

**BACHELOR OF BUSINESS ADMINISTRATION**  
**CURRICULUM - Non-Semester Pattern**

**1<sup>st</sup> Year**

<b>Code</b>	<b>Course Title</b>
BBA 1001	Principles of Management
BBA 1002	Business Communication
BBA 1003	Principles of Financial Accounting
BBA 1004	Business Law
BBA 1005	Business Economics

**2<sup>nd</sup> Year**

<b>Code</b>	<b>Course Title</b>
BBA 2001	Financial Management
BBA 2002	Business Statistics
BBA 2003	Organisational Behaviour
BBA 2004	Business Environment
BBA 2005	Business Ethics

**3<sup>rd</sup> Year**

<b>Code</b>	<b>Course Title</b>
BBA 3001	Entrepreneurship Development
BBA 3002	Elements of Marketing
BBA 3003	Human Resource Management
BBA 3004	Production & Materials Management
BBA 3005	Accounting for Management Decisions

## **BBA - SYLLABUS**

**BBA – 1<sup>st</sup> Year**

**Paper Code: BBA 1001**

### **PAPER I - PRINCIPLES OF MANAGEMENT**

#### **UNIT I**

Nature of Management - Importance of Management – Functions of Management – Administration and Management – Management Science or Art – Functional Areas of Management – Evolution of Management Thought - Contributions of F.W Taylor, Henri Fayol and Elton Mayo.

#### **UNIT II**

Planning and Decision Making: Planning - Purpose of Planning – Steps in Planning – Types of Plans – Objectives – Strategies – Policies – Procedures – Management by Objectives (MBO) – Process Benefits and Problems - Decision Making.

#### **UNIT III**

Organising: Principles of Organisation – Formal and Informal Organisation – Different Forms of Organisation – Line and Staff Conflict – Committee form of Organisation – Organisation Structure.

#### **UNIT IV**

Delegation of Authority & Responsibility: features of Authority – Distinction between Power and Authority – sources of Authority - Limits of Authority - Responsibility: Features of Responsibility – Accountability - Principles of Delegation – steps involved in Delegation process – Advantages and obstacles of Delegation.

#### **UNIT V**

Centralisation and Decentralisation: Importance – Advantages & Disadvantages – factors determining the degree of Decentralisation – Delegation and Decentralisation – Centralisation Vs. Decentralisation.

#### **UNIT VI**

Coordination – Meaning – Characteristics – Co-ordination – Co-operation – Co-ordination as the Essence of Management – Principles of Co-ordination – Advantages & Disadvantages – Techniques of Co-ordination.

#### **UNIT VII**

Direction and Control: Direction – Meaning – elements – characteristic – importance, and principles of direction. Control – Introduction – Definition – Characteristics – objectives – necessity – elements - process of control – importance – limitations – Budgets and Budgetary Control.

#### **UNIT VIII**

Emerging concepts in Management: TQM, MBO, MBE - Core Competency – CSR.

#### **TEXT BOOK:**

**Dinkar Pagare**, Business Management

#### **REFERENCES:**

**Gupta C.B.**, Business Management

**Harold Koontz, Cyril O Donnel, Heinz Wehrich**, Management

**James A.B. Stoner & Charles Wankel**, Management

**Prasad L.M.**, Principles of Management

**PAPER II - BUSINESS COMMUNICATION****UNIT-I**

**Introduction:** Need - Objectives and Principles of Communication – Communication Media – Types of Communication Process – Interpersonal and Business Communication – Characteristics – Verbal and Non-Verbal Communications – Barriers to Communication.

**UNIT-II**

**Business Letters:** Need, Functions and Kinds of Business Letters – Essentials of an Effective Business Letter – Layout – Appearance – Size – Style – Form and Punctuation – Routine Request Letters – Responses to Letters – Refusal Letters – Claims Letters – Collection Letters – Mild and Strong Appeals.

**UNIT-III**

**Letters of Inquiries, Quotations and Offers:** Letters of Inquiry – Opening and Closing Sentences in Letters of Inquiry – Quotations – Specimen – Voluntary Offers and Quotations – Sentences regarding Offers and Quotations – Specimen – Placing an Order, Specimen – Cancellation, Acknowledgment, Refusal and Execution of Order.

**UNIT-IV**

**Circular, Sales and Bank Correspondence:** Circular Letters – Objectives – Situations that need Circular Letters – Specimen, Sales Letters – Objectives – Advantages – Three P's Functions, Bank Correspondence with Customers, Head office and with other Banks.

**UNIT-V**

**Agency, Insurance, Import and Export Letters:** Agency – Specimen Letters of Offer of Goods - Inquiry into the Reasons for Low Sales – Reply. Insurance – Claims – Letter inquiring about Premium Rate – Reply, Letter effecting Insurance – Letters between Insured and the Insurance Company – Letters between Importer and Exporter and Clearing and Forwarding Agents.

**UNIT-VI**

**Company Secretary's Correspondence:** Company Secretary – Correspondence with shareholders regarding Prospects of the Company – Series of Letters between the Secretary of Company and Shareholders, Auditors, Directors and Registrar of Companies – Preparation of Agenda and Minutes.

**UNIT-VII**

**Official Correspondence and Public Relations:** Official Correspondence – Distinction between Official and Business Correspondence – Classification – Official Letters – Specimen – Demi-Official Letters – Memorandum – Specimen – Endorsement – Specimen – Notification – Communiques – Specimen – Meaning of Public Relations – Press Conference – Press Release – Advertising – Direct Mail Advertising and Advertising Letters .

**UNIT-VIII**

**Report Writing and Spoken Communication :** Report – Importance – Oral and Written Reports – Types of Business Reports – Characteristics of a Good Report – Preparing a Report – Organisation of a Report – Spoken Communication – the Telephone – the Public Addressing System – Word Processor – Fax, E.Mail – Teleconferences – New age communication channels in internet – skype etc.,

**TEXT BOOK:**

**Sinha K. K.,** Business Communication

**REFERENCES:**

**Keval J.Kim,** Business Communication.

**Rajendra Pal & J.S.Korlahalli,** Essentials of Business Communication.

**Sharma, Krishna Mohan,** Business Correspondence and Report Writing

**PAPER III – PRINCIPLES OF FINANCIAL ACCOUNTING**

**UNIT - I**

Meaning and Scope of Accounting – Need for Accounting – Development of Accounting – Nature and objectives – Book keeping and Accounting - Accounting Principles – Accounting Concepts and Conventions – Accounting Standards – International Accounting Standards.

**UNIT - II**

Books of Accounts: Double Entry System of Book keeping - Journal – Ledger posting — Trial Balance – Final Accounts – Preparation of Trading Account – Profit and Loss Account – Balance Sheet – Adjustments – closing stock, depreciation, bad debts and provision for bad debts, outstanding and prepaid expenses, advance and accrued income.

**UNIT – III**

Income and Expenditure Account & Receipts and Payments Account: – Nature – Preparation of Receipt and Payment Account and Income and Expenditure Account.

**UNIT - IV**

Depreciation Accounting: Meaning – causes – objectives – factors - Methods of Depreciation Accounting – Straight Line Method – Written Down Value Method – Sinking Fund Method – Annuity Method – Insurance Policy Method - Reserves and Provisions.

**UNIT – V**

Consignment Accounts – Entries in the books of Consignor and Consignee – Joint Venture Accounts – separate books and existing books.

**UNIT – VI**

Branch and Departmental Accounts: Meaning of Branches and Departments – Accounts of various types of branches – Departmental Accounts.

**UNIT - VII**

Single Entry System: Defects of Single Entry System – Ascertainment of profit – Statement of Affairs Method and Conversion Method – preparation of final accounts.

**UNIT - VIII**

Partnership Accounts: Admission – Retirement – Death of a Partner - Dissolution – Insolvency of a Partner – Piecemeal Distributions.

**Note: Distribution of marks between problems and theory shall be 70% and 30%.**

**TEXT BOOK:**

**Jain & Narang**, Financial Accounting

**REFERENCES:**

**Arulanandam M.A.& Raman K.S.**, Advanced Accounting

**Gupta R.L. & Gupta V.K.**, Advanced Accounting,

**Reddy & Murthy T.S.**, Financial Accounting,

**Tulsian P.C.**, Financial Accounting

**PAPER IV - BUSINESS LAW**

**UNIT I**

Law: Rights, Duties and Liabilities – Legal Personality – Law and Fact – Cases and Legislation Mercantile Law and commercial Law – Sources.

**UNIT – II**

Law of Contracts – Contracts – Essentials of a valid Contract – Proposal – Acceptance Communication Revocation – Consideration – Capacity of Parties – Consent – Misrepresentation – Fraud – Undue Influence – Coercion – Mistake – Void and Voidable Contract – Discharge of Contract – Breach.

**UNIT – III**

Special Contracts – Indemnity and Guarantee – Rights and Liabilities of Surety – Bailment and Pledge – Duties of Bailor and Bailee – Bailer’s Lien – Pledge – Pawner and Pawnee.

**UNIT – IV**

Agency – Contract of Agency – Kinds of Agency – Duties and Rights of the Agent – Scope of Agent’s Authority - liabilities of Principal and Agent to Third Parties – Termination of Agency.

**UNIT – V**

Law of Sales of Goods – Contract of Sale – Conditions and Warranties – Transfer of Property and Title to Goods – Rights and Duties of Seller and Buyer – Rights of Unpaid seller. Law relating to Negotiable Instruments: Important Provisions regarding Cheque – bill of exchange and Promissory Note.

**UNIT – VI**

Evolution of Companies Act, 1956 – Forms of Companies – Characteristics of Company – Advantages of incorporation – Conversion of Private Company into Public Company Formation of Company – Promotion – Incorporation – Registration – Inviting Subscriptions – Commencement of Business

**UNIT – VII**

Memorandum, Articles of Association and Prospectus – Contents of Memorandum – Doctrine of ultra-vires – Contents of Articles of Association – Difference between Articles and Memorandum – Prospectus – Need – Issue of Prospectus – Contents – Exemptions from disclosure – Liability for misstatement – Civil Liability – Rights of Indemnity – Criminal Liability for misrepresentation.

**UNIT – VIII**

Dividends, Bonus and Interest: Payment of dividends – Interim Dividends – Payment of Interest on Capital – Capitalisation of Profits.

**TEXT BOOK:**

**Kapoor N.D.**, Elements of Mercantile Law & Elements of Company Law

**REFERENCES:**

**Bagrial A.K**, Company Law

**Kuchal M.C.**, Mercantile Law

**Sreenivasan M.R.**, Business Laws.

**Singh Avtar**, Company Law

**PAPER V - BUSINESS ECONOMICS**

**UNIT I**

Definition and Concept of Economics – Nature of Economic Laws – Methods of Economic Enquiry – Meaning of Micro and Macro Economics – Fundamental Concepts – Wants – Utility- Value - Wealth - Welfare.

**UNIT II**

Demand Analysis – Meaning of Demand - Types of Demand – Determinants of Demand – Law of Demand – Types of Consumers – Marginal Utility Analysis – Elasticity of Demand – Consumer’s Surplus.

**UNIT III**

Supply Analysis – Meaning - Factors of Production - Land, Labour Capital and Organisation – Law of Returns – Production Function – Return to Scale.

**UNIT IV**

Cost and Output Analysis – Different Cost concepts – Marginal and Average Cost – Relationship – Long run and Short run cost curves – Revenue curves of firms.

**UNIT V**

Pricing under Perfect competition – Monopoly – Monopolistic competition – Oligopoly – Price – Output – Determination in the Short run and Long run in the various Market situations.

**UNIT VI**

Wages – Interest – Rent and Profit – Marginal Productivity – Theory of wages – Ricardian Theory of Rent – Interest rate Theories.

**UNIT VII**

National Income – Concepts – Measurement of National Income – Difficulties in Measurement – Business Cycles – Various Phases – Important implications for Business – Appropriate Strategies and Policies both at the Macro and Micro Levels.

**UNIT VIII**

Globalisation – Implication to the Indian Economy – Theory of International Trade – Balance of Trade – Balance of Payments – Current Situation and Future Prospects.

**TEXT BOOK:**

**Varshney R.L.& Maheswari**, Managerial Economics

**REFERENCES:**

**Joel Dean**, Managerial Economics

**Mithani and VSR.Murthy**, Fundamentals of Business Economics

**Reddy P.N and Appanniah H.R.**, Principles of Business Economics

**Sundharam K.P.M and Sundharam E.N.**, Business Economics

**PAPER VI – FINANCIAL MANAGEMENT**

**UNIT I**

Nature of Financial Management – Finance Function – Meaning and Objectives of Financial Management – Scope of Financial Management – Functions of Financial Management.

**UNIT II**

Capitalization and Source of Finance: Capitalization – Over Capitalization – Under Capitalization – Advantages and Disadvantages. Sources of Finance – Long Term Sources and Short Term Sources – Legal Issues involved.

**UNIT III**

Capital Budgeting – Nature of Investment Decisions – Investment Evaluation criteria – Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index (PI), Payback Period, Accounting Rate of Return (ARR) – NPV and IRR comparison (simple problems).

**UNIT IV**

Cost of Capital: Measurement of Cost of Capital – Cost of Debt – Cost of Preference Shares – Cost of Equity Capital – Cost of Retained Earnings – Computation of Overall Cost of Capital – Optimum Capital Structure.

**UNIT V**

Operating and Financial Leverage – Measurement of Leverages – Effects of Operating and Financial Leverage on Profit – Analyzing Alternate Financial Plans - Combined Financial and Operating Leverage (simple problems).

**UNIT VI**

Dividend Decision: Meaning of Dividend – Determinants of Dividend Policies – Dividend Policies – Stable Dividend Policy – Bonus Issues - Relevance Theory – Walter's Model – Gordon's Model (simple problems) – Irrelevance Theory – M-M hypothesis.

**UNIT VII**

Working Capital Management: Types of Working Capital – Determinants of Working Capital - Sources of Financing of Working Capital – Significance of Working Capital Management – Working Capital Policy (simple problems).

**UNIT VIII**

Management of Working Capital Components: Cash Management – Objectives – Motives for holding cash – Short Term Cash Forecast – Long Term Cash Forecast – Monitoring Collections and Disbursements – Receivables Management – Objectives – Credit and Collection Policies – Inventory Management – Objectives – Inventory Management Techniques (theory only).

**Note: Distribution of marks between problems and theory shall be 40% and 60%.**

**TEXT BOOK:**

**Khan and Jain**, Financial Management

**REFERENCES**

**Kuchhal S.C.**, Financial Management

**Pandey I.M.**, Financial Management

**Prasanna Chandra**, Financial Management

**Srivastava P.M.**, Financial Management

## PAPER VII- BUSINESS STATISTICS

### UNIT I

Statistics – A Conceptual Framework – Meaning and Scope of Business Statistics – Definition – Function – Role of Statistics for Business Decisions – Importance - Limitations.

### UNIT II

Statistical Enquiry and Methods of Sampling – purpose, Types, Collection of Data – Methods of Enumeration – Sampling Need – Method of Sampling – Merits and Demerits – Classification and Tabulation of Data.

### UNIT III

Measures of Central Tendency – Average – Objectives of an Average – Types – Characteristics – Merits and Demerits – Mean, Median, Mode – Geometric Mean – Harmonic Mean – Quartiles – Deciles.

### UNIT IV

Measures of Dispersion – objectives – Absolute and Relative Measures – Range – Quartile Deviation – Mean Deviation – Standard Deviation – Skewness – Kurtosis – Respective Merits and Demerits.

### UNIT V

Correlation Analysis – Meaning - Uses – Types – Methods – Graphic – Scattered Diagrams – Algebraic Methods – Karl Pearson's Coefficient of Correlation – Merits and Demerits of Calculation – Concurrent Deviation method – Merits and Demerits.

### UNIT VI

Regression Analysis – Difference between Correlation and Regression – Principles of Least Square Methods of Regression Analysis – Graphic, Algebraic – Regression Coefficients – Uses of Regression Analysis for Business Decision – Coefficient of Determination.

### UNIT VII

Interpolation and Extrapolation and Time Series Analysis: Interpolation, Extrapolation – Meaning, uses, Measurements – Estimation Methods – Time series Analysis – Techniques of Measurements – Business Forecasting.

### UNIT VIII

Probability – Concept of Probability – Types – Marginal, Joint Conditional Laws of Probability – Additional Theorem – Multiplication Theorem – Bayes Rule.

**Note: Distribution of marks between problems and theory shall be 70% and 30%.**

### TEXT BOOK:

**Gupta S P**, Statistics for Commerce Students

### REFERENCES:

**Elhance D N**, Fundamentals of Statistics

**Gupta S.P.**, Statistical Methods,

**Sanchall D.C.& V.K. Kapoor**, Statistics Theory, Methods & Applications,



## **PAPER VIII - ORGANISATIONAL BEHAVIOUR**

### **UNIT I**

Organizational Behaviour- Meaning, Need and Importance – Organization and individuals – Organisational culture – Societal Culture and organisations

### **UNIT II**

Organisational Structure – Importance of Structure – Learning – Learning styles and process

### **UNIT III**

Perception – Process of perception – Personality- Attitude – Development of Attitude and Values – Stress Management

### **UNIT IV**

Motivation and Leadership – Need – Theories of Motivation – Importance of Motivation – Motivation, Morale and Productivity. Leadership – Styles of Leader – Effective leadership.

### **UNIT V**

Group Dynamics – Groups in an organization – Influences – informal Leaders – Group Behaviour – Cohesiveness

### **UNIT VI**

Organizational Change – Change Models – Organizational resistance to change Management of change process

### **UNIT VII**

Organizational Development – Objectives – Teams – OD Models and Process

### **UNIT VIII**

Organizational culture, conflict and effectiveness: organizational culture – concept distinction between organizational culture and organizational climate – factors influencing organizational culture – morale - concept and types - managing conflict - organizational effectiveness - indicators of organizational effectiveness - Achieving organizational effectiveness.

**TEXT BOOK: Stephen Robinson, Organisational Behaviour,**

#### **REFERENCES:**

**ArunKumar, Meenakshi, Organisational Behaviour,**

**Fred Luthans, Organizational Behaviour ,**

**Udai Pareek, Understanding OB,**

**PAPER IX - BUSINESS ENVIRONMENT**

**UNIT I**

Business Environment – Concept – Significance – Factors – Environmental influence on Business.

**UNIT II**

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

**UNIT III**

Political Environment - Directive Principles of State Policy – Centre – State Relations – Impact of Political Environment on Business.

**UNIT IV**

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

**UNIT V**

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

**UNIT VI**

Technological Environment – choice of Technology – Problems in Selecting Appropriate Technology – Importance to Business.

**UNIT VII**

Legal Environment of Business – Implementations on business – Corporate Governance.

**UNIT VIII**

Global Environment: Global Trends in Business and Management - MNCs - Importance, Advantages and Weakness of MNCs - Foreign Capital and Collaboration - Trends in Indian Industry.

**TEXT BOOK:**

**Francis Cherunilam**, Business Environment

**REFERENCES:**

**Aswathappa K**, Essentials of Business Environment

**Garg V K**, Economic Environment of Business

**Sherlekar S A**, Modern Business Organization and Management

## **PAPER X - BUSINESS ETHICS**

### **UNIT I**

Introduction to Business Ethics: Meaning, Definition and importance - nature, purpose of ethics and morals for organizational interests – Cultural and Human values in management – Indian and Global perspective

### **UNIT II**

Consequential and non- consequential theories – Ethical dilemma – Ethical decision making

### **UNIT III**

Environment Issues - Protecting the Natural Environment - Prevention of Pollution and Depletion of Natural Resources - Conservation of Natural Resources.

### **UNIT IV**

Workplace Ethics – personal and professional ethics in the organisation - discrimination, harassment - gender equality

### **UNIT V**

Organisation Ethics Development System – Organisational Culture and values – Code of Ethics – Value based Leadership and its effectiveness

### **UNIT VI**

Marketing Ethics and Consumer Protection – Healthy competition and protecting consumer's interest – Advertising ethics -Ethics in Accounting and Finance: Importance, issues and common problems

### **UNIT VII**

Corporate social responsibility – Strategic components- Different approaches to CSR - Globalization - Sustainability - CSR standards- Best practices

### **UNIT VIII**

Corporate Governance – Audit committees – Role of Independent Directors – Protection of Stake holders

### **TEXT BOOK:**

**Crane & Matten**, Business Ethics,

### **REFERENCES:**

**Chakraborty,S.K.**, Management by Values,

**Ferrell, Fraedrich**, Business Ethics: A Case Perspective,

**Velasquez**, Business Ethics.

**PAPER XI - ENTREPRENEURSHIP DEVELOPMENT**

**UNIT I**

Entrepreneurship: Meaning – Importance of Entrepreneur in economic development – Factors affecting entrepreneurial growth – Common entrepreneurial traits – Classification of Entrepreneurs - Functions of Entrepreneurs.

**UNIT II**

Business ideas: Search for a business idea – Sources of ideas – observing market's prospective consumers – development in other nations – study of project profits – Government organisations – Trade fairs – preliminary evaluation and testing the ideas.

**UNIT III**

Project Formulation: Project classification – Project identification – Internal and external constraints – feasibility prospects – project objectives and appraisal – project design and net work analysis – active performance – time schedule.

**UNIT IV**

Financial Analysis: Capital Cost estimate – Operating costs – Methods of cost estimation using ratio analysis for short term and long term costs – Cost estimation and budgeting estimation under uncertainty, risk and inflationary conditions – Operating revenue – Cash flow statements – Cost benefit analysis – Project appraisal and appraisal methods.

**UNIT V**

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

**UNIT VI**

Small Business Environment: Definition and Meaning of Small Business – Legal Framework - role and contribution of small business for economic development – policies and regulations governing small scale industries.

**UNIT VII**

Institutional Finance to small business: Negotiating financial needs – Suitable agencies – Types of credit facilities – Evaluation by financial institutions – Terms and conditions – Role of consultancy organizations – Leasing arrangements – Role of development financial institutions and Commercial banks.

**UNIT VIII**

Incentives and subsidies for Small Business Development: Capital investment subsidy – incentives to SSI – Excise Duty – Sales Tax and Income tax Concessions – Preferential Purchases – Procedure for import of capital goods and raw materials.

**TEXT BOOK:**

**Srinivasan N.P.** - Entrepreneurial Development

**REFERENCES:**

**Gupta C.B. & Khanka S.S.**, Entrepreneurship and Small Business.

**Peter F.Drucker**, 'Innovation & 'Entrepreneurships',

**Saravanavel**, Entrepreneurial Development

**Saini J.S. & Dhameja S.K.**, Entrepreneurship and Small Business.

**PAPER XII – ELEMENTS OF MARKETING**

**UNIT I**

Definition and functions of Marketing – Market – Types of Market – Importance of Marketing – Marketing in Developed and Developing Countries – Buyer's Market – Seller's Market – Marketing and Selling – Marketing Concept – Selling Concept – Consumer Orientation – Modern Marketing Concept – Marketing Mix.

**UNIT II**

Consumer Behaviour – Understanding Consumer – Consumer Behaviour and Consumption Behaviour – Consumer Buying Process – Psychological approach to understand the buyers – Sociological approach to understand the buyers – Economic approach to understand the buyer – Family Brand – Brand Loyalty.

**UNIT III**

Market Segmentation – Meaning - Nature of Market Segmentation – Market Segmentation Procedure – Bases of Market Segmentation – Geographic – Demographic – Socio Economic – Psychographic – Market Conditions.

**UNIT IV**

Meaning of Product – Classification – Product mix – Product Item – Width, depth and Consistency of the Product Mix – Product Life Cycle – Meaning – Introduction Stage – growth Stage – Maturity Stage – decline Stage – Product Modification- New Product Development – Process – Idea Generation – Screening – Business Analysis – Development – Testing – Commercialization.

**UNIT V**

Meaning of Pricing – Role of Pricing – Pricing Theory – Pricing in Practice – Administered Price – Regulated Price – Pricing Objectives – Pricing for a Target Return – Pricing for Market Penetration – Pricing for Market Skimming – Methods of Price Determination – Cost Based – Demand Based – Cost and Demand Based – Competition Based – Import Cost Based.

**UNIT VI**

Channels of distribution – Meaning and Role of Distribution Channel – Factors Governing Choice of Channel – Product Characteristics - Supply Characteristics – Customer Characteristics – Middle Men Characteristics – Company Characteristics – Social and Ethical Considerations – Marketing Intermediaries – Dueit Marketing.

**UNIT VII**

Advertising – Meaning and Role of Advertising – Objectives of Advertisement – Planning Advertisement Campaign – Advertisement Copy – Media – Evaluating Advertisement Effectiveness.

**UNIT VIII**

Personal Selling – Process of Personal Selling – Recruitment – Selection and Training of Salesman – Remuneration – Personal Selling and Salesmanship – Sales Promotion – External Factors Influencing Sales Promotions – Consumer Promotions – Trade Promotions – Sales for Promotion – Wholesaler and Retailer Promotion.

**TEXT BOOK:**

**Nirmala Prasad K. and Sherlaker**, Marketing Management

**REFERENCES**

**Philip Kotler**, Principles of Marketing

**Rajan Saxena**, Marketing Management

**Still and Cundiff**, Marketing Management

**Stanton W. J.**, Fundamentals of Marketing

**PAPER XIII - HUMAN RESOURCE MANGEMENT**

**UNIT I**

HRM – Meaning, Scope and Importance – Nature of HRM – Objectives and Functions of HRM – Role of HR Manager – Qualities and characteristics necessary for a good HR Manager

**UNIT II**

HR Planning – Objectives – importance – Premises of planning – Process of Planning – control and review mechanisms

**UNIT III**

Recruitment – Sources – Selection procedure - Job terminologies - Job design, Job rotation, job enlargement , job enrichment, job analysis, job description, job specification - promotion- demotion - separation

**UNIT IV**

Training and Development- significance of training – Training Methods– Executive development – Methods of executive development

**UNIT V**

Performance Appraisal - Purpose of performance appraisal – Methods of appraisal – Conventional and non conventional methods – Morale – meaning and significance – measurement of morale – measures to tone up morale.

**UNIT VI**

Compensation - Terminology and concepts – Management of Compensation - Objectives and scope of compensation management - Managerial compensation – Fringe benefits and types of fringe benefits.

**UNIT VII**

Management of Labour Relations - Labour turnover - Absenteeism – Employee grievances – Discipline – Misconduct – Trade Union – Collective bargaining – Workers participation in management – employee counseling

**UNIT VIII**

Labour Welfare and Social Security – Indian and Global scenario

**TEXT BOOK:**

**Aswathappa**, Human Resource Mangement,

**REFERENCES**

**Alan Price**, Human Resource Management,

**Garry Dessler & Varkkey**, Human Resource Management,

**Pravin Durai**, Human Resource Mangement,

**Snell, Bohlander & Vohra**, Human Resources Management,

**Venkata Ratnam C. S. & Srivatsava B. K.**, Personnel Management and Human Resources,

**PAPER XIV - PRODUCTION AND MATERIALS MANAGEMENT**

**UNIT I**

Production Management Introduction: Production Management – Meaning, Scope and Functions – Problems of Production Management – Different types of Production Systems.

**UNIT II**

Production Planning and Control: Meaning and Definition of Production Planning – Objectives and Planning – Steps involved in Production Planning – Importance of Production Planning – Meaning and Definition of Production Control – Objectives of Production Control – Techniques of Production Planning and Control.

**UNIT III**

Productivity – Meaning and Definition of Productivity – Importance of Productivity – Measurement of Productivity – Tools of Productivity – Factors affecting Industrial Productivity – Production and Productivity.

**UNIT IV**

Production Routing and scheduling: Routing – Meaning and Objectives – Scheduling – Meaning – Relationship between Routing and Scheduling – Dispatching – Sequences Analysis – Network Analysis – CPM and PERT – Advantages and Limitations of the Two Methods – Difference between CPM and PERT.

**UNIT V**

Materials Management – Purchasing and Store-keeping: Meaning and Definition of Materials Management – Objectives of Materials Management – Purchasing Functions of the Purchasing Department – Purchasing Procedure – Centralized and Decentralized Purchasing – Other Methods of Purchasing – Store-keeping – Organisation of Store-keeping.

**UNIT VI**

Inventory Control and Management Meaning – Objectives and Importance of Inventory Management – Essentials of a Good Inventory Control System – Various Inventory Costs – Minimum and Maximum Stock Limits – Reorder Point – EOQ – ABC techniques of Inventory Control.

**UNIT VII**

Quality Control and Inspection Meaning and Objectives – Advantages of Quality Control System – Inspection – Different kinds of Inspection – Statistical Quality Control – Types of Control Charts.

**UNIT VIII**

Materials Management and Information System: Use of Computers in Materials Management – Requirements for computerizing the system – Advantages for Materials Management – A computerized Materials Management – Computers and Inventory Management.

**TEXT BOOK:**

**Varma and Agarwal**, Production Management

**REFERENCES:**

**Desai and Rao**, Modern Production Management

**Datta A.K.**, Materials Management: Procedures, Text and Cases

**Datta A.K.**, Integrated Materials Management: A Functional Approach

**James L.Riggs**, Production Systems: Planning, Analysis and Control

**PAPER XV – ACCOUNTING FOR MANAGEMENT DECISIONS**

**UNIT I**

Management Decisions Accounting – Meaning, significance and scope of Cost Accounting and Management Accounting – Functions of Management Accounting - Financial Vs. Cost Accounting – Management Vs. Cost Accounting – Cost Unit – Cost Centre – Cost Element – Cost Sheet.

**UNIT II**

Marginal Costing: Marginal Costing – Break-even Point – Profit/Volume ratio – Margin of safety – Marginal Costing as a key to Managerial Problems – Key Factor.

**UNIT III**

Standard Costing and Variance Analysis: Meaning of Standard Costing – Importance of Standard Costing – Variance Analysis – Types of Variances – Material Cost Variance - Labour Cost Variance - Overhead Variance – Sales Variance - Profit Variance. Calculation of Variances (simple problems only) – Managerial uses of Variance Analysis.

**UNIT IV**

Financial Statements Analysis: Comparative Financial Statements – Common Size Financial Statements – Trend Percentages.

**UNIT V**

Ratio Analysis: Uses of Ratio Analysis – Classification of Ratios – Liquidity Ratios – Leverage Ratios – Turnover or Activity Ratios – Profitability Ratios – DuPont Analysis.

**UNIT VI**

Fund flow Analysis: Concept of Fund flow statement – Uses of Fund Flow Statement – Changes in Working Capital - Calculation of Funds from Operations – Construction of Fund Flow Statement.

**UNIT VII**

Cash Flow Analysis: Concept of Cash Flow statement – Uses - Calculation of Cash from operation – Preparation of Cash Flow Statement – Distinction between Fund Flow and Cash Flow Analysis.

**UNIT VIII**

Budget and Budgetary Control: Definition of Budget and Budgetary Control – Objectives of Budgetary Control – Advantages and Limitations of Budgetary Control – Organisation of Budgetary Control – Classification of Budgets – Functional Budgets – Fixed and Flexible Budgets – Preparation of Budgets.

**Note : Distribution of marks between Problems and Theory shall be 70% and 30%.**

**TEXT BOOK:**

**Maheswari S.N.**, Principles of Management Accounting

**REFERENCES:**

**Nigam L.and.Sharma G.L**, Cost Accounting

**Pattanshetty P.T.and Palekar R.**, Cost Accounting: A Basic Approach

**Roy Chowdhury A.P.**, Cost and Management Accounting Methods and Techniques

**Srinivasan N.P.**, Management Accounting