management , (First ed.)Oxford University Press, 2014
3. CIA, The Professional Chef Hardcover,(ninth ed.), wiley,2011

### **HA2232: Advanced Food & Beverage Service Lab [0 0 2 1]**

Formal and Informal Set-ups, Restaurant and Bar Set-ups of different types & services; Service of Afternoon & High teas; Service of Juice, Smoothies, Shakes; Mocktail preparation and service; Buffet Lay –up, theme Buffets set up; Role plays & situation handling in bar and restaurant.

**References:**

1. Michael M. Coltman, Beverage Management: Product knowledge and cost control, (5e), Van Nostrand Reinhold, 2016.
2. Harold J. Grossman, Harriet Lembeck, Grossman's guide to wine, beer, and spirits (7e), John Wiley & Sons, 2015.

**HA2233: Bakery & Confectionery Lab [0 0 4 2]**

Bread: Soft Rolls, Hard Rolls, Sandwich Breads, Bread Sticks. Breakfast Pastries: Muffin, Doughnuts, Berliners, Brioche. Cookies: Melting Moments, Chocolate chip Cookies. Cakes: Swiss Roll, Fruit Cake, Marble Fruit Cake. Choux Pastry: Éclairs, Profit rolls, Croquembouche. Short Crust: Tart, Pie, Flan, Quiche. Laminated Pastry: Veg Puff, Vol au Vant, Palmiers, Cream Horns. International Desserts and Plate Presentations.

**References:**

1. P.S.Bali., Theory of Bakery & Patisseries , (First ed.)Oxford University Press, 2018
2. P.S.Bali., International Cuisine and Food Production Management , (First ed.)Oxford University Press, 2014
3. CIA, The Professional Chef Hardcover, (ninth ed.), wiley,2011

**SEMESTER-V**

**HA3171: Hospitality Industry Exposure Training [0 0 20 10]**

Hospitality Industry Exposure Training should be carried out for a minimum duration of 16 weeks in hospitality organizations. The grade awarded to the student will be on the basis of the total marks obtained by him/ her. There will be a mid-semester evaluation of the internship on the basis of the qualitative feedback of the organization to the project mentor after 8-10 weeks.

**HA3172: Hospitality Industry Exposure Training Report [0 0 20 10]**

The final evaluation and viva voce will be conducted after the completion of the internship and submission of the project report, by a panel of examiners including the mentor assigned

**SEMESTER-VI**

**HA3201: Digital & Offline Marketing in Hospitality [4 0 0 4]**

Introduction: Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Strategic marketing planning – an overview. Market Analysis and Selection: Marketing environment – macro and micro components and their impact on marketing decisions; Market segmentation and positioning; Buyer behaviour; consumer versus organizational buyers; Consumer decision making process. Product Decisions: Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labelling; Product life cycle – strategic implications; New product development and consumer adoption process. Pricing Decisions: Factors affecting price determination; Pricing policies and strategies; Discounts and rebates. Distribution Channels and Physical Distribution Decisions: Nature, functions, and types of distribution channels; Channel management decisions; Retailing and wholesaling. Promotion Decisions: Communication Process; Promotion mix – advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget; Media Planning & strategy; Media selection; Advertising effectiveness; Marketing research process. Tools & Techniques for marketing research. Issues and Developments in Marketing: Social, ethical and legal aspects of marketing; Marketing of services; International marketing; Green marketing; Cyber marketing; Relationship marketing and contemporary issues in marketing. Digital Marketing: Design thinking for a digital world, search engine optimization, social media, online advertising, digital marketing. Introduction to from likes to leads: interact with customers online; Social media strategy, planning, and publishing; Listening and engagement on social media; Social media analytics and reporting; Paid social media.

**References:**

1. Kotler P., Bowen & Prentice M., Marketing for Hospitality & Tourism, (7<sup>th</sup> ed.), Pearson ,2014
2. Jha S. M., Hotel Marketing, (1<sup>st</sup> ed.), Himalaya publishing House ,2010

3. Dodson I., *The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns*. John Wiley & Sons, 2016

### **HA3202: Hospitality Human Resource Management [3 0 0 3]**

Introduction of Human Resource: Human Resource- Concept, meaning and definition, Importance of HR in hospitality sector, Concept of employee life cycle, Approaches to managing HRs in hospitality sectors, Emerging role of HR manager in hospitality sector; Human Resources Planning: Human Resource planning- meaning, process, factors and need for HRs planning, Workforce Planning: Aligning Recruitment and Selection with Company Strategy: Strategic Alignment; Internal Environment; External Environment; Workforce Planning; Labor Shortage Options; Internal Vs. External Hires; Strategic Workforce Planning; Job Analysis; Job Descriptions; Job Design. Recruitment: Finding the Best Candidates: HR Responsibilities in Recruitment; Leveraging the Employer Brand; Recruiter Effectiveness; Go Mobile; Passive Recruiting; Recruiting Ethically; Cultural Fit; Diversity. Selection: Choosing the Best Candidates: Selection Process Overview; Revisiting Strategy: Selection Criteria; Biases; Background Checks; Selection Method Standards; Tell Me About Yourself; Selection Tools; Effective Interviewing; Candidate Evaluation; Creating and Presenting the Offer Package; Hiring Analytics Primer; Maintenance of Human Resource: Employee Training- need for training, importance, methods of training in hospitality sector, Development of employee-concept, purposes and process, Components of employees development, Techniques of employees' development; Appraising and Rewarding Human Resources: Performance appraisal- need & importance and techniques, Rewards and benefits for employees-compensation (wage and salary), Incentives.

#### **References:**

1. Dr P C Shejwalkar & Mr S R Malegaonkar, *Personnel Management & Industrial Relations*, Anmol Publication, 2001
2. Mamoria, *Personnel Management*, (21<sup>st</sup> ed.), Himalayan Publication, 2001
3. E. B. Flippo, *Personnel Management*, (1<sup>st</sup> ed.), McGraw Hill, 1976

### **HA3203: Hospitality Facility Planning [3 0 0 3]**

Hotel Design: Attractive appearance, Efficient plan, Good location, Suitable material, Good workmanship, Sound financing competent management; Classification of Hotel: Criteria for Star classification of Hotel (five, four, three and heritage); Kitchen: Equipment requirement for commercial kitchen, Developing Specification for various Kitchen equipment, Principles of Kitchen layout and design, Importance of Kitchen Stewarding, Kitchen stewarding department layout & design, Equipment found in kitchen stewarding department; Stores Layout & Design: Stores layout & planning (dry, cold, bar), Various equipment of the stores; Car Parking: Calculation of car park area for different types of hotel; Project Management: Introduction to Network Analysis, Basic rules and procedure for network analysis, C.P.M. and P.E.R.T., Comparison of CPM & PERT; Disaster Management: Environmental Hazards & Disasters, Landscape Approach, Ecosystem Approach, Perception approach, Types of Environmental hazards & Disasters, Natural hazards and Disasters, Man induced hazards & Disasters, Disaster Management.

#### **References:**

1. Richard Muther, *Systematic Layout Planning*, (4th ed.), Cahnerns Books, 2014
2. Lendal H Kotschevar & Margrat E Terrell, *Food Service Planning- Layout Equipment*, (4th ed.) Pearson, 1999
3. David M Stipanuk, *Hospitality Facilities Management & Design*, (3rd ed.), American Hotel & Lodging Association, 2006

### **HA3204: Safety, Security and Travel Documentation [3 0 0 3]**

Safety Security and Hotels: Understanding Safety & Security, Differentiation between safety and security, Best Practices in Indian Hotels, The Case of Taj & Oberoi at Mumbai, Security Departments in Hotels, Guidelines for Security in Hotels, Dealing with Emergencies - Fire, Death, Crisis Management, Disaster Management. Safety Security and Tourist Destinations: Understanding the destination images from tourist perspective, the role of the media in influencing consumer perceptions of travel safety Understanding Tourist Security, its importance and impact of tourism industry. Role of Media in influencing tourist perceptions, consumer awareness of travel advisories and their influence on behaviour. Common problems & Challenges with hotel & tourism destinations security. Security issues at airports, railway stations, single woman travellers in India, Tourist Police & Its Role, Role of Ministry of Govt of India, UNWTO Guidelines/ Advises on Safety and Security, International Issues on Tourist Security, the role of insurance in the travel industry Travel Documentation: Introduction to Travel Documentation, Documentation required while leaving and entering into India. Passport its types and procedures to obtain an Indian passport, Currency Regulations

and concept of Basic Travel Quota (BTQ), Custom Regulations, Health Certificates, Insurance and Immigration Understanding VISA and Permits Understanding the concept of VISA its types, Categories in which India give Visa to foreign tourists. Visa Requirements and procedure to obtain tourist visa for Singapore, UK, USA and Australia. Restricts and Special area permits for foreign tourists in India and their procedures to obtain. VISA on Arrival Scheme of Govt of India.

**References:**

1. Y.M & Abraham Pizam, Tourism, Security and Safety (The Management of Hospitality and Tourism Enterprises) , (1st ed.) Elsevier Butterworth-Heinemann, 2006.
2. C. Michael Hall, Dallen. J.Timothy Duval, Safety and Security in Tourism: Relationship , Management and Marketing, (1st ed.), Routledge, 2004.
3. P. Tarlow, Tourism Security: Strategies for effectively Managing Travel Risk and Safety, (1st ed.), Butterworth-Heinemann, 2014.

**HA3231: Personality Development [0 2 2 3]**

Presentations: Preparing for a presentation, tools for effective presentation, making optimum use of the time allocated for presentation, Being able to feel confident before, during and after any presentation, Learning to present with clarity and precision; Personality development: Inner Personality Development: Role of motivation & body language: Filling the GAP- Grooming, Attitude, Personality; Creative Thinking: Express creativity in everyday situations, Know the creative thinking process, and Develop a positive attitude; Interviewing Skills: Systematically prepare for an interview from organization's perspective and taking care of candidate's needs as well, Plan an opening and a closing for a selection interview, Construct primary and secondary questions to ask the company representative.

**References:**

1. B.Mitra, Personality Development and Soft Skills, (2nd ed.), Oxford University Press, 2016.
2. Michale. E. Lamb, Social and Personality Development: An Advanced Textbook,(1st ed.), Psychology Press, 2013.
3. Training, Personal Confidence & Motivation, (1st ed.), ISBN, 2013

**DISCIPLINE SPECIFIC ELECTIVE-I**

**HA3241: Culinary Management – I [0 2 4 4]**

Volume Feeding: Classification – Industrial, Institutional, Mobile Catering Unit. Menu Planning: Principles for mass feeding, Menu planning for educational institute, industrial worker, hospitals, railway catering, airline catering, outdoor parties. Planning for volume feeding: Indenting, Portion size, Preparation for quantity food, Space allocation, Equipment selection, Staffing, Constraints of volume feeding. Food Control: Purchasing, Supplier selection, Receiving, Storing, Issuing, Controlling. Culinary trends and concepts: Organic Cuisine, Molecular Gastronomy, Diet food, Iconic culinary techniques from global cuisines; Artisan Breads, Chocolate, Sugar Craft, Desserts - Hot, cold and frozen; Fusion cuisine: scope and challenges; Charcuterie and cured food: Pates, galantine, terrine, sausages classical salads, and savories. Practical: Theme and culinary style based menu preparation and presentation related to the area of choice: Indian Cuisine /International Cuisine /Bakery and Patisserie.

**References:**

1. J.W.Chesser, World of Culinary Management : Leadership and Development of Human Resources, (fifth ed.), Pearson , 2012
2. P.S.Bali., International Cuisine and Food Production Management , (First ed.)Oxford University Press, 2014
3. CIA, The Professional Chef Hardcover, (ninth ed.), wiley,2011

**HA3242: Restaurant & Bar Management – I [0 2 4 4]**

Institutional Catering: Classification – Industrial, Institutional, Mobile Catering Unit. Managing F&B operations for educational institute, industrial worker, hospitals, railway catering, cruise liners & airline catering, outdoor parties. Planning for catering: Indenting, Portion size, Space allocation, Equipment selection, Staffing, Constraints of volume catering. Food & Beverage Control: Purchasing, Supplier selection, Receiving, Storing, Issuing and Controlling. Spirits: Specialities from different areas; New World Wines: Principal wine regions, wine laws, grape varieties, production and brand names - USA, Australia, India, Chile, South Africa, New Zealand; Food & Wine Harmony, Storage of wines, Wine terminology (English & French). Practical: Theme based restaurant set up, hosting and service, Cocktails & Mixed Drinks. Wine Styles – introduction to wine sensory, Old versus New World Wines, Formal Wine tasting Setup, The



Tasting Grid Sensory vocabulary. Wine Flavour and Aroma – The Aroma Wheel, Grape Varieties, White & Red Varietals, Setting up a Tasting. Common Wine Faults. Food & Wine Pairing – Introduction, Deconstructing the flavours, Bridging Ingredients, Sip-Bite-Sip process.

**References:**

1. Costas Katsigris, Chris Thomas, The Bar and Beverage Book, (5e), Wiley & Sons 2012.
2. Michael M. Coltman, Beverage Management: Product knowledge and cost control, (5e), Van Nostrand Reinhold, 2016
3. Harold J. Grosman, Harriet Lembeck, Grossman's guide to wine, beer, and spirits (7e), John Wiley & Sons, 2015.

**HA3243: Rooms Division Management – I [0 2 4 4]**

Planning & Organization of the Housekeeping Department: Area Inventory List, Frequency Schedules, Performance & Productivity Standards, Time & Motion Study, Standard Operating Procedures, Job allocation & Work schedules, calculating staff strength & planning duty reports, Team work and leadership in Housekeeping, Selection of cleaning equipment & agents (Inventory System) Inventory level for non-recycled items. Budget & Budgetary Control: The Budget Process, Planning Capital Budget, Planning Operating Budget, Operating Budget- controlling expenses-income statement, Purchasing System-methods of buying, Stock records- issuing & control. Interior Decoration: Elements of Design, Color & its role in décor, Window & Window treatments, Lighting & Lighting fixtures, Floor finishes & carpets, Furniture & fitting and accessories, Layout of guest room (refurbishing & redecoration), Sizes of rooms, sizes of furniture & furniture arrangement, Principles of design, Color harmony & color schemes. Fabrics & Fibers: Classification, Characteristics of Fibers, Fabric Construction (weaving, knitting, bonding etc.) Types of Fabrics, Usages, Printing & Finishes of Fabrics. Practical: Preparing planning documents, Interior decoration, Towel art. Front Office Revenue Management: Elements of Revenue Management-Group Room Plans, Transient Room Plans, Food & Beverage Activity, Special Events. Using Revenue Management-Potential High & Low Demand Tactics, Implementing Revenue Strategies, Availability Strategies, Revenue Management Team.

**References:**

1. Sudhir Andrews, Hotel Housekeeping Training Manual, (1st ed.), Tata Mc Graw-Hill publishing company ltd, 2017
2. Joan C Branson, Hotel Hostel & Hospital Housekeeping, (5th ed.), Arnold, 1988
3. Bardi, J. A. (2007). Hotel Front Office Management (4th ed.). Canada Wiley India Pvt.Ltd.
4. Dix, C., & Baird , C. (1998). Front Office Operations (4th ed.). Pearson Education, Inc.

**HA3244: Event & Conference Management – I [0 2 4 4]**

Introduction – concept, advantages of events, organizing events for social cause and promotion, positioning. Creative Visualization and Design of Event Management – creativity, problem solving, induction, learning, creative thinking, creative work culture. Event Proposal, Feasibility and Financial management – proposal request, approval, components of proposal. Event Sponsorship – Concept, In-kind Donations for Non-profits, developing sponsorship packages, approaching commercial sponsors. Event Marketing & Promotion – elements in promotion, role of media in event promotion. Practical.

**References:**

1. Kishore, D. & Singh G.S. (2011). Event management: A Booming Industry and an Eventful Career (1st ed.) Har-Anand Publications Pvt Ltd
2. Sharma, D. (2009). Event Planning & Management (2nd ed.) Deep & Deep Publications Pvt Ltd

**SEMESTER-VII**

**HA4101: Entrepreneurship [4 0 0 4]**

Entrepreneurship Foundation: Introduction, Concept of Entrepreneur, Entrepreneurship, Enterprise, Characteristics of entrepreneurship, Differences between: Entrepreneur & Entrepreneurship, Entrepreneur & Enterprise, Entrepreneur & Manager, About great hospitality entrepreneurs of the world, Characteristics, Functions, and Types of Entrepreneur, Reasons of Entrepreneurial Failures. Doing Business in India: Form of Organization- Sole-proprietorship, Partnership, Limited Liability Partnership, Company, One-person Company, Small companies, Legal compliances-Taxes, laws, and Government policies, Intellectual Property and Rights. Growth of Business Idea: New Business Idea, Source of business idea, Distribution channel/ Current trends, Preliminary research, Idea evaluation- Industry



Assessment, Demand/Market Analysis, Competitor analysis, SWOT, Break-even Analysis, Business Incubation and Business Cluster. Establishing Business: Business takeover, Financial resources, Materials, human & technical resource, Business model development and planning, Promoting the venture.

**References:**

1. Dr. J. Senapati, Entrepreneurship Development, (2nd ed.), MSBTE, 2017.
2. Peter Drucker, Innovation & Entrepreneurship, (1st ed.), Harper Business, 2006
3. Berger, The culture of Entrepreneurship, (1st ed.), Ics Pr, 1991
4. Gupta CB & Srinivasan, Entrepreneurship Development in India, (1st ed.), S.Chand & sons, 2015

**HA4102 Hospitality Organizational Behaviour [3 0 0 3]**

Organisational Behaviour: Concept, Definition, Characteristics, Significance, Key Elements of OB, Challenges and Opportunities for OB. Organization Structure and Design: Concept, Characteristics of a good organisation, Forms of Organisation Structure; Departmentalization: Concept and bases of departmentalization. Personality: Definition, Personality Traits, Determinants of Personality, Personality Theories. Perception: Meaning and Concept, Characteristics of Perception, Factors affecting perception, Perceptual Errors. Motivation: Concept and Theories of Motivation: - Content theories: Maslow's needs hierarchy, Herzberg's two-factor theory, Learning: Concept, Components, Theories of learning: Classical conditioning, Operant conditioning, Cognitive learning. Leadership: Concept, Characteristics of leadership, Leadership styles, Theories of Leadership: - Theory of Leadership, Trait Theory of Leadership; Behavioural Theories: - Likert Four Systems of Leadership, Blake and Mouton's Managerial Grid, Ohio State University Studies, University of Michigan Studies, Tannenbaum and Schmidt's Situational Leadership Continuum, Situational or Contingency Theories -Hersey Blanchard Model, Fiedler's Contingency Theory of Leadership. Group Behaviour: Meaning of group and group behaviour, Types of group, Five Stage model of group formation. Teamwork: Team Design; Team Composition; Team Processes; Teams Over Time. Culture: What Is Culture?; The Three Levels of Culture; Organizational Culture; National Culture. Stress - Work Stressors, Prevention and Management of stress, Balancing work and Life.

**References:**

1. John .R.Schermerhorn. Jr., Hunt, Richard. N. Osborn, MaryUhl-Bien, Organizational Behavior, (11th ed.), Wiley, 2010.
2. P.Robbins, Organizational Behavior, (15th ed.), Pearson Education, 2013.
3. L.M.Prasad, Organizational Behavior, (5th ed.), Sultan Chand, 2014.

**HA4103: Hospitality Law [3 0 0 3]**

Indian Contract Act: Define of Contract, Proposal, Agreement, Consideration, etc., Essentials of Valid Contract, Types of Contracts, Performance of Contracts, Discharge of Contracts, and Remedies for Breach of Contract, Indemnity and Guarantee. Consumers Protection Act: Definitions- Consumer, Complaint, Defect in Goods, Deficiency in Service, Unfair Trade Practice, Restricted Trade Practice, Procedure for redressal of grievances before District Forum, State Commission, and National Commission; Food Adulteration Act: Definition, Principles of Food Laws regarding prevention of food adulteration, Authorities under the Act, Procedure of taking a sample purchase right; Environmental Protection Act: The Water (Prevention & Control of Pollution) Act, The Air (Prevention & Control of Pollution) Act.; Licenses and Permits: Licenses and permits for Hotels and Catering Establishment, Procedure for procurement, Renewal Suspension and Termination of Licenses: Industrial Legislation: Industrial Disputes Act- Definition of Industry, Manufacturing process, Industrial Dispute, Payment of Wages Act- Definition of Wages, Authorized deductions from Wages, Workmen's Compensation Act- Definition of Dependent, Disablement, Occupational disease, liability of the employer to pay compensation and amount of compensation.

**References:**

1. Negi Dr. J.M, Law for Hotel & Tourism Industry, (5th ed.), Frank Brothers & Company, 2007
2. Negi Dr.J.M, Food & Beverage Law: Food Safety & Hygiene, (1st ed.), Aman Publication, 2004
3. Jefferies Jack.P., Understanding Hospitality Law, (4th ed.), Educational Institute of the American Hotel Motel Assoc, 2000

**HA4104: Accounting & Financial Management [3 0 0 3]**

Introduction: Meaning, Objectives and Uses of Accounting, Advantages and Limitations of Accounting, Concepts and Conventions of Accounting, Basic Accounting Terminology, Double Entry System of Accounting, Introduction to Financial Accounting: What Is Accounting?; Components of Annual Reports; Balance Sheet Overview; Balance Sheet:

Assets; Balance Sheet: Liabilities; Balance Sheet: Shareholders' Equity; Income Statement; Cash Flow Statement. Recording Transactions and Financial Statement Preparation. Fundamental Accounting Concepts and Revenue Recognition: Fundamental Accounting Concepts; Accruals Concept; Conservatism Concept; Revenue Recognition. Short-Term Assets; Accounts Receivables: Cash Discounts; Accounts Receivables: Sales Returns; Bad Debts; Inventories; Cost Flow Assumptions; LIFO - FIFO Conversion Method of Inventory Valuation and Preparation of Stores Ledger Depreciation Accounting: Causes for Depreciation. Need for Depreciation, Methods of Depreciation: Straight line method, Written down Value Method and Annuity Method, Year to Year digit method. Preparation of Accounting Books and Financial Statements: Journal, Books of Accounting, Ledger, Preparation of Trial Balance, Income Statement and Balance Sheet, Presentation of Financial Statements, Financial Statements of Companies, Annual Reports of Companies, Limitations of Financial Statements, Single and double entry book system. Accounting for Hotel Operations: Receiving of Advance/Deposit, Guest Billing, Methods of Settlement of Guest Billings, Vouchers Raising, Authorization & Posting, Visitor's Tabular Ledger, City Ledger, Cash Summary, Front Office Trial Balance, Basic Operating Ratios, Night Auditing. Financial Statement Analysis-I: Financial Ratio Analysis: Objectives of Financial Statement Analysis, Techniques and Tools of Financial Statement Analysis – Ratio Analysis – Profitability Ratios, Activity Ratios, Liquidity Ratios, Solvency Ratios, Measure of Degree of Indebtedness, Measure of ability to Service Debts, Profile of Profitability of Firms : Du Pont Analysis Internal Check, Internal Control, Internal Audit and Mechanized Accounting: Internal Check, Internal Control, Auditing, Internal Auditing, Mechanized Accounting.

**References:**

1. Prasanna Kumar J.P, Daniel Linda Nalini & Pagad Mruthyunjaya V., Financial Accounting for Hotels (4<sup>th</sup> ed), Tata McGraw-Hill Companies, 2017
2. Anthony R., David Hawkins and Kenneth Merchant Accounting Text and Cases, (13<sup>th</sup> ed), Tata McGraw-Hill Companies, 2011
3. Narayanaswamy R., Financial Accounting – A Managerial Perspective, (6<sup>th</sup> ed), PHI Learning, 2014

**HA4105: Market Research & Analytics [3 0 0 3]**

Marketing Research Fundamentals-Meaning, methodology definition, Problem Formulation, Objectives; Research Process; Types of Research (Quantitative & Qualitative only), Introduction to Statistical Techniques – Data Collection Methods, Measures of Central Tendency and Dispersion; Introduction to Probability and Probability Distributions; Introduction to Sampling Techniques and Sampling Distributions; Introduction to Testing Hypothesis – Parametric and Non-Parametric Tests. Analysis of Data: Univariate, Bivariate and Multivariate Analysis. Other Advances in Research and Analytics. Preparation of Final Marketing Research Report. Software to be used-MS-Excel, SPSS. Report writing.

**References:**

1. Boyd Harper W, Westfall R. and Stasch Stanley F., Marketing Research, AITBS, (10<sup>th</sup> ed), 2009.
2. Zikmund, William G., and Babin, Barry J., Essentials of Marketing Research. 5th Ed. South Western College Publishing, 2012,
3. Venkatesan, Rajkumar, Farris Paul, Wilcox, Ronald T., Cutting Edge Marketing Analytics, Pearson FT Press, 2014.

**DISCIPLINE SPECIFIC ELECTIVE-II**

**HA4141: Culinary Management – II [0 2 4 4]**

Introduction to Hazards to Food safety: Physical, Chemical and Biological hazards; Personal hygiene. Microorganism in Food: Bacteria, Viruses, Parasites, Moulds and Fungi; Characteristics of microorganism; FATTOM; Beneficial role of microorganism in gastronomy. Food Borne Diseases: Sources; Diseases caused by food borne pathogens like Indigestion, Alga toxin, Metal poisoning; Method of preventing bacterial multiplication. Food Additives and Adulteration: Introduction and Types; Risk and Prevention. Food Cross Contamination: Introduction; control of cross contamination; Proper storage of food in refrigerator; Cleaning and Sanitization. Food Laws & Regulations: PFA, FPO, AGMARK, ISI, ISO (9000, 14000, 22000), FSSAI and HACCP. Product Research & Development: Testing of new recipes and equipment, Developing new recipes, Food trials. Practical: Formal and informal event based menu planning, preparation, presentation and photography.

**References:**

1. Chesser J.W., World of Culinary Management: Leadership and Development of Human Resources, (5<sup>th</sup> ed), Pearson, 2012
2. Bali P.S., International Cuisine and Food Production Management, (1<sup>st</sup> ed) Oxford University Press, 2014

3. CIA, The Professional Chef Hardcover, (9<sup>th</sup> ed), wiley,2011

**HA4142: Restaurant & Bar Management – II [0 2 4 4]**

Planning & Operating various Food and Beverage Outlets: Physical layout of functional and ancillary areas, Objective of a good layout, Steps in planning, Factors to be considered while planning, Calculating space requirement, Various set ups for seating, Planning staff requirement; Restaurant & Bar Management: Factors affecting Restaurant business—Utility versus pleasure, Service and Menu development & Pricing, Overview of various Restaurant Chains, Case studies of success and failure, Marketing for Restaurants, Pricing and Designing of Menu, Delivering High Quality Service factors, Planning the Physical facility. F&B Terminology.

Practical: Guerdon Service, Flambé and Flaring Cocktail & Mocktail.

**References:**

1. Costas Katsigris, Chris Thomas, The Bar and Beverage Book, (5e), Wiley & Sons 2012.
2. Michael M. Coltman, Beverage Management: Product knowledge and cost control, (5e), Van Nostrand Reinhold, 2016
3. Harold J. Grosman, Harriet Lembeck, Grossman's guide to wine, beer, and spirits (7e), John Wiley & Sons, 2015.

**HA4143: Rooms Division Management – II [0 2 4 4]**

Planning, Organizing, and Staffing the New Organization: The New Executive Housekeeper, The Executive Housekeeper's Position within the Organization, The Model Hotel, Reporting for Work, Early Priority Activities, House Breakout Plan, Staffing Considerations, Completion of the Department; The Full Circle of Management: Problem Solving, Managerial Styles, Development of Others, Personal Development, Housekeeping Managers of the Future, Material Planning: Administration of equipment and supplies: Material Budgets, Inventory Control, Material Classification, Preopening Operations, Material planning: Floors, walls and windows, supplies and equipment, Bedding, linens, and uniforms. Waste Management: Garbage Segregation, Disposal, Composting, Energy Generation. Eco friendly Practices: Housekeeping role in a green property, Guest Supplies, Cleaning agent, System of certifying Ecotel. Flower Arrangement: Flower Arrangement in Hotels, Equipment and material required for flower arrangement, Conditioning of plant material, Styles of flower arrangements, Selection & Care of Indoor plants. Practical: Theme decoration, Flower Arrangement, Situation handling. Yield Management - Occupancy Ratio, Break-even Pricing, Productivity Activity, Statistics, Report Writing, Yield Management. Contracting Rates-Setting a price for a Group, Net Rates, Negotiating with Travel Agent/ Tour Operator, Corporate Rate Contracts. Hotel Technology Trends - Voice technology, Drone technology, use of VR technology, Demand for flexible check-in and check-out, new payment methods, artificial intelligence, distribution technology, green hotels, smart rooms, Bleisure travel.

**References:**

1. Andrews Sudhir, Hotel Housekeeping Training Manual, (1st ed.), Tata Mc Graw-Hill publishing company ltd, 2017
2. Branson Joan C, Hotel Hostel & Hospital Housekeeping, (5th ed.), Arnold, 1988
3. Bardi, J. A., Hotel Front Office Management (4th ed.). Canada Wiley India Pvt.Ltd, 2007
4. Dix, C., & Baird, C., Front Office Operations (4th ed.). Pearson Education, Inc., 1998

**HA4144: Event & Conference Management – II [0 2 4 4]**

Event Conceptualization, Document Design and Planning, Safety & Security of Events – event risk management, Staging & Execution of Event – theme, venue, sound, light, etc. Staff Pattern, Recruitment and Training – manpower planning & handling, Crowd Management and Evacuation Strategy- crowd management, event crisis management, emergency planning, Monitoring, Control and Evaluation Careers in Event Management, Ethics of Event management.

**References:**

1. Kishore, D. & Singh G.S., Event management: A Booming Industry and an Eventful Career (1st ed.) Har-Anand Publications Pvt Ltd, 2011
2. Sharma, D. Event Planning & Management (2nd ed.) Deep & Deep Publications Pvt Ltd, 2009

**HA4145: Dissertation [0 2 4 4]**

Students have to submit a Dissertation on a research topic based on hospitality industry followed by presentation.

**HA4271: Professional Internship in Hospitality Management [0 0 20 10]**

Professional Internship should be carried out for a minimum duration of 16 weeks in hospitality organizations/ start-ups/projects. The grade awarded to the student will be on the basis of the total marks obtained by him/ her.

**HA4272: Hospitality Project [0 0 20 10]**

There will be a mid-semester evaluation of the work done on the project/ the qualitative feedback of the organization to the project mentor after 8-10 weeks. The final evaluation and viva voce will be conducted after the completion of the project work and submission of the project report, by a panel of examiners including the mentor assigned.

**Bachelor of Business Administration (Hospitality & Tourism Operations) Scheme - 2022**

Year	FIRST SEMESTER						SECOND SEMESTER						
	Course Code	Course Name	L	T	P	C	Course Code	Course Name	L	T	P	C	
I	HT1101	Fundamentals of Hospitality Operations	3	1	0	4	HT1201	Hospitality & Tourism Economics	3	0	0	3	
	HT1102	Cultural Heritage of Indian Tourism	3	1	0	4	HT1202	Introduction to Airlines Industry	3	0	0	3	
	HT1103	Hospitality Information System	2	1	0	3	HT1203	Travel Agency & Tour Operations	3	0	0	3	
	HT1104	Corporate Grooming & Etiquette	3	0	0	3	HT1204	Cruise Operations	2	0	0	2	
	LN1110	English Communication for Hospitality and Tourism	3	0	0	3	CY1003	Environmental Science	3	0	0	3	
	HA2134	Computer Applications in Hospitality & Tourism	0	0	2	1	LN2007	French for Beginners - I	3	1	0	4	
	HT1171	Project Work - I	0	0	4	2	HT1271	Project Work - II	0	0	4	2	
							*****	<i>Open Elective</i>					
			15	2	6	20			17	1	4	20	
		Total Contact Hours (L + T + P)	23				Total Contact Hours (L + T + P) + OE				22 + 3 = 25		
II	<b>THIRD SEMESTER</b>						<b>FOURTH SEMESTER</b>						
	HT2101	Airline Ticketing & Fare Construction	3	1	0	4	HA3201	Digital & Offline Marketing in Hospitality	4	0	0	4	
	HT2102	Destination Management & Planning	3	1	0	4	HA3202	Hospitality Human Resource Management	3	0	0	3	
	HA4101	Entrepreneurship	4	0	0	4	HA3203	Hospitality Facility Planning	3	0	0	3	
	HA4102	Hospitality Organizational Behaviour	3	0	0	3	HA3204	Safety, Security and Travel Documentation	3	0	0	3	
	HA4104	Accounting & Financial Management	3	0	0	3	HA3231	Personality Development	0	2	2	3	
	HT2171	Project Work - III	0	0	4	2	HT224*	Discipline Specific Elective - I	3	1	0	4	
							*****	<i>Open Elective</i>					
			16	2	4	20			16	3	2	20	
		Total Contact Hours (L + T + P)	22				Total Contact Hours (L + T + P) + OE				21 + 3 = 24		
III	<b>FIFTH SEMESTER</b>						<b>SIXTH SEMESTER</b>						
	HT3101	Logistics in Hospitality & Tourism	2	1	0	3	HT3271	Professional Internship	0	0	40	20	
	HT3102	E-Commerce & Aggregation	2	1	0	3							
	HT3103	Revenue Management	2	1	0	3							
	HA4105	Market Research & Analytics	3	0	0	3							
	HT314*	Discipline Specific Elective - II	3	1	0	4							
	HT3171	Dissertation	0	0	8	4							
			12	4	8	20			0	0	40	20	
	Total Contact Hours (L + T + P)	24				Total Contact Hours (L + T + P)				40			

Discipline Specific Elective - I						Discipline Specific Elective - II					
Course Code	Course Name	L	T	P	C	Course Code	Course Name	L	T	P	C
HT2241	Rooms Division Operations – I	3	1	0	4	HT3141	Rooms Division Operations – II	3	1	0	4
HT2242	MICE Operations – I	3	1	0	4	HT3142	MICE Operations – II	3	1	0	4
HT2243	Itinerary Preparation & Tour Packaging	3	1	0	4	HT3143	Air Cargo Operations	3	1	0	4
						HT3144	Google Digital Marketing & E-commerce	3	1	0	4



**HT1101: Fundamentals of Hospitality Operations [3 1 0 4]**

Introduction to Hospitality and Hotel Industry - The hospitality industry, Founders, Historical developments, Overview of Hotel Industry, Career development. Criteria for different star categories in India and procedure for application. Hotel Organization & Front Office Department - Organization structure, Organization of the Front Office Department, Sections & Functions of Front Office, roles, responsibilities, and attributes of Front Office Personnel. Classification of Hotels - Classification of hotels based on various categories, Classification bodies from various countries, Types of hotel rooms. Types of Hotel Guests - Hotel Guests Segments, Business travellers-types, needs, facilities provided, sources, rates, Leisure travellers – types, needs, facilities provided, sources, rates, Group travellers, Special Interest Tourists, Personal travel, Buying influences. The Guest Cycle - Importance of guest cycle, Various stages, Section wise staff in contact with the guests during each stage. Various sections of Housekeeping department types of cleaning agents & equipment, Organizational structure. F& B division, departments and organizational structure, Duties & responsibilities of various f&b personnel. Food & Beverage service outlets, types of food service, restaurant organization. Types of menu and meals. Food production department sections. Coordination of each of the operation department of with other hotel's departments. Other hospitality organizations and Catering Establishments.

**References:**

1. Andrews, S. (2013). *Food and Beverage Services: A Training Manual*. Tata Mcgraw Hill
2. Bardi, J. A. (2007). *Hotel Front Office Management* (4th ed.). Canada Wiley India Pvt.Ltd.
3. Raghubalan, G. (2015). *Hotel Housekeeping: Operations and Management*. Oxford University Press India.

**HT1102: Cultural Heritage of Indian Tourism [3 1 0 4]**

Indian Culture: Spirit of Toleration - Unity in Diversity - Caste system - Religious sites, Customs and Traditions - Monuments – Handicrafts, Fairs and Festivals - Performing arts - Music and Musical instruments. Cultural Development during Ancient India: Art and architecture during Indus Valley Civilization, Vedic culture - Literature - Social structure – Religion, Mauryan art and architecture. Cultural Development during Medieval India: Sultanate art and architecture-Literature, Cultural and artistic achievements of the Pallavas, Cholas and Vijaynagar Empire, Mughal art and Architecture-Literature. Cultural Development during Modern India: Art and architecture of the early Europeans-Portuguese-Dutch-French, Art and architecture of the British India.

**References:**

1. Agarwal, N. (2015). *Tourism and Cultural Heritage of India* (Vol. 1st). Aman Publicattions.
2. Basham, A. L. (2002). *A Cultural History of India* (Vol. 5th). New Delhi: Oxford India Paperbacks.
3. Singh, L. K. (2008). *Indian Cultural Heritage Perspective for Tourism*. Isha Books.

**HT1103: Hospitality Information System [3 0 0 3]**

Management Information System (MIS): Concepts, evaluation & meaning, MIS Designs and functions, Managing multi-processor environments, MIS Security issues, MIS performance evaluation; Hotel Information System: The HIS concept, Software Modules, Reservation, Guest Accounting, Room Management, Point of Sales, General Management; Computer Based Reservation System: Global distribution system, Inter sell agencies, Central reservation Systems(CRS), Affiliate and non-affiliate Systems, Reservation through the internet; Rooms Management Applications: Rooms Management Module, Room status, Room and rate Assignment, In House guest Information functions, Housekeeping functions, Generation of Reports; Guest Accounting Module: Types of Accounts & Posting entries to Accounts, Night audit routine, Account settlement & Generation of reports; Property Management System Interfaces: Point of sale Systems ( POS ) , Cash Accounting Systems (CAS) : Advantages and concerns, Electronic Locking Systems., Energy Management Systems, Auxiliary Guest Services., Guest Operated Devices in room Vending Systems, Guest Information Systems; Food & Beverage Applications: POS order - Entry units, Key Boards and Monitors, Touch Screen Terminals, Food & Beverage Management Applications: Recipe Management, Menu Management Selecting And Implementing Computer Systems: Analysing current information needs, Collection Information of computer Systems, Establishing system requirements, Proposals from vendors, Contract negotiations, Installation factors.

**References:**

1. Bardi, J. A. (2007). *Hotel Front Office Management* (4th ed.). Canada Wiley India Pvt.Ltd.
2. Seal, P. P. (2013). *Computers in Hotels: Concepts and Applications* (1st ed.). New Delhi: Oxford University Press.

### **HT1104: Corporate Grooming & Etiquette [3 0 0 3]**

Personal Grooming and Formal Dressing: The Well Groomed Man – Hair, Face, Hands, Personal Hygiene, Formal Dress code, Shirts & Trousers, Business Suits (Tie, Shoes, Belts, Socks, etc.), Business Casuals, The Well Groomed Woman - Hair, Personal Hygiene, Make-up, Hands and Nails, Jewellery, Formal Dress Code (Indian & Western Dressing), Business Casuals, Colour strategies; Greetings & Introductions: Who to Introduce first, Shaking Hands, Remembering Names, Visiting cards exchange, Paying & receiving compliments, Small talk and Networking – making business relationships; Workplace Etiquette: Behaviour, Body Language, Courtesies, Managing Conflicts, Telephonic Etiquettes; Dining & Restaurant Etiquettes: Table setting, Cutlery Awareness, Role of napkin, Eating considerations, Managing difficult food, Avoiding Dining Mistakes, Knowing Wines, Reservation, Ordering, Paying Bills & Tipping, Buffet Dining Etiquettes; Travel Etiquette & Cross-Cultural Considerations: Airplane Travel, Hotel Stay, Awareness, Cultural Sensitivities of some countries, Giving Gifts; Inter-personal Relations: Introduction to Interpersonal Relations, Analysis Relations of different ego states, Analysis of Strokes, Analysis of Life position; Stress Management: Introduction to Stress, Causes of Stress, Managing Stress; Group Dynamics and Team Building: Importance of groups in organization, Team Interactions in group, Group Decision Taking, Interaction with the Team, How to build a good team?

#### **References:**

1. P. Robbins, *Organizational Behavior*, (15th ed.), Pearson Education, 2013.
2. Gulati, S. (2010). *Corporate Grooming and Etiquette* (1st ed.). New Delhi: Rupa & Co.
3. Mbuya, J. C., & Maphela, B. M. (2010). *Grooming and Etiquette for Corporate Men and Women: How to Dress Properly*. LAP LAMBERT Academic Publishing.

### **LN1110: English Communication for Hospitality and Tourism [3 0 0 3]**

Communication –Types & Process, Introduction to business communication & Importance, Elements of Communication process, Flow of communication within an organization - Formal, Informal, Grapevine, upward, downward, horizontal, vertical and diagonal. Verbal and nonverbal communication. Basics of Communication - Mediums of Communication, Barriers to Communication, Listening skills. Written Communication Skills - Types of written messages ( Direct and routine messages, Persuasive messages, Negative messages), Various Formats of Messages ( types of Letters, Memos), Hotels' Operational Communication - Making a Hotel Reservation, Welcoming a Guest at the Front Desk, Checking in, In the Elevator, Responding to Enquiries after Checking in, Room Service, Facilities and Services at the Hotel, Places around the Hotel, Getting a duplicate key, Solving guests' problems, At the restaurant, Taking a message, Checking out. Career Management and Technology - Resume writing, Technology in business communication (advantages, disadvantages, classification of various technologies available, online etiquettes), Creating and delivering good presentations (Importance of good presentations, understanding your audience, Planning, preparing and delivery of presentation.

#### **References:**

1. Viswamohan, A. (2014). *English for the Hotel Industry* (First ed.). Dorling Kindersley (India)
2. Sinha, K. (2018). *Business Communication*. Reprint Fourth Revised

### **HA2134: Computer Applications in Hospitality and Tourism [0 0 2 4]**

Computer Operations: Introduction to Computer: Classification, Generations, Organization, Capabilities Characteristics & Limitations, Computer applications in Hotels, Introduction to Hospitality Software: OPERA, IDS, FIDELIO, Social Media Applications: Introduction to Social Media, Its Role in Hospitality Promotion, Merits/Demerits of Social Media, Linked In, Twitter, You Tube, Facebook and Other Social Media Applications. Virtual Meet Platforms: MS Teams, Skype, Zoom, Google Meet. Computer Applications for Report Preparation and Presentation: MS- Word. MS- Excel and MS PowerPoint, Outlook, Email. Application of - Mendeley; Google Scholar; Turnitin; Grammarly; Quiltbot.

#### **References:**

1. Leon & Lion, *Introduction to Computers*, (1<sup>st</sup> ed.), Vikas Publishing House, New Delhi.
2. J.J. Parsons, *Computer Concepts*, (7<sup>th</sup> ed.), Thomson Learning, Bombay, 2004
3. Comer, *Computer networks and Internet*, (6<sup>th</sup> ed.) Pearson Education, 2014

### **HT1171: Project Work – I [0 0 4 2]**

Students will prepare and present a project on their fieldwork-based learning on a hospitality & tourism context.

**HT1201: Hospitality & Tourism Economics [3 0 0 3]**

Concept of Economics and their relevance to tourism, visible and Invisible trade, tourism and economic development. Demand - Meaning of Demand, Type of Demand, Determinants of Demand, Demand Function, Law of Demand, Elasticity of Demand, Demand Analysis, Demand Forecasting. demand for Tourism, consumer behaviour and tourism demand, determinants of tourism Demand, measurement of tourism demand Supply & Cost - Meaning of Supply, Types and Law of Supply, Determinants of Cost, Cost Concept, Elements of Cost, Definitions of Various types of Cost: Actual & Opportunity, incremental & Sunk, Past & Future costs, short run costs & long run costs, Average cost, Marginal cost and Total cost, pricing of tourism Product. The economic impacts of tourism – Direct, Indirect, Induced and negative, the measurement of economic impact – Meaning and types (Investment, Employment and tourism multiplier), Leakages.

**References:**

1. John Trive, 'The Economics of Leisure and Tourism', Oxford Butterworth, Heinemann, 1995
2. Ronila Chawla, 'Economics of Tourism & Devpt.', Sonali Publications, New Delhi, 2004
3. M.T. Sinclair & Mike Stabler, 'Economics of Tourism & Devpt.', Routledge, New York, 1997

**HT1202: Introduction to Airlines Industry [3 0 0 3]**

Introduction Airline Industry – History of Aviation- Development of Air transportation in India-Major players in Airline Industry, Scope, Types, Scheduled and Non-Scheduled Flights, Air Cargo Transport, Economic and Social impact, Regulatory Bodies, Key Performance indicators. Airline Profitability – Main Industry, Characteristics of Passenger airlines, Service Industry, Characteristics Organisational Structure Airline Alliances – Development of commercial airlines, Deregulation, Impact of Deregulated Airline industry, Organizational Structure, Types of Airline Personnel, Flight crew and Cabin Crew. Airports and its services Airports – Personnel, Processing Passengers and Freight, Airport Security, Air Navigation Services, Air Traffic Control, Airplanes Manufacturers, Types of Aircraft. Safety and security Air Safety and Security – Role of Regulatory Agencies, Airside Safety, Culture of Safety, Issues in Air safety, Accident and Incident Investigation, Future of Airline Industry.

**References:**

1. IATA Book on Airline Customer Service
2. Richard De Neufville – Airport Systems: Planning, Design, and Management. -McGraw-Hill, London- 2007

**HT1203: Travel Agency & Tour Operations [3 0 0 3]**

History and present status of travel trade sector in international and Indian context, Factors responsible for growth of Travel Trade sector, Role and contribution of travel agencies and tour operators in the development of tourism industry. Inter-relationship: travel agent and tour operator, travel agent and principal and tour operator and principal suppliers, Present business trends and future prospects, The Indian Travel Agents and Tour operator. Functions of Travel Agents -Travel Information, Documentation, Preparation of Itineraries, Planning and Costing Tours, ticketing, Product Promotion and other miscellaneous work. Types of Travel Agencies IATA, Non-IATA and GSA. Functions of Tour Operators- Assembling, Processing and disseminating information. Liasoning with Principals, Tour Package formulation; Pre-tour-arrangements & distribution, tour operation and Post tour management. Packaging a Tour: Holiday Tour; Historical and Cultural Monuments; Beach Holidays; Yoga and Meditation, Pilgrimage, Skiing, River Rafting and Mountaineering etc. Domestic Tourism: To package the tour to local people; importance of domestic tourism: Base of Pyramid. Organization of standard Travel Agency: Case Study of SITA/TCI/SOTC, National and International Associations like IATA, IATO, ICAO, TAAI

**References:**

1. A.K. Bhatia (2003). International Tourism, Sterling Publishers, New Delhi.
2. Shashi Praba Sharma (2004). Tourism Education, Kanishka Publishers, New Delhi.
3. Pushpinder S. Gill (1999). Dynamics of Tourism, Anmol Publications Pvt. Ltd., New Delhi.

**HT1204: Cruise Operations [2 0 0 2]**

Introduction Who Cruises-and why, Anatomy of a Cruise Ship Who's Who in Cruising, Cruise experience, Pre-, Post-, and Off Ship Cruise Experience, Geography of Cruising, Profiling the Lines Selling Cruises, Cruise Marketing, Groups, and Incentives, Working on-board: sanitization & cleanliness, marine security (MARSEC), shipboard culture.

**References:**

1. Dileep, M. R. (2019). *Tourism, Transport and Travel Management* (1st ed.). New York: Routledge.
2. Gibson, P. (2006). *Cruise Operations Management: Hospitality Perspectives* (1st ed.). New York: A Butterworth-Heinemann.

### **CY1003: Environmental Science [3 0 0 3]**

Introduction: Multidisciplinary nature, scope and importance, sustainability and sustainable development. Ecosystems: Concept, structure and function, energy flow, food chain, food webs and ecological succession, examples. Natural Resources (Renewable and Non-renewable Resources): Land resources and land use change, Land degradation, soil erosion and desertification, deforestation. Water: Use and over-exploitation, floods, droughts, conflicts. Energy resources: Renewable and non-renewable energy sources, alternate energy sources, growing energy needs, case studies. Biodiversity and Conservation: Levels, biogeographic zones, biodiversity patterns and hot spots, India as a mega-biodiversity nation; Endangered and endemic species, threats, conservation, biodiversity services. Environmental Pollution: Type, causes, effects, and controls of Air, Water, Soil and Noise pollution, nuclear hazards and human health risks, fireworks, solid waste management, case studies. Environmental Policies and Practices: Climate change, global warming, ozone layer depletion, acid rain, environment laws, environmental protection acts, international agreements, nature reserves, tribal populations and rights, human wildlife conflicts in Indian context. Human Communities and the Environment: Human population growth, human health and welfare, resettlement and rehabilitation, case studies, disaster management, environmental ethics, environmental communication and public awareness, case studies. Field Work and visit.

#### **References:**

1. R. Rajagopalan, *Environmental Studies: From Crisis to Cure*, Oxford University Press, 2016.
2. A. K. De, *Environmental Studies*, New Age International Publishers, New Delhi, 2007.
3. E. Bharucha, *Textbook of Environmental Studies for undergraduate courses*, Universities Press, Hyderabad, 2013.

### **LN2007: French for Beginners – I [3 1 0 4]**

Basic alphabet, accents, salutations, countings, date, time, introducing oneself and others, asking someone's identity, expressing appreciation, likes, dislikes, hobbies, actions regarding visit, purchase, to organize a party, to propose, accept, refuse the invitation, etc. From grammar point of view, it includes topics like être, avoir, s'appeler, subject pronouns, interrogation, articles, gender, adjectives, conjugaison of verbs, negative form, paragraph writing on the following topics: My friend, my family, writing an invitation card.

#### **References:**

1. K Madanagobalane. *Synchronie 1*, (1<sup>st</sup> ed.), Samhita Publication, 2011.
2. T Beryl & A Duval, *The Collins Robert French Dictionary*, (10<sup>th</sup> ed.) Paris: Collins, 2010.
3. P. Dominique, *Le Nouveau Sans Frontier*, (1st ed.), CLE International, 1997.

### **HT1271: Project Work – II [0 0 4 2]**

Students will prepare and present a project on their fieldwork-based learning on a hospitality & tourism context.

## **SEMESTER-III**

### **HT2101: Airline Ticketing & Fare Construction [3 1 0 4]**

Role of IATA and its functions – ICAO; role and functions – Airport Authority of India – Open sky Policy \_ International Conventions: Warsaw Convention, Chicago Convention. Management of Airlines: Types of Airlines – Airline personnel and revenue earning – Airport Management – Study of aircraft parts – The aircraft turnaround The control tower- Airport facilities and special passengers \_ Airport access \_ Check in facilities – Landing facilities for departing passengers – In-flight services – cabin component – Audio and video projection equipment – Emergency equipment for disembarkation – In-flight entertainment – Class of service with more comfort. Familiarization with OAG: Three letter city and airport code, airline designated code – minimum connecting time – Global indicators – Familiarisation with Air tariff: Currency regulation, NUC conversion factors, General rules, Planning itinerary by air, Introduction to fare construction – Mileage principles – Fare construction with Extra Mileage allowances (EMA) – Extra Mileage surcharge (EMS). One Way and Return Trip – Circle trip journey – Open Jaw – Add-on mixed class journey- HIP check – Back Haul Minimum Check (BHC) – CTM check – Indirect Travel Limitation – Around the World fare – Special fares.



Issue of manual ticket – reservation procedure – MPD, MCO, PTA and their purposes – Universal Air Travel Plan: Types of air travel cards – Billing and Settlement Plan (BSP) – Case studies of selected Airlines’ Modules

**References:**

1. Jagmohan Negi, Air Travel Ticketing and Fare Construction, Kaniska, New Delhi, 2005
2. OAG, CONSULTANT, IATA, Geneva AIR TARIFF BOOK
3. Stephen Shaw, AIRLINE IN SHIFTS & MANAGEMENT, Ashgate Pub., USA, 2004
4. IATA GUIDE, Geneva

**HT2102: Destination Management & Planning [3 1 0 4]**

Destination Development - Types of destinations, Characteristics of destinations - Destinations and products - Destination Management Systems - Destination planning guidelines - Destination Selection Process - The Values of Tourism. Destination Planning Process and Analysis - National and Regional Tourism Planning and Development - Assessment of tourism potential - Planning for Sustainable Tourism Development - Contingency Planning - Economic, Social, Cultural and Environmental considerations - Demand and supply match - Design and innovations. Destination Image Development - Attributes of Destinations: Person’s determined image, Destination determined image, measurement of destination image - Destination branding perspectives and challenges Creating the Unique Destination Proposition - Place branding and Notes, Destination image formation process; unstructured image - Product development and packaging - Destination branding and the web - Case Study. Destination Promotion and Publicity :Six ‘A’s for Tourism Destinations - Dynamic Wheel of Tourism Stakeholders - Destination Marketing Mix – Destination Competitiveness – Distribution Channels- Marketing Communication and Strategies, Destination Image, Place, Branding, Positioning, Destination Image, Destination Image Formation Process, Unstructured Image, Destination Appraisal, Tangible and Intangible Attributes of Destination - Person’s & Destination Determined Image, Measurement of Destination Image, Case Study. Institutional Support: Public Private Partnership (PPP) - National Planning Policies for Destination Development- WTO Guidelines for Planners - Role of urban civic bodies: Town planning -Characteristics of rural tourism planning - Environmental Management Systems – Destination Vision- The focus of Tourism Policy: the competitive sustainable destination

**References:**

1. Nigel Morgan, Annette Pritchard & Roger Pride (2001), Destination Branding: Creating the Unique Proposition, Butterworth and Heinemann.
2. Richard W. Butler (2006), The Tourism Area Life Cycle: Applications And Modifications, Channel View Publications.
3. Claire, Haven Tang & Eleri Ellis Jones (2005), Tourism Smes, Service Quality and Destination Competitiveness, CABI Publishing.

**HA4101: Entrepreneurship [4 0 0 4]**

Entrepreneurship Foundation: Introduction, Concept of Entrepreneur, Entrepreneurship, Enterprise, Characteristics of entrepreneurship, Differences between: Entrepreneur & Entrepreneurship, Entrepreneur & Enterprise, Entrepreneur & Manager, About great hospitality entrepreneurs of the world, Characteristics, Functions, and Types of Entrepreneur, Reasons of Entrepreneurial Failures. Doing Business in India: Form of Organization- Sole-proprietorship, Partnership, Limited Liability Partnership, Company, One-person Company, Small companies, Legal compliances- Taxes, laws, and Government policies, Intellectual Property and Rights. Growth of Business Idea: New Business Idea, Source of business idea, Distribution channel/ Current trends, Preliminary research, Idea evaluation- Industry Assessment, Demand/Market Analysis, Competitor analysis, SWOT, Break-even Analysis, Business Incubation and Business Cluster. Establishing Business: Business takeover, Financial resources, Materials, human & technical resource, Business model development and planning, Promoting the venture.

**References:**

1. Dr. J. Senapati, Entrepreneurship Development, (2nd ed.), MSBTE, 2017.
2. Berger, The culture of Entrepreneurship, (1st ed.), Ics Pr, 1991
3. Gupta CB & Srinivasan, Entrepreneurship Development in India, (1st ed.), S.Chand & sons, 2015

**HA4102: Hospitality Organizational Behaviour [3 0 0 3]**

Organisational Behaviour: Concept, Definition, Characteristics, Significance, Key Elements of OB, Challenges and Opportunities for OB. Organization Structure and Design: Concept, Characteristics of a good organisation, Forms of Organisation Structure; Departmentalization: Concept and bases of departmentalization. Personality: Definition, Personality Traits, Determinants of Personality, Personality Theories. Perception: Meaning and Concept, Characteristics of Perception, Factors affecting perception, Perceptual Errors. Motivation: Concept and Theories of

Motivation: - Content theories: Maslow's needs hierarchy, Herzberg's two-factor theory, Learning: Concept, Components, Theories of learning: Classical conditioning, Operant conditioning, Cognitive learning. Leadership: Concept, Characteristics of leadership, Leadership styles, Theories of Leadership: - Theory of Leadership, Trait Theory of Leadership; Behavioural Theories: - Likert Four Systems of Leadership, Blake and Mouton's Managerial Grid, Ohio State University Studies, University of Michigan Studies, Tannenbaum and Schmidt's Situational Leadership Continuum, Situational or Contingency Theories -Hersey Blanchard Model, Fiedler's Contingency Theory of Leadership. Group Behaviour: Meaning of group and group behaviour, Types of group, Five Stage model of group formation. Teamwork: Team Design; Team Composition; Team Processes; Teams Over Time. Culture: What Is Culture?; The Three Levels of Culture; Organizational Culture; National Culture. Stress - Work Stressors, Prevention and Management of stress, Balancing work and Life.

**References: -**

1. John .R.Schermerhorn. Jr.,Hunt,Richard. N.Osborn, MaryUhl-Bien, Organizational Behavior, (11th ed.), Wiley, 2010.
2. P.Robbins, Organizational Behavior, (15th ed.), Pearson Education, 2013.
3. L.M.Prasad, Organizational Behavior,(5th ed.), Sultan Chand, 2014.

**HA4104: Accounting & Financial Management [3 0 0 3]**

Introduction: Meaning, Objectives and Uses of Accounting, Advantages and Limitations of Accounting, Concepts and Conventions of Accounting, Basic Accounting Terminology, Double Entry System of Accounting, Introduction to Financial Accounting: What Is Accounting?; Components of Annual Reports; Balance Sheet Overview; Balance Sheet: Assets; Balance Sheet: Liabilities; Balance Sheet: Shareholders' Equity; Income Statement; Cash Flow Statement. Recording Transactions and Financial Statement Preparation. Fundamental Accounting Concepts and Revenue Recognition: Fundamental Accounting Concepts; Accruals Concept; Conservatism Concept; Revenue Recognition. Short-Term Assets; Accounts Receivables: Cash Discounts; Accounts Receivables: Sales Returns; Bad Debts; Inventories; Cost Flow Assumptions; LIFO - FIFO Conversion Method of Inventory Valuation and Preparation of Stores Ledger Depreciation Accounting: Causes for Depreciation. Need for Depreciation, Methods of Depreciation: Straight line method, Written down Value Method and Annuity Method, Year to Year digit method. Preparation of Accounting Books and Financial Statements: Journal, Books of Accounting, Ledger, Preparation of Trial Balance, Income Statement and Balance Sheet, Presentation of Financial Statements, Financial Statements of Companies, Annual Reports of Companies, Limitations of Financial Statements, Single and double entry book system. Accounting for Hotel Operations: Receiving of Advance/Deposit, Guest Billing, Methods of Settlement of Guest Billings, Vouchers Raising, Authorization & Posting, Visitor's Tabular Ledger, City Ledger, Cash Summary, Front Office Trial Balance, Basic Operating Ratios, Night Auditing. Financial Statement Analysis-I: Financial Ratio Analysis: Objectives of Financial Statement Analysis, Techniques and Tools of Financial Statement Analysis – Ratio Analysis – Profitability Ratios, Activity Ratios, Liquidity Ratios, Solvency Ratios, Measure of Degree of Indebtedness, Measure of ability to Service Debts, Profile of Profitability of Firms : Du Pont Analysis Internal Check, Internal Control, Internal Audit and Mechanized Accounting: Internal Check, Internal Control, Auditing, Internal Auditing, Mechanized Accounting.

**References:**

1. Prasanna Kumar J.P, Linda Nalini Daniel & Mruthyunjaya V. Pagad, *Financial Accounting for Hotels* (4<sup>th</sup> Edition), Tata Mcgraw-Hill Companies, 2017
2. R.Anthony, David Hawkins and Kenneth Merchant *Accounting Text and Cases*, (13<sup>th</sup> ed.),Tata McGraw-Hill Companies, 2011
3. R.Narayanaswamy, *Financial Accounting – A Managerial Perspective*, (6<sup>th</sup> Edition), PHI Learning, 2014

**HT2171: Project Work – II [0 0 4 2]**

Students will prepare and present a project on their fieldwork-based learning on a hospitality & tourism context.

**SEMESTER-IV**

**HA3201: Digital & Offline Marketing in Hospitality [4 0 0 4]**

Introduction: Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Strategic marketing planning – an overview. Market Analysis and Selection: Marketing environment – macro and micro components and their impact on marketing decisions; Market segmentation and positioning; Buyer behaviour;



consumer versus organizational buyers; Consumer decision making process. Product Decisions: Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labelling; Product life cycle – strategic implications; New product development and consumer adoption process. Pricing Decisions: Factors affecting price determination; Pricing policies and strategies; Discounts and rebates. Distribution Channels and Physical Distribution Decisions: Nature, functions, and types of distribution channels; Channel management decisions; Retailing and wholesaling. Promotion Decisions: Communication Process; Promotion mix – advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget; Media Planning & strategy; Media selection; Advertising effectiveness; Marketing research process. Tools & Techniques for marketing research. Issues and Developments in Marketing: Social, ethical and legal aspects of marketing; Marketing of services; International marketing; Green marketing; Cyber marketing; Relationship marketing and contemporary issues in marketing. Digital Marketing: Design thinking for a digital world, search engine optimization, social media, online advertising, digital marketing. Introduction to from likes to leads: interact with customers online; Social media strategy, planning, and publishing; Listening and engagement on social media; Social media analytics and reporting; Paid social media.

**References:**

1. Kotler P., Bowen & M. Prentice, *Marketing for Hospitality & Tourism*, (7<sup>th</sup> ed.), Pearson ,2014
2. Jha S.M., *Hotel Marketing* ,(1<sup>st</sup> ed.), Himalaya publishing House ,2010
3. Dodson, I. (2016). *The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns*. John Wiley & Sons.

**HA3202: Hospitality Human Resource Management [3 0 0 3]**

Introduction of Human Resource: Human Resource- Concept, meaning and definition, Importance of HR in hospitality sector, Concept of employee life cycle, Approaches to managing HRs in hospitality sectors, Emerging role of HR manager in hospitality sector; Human Resources Planning: Human Resource planning- meaning, process, factors and need for HRs planning, Workforce Planning: Aligning Recruitment and Selection with Company Strategy: Strategic Alignment; Internal Environment; External Environment; Workforce Planning; Labor Shortage Options; Internal Vs. External Hires; Strategic Workforce Planning; Job Analysis; Job Descriptions; Job Design. Recruitment: Finding the Best Candidates: HR Responsibilities in Recruitment; Leveraging the Employer Brand; Recruiter Effectiveness; Go Mobile; Passive Recruiting; Recruiting Ethically; Cultural Fit; Diversity. Selection: Choosing the Best Candidates: Selection Process Overview; Revisiting Strategy: Selection Criteria; Biases; Background Checks; Selection Method Standards; Tell Me About Yourself; Selection Tools; Effective Interviewing; Candidate Evaluation; Creating and Presenting the Offer Package; Hiring Analytics Primer; Maintenance of Human Resource: Employee Training- need for training, importance, methods of training in hospitality sector, Development of employee-concept, purposes and process, Components of employees development, Techniques of employees’ development; Appraising and Rewarding Human Resources: Performance appraisal- need & importance and techniques, Rewards and benefits for employees-compensation (wage and salary), Incentives.

**References:**

1. Dr P C Shejwalkar & Mr S R Malegaonkar, *Personnel Management & Industrial Relations*, Anmol Publication,2001
2. Mamoria, *Personnel Management*, (21<sup>st</sup> ed.), Himalayan Publication, 2001
3. E. B. Flippo, *Personnel Management*, (1<sup>st</sup> ed.), McGraw Hill,1976

**HT3203: Hospitality Facility Planning [3 0 0 3]**

Hotel Design: Attractive appearance, Efficient plan, Good location, Suitable material, Good workmanship, Sound financing competent management; Classification of Hotel: Criteria for Star classification of Hotel (five, four, three and heritage); Kitchen: Equipment requirement for commercial kitchen, Developing Specification for various Kitchen equipment, Principles of Kitchen layout and design, Importance of Kitchen Stewarding, Kitchen stewarding department layout & design, Equipment found in kitchen stewarding department; Stores Layout & Design: Stores layout & planning (dry, cold, bar), Various equipment of the stores; Car Parking: Calculation of car park area for different types of hotel; Project Management: Introduction to Network Analysis, Basic rules and procedure for network analysis, C.P.M. and P.E.R.T., Comparison of CPM & PERT; Disaster Management: Environmental Hazards & Disasters, Landscape Approach, Ecosystem Approach, Perception approach, Types of Environmental hazards & Disasters, Natural hazards and Disasters, Man induced hazards & Disasters, Disaster Management.

**References:**

1. Richard Muther, Systematic Layout Planning, (4th ed.), Cahners Books, 2014
2. Lendal H Kotschevar & Margrat E Terrell, Food Service Planning- Layout Equipment, (4th ed.) Pearson, 1999
3. David M Stipanuk, Hospitality Facilities Management & Design, (3rd ed.), American Hotel & Lodging Association, 2006

#### **HA3204: Safety, Security and Travel Documentation [3 0 0 3]**

Safety Security and Hotels: Understanding Safety & Security, Differentiation between safety and security, Best Practices in Indian Hotels, The Case of Taj & Oberoi at Mumbai, Security Departments in Hotels, Guidelines for Security in Hotels, Dealing with Emergencies - Fire, Death, Crisis Management, Disaster Management. Safety Security and Tourist Destinations: Understanding the destination images from tourist perspective, the role of the media in influencing consumer perceptions of travel safety Understanding Tourist Security, its importance and impact of tourism industry. Role of Media in influencing tourist perceptions, consumer awareness of travel advisories and their influence on behaviour. Common problems & Challenges with hotel & tourism destinations security. Security issues at airports, railway stations, single woman travellers in India, Tourist Police & Its Role, Role of Ministry of Govt of India, UNWTO Guidelines/ Advises on Safety and Security, International Issues on Tourist Security, the role of insurance in the travel industry Travel Documentation: Introduction to Travel Documentation, Documentation required while leaving and entering into India. Passport its types and procedures to obtain an Indian passport, Currency Regulations and concept of Basic Travel Quota (BTQ), Custom Regulations, Health Certificates, Insurance and Immigration Understanding VISA and Permits Understanding the concept of VISA its types, Categories in which India give Visa to foreign tourists. Visa Requirements and procedure to obtain tourist visa for Singapore, UK, USA and Australia. Restricts and Special area permits for foreign tourists in India and their procedures to obtain. VISA on Arrival Scheme of Govt of India.

#### **References:**

1. Y.M & Abraham Pizam, Tourism, Security and Safety (The Management of Hospitality and Tourism Enterprises) , (1<sup>st</sup> ed) Elsevier Butterworth-Heinemann, 2006.
2. C. Michael Hall, Dallen. J. Timothy Duval, Safety and Security in Tourism: Relationship , Management and Marketing, (1<sup>st</sup> ed.), Routledge, 2004.
3. P. Tarlow, Tourism Security: Strategies for effectively Managing Travel Risk and Safety, (1<sup>st</sup> ed.), Butterworth-Heinemann, 2014.

#### **HA3231: Personality Development [0 2 2 3]**

Presentations : Preparing for a presentation, tools for effective presentation, making optimum use of the time allocated for presentation, Being able to feel confident before, during and after any presentation, Learning to present with clarity and precision; Personality development: Inner Personality Development: Role of motivation & body language: Filling the GAP- Grooming, Attitude, Personality; Creative Thinking: Express creativity in everyday situations, Know the creative thinking process, and Develop a positive attitude; Interviewing Skills: Systematically prepare for an interview from organization's perspective and taking care of candidate's needs as well, Plan an opening and a closing for a selection interview, Construct primary and secondary questions to ask the company representative.

#### **References:**

1. B. Mitra, Personality Development and Soft Skills, (2<sup>nd</sup> ed), Oxford University Press, 2016.
2. Michale. E. Lamb, Social and Personality Development: An Advanced Textbook, (1<sup>st</sup> ed), Psychology Press, 2013.
3. Training, Personal Confidence & Motivation, (1st ed.), ISBN, 2013

### DISCIPLINE SPECIFIC ELECTIVE-I

#### **HT2241: Rooms Division Operations – I [3 1 0 4]**

Organization of the Front Office Department, Departments in rooms division, Sections & Functions of Front Office, Roles, responsibilities and attributes of Front Office Personnel. Classification of Hotels Types of Hotel Guests - Hotel Guests Segments, Business travellers-types, needs, facilities provided, sources, rates, Leisure travellers – types, needs, facilities provided, sources, rates, Group travellers, Staycation Traveler - nature, demands, marketing strategies to attract. Road Trippers - concept, requirements, ways to cater their demands. The Guest Cycle Coordination of Front Office department with other departments. Tariffs, Brochures and House Rules - Basis of charging room rates, Types of room rates, Meal plans with needs and the use of plans, Need for Brochures & Tariff Cards, System wide

Reservations - Overview & Importance of Reservation Systems, On-line bookings through hotel web-sites and On-line Travel Agents (OTA), The Reservation Process - Determining room availability and acceptance of reservations, Front Office Salesmanship - Product Knowledge, Upselling techniques, Guest Registration, Registration process in semi-automated and fully automated hotels, Front Office Security Functions, Safe deposit boxes, Lost and found processes, Emergency procedures. Introduction to Housekeeping: Importance & Functions of Housekeeping, Guest satisfaction and repeat business, House Keeping Areas – Front-of-the-house and Back-of-the-house areas, Organization of Housekeeping Department, Sections of the housekeeping department, their functions and layout. Staff placement register, Room occupancy report, Guest room inspection form, check list, Floor register, Work order, Log shut. Key Control: Categories and types, Cleaning Equipment: Classification, use, care & maintenance, Selection & purchase criteria. Cleaning Agents: Classification, use, care and storage, Distribution & control, Selection criteria. Nature and composition of various surfaces used in hotels and their care and Maintenance, Routine Cleaning of Housekeeping Department: General principles of cleaning, Work routine for floor supervisors and chamber maids, Rules of the floor. Daily cleaning of different rooms. Cleaning Routine of Public Areas. Beds & Mattresses used in Hotels: Importance and functions of Control Desk, Records maintained at desk, Responsibilities, Handling telephone, Handling software, Briefing, Debriefing, Pest Control: Types of Pests, Preventive and Control Measures.

**References:**

1. Bardi, J. A., *Hotel Front Office Management* (4th ed.). Canada Wiley India Pvt.Ltd, 2007
2. Dix, C., & Baird , C., *Front Office Operations* (4th ed.). Pearson Education, Inc, 1998
3. Sudhir Andrews, *Hotel Housekeeping Training Manual*, (1<sup>st</sup> ed.), Tata Mc Graw-Hill publishing company ltd, 2017
4. Joan C Branson, *Hotel Hostel & Hospital Housekeeping*, (5<sup>th</sup> ed.), Arnold, 1988

**HT2242: MICE Operations – I [3 1 0 4]**

Concept of MICE: Introduction of meetings, incentives, conference/ conventions, and exhibitions Components and structure of the MICE Industry Role of events for promotion of tourism Types of events Pre & Post Event Activities. Planning, Organizing, Operations and Logistics: Develop a mission, Creating Meeting objectives, preparing an event proposal, Needs Analysis, Site Selection, Budgetary Concerns-Establish Goals, Identify expenses, Identify Revenue sources & Cost control, planning tools, protocols, Dress codes, Staging, Staffing, Pre-And Post-Meeting Management, Registration, Onsite Registration, Evaluation, Logistics planning for MICE, Introduction to Conference facilities in India, Role and functions of ICPB and ICCA. Planning MEEC: Linkages with tourism; travel agency and hotel operations for business travellers. Supply Chain for Events Implications of Events Visit and case studies of some events like SATTE, TTM & OTF. Planning of events Venue Selection Financial Management Role of technology in events Major Players in MICE Case studies of Meeting & Wedding Planners of NCR. Marketing through Events Media Mix Sponsorship Management Marketing of Incentive Travel. Role of Travel agents in MICE management Conference & Event Industry in India Future of MICE in India MICE market challenges Case Studies OTM TTF, SATTE. Planning, Organizing, Operations and Logistics: Develop a mission, Creating Meeting objectives, preparing an event proposal, Needs Analysis, Site Selection, Budgetary Concerns-Establish Goals, Identify expenses, Identify Revenue sources & Cost control, planning tools, protocols, Dress codes, Staging, Staffing, Pre-And Post-Meeting Management, Registration, Onsite Registration, Evaluation, Logistics planning for MICE, Introduction to Conference facilities in India, Role and functions of ICPB and ICCA. Planning MEEC: Linkages with tourism; travel agency and hotel operations for business travellers.

**References:**

1. Kishore, D. & Singh G.S., *Event management: A Booming Industry and an Eventful Career* (1<sup>st</sup> ed.) Har-Anand Publications Pvt Ltd, 2011
2. Sharma, D., *Event Planning & Management* (2<sup>nd</sup> ed.) Deep & Deep Publications Pvt Ltd, 2009

**HT2243: Itinerary Preparation & Tour Packaging [3 1 0 4]**

Tour Packaging: Concepts, its Origin and Development. Types of Tour Packages with relation to Tourism. Art of Planning Itineraries. Quotation and Tariff, FIT and GIT: Rates and Comparisons, Costing, Confidential Tariff. Packaging a Tour: Holiday Tour, Historical and Cultural Monuments, Natural Highlights, Beach Holidays, Special Interest Tours, Yoga and Meditation, Nature Cure, Health Tourism, Pilgrimages, Adventure Tours, Desert Safari, Hiking or Skiing, River Rafting, Mountaineering etc. Special Packages Available in Palace on Wheel and Royal Orient, Packages Available in Indian Airlines, Sahara and Jet Airways. Indian Rail Pass. Travel Trade Organizations like: TAAI, ICAO, Significance of Fair and Festivals and Special events in the formulation of Tours. Market Research for Tour Packaging. Destination

Survey and Documentation of Information. Case Studies of Tour Packages offered by Govt. and Private Organizations like SITA and RTDC.

**References:**

1. Holloway, J.C. (2002), *The Business of Tourism*, Prentice Hall, London.
2. Roday, S, Biwal. A & Joshi. V. (2009), *Tourism Operations and Management*, Oxford University Press, New Delhi.
3. Goeldner, R & Ritchie. B (2010), *Tourism, Principles, Practices and Philosophies*, John Wiley & Sons, London.

**SEMESTER-V**

**HT3101: Logistics in Hospitality & Tourism [2 1 0 3]**

Concept of Logistics: Introduction, Objectives, Concept of Logistics, Objectives of logistics, Types of logistics, Concept of Logistics Management, Evolution of Logistics, Role of Logistics in an Economy, Difference between Logistics and Supply Chain Management, Logistics and Competitive Advantage, Logistics Mix, Logistics in Organised Retail in India. Supply Chain Management: Introduction, Objectives, Defining Value Chain, Organisation level, Activities, Industry level, Value reference model, Concept of Supply Chain Management (SCM), Functions and Contribution of Supply Chain Management, Creating value, Enlisting suppliers to innovate, Leveraging value chain partners, Supply Chain Effectiveness and Indian Infrastructure, Framework for Supply Chain Solution, Supply Chain Relationships, Building a long-term relationship with vendors, Supplier relationship management (SRM). Demand Forecasting: Introduction, Objectives, Concept of Demand Forecasting, Impact of Forecasts on Logistics and Supply Chain Management, Forecasting Process, Forecasting Techniques, Selecting the Appropriate Forecasting Technique, Operating Principles of Forecasting. Inventory Management: Introduction, Objectives, Concept of Inventory, Types of Inventory, Concept of Inventory Management, Importance of inventory management, Objectives of inventory management, Different Types of Inventory Costs, Inventory Performance Measures, Inventory turnover ratio (ITR), Framework of performance indicators, Inventory Planning Measures, Economic order quantity (EOQ), Reorder point, Safety stock, Supplier-managed inventory. Material Handling & Storage System: Introduction, Objectives, Concept of Material Handling, Equipment Used for Material Handling, Points to be Considered While Handling Materials, Concept of Material Storage System, Unit Load Storage, Storage principles, Storage design and its benefits, Storage Methods. Logistics Outsourcing: Introduction, Objectives, Concept of Logistics Outsourcing, Catalyst for logistics outsourcing, Benefits of logistics outsourcing, Issues in logistics outsourcing, Third-Party Logistics, Fourth-Party Logistics, Selection of Logistics Service Provider, Logistics Service Contract, Outsourcing-Value Proposition.

**References:**

1. Dani, S. (2015). *Food Supply Chain Management and Logistics: From Farm to Fork*. Kogan Page.
2. Kaul, A. (2006). *Hospitality Logistics Management*. Centrum Press .
3. Stanton, D. (2017). *Supply Chain Management For Dummies (For Dummies (Business & Personal Finance))*. John Wiley & Sons.

**HT3102: E-Commerce & Aggregation [2 1 0 3]**

Business Framework: Definition of E-Business, Origin of E-Business, History of the Internet, E-Business Opportunities for Businesses, Working of E-Business, E-Business Vs the Traditional Business Mechanism, Advantages of E-Business, Disadvantages of E-Business, Main Goals of E-Business. Disintermediation vs Aggregation: Concept, business models (B2B, B2C), advantages & disadvantages of Disintermediation, concept of aggregation, conditions, advantages & disadvantages of aggregation, aggregation in India. Network Infrastructure for E-Commerce – I: Local Area Network (LAN), Ethernet: IEEE 802.3: Local Area Network (LAN) Protocols, Wide Area Network (WAN), The Internet, TCP/IP Reference Model, Domain Names, Hyper Text Markup Language (HTML), Simple Exercises in HTML, Common Gateway Interface, Multimedia Objects, Network Access Equipment, Network Cables, Broadband Telecommunication. Business Models: Evolution of Internet Business Models, Business Models in Practice, Business Model: The Six Components. Enabling Technology of World Wide Web: Internet Services, Internet Software. Security In Electronic Business: Intranet and Extranet Security: Threats and Protection, Protection Methods, Data and Message Security, Firewalls. E-Payment Systems: B2B Electronic Payments, Third-Party Payment Processing, Electronic Payment Gateway–Security Standard for Electronic Payment System. E-Marketing: Challenges of Traditional Marketing, Retailing in E-Business Space, Internet Marketing, Advertisement and Display on the Internet, E-Business for Service Industry. Mobile Commerce: Overview of M-Commerce - Wireless Application Protocol (WAP), Generations of Mobile Wireless Technology, Components of Mobile Commerce, Networking Standards for Mobiles.



**References:**

1. Chaffey , D., Hemphill , T., & Edmundson-Bird , D. (2019). *Digital Business and E-Commerce Management*. Pearson.
2. Laudon , K. C., & Traver , C. G. (2018). *E-commerce* . Pearson .

**HT3103: Revenue Management [2 1 0 3]**

Revenue management Principles: introduction to Revenue Management: purpose of business, what is price, role of demand & supply in price, costs in pricing, implementing strategic pricing, relationship between quality, service and price, role of revenue manager in hospitality industry. Revenue Management for Hoteliers: forecasting demand – historical, current and future data, demand forecasts and strategic pricing, inventory and price management – inventory management, designing unique room codes, classify guests by market segment, overbooking, stay restrictions, distribution channel management – non-electronic and electronic distribution channels, principles of distribution channels, evaluation of revenue management in lodging. Specialized applications of revenue management, building better business.

**References:**

1. Hayes , D. K., & Miller , A. (2010). *Revenue Management for the Hospitality Industry*. Wiley.
2. Hereter, G. (2017). *Introduction to Revenue Management for Hotels*. CreateSpace Independent Publishing Platform .

**HA4105: Market Research & Analytics [3 0 0 3]**

Marketing Research Fundamentals-Meaning, methodology definition, Problem Formulation, Objectives; Research Process; Types of Research (Quantitative & Qualitative only), Introduction to Statistical Techniques – Data Collection Methods, Measures of Central Tendency and Dispersion; Introduction to Probability and Probability Distributions; Introduction to Sampling Techniques and Sampling Distributions; Introduction to Testing Hypothesis – Parametric and Non-Parametric Tests. Analysis of Data: Univariate, Bivariate and Multivariate Analysis. Other Advances in Research and Analytics. Preparation of Final Marketing Research Report. Software to be used-MS-Excel, SPSS. Report writing.

**References:**

1. Boyd Harper W, Westfall R. and Stasch Stanley F., Marketing Research, AITBS, 10th Edn, 2009.
2. Zikmund, William G., and Babin, Barry J. - Essentials of Marketing Research. 5th Ed. South Western College Publishing, 2012,
3. Venkatesan, Rajkumar, Farris Paul, Wilcox, Ronald T.: Cutting Edge Marketing Analytics, Pearson FT Press, 2014.

**DISCIPLINE SPECIFIC ELECTIVE-II****HT3141: Rooms Division Operations – II [3 1 0 4]**

Computer Application in Front Office Operations: Software used in Room Divisions, Generating reports, Use in Reservations, Registration, Cashiering, Night Audit & Telephones. Front Office Accounting: Accounting Fundamentals, Foreign currency awareness & handling procedures, Hotel credit management & credit control, Credit control-meaning, objective, hotel credit policy regarding guaranteed bookings/corporate account holders/credit card users, Control measures at the time of; reservation, check-in, during stay, check-out, after departure, Prevention of Skippers-on arrival/during stay/on departure day, Night audit functions & process, Operating model-non-automated, semi-automated, Verifying & Summarizing postings, Transcripts-completion. Guest Complaint Handling/Problem solving - Process, thumb rules, Common complaints & their types, Role of emotions in situation handling. Housekeeping Supervision: Importance of supervision, Checklist for inspection, Dirty Dozen. Contract Cleaning: Definition, Types, Concept, Jobs given on contract by Housekeeping, Advantages & Disadvantages, Pricing a contract. Linen Room: Layout of Linen Room, Classification & Selection of Linen, Activities of the linen room, Classification of Bed, Bath, & Restaurant Linen, Sizes of Linen, Calculation of Linen requirement, Linen Control – Linen Inventory, Par stock, Linen Coverage, Discard management. Uniforms: Advantages of providing uniforms to staff, Issuing & Exchange of uniforms: type of uniforms, Selection & Designing of uniforms, Layout of the Uniform Room; Sewing Room: Activities & areas to be provided, Equipment provided. Laundry Management: Layout, Laundry Equipment, In-house laundry v/s Contract Laundry: Merits & Demerits, Express service. Laundry flow process, Stages in the Wash Cycle – Guest and In house laundry, Stains and Stain removal, Dry-cleaning – Agents and procedures, Emerging Trends in laundry: Best Practices, Environmental Aspects, Energy Conservation, Ergonomics, Effective Communications & Coordination, Applications of

Technology Out Sourcing, New Techniques, Information Systems, Inventories and Audits, Global Practices, Legal and Ethical Issues in Laundry Services, Quality Assurance

**References:**

1. Bardi, J. A. (2007). *Hotel Front Office Management* (4th ed.). Canada Wiley India Pvt.Ltd.
2. Dix, C., & Baird , C. (1998). *Front Office Operations* (4th ed.). Pearson Education, Inc.
3. Sudhir Andrews, *Hotel Housekeeping Training Manual*, (1<sup>st</sup> ed.), Tata Mc Graw-Hill publishing company ltd, 2017
4. Joan C Branson, *Hotel Hostel & Hospital Housekeeping*, (5<sup>th</sup> ed.), Arnold, 1988

**HT3142: MICE Operations – II [3 1 0 4]**

Event Conceptualization, Document Design and Planning, Safety & Security of Events – event risk management, Staging & Execution of Event – theme, venue, sound, light, etc. Staff Pattern, Recruitment and Training – manpower planning & handling, Crowd Management and Evacuation Strategy- crowd management, event crisis management, emergency planning, Monitoring, Control and Evaluation Careers in Event Management, Ethics of Event management.

**References:**

1. Kishore, D. & Singh G.S. (2011). *Event management: A Booming Industry and an Eventful Career* (1<sup>st</sup> ed.) Har-Anand Publications Pvt Ltd
2. Sharma, D. (2009). *Event Planning & Management* (2<sup>nd</sup> ed.) Deep & Deep Publications Pvt Ltd
- 3.

**HT3143: Air Cargo Operations [3 1 0 4]**

Relevance of Tourism, Travel & Cargo, Historical Growth and Evolution of Cargo Industry, Nature & Scope of Freight Industry, Present & Future Trends. Industry Regulations & Indian Skies, Industry regulations, Present policies, practices and Laws pertaining to airlines. Licensing pf carriers, freedoms of Air, Functions of ICAO, IATA, Bermuda & Chicago convention, Functioning of Indian Carriers, Air Corporation Act and its repeal, Role of DGCA, Open sky policy. Aviation Geography- Importance, Areas and Sub-areas, Time Zones and Calculation of Time, GMT variations, Elapsed /Flying /ground/transportation time. IA T A 3-letter City / Apt. Codes, Airlines, Country and Currency codes. Familiarization to ABC & OAG Guides, Air Tariff and TACT. Basic Cargo Operations and Documentation, IATA Cargo Agent, Consolidator, Freight Forwarder, CHA's and Break-Bulk agent IMPORT & EXPORT Flow chart, Rules for Cargo acceptance, Rounding off Weights/ Dimensions/Currencies, Volume- Weight Concept Chargeable Weight, Valuation charges, Airway bill, Acceptance of Cargo, Aircraft Configuration and Capacity familiarization & limitations, Cargo Operations Rating and Documentation, Disbursement Fees & Collect charges Cargo needing Special Attention Live Animals regulations Introduction to DGR. Government documents, Export - Import Documentation, Shipping bill, Landing Bill. Customs Act 1962 & Duty Drawback Scheme, Export - Import policy in the new era of Free Trade Regime.

**References:**

1. Ashford , N., Coutu , P., & Beasley, J. (2012). *Airport Operations* (3rd ed.). McGraw-Hill Education.
2. Sales, M. (2016). *Air Cargo Management* (2nd ed.). Routledge.

**HT3144 Google Digital Marketing & E-commerce [3 1 0 4]**

Foundations of Digital Marketing and E-commerce: Introduction The customer journey and the marketing funnel; Digital marketing and e-commerce strategy; Measure performance success. Attract and Engage Customers with Digital Marketing: Introduction to attract and engage customers with digital marketing; Understand search engine optimization (SEO); Apply search engine optimization (SEO); Search engine marketing (SEM) and display advertising. From Likes to Leads: Interact with Customers Online; Social media strategy, planning, and publishing; Listening and engagement on social media; Social media analytics and reporting; Paid social media. Think Outside the Inbox: Email Marketing: Introduction; Types of email marketing; Useful tools for email marketing; Collect and analyze email campaign data; Run your own email marketing campaign. Assess for Success: Marketing Analytics and Measurement: Introduction; Use metrics from Google Analytics and Google Ads; Measure the success of marketing campaigns; Share metrics and insights with stakeholders. Make the Sale: Build, Launch, and Manage E-commerce Stores: Introduction, online stores, Ads and campaigns in e-commerce; Engage customers with an online store. Satisfaction Guaranteed: Develop Customer Loyalty Online: Introduction; Analyze trends for an online store; Prepare for jobs in digital marketing and e-commerce; case studies.

**COURSERA LINK:** <https://www.coursera.org/programs/mu-jaipur-open-program-bggjp?collectionId=&currentTab=CATALOG&productId=aYyRIEIEvCiQ5Y8MzdsW&productType=s12n&showMiniModal=true>



**HT3271: Professional Internship [0 0 40 20]**

Professional Internship should be carried out for a minimum duration of 16 weeks in hospitality & tourism organizations. The grade awarded to the student will be on the basis of the total marks obtained by him/ her. There will also be a mid-semester evaluation of the internship on the basis of the qualitative feedback of the organization to the project mentor after 8-10 weeks.

# Department of Commerce

The Department of Commerce fosters excellence in teaching graduate and post graduate programmes. The department offers two undergraduate programme and one post graduate programme. The commerce programme at MUJ has been designed to address emerging market needs and ensure excellent job opportunities. It aims to provide the students with a wide range of skills and competencies in the field of commerce and management. The three years programme equips students with the knowledge of accounting principles, Finance, export & import laws, economic policies, and other aspects that impacts trade & business. The programme aims at achieving excellence in commerce education and training for accounting, taxation, banking, changing socio- cultural aspirations, the IT revolution and globalisation of economies.

Bachelor of Commerce (Hon) Accounting is also collaborated with ACCA (Association of Chartered Certified Accountants) UK, which provides the students with exemption of nine paper. Faculty members have a proven track record of research and publications in the fields of Banking, Accountancy, Finance, Entrepreneurship, Marketing, Human Resources, and allied subjects.

**B.Com Scheme 2022**

Year	FIRST SEMESTER						SECOND SEMESTER					
	Course Code	Course Name	L	T	P	C	Course Code	Course Name	L	T	P	C
I	CM1101	Financial Accounting – I	4	1	0	5	CM1201	Cost Accounting	3	1	0	4
	CM1102	Principles of Business Management	3	0	0	3	CM1202	Financial Accounting – II	4	1	0	5
	CM1103	Business Organization	3	0	0	3	CM1203	Economic Analysis – II	4	0	0	4
	CM1104	Business Laws	4	0	0	4	CM1204	Business Communication	3	0	0	3
	CM1105	Economic Analysis – I	3	0	0	3	CM1205	Fundamentals of Entrepreneurship & Innovation	3	0	0	3
	LN1106	Communicative English	2	0	0	2	CM1230	IT & Accounting Lab Based	1	0	4	3
	CY1003	Environmental Science	3	0	0	3	CM1270	Term Paper	0	0	4	2
			22	1	0	23			18	2	8	24
	Total Contact Hours (L + T + P)		<b>23</b>			Total Contact Hours (L + T + P)		<b>28</b>				
II	THIRD SEMESTER						FOURTH SEMESTER					
	CM2101	Advance Accounting	3	1	0	4	CM2201	Corporate Accounting	3	1	0	4
	CM2106	Principles of Marketing	3	0	0	3	CM2202	Indirect Taxes (Taxation – II)	3	1	0	4
	CM2103	Auditing	3	0	0	3	CM2205	Financial Management	3	1	0	4
	CM2107	Human Resource Management	3	0	0	3	CM2204	Company Law & Secretarial Practice	3	0	0	3
	CM2105	Direct Taxes (Taxation – I)	4	1	0	5	XXXXXX	Open Elective		0	0	
		<b>Programme Elective/Discipline Specific Elective (ANY ONE)</b>						<b>Programme Electives/ Discipline Specific Electives (ANY ONE)</b>				
	CM2140	On line Certificate Course	3	0	0	3	CM2240	Financial Accounting using Tally ERP 9	1	0	4	3
	CM2141	Research Methods in Management	3	0	0	3	CM2241	Money & Banking	3	0	0	3
	CM2142	Financial Statement Interpretation	3	0	0	3	CM2243	Fintech	3	0	0	3
CM2143	Project Planning and Control	3	0	0	3	CM2244	Online Certificate Course	3	0	0	3	
			19	2	0	21			16	2	0	18
	Total Contact Hours (L + T + P)		<b>21</b>			Total Contact Hours (L + T + P) + OE		<b>18 + 3</b>				

		FIFTH SEMESTER				SIXTH SEMESTER							
III	CM3104	Management Accounting	3	1	0	4	BB0025	Value Ethics & Governance	2	0	0	2	
	CM3102	Financial Services	3	0	0	3	CM3201	Strategic Management	3	0	0	3	
	MA3106	Business Statistics	3	0	0	3	CM3270	Dissertation	0	0	8	4	
	CM3103	Professional & Personal Effectiveness	0	0	4	2	CM3240-43	Discipline specific Elective (DSE) Group A 3 x 4 = 12 ( 4 courses of 3credit each)	12	0	0	12	
	CM3170	Summer Training Report	0	0	8	4	CM3244- 47	DSE Group B 3 x 4 = 12	12	0	0	12	
		<b>Programme Electives/ Discipline Specific Electives (ANY ONE)</b>					CM3248- 51	DSE Group C 3 x 4 = 12	12	0	0	12	
	CM3140	Online Certificate Course	3	0	0	3	XXXXXXX	Open Elective	3	0	0	3	
	CM3141	E- Commerce	3	0	0	3							
	CM3142	International Trade & Finance	3	0	0	3							
	CM3143	Investment Management	3	0	0	3							
		<b>12</b>	<b>1</b>	<b>12</b>	<b>19</b>			<b>17</b>	<b>0</b>	<b>8</b>	<b>18</b>		
Total Contact Hours (L + T + P)		<b>25</b>				Total Contact Hours (L + T + P) + OE				<b>25+3</b>			

### List of Discipline Specific Electives (DSE) for Semester VI

#### Group A: - Accounting and Finance

- CM3240: International Financial Management
- CM3241: Cost & Management Audit
- CM3242: Advance Corporate Accounting
- CM3243: Financial Reporting

#### Group B: - Banking & Insurance

- CM3244: Insurance and Risk Management
- CM3245: Investment Management

- CM3246: Indian Financial System
- CM3247: Banking Operations and Management

#### Group C: - Marketing

- CM3248: Consumer Behaviour
- CM3249: Digital Marketing
- CM3250: Sales & Distribution Management
- CM3251: Advertising Management

**CM1101: FINANCIAL ACCOUNTING - I [4 1 0 5]**

Conceptual and Regulatory Framework - Users of accounts and the objectives and the qualitative characteristics of financial statements; functions of financial and management accounts; purpose of accounting statements. Capital and revenue; cash and profit; income, expenditure, assets and liabilities. Tangible and intangible assets. Historical cost convention. Methods of asset valuation and their implications for profit measurement and the balance sheet. The regulatory influence of company law and accounting standards. Accounting Systems - Meaning, Features, Objectives, Process of Accounting; Book-keeping and accounting, Types of Accounts, Double entry system, Principles, Conventions, Concepts of accounting. Indian Accounting Standards: meaning overview of accounting standards difference between IAS & IFRS. Recording of Accounting Transactions - Journal, Subsidiary books: Cash book, sales book, Purchase book, Petty Cash book, Ledger, Trial balance and Rectification of errors. Preparation of Final Accounts – Trading account, profit and loss and balance sheet, statement of change in equity and manufacturing accounts. Depreciation accounting: Meaning and Purpose-Causes of Depreciation-Different methods of Depreciation Accounting - Straight line method, reducing balance method, annuity method, sinking fund method- Methods of Recording Depreciation in the books of accounts, Change of Method of Depreciation-Accounting Aspects. Accounting for non-profit organizations and professionals: Income and Expenditure Accounting, Receipt and payment Account. Account for Inventories – meaning, methods of inventory measurement (LIFO, FIFO, Average Cost and Weighted Average Cost method). Bank reconciliation statement: Introduction, Meaning-Cash Book and Pass Book- Causes for difference between Cash book and Pass book-Purpose of bank re-conciliation.

**References:**

1. CIMA Official Text.
2. T S. Grewal, *Double Entry Book Keeping System*, Tata McGraw Hill Publication, New Delhi, 2013.
3. R. Narayanswami, *Financial Accounting: A Managerial Perspective*, PHI Learning, 2013.
4. R. K. Bal & D. Ashutosh, *Financial Accounting for Professional Students*, S. Chand & Co. New Delhi, 2011.
5. S. N. Maheshwari, *Financial Accounting*, Vikas Public House Pvt. Ltd, New Delhi, 2013.
6. P. Shah, *Financial Accounting for Management*, Oxford University Press, 2011.

**CM1102: PRINCIPLES OF BUSINESS MANAGEMENT [3 0 0 3]**

Management: Definition, Functions, Concept, Scope of Management, Nature of Management, Levels of Management, Managerial Skills, Roles of a Manager, Difference between Management and Administration. Evolution of Management Thoughts: Classical Approach- scientific management, Administrative Management and Bureaucracy. Neo-Classical Approach- Human relations movement and Behavioural approach. Modern Approach- Quantitative approach, Systems approach, and Contingency approach. Forms of organization – Sole Proprietorship, Partnership, Co-operative Organization, and Company. Functions of Management: Planning: Concept, Importance, Strategies, Planning Premises; Decision making, Management by Objectives (MBO), Process of Planning. Organizing: Concept, Importance, Process of Organizing, Types of Organizational Structures, Span of Management, Line and Staff Relationship, Centralization and Decentralization. Staffing: Concept, Scope of Staffing, Manpower Planning, Selection & Training, Performance Appraisal. Directing: Concept, Importance. Motivation: Concept, Importance, Maslow's Need Hierarchy theory, Leadership: Concept, Characteristics of Leadership, and Leadership styles. Communication: Types, Process, Channels and Barriers of Communication. Coordinating: Definition, Characteristics, Principles and Techniques of Coordination, Concept of Managerial Effectiveness. Controlling: Concept, Importance, Process of Controlling, Management Control Techniques, Effective Control Systems

**References:**

1. P. R. Stephen, Mary Coulter, David De Cenzo, *Fundamentals of Management*, (9e), Pearson Education India, 2016.
2. J. K. Mitra, *Principles of Management*, Oxford Publication, 2017.
3. H. Koontz, *Essentials of Management*, Tata McGraw Hill Education, 2010.
4. Y. K. Bhushan, *Fundamentals of Business Organization and Management*, (9e) Sultan Chand & Sons, 2014.
5. P. C. Tripathi, *Principles of Management*, Tata McGraw-Hill Education, 2008.
6. H. Koontz, *Principles of Management*, Tata McGraw Hill Education, 2004.

**CM1103: BUSINESS ORGANIZATION [3 0 0 3]**

The business organization, its stakeholders and the external environment, The formation and constitution of business organizations, The purpose and types of business organization, Stakeholders in business organizations, Political and legal factors affecting business, Macroeconomic factors, Micro economic factors, Social and demographic factors, Technological factors, Environmental factors, Competitive factors, Business organizational structure, functions and governance, The formal and informal business organization, Business organizational structure and design, Organizational culture in business, Committees in business organizations, Governance and social responsibility in business, Leading and managing individuals and teams, Leadership, management and supervision, Recruitment and selection of employees, Individual and group behavior in business organizations, Team formation, development and management, Motivating individuals and groups, Learning and training at work, Review and appraisal of individual performance, Personal effectiveness and communication, Personal effectiveness techniques, Consequences of ineffectiveness at work, Competence frameworks and personal development, Sources of conflicts and techniques for conflict resolution and referral, Communicating in business, Professional ethics in accounting and business, Fundamental principles of ethical behavior, Corporate codes of ethics, Ethical conflicts and dilemmas.

**References:**

1. M.C. Shukla, *Business Organization & Management*, S. Chand (G/L) & Company Ltd, December 2016
2. Neeru Vasishth, *Business Organization & Management*, Taxmann Publications Private Limited, July 2017.
3. Vijay Kumar Kaul, *Business Organization & Management*, Pearson Education, January 2018.
4. P. C. Tulsian, Vishal Pandey, *Business Organization & Management*, Pearson Education India, September 2016.

**CM1104: BUSINESS LAWS [4 0 0 4]**

Essential elements of legal systems: - Business, political and legal systems, International trade, international legal regulation and conflict of laws, Alternative dispute resolution mechanisms, International business transactions, Business Laws: Meaning of Business Laws, Laws and Business managers, Government and Business Relationship in India. Indian Contract Act 1872: Proposal, Acceptance, Promise, Consideration, Capacity to Contract, Breach of Contract, Remedies Against Breach of Contract, quasi contract, some important sections of Contract Act, Agency law, The Sale of Goods Act, 1930: Essentials of Contract of Sale, Sales, Conditions and Warranties, Passing of Property of Goods, Transfer of Title by Non Owners, Right of contract seller. Obligations of the seller and buyer, and provisions common to both. Introduction to the UN Convention on Contracts for the International Sale of Goods and ICC Incoterms, Transportation and payment of international business transactions, Transportation documents and means of payment, The Consumer Protection Act, 1986: Salient feature, Definition of consumer; Grievance redressal machinery. Partnership laws including Limited Liability Partnership (LLP). Insolvency law: - Insolvency and administration.

**References:**

1. P.M. Rao, *Mercantile Law for CPT Course*, PHI Learning, 2016.
2. P. C. Tulsian, *Mercantile Law for CPT Course*, Tata McGraw Hill Publication
3. N. D. Kapoor, *Elements of Mercantile Law*, S. Chand, New Delhi.
4. M. C. Kuchal, *Business Law*, Vikas Publishing House, New Delhi.

**CM1105: ECONOMIC ANALYSIS – I [3 0 0 3]**

Economics: Concepts, Differences between micro-economics and macro-economics, Some fundamental concepts defined: value, utility, cost, price, income, capital, investment and factors of production. Concept of Utility: Cardinal and Ordinal, Marginal Average and Total Utility concepts. Theory of Demand: elasticity, indifference curves, income consumption curve and cost consumption curve, expansion path. Theory of Supply: Marginal Average and Total Cost concepts. Consumer and Producer Equilibrium. Elementary theory of markets: Perfect Competition, Pure Monopoly, Monopolistic Competition and Oligopoly.

**References:**

1. R G Lipsey, *Textbook of Positive Economics*, Weidenfeld & Nicolson.
2. P A Samuelson & William D Nordhaus, *Economics*, Irwin McGraw Hill.
3. Sundaram and Vaish, *Principles of Economics*, Ratan Prakashan Mandir.

**LN1106: COMMUNICATIVE ENGLISH [2 0 0 2]**

Communication- Definition, Process, Types, Flow, Modes, Barriers; Types of Sentences; Modal Auxiliaries; Tenses and its Usage; Voice; Reported Speech; Articles; Subject-Verb Agreement; Spotting Errors; Synonyms and Antonyms; One



Word Substitution; Reading Comprehension; Précis Writing; Essay Writing; Formal Letter Writing; Email Etiquettes; Résumé & Curriculum Vitae; Statement of Purpose; Presentations.

**References:**

1. *Collins English Usage*. Harpers Collins, 2012.
2. Hobson, Archie Ed. *The Oxford Dictionary of Difficult Words*, Oxford, 2004.
3. D. Jones, *English Pronouncing Dictionary*, ELBS, 2011.
4. N. Krishnaswamy, *Modern English: A Book of Grammar Usage and Composition*, Macmillan India, 2015.
5. *Longman Dictionary of Contemporary English*, Pearson, 2008.
6. M. McCarthy, *English Idioms in Use*, Cambridge UP, 2002.
7. S. Mishra, C. Muralikrishna, *Communication Skills for Engineers*, Pearson, 2004.
8. *Oxford Dictionary of English*, Oxford UP, 2012.
9. N.D. Turton, J.B. Heaton, *Longman Dictionary of Common Errors*, Pearson, 2004.

**CY1003: ENVIRONMENTAL SCIENCE [3 0 0 3]**

Introduction: Multidisciplinary nature, scope and importance, sustainability and sustainable development; Ecosystems: Concept, structure and function, energy flow, food chain, food webs and ecological succession, examples; Natural Resources (Renewable and Non-renewable Resources): Land resources and land use change, Land degradation, soil erosion and desertification, deforestation; Water: Use and over-exploitation, floods, droughts, conflicts; Energy resources: Renewable and non-renewable energy sources, alternate energy sources, growing energy needs, case studies; Biodiversity and Conservation: Levels, biogeographic zones, biodiversity patterns and hot spots, India as a mega-biodiversity nation; Endangered and endemic species, threats, conservation, biodiversity services; Environmental Pollution: Type, causes, effects, and controls of Air, Water, Soil and Noise pollution, nuclear hazards and human health risks, fireworks, solid waste management, case studies; Environmental Policies and Practices: Climate change, global warming, ozone layer depletion, acid rain, environment laws, environmental protection acts, international agreements, nature reserves, tribal populations and rights, human wildlife conflicts in Indian context; Human Communities and the Environment: Human population growth, human health and welfare, resettlement and rehabilitation, case studies, disaster management, environmental ethics, environmental communication and public awareness, case studies; Field Work and visit.

**References:**

1. R. Rajagopalan, *Environmental Studies: From Crisis to Cure*, Oxford University Press, 2016.
2. A. K. De, *Environmental Studies*, New Age International Publishers, New Delhi, 2007.
3. E. Bharucha, *Text book of Environmental Studies for undergraduate courses*, Universities Press, Hyderabad, 2013.
4. R. Carson, *Silent Spring*, Houghton Mifflin Harcourt, 2002.
5. M. Gadgil & R. Guha, *This Fissured Land: An Ecological History of India*, University of California Press, 1993.
6. Martha J. Groom, K. Meffe Gary and Carl Ronald Carroll, *Principles of Conservation Biology*, OUP, USA, 2005.

**SEMESTER-II**

**CM1201: COST ACCOUNTING [3 1 0 4]**

Cost Accounting: Concept Cost, Types of Cost, Distinctions between Financial and Cost Accounting, Elements of Cost. Purching, receiving and storage of material, Pricing of material issues, Material control. Recording of Labour Cost, Direct Expenses. Overhead: Classifications allocation, apportionment, re-apportionment and absorption of overhead costs. Methods of Costing: Unit costing, Job costing, Contract Costing. Process costing (process losses, Joint and By-products, Inter-Process Profits, Costing of Work-in-Progress) Operating Costing (only for transport services)

**References:**

1. Jawaharlal & Srivastawas, *Cost Accounting*, McGraw Hill Education (India) Pvt. Ltd., 2012.
2. N. K. Agarwal, *Cost Accounting*, Asian Books.
3. M. N. Arora, *A Text Book of Cost & Management Accounting*, Vikas Publishing House Pvt Ltd., New Delhi.
4. A. K. Bhattacharya, *Principles & Practice of Cost Accounting*, PHI Learning, 2012.
5. Oswal, Rajpurohit & Maheshwari, *Cost Accounting*, Ramesh Book Depot Jaipur.

**CM1202: FINANCIAL ACCOUNTING –II [4 1 0 5]**

Sectional Balancing and Self Balancing systems. Accounts from incomplete records (Single entry system). Accounting for empty containers. Voyage Accounts. Insurance Claim: Loss of Stock & Consequential Losses. Royalty Accounts. Hire Purchase and installment payment systems. Branch Accounting. Departmental Accounting. Investment Accounts. Partnership Accounting: General, Admission of Partner, Retirement and Death of Partner, Dissolution of Firm, Insolvency of partners, Piecemeal Distribution, Sale of Business and Amalgamation of Firm, Conversion of Partnership into a Limited Company.

**References:**

1. Shukla M.C., Grewal T.S, and S.C.L Gupta: Advanced Accounting, S. Chand & Co. New Delhi.
2. R L Gupta, and M Radhaswamy: Financial Accounting, Sultanchand & Sons, New Delhi.
3. Maheswari S. N: Financial Accounting, Vikas Publishing House, New Delhi.
4. Jain, Khandelwal, Pareek & Dave, Financial Accounting, Ajmera Book Co., Jaipur.
5. Rajpurohit & Joshi, Financial Accounting, RPP, Jodhpur.

**CM1203: ECONOMIC ANALYSIS – II [4 0 0 4]**

Circular Flow of Income, Economic Sectors, Growth and Development defined. National Income Accounting [GNP, GDPO, NNP and Net Economic Welfare], Business Cycles Theory, Inflation, Deflation and Stagflation. Theory of Unemployment and Income, Elementary Keynesian Economics [Marginal Propensity to consume, Marginal Propensity to Invest, Multiplier, Accelerator], Money Supply, Elementary Monetary policy and Elementary Financial Policy.

**References:**

1. M. C. Vaish, *Macro Economic Theory*, Vikas Publishing House Pvt Ltd., Delhi, 2014.
2. R. J. Barro, *Macro Economics*, PHI Learning Pvt. Ltd., Delhi, 2012.
3. E. Shapiro, *Macroeconomic Analysis*, Galgotia Publication Pvt. Ltd., 2013.
4. D. N. Diwedi, *Macroeconomics Theory and Policy*, Tata McGraw Hill Education Pvt. Ltd., New Delhi, 2012.
5. E. D. Souza, *Macroeconomics*, Pearson, New Delhi, 2012.
6. M. L. Jhingan, *Macro Economic Theory*, Vikas Publishing House Pvt Ltd., Delhi, 2013.

**CM1204: BUSINESS COMMUNICATION [3 0 0 3]**

Content-Business Communication Overview: (Meaning, Nature, scope, Objectives, process, role of Business Communication, essential / principles of good communication, factors affecting communication, listening, Formal - informal, inter personal Intra personal,) Verbal; non-verbal; individual and group, Grapevine, Communication network. Non Verbal Communication – Body Language, Kinesics, Proxemics, Para Language, Barriers to Business communication and improving communication. Presentation skills. Writing Skills: Business Letters: Need, functions, kinds of Business letters, essentials of business letters, planning the letter and their execution, complaints, & adjustment letter, sales letters, order letter, resume writing and cover letter writing. Effective Listening: Principles and factors affecting the listening, qualities of a good listener., Interviews and Meetings and Group Discussion. Report Writing. Email Writing – Structure, Language.

**References:**

1. Meenakshi Raman and Singh Prakash, Business Communication, Oxford University Press, New Delhi
2. R. K. Madhukar; Business Communication, Vikas Publishing House.
3. R. B. Adler & George Rodman; Understanding Human Communication, Oxford publication.

**CM1205: FUNDAMENTALS OF ENTREPRENEURSHIP & INNOVATION [3 0 0 3]**

Entrepreneurship: Meaning, Definition, Characteristics of Entrepreneurship, Need of Entrepreneurship, Entrepreneur: Meaning, Definition, Nature of Entrepreneur, Type of Entrepreneur, Entrepreneur Vs Entrepreneurship, Types of Entrepreneurships, Stages in entrepreneurial process and Functions of an Entrepreneur. Qualities of a successful entrepreneur. Origin and development of Entrepreneurship in India. Theories of Entrepreneurship: Sociological Theories, Economic Theories, Cultural Theories, Psychological Theories. Entrepreneurial Development Program (EDP): Role of central government and state government in promoting entrepreneurship. Schemes, and Grants provided by government of India for Entrepreneurship Development. Roles and responsibility of an entrepreneur. Snap Shot of a few Selected Successful 1st generation entrepreneurs. Promotion of a Venture, Opportunities Analysis, External environment analysis: Economic, Social, Technological and Competitive factors. Legal requirements for establishment of a new venture, sources of funds and documents required for registering a new venture. Role of Special financial Institutions in Entrepreneurship. Preparation of a Project. Developing a business plan.

**References:**

1. R. Arora and S. K. Sood, *Fundamentals of Entrepreneurship and Small Business Management*, Kalyani Publishers, Ludhiana.
2. V. Desai, *Small-Scale Industries and Entrepreneurship*, (3e), Himalayan Publishing House, Mumbai.
3. K. Ramachandaran, *Managing a New Business Successfully*, Global Business Press, New Delhi.
4. C. B. Gupta and S. Khanka, *Entrepreneurship & Small Business Management*, Sultan Chand and Sons, New Delhi.

**CM1230: INFORMATION TECHNOLOGY & ACCOUNTING (LAB BASED) [1 0 4 3]**

Data and Information, Quality of Information, Level of Information. An overview of Accounting Information system (AIS). AIS and Business Organization, Accounting Procedures and Controls in Computer Environment, Audit of Accounting System using Computer. Introduction to MS Excel-Create workbooks, Modify workbook content, Modify worksheet content, Arrange multiple workbook windows, Add buttons to the Quick Access Toolbar, Enter and revise data, Move data within a workbook, Find and replace data, Correct and expand upon worksheet data, Define Excel tables, Format cells, Apply workbook themes and Excel table styles, Add images to worksheets, Add headers and footers to printed pages, Prepare worksheets for printing. Print worksheet, Name groups of data, create formulas to calculate values, summarize data, Find and correct errors in calculations, manipulate worksheet data, Sort worksheet data, look up information in a worksheet, Use workbooks as templates for other workbooks, consolidate multiple sets of data into a single workbook, define an alternative data set, Analyse data dynamically by using PivotTables. Enable and examine macros, Create and modify macros, Include Office documents in workbooks, Store workbooks as parts of other Office documents, create hyperlinks, share workbooks, protect workbooks and worksheets, authenticate workbooks, Save workbooks for the Web. Creation of questionnaire and its properties. Frequency tables and data interpretation using excel.

**References:**

1. Sukhbir Singh, *Fundamentals of Computer*, BPB
2. Alexis Leon and Mathews Leon, *Fundamentals of Information Technology*, Vikas Publication House
3. Reading Material of Manipal Pro Learn Advanced MS Excel Program.

**CM1270: TERM PAPER [0 0 4 2]**

Every student will undertake library study on any topic of his/her choice under the guidance of a faculty member and prepare a term paper and give a presentation on that topic and will be evaluated on the basis of presentation, contents and query handling

**SEMESTER-III****CM2101: ADVANCED ACCOUNTING [3 1 0 4]**

Accounting for Financial asset and Instrument, Agricultural Farm Accounting, Hotel Accounting, Accounting for Inflation, Fund Based Accounting, Economic Value Added (EVA) Statement, Value Added Statements, Productivity Accounting: Input output relationship and their Accounting. Human Resource Accounting: Concepts, Methods, Evolution and Reporting. Introduction to government accounting and Fund based accounting. Social accounting and Environmental accounting.

**References:**

1. J. R. Batliboi, *Advanced Accounting*, India Printing Work, Bombay Latest Edition.
2. M. C. Shukla & Grewal, T.S. *Advanced Accounts*, Vol-2, 17e, S. Chand Publishing,
3. R. L. Gupta, *Advanced Accountancy*, 13e (English), S. Chand Publishing, Vol. II
4. H. Chakraborty, *Advanced Accountancy*, Oxford University Press, Calcutta.
5. William Pickles, *Accountancy*, (5e) Financial Times Prentice Hall.

**CM2106: PRINCIPLES OF MARKETING [3 0 0 3]**

Introduction to marketing management: Concept, Importance, Scope, Core marketing concepts, Company orientation toward the market place, Marketing mix. Value delivery process, Value chain, Corporate and division strategic planning, Strategic business unit planning. Scanning of marketing environment. Market segmentation, Targeting and Positioning (STP). Product: Product levels, Product classification, Product differentiation, Product mix, Product life

cycle, New product development. Pricing: Concept, Factors influencing pricing, Process and methods of pricing. Distribution Channels: Concept, Importance, Marketing flows in marketing channels, Selection and management of distribution channels, marketing systems. Wholesaling and Retailing:- Concept, Functions and types. Promotion Mix: Advertising, Sales promotion, Personal selling, Publicity and Public relation, Direct marketing.

**References:**

1. Kotler, P., Keller, K.L. Koshy, A. & Jha, M. (2012). Marketing Management: A South Asian Perspective: 14th Edition, Pearson Publication.
2. Ramaswamy, V.S. & Namakumari, S. (2013). Marketing Management, 5th Edition Mc Graw Hill India.
3. Baines, P. (2015). Chris fill, Kelly Page, Piyush Sinha, Marketing, Asian Edition. Oxford University Press.
4. Saxena, R. (2012). Marketing Management, 4th Edition, Tata McGraw Hill Education.

**CM2103: AUDITING [3 0 0 3]**

Auditing: Audit Programs; Auditor's working papers, Test checking and routine checking. Elementary knowledge of Management Audit, Operational Audit, Efficiency Audit, Corporate Social Audit. Rights, Duties and Liabilities of an auditor and rules. Investigation: Investigation on behalf of perspective purchaser of business, banker and prospective. Internal Control: evaluation of internal control; internal Check and internal audit, Internal control regarding sales, Purchases, Assets, Liabilities and salaries and wages, Vouching. Verification and Valuation of assets and liabilities, Audit Reports and Audit Certificates. Audit of Joint Stock Companies: Appointment, Removal and Remuneration of company auditor, Audit of share capital, debentures and managerial remuneration, Audit of Government Companies with reference to Section 619 of the Company Act 1956. Divisible Profits Including Audit of Reserves & Provisions.

**References:**

1. A. Kumar, R. Sharma, *Auditing theory & Practice*, Atlantic Publishing.
2. S. Goyal, *Text book of auditing: Theory & Practice*, Subline publishing
3. S. K. Basu, *Fundamental of Auditing*, Pearson publication.
4. Jain, Khandelwal & Pareek, *Auditing*, Ramesh Book Depot.
5. Spicer and Pegler: *Practical Auditing by W.W. Bigg*, Indian Edition by S.V.Ghatalia, Allied Publisher
6. J. R. Batliboi, *Principles and Practice of Auditing*, Standard Accountancy Publication, P. Ltd., Bombay
7. B. N. Tandan, *A hand book of practical Auditing*, S. Chand & Co. Delhi
8. Kamal Gupta, *Contemporary Auditing*, Tata McGraw Hill Publishing Co.
9. Brain Jenkins & Anthony Pinkney, *An Audit Approach to Computers*, The Inst. Of Chartered Accountants In England and Wales
10. Vyas and Vyas, *Auditing*

**CM2107: HUMAN RESOURCE MANAGEMENT [3 0 0 3]**

Human Resource Management: Concept and functions of HRM, competencies of HR manager, organization of HR department, HR policies, Emerging challenges of human resource management: workforce diversity, work life balance. Acquisition of Human Resource: Human Resource Planning; Job Analysis: Job Description and Job Specification; Recruitment: concept and sources, Selection: concept, process, testing and interview; Placement and Induction. Training and Development: Concept and importance; Training Need Analysis; Designing training programmes; training methods; Management development programmes; Evaluating training effectiveness; Challenges in training and development; Career Planning. Compensation & Integration: Concept of Compensation, HR policies; Job evaluation; Methods of wage payments and incentives plans; Fringe benefits; Motivation and Morale; Conflicts; Grievance Procedure; Handling Discipline; Separation: Separation Process, Lay off, Retrenchment, Dismissal and Discharge. Performance Management: Performance Management Concept; Objectives and Characteristics of Performance Management; Performance Appraisal and Performance Management; Methods of Performance Management; Monitoring performance and reporting, Performance analysis and Behavioral aspects, Performance measurement and control, Criteria for measuring PM; Performance Management Practices of Different Companies.

**References:**

1. Aswathappa, K., Human resources and Personnel Management, Tata McGraw Hill, New Delhi.
2. Dessler. G. and Varkkey, B., Human Resource Management, Pearson Education, Delhi.
3. Chhabra, T.N., Human Resource Management, Dhanpat Rai & Co., Delhi.
4. Decenzo, D.A. and Robbins, S.P., Fundamentals of Human Resource Management, Wiley, India.
5. Rao, V.S.P., Human Resource Management: Text and Cases, Excel Books.
6. Gupta, C.B., Human Resource Management, Sultan Chand & Sons, Delhi.

**CM2105: DIRECT TAX (TAXATION – I) [4 1 0 5]**

Introduction & Definitions of Basic Terms, Tax administration & Authorities, Residential status and incidence of tax, computation of taxable income under the salary head and house property head, Computation of taxable income from business or profession. Income from capital gain. Taxable income from other sources. Aggregation of clubbing of Income, Set off and Carry Forward of Losses. Exempted Incomes, Deductions from gross total income. Computation of total income and tax liability of an individual. Total income and tax liability of H.U.F. Appeals and penalties. Provisions regarding deduction of tax at source and advance payment of tax. Assessment procedure.

**References:**

1. P. Houdhary, *Income Tax*, Choudhary Prakashan, 2015, Jaipur.
2. G. Ahuja, R. Gupta, *Systematic approach to Income Tax, service Tax & VAT*, Bharat Law House Pvt. Ltd. New Delhi.
3. V. K. Singhania and M. Singhania, *Student Guide to Income Tax*, Taxmann Publication Pvt. Ltd., 2015.

**CM2141: RESEARCH METHODS IN MANAGEMENT [3 0 0 3]**

Introduction to Research: Meaning & purpose of research, Characteristics of good research, Types of research, Steps in the research process. Problem Definition: Meaning of research problem, Guidelines and criteria for selecting a problem, Techniques for formulating a research problem. Objectives; Research Process; Types of Research (Quantitative & Qualitative only), Research Designs; Hypothesis, Sampling: Meaning, Types of Sampling. Determination of Sample Size. Data Collection Method: Observational, Questionnaire, Interviews & Schedule. Data Processing: Classification, Tabulation, Coding of Data, Diagrams, Meaning of Level of Significance. Analysis of Data: Central Tendency, T-Test, ANOVA, Non-Parametric Tests: Chi Square test. Basics of SPSS Software, Report writing.

**References:**

1. R. C. Donald, S. S. Pamela, *Business Research Methods*, Tata McGraw Hill Publication, New Delhi.
2. C. R. Kothari, *Research Methodology Methods and Techniques*, New Age International Publication, New Delhi, 2006
3. K. R. Sharma, *Operational Research & Quantitative Techniques*, Kalyani Publications.
4. V. K. Kapoor, *Operational Research*, Sultan Chand & Co.

**CM2142: FINANCIAL STATEMENT INTERPRETATION [3 0 0 3]**

Regulation of financial statements: Role of the International Accounting Standards Committee Foundation and constituent bodies, the role of the auditor and the meaning of fair presentation. Financial statements: Income statement and statement of comprehensive income, Statement of financial position, Statement of cash flows, Statement of changes in equity. Analysis of financial statements: Profitability, earnings, operating performance and efficiency, Liquidity, solvency and working capital management, Asset and capital structures, including gearing, Cash flows and cash flow management, Stock market performance including earnings, dividend and price relationships, common size statements, trend analysis, inter-firm analysis and failure prediction models, the limitations of financial ratio analysis.

**References:**

1. Dr. John Robertson, *Financial ratio analysis*, John Robertson publishers

**CM2143: PROJECT PLANNING AND CONTROL [3 0 0 3]**

Project: Meaning, Definition, Characteristics, Project Identification: Project Ideas, Screening of Ideas, Environmental Scanning And Opportunity Analysis, Project Life Cycle, Project Feasibility Analysis: Market Technical And Financial Analysis. Causes of Project Failure. Social Cost Benefit Analysis. Project Organization Structure, Setting Up of Organization Structure, Project Manager: Qualifications, Selections and Training; Role & Responsibility of a Project Manager. Marginal Costing Technique for Project Management, Project Evaluation Under Risk & Uncertainty: Risk Adjusted Rate Method, Certainty Equivalent Method, Probability Method, Sensitivity Analysis. Project Control: - Time Control- Scheduling and Control by Network Techniques like PERT & CPM, Cost Control- Budgetary Controls. Project Budgeting Techniques: Pay-Back, Average Rate of Return, Net Present Value & Internal Rate of Return.

**References:**

2. Project Management: Prof. N.P. Agarwal, Dr. B.K. Sharma
3. Project Management: Dennis Lock (Gower Publishing)
4. Project Management: Harvey Maylor (Pearson Publication)



5. Project Management: Prasanna Chandra (TMH)
6. Project Management: R. Pannerselvam, P. Senthilkumar (PHI)
7. Project Management: Gray, Larson & Desai (TMH)

## SEMESTER-IV

### **CM2201: CORPORATE ACCOUNTING [3 1 0 4]**

Issue of Shares and Debentures, Forfeiture and reissue of Shares, Right Issue. Redemption of Preference Shares, Buy – Back of Shares. Underwriting of Shares and Debentures. Redemption of Debentures, Acquisition of business. Profit or Loss Prior to Incorporation, Preparation of Final Accounts of Companies. Statements of Affairs (including deficiency/surplus Account) and Liquidator’s Final Statement of Account of the winding up.

#### **References:**

1. M. C. Shukla, T. S. Grewal, S. C. L. Gupta, *Advanced Accounting II*, S. Chand & Co. New Delhi.
2. R. L. Gupta, M. Radhaswamy, *Financial Accounting*, Sultan Chand & Sons, New Delhi.
3. S. N. Maheshwari, *Financial Accounting*, Vikas Publishing House, New Delhi.
4. Jain, Khandelwal, Pareek & Dave, *Corporate Accounting*, Ajmera Book Co., Jaipur.
5. Rajpurohit & Joshi, *Corporate Accounting*, RPP, Jodhpur.

### **CM2202: INDIRECT TAXES (TAXATION – II) [3 1 0 4]**

Introduction: - Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism, Registration. Levy and collection of GST Taxable event- “Supply” of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies. Input Tax Credit Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work. Procedures Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny. E-way bills, zero-rated supply, Offences and Penalties, Appeals. Custom Duty: Introduction, Definition, Nature and types of duties, classification, Valuation Import and export procedure in customs, Export incentive scheme. FEMA: Definition, Authorized person, Provision of Bank Account in Indian Rupee, Foreign Currency Bank A/c, Restrictions, Realization, repatriation and surrender of Foreign Exchange, Capital A/c transaction GDR/ADR/ FCCB, Different types of forms used in FEMA.

#### **References:**

1. S. S. Gupta, *GST- How to meet your obligations* (April 2017), Taxmann Publications
2. *The Central Goods and Services Tax, 2017*
3. *The Constitution* (One hundred and First Amendment) Act, 2016
4. *The Integrated Goods and Services Tax, 2017*

### **CM2205: FINANCIAL MANAGEMENT [3 1 0 4]**

Introduction: Meaning [Definition], Objectives [Profit Maximization vs Wealth Maximization] and Scope [Traditional Approach and Modern Approach] of Financial Management. Agency problems [Mangers’ vs Shareholders’ Goals]. Financial Manager’s Role. Time Value of Money. Compounding and Discounting. Cost of Capital: Sources of Long Term Capital – Equity Share Capital, Retained Earnings, Preference Share Capital, Debt Capital [Debentures and Term Loans]. Cost of Capital – Concept, Definition and Importance. Implicit and Explicit Cost. Measurement of Specific Costs - Cost of Equity, Cost of Retained Earnings, Cost of Preference Shares, and Cost of Debt. Computation of Overall Cost of Capital. Capital Budgeting/Investment Decision: Nature of Investment Decisions, Types of Investment Decisions, Capital Budgeting – Meaning, Importance, Difficulties, Cash Flows vs Accounting Profit. Capital Budgeting Techniques – Pay Back Method, Discounted Pay Back Method, Accounting Rate of Return, Net Present Value Method, Internal Rate of Return and Profitability Index. Leverage: Meaning. Operating Leverage. Financial Leverage, EBIT-EPS Analysis. Combined Leverage. Capital Structure and Valuation: Meaning of Capital Structure. Capital Structure Theories – Definitions, Net Income Approach, Net Operating Income Approach, Modigliani Miller Approach, and Traditional Approach. Working Capital Management: Meaning, Need and Nature of Working Capital [Concept and Definitions].



Determinants of Working Capital. Trade-off between Profitability and Risk. Determining Financing Mix. Computation/Estimation of Working Capital.

**References:**

1. Khan M. Y. and Jain P. K. - Financial Management - Tata McGraw-Hill Publishing
2. Pandey I. M. - Financial Management - Vikas Publishing House Pvt Ltd.
3. James C. Van Horne and John M. Wachowicz, Jr. - Fundamentals of Financial Management- Pearson Education Limited

**CM2204: COMPANY LAW AND SECRETARIAL PRACTICE [3 0 0 3]**

A brief history of Indian Companies Act: Types of Companies - Private Company, Public Company, Remuneration, Small Company, Subsidiary Company Formation of public limited Company. Memorandum and Articles of Association. Prospectus, Share, Share Capital, Allotment, Membership Borrowing Power: Debenture – issue, floating and fixed charge; registration of mortgage and charges. Directors, Managing Directors and Mangers, Company Management, Prevention of Mismanagement and Oppression, Company Secretary: Appointment, Position, rights, duties and liabilities. Winding up of Company, Company Meetings. Secretarial Practice and Law relating to formation Issue, allotment, forfeiture and transfer of shares, payment of dividend, Resolutions, Notices, Agenda, Quorum and Minutes, Director's Report. Meeting: Types, Requisites of a valid meeting, Members' Meeting: Statutory, Annual General Meeting, Extraordinary General Meeting. Provisions Special resolution regarding Reserve, Net-worth, Officer who is in default, Authentication of documents, proceedings and contracts, Prohibition on Buy-back of shares, Appointment of Additional Director, Contribution to Political parties, Loan to Directors etc., Restriction on non-cash transaction with directors, and Key Managerial Personnel.

**References:**

1. A. Singh, *Indian Company Law*, Eastern Book Company, 2014.
2. M. C. Kuchhal, *Secretarial Practice*, Vikas Publishing House.
3. M. C. Kuchhal, *Modern Indian Company Law*, Vikas Publishing House.
4. M. J. Mathew, *Company Law and Secretarial Practice*, R B S A Publishers.
5. N.D. Kapoor, *Company Law and Secretarial Practice*, Sultan Chand & Sons.

**CM2240 FINANCIAL ACCOUNTING USING TALLY ERP 9 [Lab Based] [1 0 4 3]**

Computerized Financial Accounting: Journalizing the transactions, Trial Balance & final Accounts (Trading, Profit & Loss and Balance Sheet), Adjustment entries, Display and reporting of accounting statements, Preparation of Project using all practical tools. Traders Financial A/c: Customer supplier profile, sales, purchase, voucher entry as per types of voucher, B/R, Outstanding report, Interest calculation. Inventory Management: store ledger, Display and reporting of Inventory statements. Accounting with Inventory: Need and importance of updating inventory with accounting entries, Vouchers for combined entries, creation of stock and ledger items, precautions of inventory reports in different styles. Data Maintenance: Tax Accounting: Fringe Benefit tax, TDS, VAT, CST, Excise Duty, Service Tax, Payroll accounting. Introduction of Various Accounting Software's.

**References:**

1. A.K. & K.K. Nadhani, *Implementing Tally 9*, BPB Publications.
2. Dinesh Maidasani, *Mastering Tally ERP 9*, Laxmi Publications.

**CM2241: MONEY AND BANKING [3 0 0 3]**

Money and Evolution of Money: Explains the nature of money, describes the origin of money, identifies the demand for money. Credit Creation: Describes industrial credit, Defines consumer credit, explains the meaning of government credit, Describes moral credit. Commercial Banking: Explains the history of commercial banks, describes the role of commercial banking, and explains the nationalization of banks. Describes the progress of commercial banking after nationalization, Defines commercial banks, explains the noncommercial banks in India, Describes the drawbacks of commercial banking. Indian Banking: Describes the banking structure in India, Explains the working of Indian Banks Association (IBA), identifies the sources of funds for Indian banks, explains the functioning of Indian banks, and describes the activities of banks. Reserve Bank of India (RBI): Explains the meaning and functions of RBI, Describes the role of RBI, Discusses the RBI's interface with banks, Explains RBI and monetary policy, Describes the bank rate policy and variable reserve ratio. Monetary Policy: Explains the meaning of monetary policy, describes the goals objectives and targets of monetary policy, discusses the indicators and the transmission mechanism, and describes the instruments of monetary policy.

**References:**

1. Jansen Dennis, *Money and Banking*, AITBS, New Delhi.
2. Baye Michael, *Money and Banking*, AITBS, New Delhi

**CM2243: FINTECH [ 3 0 0 3 ]**

Introduction to financial system- financial Services and macroeconomic Variables- Payment and settlement System, Money and Digital Currency, Introduction to FinTech- Insights into the financial technology revolution and disruption. Understand the innovation and opportunities therein, How FinTech has disrupted the Banking System-operational changes, competition vs collaboration, Cyber Security and Cryptography- Understand issues of using technology in providing services and the strategies to overcome those issues, Blockchain and Crypto-currencies– Understanding of Blockchain technology, its potential and application, Crypto-currencies Insurance Services and InsurTech-Fundamentals of insurance — policy creation, underwriting, and claim management, InsurTech as a disruptor to the industry, Alternative Lending- P2p Lending and Crowd Sourcing

**References:**

1. Pathak Bharti, *The Indian Financial System- Markets, Institutions and Services*, 2E, Pearson Publication William, Jacob, *FinTech: The beginners guide to Financial Technology*, 2016
2. Christi, Susanne & Barberis, Janos, *The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries – (Wiley, 2016)*
3. Sironi, Paolo *Fintech Innovation: From Robo-Advisors to Goal Based Investing and Gamification - (Wiley, 2016)*
4. Narayanan Arvind, Bonneau Joseph, Felten Edward, Miller Andrew, Goldfeder Steven, *Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction*, Princeton University Press, 2017
5. Diedrich Henning, *Ethereum: Blockchains, Digital Assets, Smart Contracts, Decentralized Autonomous Organizations*, CreateSpace Independent Publishing Platform, 2017
6. Stelios Satya, *The Cryptocurrency Handbook: FAQs and how to choose the right Cryptos*, 2018

**SEMESTER-V****CM3104: MANAGEMENT ACCOUNTING [3 1 0 4]**

Introduction, Definition, Meaning, Scope, Relationship between Cost and Management Accounting. Analysis and Interpretation of financial Statement: Ratio Analysis, Meaning Objective, Limitation. Classifications, Computation and Interpretation, Liquidity, Leverage, Activity and Profitability Ratios. Return on Capital Employed Computation and Uses, Du Point Control Chart. Fund Flow and cash Flow Analysis, Concept of Fund, Meaning of Flow of Fund, Techniques and preparation, Uses, Limitation. Cash Flow Statement, Meaning, Preparation, Uses, Limitations. Marginal costing and managerial decisions: The basic concept of Marginal Cost and Marginal Costing, Break Even Analysis and Cost volume profit analysis, Break even charts and profit charts, managerial decisions, application of marginal costing in decision making. Standard Costing and Variance Analysis: Concept of Standard Costs, Uses, All Variances : Material, Labor, Overhead, Profit and Sales Variances. Budgets and Budgetary Control: Definition, Objectives, Advantages. Preparation of Budget Manual, Key Factor. Limitations Preparation of different classes of Budgets, Budgetary Control Reports. Introduction of zero Based Budgeting and Performance Budgeting, Responsibility accounting: Meaning and Objectives, Responsibility centres, Types, Expenses Centre, Profit Centre, Investment Centre.

**References:**

1. Manmohan & Goyal, S.N: *Principles of Management Accountancy*, Sahitya Bhawan, Agra.
2. Anthony, R.N. and Welsh, G.A.: *Fundamentals of Management Accounting*, Richard D. Irwin, 3rd Edition, 1981.
3. Horngren, C.T.: *Introduction to Management Accounting*, Prentice – Hall, 4th Indian Reprint, 1981.
4. Rajpurohit B.S & Joshi H.K, *Management Accounting*, RPP Jodhpur.

**CM3102: FINANCIAL SERVICES [3 0 0 3]**

An Overview of Financial Services: Meaning- objectives and functions – characteristics – regulatory framework – scope – fund based and non-fund based activities – modern activities – need for financial services – challenges facing the financial services sector, new financial products and services – innovative financial instruments. Merchant Banking: Definition- origin- growth of merchant banking in India- scope- merchant banks and commercial banks- Merchant banking services. Mutual Funds: Meaning-classification of funds, operational and portfolio classification – open ended & close ended schemes, importance of mutual funds – mutual fund risks- Reasons for slow growth- mutual funds in India. Lease Financing: Meaning & need – types of lease- financial leasen v/s operating lease. Advantages and

disadvantages, prospects of leasing – Leasing in India. Factoring Services: Meaning- definition- features- mechanism benefits, of factoring – venture capital- meaning- features- forms of venture capital in India. Credit Cards: Meaning- types of credit cards- innovative cards benefits, and demerits. Credit Rating- Definition and meaning- functions and benefits limitations of credit rating- credit rating agencies in India – CRISIL.

**References:**

1. Gordon & Natarajan, *Financial markets & services*, Himalaya publishing house
2. E. Dharmaraj, *Financial services*, S Chand & Co Ltd (1 Dec. 2010)

**MA3106: ELEMENTARY BUSINESS STATISTICS [3 0 0 3]**

Applications, Introduction, definition, Limitations, Scope, collection of data, methods of statistical investigation, Laws of statistical regularity and inertia of numbers, Diagrammatic and Graphic representation. Measures of Central Value: Meaning. Need for measuring central value. Characteristics of an ideal measure of central value. Types of averages - mean, median, mode, harmonic mean and geometric mean. Measures of dispersion: range, quartile deviation, mean deviation, standard deviation, variance & coefficient of variation. Probability: Meaning and need. Theorems of addition and multiplication. Conditional probability. Bayes' theorem, Random Variable - discrete and continuous. Correlation & Regression Analysis: Meaning and significance. Correlation and Causation. Types of correlation. Methods of studying simple correlation - Scatter diagram, Karl Pearson's coefficient of correlation, Spearman's Rank correlation coefficient, Regression Analysis: Meaning and significance. Regression vs. Correlation. Regression lines (X on Y, Y on X).

**References:**

1. B. L. Agarwal, *Basic Statistics*, New Age Publications, 2013.
2. Goon, Gupta, Dasgupta, *Fundamental of Statistics*, Vol. 1. New Age Publications, 2013.
3. S. P. Gupta, *Statistical Methods*, Sultan Chand & Sons, 34th Edition
4. R. Levin & D. Rubin, *Statistics for management*, Prentice Hall
5. Boot & Cox, *Statistical analysis for managerial decisions*, Tata McGraw Hill
6. I.C. Dhingra & M. P. Gupta, *Lecture in business statistics*.
7. Gupta, Goyal, Bhatnagar, Shah, Lodha, *Business Statistics*, Ajmera Book Company, 2015

**CM3103: PROFESSIONAL & PERSONAL EFFECTIVENESS [0 0 4 2]**

Personality & Self Esteem: Understanding one's own strengths & weaknesses. Measuring ones' self-esteem, developing and expanding one's level of confidence & esteem. Perception: Being aware of how people form perceptions about us, becoming aware of our perceptions about people, how our perceptions affect our interactions with different people. Problem Solving, Emotional Intelligence: Emotional Intelligence in Management, Components of Emotional Intelligence, Analysis of the Impact of Emotion at the Workplace, EQ, Application of EQ at Workplace, Improving EQ. Team Building: Group dynamics, working teams and team effectiveness, Intra team dynamics, decision making and influence of the group on individual/group decision making, Inter group relations - collaboration, conflict management and Change Management. Interpersonal Skills: Johari Window, Johari Window vs. Tuckman's 4 Stages, Transactional Analysis, Time Management, Goal Setting. Leadership Skills: Introduction, Leadership, Motivation, Corporate Culture, Understanding People, Encouraging Creativity and Innovation, Coaching & Mentoring Stress Management, Time Management & Goal Setting, Skepticism & commercial awareness

**CM3170: SUMMER INDUSTRIAL TRAINING [0 0 8 4]**

The objective of the summer training Program is to impart training to the students in business units. During the period of training a student undergoes training in acquiring skills for managing business in the light of the theoretical concepts, tools, techniques which they acquire in the classroom teaching.

In the fourth semester the students has to go for industrial training for a period of 8 weeks (45 working days) in Government/ Private Industries & Offices. The students have to go for training on the subject of their related course. The student shall maintain a logbook on daily basis At the end of the industrial training the student shall submit a training report along with the logbook maintained on daily basis during the period of training and the performance appraisal from Industry / Office. The training report is to be prepared by the student in two typed copies and one copy to be submitted to the HOD within the stipulated time for assessment.

The report will be assessed by the internal examiner and only on the basis of a certificate of the examiner concerned that the training has been satisfactorily completed would the student be allowed to appear for the viva-voce of the

third semester. The training report will be assessed by a panel of examiners comprising of one / two external examiners and one internal examiner.

### **CM3141: E-COMMERCE [3 0 0 3]**

Evolution of E-Commerce and its transition to m-commerce, Phases of e-commerce, Dot-Com bubble burst in 2001, Advantages and Disadvantages of E-Commerce, Concept of Business Models in E Commerce, Types of Business Models, Components of E-Commerce Business Models, Selling on Internet, Types of sales transactions done on Internet, Evolution of e-tailing in India, B2B and B2C models of selling, Security and Privacy issues of E-Commerce, Major threats to E-Commerce transactions, Types and Components of M-Commerce in India and abroad, Growth and future directions of M-Commerce and its integration with traditional ways of doing business, Emerging trends in E-Commerce, Funding E-Commerce ventures

#### **References:**

1. Laudon & Traver, *E-Commerce*, Business and Society Pearson
2. P T Joseph, *E-Commerce*, an Indian Perspective, PHI
3. David Chaffey, *E - Business and E - Commerce Management: Strategy, Implementation and Practice*, Pearson
4. Skeldon Paul, *M-Commerce*, Pentagon Press

### **CM3142: INTERNATIONAL TRADE & FINANCE [3 0 0 3]**

Meaning, significance of Internal Trade, Difference Between Inter Regional and Internal Trade. Theories of Internal Trade, Mercantilism and the Classical school of Thought of comparative costs. Recent Developments in International Trade Theory, Terms of Trade and Gains from Trade. International Factor Movement: Labour and Capital Movements, Price Changes, Foreign Aid Programme, Most Favourate Nations, Free Trade Agreements. Theories of Protection, Customs, Quotas and Tariffs, Bilateralism in International Trade, Fiscal Policy and Trade Control, European Common Markets, GATT, WTO, International Commodity Agreements. Theories of exchange rate determination. Their relationship with international trade, Balance of Indebtedness and Balance of Payments, devaluation and exchange fluctuations in relation to International trade. The International Monetary Fund, World Bank and its affiliates. The Problem of International Liquidity, International Monetary Reforms, Current International Economic Problems. Indian Foreign Trade and Commercial Policy, India's Balance of Payments, recent trends, Foreign Aid to India. Fairs and Survey, International Exhibitions, Sources of Foreign Trade, Statistics in India : methods of Collection with Special Reference to coding System.

#### **References:**

1. S. K. Mathur, *International Trade & Finance*, S. Chand publication 2016
2. G. Haberler, *The Theory of International Trade*, Pearson publication 2016
3. G. Rebarier, *Theory of International Trade*, Tata McGraw hill publication 2017

### **CM3143: INVESTMENT MANAGEMENT [3 0 0 3]**

Investment Environment: The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets (Equity and Debt), the Indian securities market, the market participants: Stock exchanges, Stockbrokers, Clearing House, Depositories, Depository Participants, FIIs, Domestic institutional investors, Individual investors. Online and offline trading in securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on returns. Analysis of Equity and Debt Instruments (a) Fixed Income Securities Bond features, types of bonds, estimating bond yields, Bond Pricing, types of bond risks, default risk and credit rating, Bond market indices. (b) Approaches to Equity Analysis Introduction to Fundamental Analysis, Technical Analysis, dividend capitalisation models, and price-earnings multiple approach to equity valuation, Intrinsic value, Price to Book value ratio. Portfolio Analysis and Financial Derivatives Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India. Investor Protection Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investor awareness and activism.

#### **References:**

1. Jones, C.P. *Investments Analysis and Management*, Wiley, 8th ed.
2. Chandra, Prasanna. *Investment Analysis and Portfolio Management*. McGraw Hill Education
3. Rustogi, R.P. *Fundamentals of Investment*. Sultan Chand & Sons, New Delhi.
4. Vohra N.D. & Bagri B.R., *Futures and Options*, McGraw Hill Education
5. Mayo. *An Introduction to Investment*. Cengage Learning.



**BB0025: VALUES, ETHICS & GOVERNANCE (ONLINE) [2 0 0 2]**

Values: Meaning of value education, Three Gunas, Nature and kinds of value, Understanding Harmony at various Levels: understanding in the human being as co-existence of Self ('I') and Body, in the Self ('I'), understanding myself, harmony with the Body, family, Society, Nature, in existence; Ethics and Business: Values and attitudes for professional accountants, Legal frameworks, regulations and standards for business, Nature of ethics and its relevance; Rules-based and framework approaches to ethics; Personal development and lifelong learning; Personal qualities; Ethical principles; Concepts of independence, skepticism, accountability and social responsibility; Ethical Conflict: Relationship between ethics, governance, the law and social responsibility, Unethical behaviour, Ethical dilemmas and conflicts of interest; Organisational Governance: The role and key objectives of organisational governance in relation to ethics and the law; development of organisational governance internationally; the role of directors in relation to organisational governance; the role of the board, Types of board structures and organisational governance issues, Policies and procedures for 'best practice' companies, Rules and principles based approaches to governance.

**References:**

1. R.R.Gaur, R. Sangal and G.P. Bagaria, *A Foundation Course in Human Values Professional Ethics*, Excel Books, 2010.
2. S Sadri & J Sadri, *Business Excellence through Ethics & Governance*, (2e) 2015.
3. U.C Mathur, *Organisational Governance and business ethics*, MacMillan India Ltd, 2009.
4. C.V Baxi, *Organisational Governance*, Excel Books, 2009
5. D. Mehta, Sharma, *Business Ethics and Ethos*, Ramesh Book Depot, 2008
6. R. Namakumari, *Strategic Planning of Organisational Strategy*, MacMillan India Ltd, 2000.
7. S. Sadri, A.K. Sinha and P. Bonnerjee, *Business Ethics: concepts and cases*, TMH, 1998.

**CM3201: STRATEGIC MANAGEMENT [3 0 0 3]**

Strategic Management: Introduction, Strategic Management, Need, scope, key features and importance of strategic management, Strategic Intent through Vision, Mission, Goal and Objective, Role of Strategists in Decision Making, strategists at various management levels, Limitations of Strategic Management. Environmental Analysis & Diagnosis: Analysis of company's external environment analysis of specific Environment - Michael E. Porter's 5 Forces model, Michael E. Porter's Value Chain Analysis. Strategic Management Process; Strategy Formulation and Implementation: Introduction, Strategy Formulation, Strategic choice. Process in Strategy Formulation, Strategy Implementation and its Stages, Strategic Control and Evaluation: Introduction, Strategy Evaluation, Strategic Control, Level of Strategies; Corporate level, Business Level, Functional Level. Strategic analysis & choice, portfolio analyses – BCG, GE, Product Matrix. Recent Trends in Strategic Management: Introduction, Strategic Thinking, Organisational Culture and its Significance, Organisational Development and Change, Change Management, Models of Leadership Styles and its Roles, Strategic management in a new globalised economy, Case Study: Understanding the success and failure of strategies adopted by organizations in India

**References:**

1. Azhar Kazmi & Adela Kazmi, *Strategic Management*, 4th Edition, McGraw Hill, F.
2. *Business Policy and Strategic Management*, Jaunch L.R., Frank Bros
3. *Strategic Management and Business Policy*, Subba Rao, Himalya Publishing House
4. *Strategic Management Concepts: A Competitive Advantage Approach*, Sixteenth Edition, Pearson Publication by Fred R. David, Forest R. David, et al.

**CM3270: DISSERTATION (PROJECT STUDY) [0 0 0 4]**

The objective of the project study is to help the student develop ability to apply multi-disciplinary concepts, tools and techniques to solve organizational problems.

Students have to select a topic for research project from the elective course under the guidance of an internal Teacher and submit the same to the HOD. The project report is to be prepared by the student in two typed copies and to be submitted to the HOD within the stipulated time for assessment. The report will be assessed by the internal examiner and only on the basis of a certificate of the examiner concerned that the project report has been satisfactorily completed that would the student be allowed to appear for the viva-voce of the sixth semester.

The evaluation and viva voce will be after the completion of the project work and submission of the project report. The final evaluation and viva voce will be conducted by a panel of examiners including the internal guide.



**\*\*\*\* OPEN ELECTIVE [3 0 0 3]**

Students are required to select one open elective from the list of open elective floated by the other Department/Schools.

**Accounting and Finance Electives**

**CM3240: INTERNATIONAL FINANCIAL MANAGEMENT [3 0 0 3]**

International Financial Institutions: An Overview, Balance of Payments (Theory and Policy), Foreign Exchange Market, Forex derivatives, Exchange Rate Forecasting and Determination, Forex risk, measurement and management, Offshore Financing (International equity, debt and Euro-currency markets), International Trade Financing (International framework and Policies in this regard), International capital budgeting, International Restructuring, Political Risk, Country Risk and their Management.

**References:**

1. M.A. Desai, *International Finance: A Case Book*, Wiley, Latest Edition.
2. M. Levi, *International Finance*, Routledge, Latest Edition.
3. E. F. Brigham, J. F. Houston, *Fundamentals of International Finance*, South Western College Publishers, Latest Edition.
4. A. V. Rajwade, *Foreign Exchange, International Finance and Risk Management*, Academy of Business Studies, Latest Edition.
5. O. Grabbe, *International Financial Markets*, Prentice Hall Englewood Cliffs New Jersey Latest Edition.
6. P. G. Apte, *International Financial Management*, Tata McGraw Hill, Latest Edition.
7. A. K. Seth, S. Panwar, *International Finance: Theory and Practice*, Galgotia Publishing Company, Daryaganj, Delhi, Latest Edition.
8. A. C. Shapiro, *Multinational Financial Management*, (10e), November 2013.
9. P. K. Jain, S. S. Yadav, J. Peyrard, *International Financial Management*, Macmillan India Ltd., Latest Edition.

**CM3241: COST & MANAGEMENT AUDIT [3 0 0 3]**

Cost Audit: Nature , Objectives & Scope, cost audit leading to other services, Cost Audit and Financial Audit. Cost Auditor : Qualification, Appointments & engagement, Rights, Duties and responsibilities – Professional and legal – under companies Act 1956, relationship between statutory financial auditor, cost auditor and internal auditor. Cost Audit Report. Concept of management audit, nature & Purpose, management audit Program specific areas audit involving internal control, purchasing operations, manufacturing operations, selling & distribution of policies, personal policies, Appraisal of management decisions. Special Audit, problems of banks, performance / efficiency audit of companies. Audit of Public sector companies by Audit Boards Comprising a spectrum of professional discipline. Requirement of Audit under sec. 227 (4A) of companies Act 1956. The cost Audit Reports : contents of reports as per cost Audit records Rules u/s 233 (b) of companies Act 1956, review of cost audit reports by Government.

**References:**

1. D. Choudhary, *Management Audit & Cost Audit*, New Central Book Agency, Calcutta.
2. Ramanathan, *Cost & Management Audit*, Tata McGraw Hill, New Delhi. Kolkata.
3. J. G. Tikhe, *Cost Audit & Management Audit*, Bangalore.
4. W. L. Cona, *Management Audit*, Prentic Hall.
5. T. G. Rose, *Management Audit*, Gel & Co. London.

**CM3242: ADVANCED CORPORATE ACCOUNTING [3 0 0 3]**

Amalgamation and Internal Reconstruction- Concept and Accounting treatment, Types of Amalgamation, Methods of Purchase Consideration, Calculation of Purchase Consideration (Ind AS 103) (Old AS14), Net asset Method, Net Payment Method, Accounting for Amalgamation (Problems on both the methods) -Entries and Ledger Accounts in the Books of Transferor Company and Transferee Company, Preparation of new Balance sheet. (Vertical Format), Meaning and Objective of Internal Reconstruction, Accounting treatment excluding scheme of reconstruction. Accounting for Holding and Subsidiary companies- Preparation of consolidated balance sheet with one subsidiary company. Final Accounts of Banking and Insurance Companies- Preparation of Final accounts of Banking and Insurance companies. Final Accounts of Electricity Companies: Double Account System. Recent developments in Accounting & Accounting standards (Theory Only)- Human Resource Accounting, Environmental Accounting, Social Responsibility Accounting, Indian Accounting Standards- Meaning, Need for accounting standards in India, IFRS introduction

## References:

1. J.R. Batliboi, *Advanced Accounting*, India Printing Work, Bombay 1961.
2. M. C. Shukla, T. S. Grewal, *Advanced Accounts*, (17e), S. Chand Publishing
3. R. L. Gupta, *Advanced Accountancy*, S. Chand Publishing, Vol. II (13e) (English) 13th Edition
4. H. Chakraborty, *Advanced Accountancy*, Oxford University Press, Calcutta.
5. M. C. K. Nambiar, *Advanced Accounting principles and practice*, Cannanore Kamala nambiar 1981
6. William Pickles, *Accountancy*, Financial Times Prentice Hall; 5th edition

### **CM3243: FINANCIAL REPORTING [3 0 0 3]**

Process of formulation of accounting standards including IND ASs (IFRS converged standards) and IFRSs; convergence vs adoption; objective and concepts of carve outs. Framework of preparation and presentation of financial statements (as per accounting standards and IND AS), Application of Accounting standards: AS 1: Disclosure of Accounting Policies, AS 2 :Valuation of Inventories, AS 3 : Cash Flow Statements, AS 4: Contingencies and Events occurring after the Balance Sheet Date, AS 5 : Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies, AS 10: Property, Plant and Equipment, AS 11:The Effects of Changes in Foreign Exchange Rates, AS 12:Accounting for Government Grants, AS 13: Accounting for Investments, AS 16: Borrowing Costs, AS 17: Segment Reporting, AS 22: Accounting for Taxes on Income AS 7 :Construction Contracts, AS 9 : Revenue Recognition, AS 14: Accounting for Amalgamations, AS 18 : Related Party Disclosures, AS 19: Leases, AS 20 : Earnings Per Share, AS 24 : Discontinuing Operations, AS 26 : Intangible Assets, AS 29 : Provisions, Contingent Liabilities and Contingent Assets. Application of IND AS: presentation of financial statements, inventories, cash flow statement, events after the reporting period, accounting policies, changes in Accounting Estimates and errors, construction contracts, revenue from contracts with customers, property, plant and equipment, the effect of change in foreign exchange rate, investment property, employee benefits, borrowing costs, operating segments, related party disclosures, leases, earning per share, income taxes, Non-current assets held for sale and discontinued operations, Interim Financial reporting, intangible assets , impairment of assets, provisions, contingent liabilities and contingent assets, Consolidated and separate financial statements (as per IND AS), Business Combinations and Accounting for Corporate restructuring (including demerger) (as per IND AS), accounting and reporting of financial instruments (as per IND AS), accounting for share based payment (as per IND AS).

## References:

1. P.C. Tulsian, *Tulsian's financial reporting*, S. Chand, March 2014.
2. William J. Bruns, Cengage, *Financial Reporting & Management Accounting*, Learning India Pvt. Ltd, July 2010.
3. C.A. Praveen Sharma, *Financial Reporting with Accounting StandardS*, Pooja Law Publishing Company, January 2013.
4. Raiyani Jagdish, Dr. Gaurav Lodha, *International Financial Reporting Standards and Indian Accounting Practices*, New Century Publications, 2015

## Banking and Insurance Electives

### **CM3244: INSURANCE & RISK MANAGEMENT [3 0 0 3]**

Introduction to Insurance: Risk v/s Uncertainty, types of Risks, Difference between assurance & Insurance, Types of Insurance, essential of Insurance Contract, Review of IRDA, and Tax advantage with Insurance policy. Life Insurance: Concept. Type of insurance plan: Whole life policy, Endowment plans, term annuities Plan, Pension Plan, Children Plans, Surrender value. Competition in life insurance Sector. Fire & Marine Insurance concepts, essential elements. Types, Documentation, Claim Settle, Health Insurance. Health Related Policies, Group Policies. General Insurance: Meaning and role of G.I in India, Health Related Policies, Group Policies. Fire Insurance: Meaning & Scope, type of fire insurance policies, settlement of claims. Computation of Premium / Bonuses: Premium calculation including rebates, Surrender Value, Insurance Documents, First Premium Receipt / Renewal premium receipt.

## References:

1. M. N. Mishra, *Insurance Principles & Practice*, Sultan Chand & Co., New Delhi.
2. N. Vinayakam, Radhaswamy , S. V. Vasudevan, *Insurance – Principles & practices*, S. Chand &Co., New Delhi.
3. O. S. Gupta, *Life Insurance*, Frank Brothers, New Delhi.

### **CM3245: INVESTMENT MANAGEMENT [3 0 0 3]**

Basic Concept of Investment and its nature & Scope. Role of Investment for growth of Economy. Principles of investment, Concept and relationship between Risk and returns. Functions of stock exchange, new issues market and mechanics of floating new shares and securities trading, listing of securities, Review of major provisions of Security & Exchange Board of India (SEBI) Act & investor protection. Recent Developments in the Indian Capital and Money Market. Stock Market Analysis - Fundamental and Technical Approach, Efficient Market Theory; Valuation of Preference shares, Equity shares, Convertible & Non- Convertible Debt Securities. Concept of portfolio, Traditional Portfolio Management and Modern Investment process, Portfolio Construction Model Brief introduction about the Markowitz Model, Sharpe Index Model, Capital Assets Pricing Model, Portfolio Evaluation, Treynor's Portfolio performance measures.

**References:**

1. V. K. Bhalla, *Investment Management*, S. Chand, New Delhi
2. P. Pandian, *Security Analysis and Portfolio Management*, Vikas Publishing House Pvt Ltd, New Delhi.
3. V. A. Avadhani, *Security Analysis and Portfolio Management*, Himalaya Publishing House, New Delhi
4. J Kevin, *Portfolio Management*, PHI, New Delhi.
5. S. Uma, A. Sunitha, *Wealth Management*, Mumbai
6. E. N. Murthy, *Portfolio Management*, ICFAI, Hyderabad
7. P. Chandra, *Portfolio Management*, Tata Mcgraw, New Delhi.

**CM3246: INDIAN FINANCIAL SYSTEM [3 0 0 3]**

Introduction to Indian Financial system – markets, instruments and intermediation, transformation of indigenous financial systems, problems of IFS. Review of Regulation Mechanism in IFS. An overview of financial Sector – Money Market, Capital Market, Banking, insurance, Mutual funds – Basic issues & challenges. Financial sector reforms & recent trends - Mudra Bank, Bandhan Bank, Mahila Bank, New Privates Bank, Financial Inclusion, Jan Dhan, Banking Correspondents (CBC).

**References:**

1. M. Y. Khan, *Indian Financial System*, McGraw Hill Education (India) Pvt. Ltd. 2014.
2. E. P. Sethi, *Monetary Economics*.
3. V. Pathak Bharti, *The Indian Financial System: Market, Institutions & Services*, Pearson Publication.

**CM3247: BANKING OPERATIONS AND MANAGEMENT [3 0 0 3]**

Basics of Banking Operations: Concept of Bank, Types of Banks, Role of Banks for growth of economy. Various department of banks and their major functions. Bank & Banking system in India: Recent Trends in Indian Banking, Challenges before banks in India. Banking Legislation in India- RBI Act 1934, Banking (Regulation) Act 1949. Banker Customer Relationship: Definition of the term banker and customer – general and special relationship, termination of relationship, pass book, types of accounts and their operations, types of customers, Different Deposit Products & Services; Services to Customers & Investors. KYC / AML / CFT norms. Negotiable Instruments Act, 1881: Applicability; Definition; Important Provisions. Payment and Collection of Cheque and Other Negotiable Instruments; Role & Duties of Paying & Collecting Banks; Endorsements; Forged Instruments; Bouncing of Cheque; Its Implications. Cheque Truncation System. Ancillary Services: Remittances; Safe Deposit Lockers; Govt. Business; EBT. Concept of Commercial Banking: Scheduled and non-scheduled Commercial Bank, Recent Trends in marketing of commercial Banks in India. Credit Creation And Control – Bank Lending Policies and Govt. priorities – Social Sector, Private Sector, Industrial Sector etc., Types and Form of Bank Advances. Collateral requirements. Control of credit – Repo, reverse repo, open market operation, Money Market & NPA. New Innovation & Products in Assets & Liabilities. Credit Appraisals – Eligibilities & Monitoring. Recent Developments in Monetary Policy. Role of RBI, NPA – Concept, major issues and Challenges.

**References:**

1. E. G. Benton, W. K. James, *Commercial Banking: The Management of Risk*, Wiley India Pvt Ltd (2006)
2. P. Nagpal, *Origin of Commercial Banking*, Cyber Tech, Publication.
3. G. P. Kapoor, *Commercial Banking*, Aph Publication Corporation

**Marketing Electives**

**CM3248: CONSUMER BEHAVIOUR [3 0 0 3]**

Consumer Behavior: Nature, Scope and Types of consumer decisions, Consumer decision making process, Consumer behaviour and its Applications in Marketing, Market Segmentation, Targeting and Positioning: Introduction,

Requirements for effective segmentation, bases for Segmentation, Targeting approaches, positioning strategies. Consumer Motivation: Model of Motivation, Maslow need hierarchy theory, A trio of needs theory: Consumer Personality: Concept, Facets of personality, Theories of personality:- Freudian theory, Neo Freudian theory, Trait theory; Consumer Perception: Elements of perception, Characteristics of Perception, Factors affecting perception, Perceptual process, Perceptual Errors; Consumer Learning: Concept, Components, Theories of learning: Classical conditioning, Instrumental conditioning, Observational learning, Cognitive learning; Consumer Attitude formation and Change: Factors responsible for attitude formation, Tri- component attitude model; Reference Groups: Concept, Types, Factors affecting reference group influence; Social Groups: Concept, Measuring social class, Social classes' characteristics and consumer behavior; Culture's Influences on Consumer Behavior: Introduction, Characteristics of Culture, Values, Sub-cultures, Cross-cultural Influences.

**References:**

1. L.G. Schiffman, J. Wisenbli, S. R. Kumar, *Consumer behavior*, (11e), Pearson, 2015.
2. D. L. Loudon, A. J. D. Bitta, *Consumer behavior*, 4e, Tata McGraw hill, New Delhi, 2002.
3. R. Majumdar, *Consumer behaviour: Insights from Indian market*, PHI Learning Pvt. Ltd. 2010
4. H. Assael, *Consumer Behaviour and Marketing Action*. Ohio, South Western, 1995

**CM3249: DIGITAL MARKETING [3 0 0 3]**

Marketing in the Digital Era: E- Marketing- Introduction, Internet and Business, Changing Marketing Landscape, Strengths & Applications, E-marketing and CRM, Online Marketing Mix: E-product, E-price, E-place, E-promotion, Types of digital marketing. Digital Eco-System, Digital Paradigm, the Web and the Consumer Decision Making Process. Business Drivers in the Virtual World- Social Media: the Social Media Model by McKinsey, Social Media Analytics and Social Media Tools, Viral Marketing and Inbound Marketing and Co-creation. Online Branding: Concept, Cyber Branding, Digital Brand Ecosystem, Brand Consumer centricity, Brands and Emotions and Consumer Brand Emotion. E-Commerce: Online Marketplaces, E-procurement, E-commerce Applications. Online tools for Marketing: Introduction, Consumer Engagement, Engagement Marketing, Building Consumer Engagement through Content Management, Online Campaign Management (Facebook, Twitter, Corporate Blogs).

**References:**

1. Ahuja, Vandana. Digital Marketing, Oxford, 2015.
2. Patukale, Vinayak. Digital Marketing, Tech Some; First Edition, 2015.
3. Ryan, Damian. Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation. Kogan Page, 3rd Edition, 2014.

**CM3250: SALES & DISTRIBUTION MANAGEMENT [3 0 0 3]**

Introduction of Sales Management: Nature, Scope and Importance of Sales Management, Sales Management Process, Roles and Responsibilities of a Sales Manager, Emerging Trends in Sales Management; Selling: Types of Selling, Selling skills, selling process. Sales Administration: Sales organization and its types, Management of Sales Territories, Sales Quota; Sales Force Management: Recruiting and Selecting Sales Personnel; Developing and Conducting Sales Training Programmes; Supervision and Motivating Sales Personnel; Controlling the Sales force. Distribution Management: An overview of Marketing Channels and its Functions Channel Intermediaries - Wholesaling and Retailing; Designing Channel Systems, Channel Power Principles of Channel Management, Marketing Logistics and Supply Chain Management.

**References:**

1. Panda T K and Sahadev S, Sales and Distribution Management, Oxford University Press, New Delhi, 2<sup>nd</sup> edition, 2011.
2. Stanton W J, Management of a Sales Force. Chicago, Irwin, 1995.
3. Still, R R., Cundiff, Govoni, Sales Management: Decisions, Strategies and Cases, Prentice Hall India Pvt Ltd.
4. Havaladar K K Vasant M Cavale, Sales and distribution management, Tata McGraw-Hill Education, 2006.

**CM3251: ADVERTISING MANAGEMENT [3 0 0 3]**

Introduction to Advertising Management: Introduction, Importance, Functions, Advertising in Historical Perspective, Advertising Classification, Theories of Advertising (AIDA model & DAGMAR model). Advertising Planning & Budgeting: Advertising Planning program, Message and Copy, Message Strategy and Message Design. Allocation of Budget for

Advertising. Media Planning: Types of Medias, Medias Characteristics, Preparing a Media Plan, Media Planning & Buying Functions. Creative Strategy & Creative Development: Introduction, Idea Generation, Creating an Appeal, Creative Process. Advertising Agency: Introduction, Types of Advertising Agencies, Structure and Functions of Advertising Agency. Measuring Advertising Effectiveness: Introduction, Methods of Measurements (pre-testing & post testing methods).

**References:**

1. Jethwaney & Jain: Advertising Management, Oxford University Press, New Delhi, 2006.
2. Chunawala S.A., & Sethia K.C., Foundations of Advertising Theory & Practice, Fourth Edition., Himalaya Publishing House, Mumbai, 1999.
3. Batra, Myers and Aaker, David A., Advertising Management, Prentice Hall of India, New Delhi, 1996.
4. Belch George E, & Belch Michael A, Advertising Promotion, Sixth Edition Tata McGraw Hill Publishing Ltd, New Delhi, 2003.



**B.Com (Honours) in Accounting Scheme 2022**

Year	FIRST SEMESTER						SECOND SEMESTER					
	Course Code	Course Name	L	T	P	C	Course Code	Course Name	L	T	P	C
I	BH1101	Financial Accounting – I (F1& F3)	4	1	0	5	BH1201	Cost Accounting - I (F2)	3	1	0	4
	BH1102	Principles of Business Management	3	0	0	3	BH1202	Financial Accounting – II	4	1	0	5
	BH1103	Business Organization (F1)	3	0	0	3	BH1203	Economic Analysis – II	4	0	0	4
	BH1104	Business Laws (F4)	4	0	0	4	BH1204	Business Communication- I	3	0	0	3
	BH1105	Economic Analysis – I	3	0	0	3	BH1205	Fundamentals of Entrepreneurship & Innovation	3	0	0	3
	LN1106	Communicative English	2	0	0	2	BH1230	IT & Accounting <b>Lab Based</b>	1	0	4	3
	CY1003	Environmental Science	3	0	0	3	BH1270	Term Paper	0	0	4	2
			<b>22</b>	<b>1</b>	<b>0</b>	<b>23</b>			<b>18</b>	<b>2</b>	<b>8</b>	<b>24</b>
	Total Contact Hours (L + T + P)		<b>23</b>				Total Contact Hours (L + T + P)		<b>28</b>			
II	THIRD SEMESTER						FOURTH SEMESTER					
	BH2101	Corporate Accounting	3	1	0	4	BH2201	Advanced Corporate Accounting	3	1	0	4
	BH2102	Auditing <b>(F 8)</b>	3	0	0	3	BH2202	Financial Reporting <b>(F 7)</b>	3	1	0	4
	BH2103	Cost Accounting – II <b>(F 5)</b>	3	1	0	4	BH2203	Management Accounting <b>(F 2 &amp; F 5)</b>	3	1	0	4
	BH2104	Corporate Laws <b>(F 4)</b>	3	0	0	3	BH2204	Financial Management <b>(F 9)</b>	3	1	0	4
	BH2105	Income Tax Law & Practice <b>(F6)</b>	4	1	0	5	BH2205	Indirect Taxes <b>(F 6)</b>	3	1	0	4
	BH2106	Financial Market Operations	3	0	0	3	BH2206	Business Statistics	3	1	0	4
	BH2107	Fundamentals of Mathematics	2	1	0	3	*****	Open Elective	3	0	0	3
			<b>21</b>	<b>4</b>	<b>0</b>	<b>25</b>			<b>18</b>	<b>6</b>	<b>0</b>	<b>24</b>
	Total Contact Hours (L + T + P)		<b>25</b>				Total Contact Hours (L + T + P) + OE		<b>24+ 3 = 27</b>			

III	FIFTH SEMESTER						SIXTH SEMESTER					
	BH3101	Corporate Reporting ( P 2)	3	1	0	4	BH3201	Advanced Accounting	3	1	0	4

BH3102	Business Analysis ( P 3)	3	0	0	3	BH3202	Management Information System	3	0	0	3		
BH3103	Business Research Methods	3	0	0	3	BH3270	Project Report – Viva Voce	0	0	8	4		
BH3104	Corporate Tax Law & Practice	3	0	0	3	<b>Discipline specific Elective Courses: Any Four Courses from the following:</b>							
BH3105	Value, Ethics & Governance ( P 1)	3	0	0	3	BH32XX	Program Elective – I	4	0	0	4		
BH3106	Business Communication - II	0	0	4	2	BH32XX	Program Elective – II	4	0	0	4		
BH3170	Summer Training Report	0	0	8	4	BH32XX	Program Elective – III	4	0	0	4		
						BH32XX	Program Elective – IV	4	0	0	4		
		<b>15</b>	<b>1</b>	<b>12</b>	<b>22</b>			<b>22</b>	<b>1</b>	<b>8</b>	<b>27</b>		
Total Contact Hours (L + T + P)		<b>28</b>				Total Contact Hours (L + T + P)				<b>31</b>			

**Note:** For students opting ACCA, minimum two courses from course code P4, P5, P6 & P7 has to be opted.

**List of Discipline Specific Electives (DSE) for Semester VI**

Course Code	Course Name	L	T	P	C	Course Code	Course Name	L	T	P	C
BH3240	Advanced Financial Management (P4)	4	-	-	4	BH3246	Banking & Insurance	4	-	-	4
BH3241	Advanced Performance Management (P5)	4		-	4	BH3251	Fintech	4	-	-	4
BH3242	Advanced Taxation (P6)	4		-	4	BH3248	Computerized Accounting (Lab Based)	1	1	4	4
BH3243	Advanced Audit & Assurance (P7)	4	-	-	4	BH3249	International Financial Management	4	-	0	4
BH3244	Principles of Marketing	4	-	-	4	BH3252	Security and Portfolio management	4	-	-	4
BH3245	E- Commerce	4	-	-	4						

**Total Credits= 23+24+ 25+ 24+ 22+ 27= 145 + 3 (OE) = 148**

**BH1101: FINANCIAL ACCOUNTING - I [4 1 0 5]**

Conceptual and Regulatory Framework - Users of accounts and the objectives and the qualitative characteristics of financial statements; functions of financial and management accounts; purpose of accounting statements. Capital and revenue; cash and profit; income, expenditure, assets and liabilities. Tangible and intangible assets. Historical cost convention. Methods of asset valuation and their implications for profit measurement and the balance sheet. The regulatory influence of company law and accounting standards. Accounting Systems - Meaning, Features, Objectives, Process of Accounting; Book-keeping and accounting, Types of Accounts, Double entry system, Principles, Conventions, Concepts of accounting. Indian Accounting Standards: meaning overview of accounting standards difference between IAS & IFRS. Recording of Accounting Transactions - Journal, Subsidiary books: Cash book, sales book, Purchase book, Petty Cash book, Ledger, Trial balance and Rectification of errors. Preparation of Final Accounts – Trading account, profit and loss and balance sheet, statement of change in equity and manufacturing accounts. Depreciation accounting: Meaning and Purpose-Causes of Depreciation-Different methods of Depreciation Accounting - Straight line method, reducing balance method, annuity method, sinking fund method- Methods of Recording Depreciation in the books of accounts, Change of Method of Depreciation-Accounting Aspects. Accounting for non-profit organizations and professionals: Income and Expenditure Accounting, Receipt and payment Account. Account for Inventories – meaning, methods of inventory measurement (LIFO, FIFO, Average Cost and Weighted Average Cost method). Bank reconciliation statement: Introduction, Meaning-Cash Book and Pass Book- Causes for difference between Cash book and Pass book-Purpose of bank re-conciliation.

**References:**

1. CIMA Official Text.
2. T. S. Grewal, *Double Entry Book Keeping System*, Tata McGraw Hill Publication, New Delhi, 2013.
3. R. Narayanswami, *Financial Accounting: A Managerial Perspective*, PHI Learning, 2013.
4. R. K. Bal & D. Ashutosh, *Financial Accounting for Professional Students*, S. Chand & Co. New Delhi, 2011.
5. S.N. Maheshwari, *Financial Accounting*, Vikas Public House Pvt. Ltd, New Delhi, 2013.
6. P. Shah, *Financial Accounting for Management*, Oxford University Press, 2011.

**BH1102: PRINCIPLES OF BUSINESS MANAGEMENT [3 0 0 3]**

Management: Definition, Functions, Concept, Scope of Management, Nature of Management, Levels of Management, Managerial Skills, Roles of a Manager, Difference between Management and Administration. Evolution of Management Thoughts: Classical Approach- scientific management, Administrative Management and Bureaucracy. Neo-Classical Approach- Human relations movement and Behavioural approach. Modern Approach- Quantitative approach, Systems approach, and Contingency approach. Forms of organization – Sole Proprietorship, Partnership, Co-operative Organization, and Company. Functions of Management: Planning: Concept, Importance, Strategies, Planning Premises; Decision making, Management by Objectives (MBO), Process of Planning. Organizing: Concept, Importance, Process of Organizing, Types of Organizational Structures, Span of Management, Line and Staff Relationship, Centralization and Decentralization. Staffing: Concept, Scope of Staffing, Manpower Planning, Selection & Training, Performance Appraisal. Directing: Concept, Importance. Motivation: Concept, Importance, Maslow's Need Hierarchy theory, Leadership: Concept, Characteristics of Leadership, and Leadership styles. Communication: Types, Process, Channels and Barriers of Communication. Coordinating: Definition, Characteristics, Principles and Techniques of Coordination, Concept of Managerial Effectiveness. Controlling: Concept, Importance, Process of Controlling, Management Control Techniques, Effective Control Systems.

**References:**

1. Stephen P. Robbins, Mary Coulter, David De Cenzo, *Fundamentals of Management*, Ninth Edition, Pearson Education India, 2016.
2. J.K. Mitra, *Principles of Management*, Oxford Publication, 2017.
3. H. Koontz, *Essentials of Management*, Tata McGraw Hill Education, 2010.
4. Y.K. Bhushan, *Fundamentals of Business Organization and Management*, Sultan Chand & Sons, 2014.
5. P. Chandra Tripathi, *Principles of Management*, Tata McGraw-Hill Education, 2008.
6. H. Koontz, *Principles of Management*, Tata McGraw Hill Education, 2004.

**BH1103: BUSINESS ORGANIZATION [3 0 0 3]**

The business organization, its stakeholders and the external environment, The formation and constitution of business organizations, The purpose and types of business organization, Stakeholders in business organizations, Political and legal factors affecting business, Macroeconomic factors, Micro economic factors, Social and demographic factors, Technological factors, Environmental factors, Competitive factors, Business organizational structure, functions and governance, The formal and informal business organization, Business organizational structure and design, Organizational culture in business, Committees in business organizations, Governance and social responsibility in business, Leading and managing individuals and teams, Leadership, management and supervision, Recruitment and selection of employees, Individual and group behavior in business organizations, Team formation, development and management, Motivating individuals and groups, Learning and training at work, Review and appraisal of individual performance, Personal effectiveness and communication, Personal effectiveness techniques, Consequences of ineffectiveness at work, Competence frameworks and personal development, Sources of conflicts and techniques for conflict resolution and referral, Communicating in business, Professional ethics in accounting and business, Fundamental principles of ethical behavior, Corporate codes of ethics, Ethical conflicts and dilemmas.

**References:**

1. M.C. Shukla, *Business Organization & Management*, S. Chand (G/L) & Company Ltd, 2016.
2. Neeru Vasishth, *Business Organization & Management*, Taxmann Publications Private Limited, 2017.
3. Vijay Kumar Kaul, *Business Organization & Management*, Pearson Education, 2018.
4. P. C. Tulsian, Vishal Pandey, *Business Organization & Management*, Pearson Education India, 2016.

**BH1104: BUSINESS LAWS [4 0 0 4]**

Essential elements of legal systems: - Business, political and legal systems, International trade, international legal regulation and conflict of laws, Alternative dispute resolution mechanisms, International business transactions, Business Laws: Meaning of Business Laws, Laws and Business managers, Government and Business Relationship in India. Indian Contract Act 1872: Proposal, Acceptance, Promise, Consideration, Capacity to Contract, Breach of Contract, Remedies Against Breach of Contract, quasi contract, some important sections of Contract Act, Agency law, The Sale of Goods Act, 1930: Essentials of Contract of Sale, Sales, Conditions and Warranties, Passing of Property of Goods, Transfer of Title by Non Owners, Right of contract seller. Obligations of the seller and buyer, and provisions common to both. Introduction to the UN Convention on Contracts for the International Sale of Goods and ICC Incoterms, Transportation and payment of international business transactions, Transportation documents and means of payment, The Consumer Protection Act, 1986: Salient feature, Definition of consumer; Grievance redressal machinery. Partnership laws including Limited Liability Partnership (LLP). Insolvency law: - Insolvency and administration.

**References:**

1. P.M. Rao, *Mercantile Law for CPT Course*, PHI Learning, 2011.
2. P.C. Tulsian, *Mercantile Law for CPT Course*, Tata McGraw Hill Publication, 2014
3. N.D. Kapoor, *Elements of Mercantile Law*, S. Chand, New Delhi, 2011.
4. M.C. Kuchal, *Business Law*, Vikas Publishing House, New Delhi, 2012.

**BH1105: ECONOMIC ANALYSIS – I [3 0 0 3]**

Economics: Concepts, Differences between micro-economics and macro-economics, Some fundamental concepts defined: value, utility, cost, price, income, capital, investment and factors of production. Concept of Utility: Cardinal and Ordinal, Marginal Average and Total Utility concepts. Theory of Demand: elasticity, indifference curves, income consumption curve and cost consumption curve, expansion path. Theory of Supply: Marginal Average and Total Cost concepts. Consumer and Producer Equilibrium. Elementary theory of markets: Perfect Competition, Pure Monopoly, Monopolistic Competition and Oligopoly.

**References:**

1. R G Lipsey, *Textbook of Positive Economics*, Weidenfeld & Nicolson, 2010
2. P A Samuelson & William D Nordhaus, *Economics*, Irwin McGraw Hill, 2016
3. Sundaram and Vaish, *Principles of Economics*, Ratan Prakashan Mandir, 2015.

**LN1106: COMMUNICATIVE ENGLISH [2 0 0 2]**

Communication- Definition, Process, Types, Flow, Modes, Barriers; Types of Sentences; Modal Auxiliaries; Tenses and its Usage; Voice; Reported Speech; Articles; Subject-Verb Agreement; Spotting Errors; Synonyms and Antonyms; One

Word Substitution; Reading Comprehension; Précis Writing; Essay Writing; Formal Letter Writing; Email Etiquettes; Résumé & Curriculum Vitae; Statement of Purpose; Presentations

**References:**

1. Archie Ed. Hobson, *The Oxford Dictionary of Difficult Words*, Oxford, 2004.
2. Daniel Jones, *English Pronouncing Dictionary*, ELBS, 2011.
3. N. Krishnaswamy, *Modern English: A Book of Grammar Usage and Composition*, Macmillan India, 2015.
4. Longman, *Dictionary of Contemporary English*, Pearson, 2008.
5. M. McCarthy, *English Idioms in Use*, Cambridge UP, 2002.
6. *Oxford Dictionary of English*, Oxford UP, 2012.
7. N.D. Turton and J.B. Heaton, *Longman Dictionary of Common Errors*, Pearson, 2004.

**CY1003: ENVIRONMENTAL SCIENCE [ 3 0 0 3 ]**

Introduction: Multidisciplinary nature, scope and importance, sustainability and sustainable development; Ecosystems: Concept, structure and function, energy flow, food chain, food webs and ecological succession, examples; Natural Resources (Renewable and Non-renewable Resources): Land resources and land use change, Land degradation, soil erosion and desertification, deforestation; Water: Use and over-exploitation, floods, droughts, conflicts; Energy resources: Renewable and non-renewable energy sources, alternate energy sources, growing energy needs, case studies; Biodiversity and Conservation: Levels, biogeographic zones, biodiversity patterns and hot spots, India as a mega-biodiversity nation; Endangered and endemic species, threats, conservation, biodiversity services; Environmental Pollution: Type, causes, effects, and controls of Air, Water, Soil and Noise pollution, nuclear hazards and human health risks, fireworks, solid waste management, case studies; Environmental Policies and Practices: Climate change, global warming, ozone layer depletion, acid rain, environment laws, environmental protection acts, international agreements, nature reserves, tribal populations and rights, human wildlife conflicts in Indian context; Human Communities and the Environment: Human population growth, human health and welfare, resettlement and rehabilitation, case studies, disaster management, environmental ethics, environmental communication and public awareness, case studies; Field Work and visit.

**References:**

1. R. Rajagopalan, *Environmental Studies: From Crisis to Cure*, Oxford University Press, 2016.
2. A. K. De, *Environmental Studies*, New Age International Publishers, New Delhi, 2007.
3. E. Bharucha, *Text book of Environmental Studies for undergraduate courses*, Universities Press, Hyderabad, 2013.
4. R. Carson, *Silent Spring*, Houghton Mifflin Harcourt, 2002.
5. M. Gadgil & R. Guha, *This Fissured Land: An Ecological History of India*, University of California Press, 1993.
6. Martha J. Groom, K. Meffe Gary and Carl Ronald Carroll, *Principles of Conservation Biology*, OUP, USA, 2005.

**SEMESTER-II**

**BH1201: COST ACCOUNTING - I [3 1 0 4]**

Cost Accounting: Concept Cost, Types of Cost, Distinctions between Financial and Cost Accounting, Elements of Cost. Purching, receiving and storage of material, Pricing of material issues, Material control. Recording of Labour Cost, Direct Expenses. Overhead: Classifications allocation, apportionment, re-apportionment and absorption of overhead costs. Methods of Costing: Unit costing, Job costing. Contract Costing. Process costing (process losses, Joint and By-products, Inter-Process Profits, Costing of Work-in-Progress) Operating Costing (only for transport services)

**References:**

1. Jawaharlal & Srivastawas, *Cost Accounting*, McGraw Hill Education (India) Pvt. Ltd., 2012.
2. N.K. Agarwal, *Cost Accounting*, Asian Books, 2014.
3. M.N. Arora, *A Text Book of Cost & Management Accounting*, Vikas Publishing House Pvt Ltd., New Delhi, 2013.
4. A.K. Bhattacharya, *Principles & Practice of Cost Accounting*, PHI Learning, 2012.
5. Oswal, Rajpurohit & Maheshwari, *Cost Accounting*, Ramesh Book Depot Jaipur, 2013.

**Code BH1202: FINANCIAL ACCOUNTING –II [4 1 0 5]**

Sectional Balancing and Self Balancing systems. Accounts from incomplete records (Single entry system). Accounting for empty containers. Voyage Accounts. Insurance Claim: Loss of Stock & Consequential Losses. Royalty Accounts. Hire Purchase and installment payment systems. Branch Accounting. Departmental Accounting. Investment Accounts.



Partnership Accounting:- General, Admission of Partner, Retirement and Death of Partner, Dissolution of Firm, Insolvency of partners, Piecemeal Distribution, Sale of Business and Amalgamation of Firm, Conversion of Partnership into a Limited Company.

**References:**

1. Shukla M.C., Grewal T.S, and S.C.L Gupta: Advanced Accounting, S. Chand & Co. New Delhi.
2. R L Gupta, and M Radhaswamy: Financial Accounting, Sultanchand & Sons, New Delhi.
3. Maheswari S. N: Financial Accounting, Vikas Publishing House, New Delhi.
4. Jain, Khandelwal, Pareek & Dave, Financial Accounting, Ajmera Book Co., Jaipur.
5. Rajpurohit & Joshi, Financial Accounting, RPP, Jodhpur.

**BH1203: ECONOMIC ANALYSIS – II [4 0 0 4]**

Circular Flow of Income, Economic Sectors, Growth and Development defined. National Income Accounting [GNP, GDPO, NNP and Net Economic Welfare], Business Cycles Theory, Inflation, Deflation and Stagflation. Theory of Unemployment and Income, Elementary Keynesian Economics [Marginal Propensity to consume, Marginal Propensity to Invest, Multiplier, Accelerator], Money Supply, Elementary Monetary policy and Elementary Financial Policy.

**References:**

1. M.C. Vaish, *Macro Economic Theory*, Vikas Publishing House Pvt Ltd., Delhi, 2014.
2. R.J. Barro, *Macro Economics*, PHI Learning Pvt. Ltd., Delhi, 2012.
3. E. Shapiro, *Macroeconomic Analysis*, Galgotia Publication Pvt. Ltd., 2013.
4. D.N. Diwedi, *Macroeconomics Theory and Policy*, Tata McGraw Hill Education Pvt. Ltd., New Delhi, 2012.
5. E.D. Souza, *Macroeconomics*, Pearson, New Delhi, 2012.
6. M.L. Jhingan, *Macro Economic Theory*, Vikas Publishing House Pvt Ltd., Delhi, 2013.

**BH1204: BUSINESS COMMUNICATION- I [3 0 0 3]**

Communication, essential / principles of good communication, factors affecting communication, listening, Formal - informal, interpersonal Intra personal,) Verbal; non-verbal; individual and group, Grapevine, Communication network. Non-Verbal Communication – Body Language, Kinesics, Proxemics, Para Language, Barriers to Business communication and improving communication. Presentation skills. Writing Skills: Business Letters: Need, functions, kinds of Business letters, essentials of business letters, planning the letter and their execution, complaints, & adjustment letter, sales letters, order letter, resume writing and cover letter writing. Effective Listening: Principles and factors affecting the listening, qualities of a good listener., Interviews and Meetings and Group Discussion. Report Writing. Email Writing – Structure, Language.

**References:**

1. Meenakshi Raman and Prakash Singh, *Business Communication*, Oxford University Press, New Delhi, 2015.
2. R.K. Madhukar, *Business Communication*, Vikas Publishing House, 2014.
3. Ronald B. Adler & George Rodman, *Understanding Human Communication*, Oxford publication, 2011.

**BH1205: FUNDAMENTALS OF ENTREPRENEURSHIP & INNOVATION [3 0 0 3]**

Entrepreneurship: Meaning, Definition, Characteristics of Entrepreneurship, Need of Entrepreneurship, Entrepreneur: Meaning, Definition, Nature of Entrepreneur, Type of Entrepreneur, Entrepreneur Vs Entrepreneurship, Types of Entrepreneurships, Stages in entrepreneurial process and Functions of an Entrepreneur. Qualities of a successful entrepreneur. Origin and development of Entrepreneurship in India. Theories of Entrepreneurship: Sociological Theories, Economic Theories, Cultural Theories, Psychological Theories. Entrepreneurial Development Program (EDP): Role of central government and state government in promoting entrepreneurship. Schemes, and Grants provided by government of India for Entrepreneurship Development. Roles and responsibility of an entrepreneur. Snapshot of a few Selected Successful 1st generation entrepreneurs. Promotion of a Venture, Opportunities Analysis, External environment analysis: Economic, Social, Technological and Competitive factors. Legal requirements for establishment of a new venture, sources of funds and documents required for registering a new venture. Role of Special financial Institutions in Entrepreneurship. Preparation of a Project. Developing a business plan.

**References:**

1. R. Arora and S.K. Sood, *Fundamentals of Entrepreneurship and Small Business Management*, Kalyani Publishers, Ludhiana, 2011.

2. V. Desai, *Small-Scale Industries and Entrepreneurship*, Himalayan Publishing House, Mumbai, 2011.
3. K. Ramachandaran, *Managing a New Business Successfully*, Global Business Press, New Delhi, 2012
4. C.B. Gupta and S. Khanka S, *Entrepreneurship & Small Business Management*, Sultan Chand and Sons, New Delhi, 2014.

### **BH1230: INFORMATION TECHNOLOGY & ACCOUNTING (LAB BASED) [1 0 4 3]**

Data and Information, Quality of Information, Level of Information. An overview of Accounting Information system (AIS). AIS and Business Organization, Accounting Procedures and Controls in Computer Environment, Audit of Accounting System using Computer.

Introduction to MS Excel–Create workbooks, Modify workbook content, Modify worksheet content, Arrange multiple workbook windows, Add buttons to the Quick Access Toolbar, Enter and revise data, Move data within a workbook, Find and replace data, Correct and expand upon worksheet data, Define Excel tables, Format cells, Apply workbook themes and Excel table styles, Add images to worksheets, Add headers and footers to printed pages, Prepare worksheets for printing. Print worksheet, Name groups of data, create formulas to calculate values, summarize data, Find and correct errors in calculations, manipulate worksheet data, Sort worksheet data, look up information in a worksheet, Use workbooks as templates for other workbooks, consolidate multiple sets of data into a single workbook, define an alternative data set, Analyse data dynamically by using PivotTables. Enable and examine macros, Create and modify macros, Include Office documents in workbooks, Store workbooks as parts of other Office documents, create hyperlinks, share workbooks, protect workbooks and worksheets, authenticate workbooks, Save workbooks for the Web. Creation of questionnaire and its properties. Frequency tables and data interpretation using excel.

#### **References:**

1. Sukhbir Singh, *Fundamentals of Computer*, BPB, 2015.
2. Alexis Leon and Mathews Leon, *Fundamentals of Information Technology*, Vikas Publication House, 2011.
3. *Reading Material of Manipal Pro Learn Advanced MS Excel Program*.

### **BH1270: TERM PAPER [0 0 4 2]**

Every student will undertake library study on any topic of his/her choice under the guidance of a faculty member and prepare a term paper and give a presentation on that topic and will be evaluated on the basis of presentation, contents and query handling.

## **SEMESTER-III**

### **BH2101: CORPORATE ACCOUNTING [3 1 0 4]**

Issue of Shares and Debentures, Forfeiture and reissue of Shares, Right Issue. Redemption of Preference Shares, Buy – Back of Shares. Underwriting of Shares and Debentures. Redemption of Debentures, Acquisition of business. Profit or Loss Prior to Incorporation, Preparation of Final Accounts of Companies. Statements of Affairs (including deficiency/surplus Account) and Liquidator’s Final Statement of Account of the winding up.

#### **References:**

1. M.C. Shukla, T.S. Grewal and S.C.L. Gupta, *Advanced Accounting II*, S. Chand & Co. New Delhi, 2013.
2. R.L. Gupta and M. Radhaswamy, *Financial Accounting*, Sultan Chand & Sons, New Delhi, 2011.
3. S.N. Maheshwari, *Financial Accounting*, Vikas Publishing House, New Delhi, 2010.
4. Jain, Khandelwal, Pareek & Dave, *Corporate Accounting*, Ajmera Book Co., Jaipur, 2014.
5. Rajpurohit & Joshi, *Corporate Accounting*, RPP, Jodhpur, 2012.

### **BH2102: AUDITING [3 0 0 3]**

Auditing: Meaning, definition, Importance, Accounting and Auditing, Limitations, Detection and Prevention of Frauds and Errors: Fraud and fraudulent behavior and their prevention in business, including money laundering (SA-240), Basic principles governing an audit (SA-200), Type of audit, Internal Control, Internal Check and Internal Audit, Evaluation of Internal Control System (SA-256), Internal Control System regarding Purchases, Sales, salaries and wages. Internal controls authorization, security of data and compliance within business, Audit Procedure: Audit planning, Audit Programme, Audit working paper, Audit files, Audit Evidence: Methods of obtaining Audit evidence (SA-500 &501), Financial statement assertions and audit evidence, Vouching-Meaning, Importance, Vouching of cash and trading transactions, Routine Checking and Test Checking, Verification and valuation of Assets and Liabilities, Auditors Reports: Clean and Qualified Audit Report, Disclaimer of opinion, Audit Certificate, Company Auditor Report Order 16

(CARO-2016) in Indian Context and CARO-2003 in ACCA. Elementary knowledge of Management Audit, Operational Audit, Efficiency Audit, Corporate Social Audit. Rights, Duties and Liabilities of an auditor and rules. Investigation: Investigation on behalf of perspective purchaser of business and banker and prospective. Audit of Joint Stock Companies: Appointment, Removal and Remuneration of company auditor, Audit of share capital, debentures and managerial remuneration, Audit of Government Companies. Divisible Profits Including Audit of Reserves & Provisions, Audit framework and regulation, The concept of audit and other assurance engagements, External audits, Corporate governance, Professional ethics and ACCA's Code of Ethics and Conduct, Internal audit and governance and the differences between external audit and internal audit, The scope of the internal audit function, outsourcing and internal audit assignments, Planning and risk assessment, Obtaining and accepting audit engagements, Objective and general principles, Assessing audit risks, Understanding the entity and its environment, Fraud, laws and regulations, Audit planning and documentation, Audit sampling and other means of testing, Computer-assisted audit techniques, Not-for-profit organizations.

**References:**

1. A. Kumar, R. Sharma R, *Auditing theory & Practice*, Atlantic Publishing, 2011.
2. S. Goyal, *Text book of auditing: Theory & Practice*, Subline publishing, 2013.
3. S.K. Basu, *Fundamental of Auditing*, Pearson publication, 2015.
4. Jain, Khandelwal & Pareek, *Auditing*, Ramesh Book Depot, 2016.
5. W.W. Bigg and S.V. Ghatalia , *Practical Auditing :Indian Edition*, Allied Publisher, 2012.
6. J.R. Batliboi, *Principles and Practice of Auditing*, Standard Accountancy Publication P. Ltd., Bombay, 2013.
7. B.N. Tandan, *A hand book of practical Auditing*, S. Chand & Co. Delhi, 2011.
8. Kamal Gupta, *Contemporary Auditing*, Tata McGraw Hill Publishing Co, 2010.
9. Brain Jenkins & Anthony Pinkney, *An Audit Approach to Computers*, The Inst. Of Chartered Accountants. In England and Wales.

**BH2103: COST ACCOUNTING-II [3 1 0 4]**

Inventory Management and Supply Chain Analysis, Just - in -time Purchase, Materials Requirements Planning (MRP), Cost Book – Keeping: Non – Integrate Accounting System Cost Accounting Ledgers and Control Accounts, Integrated Accounting, Reconciliation of Cost & Financial Accounts, Uniform costing and inter comparisons, Throughput accounting, Activity Based Costing: Problem of Traditional Costing; Cost analysis under ABC, Institution of ABC. Benefits and weaknesses, Life Cycle Costing; Target Costing, Cost Management Systems; Total Quality Management, benchmark, Back - flush Costing, Reengineering, Cost Reduction and Value Analysis: Concept and Techniques.

**References:**

1. V.K. Saxena, C.D. Vasist, *Cost Accounting*, Sultan Chand & Sons, New Delhi, 2013.
2. Asish K. Bhattacharyya, *Principles of Cost Accounting*, Wheeler Publishing, N. Delhi, 2011.
3. Oswal, Srivastava and Bidawat: *Advanced Costing Problems*, Ramesh Book Depot, 2014.

**BH2104: CORPORATE LAWS [3 0 0 3]**

A brief history of Indian Companies Act: Corporations and legal personality, The formation and constitution of a company, Capital and the financing of companies, Types of Companies, Formation of public limited Company. Memorandum and Articles of Association. Prospectus, Share, Share Capital, Allotment, Membership Borrowing Power: Capital maintenance and dividend law: - Loan capital:- Debenture – issue, floating and fixed charge; registration of mortgage and charges. Directors, Managing Directors and Mangers, Management, administration and the regulation of companies, Company directors, Other company officers, Company meetings and resolutions:- Company Management, Prevention of Mismanagement and Oppression, Company Secretary: Appointment, Position, rights, duties and liabilities. Winding up of Company, Company Meetings. Secretarial Practice and Law relating to formation Issue, allotment, forfeiture and transfer of shares, payment of dividend, Resolutions, Notices, Agenda, Quorum and Minutes, Director's Report. Meeting: Types, Requisites of a valid meeting, Members' Meeting: Statutory, Annual General Meeting, Extraordinary General Meeting. Companies Act 2013 (Brief Study of the provisions effective from 12 September 2013) Provisions Special resolution for borrowing in excess of paid- up capital and free reserve, Associate Company, Expert, Free Reserve, Net-worth, Officer who is in default, Private Company, Public Company, Remuneration, Small Company, Subsidiary Company, Authentication of documents, proceedings and contracts, Prohibition on Buy-back of shares, Explanatory Statement for special business, Quorum for shareholders' meeting, Chairman of a general meeting, Appointment of Additional Director, Contribution to Political parties, Loan to Directors etc., Restriction on non-cash transaction with directors, Prohibition on forward dealings in securities of the

company by the director and Key Managerial Personnel. Corporate fraudulent and criminal behavior, Fraudulent and criminal behavior.

**References:**

1. A. Singh A, *Indian Company Law*, Eastern Book Company, 2014.
2. M.C. Kuchhal, *Secretarial Practice*, Vikas Publishing House 2013.
3. M.C. Kuchhal, *Modern Indian Company Law*, Vikas Publishing House, 2013.
4. M.J. Mathew, *Company Law and Secretarial Practice*, R B S A Publishers, 2011.
5. N.D. Kapoor, *Company Law and Secretarial Practice*, Sultan Chand & Sons, 2010.

**BH2105: INCOME TAX LAW & PRACTICE [4 1 0 5]**

The Indian tax system, The overall function and purpose of taxation in a modern economy, Different types of taxes, Principal sources of revenue law and practice, Tax avoidance and tax evasion, Income tax liabilities, The scope of income tax, Conceptual Framework of Income tax-Work: Definitions Residential status and including of tax, Exemption and exclusions: Exempted income and incomes not include in total income, Heads of income (1):Salaries (ii) Income from House Property (iii) Profit and gains of Business or Profession; depreciation allowance, (iv) capital gains and (v) income from other sources, Deduction from GTI: Rebate and reliefs, Clubbing provisions, set off and carry forward of losses, Assessment of an individual and Assessment of H.U.F.: Firm & A.O.P BOI.

**References:**

1. Kanga & Palkiwala, *Income Tax*, N.M. Tripathi & Sons Ltd., Bombay, 2009.
2. R.R. Gupta, *Income Tax Law & Accounts*, Agra Book Store, 2013.
3. H.C. Mehrotra, *Income Tax Law & Accounts for M.Com*, Sahitya Bhawan, Agra, 2012.
4. Vinod K. Singhanian & Monika, *Student's Guide to Income Tax*, Taxman, 2013

**BH2106: FINANCIAL MARKET OPERATIONS [3 0 0 3]**

An overview of financial market in India. Relationship between Financial System and Financial market. Role of Financial market for mobilization the saving in economy. Present status of Indian financial Market The nature and role of financial markets and institutions, The nature and role of money market, Indian money market's composition and structure; (a) Acceptance houses (b) Discount houses and (c) Call money market; recent trends in Indian money market, Capital Market: Basic Concept and role of Capital Market . Security market: (a) New issue market, (b) Secondary market: Function and role of stock exchange; Listing Procedure and legal requirements; Public issue pricing and marketing; stock exchange-National Stock Exchange, Bombay stock Exchange and over-the-counter exchanges, Investors protection: Grievances concerning stock exchange dealing and their removal: Grievance cell in stock exchanges: SEBI; Company Law Board, Press, Remedy through courts, Functionaries on Stock Exchanges: Brokers, sub-brokers, market makers, Jobbers, Portfolio consultants, institutional investors: Foreign Institutional Investors and Domestic Institutional Investors and NRIs, Financial Services: Merchant banking-functions and role: SEBI guidelines; Credit rating-concepts and type.

**References:**

1. M.V. Chander and S.M. Goldfeld, *Economics of Money and Banking*, Harper and Row, New York, 2009.
2. Suraj B Gupta, *Monetary Economics*, S. Chand and Co., New Delhi, 2010.
3. Suraj B Gupta, *Monetary Palling In India*, Oxford Delhi
4. L.M. Bhole, *Financial Markets and Institutions*, Tata McGraw Hill New Delhi, 2013.
5. R.P. Hooda, *Indian Securities Market-Investors view point*, Excell Books, New Delhi, 2014.
6. R.B.I.: *Functional and working*
7. R.B.I.: *Report on Currency and Finance*
8. R.B.I., *Report of the Committee to review the working of the Monetary System*, Chakravarty Committee, 1985.

**BH2107: FUNDAMENTALS OF MATHEMATICS [2 1 0 3]**

Matrices And Determinants (up to order 3 only) : Multivariable data, Definition of a Matrix, Types of Matrices, Algebra of Matrices, Determinants, adjoint of a Matrix, Inverse of a Matrix via adjoint Matrix, Homogeneous System of Linear equations, Condition for Uniqueness for the homogeneous system, Solution of Non-homogeneous System of Linear equations (not more than three variables). Applications, Introduction, definition, Limitations, Scope, collection of data, methods of statistical investigation, Diagrammatic and Graphic representation, Business Mathematics: Profit & loss – terms & formulas, Trade discount, Cash discount, Problems involving cost price, Selling Price, Difference between Trade discount and Cash Discount. Introduction to Commission and brokerage, Problems on Commission and



brokerage. Interest: Simple Interest, Compound interest (reducing balance & Flat Interest rate of interest), Equated Monthly Installments (EMI), Problems, Measures of Central Value: Meaning. Need for measuring central value. Characteristics of an ideal measure of central value. Types of averages - mean, median, mode, harmonic mean and geometric mean.

**References:**

1. A Dikshit & J K Jain, *Business Mathematics*, Himalaya Publishing House, 2016.
2. V. K. Kapoor, *Business Mathematics*, Sultan Chand & sons, Delhi, 2015.
3. S.P. Gupta, *Statistical Methods*, Sultan Chand & Sons, 2017

**SEMESTER-IV**

**BH2201: ADVANCED CORPORATE ACCOUNTING [3 1 0 4]**

Advanced problems on Final accounts of Companies; Disposal of Profits and Capitalization of Profits, Issue of Bonus Shares, Accounting for Amalgamation & Reconstruction of Companies. Aspects of Corporate Restructuring, Consolidated Accounts of Holding and group Companies, Preparation of Final Accounts of Banking Companies and Insurance Companies, Preparation of final Accounts of Electricity Companies and double Account System.

**References:**

1. J.R. Batliboi, *Advanced Accounting*, India Printing Work, Bombay, 1961.
2. M.C. Shukla & T.S. Grewal, *Advanced Accounts*, S. Chand Publishing, 2017.
3. R.L. Gupta, *Advanced Accountancy*, S. Chand Publishing, 2018.
4. H. Chakraborty, *Advanced Accountancy*, Oxford University Press, Calcutta, 2015.
5. M.C.K. Nambiar, *Advanced Accounting principles and practice*, Cannanore Kamala Nambiar, 1981
6. ACCA Kaplan Resources.

**BH2202: FINANCIAL REPORTING [3 1 0 4]**

The conceptual and regulatory framework for financial reporting, The need for a conceptual framework and the characteristics of useful information, Recognition and measurement, Specialized, not-for-profit, and public sector entities, Regulatory framework, The concepts and principles of groups and consolidated financial statements, The context and purpose of financial reporting, The scope and purpose of financial statements for external reporting, Users' and stakeholders' needs, The main elements of financial reports, The regulatory framework (legislation and regulation, reasons and limitations, relevance of accounting standards), Duties and responsibilities of those charged with governance, The qualitative characteristics of financial information, Accounting for transactions in financial statements, Tangible non-current assets, Intangible assets, Impairment of assets, Inventory and biological assets, Financial instruments, Leasing, Provisions and events after the reporting period, Taxation, Reporting financial performance, Revenue, Government grants, Analysing and interpreting financial statements, Limitations of financial statements, Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs, Limitations of interpretation techniques

**References:**

1. P.C. Tulsian, *Tulsian's financial reporting*, S. Chand, 2014.
2. William J. Bruns, Cengage, *Financial Reporting & Management Accounting*, Learning India Pvt. Ltd, 2010.
3. C.A. Praveen Sharma, *Financial Reporting with Accounting Standards*, Pooja Law Publishing Company, 2013.
4. Raiyani Jagdish and Dr. Gaurav Lodha, *International Financial Reporting Standards and Indian Accounting Practices*, New Century Publications, 2012.

**BH2203: MANAGEMENT ACCOUNTING [3 1 0 4]**

The nature, source and purpose of management information, Accounting for management, Sources of data, Specialist cost and management accounting techniques, Environmental accounting, Decision-making techniques, Relevant cost analysis, Absorption and marginal costing :- Cost volume analysis, Limiting factors, Pricing decisions, Make-or-buy and other short-term decisions, Dealing with risk and uncertainty in decision-making, Budgeting and control, Budgetary systems, Types of budget, Quantitative analysis in budgeting, External considerations and behavioral aspects, Budgeting, Nature and purpose of budgeting, Statistical techniques, Budget preparation, Flexible budgets, Budgetary control and reporting, Behavioral aspects of budgeting, Standard costing:- meaning of Standard costing, Standard costing system, Variance calculations and analysis, Reconciliation of budgeted and actual profit, Material mix and yield variances, Sales mix and quantity variances, Planning and operational variances, Performance measurement –



overview, Performance measurement – application, Cost reductions and value enhancement, Monitoring performance and reporting, Performance analysis and Behavioral aspects, Performance measurement and control, Performance management information systems, Sources of management information, Management reports, Performance analysis in private sector organizations, Divisional performance and transfer pricing, Performance analysis in not-for-profit organizations and the public sector.

**References:**

1. M.Y. Khan & P.K. Jain, *Management Accounting: Text, Problems and Cases*, Tata Mc Graw Hill, New Delhi, 2013.
2. Debarshi Bhattacharyya, *Management Accounting*, Pearson, 2011.
3. Drury Colin, *Cost and Management Accounting: An Introduction*, Thompson, 2013.
4. Rajpurohit, Joshi, *Management Accounting*, Rajasthan Pathya Prakashan, 2016.
5. S.N. Maheshwari, *Cost & Management Accounting*, Sultan Chand & Sons, 2014

**BH2204: FINANCIAL MANAGEMENT [3 1 0 4]**

Financial management function, nature and purpose of financial management, Financial objectives and relationship with corporate strategy, Stakeholders and impact on corporate objectives, Financial and other objectives in not-for-profit organizations, Financial management environment, The economic environment for business, Interpretation of financial statements, Importance and purpose of analysis of financial statements, Analysis of financial statements:- various methods, Comparative, Common size, Trends %, Ratio Analysis, Statements of Fund Flow & Cash flows, Working capital management, The nature, elements and importance of working capital, Management of inventories, accounts receivable, accounts payable and cash, Determining working capital needs and funding strategies, Capital budgeting and discounted cash flow, Investment appraisal, Investment appraisal techniques, Allowing for inflation and taxation in investment appraisal, Adjusting for risk and uncertainty in investment appraisal, Specific investment decisions (lease or buy; asset replacement, capital rationing), Business finance, Sources of, and raising business finances, Estimating the cost of capital, Sources of finance and their relative costs, Capital structure theories, Determinants and practical considerations, Finance for small and medium sized entities F Business valuations, Nature and purpose of the valuation of business and financial assets, Models for the valuation of shares, The valuation of debt and other financial assets, Efficient market hypothesis (EMH) and practical considerations in the valuation of shares

**References:**

1. I.M. Pandey, *Financial Management*, Vikas Publications, 2015.
2. M.Y. Khan & P.K. Jain, *Financial Management: Text, Problems and Cases*, Mc Graw Hill Companies, 2015.
3. Prasanna Chandra, *Financial Management: Theory and Practice*, Tata Mc Graw Hill, New Delhi, 2016.
4. Sudhindra Bhat, *Financial Management: Principles and Practice*, Excel Books, 2014.
5. ACCA Kaplan Resources

**BH2205: INDIRECT TAXES [3 1 0 4]**

Introduction: - Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism, Registration. Levy and collection of GST Taxable event- “Supply” of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies. Input Tax Credit Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work. Procedures Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny. E-way bills, zero-rated supply, Offences and Penalties, Appeals. Custom Duty: Introduction, Definition, Nature and types of duties, classification, Valuation Import and export procedure in customs, Export incentive scheme. FEMA: Definition, Authorized person, Provision of Bank Account in Indian Rupee, Foreign Currency Bank A/c, Restrictions, Realization, repatriation and surrender of Foreign Exchange, Capital A/c transaction GDR/ADR/ FCCB, Different types of forms used in FEMA.

**References:**

1. S.S. Gupta, *GST- How to meet your obligations*, Taxmann Publications, 2017.
2. *The Central Goods and Services Tax*, 2017.

3. *The Constitution (One hundred and First Amendment) Act, 2017.*
4. *The Integrated Goods and Services Tax, 2017.*

### **BH2206: BUSINESS STATISTICS [3 1 0 4]**

Measures of Dispersion: range, quartile deviation, mean deviation, standard deviation, variance & coefficient of variation. Skewness: Test of Skewness, its importance, first and second measures of Skewness and their co-efficiencies; Moments and Kurtosis. Probability: Meaning and need. Theorems of addition and multiplication. Conditional probability. Bayes' theorem, Random Variable - discrete and continuous. Probability Distribution: Meaning, characteristics (Expectation and variance) of Binomial, Poisson, Geometric, Uniform, Exponential and Normal distribution. Central limit theorem. Correlation & Regression Analysis: Meaning and significance. Correlation and Causation. Types of correlation. Methods of studying simple correlation - Scatter diagram, Karl Pearson's coefficient of correlation, Spearman's Rank correlation coefficient, Regression Analysis: Meaning and significance. Regression vs. Correlation. Regression lines (X on Y, Y on X). Index Numbers & Time Series: Meaning and significance. Problems in construction of index numbers. Methods of constructing index numbers - Weighted and Un-weighted (simple aggregative and simple average of price relative methods). Introduction to Stock market indices; Analysis of Time Series: Measurement of trend - Freehand method, Semi-average method, Moving average, Method of least squares. Measurement of seasonal variations - method of simple averages, ratio to trend method. Introduction of R, and Python.

#### **References:**

1. B.L. Agarwal, *Basic Statistics*, New Age Publications, 2013.
2. Goon, Gupta, Dasgupta, *Fundamental of Statistics*, New Age Publications, 2013.
3. S.P. Gupta, *Statistical Methods*, Sultan Chand & Sons, 2017.
4. R. Levin & D. Rubin, *Statistics for management*, Prentice Hall, 2016.
5. Boot & Cox, *Statistical analysis for managerial decisions*, Tata McGraw Hill, 2015.
6. Gupta, Goyal, Bhatnagar, Shah, Lodha, *Business Statistics*, Ajmera Book Company, 2015

### **\*\*\*\*\* OPEN ELECTIVE [3 0 0 3]**

Students are required to select one open elective from the list of open electives floated by the other Department/ Schools. Refer page 163.

## **SEMESTER-V**

### **BH3101: CORPORATE REPORTING [3 1 0 4]**

The professional and ethical duty of the accountant, Professional behavior and compliance with accounting standards, Ethical requirements of corporate reporting and the consequences of unethical behavior, Social responsibility, The financial reporting framework, The applications, strengths and weaknesses of an accounting framework, Critical evaluation of principles and practices, Reporting the financial performance of entities, Performance reporting, Non-current assets, Financial instruments, Leases, Segment reporting, Employee benefits, Income taxes, Provisions, contingencies and events after the reporting date, Related parties, Share-based payment, Reporting requirements of small and medium-sized entities (SMEs), Financial statements of groups of entities, Group accounting including statements of cash flows, Continuing and discontinued interests, Changes in group structures, Foreign transactions and entities, Specialized entities and specialized transactions, Financial reporting in specialized, not-for-profit and public sector entities, Entity reconstructions, Implications of changes in accounting regulation on financial reporting, The effect of changes in accounting standards on accounting systems, Proposed changes to accounting standards, The appraisal of financial performance and position of entities, The creation of suitable accounting policies, Analysis and interpretation of financial information and measurement of performance, Current developments, Environmental and social reporting, Convergence between national and international reporting standards, Current reporting issues

#### **References:**

1. Charlotte Villiers, *Corporate Reporting and Company Law*, Cambridge University, 2006.
2. David Young and Jacob Cohen, *Corporate Financial Reporting and Analysis*, 3rd Edition, Wiley publishing, 2013.
3. ACCA Kaplan resources

### **BH3102: BUSINESS ANALYSIS [3 0 0 3]**

Strategic position, The need for, and purpose of, strategic and business analysis, Environmental issues affecting the strategic position of, and future outlook for, An organization, Competitive forces affecting an organization, Marketing and the value of goods and services, The internal resources, capabilities and competences of an organization, The expectations of stakeholders and the influence of ethics and culture, Strategic choices, The influence of corporate strategy on an organization, Alternative approaches to achieving competitive advantage, Alternative directions and methods of development, Strategic action, Organising and enabling success, Managing strategic change, Understanding strategy development Business and process change, Business change, The role of process and process change initiatives, Improving the processes of the organization, Software solutions, Information technology, Principles of information technology, Principles of e-business, E-business application: upstream supply chain management, E-business application: downstream supply chain management, E-business application: customer relationship management, Project management, The nature of projects, Building a business case, Managing and leading projects, Planning, monitoring and controlling projects, Concluding a project, Financial Analysis, The link between strategy and finance, Finance decisions to formulate and support business strategy, The role of cost and management accounting in strategic planning and implementation, Financial implications of making strategic choices and of implementing strategic actions, People, Strategy and people: leadership, Strategy and people: job design, Strategy and people: staff development

**References:**

1. James Cadle, Debra Paul, Paul Turner, *Business Analysis Techniques*, Second Edition, BCS the chartered institute for I.T., 2014.
2. Krishna G Palepu, Paul M Healy, Victor L Bernard, *Business Analysis and Valuation: Using Financial Statements, Texts and Cases (English)*, 3rd Edition, South Western, 2012.
3. James Cadle, Debra Paul, Donald Yeates, *Business Analysis*, Third Edition, BCS the chartered institute for I.T., 2014.
4. ACCA Course Module

**BH3103: BUSINESS RESEARCH METHODS [3 0 0 3]**

Research Methodology: Problem Formulation, Review of Literature, Objectives; Research Process; Types of Research (Quantitative & Qualitative only), Research Designs; Hypothesis, Sampling: Meaning, Types of Sampling. Determination of Sample Size. Data: Meaning & Types, Data Collection Method: Observational, Questionnaire, Interviews & Schedule. Data Processing: Classification, Tabulation, Coding of Data, Diagrams, Meaning of Level of Significance. Analysis of Data: Central Tendency, T-Test, ANOVA, Non-Parametric Tests: Chi Square test. Basics of SPSS Software, Report writing.

**References:**

1. R. C. Donald and S. S. Pamela, *Business Research Methods*, Tata McGraw Hill Publication, New Delhi, 2015.
2. C.R. Kothari, *Research Methodology Methods and Techniques*, New Age International Publication, New Delhi, 2006.
3. K.R. Sharma, *Operational Research & Quantitative Techniques*, Kalyani Publications, 2009.
4. V.K. Kapoor, *Operational Research*, Sultan Chand & Co., 2016.

**BH3104: CORPORATE TAX LAW AND PRACTICE [3 0 0 3]**

Computation of total income in case of companies including non-residents, Co-operative Society, Procedure for Assessment: Section 139 to 148 (return of Income) PAN Assessments, Methods of Accounting. Accounting standards, Time limit for completion of Assessment, Rectification of mistake etc. Special procedure for assessment of search cases, Liability in special cases : Legal representatives, representative assesses: Provisions applicable to firms, AOP & BOI and their assessment, executors succession, shipping companies, Recovery of tax in respect of non-resident, persons leaving India, person trying to alienate their property, discontinuation of business & profession, Collection and Recovery of Tax, TDS, Advance payment of income tax, Interest u/s 234, Refunds and settlements, Appeals & Revision, Acquisition of Immovable properties, provisions to counter evasion of tax Penalties, Offences and Prosecutions, Authorized representation and Miscellaneous provisions.

**References:**

1. *Income Tax Act*, Taxmann, New Delhi, 2018
2. *Income Tax Rules*, Taxmann, New Delhi, 2018
3. *Circulars and Notification* issued by CBDT
4. V.K. Singhania, *Direct Taxes*, Taxmann, New Delhi, 2018

### **BH3105: VALUE, ETHICS & GOVERNANCE [3 0 0 3]**

Governance and responsibility, The scope of governance, Agency relationships and theories, The board of directors, Board committees, Directors' remuneration, Different approaches to corporate governance, Corporate governance and corporate social responsibility, Governance: reporting and disclosure, Public sector governance, Internal control and review, Management control systems in corporate governance, Internal control, audit and compliance in corporate governance, Internal control and reporting, Management information in audit and internal control, Identifying and assessing risk, Risk and the risk management process, Categories of risk, Identification, assessment and measurement of risk, Controlling risk, Targeting and monitoring risk, Methods of controlling and reducing risk, Risk avoidance, retention and modelling, Professional values, ethics and social responsibility, Ethical theories, Different approaches to ethics and social responsibility, Professions and the public interest, Professional practice and codes of ethics, Conflicts of interest and the consequences of unethical behavior, Ethical characteristics of professionalism, Social and environmental issues in the conduct of business and of ethical behavior. Applying professional skills for business analysis namely - communication, analysis, evaluation, skepticism & commercial awareness

#### **References:**

1. Vallabhaneni S Rao, *Corporate Management, Governance and Ethics: Best Practices*, Wiley Publication, 2016.
2. S.K. Bhatia, *Business Ethics and Corporate Governance*, Deep and Deep Publications Pvt. Ltd, 2017.
3. A.C. Fernando, *Business Ethics and Corporate Governance*, Pearson, 2016.
4. ACCA Kaplan resources

### **BH3106: BUSINESS COMMUNICATION- II (ONLINE) [0 0 4 2]**

This subject is for the practical aspects which will helpful for the placement purposes.

Personality & Self Esteem: Understanding one's own strengths & weaknesses. Measuring ones' self-esteem, developing and expanding one's level of confidence & esteem. Perception: Being aware of how people form perceptions about us, becoming aware of our perceptions about people, how our perceptions affect our interactions with different people. Problem Solving, Emotional Intelligence: Emotional Intelligence in Management, Components of Emotional Intelligence, Analysis of the Impact of Emotion at the Workplace, EQ, Application of EQ at Workplace, Improving EQ. Team Building: Group dynamics, working teams and team effectiveness, Intra team dynamics, decision making and influence of the group on individual/group decision making, Inter group relations - collaboration, conflict management and Change Management, Interpersonal Skills: Johari Window, Johari Window vs. Tuckman's 4 Stages, Transactional Analysis, Time Management, Goal Setting. Leadership Skills: Introduction, Leadership, Motivation, Corporate Culture, Understanding People, Encouraging Creativity and Innovation, Coaching & Mentoring Stress Management, Time Management & Goal Setting, Skepticism & commercial awareness. Activities include GDPI, Mock Interviews, Time Based Presentations.

### **BH3170: SUMMER TRAINING REPORT [0 0 8 4]**

In the fourth semester the students have to go for summer training for a period of 6-8 weeks, in Government/ Private Industries & Offices. The students have to go for training on the subject of their related course. The student shall maintain a logbook on daily basis. At the end of the summer training the student shall submit a training report along with the logbook maintained on daily basis during the period of training and the performance appraisal from Industry / Office. The training report is to be prepared by the student in two typed copies and one copy to be submitted to the HOD within the stipulated time for assessment.

The report will be assessed by the internal examiner (Supervisor/ Guide) and only on the basis of a certificate of the examiner concerned that the training has been satisfactorily completed would the student be allowed to appear for the viva-voce of the third semester. The training report will be assessed by a panel of examiners comprising of one / two external examiners and one internal examiner.

## **SEMESTER-VI**

### **BH3201 ADVANCED ACCOUNTING [3 1 0 4]**

Valuation of Assets: Inventories, Goodwill, Shares and Business, Investment Accounts, Accounting for Financial asset and Instrument, Agricultural Farm Accounting, Hotel Accounting, Accounting for Inflation, Fund Based Accounting, Economic Value Added (EVA) Statement, Value Added Statements, Productivity Accounting: Input output relationship



and their Accounting. Human Resource Accounting: Concepts, Methods, Evolution and Reporting. Introduction to government accounting and Fund based accounting. Social accounting and Environmental accounting.

**References:**

1. J.R. Batliboi, *Advanced Accounting*, India Printing Work, Bombay 1961.
2. M.C. Shukla & T. S. Grewal, *Advanced Accounts*, S. Chand Publishing, 17e, 2016.
3. R. L. Gupta, *Advanced Accountancy*, S. Chand Publishing, 13e, 2015.
4. H. Chakraborty, *Advanced Accountancy*, Oxford University Press, Calcutta, 2013.
5. M.C.K. Nambiar, *Advanced Accounting principles and practice*, Cannanore Kamala nambiar, 1981
6. William Pickles, *Accountancy*, Prentice Hall, 5th edition, 2015

**BH3202: MANAGEMENT INFORMATION SYSTEM [3 0 0 3]**

MIS meaning and role of management information system systems approach, Systems view of business, Management, Organization, Theory and System Approach, Physical and conceptual models of organization, Database Management Systems- Objectives and Technical overview of Hierarchical, Network and Relation models, Management Responsibility, Use of Information System for Decision Making, Decision support system, Evolution of Computer based Information Systems, Components of a Mobile Phone, Personal issues of Information System, Privacy of Information, Legal aspects of Information, Ethical aspects of Information System, Security threats to Information System, Security Measures and Environment, Data Communication in Business, Components and usage of Data Communication in functions of Business, Processing configurations, Wireless and Mobile networks, Management Information System in Finance, HR, Sales and Marketing and Operations Management. Components of a Computer.

**References:**

1. Jane Laudon and Kenneth C. Laudon, *Management Information System*, PHI Learning, 1995.
2. Hossein Bidgoli and Nilanjan Chattopadhyay, *Management Information System*, Cengage, 2016.
3. G.W. Peter Keen, *Decision Support System for Effective Planning*, Prentice Hall, 2015.
4. McLeod Jr. and Raymond Jr, *Management Information System*, Mc Millan Pub. Co. New York, 5e, 1997.
5. Efrain Turban, *Decision Support & Expert system, Management Perspective*, McMillan Pub. Co. New York, 1996.

**BH3270: PROJECT REPORT - VIVA VOCE [0 0 8 4]**

Students have to select a topic for research project from the elective course under the guidance of an internal Teacher and submit the same to the HOD. The project report is to be prepared by the student in two typed copies and to be submitted to the HOD within the stipulated time for assessment. The report will be assessed by the internal examiner and only on the basis of a certificate of the examiner concerned that the project report has been satisfactorily completed that would the student be allowed to appear for the viva-voce of the sixth semester.

The evaluation and viva voce will be after the completion of the project work and submission of the project report. The final evaluation and viva voce will be conducted by a panel of examiners including the internal guide.

**ELECTIVE COURSES**

**BH3240: ADVANCED FINANCIAL MANAGEMENT [4 0 0 4]**

Role and responsibility towards stakeholders, The role and responsibility of senior financial executive/advisor, Financial strategy formulation, Conflicting stakeholder interests, Ethical issues in financial management, Environmental issues and integrated reporting, Economic environment for multinational organisations, Management of international trade and finance, Strategic business and financial planning for multinational organisations, Advanced investment appraisal, Discounted cash flow techniques, Application of option pricing theory in investment decisions, Impact of financing on investment decisions and adjusted present values, Valuation and the use of free cash flows, International investment and financing decisions, Acquisitions and mergers, Acquisitions and mergers versus other growth strategies, Valuation for acquisitions and mergers, Regulatory framework and processes, Financing acquisitions and mergers, Corporate reconstruction and re-organisation, Financial reconstruction, Business re-organisation, Treasury and advanced risk management techniques, The role of the treasury function in multinationals, The use of financial derivatives to hedge against forex risk, The use of financial derivatives to hedge against interest rate risk, Dividend policy in multinationals and transfer pricing, Emerging issues in finance and financial management, Developments in world financial markets, Developments in international trade and finance, Developments in Islamic financing, Risk management, The nature and types of risk and approaches to risk management, Causes of exchange



rate differences and interest rate fluctuations, Hedging techniques for foreign currency risk, Hedging techniques for interest rate risk.

**References:**

1. Eugene F Brigham & Philip R Daves Phillip, *Intermediate Financial Management*, Cengage, 2012.
2. SK Paul SK, *Advanced Financial Management*, New Central Book Agency (P) Ltd, 2010.
3. Prasanna Chandra Prasanna, *Financial Management: Theory and Practice*, Tata Mc Graw Hill, 2012.
4. Glen Arnold Glen, *Essentials of Corporate Financial Management*, Prentice Hall, 2013

**BH3241: ADVANCED PERFORMANCE MANAGEMENT [4 0 0 4]**

Strategic planning and control, Introduction to strategic management accounting, Performance management and control of the organization, Changes in business structure and management accounting, Effect of Information Technology (IT) on strategic management accounting, Other environmental and ethical issues, External influences on organizational performance, Changing business environment, Impact of external factors on strategy and performance, Performance measurement systems and design, Performance management information systems, Sources of management information, Recording and processing methods, Management reports, Strategic performance measurement, Performance hierarchy, Strategic performance measures in private sector, Divisional performance and transfer pricing issues, Strategic performance measures in not-for-profit organizations, Non- financial performance indicators, The role of quality in management information and performance measurement systems, Performance measurement and strategic human resource management issues, Performance measurement and the reward systems, Other behavioral aspects of performance measurement, Performance evaluation and corporate failure, Alternative views of performance measurement and management, Strategic performance issues in complex business structures, Predicting and preventing corporate failure, Current developments and emerging issues performance management, Current developments in management accounting techniques, Current issues and trends in performance management

**References:**

1. Charles M Caldwell, *Performance Management*, American Management Association, 2015.
2. Marr Bernard, *Strategic Performance Management*, Butterworth Heinemann, 2018.
3. Dipak Kumar Bhattacharyya, *Performance Management Systems and Strategies*, Pearson, 2011.
4. Gary Cokins, *Performance Management*, Wiley Publication, 2013

**BH3242: ADVANCED TAXATION [4 0 0 4]**

Meaning of tax planning, Tax Avoidance and evasion of Tax. Objective of tax planning, concept of maximization of after-tax income, concept of diversion of income and application of income. Recognized methods of tax planning for salaries. Tax incentive for industrial growth, Tax planning in respect of capital gain, investment income. Getting maximum advantage of tax incentives, tax holidays, allowable deductions and reliefs, Set off and carry forward of losses, Tax consideration in Specific Decisions: to own an asset or take on lease, to issue shares or debentures, to employ or make partner, export v/s domestic sales, Repair or Replace. Basic framework of direct tax laws in India, Inter relation between different direct taxes. Impact of direct taxed on economic growth.

**References:**

1. D. C. Potter and H. H. Monroe and Steward, *Tax Planning with Precedents*, Sweet & Maxwell, 2016.
2. Nand Bhai Sharma, *Taxation And Tax Planning Theory & Practice*, DND Publications, 2015.
3. N. A. Palkhiwala, *Law & Practice of Income Tax*, PHI Publication, 2015.

**BH3243: ADVANCED AUDIT & ASSURANCE [4 0 0 4]**

Regulatory Environment, International regulatory frameworks for audit and assurance services, Money laundering, Laws and regulations, Professional and Ethical Considerations, Code of Ethics for Professional Accountants, Fraud and error, Professional liability, Practice Management, Quality control, Advertising, publicity, obtaining professional work and fees, Tendering, Professional appointments, Audit of historical financial information, Planning, materiality and assessing the risk of misstatement, Evidence, Evaluation and review, Group audits, Other assignments, Audit-related and assurance services, Prospective financial information, Forensic audits, Internal audit, Outsourcing, The audit of performance information in public sector, Reporting, Auditor's reports, Reports to those charged with governance and management, Other reports, Current Issues and Developments, Professional and ethical, Transnational audits, The audit of social, environmental and integrated reporting, Other current issues

**References:**

1. P Leung, P Coram, BJ Cooper & P Richardson, *Modern Auditing and Assurance Services*, Wiley Publications, 2016.
2. TJ Louwers, RJ Ramsay, D Sinason & J Strawser, *Auditing and Assurance Services*, Mc Graw Hill, 2017.
3. D P Dube & VP Gulati, *Information System Audit and Assurance*, Tata Mc Graw Hill Publication, 2015.
4. Basy Sanjit Kumar, *Auditing and Assurance*, Pearson, 2017

#### **BH3244: PRINCIPLES OF MARKETING [4 0 0 4]**

Introduction to marketing management: Concept, Importance, Scope, Core marketing concepts, Company orientation toward the market place, Marketing mix. Value delivery process, Value chain, Corporate and division strategic planning, Strategic business unit planning. Scanning of marketing environment. Market segmentation, Targeting and Positioning (STP). Product: Product levels, Product classification, Product differentiation, Product mix, Product life cycle, New product development. Pricing: Concept, Factors influencing pricing, Process and methods of pricing. Distribution Channels: Concept, Importance, Marketing flows in marketing channels, Selection and management of distribution channels, marketing systems. Wholesaling and Retailing:-Concept, Functions and types. Promotion Mix: Advertising, Sales promotion, Personal selling, Publicity and Public relation, Direct marketing.

Marketing Research: Concept, Importance, Process of marketing research, Tools and Techniques of marketing research, Marketing research ethics and reporting.

#### **References:**

1. P. Kotler, Kelvin Keller, A. Koshy & M. Jha, *Marketing Management: A South Asian Perspective*, 14<sup>th</sup> Edition, Pearson Publication 2012.
2. V. S. Ramaswamy & S. Namakumari, S., *Marketing Management*, 5<sup>th</sup> Edition Mc Graw Hill India, 2013.
3. P. Baines, Fill Chris, Kelly Page, Piyush Sinha, *Marketing, Asian Edition*, Oxford University Press, 2015.
4. R. Saxena, *Marketing Management*, 4<sup>th</sup> Edition, Tata McGraw Hill Education, 2012
5. P. Kotler, G. Armstrong, P.Y. Agnihotri, and E. U Haque, (2010). *Principles of Marketing: A South Asian Perspective*, 13<sup>th</sup> Edition, Pearson India, 2010.

#### **BH3245: E-COMMERCE [4 0 0 4]**

Evolution of E-Commerce and its transition to m-commerce, Phases of e-commerce, Dot-Com bubble burst in 2001, Advantages and Disadvantages of E-Commerce, Concept of Business Models in E- Commerce, Types of Business Models, Components of E-Commerce Business Models, Selling on Internet, Types of sales transactions done on Internet, Evolution of e-tailing in India, B2B and B2C models of selling, Security and Privacy issues of E-Commerce, Major threats to E-Commerce transactions, Types and Components of M-Commerce in India and abroad, Growth and future directions of M-Commerce and its integration with traditional ways of doing business, Emerging trends in E-Commerce, Funding E-Commerce ventures

#### **References:**

1. Laudon & Traver, *E-Commerce, Business and Society*, Pearson Publication, 2015.
2. P T Joseph, *E-Commerce, An Indian Perspective*, PHI Learning, 2017.
3. Chaffey David, *E - Business and E - Commerce Management: Strategy, Implementation and Practice*, Pearson Publication, 2016.
4. Paul Skeldon, *M-Commerce*, Pentagon Press, 2015

#### **BH3246: BANKING & INSURANCE [4 0 0 4]**

Bank & Banking system in India: Recent Trends in Indian Banking, Challenges before banks in India. Banking Legislation in India- RBI Act 1934, Banking (Regulation) Act 1949. Banker Customer Relationship: Definition of the term banker and customer – general and special relationship, termination of relationship, pass book, types of accounts and their operations, types of customers, Different Deposit Products & Services; Services to Customers & Investors. KYC / AML / CFT norms. Negotiable Instruments Act, 1881: Applicability; Definition; Important Provisions. Payment and Collection of Cheque and Other Negotiable Instruments; Role & Duties of Paying & Collecting Banks; Endorsements; Forged Instruments; Bouncing of Cheque; Its Implications. Cheque Truncation System. Ancillary Services: Remittances; Safe Deposit Lockers; Govt. Business; EBT. Retail Banking: Credit Cards, Debit Cards, Smart Cards, Home Loans, Personal Loans, Consumer Loans. Technology in Banking. Alternate Delivery Channels: Phone Banking, ATMs, Net Banking, POS Banking, Kiosk Banking, e-Lobby, Mobile Banking, Digital Branches, Introduction to Insurance : Meaning, Purpose, need of insurance, Insurance as a social Security tool, Risk v/s Uncertainty, types of Risks, Difference between assurance &

Insurance, elementary knowledge of Riders, Options, Guarantee, Provident Fund with reference to Insurance. Basic Principles of Insurance, Indemnity, Reinsurance, Role of Insurance in the development of Commerce & Industry. Tax Benefits under insurance all policies, Life Insurance: Basic elements of life insurance. Type of insurance plan: Whole life policy, Endowment plans, term annuities Plan, Pension Plan, Children Plans. Marine Insurance: Definition, procedure for issuing policy, types of marine insurance, conditions of policies, Marine Losses. General Insurance: Meaning and role of G.I in India, Health Related Policies, Group Policies. Fire Insurance: Meaning & Scope, type of fire insurance policies, settlement of claims. Computation of Premium / Bonuses: Premium calculation including rebates, Surrender Value, Insurance Documents, First Premium Receipt / Renewal premium receipt.

**References:**

1. D.M. Mithani; *Money, Banking & International Trade*, Himalya Publishing House, Mumbai, 2013.
2. Trivedi, Choudhary & Kumar, *Indian Bank System*, Ramesh Book Depot, Jaipur, 2008.
3. S. Mishra, *Banking Law & Practice*, S. Chand publication, 2015.
4. S Gurusamy, *Banking Law & Practice*, Tata McGraw hill Education, 2016.
5. M. N. Mishra, *Insurance Principles & Practice*, Sultan Chand & Co., New Delhi, 2015.
6. N. Radhaswamy Vinayakam & SV Vasudevan SV, *Insurance – Principles & practices*, S. Chand & Co., New Delhi, 2013.
7. O. S. Gupta O.S, *Life Insurance*, Frank Brothers, New Delhi, 2009.

**BH3251: FINTECH [4 0 0 4]**

Introduction to financial system- financial Services and macroeconomic Variables- Payment and settlement System, Money and Digital Currency, Introduction to FinTech- Insights into the financial technology revolution and disruption. Understand the innovation and opportunities therein, How FinTech has disrupted the Banking System-operational changes, competition vs collaboration, Cyber Security and Cryptography- Understand issues of using technology in providing services and the strategies to overcome those issues, Blockchain, Crypto-currencies and ICOs– Understanding of Blockchain technology, its potential and application, Crypto-currencies, Importance of ICO in Alternative Finance Insurance Services and InsurTech- Fundamentals of insurance — policy creation, underwriting, and claim management, InsurTech as a disruptor to the industry, Alternative Lending- P2p Lending Crowd Sourcing, Regulatory Issues related to FinTech and RegTech- Issues, RegTech eco-system, Sandbox

**References:**

1. Pathak Bharti, *The Indian Financial System- Markets, Institutions and Services*, 2E, Pearson Publication William, Jacob, *FinTech: The beginners guide to Financial Technology*, 2016
2. Christi, Susanne & Barberis, Janos, *The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries – (Wiley, 2016)*
3. Sironi, Paolo *Fintech Innovation: From Robo-Advisors to Goal Based Investing and Gamification - (Wiley, 2016)*
4. Narayanan Arvind, Bonneau Joseph, Felten Edward, Miller Andrew, Goldfeder Steven, *Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction*, Princeton University Press, 2017
5. Diedrich Henning, *Ethereum: Blockchains, Digital Assets, Smart Contracts, Decentralized Autonomous Organizations*, CreateSpace Independent Publishing Platform, 2017
6. Stelios satya, *The Cryptocurrency Handbook: FAQs and how to choose the right Cryptos*, 2018

**BH3248: COMPUTERIZED ACCOUNTING [Lab Based] [1 1 4 4]**

Basics of Accounting - Types of Accounts, Golden Rules of Accounting, Accounting Principles, Concepts and Conventions, Double Entry System of Book Keeping , Mode of Accounting, Financial Statements, Transaction s, Recording Transactions, Fundamentals of Tally. ERP 9 -Getting Functional with Tally.ERP 9 ,Creation / Setting up of Company in Tally. ERP 9 3: Accounting Masters in Tally.ERP 9 -F11:Features. ,F12 : Configurations ,Setting up Account Heads ,Inventory in Tally.ERP 9 -Stock Groups ,Stock Categories ,Godowns / Locations Units of Measure ,Stock Items ,Creating Inventor y Masters f or National Traders ,Voucher Entry in Tally.ERP 9 -Accounting Vouchers Inventory Vouchers Invoicing ,Advanced Accounting in Tally. ERP 9 -Bill-wise Details ,Cost Centres and Cost Categories ,Voucher Class and Cost Centre Class Multiple Currencies ,Bank Reconciliation, Introduction to GST , Getting Started with GST (Goods) ,Recording Advanced Entries (Goods) , GST Adjustment and Return Filing

**References:**

1. A.K. & K.K. Nadhani, *Implementing Tally 9*, BPB Publications, 2017.
2. Dinesh Maidasani, *Mastering Tally ERP 9*, Laxmi Publications, 2016.
3. Soumya Ranjan Behera, *Learn Tally. ERP 9 with GST*, B. K. Publications, 2014.

### **BH3249: INTERNATIONAL FINANCIAL MANAGEMENT [4 0 0 4]**

International Financial Institutions: An Overview, Balance of Payments (Theory and Policy), Foreign Exchange Market, Forex derivatives, Exchange Rate Forecasting and Determination, Forex risk, measurement and management, Offshore Financing (International equity, debt and Euro-currency markets), International Trade Financing (International framework and Policies in this regard), International capital budgeting and cost of capital, Capital Structure and Cost of Capital of MNC's. Working Capital Management, International Restructuring, Political Risk, Country Risk and their Management.

#### **References:**

1. M. A. Desai, *International Finance: A Case Book*, Wiley, 2018.
2. M. Levi, *International Finance*, Routledge, 2017.
3. E. F. Brigham, and J. F. Houston, *Fundamentals of International Finance*, South Western College Publishers, 2017.
4. A. V. Rajwade, *Foreign Exchange, International Finance and Risk Management*, Academy of Business Studies, 2014.
5. O. Grabbe, *International Financial Markets*, Prentice Hall Englewood Cliffs New Jersey, 2016.
6. P.G. Apte, *International Financial Management*, Tata McGraw Hill, 2014.
7. A. K. Seth and S Panwar, *International Finance: Theory and Practice*, Galgotia Publishing Company, Daryaganj, Delhi, 2016.
8. A. C. Shapiro, *Multinational Financial Management*, 10e, November 2013.
9. P. K. Jain, S. S. and J. Peyrard, *International Financial Management*, Macmillan India Ltd, 2017.

### **BH3252: SECURITY AND PORTFOLIO ANALYSIS [4 0 0 4]**

Investment Scenario & Security Markets: concept of investment-investment objectives and constraints-security and non-security forms of investment. Contemporary issues in investment management- Socially responsible investing (SRI), Ethical investing etc. Risk and Return Types and sources of risks. Risk Aversion. Diversification and Hedging, Analysis of Fixed Income Securities - Bond fundamentals; Types of bonds; valuation of bonds; bond yields; bond price-yield relationship; analysis of risks in bonds-duration and convexity, Equity Analysis: Measurement of return and risk of equity shares. Approaches to equity analysis. Fundamental Analysis- Economy, Industry, Company Analysis, Equity Valuation Models (DDM, P/E Ratio model and Free Cash Flow Valuation approach). Forecasting P/E ratio. Technical Analysis – Market indicators and specific stock indicators including Bollinger bands. Efficient market hypothesis. Introduction to portfolio management: The investment process-definition of investments, investment categories. Capital market theory: CAPM, CML-application of the security market line, APT. Portfolio analysis: diversification, portfolio risk and return-Markowitz risk return optimization-single index model-the Sharpe index model-portfolio beta.

#### **References:**

1. Fischer, D. E., & Jordan, R. J. (Latest Edition). Security analysis and portfolio management. Prentice Hall
2. Ranganatham, M., Madhumati R. (Latest Edition), Investment Analysis & Portfolio Management, TMH Publishing House, New Delhi.
3. Punithavathy, P. (Latest Edition). Security analysis and portfolio management. Vikas publication.
4. Pandian, P. Security Analysis & Portfolio Management, 2007. Portfolio Markowitz Model

**M.Com (Financial Analysis) Scheme 2022**

Year	FIRST SEMESTER					SECOND SEMESTER						
	Course Code	Course Name	L	T	P	C	Course Code	Course Name	L	T	P	C
I	CM 6101	Management Concepts & Organisational Behaviour	3	0	0	3	CM 6201	Macro-Economic Analysis & Policy	3	0	0	3
	CM 6102	Managerial Economics	3	0	0	3	CM 6202	Business Research Methods	3	0	0	3
	CM 6103	Financial Management	3	0	0	3	CM 6203	Management Accounting	4	0	0	4
	CM 6104	Cost Analysis & Control	4	0	0	4	CM 6204	Investment Analysis	3	0	0	3
	CM 6105	Business Mathematics & Statistics	3	0	2	4	CM 6205	Legal Aspects of Business	4	0	0	4
	CM 6106	Financial Accounting & Reporting	4	0	0	4	CM 6206	Project Planning, Appraisal & Control	3	0	0	3
	CM 6107	Indian Financial System	3	0	0	3	CM 6207	Banking, Insurance & Financial Services	4	0	0	4
			<b>23</b>	<b>0</b>	<b>2</b>	<b>24</b>			<b>24</b>	<b>0</b>	<b>0</b>	<b>24</b>
Total Contact Hours (L + T + P)			<b>24</b>			Total Contact Hours (L + T + P)			<b>24</b>			
II	THIRD SEMESTER					FOURTH SEMESTER						
	CM7101	Financial Econometrics & Equity Research	3	0	0	3	CM7201	Advanced Financial Reporting	4	0	0	4
	CM7102	Financial Statement Analysis and Valuation	3	0	2	4	CM7202	Strategic Financial Management	4	0	0	4
	CM7103	Advanced Management Accounting	4	0	0	4	CM7203	Risk Management	4	0	0	4
	CM7104	Corporate Tax Laws & Planning	4	0	0	4	CM7270	Project Report – Viva Voce	0	0	8	4
	CM7105	International Financial Management	3	0	0	3	<b>Programme Elective Courses: Any Three Courses from the following:</b>					
	CM7106	Business Ethics and Corporate Governance	3	0	0	3	CM72XX	Program Elective – I	3	0	0	3
	CM7107	Behavioral Finance	3	0	0	3	CM72XX	Program Elective – II	3	0	0	3
CM7170	Summer Training Report	0	0	0	3	CM72XX	Program Elective – III	3	0	0	3	
			<b>23</b>	<b>-</b>	<b>2</b>	<b>27</b>			<b>21</b>	<b>0</b>	<b>8</b>	<b>25</b>
Total Contact Hours (L + T + P)			<b>27</b>			Total Contact Hours (L + T + P)			<b>25</b>			

**List of Program Electives for Semester IV**

Course Code	Course Name	L	T	P	C	Course Code	Course Name	L	T	P	C
<b>CM7240</b>	Mutual Funds & Pension funds Management	3	0	0	3	<b>CM7251</b>	Online Certificate Course	3	0	0	3
<b>CM7241</b>	Fin-Tech	3	0	0	3	<b>CM7246</b>	Financial Derivatives	3	0	0	3
<b>CM7250</b>	Business Analytics	3	0	0	3	<b>CM7247</b>	Marketing of Financial Services	3	0	0	3
<b>CM7243</b>	Fixed Income Securities & Treasury Management	3	0	0	3	<b>CM7248</b>	Strategic Management	3	0	0	3
<b>CM7244</b>	Indirect Taxes: GST	3	0	0	3	<b>CM7249</b>	Audit & Assurance	3	0	0	3



**CM6101: Management Concepts & Organizational Behavior [3 0 0 3]**

Management: Framework and Dynamics of Management; different structures organizations may adopt, the various forms and functional boundaries of the organization, shared service centers (SSC) and business process outsourcing (BPO). The purpose and principles of good corporate governance, the ethical responsibilities of the organization and individuals, and ways of achieving corporate social responsibility. Functional areas of Management: Finance Functions, components of the finance function, the potential for conflict within the role of the finance function, the activities fundamental to the role of the finance function, the contemporary transformation of the finance function. Information Function: - the purpose and management of the technology and information function, emerging information system trends and their roles in supporting organization. Operation Functions & Its purpose: - tools and techniques of operations management. Marketing Function:- Introduction, Marketing planning, process, marketing mix. Various aspects of marketing. HR Functions:- Introduction to HRM, Appraisal, training & development. Motivation and retention. Employment practices, HR roles and ethics. Dynamics of organizational behavior, Leading and Directing: Leadership-Classification; Leadership Styles, Theories of leadership, Communicating: Meaning and Importance; the Process of Communication; Channels; Formal/Informal and Upward/Downward Communications; Problems/Barriers to Communication. Group: Meaning and Classification; Groups in organizations – managing group behaviors, Structures; Processes; Types and Characteristics of Groups; Group Development; Group Cohesiveness; Group Decision Making.

**References:**

1. S.C. Saxena: Business Administration and Management, Sahitya, Bhawan, Agra, 2015.
2. Edwin, B. Flippo: Personnel Management, McGraw Hill International, New Delhi, 2015.
3. Philip Koller Marketing Management, Prentice Hall of India, New Delhi. 2015
4. Stephen, P. Robbins: Organizational Behavior, Prentice Hall of India, New Delhi, 2016
5. Fred Luthans: Organizational Behavior, McGraw Hill International, New Delhi, 2015
6. R.S. Dwivedi: Managing Human Resources, Galgotia Publishing Co., New Delhi, 2014
7. Pramod Verma: Personnel Management in India Organizations, Oxford and IBH, Delhi

**CM6102: Managerial Economics [3 0 0 3]**

Nature and Scope of managerial economics- Concept, Importance, Scope, Central Economic Problems, Production Possibilities Curve, Fundamental Concept of Managerial Economics, Goal of the firm, Utility Analysis- Importance of utility analysis in consumer behavior, Law of DMU, Law of Equi-marginal utility analysis, Indifference Curve Analysis- Concept, Properties, Budget Line, ICC, PCC, Demand analysis- Concept, Factors, Elasticity of Demand, Supply analysis- Concept, Factors, Elasticity of Supply, Cost Analysis- Cost Concepts, Relationship among AC, VC & TC, Short and Long Run cost function, Production Analysis- Production Function, Short and Long Run production function, Economies and diseconomies of scale, Markets- Perfect Competition, Monopoly, Monopolistic Competition, oligopoly Pricing Policies.

**References:**

1. Ahuja, H.L., Managerial Economics. S. Chand Publishing, 2017
2. Dwivedi, D.N., Micro Economics; Theory and Applications, 2016
3. Petersen, H. Craig., Lewis and Jain. Managerial Economics. Pearson Education.2015
4. Brickley. Managerial Economics & Organizational Architecture. Tata McGraw-Hill.2014
5. Mote, Paul and Gupta. Managerial Economics: Concepts and Cases. Tata McGraw-Hill.2013
6. Paul, G. Keat, and Young, K. Y. Managerial Economics: Economic Tools for Today's Decision Makers. Prentice Hall.2014

**CM6103: Financial Management [3 0 0 3]**

Financial Management: Meaning, nature and scope of finance, Financial goal-profit vs. wealth maximization, Capital Budgeting : Nature of investment decisions, Investment evaluation criteria-net Present value, internal rate of return, Profitability index, payback period, accounting rate of return, NPV and IRR comparison, Capital rationing. Risk analysis in capital budgeting. Cost of Capital: Meaning and significance of cost of capital: Calculation of cost of debt, preference capital, equity capital and retained earnings, combined cost of capital (weighted) Cost of Equity and CAPM. Operating and Financial Leverage: Measurement of Leverages, Effects of operating and financial leverage on profit, Analysing alternative financial plans, combined financial and operating leverage. Capital Structure Theories: without taxes and with taxes, Determining capital structure in practice. Dividend policies: Issues in dividend decisions, Walter's model,

Gordon's model, M.M. Hypothesis, dividend and uncertainty, relevance of dividend, Dividend policy in practice, Forms of dividend behavior. Management of Working Capital: Meaning, significance and types of working capital, Calculating operating cycle period and estimation of working capital requirements, Financing of estimation of working capital and norms of bank finance, Sources of working capital. Factoring services, various committee reports on bank finance and dimensions of working capital management. Management of cash, receivables and inventory

#### References:

1. Chandra, Prasanna: Financial Management, Tata McGraw Hill, Delhi 2015
2. Pandey, I.M.: Financial Management, Vikas Publishing House, Delhi 2015
3. Khan, M.Y. & Jain, P.K.: Financial Management, Tata McGraw Hill, New Delhi 2014
4. Van Home, J.C. and J.M. Wachowicz Jr.: Fundamentals of Financial Management, Prentice Hall, Delhi 2015
5. Prinches, George, E.: Essentials of Financial Management, Harper and Row, New York
6. Archer, Stephen, H. Choate G. Marc. Racette, George: Financial Management, John Wiley, New York 2012
7. Block Stanley, B. Geoffrey A. Hilt: Foundations of financial Management, Richard D. Irwin, Homewood, Illinois. 2014

#### CM6104: Cost Analysis & Control [4 0 0 4]

Overview of Cost Accounting Concepts and Practices: Different types of cost, Cost centre, Cost unit, Basic Cost concept, Standards for General Cost Accounting Practices, Cost classification, Objective of measurement of Direct and Indirect Cost. Overhead: Classification – Functional, Behavioral, Methods of Segregating Semi Variable Cost; Allocation, Apportionment and Absorption of Overhead, Over or Under – Absorption of Overheads. Costing Techniques and Methods of Control: - Marginal costing:- Break even analysis, multiple Break Even, Differential cost analysis, Break even charts. Stock valuation under Marginal Costing versus Absorption Costing Technique, Cost control for management decisions including production and product decisions, pricing decision, marketing and distributions decisions, product development of competitive pricing, marketing strategies, pricing for lowest bid tenders, pricing for export sales versus domestic sales Cost analysis studies for specific purpose such as make or buy; own or lease, repair or replace, now or latter, sale of scrap, controllable and non-controllable costs. Sunk costs, Opportunity costs and Joint costs, Optimization of product mix. Activity Based Costing, calculation of full production cost using ABC and relevance of ABC. Other costing techniques: Joint product costing, throughput accounting, relevant costing & environmental costing, the role of environmental costing as part of an environmental management system. Just in Time System (JIT): JIT manufacturing methods on cost accounting methods. The role of quality costing as part of a total quality management (TQM) system, Target Costing, benchmarking kaizen costing, life cycle costing. Budgetary Control : Basic concepts, Preparation of functional budget: Cost Audit : Objectives and Advantages.

#### References:

1. Jawaharlal & Srivastawas, Cost Accounting, McGraw Hill Education (India) Pvt. Ltd., 2015.
2. Agarwal N.K. Cost Accounting” Asian Books. 2015
3. Arora M N, A Text Book of Cost & Management Accounting, Vikas Publishing House Pvt. Ltd., New Delhi. 2014
4. Bhattacharya A K. “Principles & Practice of Cost Accounting” PHI Learning, 2012.
5. Oswal, Mangal, Cost Analysis & Cost Control, Ramesh Book Depot Jaipur.2016
6. Bhar, B.K., Cost Accounting Methods and Problems, Academic Publishers, 2014

#### CM6105: Business Mathematics & Statistics [3 0 2 4]

Ratio, Proportion and Percentage: Ratio - Definition, Continued Ratio, Inverse Ratio, Proportion, Continued Proportion, Direct Proportion, Inverse Proportion, Variation, Inverse Variation, Joint Variation, Percentage - Meaning and Computations of Percentages, Profit And Loss: Terms and Formulae, Trade discount, Cash discount, Problems involving cost price, Selling Price, Difference between Trade discount and Cash Discount. Introduction to Commission and brokerage, Problems on Commission and brokerage. Interest: Simple Interest, Compound interest (reducing balance & Flat Interest rate of interest), Equated Monthly Installments (EMI), Problems. Meaning. Need for measuring central value. Characteristics of an ideal measure of central value. Types of averages - mean, median, mode, harmonic mean and geometric mean. Measures of dispersion: range, quartile deviation, mean deviation, standard deviation, variance & coefficient of variation. Graphs/diagrams and use of normal distribution tables. Probability and its relationship with proportions and percentages. Fundamental of decision making: Types of decisions; Steps in decision making; Quantitative analysis and decision making; Different types of models and their uses; Model building steps. Linear Programming: Basic concepts; mathematical formulation and applications; Solution of LP problem using graphic and simplex method; Use of artificial variables; Sensitivity analysis and interpretation of solution; Duality in linear

programming – formulation and solution; Integer linear programming – solution. Transportation, Assignment and Trans-shipment: Formulation; solving transportation and assignment problems; Dealing with exceptional cases of transportation and assignment problems.

**References:**

1. Kapoor V. K., Business Mathematics, Sultan Chand & sons, Delhi.2015
2. Bari, Business Mathematics, New Literature publishing company, Mumbai, 2014
3. Levin, R.I., D.S. Rubin and J.P. Stingson, *Quantitative Approaches to Management*, McGraw - Hill.2016
4. Vohra N.D., *Quantitative Techniques in Management*, The McGraw Hill companies,2015
5. Bierman H. Jr, C.P. Bonini and W.H. Hausman, *Quantitative Analysis for Business Decisions*, Homewood, Ill., Irwin. 2015

**CM6106: Financial Accounting & Reporting [4 0 0 4]**

Introduction to Financial Accounting, its concepts and Conventions. Accounting for corporate entities, preparation of Financial Statements for corporate entities including Banking and Insurance Companies: Income Statements and Balance sheet. Consolidation of Financial Statements of Holding Companies and its subsidiary companies: .Investment in another entity constitutes a subsidiary or an associate relationship in accordance, a parent entity is exempt from preparing consolidated financial statements, preparation of the consolidated statement of financial position and statement of comprehensive income in accordance with relevant IndAS/ IFRS for a group comprising of one or more subsidiaries (being either wholly or partially directly owned) or associates, including interests acquired part way through an accounting period. Application of IFRS for generating appropriate accounting entries in respect of reporting performance, accounting for taxation, employee benefits, non-current assets, accounting for government grants, impairment, inventories and events after the reporting period, the ethical selection and adoption of relevant accounting policies and accounting estimates. The provisions of relevant international accounting standards/ Indian GAAP in respect of the recognition and measurement of revenue, leases, financial instruments, provisions, share-based payments and deferred taxation, Accounting entries, in accordance with relevant international accounting standards, the ethical selection and adoption of relevant accounting policies and accounting estimates.

**References:**

1. Hendriksen E.S., Accounting Theory, Richard D. Irwin. 2015
2. Glautier M.W.E. and B. Underdown, Accounting Theory and Practice.2015
3. Ahmed Riahi Belkaoui, Accounting Theory, Thomson Learning.2016
4. Henry I- Wolk, Jere R. Francis and Michael G- Tearney, Accounting Theory: A Conceptual and Institutional Approach, South Western Publishing Co. 2015
5. Robert Bloom and Pieter T. Elagers, Accounting Theory and Policy, Harcourt Brace Joranovich.2016
6. Porwal L.S., Accounting Theory, McGraw Hill Education (India) Ltd. 2014
7. Jawahar Lal, Accounting Theory and Practice, Himalaya Publishing House, New Delhi.2016

**CM6107: Indian Financial System [3 0 0 3]**

Financial System: Overview of Indian Financial System and its components; formal and informal financial system; financial markets and institutions; economic development and financial system; flow of funds matrix; concept of development banking; and overview of long term and short-term sources of finance. Financial Markets: Money market- an overview, functions, composition, instruments and organization of money market, Role of Central Bank in money market. Capital market- an overview, Structural developments in Indian Capital market, instruments and functions, Indian debt, and equity market; Role of stock exchanges in India. Financial Institutions: overview and role of Development Financial Institutions (DFIs'), diversification of the activities of DFIs'; LIC, GIC and UTI: investment policies, role in mobilizing savings; NBFCs. Reserve Bank of India: Organization, RBI Act 1934, Banking (Regulation) Act 1949, management, and functions; credit control; Monetary policy. Non-Banking Financial Institutions: Concept and role of non-banking financial institutions; Source of Finance; Functions of non-banking financial institutions; Investment polices of nonbanking –financial institutions in India. Merchant Banking: Concept, functions, and growth; Government policy on merchant banking services; SEBI guidelines; Future of merchant banking in India. Mutual Funds: Concept, performance appraisal, and regulation of mutual funds (with special to reference to SEBI guidelines); designing and marketing of mutual funds schemes; Latest mutual fund schemes in India- an overview.

**References:**

1. Avdhani, Investment and securities markets in India, Himalaya Publications, Delhi.2015.

2. Bhole, L.M., Financial Markets and Institutions, Tata McGraw Hill, Delhi. 2015
3. Ghosh, D, Banking Policy in India, Alied Publications, Delhi.2016
4. Giddy, I.H., Global Financial Markets, A.I.T.B.S., Delhi.2013
5. Khan, M.Y., Indian Financial system, Tata McGraw Hill, Delhi. 2015
6. Reserve Bank of India, Various Reports, RBI Publications, Mumbai.2015
7. Varshney, P.N. Indian Financial System, Sultan Chand & Sons, New Delhi. 2015

## SEMESTER-II

### **CM6201: Macro-Economic Analysis & Policy [3 0 0 3]**

Introduction of Macro-economics: meaning, nature, scope, importance & limitation of Macro-economics. Macroeconomic vs. Microeconomic Issues, Economic Systems, Alternative Branches of Macroeconomic Theory, Classical & Keynesian theory of Income & employment. Consumption function, saving function and investment functions. Theory of trade cycles, paradox of thrifts, Principle of Acceleration. National income; concept, components and measurement. , Gross Domestic Product, Concepts of GDP and National Income; measurement of national income and related aggregates; nominal and real income; limitations of the GDP concept, Personal disposable income; National income accounting, national income and economic welfare. Economic growth: meaning, importance and source. Constraints and policies related to the process of economic growth. Macro- economic Policy; - an overview. Objectives, stabilization in the short run. Full employment and stable prices, warranted economic growth in the long run, external equilibrium. Introduction to macro-economic policies: monetary policy and fiscal policy of development economics and resource mobilization. Major trends in public expenditure in India. Concept of money in a modern economy; monetary aggregates; demand for money; quantity theory of money; liquidity preference and rate of interest; money supply. Inflation: meaning, demand and supply side factors, consequences of inflation, anti-inflationary policies, natural rate theory, monetary policy-output and inflation, Theory of inflation, causes and cure. Inflation and unemployment. Balance of payments and Balance of Trade, dis-equilibrium and adjustment, brief introduction to BoP account, Globalization, Liberalization and Business environment. Economic Planning and the emerging environment.

#### **References:**

1. Dwivedi, D.N., Macroeconomics: Theory and Practice: Theory & Practice, Tata McGraw Hill, 2015
2. Dornbusch, R. and S. Fischer Macro Economic 11th edition Publisher Tata McGraw Hill. 2016
3. Oliver Blanchard Macro Economic 7th edition Pearson Education, LPE. 2017
4. Mankiw, N. Gregory, Macro Economic 7th edition. Macmillan 2016
5. N Gregory Mankiw, Macroeconomics. Worth Publishers. 2016

### **CM6202: Business Research Methods [3 0 0 3]**

Introduction & Process. Research as source of knowledge, research process, constructs & concepts, variables & its types, induction & deduction, scientific methods, Literature survey & finding research gaps, Formulating research problem & determining research objectives, Ethics in Research, Limitations in Research. Research Design. Sampling Techniques, sampling error, Standard error of the mean (Standard Deviation), Estimation of parameters, accuracy & precision of estimation, sampling procedure, types/methods of sampling, Central limit theorem, sample size determination, confidence interval and Confidence Level. Measurement & Scaling Techniques: - types of data: Primary & Secondary, Types of Scales: Ratio, Interval and Ordinal Nominal. Mapping rules, characteristics of a good measurement, sources of error in measurement. Data Collection: Observation, Structured & Unstructured Interviews, Schedule & Questionnaire method, Survey method. Testing validity & reliability of questionnaire. Processing & Editing of Data. Processing data for analysis: editing, coding, classification & tabulations. Hypothesis & Testing of Hypothesis. Analysis of Data (Statistical Tools). Descriptive Statistics: Measures of Central tendency, inferential statistics: Parametric & non parametric tests. Practical application of all tests in SPSS. Writing the research report & Publication: Thesis writing, research paper writing, preparing synopsis & summary of research thesis work. How to publish research papers, reference writing: foot note, end note, in- text citation, bibliography, citation styles.

#### **References:**

1. William G, Business Research Methods, 8<sup>th</sup> edition, Cengage Learning. 2012
2. Allan Bryman & Emma Bell, Business Research Methods 3rd Oxford publication, 2015
3. Kenneth S. Bordens & Bruce B. Abbitt. Research Design & Methods, A process approach. McGraw Hill, 8<sup>th</sup> edition, 2015



4. Cooper Donald, Schindler Pamela, Business Research Methods, MCG raw Hill, 2015
5. Kothari, C. R. & Garg Gaurav, Research Methodology - Methods & Techniques, New Age International (3rd Edition, 2014)

#### **CM6203: Management Accounting [4 0 0 4]**

Overview of Management Accounting, Marginal (or variable) and absorption costing methods in respect of profit reporting and inventory valuation, comparison of activity-based costing with marginal and absorption costing methods, Standard Costing: - methods including the reconciliation of budgeted and actual profit margins, distinguishing between planning and operational variances, interpret material, Labour, variable overhead, fixed overhead and sales variances, advantage and disadvantages of standard costing in various sectors and its appropriateness in the contemporary business environment. Budget and Budgetary control, Functional budgets including cash flow budgets, Fixed and Flexible budget, Budget period, Budgetary Control Reports and Budget Revisions. purposes of budgets, including planning, communication, coordination, motivation, authorization, control and evaluation, alternative approaches of budgeting, the concept of the budget as a control system and the use of responsibility accounting and its importance in the construction of functional budgets and consequences of 'what if' scenarios. Decision Making:- principles of decision making including the identification and use of relevant cash flows and qualitative factors, conflicts between cost accounting for profit reporting and inventory valuation, and information required for decision making, the issues that arise in pricing decisions and the conflict between 'marginal cost' principles, and the need for full recovery of all costs incurred, apply relevant cost analysis to various types of short-term decisions, break-even analysis in multiple product contexts, product mix decisions, including circumstances linear programming methods to identify 'optimal' solutions, joint costs allocation to final products for financial reporting purposes ,decisions concerning process and product viability.

#### **References:**

1. Lucey Terry, Management Accounting, Continuum, 2014
2. Khan MY & Jain PK, Management Accounting: Text, Problems and Cases, Tata Mc Graw Hill, New Delhi 2016
3. Bhattacharyya Debarshi, Management Accounting, Pearson, 2015
4. Drury Colin, Cost and Management Accounting: An Introduction, Thompson, 2014
5. Kishore, Ravi M., Cost & Management Accounting, Taxmann, 2016

#### **CM6204: Investment Analysis [3 0 0 3]**

Basics of Finance & Economics, Overview of Indian Stock Market & Trends. Overview of Investment Decisions, Investment risk and its various types: Behavioral Finance, ADR, GDR, Reverse fungibility etc. Analysis of Fixed Income Securities, Valuation of Fixed Income Securities and systematic risk Involved, Major factors in bond rating process , Bond Management Strategies, Efficient Market Hypothesis - Various Forms, Fundamental Analysis: - Economic analysis and economic approach, Techniques of Industry Analysis, Company level analysis, quantitative analysis forecasting of EPS. Traditional and modern methods qualitative analysis, Meaning of technical analysis, origin and development of technical analysis, Dow theory classical and modern technical analysis, market indicators, Portfolio Analysis-Risk & Return Characteristics of Individual Asset, Diversification of Risk, Risk free lending and risk borrowing. Technical Analysis:- Meaning & its components, technical analysis v/s fundamental analysis, tools of technical analysis, point & figure, bar & line charts, average and other modern tools, limitation of technical analysis, meaning and form of efficient market hypothesis. Risk Analysis: - Risk return, characteristics of individual asset and of a portfolio, various components of risk, interest rate risk, market risk, inflation risk, management risk, liquidity risk and systematic and unsystematic risk, diversification of risks. Portfolio management traditional and modern theory, selection of optimum portfolio– Markowitz model, Sharpe Model and capital assets pricing model (CAPM).

#### **References:**

1. Chandra P, Investment Analysis and Portfolio Management, 3rd edition, Tata McGraw Hill.2015
2. Avdhani V.A, Security Analysis and Portfolio Management, 10th edition, Himalaya Publication House, 2014
3. Clark, James Francis: Investment Analysis & Management, MCG raw hill international edition, New York. 2015
4. Fischer, "Security Analysis and Portfolio Management", Pearson Prentice Hall.2016
5. Reily K. Frank, Brown C. Keith, "Security Analysis and Portfolio Management", Cengage. 2014

#### **CM6205: Legal Aspects of Business [4 0 0 4]**



Companies Act 2013: Definition of a company; Types of companies and their incorporation Provisions Related to Share Capital – Issue of Shares, Forfeiture and Re-issue of Shares. Preference Share Capital, Buy Back of Shares, Right Issue, Bonus Issue, ESOP, Sweat Shares, Alteration in Share Capital, Underwriting of Shares. Provisions Related to Debentures – Issue of Debentures, Issue at Par, premium and Discount, Debenture as Collateral Security, Redemption of Debentures, Interest on Debentures, Company Deposits, Charges – Fixed and Floating Charges, Crystallization of Charges, Satisfaction of Charges. Provisions Related to Financial Statements – Schedule III, Director’s Remuneration, Provisions, Depreciations and Taxation, Appropriation of Profits, Declaration of Dividends & Payment of Interest out of Capital Transfer to Reserves. Provisions Related to Corporate Restructuring. Limited Liability Partnership (LLP) Act 2008: Concept of LLP; difference with partnership and company; registration of LLP; liabilities of partners; transferability of shares; Securities Laws - Securities Exchange Board of India Act, 1992 and its relevant rules and regulations issued by SEBI from time to time. Laws related to Money and Foreign Exchange – FEMA, 1999, Foreign Contribution Regulation Act, 2010, Prevention of Money Laundering Act, 2002. Insolvency and Bankruptcy Laws – SICA, Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002, Insolvency and Bankruptcy Code 2016.

**References:**

1. Kapoor G.K., Company Law and Practice - A Comprehensive Text Book on Companies Act 2013, (2016)
2. Bhandari, Munish, *Professional Approach to Corporate Laws and Practice*, Bharat Law House, New Delhi. 2015
3. Kapoor. N.D.: Company Law and Secretarial Practice, Sultan Chand & Sons. 2016
4. Kuchhal M.C.: Modern Indian Company Law, Vikas Publishing House, 2015
5. Jain D.K., Law and Procedure of Limited Liability Partnership, Bharat Law House, 2015
6. Kothari Vinod, Bansal Shikha, Law Relating to Insolvency & Bankruptcy Code 2016 (2016 Edition) Taxmann (2017 Edition).
7. Foreign Exchange Management Act with Rules, Taxmann, Bare Act, 2017
8. Prevention of Money Laundering Act 2002 with Rules, Taxmann, 2016
9. Foreign Contribution (Regulation) Act, 2010 Along with Rules and Regulations, Universal Pub. 2016

**CM6206: Project Planning, Appraisal & Control [3 0 0 3]**

Basics of project management concept, Project Environment, types of project, project life cycle, project proposal, monitoring project process, project appraisal and project selection, cause of delay in project commissioning, remedies to avoid over runs. Identification of investment opportunities, source of new project ideas, preliminary screening of projects, feasibility studies and reports, stages of project feasibility study, components for project feasibility studies. Market feasibility, market survey, categories of market survey, steps involved in Conducting market survey, demand forecasting techniques, sales projections. Technical feasibility: production, technology, material and input, plant capacity, site selection, plant layout, site preparation, managerial feasibility, project organization and responsibilities. Legal & Social Aspect of project management, PERT- benefits of PERT, assumption in PERT modelling, construction of PERT (project duration and valuation, slack and critical activities, critical path interpretation), critical path methods. Financial analysis:- capital expenditure, criteria and investment strategies, capital investment appraisal techniques, risk analysis- cost of financial feasibility, cost of project and means of financing, estimation of cash flow, estimation of capital costs and operating costs, Revenue estimation- income determinates, forecasting income, preparation of detailed financial projection, BEP, economics of working. Project Management: project implementation and review, forms of project organization, project planning, project control, human aspects of project management, pre-requisites for successful project implementation, project review, performance evaluation, abandonment analysis, behavioral issues in project abandonment, and administrative aspects of project abandonment. Work break down structure, Gant charts, Histograms, Delegation, Project team. Likelihood and consequence Matrix.

**References:**

1. Gido: Effective Project Management, Thomson 2015.
2. Prasana Chandra, “Project Planning, Analysis, Selection, Financing” Tata McGraw Hill company Pvt. Ltd. New Delhi. 2014.
3. Clifford F. Gray, Erik W. Larson, Project Management: The Managerial Emphasis” Tata McGraw Hill company Pvt. Ltd. New Delhi. 2014.

**CM6207: Banking, Insurance & Financial Services [4 0 0 4]**

Recent Trends in Indian Banking, Challenges before banks in India, credit creation, Banking Legislation in India-Banking Regulation Act, 1949: Banker Customer Relationship: Definition of the term banker and customer – general and special relationship, termination of relationship, pass book, types of accounts and their operations, types of customers,

Different Deposit Products & Services; Services to Customers & Investors. KYC / AML / CFT norms. Negotiable Instruments Act, 1881: Applicability; Definition; Important Provisions. Payment and Collection of Cheque and Other Negotiable Instruments; Role & Duties of Paying & Collecting Banks; Endorsements; Forged Instruments; Bouncing of Cheque; Its Implications. Cheque Truncation System. Ancillary Services: Remittances; Safe Deposit Lockers; Govt. Business; EBT. Retail Banking: Credit Cards, Debit Cards, Smart Cards, Home Loans, Personal Loans, and Consumer Loans. Technology in Banking. Alternate Delivery Channels: Phone Banking, ATMs, Net Banking, POS Banking, Kiosk Banking, e-Lobby, Mobile Banking, Digital Branches, Introduction to Insurance : Meaning, Purpose, need of insurance, Insurance as a social Security tool, Risk v/s Uncertainty, types of Risks, Difference between assurance & Insurance, elementary knowledge of Riders, Options, Guarantee, Provident Fund with reference to Insurance. Basic Principles of Insurance, Indemnity, Reinsurance, Role of Insurance in the development of Commerce & Industry. Tax Benefits under insurance all policies, Life Insurance: Basic elements of life insurance. Type of insurance plan: Whole life policy, Endowment plans, term annuities Plan, Pension Plan, Children Plans. Marine Insurance: Definition, procedure for issuing policy, types of marine insurance, conditions of policies, Marine Losses. General Insurance: Meaning and role of G.I in India, Health Related Policies, Group Policies. Fire Insurance: Meaning & Scope, type of fire insurance policies, settlement of claims. Computation of Premium / Bonuses: Premium calculation including rebates, Surrender Value, Insurance Documents, First Premium Receipt / Renewal premium receipt. Financial Services: An overview of financial services industry, SEBI organization, functions and powers; Merchant Banking – functions and regulations by SEBI, Underwriting of capital issues, recent trends; Venture Capital funds - concept and recent trends in India, functions and regulations of Venture Capital Funds. Leasing Factoring: Concept and types; Leasing and factoring services in India; nature and functions of factoring. Credit rating- concept, credit rating agencies in India; Depository services – need and functions.

#### References:

1. Khan, M.Y: Indian Financial System – Theory and Practice, 2015
2. Bhole, L.M.: Financial Markets and Institutions, 2015
3. Negotiable Instruments Act 1881, Bare Act, 2016
4. Banking Regulation Act 1949, Bare Act, Taxmann, 2016.

### SEMESTER-III

#### **CM7101: Financial Econometrics & Equity Research [3 0 0 3]**

Regression Analysis and Econometric Model Building The basic regression model, simple and multiple regression, relaxing the assumptions of OLS estimation, models of qualitative choice, econometric model building, panel data regression, non- linear and maximum likelihood estimation. Time-Series Econometrics Stochastic processes, Tests of stationarity, Co-integration; Error Correction Models and Causality Tests, Moving average and exponential smoothing methods, ARIMA and VAR models, ARCH and GARCH models, Estimating time varying correlations, Panel Data Estimation: Fixed ad Random Effects Methods, Dynamic Panel Estimation Models, Application of Financial Econometrics Models- An overview. Equity Research Analysis: Elements of equity research report, macro-economic analysis, industry analysis, business analysis, financial analysis and projection, valuation framework - free cash flow valuation approach, economic profit method, adjusted present value and capital cash flow model, relative valuation approach, assessing risk factors, preparing an equity research report.

#### References:

1. Wang, P., *Financial Econometrics (Methods and Models)*, Routledge, 2014
2. Ruey S. Tsay, *Analysis of Financial Time Series*, Wiley, 3<sup>rd</sup> Edition, 2010
3. Campbell, J.Y., Lo, A. and Mackinlay A.C., *The Econometrics of Financial Markets*, Princeton, 2015
4. Koller, T., Goedhart, M. and Wessels. D, *Valuation: Measuring and Managing the Value of Companies*, Mckinsey& Company, 5<sup>th</sup> Edition, 2010
5. Damadaran, A., *Investment Valuation*, John Wiley & Sons, 2017
6. Damodaran, A. *Dark Side of Valuation*, Prentice Hall, 2016

#### **CM7102: Financial Statement Analysis and Valuation [3 0 2 4]**

Financial Statement Analysis: Introduction and Relevance of Financial Statement Information of Various stakeholders, National GAAP (Ind AS and AS), Listing Agreement, and Reporting System. Analysis of the Statement of Shareholders' Equity, Balance Sheet, Income Statement, and Cash Flow Statement, Narrative Reports, and Off Balance-Sheet Items Business Analysis: Strategy Analysis, Earnings Quality Analysis, Analysis of Profitability, Analysis of Growth, Forecasting

and Valuation on the basis of Financial Statements. Valuation Technologies: Method of Comparables, Multiple Screening, Asset-based Valuation, Dividend Discounting, Discounted Cash Flow Analysis, Residual Earnings Analysis, Economic Value Added (EVA), Earnings Growth Analysis, Relevant Case Studies.

**References:-**

1. Abrams, J.B., Quantitative Business Valuation, John Wiley, NJ, 2017.
2. Foster, G., Financial Statement Analysis, Pearson, New Delhi, 2012.
3. Institute of Chartered Accountants of India, Various publications.
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5. Penman, S.H., Financial Statement Analysis and Security Valuation, McGraw-Hill, New Delhi, 4th Ed, 2014.
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7. White, G.T., Sondhi, A.C. and Fried, D., The Analysis and Use of Financial Statements, Wiley India, New Delhi, 2015

**CM7103: Advanced Management Accounting [4 0 0 4]**

Management Accounting: Introduction of Advanced Management Accounting, Emerging trends: Value Added Analysis, Value Creation, Financial Evaluation of Brand, Human Resources Accounting Recent Challenges in the light of Recent Regulatory framework and Global Integration, Shift from Conventional to Modern Management Accounting Practices. Application of Quantitative Methods in Management Accounting: Nature, Recent Trends and Limitations of Management Control System, management control and operational control, Formal management control system, Management Control Structure, Management Control Process, Strategic planning, Responsibility Accounting: Introduction and its role in decentralized organizations, Responsibility centres - concept and characteristic. Types of responsibility centres: Cost Centres, Profit centres, Investment centers, Transfer pricing - different methods. Balanced scorecard: Introduction, Measure of business strategy. Perspectives of measurement: financial, customer, internal-business-process and learning & growth, Linking balanced scorecard measures with business strategy.

**References:-**

1. Horngren, C.T., Sundem, G.L., Stratton, W.O, Burgstahler, D., & Schatzberg, J., Managerial Accounting. Prentice Hall of India Ltd. New Delhi, 2015
2. Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., Young, S. M., & Kumar, G.A., Management Accounting, New Delhi: Pearson, 2014
3. Maciariello, J. A. Management control system. Prentice-Hall of India, 2010
4. Robert Simons, R., Performance Measurement and Control Systems for Implementing Strategy Text and Cases: Pearson, 2013
5. Coomks, H., and Bobbs, D., and Jenkins, E., *Management Accounting Principles & Applications*, Sage Publications, 2016
6. Chatterjee, B.K., *Cost and Management Accounting for Managers*, Jaico Publishing House, Latest Edition
7. Louderback, H., and Dominiak, *Managerial Accounting*, Thomson Learning, Latest Edition
8. Collier, P.M., *Accounting for Managers - Interpreting Accounting Information for Decision- Making*, Wiley, 2013
9. Anthony, Robert N and Govindarajan, Vijay: Management Control Systems, Tata McGraw Hill, Latest Edition
10. Merchant, K C: Modern Management Control Systems, Prentice Hall, 2016
11. Mohi-ud-Din Ghulam, Management Control system in Banks, Anmol Publications, 2016
12. Jawahar Lal, Cost Accounting, Mcgraw Hill Education India, 2017

**CM7104: Corporate Tax Laws & Planning [4 0 0 4]**

Corporate Tax Laws: Nature and Scope of Corporate Tax Management, Corporate Taxation in India, Computation of total income in case of companies including non-residents, Dividend Tax, Securities Transaction Tax, Tax Deduction at Source and relevant provisions. Special Tax Provisions applicable to Companies: In Trade Free Zones, Infrastructure Sector, Backward Areas and relevant provisions. Concepts of Corporate Tax Planning: Tax Planning, Tax Management, Tax Avoidance, Tax Evasion, Tax Heavens, Tax Planning relating to: Setting up of new business, Financial Management decisions, Managerial Remuneration, Transfer pricing, Double Taxation Relief and Corporate restructuring.

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1. Singhanian, V.K., *Direct Taxes: Law and Practice*, Taxmann Publications, Latest Edition.
2. Srinivas. E.A, Corporate Tax Planning, Tata McGraw Hill, Latest Edition

3. Singhanian, V.K., *Direct Taxes: Planning and Management*, Taxmann Publications, Latest Edition.
4. Kanga, J.B., Palikawala, N.A. and Vyas, D., *The Law & Practice of Income Tax*, Latest Edition
5. Income Tax Act, 1961.
6. Income Tax Rules, 1962.
7. Circulars issued by C.B.D.T.
8. Income Tax Reports (I.T.R.).
9. The Tax and Corporate Law Weekly. Taxmann Publications
10. Income Tax Reports, Company Law Institute of India Pvt. Ltd., Chennai.
11. The Chartered Accountant Journal.
12. Finance Act for the relevant assessment year.
13. Ahuja, G.K. and Gupta, R., *Systematic Approach to Income Tax and Central Sales Tax*, Bharat Law House, Latest Edition

### **CM7105: International Financial Management [3 0 0 3]**

International Finance: An Overview, Definition, features, scope, importance of international finance, issues involved in international business and finance, methods of payment in international business; International monetary system (meaning & evolution). International Financial Institutions: An Overview, IMF, World Bank (structural framework, objectives, functions and criticisms). Balance of Payments: Theory and Policy, Foreign Exchange Market, Forex derivatives, Exchange Rate Forecasting and Determination, Forex risk, measurement and management, Offshore Financing (International equity, debt and Euro-currency markets), International Trade Financing (International framework and Policies in this regard), Current and capital account convertibility & its implications. Components of balance of payments- disequilibrium in the balance of payments, methods of correcting disequilibrium. International Financial markets: Meaning, Role of Financial markets in International finance, components of international financial markets, instruments of international financial markets, sources of finance in international markets. Foreign Direct & Portfolio Investments : Recent development in foreign capital flows; Foreign Institutional Investors, regulations governing FII in India; FDI- Growth of FDI, advantages and disadvantages of FDI to host and home country, differences between FDI & FII; Foreign portfolio management- Meaning, objectives, benefits and risks, ADR & GDR.

#### **References:-**

1. Desai, M. A., *International Finance: A Case Book*, Wiley, 2017
2. Levi, M., *International Finance*, Routledge, 2011
3. Brigham, E.F., and Houston, J.F., *Fundamentals of International Finance*, South Western College Publishers, 2013
4. Rajwade, A.V., *Foreign Exchange, International Finance and Risk Management*, Academy of Business Studies, 2016
5. Grabbe, O., *International Financial Markets*, Prentice Hall Englewood Cliffs New Jersey Latest Edition.
6. Apte, P.G., *International Financial Management*, Tata McGraw Hill, 2017
7. Seth, A.K. and Panwar, S., *International Finance: Theory and Practice*, Galgotia Publishing Company, Daryaganj, Delhi, 2015
8. Shapiro, A.C., *Multinational Financial Management*, 10e, November 2013.
9. Jain, P.K., Yadav, S.S., and Peyrard, J., *International Financial Management*, Macmillan India Ltd., 2017

### **CM7106: Business Ethics and Corporate Governance [3 0 0 3]**

Business Ethics: Definition of business ethics, Nature, scope and purpose of ethics, types of ethics, values and ethics, Importance of Ethics & Moral standards; Ethics & Moral Decision Making, managerial values and attitudes; Ethical Principles in Business, Ethics and Business System: Markets, Environment, Trade, Consumer Protection and Marketing, Finance, HR, Ethical Issues related to Advertisements, Finance, Investment, Technology, Ethical Dilemma  
 Corporate Governance: Concept of corporate governance – importance - Corporate governance and agency theory. Benefits of good corporate governance, Corporate Governance and Code of Corporate Practices, Corporate Governance System Worldwide and Indian Perspective, Corporate Disclosure and Investor Protection in India, Corporate Governance and Professional Ethics, Issues in Business Ethics and Corporate Governance, Corporate Governance and the Role of Board of Directors (BOD), Types of Boards and Board Committees, Changes in corporate governance issues as per new Companies Act 2013. Corporate Social Responsibility: Concept, Paradoxes in CSR, CSR as Public Relation Tool, Provisions of Companies Act, 2013 regarding CSR, Companies (Corporate Social Responsibilities Policy) Rules, 2014.



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1. Iyer, S.S., Managing for Value, New Age International Publishers, 2002
2. Hartman, Laura P, Chatterjee Abha, Business Ethics, Tata McGraw Hill, 2007
3. Bhatia, S. K, Business Ethics and Managerial Values, Deep & Deep Publications Pvt.Ltd, 2000
4. Velasquez, Business Ethics: Concepts and Cases Prentice Hall, 6e
5. Reed Darryl, Corporate Governance, Economic Reforms & Development (Oxford).
6. Mathur UC, Corporate Governance & Business Ethics Mc Millan, 2011
7. Tripathi, A.N., Human Values, New Age International, 2015

### **CM7107: Behavioral Finance [3 0 0 3]**

Introduction: Behavioral Finance & Non Behavioral Finance, the foundations of Behavioral Finance and Important Contributors, Behavioral Corporate Finance and Managerial Decision Making, Behavioral Investing and Neuro finance, Anomalies in Financial Markets, Behavioral Explanations for Anomalies, Unrealistic assumptions about people, Heuristic and Biased Behavior, Behavioral Biases, Prospect Theory. Frame dependency: Understanding of Frame Dependence, Frame and Accessibility, Framing outcomes, Framing and weighting of events, Framing consequences: decision-making under risk, Narrow framing, Framing and Mental Accounting, Framing and Insurance Decisions Inefficient Markets: Efficient Markets Hypothesis (EMH), Evidence against EMH, Theoretical foundations of efficient markets, Limits to Arbitrage, Hampering of arbitrage exploitation, Behavioral Finance model of an asset market: DeLong, Shleifer, Summers, Waldmann Model (DSSW Model), Current Behavioral Finance, Research on Financial Markets. Behavioral finance and investors' Behaviour: Individual Investor's Behavior in the Financial Market, Implication of Heuristics and Biases on Financial Decision-Making, Implications of Overconfidence on Financial Decision-Making, Individual Investors and the Force of Emotion, Social Forces: Selfishness or Altruism.

## References:

1. Ackert, Lucy, Richard Deaves, Behavioral Finance: Psychology, Decision- Making, and Markets, Cengage Learning, 2010
2. Forbes, William, Behavioural Finance, Wiley, 2009
3. Kahneman, D. and Tversky. A, Choices, values and frames. New York: Cambridge Univ. Press, 2000
4. Shefrin, H. Beyond Greed and Fear: Understanding Behavioral Finance and Psychology of investing. New York: Oxford University Press, 2002
5. Shleifer, A. Inefficient markets: An introduction to Behavioral Finance. Oxford: Oxford Univ. Press, 2000
6. Thaler, R., Advances in Behavioral Finance. Vol. II. New York: Princeton University Press, 2005

### **CM7170: Summer Training Report [0 0 0 3]**

At the end of second semester, students have to undertake summer training for a period of 6-8 weeks, in Government/ Private Industries & Offices. During the internship the candidate will be in touch with his industry mentor and also a faculty mentor assigned from the University. He is also required to maintain the daily diary / record of the activities and work done by him and shall keep the faculty mentor and the industry mentor update every fortnight. At the end of the training, the student shall submit a Summer Training Report. The training report is to be prepared by the student in three typed copies and one copy to be submitted to the HOD within the stipulated time for assessment. The report will be assessed by the internal examiner (Supervisor/ Guide) and only on the basis of a certificate of the examiner concerned that the training has been satisfactorily completed, would the student be allowed to appear for the viva-voce of the third semester. The training report will be assessed by a panel of examiners conducting viva-voce comprising of one external examiners (be appointed by HOD in consultation with Director) and internal examiner (Supervisor / Guide).

## **SEMESTER-IV**

### **CM7201: Advanced Financial Reporting [3 0 0 3]**

The conceptual and regulatory framework for financial reporting and its need, characteristics of useful information, Recognition and measurement, Specialised, not-for-profit, and public sector entities, the concepts and principles of groups and consolidated financial statements, The context and purpose of financial reporting, The scope and purpose of financial statements for external reporting, Users' and stakeholders' needs, The main elements of financial reports, The regulatory framework (legislation and regulation, reasons and limitations, relevance of



accounting standards), The qualitative characteristics of financial information, Accounting for transactions in financial statements, Financial Reporting Standards on Tangible non-current assets, Intangible assets, Impairment of assets, Inventory and biological assets, Financial instruments, Leasing, Segment reporting, Provisions and events after the reporting period, Taxation, Employee benefits, Reporting financial performance, Revenue, Government grants, Related parties, Share-based payment, Reporting requirements of small and medium-sized entities (SMEs). Financial Disclosure Norms as per SEBI Guidelines. Implications of changes in accounting regulation on financial reporting, Analysis and interpretation of financial information and measurement of performance, Current developments, Environmental and social reporting, Harmonization of Accounting, Convergence between national and international reporting standards, Proposed changes to accounting standards, IFRS and IndAS, The effect of changes in accounting standards on accounting systems, Current reporting issues.

**References:**

1. P.C. Tulsian, Tulsian's financial reporting, S. Chand, March 2014.
2. William J. Bruns, Cengage, Financial Reporting & Management Accounting, Learning India Pvt. Ltd, July 2010.
3. C.A. Praveen Sharma, Financial Reporting with Accounting Standards, Pooja Law Publishing Company, January 2013.
4. Raiyani Jagdish, Dr. Gaurav Lodha, International Financial Reporting Standards and Indian Accounting Practices, New Century Publications, 2015

**CM7202: Strategic Financial Management [4 0 0 4]**

Business Valuations: Financial Policy and Strategic Planning, Value, Value drivers and alternative metrics, Valuation of manufacturing and financial firms, High Technology Investments and IPRs. Advanced Issues in Capital Budgeting: Risk analysis in capital budgeting, Certainty equivalent and risk adjusted discount rate approaches, Probability distribution approach, Sensitivity analysis, Real options and analysis Capital Structure Planning: Capital structure theories-Traditional model, MM model with and without taxes, Role of personal taxes, Bankruptcy costs, Pecking order hypothesis, Asymmetric information and Signaling Theory, Fundamental determinants of capital structure Corporate Restructuring, Mergers and Acquisitions: Types of mergers, Motives for mergers, Merger payoffs, M&A and share price behaviour, Financial restructuring, Corporate acquisitions, Corporate divestitures, Equity carve outs, Spin offs and leverage buy outs, Corporate Failures: Bankruptcy prediction models, Regulatory aspects, Corporate turnarounds and role of vulture funds

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1. Hiller, D. Grinblatt, M. and Titman, S, *Financial Markets and Corporate Strategy*, McGraw- Hill, 2<sup>nd</sup> Edition, 2017
2. Damodaran, A, *Applied Corporate Finance*, Wiley, 4<sup>th</sup> Edition, 2016
3. Pettit, J., *Strategic Corporate Finance*: Wiley Finance, 2015.
4. Allen D., *An Introduction to Strategic Financial Management*, CIMA/Kogan Page, Latest Edition.
5. Khan, M.Y. and Jain P.K., *Financial Management*, Tata McGraw-Hill, 7<sup>th</sup> Edition, 2017.
6. Verma J.C., *Corporate Mergers, Amalgamations and Takeovers*, Bharat Publishing House, 2016
7. Weston, J.F., Chung, K.S. and Hoag, S.E., *Mergers, Restructuring and Corporate Control*, Prentice-Hall, 2015.
8. Schwartz, E.S. & Trigeorgis, L., (Eds.) *Real Options and Investment under Uncertainty*, MIT Press, USA, Latest Edition.
9. Copeland, T., Koller T. and Murrin J. *Valuation: Measuring and Managing the Value of Companies*, John Wiley, Latest Edition.
10. Smith, C.W., Smithson, C.W. and Wilford, D.S., *Managing Financial Risk*, Harper and Row, 2016

**CM7203: Risk Management [4 0 0 4]**

Risk Management for Enterprises and Framework: Concept of ERM; The holistic approach, Risk Categories and Classification, Framework for risk management and control within a company: Governance issues including market conduct, audit, and legal risk; Cultural aspects, Regulation and ERM; Basel Accords and Solvency framework; Role of credit agencies in the evaluation of risk management functions, ERM Process: Relevance of ERM to all stakeholders, Role of contagion, Risk appetite, capacity and ERM objectives; Elements and structure of a risk management function, Risk management control cycle and its applications , Risk identification and measurement. Risk Aggregation and Modelling: Risk aggregation and correlation, Use of scenario analysis and stress testing, Risk Measurement using VAR approach, Tails of distributions and Extreme Value Theory, Properties and limitations of common risk measures,

including Value at Risk (VaR) and Expected Shortfall; Use of models in the overall ERM decision-making process, Development and use of models for decision-making purposes in ERM. ERM: Business Practices: Alignment of corporate strategy, goals and vision with risk management, the risk of group decision making within organisation, New Paradigm of Risk Management, ERM Reporting Structure, Internal Control Practices, Relevant Case studies

#### References:

1. Robert J. Chapman, *Simple Tools and Techniques for Enterprise Risk Management*, John Wiley & Sons: England 2015.
2. Duckert, G.H., *Practical Enterprise Risk Management: A Business Process Approach*, John Wiley & Sons: England 2014.
3. John J. Hampton, *Fundamentals of Enterprise Risk Management, How Top Companies Assess Risk, Manage Exposures, and Seize Opportunities*, American Management Association: New York 2016.
4. David L. Olson and Desheng Wu, *Enterprise Risk Management Models*, Springer: Singapore 2015.
5. Harry Cendrowski and William C. Mair, *Enterprise Risk Management and COSO: A Guide for Directors, Executives and Practitioners*, John Wiley & Sons: USA 2013.
6. Linda Spedding and Adam Rose, *Business Risk Management: A Sustainable Approach*, CIMA Publishing of Elsevier: USA, Latest Edition
7. A.C. Vedpuriswar, *Enterprise Risk Management*, Viva Books: New Delhi 2017.

#### **CM7270: Project Report – Viva Voce [4 0 0 4]**

Students are required to select a topic for research project from the elective course under the guidance of an internal faculty supervisor and submit the same to the HOD. The project report is to be prepared by the student in three typed copies and to be submitted to the HOD within the stipulated time for assessment. The report will be assessed by the internal examiner (Guide/Supervisor) and only on the basis of a certificate of the examiner concerned that the project report has been satisfactorily completed that would the student be allowed to appear for the viva-voce of the sixth semester. The evaluation and viva voce will be after the completion of the project work and submission of the project report. The final evaluation and viva voce will be conducted by a panel of examiners comprising of one external examiner (duly appointed by HOD in consultation with Director) and the guide as internal examiner.

### Program Elective

#### **CM7240: Mutual Funds & Pension Funds Management [3 0 0 3]**

Mutual Funds in Perspective: Concept and structure of Mutual Funds, An overview of Mutual Fund Market in India, Setting Up of a Mutual Fund, Role of Participants: Custodian, Trust, Registrar and Transfer Agent, AMC etc.; New Fund Offers, Procedure of Investing in NFO, Investor's rights and obligations, Role and objectives of AMFI, Organisation and regulatory Framework of Mutual Funds in India, Designing and Marketing of Mutual fund products, Different types of plans: SIP, STP, SWP, MIP, Dividend Pay-out, Subscription and Redemption etc. Mutual Fund Products and Features: Concept of Open and Closed Ended Schemes, Classification of Mutual Fund Schemes based on different criteria, Concept of Load, Expense Ratio, Portfolio Turnover, AUM, Types of Equity Schemes, Debt Funds, Liquid Funds, Portfolio Management Schemes, ETFs, Money Market Funds, Index Funds, Specialty Funds, Ethical and Social Impact Funds, Hedge Funds, Arbitrage Funds, Venture Capital and Private Equity Funds Performance Evaluation of Mutual Fund: Determining NAV, Concept of load and distributable reserves, Mutual Fund Tax Provisions: Securities Transaction Tax (STT), Capital Gains Tax, Tax on Income Distributed, Tax deducted at source (TDS) / withholding tax, Dividend Payout and Growth Options within schemes, Indexation, Setting Off & Carry Forward of losses, Calculation of returns: IRR, XIRR, MIRR, Dividend Reinvestment, compounding of periodic returns, Risk measures: Standard Deviation, Beta, Downside risk, Tracking Error etc.; Risk adjusted performance measures: Sharpe, Treynor, Jensen's Alpha, Sortino, Information Ratio,  $M^2$ , Omega, Measures of market timing etc. Hedge Funds and Private Equity Funds: Distinguishing Hedge Funds, Hedge Fund Types, Hedge Fund Fees; Hedge Fund Strategies; Hedge Fund Indices, Benefits and Costs of Diversification, Private Equity Terminology and Background, Private Equity as Equity Securities, Private Equity as Debt Securities, Trends and Innovations in Private Equity, Venture Capital versus LBOs, The Underlying Businesses of Venture Capital, Venture Capital Funds, Leveraged Buyouts (LBOs), Mezzanine Debt, Distressed Debt, Risks of Distressed Debt Investing. Pension Funds: Pension plans (Concepts, principles, advantages, disadvantages, product characteristics, product differentiation, and product development)

#### References:

1. Ronald K. Rutherford, *The Complete Guide to Managing a Portfolio of Mutual Funds*, Latest Edition

2. Indian Institute of Banking and Finance, Mutual Funds - Products and Services, 2010
3. Dr.Naila Iqbal, Mutual Fund: History, Future And Beyond – March 2014
4. Fabozzi, J.F., Measuring and Controlling interest rate and credit risk, Wiley Finance, 2010
5. NSE's Certification in Financial Markets: Advanced Module on Mutual Funds
6. CAIA Level I: An Introduction to Core Topics in Alternative Investments, Wiley, Second Edition, 2012. Part Two: Real Assets, Chapters 8 – 10.
7. CAIA Level I: An Introduction to Core Topics in Alternative Investments, Wiley, Second Edition, 2012. Part Three: Hedge Funds, Chapters 11 – 17.
8. CAIA Level I: An Introduction to Core Topics in Alternative Investments, Wiley, Second Edition, 2012. Part Five: Private Equity, Chapters 20 – 22.
9. CAIA Level I: An Introduction to Core Topics in Alternative Investments, Wiley, Second Edition, 2012. Part Four: Commodities, Chapters 18 – 19.

### **CM7241: Fin-Tech [3 0 0 3]**

Introduction to FinTech: A General Overview and History, Recent developments, Current and Future Themes, Major areas in FinTech, Future prospects and potential issues with FinTech, Impact on Banking, Insurance, Asset Management, B2B Supply Chain, Big Data, Complex Contracts Optimization, Behavioural Biometrics Block chain and Crypto currency Technologies: Introduction to Cryptographic Hash Functions, Merkle Tree, Digital Signature, Public and Private Keys, Block chains, Proof of Work, Mining Bitcoin and Other Crypto currencies: Bitcoin, Ethereum, Other Altcoins, Wallets, Exchange Markets, Payments, Transaction Fees, Anonymity, Mining, Ecosystem, Politics, Regulation Ethereum, Smart Contracts and Block chain Applications: Ethereum platform and Smart Contracts, Decentralized Applications, DAOs, Design of smart contracts and applications, Description of block chain projects, further examples of smart contracts and block chain applications.

Alternative Lending, Crowd funding, and P2P Technology: Alternative Lending and Crowd funding, P2P payment and financing. Machine Learning and Applications: LASSO, Decision-Tree Analysis, and other paradigms of machine learning; Applications of Machine Learning in FinTech, Further topics in machine learning and robo-advising. Study of FinTech Start-Up Success Stories: Best Practices, eToro – Israel, Capital Match – Singapore, Claim Di – Thailand, Coins.ph – Philippines, Disruptive Innovation Techniques: Associating, Questioning, Observing, Networking, Experimenting, Intensive Coding and Project Application.

#### **References:**

1. William, Jacob, FinTech: The beginners guide to Financial Technology, 2016
2. Christi, Susanne & Barberis, Janos, The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries – (Wiley, 2016)
3. Sironi, Paolo **Fintech Innovation: From Robo-Advisors to Goal Based Investing and Gamification** - (Wiley, 2016)
4. Narayanan Arvind, Bonneau Joseph, Felten Edward, Miller Andrew, Goldfeder Steven, Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction, Princeton University Press, 2017
5. Diedrich Henning, Ethereum: Blockchains, Digital Assets, Smart Contracts, Decentralized Autonomous Organizations, CreateSpace Independent Publishing Platform, 2017
6. Bahga Arshdeep and Madisetti Vijay Blockchain Applications: A Hands-on Approach, 2017.

### **CM7250: BUSINESS ANALYTICS [3 0 0 3]**

Overview of Business Analytics – Introduction to Analytics, Analytics Tools, Data Collection and Biases Basic Statistics Concepts – Measures of Central Tendency and Dispersion, Probability and Conditional Probability Concepts, Naïve Bayes Theorem, Correlation and Regression Recommender System Concepts – Conditional Probability Use in Market Basket Analysis, Different Types of Recommender System Machine Learning Concepts – Supervised and Unsupervised Learning, Basic Classification Technique using Naïve Bayes Classifier, using ML concepts in getting Business Insights Data Analysis using Excel to solve business problems, Optimization using Excel to solve business problems

#### **References:**

1. Business Analytics, 3rd Edition James R. Evans, University of Cincinnati
2. Statistics for Managers Using Microsoft Excel, 8th Edition, David M. Levine, David F. Stephan, Two Bridges Instructional Technology

### **CM7243: Fixed Income Securities & Treasury Management [3 0 0 3]**

Analysis of Fixed Income Securities: Bond Valuation & Interest rate Models; Yield Curve and Term Structure Analysis, Determinants of bond yields; Fixed income derivatives: T-bill, t-note, t-bond derivatives, Euro-bond and municipal bond derivatives, Pricing fixed income derivatives: cost of Carry model – under perfect & imperfect market conditions. Bond Risk analysis, management & bond portfolio strategies: Measuring & managing Interest rate risk, currency risk & credit risk; Micro hedging & Macro Hedging; Concept of yield curve risk – passive & active portfolio strategies Fixed Income Structured Products: Introduction to structured finance products; Concept of Securitization; Fixed income structured finance products; Mortgage backed and asset backed securities; collateralized bond obligations (CBO); Application of structured products in various financial areas. Treasury and Asset Liability Management: Introduction to ALM and techniques, management of interest rate risk, interest sensitive gap and bank's duration gap, managing currency exposures, earnings sensitivity analysis and market value of equity sensitivity analysis, managing operational risk, liquidity risk, regulatory risk and reputation, bank treasury ALM, ALM trading principles, structured finance products including asset-backed commercial paper, mortgage-backed securities, collateralised debt obligations and structured investment vehicles, and their role in ALM, securitisation and balance sheet management. Management of Bank Investments: Banking Theory: Objectives, credit creation, investment policies; Overview of a typical bank portfolio, investment options for banks in India, objectives of investment portfolio management in banks, composition of investment portfolio, establishing investment policy guidelines, regulatory capital, treasury operations and group transfer pricing, compliance with Basel norms, Corporate Restructuring in Banks, Treasury operations, Repo instruments, Financial innovation and information technology, cyber threats.

#### **References:**

1. Hull, John C., *Options, Futures and Other Derivatives*, Prentice Hall, 2011
2. Suresh M. Sundaresan. *Fixed Income Markets and Their Derivatives*, International Thomson Publishing, 2014
3. Frank A Fabozzi. *The handbook of Mortgage backed Securities*. Probus Publishers, Latest Edition
4. F.J. Fabozzi. *The Handbook of Fixed Income Securities*. Tata McGraw, 2015
5. F.J. Fabozzi, *Structured products and related Credit derivatives*, Wiley, 2015

### **CM7244: Indirect Taxes [3 0 0 3]**

Introduction: - Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism, Registration. Levy and collection of GST Taxable event- "Supply" of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies. Input Tax Credit Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work. Procedures Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny. E-way bills, zero-rated supply, Offences and Penalties, Appeals. Custom Duty: Introduction, Definition, Nature and types of duties, classification, Valuation Import and export procedure in customs, Export incentive scheme. FEMA: Definition, Authorized person, Provision of Bank Account in Indian Rupee, Foreign Currency Bank A/c, Restrictions, Realization, repatriation and surrender of Foreign Exchange, Capital A/c transaction GDR/ADR/ FCCB, Different types of forms used in FEMA.

#### **References:**

1. The Central Goods and Services Tax, 2017
2. The Integrated Goods and Services Tax, 2017
3. The Union Territory Goods and Services Tax, 2017
4. The Goods and Services Tax (Compensation to States), 2017
5. The Constitution (One hundred and First Amendment) Act, 2016
6. Gupta, S.S. , *GST- How to meet your obligations (April 2017)*, Taxmann Publications
7. Halakandhi, S., *G.S.T ( Vastu and Sevakar) (Hindi) Vol-1, 2017*
8. Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017
9. *Vastu and Sevakar Vidhan by Government of India*



### **CM7246: Financial Derivatives [3 0 0 3]**

Introduction: Types, Participants and functions, Development of exchange traded derivatives, Global derivatives markets, Exchange traded vs. OTC derivatives markets, Derivatives trading in India Understanding Forwards and Futures Markets: Introduction, Key features of futures contracts, Futures vs. Forwards, Trading, Clearing and Settlement Systems, Determination of futures and forward prices, Hedging Strategies using Futures, Interest rate, Commodity and Currency Futures Introduction to Options: Options terminology, Types of Options, Options pay off, Properties of Stock Options, Trading Strategies involving options Pricing of Options: Greeks and Factors affecting options pricing, Option pricing models including Binomial Option Pricing Model and Black Scholes Option Pricing Model, Pricing of index options Swaps and Forward Rate Agreements: Interest Rate Swaps, Cross Currency Swaps, FRA, Pricing of Swaps, Flavoured Swaps, Equity and Commodity Swaps Advanced Derivatives: Overview, Exotic Options, Swaptions, Credit Derivatives including Credit Linked Notes; Credit Default Swaps; Total Return Swaps, HJM and LMM model of Interest Rate Derivatives, Real Options.

#### **References:**

1. Hull, John C., *Options, Futures and Other Derivatives*, Prentice Hall, 2016
2. Dufresne, D.A. and Miller, T.W., Jr., *Derivatives: Valuation and Risk Management*, Oxford, 2016
3. Broyles, J., *Financial Management and Real Options*, Wiley, 2015
4. Bhalla, V.K., *Financial Derivatives: Risk Management*, New Delhi: S. Chand, 2017
5. Bittman, J.B., *Trading and Hedging with Agricultural Futures and Options*, New York: McGraw Hill, 2008
6. Briys, E., Bellalah, M., Mai, H.M., & Varenne, F.D., *Options, Futures and Exotic Derivatives*, New Delhi: John Wiley, 2016
7. Chance, D.M., *An Introduction to Derivatives*, Dryden Press, Latest Edition.
8. Marshall, J. and Bansal, V., *Financial Engineering*, Prentice Hall Inc., 2015
9. Johnson, R.S., & Giaccotto, C. *Options and Futures - Concepts, Strategies and Applications*, New York: West Publishing Company, Latest Edition.
10. Chew, L., *Managing Derivative Risk*, John Wiley, Latest Edition.
11. Report of Prof. L.C. Gupta, *Committee on Derivatives Trading*.
12. Kolb, R.W., and Overdahl, J.A., *Financial Derivatives*, New York Institute of Finance, Latest Edition.
13. Kolb, R.W., *Options Primer*, Published by John Wiley and Sons, Latest Edition.
14. Das, S., *Swap & Derivative Financing*, Probus, Latest Edition, 2016
15. Shapiro, A.C., *Multinational Financial Management*, New Delhi: John Wiley, Latest Edition.
16. Teall, J.L., & Hasan, I., *Quantitative Methods for Finance and Investments*, London: Blackwell Publishing Ltd., Latest Edition
17. Vij M., *Multinational Financial Management*, New Delhi: Excel Books, Latest Edition.
18. Vohra, N.D. & Bagri, B.R., *Futures and Options*. New Delhi: Tata McGraw-Hill, 2016

### **CM7247: Marketing of Financial Services [3 0 0 3]**

The nature of marketing: The basic principles of marketing and its relevance to financial services organisations (FSOs), The strategic marketing orientation. Customer Behaviour: The motivations behind consumer purchasing decisions, Key customer attributes, Customer value, customer satisfaction. Marketing environment for Financial Services: The micro environment; the macro environment and the internal environment, the competition and competitive advantage-importance and approaches with respect to financial services. Segmentation, targeting and positioning: Definitions, Identification of key attributes, Methods of segmenting financial services markets, positioning strategies. Extended marketing mix for financial services: Product-existing product portfolio, new product development, Product Branding; Price- Pricing methods of Financial Services, Pricing of new products and services; Place – delivery channels, its importance and role, Emerging channel opportunities; Promotion- concept of the communications mix, Mass communication – advertising, PR, sponsorship, internet marketing and sales promotion, Direct communication – direct marketing, personal selling; People- role of employees; Process- before, during and after the sale processes; Physical evidence- Consideration of the impression made by tangible items such as décor, etc. Relationship marketing and customer service: Nature, importance, relationship lifecycle, managing the customer interface, importance of service quality; service measurement and service-level agreements, Complaint handling.

#### **References:**

1. Indian institute of Banking and Finance, *Managing and Marketing of Financial Services*. Taxmann publications, 2015
2. Harrison, T. & Estelami, H, *The Routledge Companion to Financial Services Marketing*, 2014



3. Wright, M. & Watkins, M, Marketing Financial Service. Routledge, Latest Edition.
4. Ennew, C. & Waite, N. Financial Services Marketing: An International Guide to Principles and Practice. Routledge, 2013
5. Khan, M.Y., Financial Services, Tata McGraw-Hill, New Delhi, 2015
6. Molver, C. and G. Naylor, Marketing Financial Services, Latest Edition
7. Zenoff, David P. Marketing Financial Services, Ballinger Publishing Company Ltd., Latest Edition

### **CM7248: Strategic Management [3 0 0 3]**

Introduction to strategic management: Conceptual Framework of Policy & Strategy: Genesis, concept and characteristics of policy & Strategy, Policy versus Strategy, Reasons for growing importance of strategy, Types / levels of strategy, Strategic management model, initiation of strategy, strategic decision making, Indian business environment: past and present and its strategic implications and concept of business model. Scanning the environment: Environmental Analysis, Internal Analysis and Assessment. Strategy formulation: Vision, Mission and Objectives: Vision versus Mission, The Mission and Business Definition, Nature and characteristics of Objectives and Goals, Long-term objective setting, Competitive Advantage and Value Chain: Concept of Competitive advantage, industry analysis (Porter's Five Forces Model), Concept of value chain. Corporate strategy: growth strategy, stability strategy, retrenchment strategy. Business strategy: porter's generic strategies, cooperative and competitive strategies, competitive tactics. Functional strategy: Marketing strategy, HR strategy, Finance strategy, Purchase strategy, IT strategy, Operations strategy, R&D strategy

#### **References:**

1. Stephen P. Robbins and Mary Coulter, Management, Prentice Hall, 13<sup>th</sup> edition, 2013
2. Koontz, H. and Weihrich, H, Essentials of Management: An International Perspective, Tata McGraw Hill, 8<sup>th</sup> Edition 2010
3. Robbins S. P and Judge, T. A, Organisation Behaviour, Prentice Hall, 15<sup>th</sup> Edition 2012 Ennew, C. &
4. Mullins L, Management and Organisation Behaviour, Pearson Education, 2015.
5. Wheelen, Thomas L., Hunger, J. David and Hoffman, Alan N. 2014. *Concepts in Strategic Management and Business Policy*. 14<sup>th</sup> Edition. Boston: Prentice- Hall.
6. Johnson, Gerry, Whittington, Richard, Scholes, Kevan and Angwin, Duncan. 2013. *Exploring Strategy- Text and Cases*. 10<sup>th</sup> Edition. Pearson.
7. Gerry Johnson, Richard Whittington, Kevan Scholes and Duncan Angwin, Exploring Strategy Text & Cases, Pearson, 10th edition, 2013.

### **CM7249: Audit & Assurance [3 0 0 3]**

Auditing Concepts: Nature and limitations of Auditing, Basic Principles governing an audit, Ethical principles and concept of Auditor's Independence, Relationship of auditing with other disciplines. Standards on Auditing and Guidance Notes: Overview, Standard-setting process, Role of International Auditing and Assurance Standards Board, Standards on Auditing issued by the ICAI; Guidance Note(s) on - Audit of Fixed Assets, Audit of Inventories, Audit of Investments, Audit of Debtors, Loans and Advances, Audit of Cash and Bank Balances, Audit of Miscellaneous Expenditure, Audit of Liabilities, Audit of Revenue, Audit of Expenses and provision for proposed dividends. Auditing engagement: Audit planning, Audit programme, Control of quality of audit work - Delegation and supervision of audit work. Documentation: Audit working papers, Audit files: Permanent and current audit files, Ownership and custody of working papers. Audit evidence: Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence, Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management, Obtaining certificate. Internal Control: Elements of internal control, Review and documentation, Evaluation of internal control system, Internal control questionnaire, Internal control check list, Tests of control, Internal Control and Computerized Environment, Approaches to Auditing in Computerised Environment. Auditing Sampling: Types of sampling. Test checking, Techniques of test checks. Analytical review procedures. Miscellaneous Audits: Audit of receipt & payments, Audit of Purchases & Sales, Audit of suppliers' ledger and the debtors' ledger, Audit of impersonal ledger. Company Audit: Audit of Shares, Eligibility, Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Remuneration of Auditors, Powers and duties of auditors, Branch audit, Joint audit, Reporting requirements under the Companies Act 2013, Other Important Provisions under the Companies Act, 2013 relating to Audit and Auditors and Rules made thereunder. Audit Report: Qualifications, Disclaimers, Adverse opinion, Disclosures, Reports and certificates. Special points in audit of different types of undertakings: Educational institutions, Hotels, Clubs, Hospitals,

Features and basic principles of government audit, Local bodies and not-for-profit organizations, Comptroller and Auditor General and its constitutional role.

**References:**

1. Jha, Aruna, A Student's Guide to Auditing, Taxmann 2017
2. Tandon, B. N., S. Sudharsanam, and S. Sundharabahu,, A Handbook of Practical Auditing, S. Chand and Co. Ltd., New Delhi, 2016
3. Pagare, Dinkar, Principles and Practice of Auditing, Sultan Chand and Sons, New Delhi, 2015
4. Institute of Chartered Accountants of India: Auditing and Assurance Standards, ICAI, New Delhi.
5. Gupta, Kamal, and Ashok Arora: Fundamentals of Auditing, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi, 2017

# Department of Business Administration

The 3-year BBA program of Manipal University Jaipur imparts fundamental knowledge of business and management principles to the students. The program typically allows students to specialize in one of multiple concentration areas, including Finance and Banking, IT and E-Business, Sales and Marketing, Accounting and Taxation, and People Management.

It also offers practical management training that can prepare students to successfully work within a large or small organization in India and abroad. Activities like industrial visit, in-depth study of Indian business houses, quizzes, and summer training are part of the BBA Programme. Besides this, various other co-curricular activities are also organized for the complete transformation of the students' personality.

Program emphasizes the development of communications, quantitative reasoning, and business analysis skills. Through BBA courses, students can gain knowledge of business practices and processes, understand the role of economics in the world marketplace, and acquire an awareness of global business issues.

## Highlights/USPs

- Develop functional business knowledge of the students.
- Develop effective teamwork and leadership skills.
- Develop their overall personality.
- Develop critical thinking, analytical, and problem-solving skills.
- Develop decision making skills.
- Develop interpersonal skills.
- Acquire global awareness.
- Learn to recognize and analyze ethical problems and choose and defend resolutions for practical situations that occur in business.
- Learn to communicate professionally and effectively.
- Understand and be able to use computer-based information systems and infrastructures.

**Bachelor of Business Administration Scheme 2022**

Yea	FIRST SEMESTER					SECOND SEMESTER						
	Course Code	Course Name	L	T	P	C	Course Code	Course Name	L	T	P	C
I	BB1101	Fundamentals of Business Organization & Management	4	0	0	4	BB1201	Principles of HR Management	3	0	0	3
	BB1102	Fundamentals of Financial Accounting	3	1	0	4	BB1202	Financial Management	3	1	0	4
	BB1103	Cost Accounting	3	1	0	4	BB1203	Management Accounting	3	1	0	4
	BB1104	Business Economics	3	0	0	3	BB1204	Marketing Management	3	0	0	3
	BB0025	Values, Ethics and Governance	2	0	0	2	BB1205	Principles of Macro Economics	4	0	0	4
	LN1106	Communicative English	2	0	0	2	CY1003	Environmental Science	3	0	0	3
	CA1170	Fundamentals of Computer (Theory)	1	1	0	2	LN1208	Spoken English	1	1	0	2
CA1171	Fundamentals of Computer (Lab)	0	0	2	1	BB1270	Term Paper	0	0	4	2	
			<b>18</b>	<b>3</b>	<b>2</b>	<b>22</b>			<b>20</b>	<b>3</b>	<b>4</b>	<b>25</b>
Total Contact Hours (L + T + P)			<b>22</b>			Total Contact Hours (L + T + P)			<b>25</b>			
II	THIRD SEMESTER					FOURTH SEMESTER						
	BB2102	Business Laws	3	1	0	4	BB2201	Corporate Laws	3	0	0	3
	BB2103	Business Communication	3	0	0	3	BB2202	Business Research Methods	3	0	0	3
	BB2104	Entrepreneurship Management	3	0	0	3	BB2203	Business Analytics Using Excel	3	1	0	4
	LN2007	French for Beginners - I	3	1	0	4	LN2207	French for Beginners- II	3	1	0	4
	MA2209	Introduction to Business Statistics	3	1	0	4	*****	Open Elective	3	0	0	3
		<b>Programme Electives/ Discipline Specific Elective-I</b>						<b>Programme Electives/ Discipline Specific Elective</b>				
BB21xx	Course 1	3	0	0	3	BB22xx	Course 4	3	0	0	3	
BB21xx	Course 2	3	0	0	3	BB22xx	Course 5	3	0	0	3	
BB21xx	Course 3	3	0	0	3	BB22xx	Course 6	3	0	0	3	
		<b>23</b>	<b>2</b>	<b>4</b>	<b>27</b>			<b>24</b>		<b>0</b>	<b>26</b>	
Total Contact Hours (L + T + P)			<b>27</b>			Total Contact Hours (L + T + P) + OE			<b>26</b>			

III	FIFTH SEMESTER					SIXTH SEMESTER						
	Course Code	Course Name	L	T	P	C	Course Code	Course Name	L	T	P	C
	BB3101	International Business Management	3	0	0	3	BB3201	E - Commerce	3	0	0	3
	BB3102	Personality Development Course	3	0	0	3	BB3202	Business Analytics	3	0	0	3
	BB3103	Basics of Banking, Insurance and Financial Services	3	0	0	3	BB3203	Strategic Management	3	0	0	3

BB3104	Total Quality Management	3	0	0	3	*****	Open Elective	3	0	0	3		
BB3170	Summer Project	0	0	6	3	BB3270	Dissertation	0	0	6	3		
	<b>Programme Electives/ Discipline Specific Electives</b>						<b>Programme Electives/ Discipline Specific Electives</b>						
BB31xx	Course 7	3	0	0	3	BB32xx	Course 10	3	0	0	3		
BB31xx	Course 8	3	0	0	3	BB32xx	Course 11	3	0	0	3		
BB31xx	Course 9	3	0	0	3	BB32xx	Course 12	3	0	0	3		
		21	0	6	24			21	0	6	24		
Total Contact Hours (L + T + P)		24				Total Contact Hours (L + T + P) + OE				24			

### PROGRAM ELECTIVES & COURSES

#### Program Elective I: Human Resource Management

SEMESTER III				SEMESTER IV	
Course No.	Course Code	Course Name	Course No.	Course Code	Course Name
1	BB2140	Human Resource Planning & Development	4	BB2240	International Human Resource Management
2	BB2141	Management of Industrial Relation	5	BB2241	Compensation Management
3	BB2142	Organizational Performance Management	6	BB2242	Training and Development
SEMESTER V			SEMESTER VI		
Course No.	Course Code	Course Name	Course No.	Course Code	Course Name
7	BB3140	Employment Laws	10	BB3240	Contemporary issue in Human Resource Management
8	BB3141	Performance Appraisal	11	BB3241	Strategic Human Resource Management
9	BB3142	Recruitment & Selection	12	BB3242	Human Resource Information system

#### Program Elective II: Banking & Insurance

SEMESTER III			SEMESTER IV		
Course No.	Course Code	Course Name	Course No.	Course Code	Course Name
1	BB2143	Management of Banking Services	4	BB2243	Banking Products
2	BB2144	Principle & Practice of General Insurance	5	BB2244	E-Banking
3	BB2145	Banking Law & Practice	6	BB2245	Marketing of Insurance
SEMESTER V			SEMESTER VI		
7	BB3143	Banking & Insurance Accounting	10	BB3243	International Banking



8	BB3144	Insurance Risk Management	11	BB3244	Legal aspects of Insurance
9	BB3145	Credit operations & Recovery Management	12	BB3245	Life Insurance Underwriting

**Program Elective III: Accounting & Finance**

SEMESTER III			SEMESTER IV		
Course No.	Course Code	Course Name	Course No.	Course Code	Course Name
1	BB2146	Corporate Accounting	4	BB2246	Advance Accounting
2	BB2147	Direct Taxes	5	BB2247	Indirect Taxes
3	BB2148	Micro Finance & Rural Credit	6	BB2248	Indian Financial System
SEMESTER V			SEMESTER VI		
7	BB3146	Security Analysis & Portfolio Management	10	BB3246	Financial derivatives
8	BB3147	Financial Reporting	11	BB3247	Personal Financial Planning
9	BB3148	Global Financial Markets & Products	12	BB3248	FinTech

**Program Elective IV: Marketing**

SEMESTER III			SEMESTER IV		
Course No.	Course Code	Course Name	Course No.	Course Code	Course Name
1	BB2149	Product & Brand Management	4	BB2249	Marketing Research
2	BB2150	Customer Relations Management	5	BB2250	Marketing of Services
3	BB2151	Advertising Management	6	BB2251	Consumer Behaviour
SEMESTER V			SEMESTER VI		
7	BB3149	Distribution & Salesmanship	10	BB3249	International Marketing
8	BB3150	Public Relation & Event Management	11	BB3250	Digital Marketing
9	BB3151	Sales Management	12	BB3251	Rural Marketing

**Program Elective V: Retailing, Supply Chain & Logistics**

SEMESTER III			SEMESTER IV		
Course No.	Course Code	Course Name	Course No.	Course Code	Course Name
1	BB2152	Fundamentals of Logistics & Supply Chain Management	4	BB2252	Business Needs in Procurement & Supply
2	BB2153	Procurement & Supply Workflow	5	BB2253	Merchandising Management
3	BB2154	Retail Management	6	BB2254	Import & Export Logistics
SEMESTER V			SEMESTER VI		
Course No.	Course Code	Course Name	Course No.	Course Code	Course Name
7	BB3152	Logistic System	10	BB3252	Contract & Business Negotiation for Procuring & Supply

8	BB3153	Supply Chain Planning	11	BB3253	Managing Procurement Contracts & Relationship
9	BB3154	Managing Business Process Flow	12	BB3254	International Retailing

**Program Elective VI: Professional Studies**

SEMESTER III			SEMESTER IV		
Course No.	Course Code	Course Name	Course No.	Course Code	Course Name
1	BB2146	Corporate Accounting	4	BB2246	Advance Accounting
2	BB2156	Corporate Finance	5	BB2256	Taxation
3	BB2157	Corporate Financial Strategy	6	BB2257	Risk Management
SEMESTER V			SEMESTER VI		
Course No.	Course Code	Course Name	Course No.	Course Code	Course Name
7	BB3147	Financial Reporting	10	BB3255	Advance Financial Reporting
8	BB3156	Strategic Management	11	BB3256	Relationship Management
9	BB3157	Project Management	12	BB3257	Advance Management Accounting

Note: The BBA Degree program offers single Program Elective for all students. Students will be required to select any one Program Elective at the end of the first year having twelve papers of 3 credits each out of the six Program Electives given below. Three courses (subjects) from each selected Program Elective will be offered during 3rd, 4th, 5th and 6th Semester. Students will be required to take those Program Elective courses from the chosen group only and pass in all of them individually.

**BB1101: Fundamentals of Business Organisation and Management [4 0 0 4]**

Management: Concept, Scope of Management, Levels of Management, Managerial Skills, Roles of a Manager , Evolution of Management Thoughts: Classical Approach- scientific management, Administrative Management and Bureaucracy. Neo-Classical Approach- Human relations movement and Behavioral approach. Modern Approach- Quantitative approach, Systems approach and Contingency approach. Forms of organization – Sole Proprietorship, Partnership, Co-operative Organization and Company. Functions of Management: Planning: Concept, Importance, Strategies, Policies and Planning Premises; Decision making, Management by Objectives (MBO), Process of Planning. Organizing: Concept, Importance, Process of Organizing, Types of Organizational Structures, Span of Management, Centralization and Decentralization. Staffing: Concept, Scope of Staffing, Manpower Planning, Selection & Training, Performance Appraisal. Directing: Concept, Importance, *Motivation*: Concept, Importance, Maslow's Need Hierarchy theory, *Leadership*- Concept, Characteristics of Leadership, and Leadership styles, *Communication*- Types, Process and Barriers of Communication. Coordinating: Definition, Characteristics, Principles and Techniques of Coordination. Controlling: Concept, Importance, Process of Controlling.

**References:**

1. Stephen P. Robbins, Mary Coulter, David De Cenzo: *Fundamentals of Management*, Ninth Edition, Pearson Education India, 2016.
2. Mitra, J.K.: *Principles of Management*, Oxford Publication, 2017.
3. Koontz, H.: *Essentials of Management*, Tata McGraw Hill Education, 2010.
4. Bhushan, Y.K.: *Fundamentals of Business Organization and Management*, Sultan Chand & Sons, 9<sup>th</sup> Edition, 2014.
5. Tripathi P. Chandra: *Principles of Management*, Tata McGraw-Hill Education, 2008.
6. Koontz, H.: *Principles of Management*, Tata McGraw Hill Education, 2004.

**BB1102: FUNDAMENTALS OF FINANCIAL ACCOUNTING [3 1 0 4]**

Introduction to Financial Accounting: Accounting as a System, – Generally Accepted Accounting Principles; Nature of Accounts, Rules of Debit and Credit; Recording Transactions in Journal; Preparation of Ledger Accounts; Preparation of Trial Balance; Preparation of Trading Account, Profit & Loss Account and Balance Sheet, Adjustment Entries (not very advanced), Introduction to Accounting Standards Annual Report of Public Limited Company - Chairman's Statement, Directors' Report, Management Discussion and Analysis, Report on Corporate Governance, Auditors' Report, Corporate Income Statement and Balance Sheet, Introduction to Corporate Financial Statements: Preparation of Cash Flow Statement, dividends, distributable profits and types of shares. Understanding different types of Profit, viz., PBIT, PBT, PAT, Operating Profit and Distributable Profit. Financial Statement Analysis: Introduction to Accounting Standards on Disclosure of Accounting Policies, Revenue Recognition.

**References:**

1. Monga, J.R., *Financial Accounting: Concepts and Applications*, Mayur Paperbacks, 2010.
2. Tulsian, P.C., *Financial Accounting*, Pearson, 2012.
3. Maheshwari S.N. & Maheshwari S.K., *Financial Accounting for B. Com., CA, CS, & ICWA*, (Foundation) Courses, Vikas Publishing House Pvt. Ltd., 2012
4. Balwani, N, *Accounting and Finance for Managers*, Excel Books, 2012.
5. Gupta, A: *Financial Accounting for Management*, Prentice Hall College, 2010.
6. Bhattacharyya, A *Financial Accounting for Business Managers*, PHI, 2012.
7. Jain, S.P. & Narang, K.L., *Advanced Accountancy*, Kalyani Publishers, 2012.

**BB1103: COST ACCOUNTING [3 1 0 4]**

Cost Accounting: Concept of Cost, Classification of cost:- Types of Cost, Distinctions between Financial and Cost Accounting, Cost accounting methods, Cost accounting techniques, Alternative cost accounting principles, Elements of Cost. Presenting information: - Purchasing, receiving and storage of material, Pricing of material issues, Material control. Recording of Labour Cost, Direct Expenses. Overhead: Classifications allocation, apportionment, re-apportionment and absorption of overhead costs. Production Account, Methods of Costing: Unit costing, Job costing. Contract Costing. Process costing (process losses, Joint and By-products, Inter-Process Profits, Costing of Work-in-Progress) Operating Costing (only for transport services).

**References:**

1. Jawaharlal & Srivastawas, Cost Accounting, McGraw Hill Education (India) Pvt. Ltd., 2012.
2. Agarwal N.K. Cost Accounting” Asian Books.
3. Jain, Khandelwal & Pareek, Cost Accounting, Ajmera Book Company, 2016
4. Arora M N, A Text Book of Cost & Management Accounting, Vikas Publishing House Pvt. Ltd., New Delhi.
5. Bhattacharya A K. “Principles & Practice of Cost Accounting” PHI Learning, 2012.
6. Oswal, Rajpurohit & Maheshwari, Cost Accounting, Ramesh Book Depot Jaipur.

#### **BB1104: BUSINESS ECONOMICS [3 0 0 3]**

Introduction to Managerial Economics- Introduction, Importance, Managerial economics Decision Making Process, Role of Managerial Economist, Fundamental Concepts of Managerial Economics- Opportunity Cost, Time Perspective, Incremental Cost, Time Value of Money, Equi- marginal Concept, Concept of Utility: Cardinal and Ordinal, Marginal Average and Total Utility concepts, Indifference curves, income consumption curve and cost consumption curve, Theory of Demand- Introduction, Factors affecting Demand, Law of Demand and elasticity of Demand, Supply analysis- Introduction, Factors affecting supply, Law of supply, Cost Analysis- Marginal Average and Total Cost concepts, Revenue Analysis- Introduction, Total, marginal and average revenue, Elementary theory of markets- perfect competition, pure monopoly, monopolistic competition and oligopoly.

#### **References:**

1. Lipsey R G: *Textbook of Positive Economics*, Longman Higher Education; 9th Revised edition (1 June 1993).
2. Samuelson P A: *Economics*, Harvard University Press; Enlarged edition (1 July 1983).

#### **BB0025: VALUE, ETHICS & GOVERNANCE [2 0 0 2]**

Values: Meaning of value education, Three Gunas and their relevance, Nature and kinds of value, Understanding Harmony at various Levels: Nature, in existence; Ethics and Business: Values and attitudes for professional accountants, Legal frameworks, regulations and standards for business, Nature of ethics and its relevance; Rules-based and framework approaches to ethics; Personal development and lifelong learning; Personal qualities; Ethical principles; Concepts of independence, skepticism, accountability and social responsibility; Ethical Conflict: Relationship between ethics, governance, the law and social responsibility, Unethical behaviour, Ethical dilemmas and conflicts of interest; Corporate Governance: The role and key objectives of organizational governance in relation to ethics and the law; development of organizational governance internationally; the role of directors in relation to corporate governance; the role of the board, Types of board structures and corporate governance issues, Policies and procedures for ‘best practice’ companies, Rules and principles based approaches to corporate governance

#### **References:**

1. Gaur R.R., Sangal R. and. Bagaria, G.P, *A Foundation Course in Human Values Professional Ethics*, Excel Books, 2010.
2. Sadri S & Sadri, J *Business Excellence Through Ethics & Governance*, 2<sup>nd</sup> edition, 2015.
3. Mathur, U C *Corporate Governance and business ethics*, MacMillan India Ltd, 2009.
4. Baxi, C V: *Corporate Governance*, Excel Books, 2009
5. Sadri S, Sinha A K and Bonnerjee, P: *Business Ethics: concepts and cases*, TMH, 1998.

#### **LN1106: COMMUNICATIVE ENGLISH (2 0 0 2)**

Communication- Definition, Process, Types, Flow, Modes, Barriers; Types of Sentences; Modal Auxiliaries; Tenses and its Usage; Voice; Reported Speech; Articles; Subject-Verb Agreement; Spotting Errors; Synonyms and Antonyms; One Word Substitution; Reading Comprehension; Précis Writing; Essay Writing; Formal Letter Writing; Email Etiquettes; Résumé & Curriculum Vitae; Statement of Purpose; Presentations

#### **References:**

1. *Collins English Usage*. Harpers Collins, 2012.
2. Hobson, Archie Ed. *The Oxford Dictionary of Difficult Words*. Oxford, 2004.
3. Jones, Daniel. *English Pronouncing Dictionary*. ELBS, 2011.
4. Krishnaswamy, N. *Modern English: A Book of Grammar Usage and Composition*, Macmillan India, 2015.
5. *Longman Dictionary of Contemporary English*. Pearson, 2008.
6. McCarthy, M. *English Idioms in Use*. Cambridge UP, 2002.
7. Mishra, S. and C. Muralikrishna. *Communication Skills for Engineers*. Pearson, 2004.
8. *Oxford Dictionary of English*. Oxford UP, 2012.
9. Turton, N. D. and J.B. Heaton. *Longman Dictionary of Common Errors*. Pearson, 2004.

#### **CA1170: FUNDAMENTALS OF COMPUTER [1 1 0 2]**

Computer Fundamentals, Definition and Purpose, Data, Information and Knowledge, Characteristics of Computers, Classification of Computers, Generations of Computer, Basic organization of Computer, System Software and Application Software. Operating Systems and Multimedia, Types of Operating System, Windows v/s Linux, Mobile based OS, Multimedia, Definition and Types , Multimedia Software, Computer Networks, Applications of Networking, Network Topologies- Mesh, Bus, Star, Ring, Types of Network (LAN, MAN, WAN), Network Cables- Optical Fiber, Twisted, Co-axial, Network Devices- Hubs, Switch, Router, Network Interface Card, Ethernet, Internet, Introduction and Usage of Internet, Internet Connectivity Options (Wired and Wireless), IP Addressing and DNS, Website, URL, HTML, Web Browser and Search Engines, Operational Guideline of Computer Usage, Do's and Don'ts of Computer, E-mails, Email Etiquettes, Cyber Security, Internet Frauds, Secure Password Formation , Computer Security, Malware, Virus, Ransomware, Social Media and its Impact.

**References:**

1. Reema Thareja , Fundamental of Computer , Oxford Publications, 2014.
2. Kahate Atul, Information Technology , Tata McGraw Hill Publication, 2008

**CA1171: FUNDAMENTALS OF COMPUTER [0 0 2 1]**

Computer Peripheral and Windows operations, MS WORD- Creating and formatting of a document, Introduction of cut, copy and paste operations, to explore various page layout and printing options, creating. Formatting, editing Table in MS word, Introduction of Graphics and print options in MS word, Introduce the student with mail merge option MS EXCEL- creation of spreadsheet and usage of excel, Formatting and editing in worksheet, Sorting, Searching in Excel sheets, using formula and filter in MS excel, printing and additional features of worksheet, maintaining multiple worksheet and creating graphics chart MS POWER POINT – creation of presentation, Power point views, creating slides and other operations, Using design, animation, and transition in slides, Internet Tools, Using Email and Outlook facilities, Google Drive, Google Forms, Google Spreadsheet, Google groups.

**References:**

1. Reema Thareja , Fundamental of Computer , Oxford Publications, 2014.
2. Kahate Atul, Information Technology , Tata McGraw Hill Publication, 2008

**SEMESTER-II**

**BB1201: PRINCIPLES OF HUMAN RESOURCE MANAGEMENT [3 0 0 3]**

HRM: Concept, functions. The changing environment of HRM – Globalization, cultural environment, work force diversity. HR as a strategic partner, Work life balance. Human Resource forecasting demand and supply, skill inventories. Job Design, Job Analysis, Job description and Job specification. Recruitment, selection & orientation: Internal & external sources of recruitment, e-recruitment, steps in placement and selection process, Selection tests and Interview, Orientation Program. Training: Concept, Methods, Compensation: components of pay structure, factors influencing compensation levels. Wage differentials, incentives, time wage, piece rate, Halsey plan, Merrick's plan, Bandeaux plan, Emerson's efficiency plan, profit sharing, gain sharing, employee's stock option plans. Performance Management System: Uses of performance appraisal, appraisal methods. Career Management: Career anchors, career life, Introduction to Industrial relations, Machinery for settlement of disputes. Cultural issues, Compensation issues, Ethnocentric, Geocentric.

**References:**

1. Desslar, G *HRM*, Prentice Hall, 2008
2. Sadri S and Jayashree S, *Human Resources Management in Modern India*, Himalaya Publishing Co, Mumbai 2012
3. David A. Decenzo & Robbins S P, *HRM*, 2001
4. R Wayne Mondy R M. Noe, *HRM*, Pearson,2006
5. Monappa & Saiyaddin, *Personnel Management*, Tata McGraw Hill (2000)
6. V.S.P. Rao, *Human Resource Management*, Excel Books
7. Sadri, J, Sadri, S and Nayak, N, *A Strategic Approach To Human Resources Management*, Jaico Publishing House : Mumbai , 2009.
8. Jain T K and Chugh P: *Human Resource Management*, Garima Publications, Jaipur 2012.
9. Mamoria C B, *Personnel Management*, Himalaya Publishing House, 2015.

**BB1202: FINANCIAL MANAGEMENT [3 1 0 4]**

Concept, objectives and emerging issues in Financial Management, Time Value of Money, Sources of Raising Finance, ICD, Institutional set - up and intermediation. Capital Structure: - concept & Theory leverage Cost of Capital, Dividend Policy. Capital Budgeting – Risk methods & Calculation, Working Capital Management – Concept & Policy, Accounts



Receivable Management. Suggested practice sessions (using software's like MS Excel): Calculation of Cost of Capital, calculation of NPV, calculation of IRR, calculation of working capital requirement.

**References:**

1. Khan & Jain, *Financial Management*, Tata McGraw-Hill, 2014.
2. Pandey I M, *Financial Management*, Vikas Publishing House, 2015.
3. Chandra, P *Financial Management*, Tata McGraw-Hill, 2015.

**BB1203: MANAGEMENT ACCOUNTING [3 1 0 4]**

The nature, source and purpose of management information, Accounting for management, Sources of data, Specialist cost and management accounting techniques, Environmental accounting, Decision-making techniques, Relevant cost analysis, **Absorption and marginal costing** :- Cost volume analysis, Limiting factors, Pricing decisions, Make-or-buy and other short-term decisions, Dealing with risk and uncertainty in decision-making, **Budgeting and control**, Budgetary systems, Types of budget, Quantitative analysis in budgeting, External considerations and behavioral aspects, Budgeting, Nature and purpose of budgeting, Statistical techniques, Budget preparation, Flexible budgets, Budgetary control and reporting, Behavioral aspects of budgeting, **Standard costing**:- meaning of Standard costing, Standard costing system, Variance calculations and analysis, Reconciliation of budgeted and actual profit, Material mix and yield variances, Sales mix and quantity variances, Planning and operational variances, **Performance measurement** – overview, Performance measurement – application, Cost reductions and value enhancement, Monitoring performance and reporting, Performance analysis and Behavioral aspects, Performance measurement and control, Performance management information systems, Sources of management information, Management reports, Performance analysis in private sector organizations, Divisional performance and transfer pricing, Performance analysis in not-for-profit organizations and the public sector.

**References:**

1. Lucey Terry, Management Accounting, Continuum
2. Khan MY & Jain PK, Management Accounting: Text, Problems and Cases, Tata Mc Graw Hill, New Delhi
3. Bhattacharyya Debarshi, Management Accounting, Pearson, 2011
4. Drury Colin, Cost and Management Accounting: An Introduction, Thompson
5. Rajpurohit, Joshi, Management Accounting, Rajasthan Pathya Prakashan, 2016
6. Maheshwari, S.N., Cost & Management Accounting, Sultan Chand & Sons, 2014

**BB1204: MARKETING MANAGEMENT [3 0 0 3]**

**Introduction to marketing management:** Concept, Importance, Scope, Core marketing concepts, Company orientation toward the market place, marketing mix. Value delivery process, Value chain, Corporate and division strategic planning, Strategic business unit planning. Scanning of marketing environment. Market segmentation, Targeting and Positioning (STP). **Product:** Product levels, Product classification, Product differentiation, Product mix, Product life cycle, new product development. **Pricing:** Concept, Factors influencing pricing, Process and methods of pricing. **Distribution Channels:** Concept, Importance, Marketing flows in marketing channels, Selection and management of distribution channels, marketing systems. *Wholesaling and Retailing*:- Concept, Functions and types. **Promotion Mix:** Advertising, Sales promotion, Personal selling, Publicity and Public relation, Direct marketing.

**References:**

1. Kotler, P., Keller, K.L. Koshy, A. & Jha, M. (2012). Marketing Management: A South Asian Perspective: 14<sup>th</sup> Edition, Pearson Publication.
2. Ramaswamy, V.S. & Namakumari, S. (2013). Marketing Management, 5<sup>th</sup> Edition Mc Graw Hill India.
3. Baines, P. (2015). Chris fill, Kelly Page, Piyush Sinha, Marketing, Asian Edition. Oxford University Press.
4. Saxena, R. (2012). Marketing Management, 4<sup>th</sup> Edition, Tata McGraw Hill Education.
5. Kotler, P., Armstrong, G., Agnihotri, P.Y., Haque, E.U. (2010). Principles of Marketing, A South Asian Perspective, 13<sup>th</sup> Edition, Pearson India.

**BB1205: Principles of Macro Economics [4 0 0 4]**

Circular Flow of Income, Economic Sectors, Growth and Development defined. National Income Accounting [GNP, GDPO, NNP and Net Economic Welfare], Business Cycles Theory, Inflation, Deflation and Stagflation. Theory of Unemployment and Income, Elementary Keynesian Economics [Marginal Propensity to consume, Marginal Propensity to Invest, Multiplier, Accelerator], Money Supply, Elementary Monetary policy and Elementary Financial Policy, **Business Environment:** Contemporary Issues – from Complacency to Social Responsibility of Business, Economic Environment: Economic System, Green Initiatives NGT Triple Bottom Line. **Government:** Economic role of Government – Fiscal Policies, Import & Export Policy, Emerging Structure of Indian Economy, Globalization, SEZ.

**Business & Legal Environment:** Investors Protection Act 1986, Regulation of Stock exchange, SEBI, FEMA 2000. NRI Investments.

**References:**

1. Vaish M C, Macro Economic Theory, Vikas Publishing House Pvt. Ltd., Delhi, 2014.
2. Barro R.J, Macro Economics, PHI Learning Pvt. Ltd., Delhi, 2012.
3. Shapiro E., Macroeconomic Analysis, Galgotia Publication Pvt. Ltd., 2013.
4. Dwivedi D N, Macroeconomics Theory and Policy, Tata McGraw Hill Education Pvt. Ltd., New Delhi, 2012.
5. Souza E D, Macroeconomics, Pearson, New Delhi, 2012.
6. Jhingan M L, Macro Economic Theory, Vikas Publishing House Pvt. Ltd., Delhi, 2013.

**CY1003: Environmental Science [3 0 0 3]**

Introduction: Multidisciplinary nature, scope and importance, sustainability and sustainable development. Ecosystems: Concept, structure and function, energy flow, food chain, food webs and ecological succession, examples. Natural Resources (Renewable and Non-renewable Resources): Land resources and land use change, Land degradation, soil erosion and desertification, deforestation. Water: Use and over-exploitation, floods, droughts, conflicts. Energy resources: Renewable and non-renewable energy sources, alternate energy sources, growing energy needs, case studies. Biodiversity and Conservation: Levels, biogeographic zones, biodiversity patterns and hot spots, India as a mega-biodiversity nation; Endangered and endemic species, threats, conservation, biodiversity services. Environmental Pollution: Type, causes, effects, and controls of Air, Water, Soil and Noise pollution, nuclear hazards and human health risks, fireworks, solid waste management, case studies. Environmental Policies and Practices: Climate change, global warming, ozone layer depletion, acid rain, environment laws, environmental protection acts, international agreements, nature reserves, tribal populations and rights, human wildlife conflicts in Indian context. Human Communities and the Environment: Human population growth, human health and welfare, resettlement and rehabilitation, case studies, disaster management, environmental ethics, environmental communication and public awareness, case studies. Field Work and visit.

**References:**

1. R. Rajagopalan, Environmental Studies: From Crisis to Cure, Oxford University Press, 2016.
2. A. K. De, Environmental Studies, New Age International Publishers, New Delhi, 2007.
3. E. Bharucha, Text book of Environmental Studies for undergraduate courses, Universities Press, Hyderabad, 2013.
4. R. Carson, Silent Spring, Houghton Mifflin Harcourt, Latest Edition
5. M. Gadgil & R. Guha, This Fissured Land: An Ecological History of India, University of California Press, 1993.
6. M. J. Groom, K. Meffe Gary and C. R. Carroll, Principles of Conservation Biology, OUP, USA, 2005.

**LN1208: Spoken English [1 1 0 2]**

Situational and Structural Dialogues, Greeting, Self-introduction, Invitation, Making Request, Expressing gratitude, Complimenting and Congratulating, Expressing Sympathy, Apologizing, Asking for information, Seeking permission, Complaining and Expressing Regret, At the Bank/ Post office/ College office, At the Green Grocer, At the Temple, At the College, Canteen or Restaurant, At the Police station, At the Railway Station/ Bus Station, At the Medical Shop, At the Library, Interviews, Booking a Room in a Hotel, At the Travel Agency; Extempore; Presentation; Picture & Video description; Group Discussion; Vocabulary, Antonym, synonym & One word substitution; Talk Show; Foundation of English Pronunciation, word stress and intonation.

**References:**

1. D Jones. *English Pronouncing Dictionary*, London: ELBS 2003.
2. G Radhakrishna, G et al. *Spoken English for You*. CIEFL. Emerald Publication, 2014.
3. Sadanand K and Punitha S. *A Foundation Course in Spoken English (Part – 1 & Part 2 (English) 1st Edition*. Hyderabad: Orient Longman. 2005.
4. Bansal R K and Harrison J B. *Spoken English for India*. Mumbai: Orient Longman. 2009.
5. Patil. Z N *English for Practical Purpose*. New Delhi: MacMillan India Ltd, 2010.

**BB1270: TERM PAPER [0 0 4 2]**

Every student will undertake library study on any topic of his choice, under guidance of a faculty member and prepare a term paper and give a presentation on that topic and will be evaluated on the basis of presentation, contents and query handling.

**BB2102: Business laws [3 1 0 4]**

What is Law, various sources of Law, significance of law, business law, impact of law on society & business economic aspects of Constitution & its implications. Law of Contract – Definition & Nature of Contract, types of contract, offer & acceptance, consideration & capacity to contract, free consent, contingent contract, quasi contract, discharge of contract, remedies for breach of contract, indemnity & guarantee, pledge, Principal – agent relationship & rights & obligation of Principal & agent, Law of sale of goods – nature of contract of sale, conditions & warranties, Transfer of ownership, performance of contract of sale, rights of unpaid seller, Law of negotiable instruments – nature of Negotiable Instrument, Promissory notes, Bills of Exchange, Cheque, Parties of Negotiable Instrument. Holder & Holder in due course, Dishonour of Negotiable Instrument, crossing of cheque., Law of Partnership- nature of Partnership, Registration of firms, kinds of partners, Relationship between partners, relation of partners with third parties, Partnership deed, Rights of partners, obligations of partner, Reconstitution of firms, dissolution of firms, Limited Liability Partnership- Salient Features, LLP Agreement, Difference Between LLP & Partnership, LLP & Company.

**References:**

1. P.M. Rao, *Mercantile Law for CPT Course*, PHI Learning. (2011).
2. P.CTulsian, *Mercantile Law for CPT Course*”, Tata McGraw Hill Publication
3. Kapoor N.D., *Elements of Mercantile Law*, S. Chand, New Delhi.
4. Kuchal M.C, *Business Law*, Vikas Publishing House, New Delhi.

**BB2103: Business Communication [3 0 0 3]**

Meaning and Objectives of Communication, Significance of Communication in business organization and its process, Barriers to communication, Essentials of effective communication, channels of communication. Non – Verbal Communication – Importance of Non-verbal Communication - Types of Non-verbal communication – Listening as a Manager – Types of Listening. Formal Presentations. Interviews – Objective of Interview – Types of Interview – Group Communication – Group Discussions – Meetings – Conferences. Formal Business Letter Writing – Purpose – Structure – Principles – Lay outting – Types of Business Letter Writing - Memos - Classification and Purpose - Structure and Layout – Email Writing – Advantages – Limitations – Style – Structure and Content – Dissertation Writing.

**References:**

1. Bhende, Pradhan, Thakur Krishan Namboodiri, *Business Communication*, Himalaya Publishing House, 2007.
- Jha Madhukant, *Business Communication*, Gen Next publications, 2009

**BB2104: Entrepreneurship Management [3 0 0 3]**

Meaning, concept, types, and factors contributing to entrepreneurship, Theories of entrepreneurship Business opportunity identification, business plan preparation, innovation for business development Forms of business organization, legal requirements for starting business, Financing of new business organization, loan, venture capital, private equity and other sources of initial finance. Government support system for entrepreneurship, schemes, procedures and requirements, Business models. Franchising and other options for new business organizations, Business plan formulation. Social entrepreneurship – case studies.

**References:**

1. Arora, R. and Sood, S.K. *Fundamentals of Entrepreneurship and Small Business Management*. Kalyani Publishers, Ludhiana, 2015.
2. Desai, V. *Small-Scale Industries and Entrepreneurship*. Himalayan Publishing House, Mumbai, 2014
3. Ramachandaran, K. *Managing a New Business Successfully*. Global Business Press, New Delhi, 2013.
4. Gupta C B and Khanka S, *Entrepreneurship & Small Business Management*, Sultan Chand and Sons, New Delhi, 2010.

**LN2007: French for Beginners- I [3 1 0 4]**

This course includes the module no.1 to 2 from the prescribed text book. Each module has 3 lessons. The content of the two modules contains basic alphabets, accents, salutations, countings, date, time, introducing oneself and others, asking someone’s identity, expressing appreciation, likes, dislikes, hobbies, actions regarding visit, purchase, to organize a party, to propose, accept, refuse the invitation, etc. From grammar point of view, it includes topics like être, avoir, s’appeler, subject pronouns, interrogation, articles, gender, adjectives, conjugaison of verbs, negative form, paragraph writing on the following topics: My friend, my family, writing an invitation card

**References:**

1. Régine Mérieux, Yves Loiseau, *LATITUDES 1 (A1/A2) Méthode de Français*, Didier, 2008

### **MA2209: Introduction to Business Statistics [2 0 0 2]**

Probability: Meaning and need. Theorems of addition and multiplication. Conditional probability. Bayes' theorem, Random Variable - discrete and continuous. Probability Distribution: Meaning, characteristics (Expectation and variance) of Binomial, Poisson, Geometric, Uniform, Exponential and Normal distribution. Central limit theorem. Correlation Analysis: Meaning and significance. Correlation and Causation. Types of correlation. Methods of studying simple correlation - Scatter diagram, Karl Pearson's coefficient of correlation, Spearman's Rank correlation coefficient, Regression Analysis: Meaning and significance. Regression vs. Correlation. Regression lines (X on Y, Y on X). Index Numbers: Meaning and significance. Problems in construction of index numbers. Methods of constructing index numbers - Weighted and Un-weighted (simple aggregative and simple average of price relative methods). Introduction to Stock market indices; Analysis of Time Series: Measurement of trend - Freehand method, Semi-average method, Moving average, Method of least squares. Measurement of seasonal variations - method of simple averages, ratio to trend method, Measures of dispersion: Absolute and relative and measures of dispersion range, quartile deviation, mean standard deviation and co-efficient. Skewness: Test of Skewness, its importance, first and second measures of Skewness and their co-efficiencies; Moments at Kurtosis.

#### **References:**

1. Agarwal B.L, Basic Statistics, New Age Publications, 2013.
2. Goon, Gupta, Dasgupta: Fundamental of Statistics Vol. 1. New Age Publications, 2013.
3. Gupta S.P.: Statistical Methods, Sultan Chand & Sons, 34th Edition
4. Levin R & Rubin D : Statistics for management, Prentice Hall
5. Boot & Cox : Statistical analysis for managerial decisions, Tata McGraw Hill
6. I.C. Dhingra & Gupta M.P.: Lecture in business statistics.
7. Gupta, Goyal, Bhatnagar, Shah, Lodha, Business Statistics, Ajmera Book Company, 2015.

## SEMESTER-IV

### **BB2201: Corporate Laws [3 0 0 3]**

Introduction: Administration of Company Law [including National Company Law Tribunal (NCLT), Appellate Tribunal (NCLAT), Special Courts]; characteristics of a company; common seal; lifting of corporate veil; types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant company, producer company; association not for profit; illegal association; formation of company, promoters and their legal position, pre incorporation contract and provisional contracts; on-line registration of a company. Documents: Memorandum of association and its alteration, articles of association and its alteration, doctrine of constructive notice and indoor management, prospectus, shelf prospectus and red herring prospectus. Management and Meetings: Classification of directors, additional, alternate and adhoc director; women directors, independent director, small shareholders' director; director identity number (DIN); appointment, who can appoint a director, disqualifications, removal of directors; legal position, powers and duties; key managerial personnel, managing director, manager; corporate social responsibility committee; Dividends, Accounts, Audit and winding-up, Provisions relating to payment of dividend, provisions relating to books of account, provisions relating to audit, auditors' appointment, rotation of auditors, winding up - concept and modes of winding up.

#### **References:**

1. Shelar, N, Kumar *Corporate Laws*, 2016
2. P. C. Tulsian, *Business & Corporate Laws*. S. Chand & Company Ltd., Latest Edition
3. C. L. Bansal, *Business & Corporate Laws*. Excel Books., **Latest Edition**

### **BB2202: Business Research Methods [4 0 0 4]**

Business Research: Introduction & Process. Research as source of knowledge, research process, constructs & concepts, variables & its types, induction & deduction, scientific methods, Literature survey & finding research gaps, Formulating research problem & determining research objectives, Ethics in Research, Limitations in Research, Research Design. Sampling Techniques and Procedures: Sampling error, Standard error, Estimation of parameters, accuracy & precision of estimation, sampling procedure, types/methods of sampling, Central limit theorem, sample size determination, confidence interval. Confidence Level and Significance Level. Measurement & Scaling Techniques:



Types of data, Ratio, Interval, Ordinal and Nominal, Types of Scales: Comparative and Non Comparative scales, Mapping rules, characteristics of a good measurement, sources of error in measurement. Data Collection: Primary and Secondary data, Observation and Survey (Structured & Unstructured), Methods of Survey: Interviews, Schedule, Data Collection Instruments, Questionnaire method. Testing validity & reliability of questionnaire. Processing & Editing of Data Processing data for analysis: editing, coding, classification & tabulations. Hypothesis & Testing of Hypothesis. Analysis of Data (Statistical Tools). Descriptive Statistics: Measures of Central tendency, inferential statistics: Parametric & non parametric tests. Practical application of all tests in SPSS. Writing the research report & Publication: Thesis writing, research paper writing, preparing synopsis & summary of research thesis work. How to publish research papers, reference writing: foot note, end note, in-text citation, bibliography, citation styles.

#### References:

1. William G, *Business Research Methods*, 8<sup>th</sup> edition, Cengage Learning. 2012
2. Allan Bryman & Emma Bell, *Business Research Methods* 3rd Oxford publication, 2015
3. Kenneth S. Bordens & Bruce B. Abbitt. *Research Design & Methods, A process approach*. McGraw Hill, 8<sup>th</sup> edition, 2015
4. Cooper Donald, Schindler Pamela, *Business Research Methods*, MCGraw Hill, 2015

#### **BB2203: Business Analytics Using Excel [3 0 0 3]**

Introduction to Data: Primary and secondary data, data processing: classification, tabulation, coding, diagrams, and graphs. Descriptive Statistics: Need to measure central value, types of averages: Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Dispersion: Range, Interquartile range, mean deviation, standard deviation, variance, and coefficient of variation. Inferential Statistics: Central Limit Theorem & Confidence intervals, Hypothesis, null and alternate hypothesis, Hypothesis tests: Parametric & Non parametric tests. Measurement of Associative Relationship: Meaning and significance of correlation, types of correlation, correlation coefficient, Spearman's Rank Correlation. Predictive Analysis: Regression analysis, types of regression: Linear and multiple regression. Cluster Analysis: meaning, concepts & process. Types of Clustering: Hierarchical & K-means. Forecasting Techniques: Time series forecasting, moving average method, weighted moving average, exponential smoothing method. Databases: Types of databases; Hierarchical, Network and Relational, Relational DB, Entities & Relations, Data Modelling, Data Schema and Normalization, SQL, Data analytics, Big Data, Directories.

#### **LN2207 : French For Beginners – II [3 1 0 4]**

This course includes Module no. 3 and 4 from the prescribed text and topics like describing itinerary, writing short messages, describe a place, describe daily routine life, express quantity, give an advice, describe a person and their style, asking information about someone, propose an outing, accepting & refusing the proposal, speaking on telephone. From grammar point of view, it includes topics like prepositions, interrogative adjectives, question, négation, singulier/pluriel, demonstratives, adjective possessifs, accord, exclamatifs and Impératif, past continuous tense and simple future tense. Paragraph writing on the topics: My city, My University, My daily routine life.

#### References

1. Régine Mérieux, Yves Loiseau, LATITUDES 1 (A1/A2) Méthode de Français, didier, 2008
2. K Madanagobalane. Synchronie 1. Chennai: Samhita Publication, 2011.
3. T Beryl and A duval. *The Collins Robert French Dictionary*. Paris: Collins, 2010.
4. Le Nouveau Sans Frontier Part 2 Indian Ed. Paris: CLE International, Latest Edition

### SEMESTER-V

#### **BB3101: International Business Management [3 0 0 3]**

International Business: Nature and Competitive Advantages, Approaches and theories of International Business. Modes of Entering International Business, International Business Analysis, Modes of Entry, Exporting, Licensing, Franchising, Foreign direct investment, Mergers and Acquisitions and Joint ventures, Contract manufacturing – Manufacturing contract-Near Shoring, Turnkey projects. Globalization/ MNCs and International Business International Marketing Intelligence Foreign Trade, Process, Documents financial institutions focusing on exports (ECGC, EXIM Bank – functions and roles). Exchange rate determination, Balance of trade and payments.

#### Suggested practice sessions

1. A book review on international trade.
2. Calculation of exchange rates.



3. Calculation of options, futures and forward rates with regard to exchange rates.
4. A visit to an MNC
5. Understand and present one emerging economy
6. A critical Review on present issues in WTO
7. Visit to a franchisee unit.

**References:**

1. Bo Soderstein, *International Trade and Finance*
2. Kindleberger C, *Readings in International Economics*
3. Paul, J *International Business*, 2014.
4. Sundaram & Black, *International Business Environment the Text and Cases*, 2015.
5. Cherumilam ,F *International Business Text & Cases*, 2015.

**BB3102: Personality Development Course [3 0 0 3]**

Understanding human behavior, Factors affecting human psychology – mood, sentiments, feelings, gestures, happiness, Attitude, belief, and background, Causes of individual behavior v/s group behavior  
 Conflict and conflict management, causes of individual and group dynamics, Cognitive dissonance  
 Force field analysis, Personality – concept, factors, factors of association, personality formation structure – mind mapping Creativity, lateral thinking, divergent thinking

Suggested practice sessions:

Role play sessions to understand group dynamics.

Personality exercises like Parent – adult – child exercise, EQ-IQ-SQ exercise etc.

**References:**

1. Dagne Kenna MC, *Business Psychology and Organizational Behaviour – Students hand book*, 2015.
2. Hellreigel et al, *Organizational Behaviour*, Thomsun Learning, 2014.
3. Pareek U, *Understanding organizational behaviour*, 2013.

**BB3103: Basics of Banking, Insurance and Financial Services [3 0 0 3]**

Bank & Banking system in India: Banking – Definition – Functions of Commercial Banks – Types of Commercial Banking Systems – Indian Commercial Banking Structure – Nationalization of Banks in India: Reasons, Achievements and Critical Evaluation – Financial Sector Reforms – Consolidation and Competition in the Indian Banking Industry, Banker Customer Relationship: Definition of the term banker and customer – general and special relationship, termination of relationship, pass book, types of accounts and their operations, types of customers, Deposit Mobilization by Commercial Banks – Deposit Mix – Different Types of Deposits – Factors affecting Deposit Levels – Lending of Money by Banks – Principles of Sound Lending – Various Forms of Advances: Cash Credit, Overdrafts, Loans and Purchasing and Discounting of Bills – Retail Lending by Banks – Housing Loans and Personal Loans: Problems and Prospects – EMI: Concept and Computation- Subsidiary Services of Banks: Traditional Services – Contemporary Services Including Cash Management- RTGS & NEFT, Introduction to Insurance: Meaning, Purpose, need of insurance, Insurance as a social Security tool, Risk v/s Uncertainty, types of Risks, Difference between assurance & Insurance, Basic Principles of Insurance, Reinsurance, Role of Insurance in the development of Commerce & Industry, Life Insurance: Basic elements of life insurance. Type of insurance plan, General Insurance: Meaning and role of G.I in India, Financial Services: Importance, Scope, Characteristics, Financial Services Market: Concept-Constituent Viz., Market Player, Instruments, Specialized Institutions, Regulatory Bodies, Capital Markets

**References:**

1. Mithani D M, Money, *Banking & International Trade*, 17e, Himalya Publishing House
2. Mishra S, *Banking Law & Practice*, 1<sup>e</sup>, S. Chand publication
3. Gurusamy S, *Banking Law & Practice*, 2e, Tata MC Graw hill Education.
4. Mishra M.N, *Insurance Principles & Practice*, 22e, Sultan Chand & Co., New Delhi.
5. Gordon & Natrajan, *Financial Markets and Services*, 11e, Himalya Publishing House
6. Khan MY, *Financial Services*, 9e, Tata McGraw Hill, Latest Edition

**BB3104: Total Quality Management [3 0 0 3]**

Introduction – Evolution of quality, Definition, Concept and Features of TQM, Eight building blocks of TQM. Theories of TQM- Juran Trilogy, PDSA cycle, 5S, Kaizen, Crosby's theory on Quality Management. Customer Satisfaction – Customer Perception of Quality, Customer Complaints, Service Quality, Customer Retention, Continuous Process Improvement, 5S, Kaizen, Just-In-Time and TPS. Statistical Process Control- Central Tendency, The seven tools of quality, Normal curve, Control charts, Process Capability. TQM Tools- Quality Policy Deployment (QPD), Quality

Function Deployment (QFD), Benchmarking, Taguchi Quality Loss Function, Total Productive Maintenance (TPM), FMEA. Quality Systems- ISO 9000, ISO 9000:2000, ISO 14000, other quality systems.

**References:**

1. Dale H. Besterfeld, *Total Quality Management*, Pearson Education, Latest Edition
2. James R. Evans & William M. Lindsay, *The Management and Control of Quality*, 9th Edition South-Western, Thomson Learning.
3. A. V. Feigenbaum, *Total Quality Management*, McGraw-Hill Professional, Latest Edition

**SEMESTER-VI**

**BB3201: E-Commerce [3 0 0 3]**

Evolution of E-Commerce and its transition to m-commerce, Phases of e-commerce, Dot-Com bubble burst in 2001, Advantages and Disadvantages of E-Commerce, Concept of Business Models in E-Commerce, Types of Business Models, Components of E-Commerce Business Models, Selling on Internet, Types of sales transactions done on Internet, Evolution of e-tailing in India, B2B and B2C models of selling, Security and Privacy issues of E-Commerce, Major threats to E-Commerce transactions, Types and Components of M-Commerce in India and abroad, Growth and future directions of M-Commerce and its integration with traditional ways of doing business, Emerging trends in E-Commerce, Funding E-Commerce ventures

**References:**

1. Laudon & Traver, *E-Commerce, Business and Society* Pearson, Latest Edition
2. P T Joseph, *E-Commerce, an Indian Perspective*, PHI, Latest Edition
3. David Chaffey E, *Business and E - Commerce Management: Strategy, Implementation and Practice*, Pearson, Latest Edition
4. Skeldon Paul, *M-Commerce*, Pentagon Press, Latest Edition

**BB3202: Business Analytics [3 0 0 3]**

Overview of Business Analytics - Introduction to Analytics, Data Management- Organization/sources of data, Importance of data quality, Dealing with missing or incomplete data, Classification of Data, Introduction to Data Mining- Introduction to Data Mining, Data Mining Process, Market Basket Analysis, Classification and Regression Trees, Introduction to Decision Modeling, Optimization-Use of Excel to solve business problems-marketing mix, capital budgeting, portfolio optimization, Decision Making under Uncertainty

**References:**

1. *Data Science for Business*, Provost and Fawcett: O'Reilly
2. Shmueli, Patel, and Bruce, *Data Mining for Business Intelligence, Concepts, Techniques and Applications*, Wiley
3. *Management Science: The Art of Modeling with Spreadsheets*, Powell and Baker: Wiley

**BB3203: Strategic Management [3 0 0 3]**

Introduction to the strategic management, Company's mission statement. Environmental Analysis & Diagnosis: Analysis of company's external environment, analysis of specific Environment - Michael E. Porter's 5 Forces model, Michael E. Porter's Value Chain Analysis. Formulation of competitive strategies, Michael E. Porter's generic competitive strategies, Formulating Corporate Strategies Strategic analysis & choice, portfolio analyses – BCG, GE, Product.

**References:**

1. Pearce, J Robinson R, Amita Mital A, *Strategic Management: Formulation, Implementation and Control*, McGraw Hill Education (India) Private Limited; 12 edition
2. Saloner G, Shephard A and Podonjy J *Strategic Management*, John Wiley and Sons, Latest Edition.5
3. Pearce J A and Robinson E B *Strategic Management*, Irwin / McGraw Hill
4. David N D *Strategic Management: a competitive advantage approach, concepts and cases*, Prentice Hall 2014

**Program Elective I: HUMAN RESOURCE MANAGEMENT**

**SEMESTER – III**

**BB2140: Human Resource Planning & Development [3 0 0 3]**

Human Resource Planning (HRP): Concept, Qualitative and quantitative dimensions of HRP, Importance of Human Resource Planning, Strategies and Policies of HRP, Nature and Scope of HR plans, Classification of HR Plans and Human resources inventory, Approaches to HRP. Human resource development in India. Demand Forecasting and Supply Forecasting of HRP. Job Analysis and Evaluation: Meaning, Objectives of Job Analysis, Importance of Job Analysis and evaluation, Techniques of Job Analysis, Job evaluation and its techniques. Job Description and Specification: Meaning and Objectives of Job Description and Specification, Sample format of Job Description, Importance of Job Description and Job Specification, Sample format of Job Specification. Human Resource Development: Concept and components of HRD, Methods, Process and Outcomes of Human Resource Development, Tasks of the HRD department, Designing a Human Resource Development System, HRD in Government organizations, HRD in Private Organization, Technology change and HRD, HRD Research Process, Development of HRD Professionals.

**References:**

1. D.K. Bhattacharya, *Human Resource Planning*, Excels Publications, 2009.
2. Ramaswamy, *Managing Human Resources*, Oxford University Press, Latest Edition.
3. Kandula Srinivas, *Strategic Human Resources Development*, Prentice Hall of India, Latest Edition
4. Rao T.V. et al, *Alternative Approaches & Strategies of Human Resource Development*, Rawat Publication, Jaipur, 2016.

**BB2141: Management of Industrial Relations [3 0 0 3]**

Industrial Relations: Meaning, Scope and Importance of Industrial relation, Major participants in Industrial Relations, Characteristics of Industrial Relation System in India. Trade Union movement in India- Concept, approaches and problems of trade union, Objectives of trade unions – approach to trade union – Growth, problems and recent trends of trade union movement in India. Trade Unions Act 1926, Major Problem and Issues, Employers Organizations in India. Industrial Disputes: Concept of industrial dispute and industrial conflicts, Forms, Causes of industrial disputes, Methods for the prevention and Settlement of Industrial disputes, Authorities for the settlement of disputes and Industrial disputes in India. Workers Participation in Management- Concept, and Objectives of WPM, Various forms of WPM and Factors influencing WPM. WPM in India an Overview. Employee empowerment. Employee Discipline: Concept, Importance and Types of discipline, Arguments against negative discipline, Essentials of a good disciplinary system, Kinds of punishment, Procedure for taking disciplinary action. Grievance: Meaning and Causes of grievance, Grievance procedure, Employee dissatisfaction, Strikes, Lock outs, Prevention of Strikes and Lockouts, Settlement of grievance in Indian industry, Employees counseling.

**References:**

1. S. C. Srivastava, *Industrial Relations and Labour Laws*, Vikas Publishing House Pvt. Ltd., New Delhi, Latest Edition.
2. C. S. Venkata Ratnam, *Industrial Relations*, Oxford University Press, 2017.
3. Memoria Memoria and Gankar, *Dynamics of Industrial Relations*, Himalaya Publishing House, 2018.
4. P. Subba Rao, *Human Resource Management and Industrial Relations*, Himalaya Publishing House, 2013.
5. B. D. Singh, *Industrial relations – Emerging Paradigms*, Excel Books, Latest Edition

**BB2142: Organizational Performance Management [3 0 0 3]**

Introduction: Concept, nature, scope, and purpose of performance management, link between performance management and performance appraisal, Performance management challenges in current scenario, Establishing performance criterion of developing an effective appraisal system, Performance planning, Role analysis and evaluating performance management. Process of Performance Management: Performance Management Process, Performance Management Planning Process, Mid-cycle Review Process, End-cycle Review Process, Performance Management Cycle at a Glance. Performance Management Application & Improvement: Performance Management for Teams, Analyzing Performance problems. Performance counseling- Concept, Principles and Skills competency based Performance Management. Performance Management linked Reward Systems, Components of Reward System, Types of pay for Performance Plans, challenges of linking performance and reward. Implementing performance management system- Strategies and challenges; Characteristics of effective performance metrics; Role of HR professionals in performance management; Performance management as an aid to learning and employee empowerment; Performance management documentation; Use of technology and e-PMS, Issues in Performance Management.

**References:**

1. Michael. Armstrong, *Performance Management*, Kogan Page, Latest Edition.
2. Chadha. P., *Performance Management: It's About Performing Not Just Appraising*, McMillan India Ltd. , Latest Edition
3. Robert Bacal, *Performance Management*, McGraw-Hill Education
4. T.V. Rao, *Performance Management and Appraisal Systems: HR Tools for Global Competitiveness*. New Delhi, Response Books, Latest Edition.
5. Adrian Thornhill, Phil Lewis, et. all, *Managing Change: A Human Resource Strategy Approach*, Financial Times, Prentice Hall, Pearson Education, New Delhi, Latest Edition
6. Wendell. L. French, Cecil H.Bell Jr., and Robert. A.Zawacki, *Organization Development and Transformation: Managing Effective Change*, Tata McGraw Hill Publishing Co. Lt., New Delhi, Latest Edition

#### SEMESTER – IV

#### **BB 2240: International Human Resource Management [3 0 0 3]**

International Human Resource Management- Concept international HRM, Difference between domestic and International HRM, Organizational Structure in MNC, International Human Resource Management: Role and Distinguishing Activities, International Human Resource Planning. Staffing Function in International Human Resource Management - International staffing, The role of an expatriates, The role of non-expatriates. Recruiting and selecting staff for International assignments- Introduction, Issues in staff selection, Training and Development in International Context - The role of expatriate training, components of effective pre-departure training, developing staff through international assignments. International Compensation: Objectives, Approaches Components of international compensation program. International Performance Management: Meaning and Concept, performance management and appraisal of International employees. HR/IR issues in MNCs and Corporate Social Responsibility. Industrial Relations in International Context.

#### **References:**

1. P. L. Rao, *International Human Resource Management*, Text and Cases Excel Books, Latest Edition
2. Peter Dowling and Denice Welch, *International Human Resource Management*, Cengage Learning, Latest Edition.
3. Tony Edwards, *International Human Resource Management*, Pearson Education, 2016.
4. Monir Tayeb, *International Human Resource Management*, Oxford, Latest Edition.
5. P.Subba Rao, *International Human Resource Management*, Himalaya Publishing House, 2018.
6. S.K.Bhatia, *International Human Resource Management*, Deep and Deep Publications, Latest Edition

#### **BB2241: Compensation Management [3 0 0 3]**

Compensation: Conceptual Framework - Definition - Types, Incentives, Fringe Benefits, Compensations Philosophies, compensation approaches. Meaning and Concept of Wage and Salary – Concept, Nature, Scope, Objectives, Principles and importance of Wage and Salary Administration, Theories of Wage and Salary, criteria for wage fixation, wage structure - wage fixation - wage payment - Difference between salary and wages - Basis for compensation fixation- Components of wages - Fair Wages, Living Wages, Need Based Wages, Dearness Allowance, Bonus and Executive Compensation - elements of executive compensation and its management – Executive compensation in an international context. Basic Wages - Overtime Wages - Dearness Allowance - Basis for calculation - Time Rate Wages and Efficiency Based Wages - Incentive Schemes - Individual Bonus Schemes, Group Bonus Schemes - Effect of various labour laws on wages-Preparation of Pay Roll. Employee Reward System: Concept, Components, Elements of Employee Reward Factors affecting the Rate of Pay Machineries for Wages and Salary Fixation: Wage Laws in Wage Boards – Pay Commission – Adjudication – Collective Bargaining.

#### **References:**

1. Dewakar Goel, *Performance Appraisal and Compensation Management*, PHI Learning, New Delhi, 2012.
2. Richard.I. Henderson, *Compensation Management In A Knowledge Based World*, Prentice Hall India, New Delhi, Latest Edition Richard Thrope & Gill Homen, Strategic Reward Systems, Prentice Hall India, New Delhi, Latest Edition
3. T.N. Chhabra & Savitha Rastogi, *Compensation management*, Sun India, Latest Edition.
4. D. K, *Compensation Management*, Oxford University Press, Latest Edition

### **BB2242: Training and Development [3 0 0 3]**

Training and Development: Meaning and concept of Training, Development and Education; Importance and Objectives of Training, Benefits of Training, Process of Training, Training Policies, organizational climate for training and development, difference between training and development. Training Needs Analysis: Identification of training needs, methods of training needs, Objectives of training needs analysis, tools and techniques – organizational analysis, task analysis and individual analysis, principles and theories of learning. Training Process: Training methods - On the Job and Off the Job training; Cross Cultural Training, Role of external agency in training and development, resistance to training, training for change. Training Program Design: Learning cycles, selection of participants, choice of trainers, Training room lay out, seating arrangement, course contents, Preparation of lesson plan, inhouse arrangements and outsourcing, E learning, prerequisites for trainees, training for trainers, training aids. Training Evaluation: Importance of evaluation, Objectives of evaluation, Criteria and problems in evaluation, Models-The Goal Attainment Model, The System Model, Kirkpatrick Model of evaluation, CIRO Model, ROI on training. Management Development: Types of Management Development Programs, Strategies for development of Executives, Special Issues in Training and Employee Development.

#### **References:**

1. Dr. Ratan Reddy, *Effective HR Training Development Strategy*, HPH, Latest Edition.
2. Raymond Noe, *Employee Training & Development*, Tata McGraw – Hill Publication, Latest Edition.
3. Blanchard, *Effective Training-Systems, strategies and practices*, Pearson education, 2nd edition, Latest Edition
4. Rolf Lynton & Udai Pareek, *Training for organizational transformation*, Sage Publications, New Delhi, Latest Edition.
5. S. Mathews, *Designing and Managing a Training and Development Strategy*, Pearson, Latest Edition

## SEMESTER-V

### **BB3140: Employment Laws [3 0 0 3]**

The Employees Provident Fund & Miscellaneous Provisions Act, 1952: Definitions; Schemes under the act – Employees' provident fund scheme, Employees' pension scheme, 1995, Employees' deposit linked insurance scheme; Case laws. Payment of Gratuity Act, 1972: Applicability and non- applicability of the Act; Definitions-employee, employer, continuous service; Payment of gratuity; Forfeiture of gratuity; Employer's duty to determine and pay gratuity; Recovery of gratuity; Penalties; Case laws. Employee's Compensation Act, 1923: Definitions: Dependent, employer, partial and total disablement, workmen, injury, accident; employer's liability for compensation; amount of compensation; Contracting; Commissioner; Case laws. Employee's State Insurance Act, 1848: definitions, provisions, penalties. Unfair labor practices Act 1971: Definition, authorities, provisions under Act.

#### **References:**

1. S. P. Jain, & Simmi Agrawal, *Industrial & Labour Laws*, Dhampat Rai & Co., 2018.
2. P.L. Malik, *Industrial Law*, EBC Webstore, 2018.
3. K. N. Chandrasekharan, *Indian Law Institute – Cases and Materials on Employment Laws*, Indian Law Institute New Delhi, 2018.
4. P. Subba. Rao, *Personnel and Human Resource Management*, Himalaya Publication, Latest Edition

### **BB3141: Performance Appraisal [3 0 0 3]**

Performance Appraisal & Potential Appraisal: Concept of Performance appraisal, features of Performance appraisal, Process of Performance appraisal, Obstacles in appraisal, Performance appraisal Interview, Error in appraisal by Human Resource Department, Potential appraisal. Performance Appraisal – Employer and Employee perspective, performance appraisal versus performance management. Identifying performance dimensions, KPA's and performance planning, Developing an effective appraisal program. Issues in appraisal design. Traditional and Modern methods of performance appraisal – Self Appraisal/Traditional methods- Ranking, Essay, Graphic rating scale, Field review, Forced Choice distribution, Critical Incident, Confidential Report; Modern Methods- MBO, Assessment Center, 360-degree performance appraisal, Human resource Accounting, BARS, Balanced Scorecard. Improving performance: Identifying sources of ineffective performance. Performance Diagnosis, factors that influence performance, legal



issues in Performance Appraisal. Strategies to improve performance, performance appraisal feedback, components of feedback.

**References:**

1. T.V. RAO, *Performance Management and Appraisal Systems: HR Tools for Global Competitiveness*, Response Books, New Delhi, Latest Edition
2. Premchada, *Performance Management: It's about Performance – Not just appraising*, Macmillan, New Delhi, Srinivas Kandula, R., Strategic Human Resource Development, Prentice Hall of India, New Delhi, Latest Edition
3. T.V. Rao, Gopla Mahapatra, et al, *360 Degree Feedback and Performance Management System*, Vol 2, TV Rao Learning Systems Pvt. Ltd., Excel Books, New Delhi, Latest Edition
4. Robert Bacal, *Performance Management*, McGraw-Hill Education, Latest Edition

**BB3142: Recruitment & Selection [3 0 0 3]**

Job Design – Introduction, Definition, Modern Techniques, Factors affecting Job Design, Contemporary Issues in Job Designing. Concepts of Recruitment- -Meaning, Objectives, Importance and relevance of Recruitment- Types of Recruitment- Technique of Recruitment – Traditional Vs Modern. Selection-Concept & Definition; Screening- Pre and Post Criteria for Selection, Steps & Factors Affecting Selection, Types of Selection Tests, Effective Interviewing Technique. Induction- Formal and Informal Induction, Orientation- Purpose & Procedure , Mentoring, Recent Trends in Recruitment and selection (Live Projects), The Future of Recruitment and Selection

**References:**

1. K. Aswathappa, *Human Resource Management*, McGraw-Hill Education, Latest Edition
2. C. B. Memoria, & S.V. Gankar, *Personnel Management*, Himalaya Publication House, Latest Edition
3. D. Kumar Bhattacharya, *Human Resource Management*, Oxford University Press, Latest Edition
4. A. Monappa, *Managing Human Resource*, Trinity Press Publication, Latest Edition

**SEMESTER-VI**

**BB3240: Contemporary Issues in Human Resource Management [3 0 0 3]**

E-HRM: e- Employee profile– e- selection and recruitment - Virtual learning and Orientation – e - training and development – e- Performance management and Compensation design – Development and Implementation of HRIS – Designing HR portals – Issues in employee privacy – Employee surveys online. CROSS CULTURAL HRM - Cultural Dynamics - Culture Assessment - Cross Cultural Education and Training Programs – Leadership and Strategic HR Issues in International Assignments - Current challenges in Outsourcing, Building Multicultural Organisations. Career & competency development - Career development Models– Career Motivation and Enrichment –Managing Career plateaus, Competencies and Career Management – Competency Mapping Models – Equity and Competency based Compensation. EMPLOYEE COACHING & COUNSELING Need for Coaching – Role of HR in coaching – Coaching and Performance – Skills for Effective Coaching – Coaching Effectiveness– Need for Counseling – Role of HR in Counseling - Components of Counseling Programs – Counseling Effectiveness – Employee Health and Welfare Programs – Work Stress – Sources - Consequences – Stress Management Techniques.- Eastern and Western Practices - Self Management and Emotional Intelligence

**References:**

1. Gary Dessler, *Human Resource Management*, PHI, New Delhi, Latest Edition
2. Charles R. Greer, *Strategic Human Resource Management*, Pearson Education, Latest Edition
3. Srinivas R Kaudula, *Strategic Human Resource Development*, PHI, Latest Edition.
4. Luis R. Gomez-Mejia, David B. Balkin, Robert L. Cardy, *Managing Human Resources*, PHI, Latest Edition

**BB3241: Strategic Human Resource Management [3 0 0 3]**

Strategic HRM: Concept and Importance of Strategic HRM in the Modern Business World; Understanding the success and failure of strategies adopted by organizations in India and other countries through case analysis with particular reference to HRM. Planning and Implementing Strategic HR policies, HR Strategies to increase firm performance, Establishing Strategic pay plans, Pricing Managerial and professional jobs, Compensation trends. Managing Strategic Organizational renewal - Change, Restructuring and SHRM; Competencies of HR Professional in a SHRM Scenario, Emerging issues in SHRM – Multisource feedback & competency development, HR strategy in workforce diversity, HR scorecard, Case studies. Balanced Score Card.

**References:**

1. Gary Dessler, *Human Resource Management*, PHI, New Delhi, Latest Edition.

2. Charles R. Greer, *Strategic Human Resource Management*, Pearson Education, Latest Edition.
3. Srinivas R Kaudula, *Strategic Human Resource Development*, PHI, Latest Edition.
4. Luis R. Gomez-Mejia, David B. Balkin, Robert L. Cardy, *Managing Human Resources*, PHI, Latest Edition.

### **BB3242: Human Resource Information System [3 0 0 3]**

Data & Information needs for HR Manager - Sources of Data - Role of IT in HRM - IT for HR Managers - Concept, Structure, & Mechanisms of HRIS - Programming Dimensions & HR Manager - Survey of Software Packages for Human Resource Information System including ERP Software such as SAP, Oracles Financials and Ramco's Marshal [only data input, output & screens] - EHRM - Objectives - Advantages & Disadvantages. Data Management for HRIS - Data Formats - Entry Procedure & Process - Data Storage & Retrieval - Transaction Processing - Office Automation - Information Processing & Control Functions - Design of HRIS - Relevance of Decision Making Concepts for Information System Design - HRM Needs Analysis – Concept & Mechanisms - Standard Software and Customized Software - HRIS: An Investment. HR Management Process & HRIS - Modules on HR Planning, Recruitment, Selection, Placement - Module on Performance Appraisal System - Training & Development Module - Module on Pay & other Related Dimensions - Information System's support for Planning & Control.

#### **References:**

1. Monk & Wagner, *Concepts in Enterprise Resource Planning*, Thomson Course Technology, Latest Edition.
2. Michael Armstrong, *A Handbook of Human Resource Management Practice*, Kogan Page Publisher, Latest Edition

## **Program Elective II: BANKING & INSURANCE**

### **SEMESTER – III**

### **BB2143: MANAGEMENT OF BANKING SERVICES [3 0 0 3]**

Concept of Bank and types of banks, Regulation of banking services in India - Salient provisions, Product and services offered by banks, Marketing of banking services – Marketing environment for a banker – Marketing Mix of a banker, Market segmentation – Bases – Marketing outlet – Suitable location for a bank branch – Branch Layout. Product mix: Product line of banker, New Product Development, Constraints on Product Development, Product Management, non –Fund Based Business, Banking Price-Mix and Banking Product-Mix. Contemporary issues in banking services in India – competition, consolidation, and entry of new banks, NPA – issues, challenges and governance. Innovation in Banking Services- Customized, Micro finance, financial inclusion & financial literacy, Introduction to treasury and call money market.

#### **References:**

1. *Marketing of Banking Services – IIB*
2. Marketing Financial Products – IBS Center for Management Research
3. D.M. Mithani, *Money, Banking & International Trade*, Himalya Publishing House, Mumbai, Latest Edition.
4. Sukvinder Mishra, *Banking Law & Practice*, S. Chand publication, Latest Edition.
5. S Gurusamy, *Banking Law & Practice*. Tata MC Graw hill Education, Latest Edition.
6. Stephen G. Cecchetti, *Money Banking & Financial Markets*, Tata Mc grew hill Education, Latest Edition.

### **BB2144: Principles & Practice of General Insurance [ 3 0 0 3]**

Meaning of General Insurance – The Evolution and Growth of General Insurance – Types of General Insurance – Fundamentals of General Insurance –Recent innovations. Organization and Management of General Insurance Companies – Regulatory Framework for General Insurance in India. Fire Insurance: - Standard policies – Fire Insurance coverage – Consequential loss (fire) Insurance policies – Declaration policies, Marine Insurance: Marine Cargo policies – Hull policies – Institute cargo clauses – Institute hull clauses – Open policies – Accumulation of risk per location - Motor Insurance: Types of policies – Third party Insurance – Comprehensive coverage – Conditions and Exclusions – premium. Non-life miscellaneous insurances: Personal Accident Insurance, Health Insurance and Mediclaim policies, Liability Insurance, Burglary Insurance other Miscellaneous Insurances, Rural Insurance covers, Engineering Insurance and its Consequential loss covers, Aviation hull and Aviation liability. Underwriting and Settlement of Claims: Proposal forms – Cover notes – Certificates of Insurance – Endorsements – Moral and Physical Hazards – Statistics – Spreading of Risks –Premium Rating – Premium Loading, Settlement of Claims: Claim procedure – TPAs – Claim forms – Investigation / Assessment – Essential Claim Documents – Settlement Limitation, Arbitration, Loss Minimization and Salvage

#### **References:**

1. *Insurance Institute of India – IC 32- Practice of General Insurance*
2. *Insurance Institute of India – IC 34 – General Insurance*

3. *Insurance Institute of India – IC 45- General Insurance Underwriting*
4. *Module I, Principles and Practice of General Insurance*, The Institute of Chartered Accountants of India: New Delhi.
5. H Narayanan, *Indian Insurance: A Profile*, Jaico Publishing House: Mumbai, Latest Edition.
6. K.C. Mishra and G.E. Thomas, *General Insurance - Principles and Practice*, Cengage Learning: New Delhi, Latest Edition.

### **BB2145: Banking Law & Practice [ 3 0 0 3]**

Overview of Banking System: Indian Banking System – Evolution; RBI and its role; Structure of Banks in India; Commercial Banks; Co-operative Banking System; Development Banks; NBFCs. Banking Related Laws: Introduction, India Banking Regulation Act, 1949: Scope of the Act: Definition of Banking. Licensing of Banking Companies, Maintenance of Assets and Liabilities, Bank Balance Sheet, RBI Act, 1934; Reserve Bank's Powers of Inspection and Directions. Restriction on Loans and Advances, Collection and Furnishing of Credit Information Scheme of Management for Nationalized Banks. Law of Limitation - Provisions of Bankers Book Evidence Act -Special Features of Recovery of Debts Due to Banks and Financial Institutions Act, 1993, The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002, The Consumer Protection Act, 1986, Banking Ombudsman Lok Adalats. Administration: Corporate Governance, Board of Directors: Concept of balance Board- Their Advantages to Banks Law related to Negotiable Instrument: The Negotiable Instruments Act, 1881, Provisions relating to Bills of Exchange, Promissory Notes and Cheques, their Acceptance and Endorsements. Holder and holder in-due-course. Circumstances under which the banker may/must refuse to pay the cheques of customers, statutory protection to paying banker, position of collecting bankers. Rules regarding the instruments obtained by fraud, misrepresentation, forgery and illegal means

#### **References:**

1. M. L. Tannan, *Banking Law & Practice in Industries*
2. E. F. L. Brech, *The Principles & Practice of Management*
3. P. F. Drucker, *The Practice of Management*
4. J. S. Khertamwala, *The Negotiable Instruments Law*
5. S. R. Davar, *Law & Practice of Banking*

## SEMESTER-IV

### **BB2243: Banking Products [3 0 0 3]**

Introduction to Banking Products: Meaning, Importance and Functions - Product Research & Development - Test Marketing of Bank Products - Product Life Cycle - Product Modification - New Product Development, Branding of Bank Products. Deposit Products- Types of deposits accounts- Deposits schemes-New deposits instruments- Non-Resident Deposits accounts- opening of deposits accounts- RBI Guidelines- RBI Circulars-Operational modalities-Deposit Policy-Fixation of charges- management of deposits- Deposit lockers-Customer relationship-Cash transactions Lending Products: Types of loans and advances- Customer requirements-Products development process- Home Loans – Auto-Vehicle Loans- Personal Loans, Educational Loans -Eligibility, Purpose, Amounts, Margin, Security, Disbursement, Moratorium-Prepayment issues, Repayments-Collection.-Approval process-RBI Guidelines-Loan process and the relevant accounting including EMI Computation. Delivery Channels & CRM: Operations-process and practicals-Traditional Delivery channels- Cheque / Withdrawal slip-Demand draft-Bankers cheque- -Modern delivery channels-ATMs, POS, Internet Banking, M-Banking-Selling Process in retail products-Direct Selling Agents- Credit -Debit Cards - Credit Vs. Debit Cards, Eligibility, Purpose, Amounts, Margin,-Remittances -Funds Transfer; Bank Customer relationship-CRM Strategies-Rights and obligations of bankers-Customers right-liabilities- Other issues related to Banking products.

#### **References:**

1. *Retail Banking*. Indian Institute of Banking and Finance, Macmillan India Ltd , Latest Edition.
2. Arora, Sangeeta. *Marketing of Financial Services*. Deep and Deep Publications, Latest Edition
3. Buttle, Francis, ed. *Relationship marketing: theory and practice*. SAGE, Latest Edition
4. Lovelock, Christopher. *Services Marketing*, 8e Pearson Education India, 2016

### **BB2244: E-Banking [ 3 0 0 3]**

**Introduction:** Concept and Definition of E-Banking, Nature and Scope of E-banking, Components, E-banking: Indian perspective, Traditional banking, E-finance strategies, Internet banking portals, Challenges in E-Banking, Online banking and its benefits. **E-Banking System:** Mobile banking, Internet banking, Secure Hypertext Transfer Protocol

(SHTP), Online brokerage, Online delivery of product/services, Secure Electronic Transaction (SET), Indian Payment Models. **E-Banking Risks:** Structured problem, Lack of skilled manpower, Legal framework, Money laundering, banking frauds. **Electronic Payment System:** RTGS, Electronic Fund Transfer Electronic Money, ATM, Credit Card, Smart card, Electronic payment System, E-banking and Digital signature, Internet based EDI Vs. Traditional EDI.

**References:**

1. Sharma Nishi, E banking in India, LAP LAMBERT Academic Publishing
2. Uppal R K, E Banking- The Indian Experience, Bharti Publications
3. M Lohana Poonam, *E Banking: Prospects and problems*, LAMBERT Academic Publishing
4. Shah Mahmood & Clarke Steve, *E Banking Management- Issues, Solutions and Straregies*, Information Science Reference
5. Waller Lloyd, *Fear of Cyber Crime: Lessons for the Global E-Banking Sector*, IAN Randle Publishers

**BB2245: Marketing of Insurance [3 0 0 3]**

Selling Insurance- a push product. Sales jobs and its elements. Attributes of a strong salesperson. Insurance advisor profession- threats and problems. Buying motives for insurance- love and fear. Selling techniques-inside response and conditioned response. Selling points. Advisor's selling. The future of advisor's selling in overall insurance selling. Need based selling. Selling sans talking. The paradox of choice. Rebating. Distribution Channels- meaning and importance. Insurance a distribution led product. Channels-In person-advisors and brokers, advisor's edge. Banc assurance-benefits, future and open architecture. Distance mode-meaning, form, benefits, and guidelines. Multi distribution strategy. Cross selling. Channels for rural market- brick and mortar, hub and spoke, wrapping up with other products, and others. Selling Process- meaning and importance. Stages-prospecting-meaning, importance, and methods. Pre-approach- meaning and importance. Approach- selling yourself, uncovering the need, need analysis, presentation, features and benefits, relating benefit with need, objections and resistance handling, and procrastination. Motivation and close- importance and methods. Saying 'no' to customers. Accepting 'no' from customers. Managing the Sales force and Technology & Tools in Customer Service- Large sales force-merits and demerits. Management- meaning, importance and role the sales manager. Process- planning, organising, direction- rewards and motivation, and control. Setting sales targets- monitoring and evaluating performance of salespersons. Management information system- sales management information system, cost control. The importance of information and communication in insurance. Technology Tools and Customer Service- Meaning, and importance-Technology. Tools for customer acquisition, retention and customer service-data mining and other similar tools. Customer Service-meaning, objectives, and importance. Facets of servicing- customer satisfaction and customer delight. Creating customer service culture. Dissonance Misselling and twisting- measures to control it by norms and ethical code. Outsourcing services.

**References:**

1. G.N. Bajpai, *Marketing Insurance*, Global Business Press, Latest Edition
2. B. Raman, *Selling Life Insurance – The Practical Way*, Latest Edition
3. Macmillan. Insurance Institute of India, Mumbai, IC- 31- Insurance Salesmanship.
4. Bill Donaldson, *Sales Management- Theory and Practice*, Palgrave, Latest Edition
5. Padmalatha Suresh & Justin Paul, *Management of Banking and Financial Services*, Pearson, Latest Edition
6. KshitizPatukale, *Insurance for Everyone*, Macmillan India Ltd, Latest Edition

**SEMESTER-V**

**BB3143: Banking & Insurance Accounting [3 0 0 3]**

Accounting for Business Transactions & Accounting Adjustments in Banking & Insurance Companies: - Mechanics of Double–Entry Accounting - Recording Changes in Revenues and Expenses -Comprehensive Illustration—Journalizing, Posting, and Preparing a Trial Balance -Cash versus Accrual Accounting -Classification of Adjusting Entries Completing Accounting Cycle in Banking & Insurance Companies: - The Accounting Cycle: Adjusted Trial Balance, Preparation of Financial Statements, Closing Entries, Post–Closing Trial Balance -The Worksheet -Reversing Entries -Comprehensive Illustration—Completing the Accounting Cycle. The Financial Statements of Banks: -Working with Financial statements of Banks -Off Balance sheet Activities -The Problem of Book-Value Accounting. Preparation of Financial Statements of Insurance Companies, Closing Entries, Post–Closing Trial Balance, Accounting for Insurance Claims, Solvency Analysis in insurance companies – Financial analysis of non-life insurance companies – valuation of assets and liabilities – financial control – budgeting – distress analysis.

**References:**

1. Maheswari S.N, *Advanced Accountancy*, Vikas, New Delhi., Latest Edition
2. Gupta R.L. and Radhaswamy M, *Advanced Accountancy*, Sultan Chand, New Delhi, Latest Edition
3. Ambrish Gupta, *Financial Accounting for Management*, Pearson, New Delhi.



4. Bhattacharyya, *Elements of Financial Accounting*, PHI Learning Pvt Ltd, New Delhi, Latest Edition
5. K.C. Mishra and R.c. Guria, *Financial Management and Insurance Accounting*, Insurance Education series, Cengage Learning India Pvt.Ltd, New Delhi, Latest Edition
6. Pandey, Finance, *A management Guide for Managing Company funds and profits*, PHI, New Delhi, Latest Edition

**BB3144: Insurance Risk Management [ 3 0 0 3 ]**

Concept of Risk, Types of Risk, Managing Risk, Sources and Measurement of Risk, Risk Evaluation and Prediction. Disaster Risk Management, Risk Retention and Transfer. Risk Management and its managerial aspects- risk management-concept, evolution, purpose, scope, importance and its future. Role of risk management in economic growth. Risk management function. Risk Manager. Managerial Aspects- goals, identification, evaluation, risk response, and plan administration. Insurance-nature, purpose, functions, classification and scope, limitations, and production process. Risk and insurance. Economic development and insurance. Insurance as a social security tool. Economics of insurance. Insurance Contract-nature-subject-matter of insurance and subject-matter of contract of insurance, features-as per Contract Act, special features, evidence and documents. Payment of premium. e-insurance policy and Insurance Repositories. KYC norms and antimoney laundering guidelines for insurers. Reinsurance Contract- meaning and purpose. Forms and Types- facultative, treaty, proportional, and non- proportional. National Reinsurer- GIC. Insurance companies as consumers.

**References:**

1. S. Arunajatesan & T. R. Viswanathan, *Risk Management and Insurance*, Macmillan Publishers Ltd.
2. E. T. Vaughan & T. Vaughan, *Fundamentals of Risk Management and Insurance*, Latest edition.
3. George E. Rejda, *Principles of Risk Management and Insurance*, Tenth Ed. Pearson Education.
4. John J. Hampton, *Essentials of Risk Management and Insurance*, American Management Association (amacom).
5. Julia Holyoake & Bill Weipers, *Insurance, Institute of Financial Services, U. K.* (AITBS Publishers & Distributors (Regd.), New Delhi.
6. Mark S. Dorfman, *Introduction to Risk Management and Insurance*, Eighth Ed., PrenticeHall.
7. Kshitiz Patukale, *Insurance for Everyone*, Macmillan India Ltd.

**BB3145: Credit Operations & Recovery Management [ 3 0 0 3 ]**

Bank credit – Basic Principles and Approach – Three C’s – Purpose of lending – Security aspects – business experience/Management – Market – Purpose: Trading – Manufacturing Service, Agriculture, Personal – Security : Primary – Collateral – Stock, Machinery, Land and Building – Guarantee – Different types of Mortgages – Management/Experience : Business Experience – Technical Qualification – Professional Management – Market : Local – National – Global – Types of Credit – Demand Loan – Cash Credit – Overdraft – Term Loan – Basic Characteristics and difference between the four – Legal and Regulatory Aspect – Legal Documents – Loan Documents – RBI Directives – Various Committees – Tandon – Chore, Nayak and such other committees – Brief details Lending to Different Customers – Individuals – Partnership – Limited companies – Trust – Association – Legal aspects – Documents to be called for. Loan Processing – Sanctioning – Monitoring – Recovering Commercial Loans (Activity Based) – Government Sponsored Loans (mostly agricultural, Rural and Weaver section) – Trading : small – Retail – Wholesale – Chain/Supermarket – Manufacturing : Industrial Advances – Service Transport – Telecommunication – Hospital – Hotel – Infrastructure, etc Recovery Management - RBI Guidelines on Income Recognition, Asset Classification, SMA, impact of NPA on profitability, NPA - causes, symptoms and monitoring; Strategies for soft and hard accounts, SARFAESI – rules & procedures, critical issues, Recovery through DRT, discussion on various issues, Insolvency and Bankruptcy Code 2016 – way forward, OTS/ Lok Adalat, Negotiation Skills Development, Sale of NPAs to ARC, critical issues, monitoring of sold accounts, Supervision, follow-up, dealing with recovery agents, lawyers, valuers.

**References:**

1. Credit Monitoring, *Legal Aspects and Recovery of Bank Loan*, Snow White Publications Pvt. Ltd, 2018
2. Naganatham M. and Jayaraman, *Prudential Accounting Norms and Audit of Banks*.
3. Annual Reports of RBI.

**SEMESTER-VI**

**BB3243: International Banking [ 3 0 0 3 ]**

International Banking and Financial Institutions: International Banking: Origin and Evolution of International banking – Global trends as reasons for growth of international banking, Need for regulation of international banking in the current scenario. International financial institutions – The World Bank Group – International Bank for Reconstruction and Development (IBRD) – IDA – IFC – MIGA – International Monetary Fund (IMF) in brief – Lending facilities – BIS –



ADB – AFDB and other lending facilities. Risk Management in International Banking: Risks in Banking – Credit risk, Exchange rate risk, Market risk, Settlement risk, Liquidity risk, Operational risk, and Legal risk – Need and importance of credit rating – Asset Liability Management (ALM) – Importance of ALM – off-Balance Sheet items – off-balance sheet risk – Asset/Liability and International Banking operations. International Banking Operations: Off-shore financial centres – Rationale – Characteristics of offshore financial centres – Types of offshore centers – Benefit and reasons for growth – Factors of success – Tax Havens – Major Offshore Financial Centres – International Banking facilities – Special Economic Zones (SEZs) – Regulatory concerns, International Payment Arrangements: International Transfer and Payment Systems: International Payment Arrangements – Society for Worldwide Interbank Financial Telecommunication (SWIFT) – SWIFT messaging. Payment methods in International Trade – Cash in advance – Letter of Credit (L/C) – Documentary collection – Open account or credit – Countertrade or Barter. International Banking – recent trends: Basel III compliance by Banking Industry across the globe – Shadow Banking – Issues pertaining to provisioning and non-performance assets, cross-border terrorism

#### References:

1. A.W. Mullineux & Victor Murinde, *Handbook of International Banking*, Edward Elgar Publishing Latest Edition.
2. Cheol Eun & Bruce G. Resnick, *International Financial Management*, Mc Graw Hill Education. Latest Edition.
3. *Indian Institute of Banking & Finance. International Banking Operations*, Macmillan Publishers India.
4. Jane Hughes & Scott MacDonald, *International Banking: Text and Cases*. Prentice Hall, India

#### BB3244: Legal Aspects of Insurance [ 3 0 0 3 ]

Regulatory Environment – Specific Legislations Regulation of Insurance Business, Insurance Act, Insurance Regulatory and Development Act, Powers and Functions of IRDA, Relevant Regulations and Guidelines issued by IRDA, Licensing, Audit & Supervision, Investments, Amalgamation and Transfer, Grievance Redressal, Rural and Social Sector obligations, Micro Insurance, Financial inclusion, Product Approval. Regulatory Environment - General & Other Relevant Legislation (Motor Vehicles Act, Marine Insurance Act, Employees State Insurance Act etc.), Consumer Protection, Courts, Tribunals, Insurance Ombudsmen, Arbitration. International Regulatory Framework International Association of Insurance Supervisors – Future Trends. Conditions and warranties in insurance, Measuring the insurance loss and Making an insurance claim.

#### References:

1. *Legal aspects of insurance*, The Chartered Insurance Institute.
2. M. N. Srinivasan, *Principles of Insurance Law*, Wadhwa & Co.
3. Rajiv Jain, *Insurance Law and Practice*, Vidhi Publication Private Limited
4. Taxmann, *Insurance Manual*, Taxmann Publication Private Limited
5. Bharat, *Manual of insurance Laws*, Bharat Publication Private limited
6. Dr. Avtar Singh, *Law of Insurance*, Universal Publication Pvt. Limited
7. George E. Rejda, *Principles of Risk Management and Insurance*

#### BB3245: Life Insurance Underwriting [ 3 0 0 3 ]

Life Underwriting - Principles & Concepts, Risk assessment - Mortality and morbidity –Assessing individual risks - - Selection of lives - Classification of risks - Types of extra risks :Increasing, decreasing and constant extra risks - - Substandard and other extra risks - Level premium - Temporary extra premium - Diminishing Lien - Exclusions - Postponement of acceptance of risk - Declinature of the acceptance of risk. Numerical Rating in underwriting Underwriting Structure and Process: Processing of the Proposal ( Application form) - -Policy issuance process - Non-medical and Medical Underwriting - Medical Examination process - Underwriting the Life Insurance process - Issuance of the Policy Document ( Policy Bond) - Structure of an underwriting function in a life insurance office, Its advantages & disadvantages Challenges faced in Underwriting. Financial Underwriting: Purpose of financial underwriting - Objectives of financial underwriting - Concept of Insurable interest & Insurable value - Personal Insurance Cover - Human Life Value - Insurance on Housewives & Women with no earned income - Insurance on Minors - Key Person Insurance - Partnership Insurance - “Employer-Employee” Insurance - Hindu Undivided Family ( HUF) - Insurance under Married Women’s Property Act - -Sources of financial data ( documentation) - Standard Income Documents. Reinsurance: Need for reinsurance – Types of reinsurance – Facultative reinsurance – Automatic reinsurance – Catastrophe reinsurance – Advantages of reinsurance arrangements – Reinsurance treaty – Underwriting Audits by reinsurers.

#### References

1. Joseph F Mangan, Connor M Harrison *Underwriting Principles*
2. Joseph F Mangan, Connor M Harrison *Advanced Underwriting Techniques*
3. J.E.Evans, J E, W N Mann, *Guide to Life Assurance Underwriting including short glossary of medical terms*
4. Mary C. Bickley, Barbara Foxenberger Brown, Brown Jane Lightcap, *Life and health insurance underwriting*,

**PROGRAM ELECTIVE III: ACCOUNTING & FINANCE**

**SEMESTER – III**

**BB 2146: Corporate Accounting [ 3 0 0 3]**

Meaning and Importance of Corporate Accounting, Types of Shares, Types of Share capital, Book-Building process. Accounting for Equity and Preference Share Capital: Issue and forfeiture of shares, Redemption of Preference shares, Buy-back of shares and Underwriting of shares. Accounting for Debentures: Introduction to Debentures and their classification, Issue of Debentures, Redemption of Debentures. Acquisition of business, Profit or Loss Prior to Incorporation, Final Accounts of the Companies: Preparation of Statement of Profit and Loss and Balance Sheet of Corporates, Calculation of Managerial Remuneration and Disposal of Company Profits, Winding-up of companies: Types and accounting for it.

**References:**

1. M. C. Shukla T. S. Grewal, S. C. L.Gupta, *Advanced Accounting II*, S. Chand & Co. New Delhi, 2018
2. R. L. Gupta & M Radhaswamy, *Financial Accounting*, Sultan Chand & Sons, New Delhi, 2017
3. S. N. Maheshwari, *Financial Accounting*, Vikas Publishing House, New Delhi, 2018
4. Jain, Khandelwal, Pareek & Dave, *Corporate Accounting*, Ajmera Book Co., Jaipur, 2019

**BB2147: Direct Taxes [ 3 0 0 3]**

Introduction & Definitions of Basic Terms, Tax administration & Authorities, Residential status and incidence of tax, Exempted income under section 10 , Computation of income under different heads --Computation of taxable income under the salary head and house property head, computation of taxable income from business or profession, Income from capital gain, taxable income from other sources. An overview - Exempted Incomes, Deductions from gross total income, Computation of total income and tax liability of an individual, Preparation of return of income - Manually, On-line filing of Returns of Income & TDS., Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

**References:**

1. V. K. Singhanian & Monica Singhanian, *Students' Guide to Income Tax*, University Edition. Taxmann Publications Pvt. Ltd., New Delhi, Latest Edition
2. Girish Ahuja & Ravi Gupta, *Systematic Approach to Income Tax*. Bharat Law House, Delhi, Latest Edition
3. Patel Choudhary; *Income Tax*, Choudhary Prakashan, Jaipur, Latest Edition

**BB 2148: Micro Finance & Rural Credit [3 0 0 3]**

Overview of Microfinance: Indian Rural financial system, introduction to Microfinance, Microfinance concepts, products, (savings, credit, insurance, pension, equity, leasing, hire-purchase service, Microfinance in kind, Micro-remittances, Micro-Securitization, franchising etc.), Microfinance models ( Generic models viz. SHG, Grameen, and Co-operative, variants SHG NABARD model, SIDBI model , SGSY model, Grameen Bangladesh model, NMDFC model, credit unions etc. unbranded primitive models) Emerging practices of Microfinance in India state wise cases, Emerging Global Microfinance practices. Need of Microfinance. Microfinance, Development, Income generating activities and Micro Enterprise Market (demand) analysis, financial analysis. Role of NGOs Educating and formation of SHGs, Linkages with Banks & Markets, Commercial Microfinance, Evaluating of MFI's. Concept of Rural Credit, Evolution and Growth of Rural Credit System in India.

**References:**

1. Beatriz Armendariz and Jonathan Morduch, *The Economics of Microfinance*, Prentice-Hall of India Pvt. Ltd. Delhi, Latest Edition.
2. Joanna Ledgerwood, *Microfinance Handbook: an institutional and financial perspective*, The World Bank, Washington, D.C.
3. Malcolm Harper, *Practical Microfinance- A training Guide for South Asia*, Vistaar Publication, New Delhi, Latest Edition.
4. C.K. Prahalad, *The Market at the Bottom of the Pyramid, The Fortune at the Bottom of the Pyramid*, Wharton School Publishing
5. Jorritt De Jong, et al Edited, *Microfinance in Access to Government*, Cambridge, Latest Edition
6. Prest, A.R. and Barr, N.A, *Public Finance in Theory and Practice*, London, Weidenfeld and Nicolson, Latest Edition

## SEMESTER-IV

### **BB2246: Advanced Accounting [3 0 0 3]**

Introduction to IFRS and Ind AS, Accounting for non-profit organizations and professionals: Income and Expenditure Account, Receipt and payment Account, Valuation of shares and Goodwill; Amalgamation and reconstruction of companies, Forms of amalgamation and its motive, Types of Amalgamation, Methods of accounting for amalgamation, Internal reconstruction and its accounting treatment, Difference between internal and external reconstruction, accounting of banking companies, accounting of insurance companies and accounting of electricity companies, Alteration of share capital, Accounting of holding companies.

#### **References:**

1. P. C. Tulsian and B. Tulsian, *Corporate Accounting*, S Chand.
2. A Mukherjee and M Hanif, *Corporate Accounting*, McGraw Hill Education.
3. A Sehgal, *Fundamentals of Corporate Accounting*, Taxman Publication.
4. Compendium of Statements and Standards of Accounting, ICAI, New Delhi

### **BB2247: Indirect Taxes [ 3 0 0 3]**

Goods and Services Tax - Introduction- Concept and types of indirect tax. Right to impose indirect taxes (by Centre and States/Union Territories) before and after 101st Amendment of Constitution. Introduction of Goods & Services Tax (GST), Goods kept outside the purview of GST, Formation of GST Council; Date of effect and the nontaxable territory; Types of GST, Registration-Persons liable to registration, Compulsory registration, Procedure of Registration. Documentation- Tax Invoice, Bill of Supply, Receipt Voucher, Payment Voucher, Refund Voucher, Debit Note, Credit Note. Harmonized System Nomenclature (HSN) of Goods and Service Accounting Code (SAC) of Services; Nil rated supplies, Zero rated supplies, Exempted supplies & Non-GST supplies, Input Tax Credit- Eligibility and conditions for taking input tax credit; Apportionment of input credit and blocked credits, GST , Time and procedure of filing of Returns, Payment of Tax, Through Input tax credit By cash/bank after generation of online Challan.

#### **References:**

1. Anandaday Mishra, *GST Law & Procedure*, Taxman Publication
2. *Goods and Service Tax Acts*.
3. Relevant Goods and Services Tax Rules.
4. Publication on GST by the Institute of Chartered Accountants of India ([www.icai.org](http://www.icai.org))
5. Publication on GST by the Central Board of Excise and Customs ([www.cbec.org](http://www.cbec.org)).
6. Compendium of Statements and Standards of Accounting, ICAI, New Delhi

### **BB2248: Indian Financial System [3 0 0 3]**

Introduction -Meaning – Structure of Financial System. Commercial banks-Introduction – Role of Commercial Banks – Functions of Commercial Banks – Primary Functions and Secondary Functions – Investment Policy of Commercial Banks, Narasimham committee report on banking sector reforms. Regulatory institutions -Reserve Bank of India (RBI) – Organization – Objectives – Role and Functions. Financial Markets – Functions and Significance of Primary Market, Secondary Market, Capital Market, & Money Market, The Securities Exchange Board of India (SEBI) – Organization , Objectives & Regulation of Markets, Financial Instruments- Types , Features Financial services- Meaning& Definition , Features , Importance. Types of Financial Services – Mutual Funds- Process, organization, advantages and Types, Venture capital- Introduction, process, Funding series.

#### **References:**

1. Vasantha Desai, *The Indian Financial System*, HPH. Latest Edition
2. G. Ramesh Babu, *Indian Financial System*. HPH, Latest Edition
3. Dr. Bharatish Rao, B.R. Bharghavi, *Indian Financial System*, VBH, Latest Edition
4. Meir Kohn, *Financial Institutions and Markets*, Tata McGraw Hill, Latest Edition
5. Dr. Alice Mani, *Indian Financial System*, SBH, Latest Edition
6. L M Bhole, *Financial Institutions and Markets*, Tata Mc Graw Hill, Latest Edition
7. M Y Khan, *Indian Financial System*, TMH, Latest Edition

## SEMESTER-V

### **BB3146: Security Analysis & Portfolio Management [3 0 0 3]**

Investment Scenario & Security Markets: concept of investment-investment objectives and constraints-security and non-security forms of investment. Contemporary issues in investment management- Socially responsible investing

(SRI), Ethical investing etc. Risk and Return Types and sources of risks. Risk Aversion. Diversification and Hedging, Analysis of Fixed Income Securities - Bond fundamentals; Types of bonds; valuation of bonds; bond yields; bond price-yield relationship; analysis of risks in bonds-duration and convexity, Equity Analysis: Measurement of return and risk of equity shares. Approaches to equity analysis. Fundamental Analysis- Economy, Industry, Company Analysis, Equity Valuation Models ( DDM, P/E Ratio model and Free Cash Flow Valuation approach).Forecasting P/E ratio. Technical Analysis – Market indicators and specific stock indicators including Bollinger bands. Efficient market hypothesis, Introduction to portfolio management: The investment process-definition of investments, investment categories. Capital market theory: CAPM, CML-application of the security market line, APT. Portfolio analysis: diversification, portfolio risk and return-Markowitz risk return optimization-single index model-the Sharpe index model-portfolio beta.

**References:**

1. D. E. Fischer & R. J. Jordan, *Security analysis and portfolio management*. Prentice Hall, Latest Edition
2. M Ranganatham & R. Madhumati, *Investment Analysis & Portfolio Management*, TMH Publishing House, New Delhi. Latest Edition
3. P. Punithavathy, *Security analysis and portfolio management*. Vikas publication, Latest Edition
4. Pandian, P. *Security Analysis & Portfolio Management*, 2007. Portfolio Markowitz Model, Latest Edition

**BB3147: Financial Reporting [3 0 0 3]**

The conceptual and regulatory framework for financial reporting, The need for a conceptual framework and the characteristics of useful information, Recognition and measurement, Specialized, not-for-profit, and public sector entities, Regulatory framework, The scope and purpose of financial statements for external reporting, Users’ and stakeholders’ needs, The main elements of financial reports, (legislation and regulation, reasons and limitations, relevance of accounting standards), Duties and responsibilities of those charged with governance, The qualitative characteristics of financial information, Accounting for transactions in financial statements, Tangible non-current assets, Intangible assets, Impairment of assets, Inventory and biological assets, Provisions and events after the reporting period, Taxation, Reporting financial performance, Revenue, Analyzing and interpreting financial statements, Limitations of financial statements, Calculation and interpretation of accounting ratios and trends to address users’ and stakeholders’ needs, Limitations of interpretation techniques

**References:**

1. P.C. Tulsian, *Tulsian’s financial reporting*, S. Chand, March 2017.
2. William J. Bruns, Cengage, *Financial Reporting & Management Accounting*, Learning India Pvt. Ltd, Latest Edition.
3. C.A. Praveen Sharma, *Financial Reporting with Accounting Standards*, Pooja Law Publishing Company, January 2017.
4. Raiyani Jagdish, Dr. Gaurav Lodha, *International Financial Reporting Standards and Indian Accounting Practices*, New Century Publications, Latest Edition.

**BB3148: Global Financial Markets & Products [3 0 0 3]**

Introduction & Review of Elementary Financial Tools- investment management process, basic finance concepts. Global Financial system & financial assets: Structure of financial system, fixed income securities - Global bonds, financial markets and instruments, Global Equity Markets-Functions and features of equity markets, Equity market participants, Trading and settlement procedures, Order types, Market for depositary receipts equity securities and its valuation, Derivatives- Forward , future and options, Currency and interest rate derivatives, Swaps, FRA’s, Organization of financial markets and securities trading - different trading venues and the mechanics of securities trading, terminology ,trading venues, trading mechanisms, different types of orders, transactions .

**References:**

1. Sukumar Nandi, *Economics of the International Financial System*, Routledge Latest Edition,
2. Meir Kohn, *Financial Institutions and Markets*, Tata McGraw Hill Latest Edition,
3. Stephen Valdez & Philip Molyneux- Macmillan International Higher Education, Latest Edition
4. Vasantha Desai, *The Indian Financial System*, HPH, Latest Edition
5. John C. Hull, *Fundamentals of Futures and Options Markets*, Prentice Hall, Latest Edition,
6. Janaki Sundaraman, *Derivatives and Risk management*, 1e, Pearson, Latest Edition

**SEMESTER-VI**

**BB3246: Financial Derivatives [3 0 0 3]**

Financial Derivatives – Features, Types, History, Uses of Derivatives Markets – Uses of Derivatives – Critiques of Derivatives – Forward Market: Pricing and Trading Mechanism Forward Contract concept - Forward Trading



Mechanism – Forward Prices Vs Future Prices. Derivatives in India – Structure of the Market – Trading systems – Badla system in Indian Stock Market – Regulatory Instruments. Futures – Financial Futures Contracts ,Types and Evolution of Futures Market in India ,Traders in Futures Market in India –Futures Market Trading Mechanism , Theories of Future prices ,Future prices and Risk Aversion , Hedging and Stock Index Futures , – Stock Index Futures ,Options and Swaps – Concept of Options ,Types of options ,Option Valuation, Option Positions Underlying Assets in Exchange-traded Options, Determinants of Option Prices – Binomial Option Pricing Model – Black-Scholes Option Pricing Swap Concept, Swap and its Features– Types of Financial Swaps – Interest Rate Swaps – Currency Swap – Debt Equity Swap. Concept of Stock Index Futures, Financial Derivatives Market in India – Need for Derivatives – Evolution of Derivatives in India – Major Recommendations of Dr. L.C. Gupta Committee

**References:**

1. Rajiv Shrivastava, *Derivatives and Risk Management*, Janaki Sundaraman Oxford University Press. Latest Edition
2. John C. Hull, *Fundamentals of Futures and Options Markets*, Prentice Hall, Latest Edition
3. Janaki Sundaraman, *Derivatives and Risk management*, Pearson, Latest Edition

**BB3247: Personal Financial Planning [3 0 0 3]**

Financial Planning: Need for Personal Financial Planning, Misconceptions, Planning for a Lifetime, Financial Planning Process, Macro Economic Factors that have Influence on Personal Financial Planning, Personal Financial Statements: Income and Expenditure Statement, Balance Sheet, Budget. Principles of Good Financial Planning, Investor Profiling: Investor's Life Cycle, Financial Goals of Investors: Short Term, Medium Term & Long Term, Risk Appetite, Risk Profiling, Aggressive, Moderate & Conservative, Investment Planning: The concept of Time Value of Money and its application in financial planning. Banking Products, Equity Shares, Debt Market, Real Estate, Mutual Funds etc, Risk management and Insurance: Personal Financial Planning: Various Insurance Policies and Strategies for General Insurance, Life Insurance, Motor Insurance, Medical Insurance, Personal tax planning: basics of tax assessment for an individual, deductions and reliefs available to an individual, avenues for tax savings for an individual, Retirement Planning: Retirement need analysis techniques, Development of retirement plan, Various retirement schemes such as Employees Provident Fund (EPF), Public Provident Fund (PPF), Superannuation Fund, Gratuity, Other Pension Plan and Post- retirement counselling,

**References:**

1. S. Murali & K. R. Subbakrishna, *Personal Financial Planning (Wealth Management)*, Himalaya Publishing House, 2018.
2. S. Mitra, *Financial Planning: Theory & Practice*, Sage Publications. Latest Edition
3. J. Madura & H. S. Gill, *Personal finance*. Pearson, Latest Edition
4. Canada Kapoor, J. R., Dlabay, L. R., & Hughes, R. J. *Personal finance*. Boston, MA: McGraw-Hill Irwin, Latest Edition

**BB3248: Fintech [3 0 0 3]**

Introduction to Financial System, Financial Services and Macroeconomic Variables: Financial System, Financial Services, Payment Mechanism and Money, Introduction to FinTech: Insights into the financial technology revolution and disruption. Understand the innovation and opportunities therein, How FinTech has disrupted the Banking System, Insurance Services and Insures: Fundamentals of insurance — policy creation, underwriting, and claims management, InsurTech as a disruptor to the industry, Alternative Lending- P2p Lending and Crowd Sourcing. FinTech Startups, Crypto-Currencies and Block chain: Understanding of Block chain technology, its potential and application – overview of crypto currency, Cyber Security: Understand issues of using technology in providing services and the strategies to overcome those issues. Legal Issues related to FinTech.

**References:**

1. P. Gupta, & T. M. Tham, *Fintech: The New DNA of Financial Services*. De-G Press, 2018.
2. S. Jutla & N. Sundararajan, *India's FinTech ecosystem. The FinTech Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries*, 2016
3. S. Chishti & J. Barberis, *The FinTech book: the financial technology handbook for investors, entrepreneurs and visionaries*, John Wiley & Sons, 2016

**Program Elective IV: MARKETING**

**SEMESTER III**

**BB2149: Product & Brand Management [3 0 0 3]**

Introduction to Product: Concept and Classification, Product levels and mix, Product life cycle, New Product development, Introduction to Brand Management: Concept, Significance, Types of brands, Creating a Brand Identity: Introduction, Strategic Planning for Creating a Brand, Designing brand identity - Kapferer's Brand Identity Prism,



Understanding & Measuring Brand Equity: Introduction to Brand Equity, Need for Building Brand Equity and Steps, Factors Affecting Brand Equity, Methods to Measure Brand Equity, Managing Brands: Brand Personality (Concept & Elements of Brand Personality), Brand Loyalty (Concept & determinants of Brand Loyalty), Brand Positioning (Concept, Crafting the Brand Positioning Strategies, Principles for Positioning), Branding Strategy: Designing and implementing Branding Strategies- Name, symbol, slogan. Brand Extension- Meaning, Types, Need, Advantages & Disadvantages, Branding Strategies.

**References:**

1. Tapan K. Panda , *Product and Brand Management*, Oxford Publication, 2016.
2. Kirti Dutta, *Brand Management Principles & Practices*, Oxford (latest) Moore William L., Pessemier, Product Planning & Management, McGraw Hill International.
3. S.A. Chunawalla, *Brand Management*, Himalaya Publishing House, Latest Edition.
4. A. K. Chitale and Ravi Gupta, *Product Policy and Brand Management Text and Cases*, PHI Learning, 2016.

**BB2150: Customer Relationship Management [3 0 0 3]**

The concept of customer relationship management (CRM) : Introduction, growth of CRM in marketing, importance of customer relationships, adoption and implementation of CRM, conceptual foundations of CRM, building customer relationship and economics of CRM., CRM in service industries: Banking, insurance, telecom, hospitality, healthcare, airlines etc., CRM in b2b markets. Tools for CRM- Components of ECRM solutions- introduction, data ware housing, data mining, campaign management, sales force automation, customer service and support, role of interactive technologies, product offerings in the CRM market space, CRM implementation: Implementation road map, developing a relationship orientation, customer centric marketing and processes, building organizational capabilities through internal marketing-issues in implementing a technology solution for CRM., Operational issues in implementing CRM: Process view of CRM, learning from customer defections, customer retention plans, evaluating retention programmes.

**References:**

1. Francis Buttle and Stan Maklan , *Customer Relationship Management: Concepts and Technologies*, Routledge, Publication, 2015.
2. Rai A. K., *Customer Relationship Management: Concepts and Cases*, Prentice Hall India Learning Private Limited, Latest Edition,
3. Jagdish N Sheth, Atul Parvathiyar and G.Shainesh, *Customer Relationship Management: Emerging concepts,Tools and applications*, Tata McGraw Hill, 2017
4. G. Shainesh and Jagdish N. Sheth, *Customer Relationship Management: A strategic perspective*, Laxmi Publications, 2016.

**BB2151: Advertising Management [3 0 0 3]**

Introduction to Advertising Management: Introduction, Importance, Functions, Legal, Ethical and social Aspects of Advertising. Advertising Classification, Theories of Advertising (AIDA model & DAGMAR model), Media Planning: Types of Medias, Medias Characteristics, Preparing a Media Plan, Media Planning & Buying Functions, Building of Advertising Programme-Message, Headlines, Copy, Logo, Illustration, Appeal, layout Campaign Planning, Advertising Agency: Introduction, Types of Advertising Agencies, Structure and Functions of Advertising Agency, Measuring Advertising Effectiveness: Introduction, Methods of Measurements (pre-testing & post testing methods).

**References:**

1. Jaishri Jethwaney & Shruti Jain, *Advertising Management*, Oxford University Press, New Delhi, 2012.
2. Rajeev Batra, John H. Myers and David A. Aaker, *Advertising Management*, Pearson Education, 2002.
3. George E. Belch, Michael A. Belch and Keyoor Purani, *Advertising and Promotion: An integrated marketing communications perspective*, McGraw Hill Education, 2017.
4. K. C. Sethia & S. A. Chunawala , *Foundations of Advertising Theory & Practice*, Himalaya Publishing House, Mumbai, Latest Edition.
5. George E. Belch & Michael A. Belch, *Advertising and Promotion*, Tata McGraw Hill Publishing Ltd, Latest Edition

**SEMESTER-IV**

**BB2249: Marketing Research [3 0 0 3]**

Marketing Research: Nature and Scope of Marketing Research – Role of Marketing Research in Decision Making. The Research process – Steps in the Research Process- Basic and Applied Research, Sampling Process in Marketing Research– Sampling Design and Procedure – Sampling Methods – Non probabilistic sampling Techniques –

Probabilistic sampling Techniques - Sample Size determination - Sampling Errors, Measurement and scaling - Concept of measurement and scaling – Types of Scales – Nominal Ordinal, Interval and Ratio Scales - Attitude scales Thurstone, Likert, Semantic differential scales, Reliability and Validity of a scale, Sources of data, Primary data and Secondary data, Survey method of data collection, Observation method – Types of observation, Interview, Depth interview , Focus group interview, Questionnaire, Method, Steps in design of a questionnaire, Secondary sources of data in Indian Context, Report Writing - Presentation of Data.

**References:**

1. Donald R. Cooper & Schindler, *Marketing Research Concept & Cases*, Tata McGraw-Hill Publishing Company Limited, new Delhi, Latest Edition
2. S.C. Gupta, *Marketing Research*, Excel Books India, Latest Edition
3. Tull and Hawckins, *Marketing Research*, 4th Ed. Tata McGraw Hill. Latest Edition
4. Cooper & Schindler, *Business Research Methods*, McGraw-Hill Education, Latest Edition.
5. Martin callingam, *Market intelligence*, Kogan Page Publishers, Latest Edition
6. Malhotra, K. Naresh, *Marketing Research and applied orientation*, Pearson Publication, 2014.

**BB2250: Marketing of Services [ 3 0 0 3 ]**

**Introduction to Services Marketing:** Understanding Services, Differences in Goods versus Services, Characteristics of Services, Emerging Service Environment, Classification of Services (Based on process based and Level of Contact), Service Marketing Mix- 7Ps, SERVUCTION Model, Service Market Segmentation, Targeting & Positioning: Process of market segmentation, Targeting and Positioning service (Competitive advantage through focus strategies) value addition to the service product. Consumer Behavior in Services context: The three stage model of service consumption and The Consumer Decision Process. Designing and Managing Service Processes: Flowcharting Customer service process, Employees' role in service delivery, Service Triangle, Consumers' role in service delivery, Managing Relationships and building Loyalty: Relationship Marketing, The Wheel of Loyalty, Building foundation for Loyalty, Service Marketing Communications: Challenges of service communications, Marketing communication Planning, Communication Mix, Focus on Consumer: Service Expectations: Types and Factors influencing Expectations and The Zone of Tolerance. Customer Perceptions: Defining and Measuring Service Quality (Servqual) GAPs Model of service quality, Defining and Measuring Customer Satisfaction, Service Encounters and Complaint Handling and Service Recovery.

**References:**

1. Valarie A. Zeithaml & Mary Jo Bitner et.al.- *Services Marketing: Integrating Customer Focus across the Firm*, Tata McGraw-Hill Publishing Company Ltd, 6e, 2017.
2. Christopher H. Lovelock, Jochen Wirtz, Jayanta Chatterjee, *Services Marketing: People, Technology, Strategy (A South Asian Perspective)*, Pearson Education, Latest Edition
3. K. Douglas Hoffman and John E.G. Bateson, *Services Marketing Concepts, Strategies and Cases*, 5e, Cengage, 2016

**BB2251: Consumer Behaviour [3 0 0 3]**

**Consumer Behavior:** Consumer Behavior: Scope, Consumer Decision Making process, Consumer Behaviour and its Applications in Marketing, Models of Consumer Behaviour: The Howard Sheth model of Buying Behaviour., The Nicosia model., The Engel - Kollat - Blackwell Model., Engel, Blackwell and Miniard (EBM) model, Individual Determinants of Consumer Behavior: Motivation, Personality, Perception, Concept and Elements of Perception, Consumer Learning, Consumer Attitude and Life Style, External Influences on Consumer Behavior: Introduction and Nature of Social Class, Social Class Categories, Types of Reference Groups, Nature and Influences of Reference Groups, Opinion Leadership, Cultural Influences on Consumer Behavior.

**References:**

1. Leon G. Schiffman and Joseph L. Wisenblit, *Consumer behaviour* , Pearson Pubication, 2019.
2. S. Ramesh Kumar, *Consumer Behaviour: The Indian Context (Concepts and Cases)*, Pearson Education, 2<sup>nd</sup> Edition, 2017.
3. Leon G. Schiffman, Joseph Wisenblit, S. Ramesh Kumar, *Consumer Behavior*, Pearson Publication, Eleventh Edition, 2016.
4. J. Paul Peter and Jerry Olson, *Consumer Behavior & Marketing Strategy*, McGraw Hill Education, Latest Edition.

**SEMESTER-V**

**BB3149: Distribution & Salesmanship [3 0 0 3]**

Channels of Distribution and Strategy: Marketing Channel, Types of Intermediaries, And Contemporary Channel Scenario in India, Objective of Marketing Intermediaries, Function of Marketing Channel, Channel Design: Steps in Channel Design, Selection of Appropriate Channel, Channel Management, Transportation, Warehousing, Salesmanship: Definition, Introduction, Characteristics, Psychology in Selling, Understanding mind of customers, Creativity in selling, Competitive Selling, Fundamentals of successful selling: Personality, Physical Traits, Mental Traits, Social Traits, Character Traits, Study of Buying Motives, Needs, Wants and Desire Level, Understanding motives and utilizing them in the selling process, Different Types of Customers, Gender wise, Attitude wise, Habit wise, Understanding and handling. , Training of Salesman: Purpose, Types, Advantages, Plan, Methods, Implementation, Review, Continuity and Duration.

**References:**

1. Tapan K. Panda & Sunil Sahadev, *Sales and distribution management*, Oxford university press, Latest Edition.
2. S. L. Gupta, *Sales and distribution Management*, Excel Publication, Latest Edition.
3. Jobber & Lancaster, *Selling & Sales Management*, Pearson Education, 2018.
4. Pingali Venugopal, *Sales and Distribution Management: An Indian Perspective*, SAGE, 2008.
5. Cundiff, Still & Govani , *Sales Management – Decisions, strategies and cases* , PHI Learning, Latest Edition

**BB3150: Public Relation & Event Management [3 0 0 3]**

Introduction to Public Relations: Concept and definitions of public relations, Process of public relations, Need and scope of public relations, Growth and development of PR with special reference to India, Various Forms of Public relations: public relations-advertising-propaganda-publicity, PR setup in public and private sector, PR in globalized world, P.R. Tools: PR agency- structure and functions, Tools of public relations, House journal, Press Conferences, Press Brief. Public Relations officer's (PRO'S) role, responsibilities, press relation, preparation of material for the media, news and news reporting, editorial reviews, articles, public relations department , P.R for Development: Internal and external public relations, Public relations campaigns, Careers in PR, PR for Development , Managing events: types of events, managing process, strategies, brief introduction to event management organizations in India.

**References:**

1. Sailesh Sengupta, *Management of Public Relations*, Vikas Publishing House, Latest Edition
2. Iqbal Sachdeva, *Public Relations: Principles and Practices*, Oxford university press, Latest Edition
3. Frason P. Seital, *The Practice of Public Relations*, Prentice Hall, Latest Edition
4. Wagen, *Event Management*, Pearson education, 1<sup>st</sup> edition, Latest Edition

**BB3151: Sales Management [3 0 0 3]**

Introduction of Sales Management: Nature, Scope and Importance of Sales Management, Sales Management Process, Roles and Responsibilities of a Sales Manager, Emerging Trends in Sales Management , Selling skills & Selling strategies: Selling and business Styles, Selling skills, situations, Selling process, Sales Administration: Sales organization and its types, Management of Sales Territories, Sales Quota, Sales Force Management: Recruiting and Selecting Sales Personnel; Developing and Conducting Sales Training Programmes; Supervision and Motivating Sales Personnel; Controlling the Sales force, Sales Management Job: Standard sales management process-international sales management -international market selection-market survey approach or strategy - case study in Indian context, New Trends in Sales Management- Introduction, Sales Management Information System, Relationship Marketing, Role of E-commerce in Selling, International Sales Management, Challenges Faced by International Sales Managers

**References:**

1. Havaladar, K. Krishna and Cavale, M. Vasant, *Sales and Distribution Management: Text and Cases*, Tata McGraw-Hill Education, Latest Edition
2. Still, R R., Cundiff, Govoni, *Sales Management: Decisions, Strategies and Cases*, Prentice Hall India Pvt Ltd, Latest Edition
3. Panda T K and Sahadev Sunil, *Sales and Distribution Management*, Oxford University Press, New Delhi, Latest Edition
4. Stanton, William J et. Al. *Management of a Sales Force*. Chicago, Irwin, Latest Edition

**SEMESTER-VI**

**BB3249: International Marketing [3 0 0 3]**

Introduction to International Marketing: Introduction, Meaning of International Marketing, Domestic Marketing vs. International Marketing, Multinational Corporations and Global Corporations, Benefits of International Marketing,

Barriers, International environment: Cultural Environment: Meaning and Characteristics of Culture, Beliefs and customs, Implication of culture, Culture as barrier. Political and Legal Environment: Political environment, Legal environment, Legal systems and laws, Political risk, Implication of political and legal environment on International marketing, Market Entry Strategies: Market Entry strategies, Foreign Direct Investment, Exporting and Importing, Licensing, Joint Venture, Mergers, Acquisitions, Strategic Alliances, Turnkey operations, Franchising, Global marketing mix – International product decision, what is product development, product positioning, theory of IPLC, Product standardization and product adaptation, branding and packaging, International pricing decision – role of price supply and demand, Price standardization, Pricing decision, Alternative pricing strategies, Dumping, Transfer pricing, International channel decisions – importance and scope of channel decision, direct and indirect selling channel sales and promotion, advertising.

**References:**

1. Rakesh Mohan Joshi, *International Marketing*, Oxford University Press, Latest Edition
2. Philip Cateora, Graham Jones and Salwan Prashant, *International Marketing*, McGraw Hill Education, Latest Edition.
3. R. Srinivasan, *International Marketing*, PHI Learning, 2016.
4. J. Keegan Warren and C. Green Mark, *Global Marketing*, Prentice Hall, 2018.

**BB3250: Digital Marketing [ 3 0 0 3]**

Marketing in the Digital Era: E- Marketing- Introduction, Internet and Business, Changing Marketing Landscape, Strengths & Applications, E-marketing and CRM, Online Marketing Mix : E-product, E-price, E-place, E-promotion, Types of digital marketing. Digital Eco-System, Digital Paradigm, The Web and The Consumer Decision Making Process, Business Drivers in the Virtual World- Social Media: the Social Media Model by McKinsey, Social Media Analytics and Social Media Tools, Viral Marketing and Inbound Marketing and Co-creation. Online Branding: Concept, Cyber Branding, Digital Brand Ecosystem, Brand Consumer centricity, Brands and Emotions and Consumer Brand Emotion. E-Commerce: Online Marketplaces, E-procurement, E-commerce Applications, Online tools for Marketing: Introduction, Consumer Engagement, Engagement Marketing, Building Consumer Engagement through Content Management, Online Campaign Management (Facebook, Twitter, Corporate Blogs).

**References:**

1. Puneet Singh Bhatia, *Fundamentals of Digital Marketing*, Pearson Publication, 2017.
2. Vandana Ahuja, *Digital Marketing*, Oxford university press, Latest Edition.
3. Patukale, Vinayak, *Digital Marketing*, Tech Some; First Edition, Latest Edition.
4. Ryan, Damian. *Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation*. Kogan Page, Latest Edition

**BB3251: RURAL MARKETING [3 0 0 3]**

Introduction : Concept, Nature & scope, Importance of rural marketing, evolution of rural marketing, rural vs urban markets, rural marketing environment and its impact on marketing strategies, challenges of rural marketing, Rural Consumer : Characteristics of rural buyer; factors affecting rural buying behavior, buying pattern of rural consumers, rural market segmentation; targeting & positioning, Rural Marketing Mix: Product planning, quality strategy, packaging strategy, branding strategy, promotional strategy, pricing strategy, distribution and logistics in rural markets, Financial Institutions in Rural Market : NABARD, State Co-operative Banks, Commercial Bank, Kisan Credit Card Scheme.

**References:**

1. Krishnamacharyulu, *Rural Marketing: Text and Cases*, Pearson Education; Second edition, Latest Edition
2. Kashyap Pradeep, *The Rural Marketing Book*, Pearson Education Publications, Latest Edition
3. Shipra Chawla, *A textbook on Rural Marketing*, Dominant Publishers and Distributors, Latest Edition
4. T P Gopaldaswamy, *Rural Marketing Environment, Problems and Strategies*, S. Chand (G/L) & Company Ltd, Latest Edition

**Program Elective V: RETAILING, SUPPLY CHAIN & LOGISTICS**

**SEMESTER-III**

**BB2152: Fundamentals of Logistics & Supply Chain Management [ 3 0 0 3]**

Logistics Introduction: Concept of logistics, Objectives of logistics, Scope of logistics, Types of logistics, Role of logistics in an Economy, Difference between logistics and supply chain management, logistics and Competitive Advantage, Logistics Mix, Logistics in an organised retail in India, Logistics Strategy: Definition, Role of logistics managers in strategic decisions, Strategy options, lean strategy, Agile Strategies. Designing & Implementing logistical strategy, Supply Chain Management: Introduction, Nature and Concept, Need for Supply



Chain, Importance of Supply Chain - Value Chain, Components of Supply Chain, Understanding the Supply Chain Management, Participants in Supply Chain, Aligning the Supply Chain with Business Strategy: SCOR Model, Outsourcing and 3PLs, Fourth Party Logistics, Bull Whip Effect and Supply Chain, Supply Chain Relationships, Conflict Resolution Strategies.

**References:**

1. Janat Shah, *Supply Chain Management: Text and Cases*, 1st Edition, Pearson
4. D K Agrawal, *Textbook of Logistics and Supply Chain Management*, MacMillan, Latest Edition
2. G Raghuram & N Rangaraj, *Logistics and Supply Chain Management - Cases and Concepts*. Mac Millan.
3. Martin Christopher, *Logistics & Supply Chain Management: Creating Value-Adding Networks*, FT Press.
4. David J. Bloomberg, Stephen LeMay, *Logistics*, Prentice-Hall of India Pvt Joe B. Hanna Ltd., New Delhi, Latest Edition.
5. Donald J. Bowersox & David J. Closs, *Logistical Management*, Tata McGraw Hill Publishing Co. Ltd, New Delhi, Latest Edition
6. Satish C. Ailawadi & Rakesh Singh, *Logistics Management*, Prentice-Hall of India Pvt Ltd., New Delhi, Latest Edition
7. Donald Waters, *Logistics*. Palgrave Macmillan, New York, Latest Edition
8. Krishnaveni Muthiah, *Logistics Management & World Sea borne Trade*, Himalaya Publication

**BB2153: Procurement & Supply Workflow [3 0 0 3]**

Procurement & Supply Environments: Concept, Different sectors, External market environment, pricing arrangement, Regulatory procedure, **Category Management: Concept, Models**, Category hierarchies. Category plans and gaining stakeholder buying, Team Dynamics and Change: Roles, challenges, methods to overcome changes, Socially Responsible Procurement: The concepts of sustainability and Corporate Social Responsibility (CSR), Environmental impact of procurement and supply, Implications of CSR on the procurement function, Methods to monitor CSR in procurement and supply.

**References:**

1. Kenneth Lyons & Bria Farrington, *Procurement and Supply Chain Management*, Pearson Publication, 2016.
2. Peter Baily, Barry Crocker, David Farmer, David Jessop and David Jones, *Procurement and Principles Management*, Pearson Publication, 2018.
3. Kenneth Lyons & Bria Farrington, *Purchasing and supply chain management*, Pearson Publication, Latest Edition.

**BB2154: Retail Management [3 0 0 3]**

Introduction: —Retailing concept, characteristics, scope, and functions, retailing scenario in India and its prospects. Types of Retail Outlets. The global Retail market: Issues and challenges, Retail in India: Challenges to Retail development in India, Retail Location & Site Selection: Factors affecting location decision, importance of location to a retailer, types of retail location, Location based retail Strategies & Site Selection, Store Design: Interior & Exteriors, Store layout, Types of layouts, Factors affecting store layout & Display. Store Administration: Space management, Managing store inventories and display, Merchandise Management: Concept, Importance, devising merchandise plans & implementation of these plans Pricing in Retailing: Factors affecting retail price, retail pricing objectives & developing retail price strategy. Retail Communication Mix: elements of retail promotional mix, Planning retail promotional strategy & significance of retail image, Information system in retailing: Acquiring and using information strategies, technology in retail, information sources and retail information system.

**References:**

1. Bajaj, C., Tow, R. & Srivatsava, N. V. *Retail Management*. New Delhi: Oxford University Press, Latest Edition
2. Nair, S. *Retail Management*. New Delhi: Himalaya Publishing House Pvt. Ltd, Latest Edition
3. Newman, A. J. and Cullen, P. *Retailing: Environment and Operations*, Latest Edition
4. Chetan Bajaj, Rajnish tuli, Nidi Varma Srivastava, *Retail Management*, Oxford University Press, Latest Edition

**SEMESTER-IV**

**BB2252: Business Needs in Procurement & Supply [3 0 0 3]**



Introduction: Concept, Influence of business needs on procurement decisions, Estimation of cost and prices for procurement activities, Criteria for creation of business, operation of financial budgets for the control of procurements, Different types of specifications used in procurements of products or services, content of specifications for procurements, key performance indicators (KPIs) in contractual agreements. Sources of contractual terms for contracts of external organizations, Types of pricing arrangements for commercial agreements, Outsourcing in procurement and supply, Impact of outsourcing, planning for outsourcing.

**References:**

1. Kenneth Lyons & Bria Farrington, *Procurement and Supply Chain Management*, Pearson Publication, 2016.
2. Peter Baily, Barry Crocker, David Farmer, David Jessop and David Jones, *Procurement and Principles Management*, Pearson Publication, 2018.
3. Kenneth Lyons & Bria Farrington, *Purchasing and supply chain management*, Pearson Publication , Latest Edition.

**BB2253: Merchandising Management [3 0 0 3]**

Concept of Merchandising: Meaning of Merchandising, Major Areas of Merchandise Management, Role and Responsibilities of Merchandisers, Merchandise Mix, Concept of Assortment Management, Merchandise Displays and Space Management: concept of Merchandise Displays, Importance of Merchandise Displays, Concept of Space Management, Role of IT in Space Management, Merchandise Planning: Concept of Merchandise Planning, Applications of Merchandise Planning, Elements of Merchandise Planning, Role of Merchandiser in Planning, Visual Merchandising: Meaning of Visual Merchandising, Objectives of Visual Merchandising, Growth of Visual Merchandising, Visual Merchandising in India, Product Positioning and Visual Merchandising, Category Management and Merchandise Budgeting: Concept of Category Management, Merchandise Forecasting, Merchandise Budgeting, Merchandise Sourcing: Concept of Merchandise Sourcing, Historical Perspective of Sourcing, Stock Management and Distribution , International Sourcing, Merchandise Replenishment: Retail Replenishment, Importance of Replenishment, Direct Store Delivery (DSD), Managing Retail Home Delivery, Measures for Retail Distribution and Replenishment

**References:**

1. Piyush Kumar Sinha, Dwaraka Prasad, *Managing Retailing*, Oxford Publications, Latest Edition
2. C. Bhattacharjee, *Retail Management*, Excel Books, Latest Edition
3. James Ogden, Denise Ogden, *Integrated Retail Management*, Biztantra, Latest Edition
4. Levy & Weitz, *Retailing Management*, Mcgraw Hill, Latest Edition
5. Swapna & Pradhan, *Retailing Management*, Mcgraw Hill, Latest Edition

**BB2254: Import & Export Logistics [3 0 0 3]**

Import-Export Logistics: Introduction, Concept, Key Features; Foreign Trade - Institutional Framework and Basics, Trade Policy; Foreign Trade, Exporting; Importing Counter Trade, the Promise and Pitfall of Exporting, Improving Export Performance, Counter Trade, Current Exim Policy, Financing of Export and Import: Concept and Procedures; Steps for Conducting Export Transaction; Export Assistance, Introduction to EXIM Bank, Import Export Documentation: Introduction, Licensing, Freight Forwarder's Powers of Attorney, Certificates of Origin, Bill of Lading, Letter of Credit, Processing of Export Order Processing of Export Order: Concept, Format of Export order, Processing of export order. Export Assistance of India Export Assistance of India: Export Promotion Measure in India, MRTP / FEMA / Foreign Collaborations; Export Oriented Units (EOU); Export Processing Zones (EPZ); Special Economic Zones (SEZs)

**References:**

1. Justin Paul and Rajiv Aserkar, *Export Import Management*, Oxford Publication, Latest Edition
2. Rama Gopal, *Export Import Procedures - Documentation and Logistics*, New Age Publication, Latest Edition.
3. Parul Gupta, *Export Import Management*, Mc Graw Hill Publication, 2017.
4. Ajay Srivastava, *A Guide To Exporting From India*, Business Data info Publishing Co. Pvt. Ltd., Latest Edition

**SEMESTER-V**

**BB3152: Logistic System [3 0 0 3]**

Logistics Management: Definition-Achievement of competitive advantage through logistics Framework, Role of Logistics management, Integrated Logistics Management- Evolution of the concept- model - process-activities, The Logistics of Business: Logistical Value Proposition, Work of Logistics, Logistical Operating Arrangements, Flexible

Structure, Supply Chain Synchronization, Outsourcing logistics-reasons-Third party logistics provider, Fourth party Logistics providers (4 PL)-Stages, Role of logistics providers, Quality customer service & integrated logistics: customer service, importance, elements, order cycle system, distribution channels, Functions performed, Types designing.

**References:**

1. David J. Bloomberg, Stephen LeMay, Joe B. Hanna, *Logistics*, Prentice-Hall of India Pvt Ltd., New Delhi, Latest Edition.
2. Donald J. Bowersox & David J. Closs, *Logistical Management*, Tata McGraw Hill Publishing Co. Ltd, New Delhi, Latest Edition
3. Satish C. Ailawadi & Rakesh Singh, *Logistics Management*, Prentice-Hall of India Pvt Ltd., New Delhi, 2005  
Donald Waters, *Logistics*. Palgrave Macmillan, New York, Latest Edition
4. Krishnaveni Muthiah, *Logistics Management & World Sea borne Trade*, Himalaya Publishing House, Mumbai, Latest Edition

**BB3153: Supply Chain Planning [3 0 0 3]**

Introduction- Nature, Concepts and scope of supply chain planning, , Introduction to Inventory Management Managing inventory in Supply chain, Role of inventory systems , Inventory models – (deterministic models- EOQ model, EPQ model , Probabilistic models- Single-period model: Newsboy model, Multiple-period model), Supply chain and postponement- The value of information, introduction, the Bullwhip effect, Information sharing and incentives, effective forecasts, information for the coordination of systems, locating desired products, lead-time reduction, Supply contracts – I: Introduction, strategic components, contracts for make to stock/make to order supply chain, contracts for asymmetric information, Supply contracts – II: Procurement and outsourcing strategies – Introduction, Outsourcing benefits and risks, framework for make and buy decisions, procurement strategies, and e-procurement, Supply chain integration - Supply chain and product design, Supply chain modeling, Supply chain and safety stock placement.

**References:**

1. Simchi-Levi, David, Philip Kaminsky, and Edith Simchi-Levi, *Designing and Managing the Supply Chain*, McGraw Hill/Irwin, Latest Edition
2. Sunil Chopra & Peter Meindl, *Supply Chain Management*, Prentice Hall, Latest Edition.
3. Hopp, Wallace, *Supply Chain Science*. McGraw-Hill/Irwin, Latest Edition
4. Nahmias, Steven, *Production and Operations Analysis*. McGraw-Hill/Irwin, Latest Edition.
5. Jeremy F Shapiro, *Modeling the Supply Chain*. Southwestern College Pub, Latest Edition
6. Edward A. Silver, F. Pyke David & Rein Peterson. *Inventory Management and Production Planning and Scheduling*. 3rd ed. Wiley, Latest Edition

**BB3154: Managing Business Process Flow [3 0 0 3]**

Introduction to Business Process management, Process Identification: Focusing on Key areas, the Designation Phase, The Evaluation Phase, Designing a Process Architecture Essential Process Modelling, Process management and strategy: products, processes, and performance, operations strategy and management, process flow metrics, process flow measures, flow-time analysis. Flow rate and capacity analysis, inventory analysis, process flow variability, Quantitative and Qualitative Process Analysis, Managing flow variability: safety inventory, safety capacity, process control and capability. Process integration, lean operations: process synchronization and improvement. Process redesign, process automation and process intelligence.

**References:**

1. Anupindi, Chopra, Deshmukh, Van Mieghem & Zemel, *Managing Business Process Flows*, Pearson, Latest Edition
2. Marlon Dumas, Marcello La Rosa, Jan Mendling and Hajo A. Reijers, *Fundamentals of Business Process Management*, Springer, Latest Edition

**SEMESTER-VI**

**BB3252: Contract & Business Negotiation For Procuring & Supply [3 0 0 3]**

Creating commercial agreements- Introduction, Quotations and Tender Documents, Terms of a contract, Standard & Model form contracts, contract bidding, Contract agreement for supply- Blanket ordering, standing offers, role of negotiation in procurement and supply, Understanding Negotiations, Strategic and Tactical negotiations, negotiating in the Sourcing process and other stages of procurement and supply, Negotiating stages- planning, preparation,

bargaining, agreement, closure, power in negotiations, analysing power and interest of stakeholders, negotiation outcomes.

**References:**

1. Kenneth Lysons, *Procurement & Supply Chain Management*, Trans-Atlantic Publications
2. Wendy L. Tate, *The Definitive Guide to Supply Management and Procurement: Principles and Strategies for Establishing Efficient, Effective, and Sustainable Supply Management*, Pearson FT Press
3. Ray Carter, Steve Kerby and Alan Oxembury, *Practical Contract Management*, Cambridge Academic

**BB3253: Managing Procurement Contracts & Relationship [3 0 0 3]**

Introduction to procurement and supply management: The enablers of purchasing and supply chain management; the evolution of purchasing and supply chain management. The purchasing process: Purchasing objectives and responsibilities; E-Procurement and the procure to pay process; Improving the purchasing process policy and procedures, Supply management integration for competitive advantage: Cross-functional sourcing teams, Integrating Supply Management, Supplier evaluation and selection: Evaluation and Selection Process, Key Supplier evaluation criteria, Developing a supplier evaluation and selection survey, Supplier management and development, Supplier performance measurement, overcoming the barriers to supplier development, Worldwide sourcing: From domestic buying to international purchasing; Global Sourcing Purchasing and supply chain analysis- tools and techniques. Contract management: Elements of a contract; Types of contracts; Alliances and partnerships

**References:**

1. Kenneth Lysons, *Procurement & Supply Chain Management*, Trans-Atlantic Publications
2. Michael H. Hugos, *Essentials of Supply Chain Management*, Wiley

**BB3254: International Retailing [3 0 0 3]**

International Retail management- an Introduction Retailing within an international context The nature and scope of Retailer Internationalization, International Retailing – Opportunities and Challenges, Global marketing mix in retail context, International Retail organization formats, Market entry formulas - New customized formats (customized stores, portable stores, merchandise depots, retail theatre, service malls, customer-made stores, interactive kiosk 'shopping arcades'), International Retail Environment, Assessing the International Economic, Political, Legal and Social Environment, Market Selection Market Entry Methods- Flagship Stores, Organic Growth, M&A, Franchising, JVs, Concessions, Exporting and Wholesaling, Internet Relationship between Market Selection and Market Entry, Contemporary Trends in Global Retailing Global consumer trends, Consumer Behaviour, Consumer attitudes towards shopping, Retail strategy and execution, Service Retailing, Role of technology In Global Retailing Business (E-tailing, Pure click retailing, Role of RFID technology in retailing, Business Intelligence Tools for Retail Role of Information Technology in International Retail)

**References:**

1. Levy Michael, Weitz A Warton, *Retail Management*, (7e) Tata Mcgraw Hill, India;
2. Pradhan Swapna, *Retailing management*, 3e, Mcgraw –Hill, India
3. Berman Barry, Evans Joel., *Retail management* ,10e, Pearson, India
4. Chetan Bajaj, Rajnish Tuli, Srinivasan Nidhi, *Retail Management*,1e, Oxford, India

**Progrm Elective IV: PROFESSIONAL STUDIES**

**SEMESTER III**

**BB 2146: Corporate Accounting [ 3 0 0 3]**

Meaning and Importance of Corporate Accounting, Types of Shares, Types of Share capital, Book-Building process. Accounting for Equity and Preference Share Capital: Issue and forfeiture of shares, Redemption of Preference shares, Buy-back of shares and Underwriting of shares. Accounting for Debentures: Introduction to Debentures and there classification, Issue of Debentures, Redemption of Debentures. Acquisition of business, Profit or Loss Prior to Incorporation, Final Accounts of the Companies: Preparation of Statement of Profit and Loss and Balance Sheet of Corporates', Calculation of Managerial Remuneration and Disposal of Company Profits, Winding-up of companies: Types and accounting for it.

**References:**

1. M. C. Shukla, T. S. Grewal & S. C. L. Gupta, *Advanced Accounting II*, S. Chand & Co. New Delhi, 2018
2. R. L. Gupta & M Radhaswamy, *Financial Accounting*, Sultan Chand & Sons, New Delhi, 2017
3. S. N. Maheshwari, *Financial Accounting*, Vikas Publishing House, New Delhi, 2018

4. Jain, Khandelwal, Pareek & Dave, *Corporate Accounting*, Ajmera Book Co., Jaipur, 2019

#### **BB2156: Corporate Finance [3 0 0 3]**

Nature of Corporate Finance and related disciplines; Scope of Corporate Finance, Concept of Profit Maximization and Wealth Maximization - Traditional and Modern Approach; Functions of finance – Finance Decision, Investment Decision, Dividend Decision; Objectives of Financial Management; Organisation of finance function; Concept of Time Value of Money, Introduction to Risk and Return, CAPM, Long -term investment decisions, Measurement of cost of capital; Dividend Decisions, Sources of Raising Corporate Finance.

##### **References:**

1. M.Y. Khan and P.K. Jain, *Financial Management Text Problem and Cases*, (7e) Tata McGraw Hill Publishing Co. Ltd.
2. I.M. Pandey, *Financial Management Theory and Practices*, (11e), Vikas Publishing House
3. J.V. Horne and J.M. Wachowicz, *Fundamentals of Financial Management*, Prentice Hall
4. Chandra, P *Financial Management*, Tata McGraw-Hill, 2015.

#### **BB2157: Corporate Financial Strategy [3 0 0 3]**

Introduction to strategic corporate finance: Strategy Vs Planning, significance of strategy in financial decisions, Different types of financial strategy for Shareholders Wealth Maximization, overall corporate value addition and Economic Value Addition. Strategic Cost Management: Traditional costing Vs Strategic Costing, Relevant costs Vs Irrelevant costs, Different types of strategic costing and their relevance- Target Costing, Activity based Costing, Life Cycle Costing, Quality Costing, Zero Based Budgeting, Strategic cost reduction techniques and value chain analysis. Alternative sources of financing – alternative sources of financing, Different approach to Infrastructure projects financing- Public Private Partnership (PPP) and its relevance. Management Buy-outs: Establishing feasibility of the buy-out, Negotiating the main terms of the transaction with the vendor including price and structure, Developing the business plan and financial forecasts in conjunction with the buy-out team for submission to potential funders, negotiations with potential funders so that the most appropriate funding offers are selected Management Buy-ins: Management Buy-in/Buy-outs (“BIMBOs”). Financial Distress and restructuring: Meaning of Bankruptcy, Factors leading to bankruptcy, symptoms and predictions of bankruptcy, reorganization of distressed firms, liquidation of firms. Company disposals: retirement sale or the sale of a non-core subsidiary, planned exit, forceful retirement and other disposals. Company Valuation: An overview of valuation, valuation principles and practices more, the impact of “what if” scenarios, the key financial and commercial factors affecting the business. Value enhancement tools and techniques, the link between valuation and corporate finance. Other strategic issues: managing credit ratings, and setting dividend and share repurchase policy, problem of too much cash.

##### **References:**

1. Aswath Damodaran. *Corporate finance theory and practice*, John Wiley and sons, Inc., Latest Edition
2. Jakhotia. *Strategic Financial Management*, Vikas Publication, Latest Edition
3. P. Chandra, *Strategic Financial Management: Managing for Value Creation*, McGraw Hill Education (India) Private Limited, 2015.
4. Samuel C Weaver, *Strategic Financial Management: Application of Corporate Finance* Cengage Learning, Latest Edition
5. G. P. Jakhotiya, *Strategic Financial Management* Sangam Books Ltd. Latest Edition
6. P. M. Rao & T. K. Jain, *Strategic Financial Management*, Deep and Deep Publications Delhi, 2002
7. Grundy, Tony, Jahson G, Scholes K *Exploring Strategic Financial Management*, Prentice Hall, Delhi, Latest edition

#### **BB2246: Advanced Accounting [3 0 0 3]**

Introduction to IFRS and Ind AS ,Accounting for non-profit organizations and professionals; Valuation of shares and Goodwill; Amalgamation and reconstruction of companies, , Forms of amalgamation and its motive, Types of Amalgamation, Methods Of amalgamation, Internal reconstruction and its accounting treatment, Difference between internal and external reconstruction, accounting of banking companies, accounting of insurance companies and accounting of electricity companies, Alteration of share capital, accounting of holding companies.

##### **References:**

1. P. C. Tulsian and B. Tulsian, *Corporate Accounting*, S Chand, Latest Edition



2. A Mukherjee and M Hanif, *Corporate Accounting*, McGraw Hill Education, Latest Edition
3. A Sehgal, *Fundamentals of Corporate Accounting*, Taxman Publication, Latest edition
4. *Compendium of Statements and Standards of Accounting*, ICAI, New Delhi

### **BB2256: Taxation [3 0 0 3]**

Income Tax Law, Scheme of Taxation, Important Concepts, Constitutional Provisions: Central and State Subjects; Distribution of tax proceeds among the States and Central - a brief study. Scope of Total Income and Residential Status, Important Definitions, Income which do not form part of Total Income (Exempted Income), Income under the Head, "Salaries", Income from House Property, Income under the Head: Profits and Gains of Business or Profession, Capital Gains, Income from other Sources, Clubbing of Income, Set-Off or Carry- Forward of Losses, Deductions under Sections 80C to 80U. Assessment: Individuals & HUF, Assessment: Firms and AOP; Taxation of Non-Residents, Procedure of Assessment, Income Tax Authorities. Assessment of Companies, Appeals and Revision.

#### **References:**

1. V. K. Singhania, *Direct Taxes Law and Practice*, Taxman Publication (Pvt.) Ltd. Delhi, Latest Edition
2. Dr. Ahuja Girish, Dr. Gupta Ravi, *Direct Taxes, Law & Practice*, Bharat Law House Pvt. Ltd. New Delhi, Latest edition
3. E. A. Srinivas, *Corporate Tax Planning*, Tata McGraw Hill Publishing Co., Ltd., Latest Edition
4. N. A. Palkiwala & B. A. Palkiwal, *Law and Practice of Income Tax*, N.M. Tripathi, Latest Edition
5. Iyengar Sampat, A.C., *Law of Income Tax*, Bharat Publishing House, Allied Publishers
6. A. N. Lakhotia, *How to Save Income Tax by Tax Planning*, Asia Pub. House,
7. Raina, H.P. : *Corporate Taxation A Hand Book*, Orient Law House, New Delhi/ Allahabad, Latest Edition
8. R. N. Lakhotia, *Tax Management*, A Pitmans Publication, Calcutta

### **BB2257: Risk Management [3 0 0 3]**

Risk Management for Enterprises and Framework: Concept of ERM; The holistic approach, Risk Categories and Classification, Framework for risk management and control within a company: Governance issues including market conduct, audit, and legal risk; Cultural aspects, Regulation and ERM; Basel Accords and Solvency framework; Role of credit agencies in the evaluation of risk management functions, ERM Process: Relevance of ERM to all stakeholders, Role of contagion, Risk appetite, capacity and ERM objectives; Elements and structure of a risk management function, Risk management control cycle and its applications, Risk identification and measurement, Risk Aggregation and Modelling: Risk aggregation and correlation, Use of scenario analysis and stress testing, Risk Measurement using VAR approach, Tails of distributions and Extreme Value Theory, Properties and limitations of common risk measures, including Value at Risk (VaR) and Expected Shortfall; Use of models in the overall ERM decision-making process, Development and use of models for decision-making purposes in ERM.

#### **References:**

1. Robert J. Chapman, *Simple Tools and Techniques for Enterprise Risk Management*, John Wiley & Sons: England Latest Edition.
2. G. H. Duckert, *Practical Enterprise Risk Management: A Business Process Approach*, John Wiley & Sons: England Latest Edition
3. John J. Hampton, *Fundamentals of Enterprise Risk Management, How Top Companies Assess Risk, Manage Exposures, and Seize Opportunities*, American Management Association: New York 2016.
4. David L. Olson and Desheng Wu, *Enterprise Risk Management Models*, Springer: Singapore Latest Edition
5. Harry Cendrowski and William C. Mair, *Enterprise Risk Management and COSO: A Guide for Directors, Executives and Practitioners*, John Wiley & Sons: USA Latest Edition
6. Linda Spedding and Adam Rose, *Business Risk Management: A Sustainable Approach*, CIMAPublishing of Elsevier: USA, Latest Edition
7. A.C. Vedpuriswar, *Enterprise Risk Management*, Viva Books, New Delhi 2017, Latest Edition

### **\*\*\*\*\* OPEN ELECTIVE [3 0 0 3]**

Students are required to select one open elective from the list of open electives floated by the other Department/ Schools.

*Disclaimer: The Manipal University Jaipur reserves the right to make pertinent modifications, if any, in the handbook, which shall be assimilated in due course of time with proper documentation and information.*









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