- skills in the various disciplines of management.
- 3. To prepare students to exploit opportunities being newly created in the Management Profession.
- 4. Function effectively as an individual, and as a member or leader in diverse teams, and in multidisciplinary settings.
- 5. Strengthen the ability to learn continuously to adapt to the dynamic challenges of the business world and lead business with conscience- moral, ethical and environmental values.

MSU/2021-22/UG-Colleges/Part-III (B.B.A.)/ Semester-I / Ppr.no.4/ Core-2

#### PRINCIPLES OF MANAGEMENT

L	T	P	С
3	2	0	4

# **Course Objectives:**

- 1. To provide an insight in to the basic managerial functions.
- 2. To describe the various forms of structure available to an organization
- 3. To discuss contemporary management issues and challenges

#### **Course Outcomes:**

- 1. Develop an understanding of the functions of management and contributions made by management theorists to the field of scientific and modern management.
- 2. Demonstrate critical thinking when presented with managerial problems and express their views and opinions on managerial issues by applying the concepts of planning and decision making
- 3. Identify the factors influencing the design of organizational structure and the right span of control for effective functioning of an organization.
- 4. Identify and incorporate best staffing practices and apply principles of directing for hiring and managing employees.
- 5. Control and coordinate the work force in a systematic approach

# UNIT I INTRODUCTION TO MANAGEMENT

Definition of Management – managerial roles and skills- Science or Art – Manager Vs Administrator – Evolution of Management – Scientific, human relations, system and contingency approaches (contributions of F.W Taylor, Henry Fayol, Elton Mayo, Glberth and Mcgregor) - Levels and Functions of Management.

#### **UNIT II PLANNING**

Nature and purpose of planning – planning process – types of planning – objectives – setting objectives – policies – Planning premises – Planning Tools and Techniques – Decision making steps and process.

## **UNIT III ORGANISING**

Nature and purpose – Formal and informal organization – organization chart – organization structure – types – Line and staff authority – departmentalization – delegation of authority – centralization and decentralization —Span of Management-Job design- Recruitment, selection, Training and Compensation.

# **UNIT IV DIRECTING**

Foundations of individual and group behaviour – motivation – motivational techniques – job enlargement – job enrichment – leadership – types and theories of leadership – communication – process of communication – barrier in communication – effective communication.

#### UNIT V CONTROLLING

System and process of controlling – budgetary and non-budgetary control techniques – use of computers and IT in Management control – Productivity problems and management – control and performance – direct and preventive control – reporting.

#### **TEXTBOOKS:**

- 1. C.B Gupta, Business Management, Ninth edition, Sultan Chand Sons, New Delhi.
- 2. L.M.Prasad, Principles and practice of Management, Sultan chand&sons, New Delhi.
- 3. Koontz O' Donell, Essentials of Management, Tata McGraw Hill.
- 4. M Prakash and Parag Diwan, Management principles and practices, Excel books, New Delhi.

#### REFERENCE BOOKS:

- 1. Appannaiah&Dinakar, Managing organizations, Himalaya publishing house, Mumbai
- 2. James A. F. Stoner, R. Edward Freeman, Daniel R Gilbert, Management, Pearson, Noida.
- 3. NeeruVasishth, Principles of Management text and cases, Taxmann publications private limited,

## Web RESOURCES:

- 1. file:///C:/Users/bmlab34/Downloads/116 Sample Chapter.pdf
- 2. http://www.civicus.org/view/media/Overview%20of%20Planning.pdf
- 3. https://www.managementstudyhq.com/advantages-and-disadvantages-of-mbo.html
- 4. http://egyankosh.ac.in/bitstream/123456789/13299/1/Unit-7.pdf

#### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PO &PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	S	M	L	L	M	S	M	L	M	L
CO 2	M	S	L	S	M	S	M	M	L	L
CO 3	S	M	M	L	S	S	S	M	M	L
CO 4	S	M	L	L	M	S	S	L	M	L
CO 5	S	M	M	L	L	S	M	M	L	L

S – Strong M – Medium L- Low

# MSU/2021-22/UG-Colleges/Part-III (B.B.A.)/ Semester-I / Ppr.no.5/ Allied-1 BUSINESS STATISTICS

L	T	P	C
4	2	0	4

# **Course Objectives:**

To enable students to

- 1. Understand the concepts of statistics in the context of business.
- 2. Apply the statistical tools in decision-making.
- 3. Utilize statistical analysis in Research

#### **Course Outcomes:**

- 1. Apply descriptive statistics in effective business decision making
- 2. Ascertain cause and effect relationship between business factors and predict direction of business
- 3. Analyse time series data to identify trend and seasonal variations to forecast and take business decisions
- 4. Construct and compare index numbers to analyse business and economic activities
- 5. Utilize statistical analysis in business projects to arrive at solutions

# UNIT I MEASURE OF CENTRAL TENDENCY

Measures of Central value- characteristics of an ideal measure- Measures of Central tendency -mean, median, mode - Application in Business decisions - Measures of Dispersion - absolute and relative measures of dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation, Co-efficient of Variation - Moments, Skewness, Kurtosis - (Conceptual frameworkonly)

# UNIT II CORRELATINON ANALYSIS

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 co-efficient.

# **UNIT III REGRESSION ANALYSIS**

Regression Analysis – Regression Vs Correlation, Linear Regression, Regression lines, Standard error of estimates.

# **UNIT IV TIME SERIES ANALYSIS**

Time Series-Meaning and significance – utility, components of Time series- Measurement of Trend: Method of least squares, Parabolic Trend and Logarithmic trend.

#### **UNIT V INDEX NUMBERS**

Meaning and significance, problems in construction of index numbers, methods of constructing index numbers – weighted and unweighted, test of adequacy of index numbers, chain index numbers, base shifting, splicing and deflating index numbers

(Marks: Theory 40% and Problems 60%)

#### **TEXTBOOKS:**

- 1. S.P.Gupta, Statistical Methods, Sultan Chand& Sons, New Delhi.
- 2. N.Arora, S.Arora; Statistics for Management; S.Chand and Company Ltd.; New Delhi
- 3. R.S.N. Pillai and Bhagavatyhi, Statistical Methods, S.Chand and Company Ltd.; New Delhi
- 4. Wilson, Statistics for Commerce and Management, Himalaya Publishing house, Mumbai

#### **REFERENCE BOOKS:**

- 1. P.R. Vittal, Business Mathematics and Statistics, Margham publications, Chennai.
- 2. J.K.Sharma, Business Statistics, Pearson education, New Delhi,
- . 3. Richard.I.Levin, David.S.Rubin; Statistics for Management; Pearson Education; New Delhi 4. Divya Saxena; Business Statistics; Vayu Education of India; New

## WEB RESOURCES:

- 1. <a href="https://statisticsbyjim.com/basics/measures-central-tendency-mean-median-mode/">https://statisticsbyjim.com/basics/measures-central-tendency-mean-median-mode/</a>
- 2. https://www.toppr.com/guides/business-mathematics-and-statistics/measures-ofcentral-tendency-and-dispersion/measure-of-dispersion/
- $3.\ https://www.toppr.com/guides/business-mathematics-and-statistics/measures-ofcentral-tendency-and-dispersion/measure-of-dispersion/$
- 4. <a href="https://sol.du.ac.in/mod/book/view.php?id=1317&chapterid">https://sol.du.ac.in/mod/book/view.php?id=1317&chapterid</a> =1071

#### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PO &PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	S	M	L	L	M	S	M	L	M	L
CO 2	M	S	L	S	M	S	M	M	L	L
CO 3	S	M	M	L	S	S	S	M	M	L
CO 4	S	M	L	L	M	S	S	L	M	L
CO 5	S	M	M	L	L	S	M	M	L	L

S – Strong M – Medium L- Low

# MSU/2021-22/UG-Colleges/Part-III (B.B.A.)/ Semester-II / Ppr.no.10/ Core —4 Managerial Economics

L	T	P	C
3	2	0	4

# **COURSE OBJECTIVES:**

- **1.**To be acquainted with the basic concepts of economics.
- 2. To identify the applications and limitations of economic laws in decision-making and problem solving.
- 3. To provide knowledge on different types of markets.

# **COURSE OUTCOMES:**

- 1. Exhibit the role of a manager by making strategic business decisions considering economic environment.
- 2. Utilize the concept of demand, elasticity of demand to identify the determinants of demand and forecast demand.
- 3. Assess technically the possible ways of increasing the level of production.
- 4. Develop knowledge on different market structures and make the price and output decisions.
- 5. Develop an understanding of the role of government and taxes in controlling inflation and deflation.

# **Unit – I – Demand Analysis**

Meaning, Nature and Scope of Managerial Economics- Demand – Law of Demand – Exceptions to the law of demand- Determinants of Demand-Elasticity of demand – Supply – Law of Supply – Elasticity of Supply. Demand Forecasting: Meaning Significance, methods of demand forecasting

# **Unit- II- Cost Analysis and Production Analysis**

Cost Concept- Types of cost – Cost Curves – Cost- Output Relationship in the short run and long run, LAC curve. Production function with one variable input – Law of variable Proportions. Production function with two variable inputs and Law of returns to scale, Indifference curves, Iso-Quants and Iso-cost line, Least cost combination factor, Economies of scale.

# **Unit III- Market structure and Pricing Practice**

Perfect Competition, Features, Determination of price under perfect competition. Monopoly- features, Pricing under monopoly, Price Discrimination. Monopolistic Competition- Features, pricing under monopolistic competition, product differentiation. Oligopoly- features, Kinked demand curve, cartels, Price leadership.

# Unit IV – Money

Money- meaning – types- functions — Foreign Exchange – Meaning – Exchange Rate- Spot rate and forward rate-Types of forex market- Inflation – Meaning – Types- causes and effects. Inflation Vs Deflation. Corrective mechanism (Monetary and fiscal measures).

# **Unit V- National Income and Business Cycle**

National Income- Meaning – Concepts (GDP, GNP, NNP, NDP, Private Income, Personal Income, Disposable Income and Per Capita Income) – Methods of Measurement (Product method, Income Method and Expenditure Method) - Difficulties in Measuring National Income. Business Cycle – Meaning-phases and effects.

# MSU/2021-22 €/UG-Colleges/Part-III (B.B.A.)/ Semester-II / Ppr.no.11/ Allied-2

# **BUSINESS MATHEMATICS**

L	T	P	C
4	2	0	4

# **Course Objectives:**

- **1.** To develop mathematical continuity for learning.
- 2. To apply mathematical concepts in finding solutions to business problems.
- 3. To familiarize students with the application of mathematical techniques in business decision process.

#### **Course Outcomes:**

- 1. Apply the concept of geometry in the field of business
- 2. Draw and use Venn diagrams to solve real problems in business.
- 3. Use derivatives in marginal analysis
- 4. Application of differential calculus to find the maxima and minima of a function.
- 5. Perform elementary matrix operation and use matrices in business decision making.

### Unit I

Analytical geometry – distance between two points in a plane – slope of a straight line – equation of the straight line – point of intersection – demand and supply curves (linear) – market equilibrium – break even analysis.

## **Unit II**

Set theory – definition – types – union, intersection, difference, and complement of sets – De Morgan's Law – Venn diagram – simple set applications – Cartesian product

# **Unit III**

Differential calculus – derivative of a function – differentiation – standard forms – sum, product, quotient rule – differential coefficients of simple functions (**trigonometric functions excluded**) – function of a function rule – simple application to business using marginal concept

### **Unit IV**

Higher order derivatives – maxima and minima – simple marketing models using profit maximization, fencing and container problems only – Integral calculus – standard forms – rules of integration – Definite integral – simple applications – finding total and average cost function – producer surplus and consumer surplus.

# Unit V

Matrices – definition – types – addition, subtraction, multiplication of matrices – inverse matrix – solving a system of simultaneous linear equations using matrix inversion technique – rank of a matrix.

# MSU/2021-22/UG-Colleges/Part-III(B.B.A.)/Semester-III/Ppr.no.15/Core-5 FINANCIALACCOUNTING

L	T	P	C
4	0	0	4

# **CourseObjective:**

To enable students to

- 1. Understand the significance of accounting concepts and conventions in the preparation and presentation of financial reports.
- 2. Prepare financial statements of the company.
- 3. Analyze and interpret financial statements of a company.

#### **COURSE OUTCOMES:**

- CO1: Apply accounting concepts and accounting standards in practical situations
- CO2: To be familiar with the rules governing accounting transactions.
- CO3: Prepare Final accounts to ascertain profit or loss of the business and its financial position
- CO4: Critically analyze financial statements of the enterprise , vertically and horizontally for business decision making
- CO5: Identify the methods of calculating depreciation charges.

#### UNIT – I:INTRODUCTION

Meaning and Scope of Accounting – Need for Accounting – Nature and Objectives of Accounting – Developing of Accounting – Book Keeping and Accounting. Accounting Concepts and Conventions – Accounting Standard in India- IFRS.

#### **UNIT - II: BOOKS OF ACCOUNTS**

Double Entry System of Book-Keeping – Journal –Rules of Debit and Credit – Ledger Posting – Rules Regarding Posting – Relationship Between Journal and Ledger – Trial Balance.

#### **UNIT - III: SUBSIDIARY BOOKS**

Benefits- Basic Documents-Preparation of Purchase Book, Sales Book-Purchase Return Book-Sales Return Book-Cash Book-Single, Double and Triple Column Cash Book-Petty Cash Book.

#### **UNIT - IV: FINAL ACCOUNTS**

Manufacturing Account-Trading Accounts - Profit and Loss A/C - Balance Sheet - Adjustment entries.

#### UNIT - V:DEPRECIATION ACCOUNTING

Meaning – Causes – Objectives – Methods of Depreciation – Reserves and Provisions.

(Marks: Theory40% and Problems60%)

#### **TEXT BOOKS:**

- 1. Gupta, R.L. and Radhaswamy M., Financial Accounting,—Sultan and Chand Sons New Delhi.
- 2. Maheswari, S.N and Maheshwary, S.K., Fundamental of Accounting, Vikas Publications.

### **REFERENCE BOOKS:**

- i. T.S.Reddy&Y.Hariprasad Reddy, Financial & Management Accounting, Margham Publications, Chennai
- ii. M.C.Shukla, T.S.Grewal&S.C.Gupta, Advanced Accounts, S.Chand, New Delhi
- iii. S.Pandian, Accounting for Managers, Ane Book Pvt.Ltd, New Delhi
- iv. R.S.N.Pillai&Bagavathi, Management accounting, S.Chand, New Delhi
- v. P. C. Tulsian, Financial Accounting Pearson Edcation, New Delhi

# MSU/2021-22/UG-Colleges/Part-III(B.B.A.)/Semester-III/Ppr.no.16/Core-6

#### **ORGANIZATIONALBEHAVIOR**

L	T	P	C
4	0	0	4

# **Course Objective:**

- 1.To give an insight into how individual behavior can be made meaningful to increase organizational effectiveness.
- 2.To understand group behavior in the organization
- 3.To understand the concepts of organizational behavior and its systems.

#### **COURSE OUTCOMES:**

- ➤ CO1:Apply theories and concepts of organisationalbehaviour in workplace to create an effective organisational environment
- ➤ CO2: Analyze workplace behaviours from theoretical perspective of ability, learning, attitude and values
- ➤ CO3: Determine the influence of perception, personality and emotions on workplace behaviour in order to exhibit positive behaviour and to create solutions in a challenging context
- ➤ CO 4: Create a conducive environment to facilitate group functioning, articulate conflict management competencies in managing and resolving conflicts
- ➤ CO 5:Identify forces of change and manage a planned organizational change

#### UNIT-I:INTRODUCTION

Definition, Nature and Scope of organizational behavior – Need for studying organizationalBehavior- Disciplines that contribute to OB- OB models – Challenges and Opportunities of OB (12hrs)

# UNIT-II:INDIVIDUALBEHAVIOR

Perception:meaning – process-improving perception, Personality development determinants of personality-personality traits. Learning theories and principles of Learning. Motivation: meaning and Importance – Theories of Motivation (12 hrs)

# **UNIT-III: GROUPBEHAVIOR**

Groups – definition – types – Groupdevelopment;-Groupsnorms–Groupcohesiveness–Group decision making – Conflict- Individual Conflict – Interpersonal conflict- group conflict – Resolvingconflict. (12hrs)

# **UNIT-IV:ORGANIZATIONALCULTURE**

Organisational Culture - Meaning - definition - concept - characteristics - types of culture - functions of culture - creating and sustaining culture - learning culture - measuring culture - communicating culture. (12hrs)

## UNIT-V:ORGANIZATIONALCHANGEANDORGANIZATIONALDEVELOPMENT

Forces of change; Planned change; Resistance; Approaches (Lewin's model, Organization development); Organizational development – OD interventions. (12hrs)

#### **TEXT BOOKS:**

- 1. L.M.Prasad, Organizational behaviour-Sultan Chand, New Delhi
- 2. J. Jayashankar, Organizational Behavior- Margham publications, Chennai

# MSU/2021-22/UG-Colleges/Part-III(B.B.A.)/Semester-III/Ppr.no.17/Allied-3

# **BUSINESS LAW**

]	Ĺ	T	P	C
1	2	2	0	3

# CourseObjective:

- 1. To impartation in-depth knowledgeofthelawofcontracts,
- **2.** To provide a basic knowledge of the agency has to be operated.
- 3. To provide an insight into the application of commercial laws to business operations

#### **COURSEOUTCOMES:**

- CO 1: Understand the meaning and nature of contract and various essentials of contract.
- CO 2: Understand Discharge of contract and remedies for breach of contract
- CO 3: Analyze and differentiate between bailment, Pledge and Agency.
- CO 4: Understand the idea of sale, distinguish sale and agreement to sell and can explain conditions and warranties
- CO 5: Interpret critical issues of partnership business and can recognize rights and duties of partners.

#### UNIT –I: INDIAN CONTRACT ACT 1872

The Indian Contract Act 1872-I Meaning & Nature of contract, Types of Agreement, Difference between agreement and contract, Essentials of a valid contract- offer, Acceptance, capacity to contract, Free consent, consideration, Possibility of performance, Writing and Registration etc.

#### UNIT II: -THE INDIAN CONTRACT ACT 1872- II

Agreements expressly declared void, Quasi Contracts, Performance of contract, Discharge of contract & Remedies for breach of contract

#### UNIT III:-SPECIAL CONTRACT

Contract of Bailment- Rights & duties of bailor & Bailee, Contract of Pledge. Rights & duties of Pawner& Pawnee, Contracts of Agency-Formation & Termination of Agency.

#### **UNIT IV:- THE SALE OF GOODS ACT 1930**

Definition of Sale & Goods, Essentials of valid contract of Sale of Goods, Conditions & warranties, passing of property, Rule of caveat emptor & its exceptions, Rights of unpaid seller, Remedies for breach of contract.

#### **UNIT: V-THE INDIAN PARTNERSHIP ACT 1932**

Meaning & Nature of partnership, Types of Partners, Rights & Duties of Partners, Registration of Partnership firm & Dissolution of Partnership firm.

#### **TEXT BOOKS:**

- 1. N.D. Kapoor -Elements of Mercantile Law Sultan Chand & Co., New Delhi
- 2. M.C.Kucchal Business Law/Mercantile Law, Vikas Publishing. House (P) Ltd.

# REFERENCE BOOKS

- 1. Shukla M.C, Mercantile Law- S.Chand& co Ltd, New Delhi
- 3. G.K.Kapoor, Business & corporate laws- Sultan Chand & sons, New Delhi
- 4. P C Tulsian Business Law Tata McGraw Hill Education.
- 5. R.S.N.Pillai&Bagavathi, Business law S.Chand Publishing, New delhi

# MSU/2021-22/UG-Colleges/Part-III(B.B.A.)/Semester-III/Ppr.no.19/Non-Major-Elective-1 **ADVERTISING**

L	T	P	C
2	0	0	2

#### **COURSE OBJECTIVES:**

- 1.To enable the students to study the evolution of advertising
- 2.To study thefunctions of advertising agencies
- 3. to explain the process of advisement making and launching

#### **COURSE OUTCOMES:**

- CO 1: Understand the origin and growth of advertising sector
- CO 2: Explain types of advertising
- CO 3: describe about the functions of advertising agencies
- CO 4: To identify and make decisions regarding the most feasible advertising appeal and media mix
- CO 5: To conduct pre-testing and post testing of advertisement to determine their effectiveness

# UNIT-I:INTRODUCTION TOADVERTISING

Advertising – Meaning- Origin and Development- Objectives- Importance- Functions of advertising- Classification and Types of advertisements – merits and demerits

# **UNIT -II:ADVERTISING AGENCIES**

Type and functions of advertising agencies-Advertisement campaign- Social, economic and legal aspects of advertisements - Misleading advertisements - Advertisement Standards council of India- Regulation of advertising in India

#### UNIT-III:DRAFTING ADVERTISEMENT COPY

Advertisement copy- Requisites of an effective advertisement copy-Types of copy- Elements of copy- Layout- functions of layout – Elements of layout – Principles of design and layout-Copy wring- Qualities of good Copy Writer-Copy testing and Advantages

# UNIT-IV:ADVERTISING MEDIA

Media Planning and Strategy -Importance of media planning and selection- Problems in media planning- Internet as an advertisement medium-Objects of Internet advertisement — Advantages and disadvantages of internet advertising

#### UNIT-V:MEASURING THE EFFECTIVENESS OF ADVERTISING

Need and importance for measuring the effectiveness of advertising- Methods of Measurement: Pretesting, Concurrent testing, Post testing-DAGMAR Model

## **Text Books:**

- 1. Manendra Mohan Advertising Management Concepts and Cases, Tata McGraw Hill
- 2. Sherlekar, Victor & Nirmala Prasad Advertising Management Himalaya Publishing House

## **REFERENCE BOOKS:**

- 1. C.L. Tyagi, Arun Kumar- Advertising Management- Atlantic Publishers and Distributors
- 2. Wells, Moriarty & Burnett, Advertising, Principles & Practice, Pearson Education
- 3. Ruchi Gupta, Advertising Scholar Tech Press
- 4. Rajeev Patra and john G. Myers, Advertising Management -Pearson India, New Delhi

# MSU/2021-22/UG-Colleges/Part-III(B.B.A.)/Semester-IV/Ppr.no.23/Core-7 **COSTACCOUNTING**

L	T	P	C	
4	0	0	4	

#### **COURSE OBJECTIVES:**

- 1.To provide basic knowledge on cost concepts
- 2. To impart knowledge on accounting techniques useful in managerial functions.
- 3.To enable the students to ascertain the cost control methods and the ascertainment of the profitability ofactivates planned

#### **COURSE OUTCOMES:**

CO1: Prepare cost sheet to ascertain total cost and cost/ unit in order to prepare quotation

CO2: To differentiate methods of calculating material consumption

CO 3: Apply various labor control Techniques for cost reduction and smooth functioning of business.

CO4: Explain meaning of Overheads. Classify, Allocate, Apportion and Reapportion various overheads to calculate cost.

CO 5: Apply costing methods and costing techniques appropriately

# **UNIT-1:INTRODUCTION TO COST ACCOUNTING**

Cost Accounting -Meaning of Cost, Costing and Cost Accounting. Comparison between Financial Accounts and Cost Accounts-Application of Cost Accounting-Cost Concepts -Cost Unit-Cost Centre-Elements of Costs-Preparation of Cost Sheet.

#### **UNIT-2: MATERIAL COSTING**

Classification of Materials-Material Control-Purchasing Procedure-Store Keeping-Techniques of Inventory Control-Setting of Stock Levels- EOQMethod of Pricing- Materials Issues - LIFO-FIFO - Weighted Average Method- Simple Average Method.

#### **UNIT-3: LABOUR COSTING**

Control of Labour Cost -Labour Turnover – Method of wage payments-Remuneration and Incentives-Time Rate System-Piece Rate System-Premium and Bonus Plans. O

# **UNIT-4: OVERHEAD COST CONTROL**

Meaning- Classification-Procedure - Allocation and Apportionment- Principles of Apportionment -Reapportionment, Direct, Step, Reciprocal, Simultaneous Equation Trial and Error.

# **UNIT-5: TECHNIQUES OF COSTING**

Unit costing, Job Batch costing, Contract costing, Process Costing-excluding inter process profits.

(Marks:Theory40%andProblems60%)

#### **TEXT BOOKS:**

- 1. Jain, S.P. & Narang, Cost Accounting: Principles & Methods K.L.-Kalyani Publishers
- 2. M.N. Arora, A Text Book of Cost Accountancy Vikas Publishing Pvt. Ltd.

#### **REFERENCE BOOKS:**

- 1. R.S.N.Pillai&Bagavathi, Management accounting- S.Chand, New Delhi.
- 2. N.P.Srinivasan&M.SakthivelMurugan, Accounting For Management- S.Chand, New Delhi
- 3. S.Pandian, Accounting for Managers, Ane Book Pvt.Ltd, New Delhi
- 4. S.N. Maheshwari, Studies in Cost Management- Sultan Chand & Sons

# MSU/2021-22/UG-Colleges/Part-III(B.B.A.)/Semester-IV/Ppr.no.24/Core-8

# MARKETINGMANAGEMENT

L	T	P	C
4	0	0	4

# **Course Objective:**

- 1. To understand the nature and significance of the Marketing Function and the Marketing management process.
- 2. To gain knowledge about the key aspects of the Buying Behavior of consumers and develop an understanding of the STP Process.
- 3. To explain the factors affecting various product, pricing, channel management and Marketing communication decisions

#### **COURSE OUTCOMES:**

- CO1: Identify the marketing functions, environment and segmentation for effective positioning of the products.
- CO 2: Assess the factors influencing consumer behavior and apply recent marketing trends in business
- CO 3: Develop new products and services that are consistent with evolving marketing needs.
- CO 4: Formulate effective pricing policy and select an appropriate channel of distribution
- CO 5: Summarize the nature and functions of the elements of Promotion mix

#### **UNIT-I:INTRODUCTION**

Nature, Scope and importance of marketing - Functions - Marketing environment- Factors influencing Marketing Environment- Market Segmentation - Need and basis of market segmentationTargeting and Positioning

#### **UNIT-II: CONSUMER BEHAVIOUR**

Factors influencing consumer behaviour - general consumers, industrial consumers, online consumers-Recent concepts in marketing - Green marketing, Digital marketing, Relationship marketing

#### **UNIT-III:PRODUCT**

Product —definition — levels of product- classification of products — Product Mix: Levels, Hierarchy, Classifications, Mix. Productlifecycle: The Concept and its Strategic Implications, Significance of branding, New Product development Process.

#### UNIT-IV:PRICINGANDPHYSICALDISTRIBUTION

Price – Pricing objectives – Pricing policies – Methods of pricing – Distribution channel (levels, advantages and disadvantages) – Factors to be considered in selecting a channel – Channel conflicts (causes and overcoming conflicts).

#### **UNIT-V:PROMOTION**

Eight elements of the Promotion Mix: basics of Advertising (5M's), Sales Promotion, Events& Experiences, Public Relations & Publicity, Direct Marketing, Interactive Marketing, WordofMouthMarketingand PersonalSelling. Factors affecting the promotion mix.

#### **TEXT BOOKS:**

- 1. Dr. C B Gupta, Dr. N. Rajan Nair, Marketing Management Sultan Chand & Sons, New Delhi
- 2. Philip Kotler, Marketing Management Prentice Hall of India Pvt Ltd., New Delhi

# MSU/2021-22/UG-Colleges/Part-III(B.B.A.)/Semester-III/Ppr.no.25/Allied-4

# HUMANRESOURCEMANAGEMENT

L	T	P	С
2	2	0	3

# **CourseObjective:**

- 1. To equip the students with knowledge, skills and competencies required to manage people.
- 2. To acquaint the students with various functions and processes related to human resource management.
- 3. To provide conceptual framework required for human resource planning and development.

## **COURSE OUTCOMES:**

- CO 1: Develop an understanding of the human resource functions and environment to manage human resource effectively.
- CO 2Identify the human recourse requirement and select suitable work force.
- CO 3: Evaluate the performance of human resource and develop suitable training, development and career planning programs
- CO 4: Frame sound compensation policy for high employee retention
- CO 5: Develop an effective grievance handling procedure

#### **UNIT-I:INTRODUCTION**

HRM-meaning, nature, objectives and scope—Importance—Functions of HRM—Environment of HRM—Strategic HRM—Meaning—Objectives—Personnel Management Vs Human Resources Management—Difference between Traditional HRM and Strategic HRM.

# UNIT -II: HUMANRESOURCE PLANNING

Meaning and Importance - Job Analysis, Job Description and Job Specification - Recruitment: Meaning and Sources of recruitment. Selection - Meaning and Methods of selection—Interview - Kinds of interview - Steps in interview Procedure - Tests - Kinds and Importance of Tests- Induction - Placement.

### UNIT-III: TRAININGANDDEVELOPMENT

Meaning and Importance – Methods of Performance Appraisal. Training – Importance-Benefits - Methods of Training - Executive Development - Meaning and Methods - Career Planning - Meaning and Objectives

# **UNIT-IV: COMPENSATIONMANAGEMENT**

Wage and salary administration – Objectives - Essentials of a sound wage and salary structure – Components of compensation – Executive compensation – Profit sharing – Labour copartnership – Employee Stock Option PlansWage and salary administration – Objectives - Essentials of a sound wage and salary structure – Components of compensation – Executive compensation – Profit sharing – Labour co-partnership – Employee Stock Option Plans(ESOP).

#### UNIT-V:GRIEVANCEHANDLING

Grievance redressal procedure - Discipline- essentials of a good discipline system-DisciplinaryProcess - approaches - punishment - exitinterview-LegislativeFramework-TradeUnions - Collective Bargaining - Labour participation in management andworkersempowerment.

### **TEXT BOOKS:**

- 1. Dr. C B. Gupta, Human Resource Management-Sultan Chand & Sons, New Delhi
- 2. K. Aswathappa, Human Resource Management Mc Graw Hill, India Pvt Ltd.,

# SU/2021-22/UG-Colleges/Part-III(B.B.A.)/Semester-IV/Ppr.no.26/Skillbased subject-II

# COMPUTER APPLICATIONS IN BUSINESS-II

(PRACTICALSUBJECT)

L	T	P	C	
0	0	4	2	

# **Course Objective:**

- 1. To impart knowledge regarding concepts of Financial Accounting.
- 2. To make students capable to create company, enter accounting voucher entries including advance voucher entries, and also print financial statements.
- 3. To make students ready with required skill for employability in the job market.

#### **Course Outcomes:**

- CO1: To help students to work with well- known accounting software i.e. Tally ERP.9.
- CO2: Students will learn to create company, enter accounting voucher entries including advance voucher entries
- CO3: Demonstrate an understanding of various predefined inventory vouchers to suit the various business requirements and flexibility to create unlimited stock items.
- CO 4:Demonstrate an understanding of how to maintain a payroll register.
- CO5: To prepare Accounting, Payroll, Billing, Sales and Profit Analysis, Auditing Banking Inventory, Taxation such as GST, VAT, TDS, TCS etc

# **SOFTWARE: Tally**

- 1. To Create, Alter and Delete a Company owned by you.
- 2. Do the voucher entry for the transactions
  - 1. Mr. Girish started business with Rs. 1,00,000
  - 2. Bought furniture for Rs.1,000
  - 3. Goods purchased for Rs.1,500
  - 4. Goods sold for Rs.2,500
  - 5. Goods purchased from Selva & Co for credit worth Rs.7,500
  - 6. Goods sold from Cheenu& Co for credit worth Rs.10,000

# 3. Alter the following vouchers:

Entry No	Date	Party Name	Alternations
4	7.4.2019	Britannia Industries	Order No. SO 118-due on 7.4.2019
6	9.4.2019	Britannia Industries	Order No. SO 156-due on 10.4.2019 for
			both items
33	3.5.2019	Beauty Care Centre	Order No .So 1189-due on 5.5.2019
41	5.5.2019	Beauty Care Centre	Order No. SO 2369-due on 15.5.2019

4. Enter the following transactions of the company in Tally and show various reports

January 1	Commenced business with a capital of 80,000
January 3	Purchased machinery 10,000
January 5	Withdrawn from bank for office use 10,000
January 7	Purchased goods from Siama on credit 9,000
January 8	Paid cash to Siama 8,800
-	Discount received 200
January 11	Sold goods to Kima 5,000
January 16	Received cash from Kima 4,900
	Discount allowed 100
January 18	Purchased goods from Siama from cash 6,000
January 20	Paid wages 3,000
January 22	Rent received 5,000

# MSU/2021-221/UG-Colleges/Part-III(B.B.A.)/Semester-IV /Ppr.no.27/NME-II

# **CONSUMER BEHAVIOUR**

L	T	P	С
2	0	0	2

# **Course objective:**

- 1. To explain the elements constituting Human Behaviour and their relevance towards consumption and purchase
- 2. To describe the marketing programs and strategies while keeping in mind factors that may influence consumer behaviour
- 3. To identify consumer decision making models and trends.

#### **COURSE OUTCOMES:**

- CO 1: understand concept of Consumer Behaviour, types of Consumers, Diversity of Consumers.
- CO 2: Acquire basic knowledge about issues and dimensions of Consumer Behaviour.
- CO 3: Analyzing consumer information and using it to create consumer oriented marketing strategies.
- CO 4: Understand the formulation of marketing strategies based on consumer behaviour
- CO 5: Describe the innovation diffusion process

#### UNIT- I: INTRODUCTION TO CONSUMER BEHAVIOUR

Nature, scope & application and Characteristics of consumer Behaviour—Importance of Consumer behaviour in marketing decisions.

# UNIT- II: FACTORS AFFECTING CONSUMER BEHAVIOUR

External Influences – Culture, Sub Culture, Social Class, Reference Groups, Family - Internal Influences – Needs & Motivations, Perception, Personality, Lifestyle, Values, Learning, Memory, Beliefs & Attitudes.

# **UNIT-III: CONSUMER DECISION MAKING PROCESS**

Types of consumer decisions, Consumer Decision Making Process - Problem Recognition - Information Search - Alternative Evaluation - Purchase Selection - Post purchase Evaluation, - Decision Making Models - Black Box Model - Economic model - Howard & Sheth model.

# UNIT- IV: CONSUMER BEHAVIOR ANALYSIS AND MARKETING STRATEGY

Consumer Behaviour and Product Strategy - Consumer Behaviour and Pricing Strategy - Consumer Behaviour and Distribution Strategy - Consumer Behaviour and Promotion Strategy

# **UNIT- V:DIFFUSION OF INNOVATION**

Definition of innovation, product characteristics, influencing diffusion, resistance to innovation, adoption process. Buying pattern in the new digital era.

#### **TEXT BOOKS:**

- 1. Hawkins, Best and Coney, Consumer Behaviour, Tata McGraw Hill, New Delhi
- 2. Leon G Shiffman& Leslie LazerKanuk, Consumer Behaviour -. Pearson Education publishers, Singapore

#### **REFERENCE BOOKS:**

- 1. John A Howard, Consumer Behaviour in Marketing Strategy, Prentice Hall New Delhi
- 2. Schiffman L G and Kanuk L L Consumer Behaviour, Prentice Hall New Delhi
- 3. Anita Ghatak, Consumer Behaviour in India, D K Agencies (P) Ltd New Delhi
- 4. Consumer Behaviour in Indian Perspective -Suja R. Nair, Himalaya Publishing House,

#### MANAGEMENT ACCOUNTING

L	T	P	С	
4	0	0	4	

# **Course Objectives:**

- 1.To develop an understanding about the scope of financial accounting with understanding the concept of profit maximization in changing and complex business world
- 2. To provide an understanding, importance of different cost control Technique.
- 3. To give knowledge about the analysis of changes in financial position of corporate entity and develop capabilities in solving complex managerial problems as a business manager

#### **COURSE OUTCOMES:**

- CO 1: Understand concepts of Management accounting and differentiate between various types of Accounting.
- CO 2: Compare common size and comparative financial statements of different periods
- CO 3: Discuss importance and limitation of Fund flow and Cash Flow statements and create them for accounting purpose.
- CO 4: Apply Standard costing technique for controlling cost.
- CO 5: Describe and Analyze relationships between cost, volume and profit for achieving breakeven point and profit maximization.

#### UNIT-1: INTRODUCTION TO MANAGEMENT ACCOUNTING

Meaning, Nature, Scope. Comparison with Financial accounting and cost accounting. Advantages and Limitations of Management accounting, Role of Management Accountant.

# UNIT-II:FINANCIAL STATEMENT ANALYSIS

Meaning, Objectives, Significance & Limitations of Financial Analysis, Comparative financial Statements, Common size financial statements.

Ratio Analysis-Solvency Ratios, Long term Solvency ratios, Turnover Ratios, Investment Analysis ratios

# UNIT-III: PREPARATION OF FUND FLOW STATEMENT & CASH FLOW STATEMENT

Meaning, Significance, Limitations of Fund Flow Analysis & Cash flow Analysis. Preparation of Fund flows statement and Cash flow Statements.

#### **UNIT-IV: BUDGETING**

Meaning, Nature, & Objectives of budgeting - Advantages & Limitations of budgeting. Essentials of effective budget - Methods of Preparation of Master budget, cash budget, flexible budget, Sales budget, production budget and zero based budgeting

#### UNIT-VMARGINAL COSTING AND STANDARD COSTING

Meaning, Objective Advantages & Limitations of Cost Volume Profit Analysis, Methods, Break-even Chart. Introduction of Standard Costing, Cost Variance analysis- Material & Labour variances

(Marks:Theory40%andProblems60%)

# **TEXT BOOKS:**

- 1. R. S.N. Pillai &Bhagavati- S, Management Accounting-. S.Chand& Co
- 2. Dr. S.P. Gupta, Dr. K.L. Gupta, Management Accounting - Sahitya Bhawan Publications.

#### **PRODUCTIONANDOPERATIONSMANAGEMENT**

L	T	P	C	
4	0	0	4	

# **Course Objective:**

- 1. To understand the basic concepts and theories of the production management
- 2. To comprehend the operations management situations with greater confidence.
- 3. To expand individual knowledge of operations management principles and practices.

### **COURSE OUTCOMES:**

- CO 1: Develop an understanding of the role of production manager and also select a suitable production system.
- CO 2: Analyse and decide a good location for the plant and its layout.
- CO 3: Demonstrate efficient planning and control of production activities
- CO 4: Analyze and apply skills in operations function to improve plant maintenance.
- CO 5: Develop strategies to ensure high quality products are manufactured and distributed.

# UNIT- I: INTRODUCTION TO OPERATIONS MANAGEMENT

Definition, Objectives and Functions – Relationship between operations, Production and other Functions: Production Vs Productivity –Production System-Continuous-Intermittent-Job-Batch(Meaning, Advantages and Disadvantages)- Recent trends in Production Management – Green Production – Importance of green production.

#### UNIT- II: FACILITY LOCATION AND LAYOUT

Objectives – Importance – Factors influencing Plant Location – Advantages and disadvantages of Urban, Sub-Urban and Rural locations. Plant Layout: Objectives – Factors influencing Plant Layout – Types of Plant Layout-Product, Process and Stationary layout.

#### UNIT- III: PRODUCTION PLANNING AND CONTROL

Objectives – Functions – Stages – Routing and Scheduling – Dispatching and Follow Up. Maintenance Management: Objectives – Breakdown Maintenance: Objectives – Disadvantages – Suitability – Preventive Maintenance: Objectives – Types – Advantages – Limitations.

# **UNIT- IV: QUALITY CONTROL**

Inspection: Objectives – Functions – Centralized and Decentralized Inspection – Quality Control: Objectives – Advantages – SQC [Statistical Quality Control]: Techniques – Benefits – Control Charts – X Chart – R Chart – C Chart – P Chart – Quality Circle – Characteristics – Advantages – TQM – Meaning- Objectives-Importance

# **UNIT- V:- WORK STUDY**

Objectives – Importance – Procedure – Benefits - Method Study: Objectives – Procedure Involved in Method Study - Work Measurement: Objectives – Techniques – Procedure for work measurement – Steps for Conducting Time Study.

## TEXT BOOKS

- 1. P.Saravanavel and S.Sumathi, Production and Materials Management, Margham publications, Chennai, 2006.
- 2. K.Shridhara Bhat; Production Management; Himalaya Publishing House; Nagpur 2005

# REFERENCE BOOKS

#### **BANKING AND INSURANCE**

L	T	P	C	
4	0	0	4	

#### **OBJECTIVES**:

- 1.To understand the functions of commercial banks in modern banking environment including diverse areas of Indian Banking
- 2. To develop knowledge about country's central banking system with special reference to Reserve Bank of India and to understand the banker customer relationship in India
- 3.To gain knowledge of concept and role of insurance in economic development of the country

# **COURSE OUTCOMES:**

- CO 1: Understand the concept of indian banking system and its recent trends
- CO 2: Understand the functioning of Reserve Bank of India and overall working of commercial banking of India.
  - CO 3: Utilize effectively the recent trends in banking to run business successfully.
  - CO 4: understand various principle provision that govern the Life insurance Contracts understand various principles, provision that govern the Life General Insurance Contracts.
    - CO 5: Distinguish between life insurance and general insurance.

#### UNIT- I: INTRODUCTION TO BANKING

Meaning and definition - Origin and development of banking — Customer of a bank - Structure of banking in India - Banks and economic development - Functions of commercial banks (conventional and innovative functions) - Central bank -RBI - Functions - Emerging trends in banking.

# **UNIT- II: NEGOTIABLE INSTRUMENTS**

Definition - Characteristics - Types - Parties to negotiable instruments - Cheques - Types of cheques - Crossing of cheques - Drafts - Cheque vs. Draft - Endorsement - Significance - Regularity of endorsement - Liability of endorser - Electronic payments.

# **UNIT- III: ELECTRONIC BANKING**

E-Banking-centralized online real time electronic banking (CORE)-Electronic Clearing service (ECS) - Electronic Fund Transfer - Real Time Gross settlement (RTGS)—National Electronic Fund transfer(NEFT)-society for worldwide interbank financial telecommunication(SWIFT) - E-cheque - Any Time Money - ATM.s- Credit card - Debit card-smart card - Internet banking - mobile banking (12 Hours,)

# UNIT- IV: INTRODUCTION TO INSURANCE

Insurance- Concept - need of insurance-insurance as a social security tool - insurance and economic development-principles of insurance - various kinds of insurance - life and general insurance (fire, marine, medical, personal accident, property and motor vehicle insurance) – features.

# UNIT- V:LIFE INSURANCE VS. GENERAL INSURANCE.

Life insurance-law relating to life insurance-general principles of life insurance contract, proposal and policy—Assignment and nomination - title and claims - General insurance - law relating to general Insurance - IRDA - powers and functions - insurance business in India. (12 Hours)

#### **Text Books:**

- 1. Mithani& Gordon: Financial Services: Banking and Insurance, Himalaya Publishing House, Delhi
- 2. Vasant Desai, Jain: Financial Services: Banking and Insurance, Himalaya Publishing House, Delhi

# Reference Books:

- 1. Varshney and Sundaram, Banking Theory Law & Practices, Sultan Chand & Sons, New Delhi
- 2. Shekhar K C and Lekshmy Shekhar, Banking Theory & Practice, Vikas Publishing House, New Delhi

# **CourseObjectives:**

- 1. Togiveanoverviewoftheconceptualaspectsofretailmarketingmanagement.
- 2. to foster the development of the students critical and creative thinking skills
- **3.** To prepare students for positions in the retail sector or positions in the retail divisions of consulting companies

# **COURSE OUTCOMES:**

- CO 1:Clarify the concept and related terms in retailing.
- CO 2: Comprehend the ways retailers use marketing tools and techniques to interact with their customers.
- CO 3: Understand various formats of retail in the industry.
- CO 4:. Recognize and understand the operations-oriented policies, methods, and procedures
- CO 5: Understand how to create a shopping experience that builds customer

#### **UNIT-I: Introduction**

Retailing: - Introduction - scope - Functions of retailing - Retail industry in India - types of Retailing format - Segments of organized retailing in India - Retail as a career.

# UNIT-II: Retailplanning

Retailplanningandlocation:-Introduction—Strategicretailplanningprocess-Location-Typesoflocations — Steps — SiteselectionAnalysis.

# **UNIT-III: Retail store Designand Pricing**

Storedesign, layout and Visual merchandising: Concepts and principles elements—Visual merchandising and atmospherics—tools used for visual merchandising-pricing.

# **UNIT-IV:** RetailSupply ChainManagement

SupplychainmanagementandRetaillogistics:-Evolution of supply chain management—Need CPFR—Retaillogistics — concepts — Importanceofinformationinsupplychainmanagement.

## **UNIT-V:RetailPromotion**

Retail promotion: - Retail store sales promotion - Retail promotion mix strategy - Emergingtrendsinretailing - Onlineretailing.

### **TEXT BOOKS:**

- 1. Michall Levy, Barton. AWeitz, Dhruv Grewal, Retailing management Mc Graw Hill
- 2. Gibson G. Vedamani Retail management functional principles and Practice, JaicoPublishing House, New Delhi

#### **REFERENCE BOOKS:**

- 1. Swapna Pradhan, Retail Managemnt, Mcgraw Hill Education
- 2. Harjit Singh: Retail Management, S. Chand Publication.
- 3. Chetan Bajaj , Nidhi. V Srinivasa and Rajneesh Tuli, Retail management -Oxford Higher Education
- 4.S.K. Baral, A Hand Book of Retail management- AITBS Publishers, India

#### **WEB RESOURCES:**

- 1. https://classcentral.com
- 2. https://www.skillscommons.org
- 3. <a href="https://www.benzinga.com">https://www.benzinga.com</a>
- 4. <a href="https://www.mindluster.com">https://www.mindluster.com</a>

#### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PO &PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	S	M	L	L	M	S	M	L	M	L
CO 2	M	S	L	S	M	S	M	M	L	L
CO3	S	M	M	L	S	S	S	M	M	L
CO4	S	M	L	L	M	S	S	L	M	L
CO5	S	M	M	L	L	S	M	M	L	L

S – Strong

M – Medium

L- Low

MSU/2021-22/UG-Colleges/Part-III(B.B.A.)/Semester-V/Ppr.no.35/MajorElective-1B

# **SERVICESMARKETING**

L	T	P	С
4	0	0	4

# **Course Objective:**

**1.**To give insights about the foundations of services marketing, customerexpectations of services and gap existing in the service delivery processes and service Qualit v.

- 2. It emphasises the distinctive aspects of Services Marketing.
- **3.** It aims at equipping students with concepts and techniques that help in taking decisions relating to various services marketing situations.

# **COURSE OUTCOMES:**

- CO 1: Understand the Concept of Services and intangible products
- CO 2: Discuss the relevance of the services Industry to Industry
- CO 3: Examine the characteristics of the services industry and the modus operandi
- CO 4: Analyse the role and relevance of Quality in Services
- CO 5: Visualise the strategies in the Services sector.

#### **UNIT-I:INTRODUCTION**

Introduction—Definition—Evolutionandgrowthofservicesector—NatureandScopeofServices—Differencebetweenservicesandtangibleproducts—Uniquecharacteristicsofservices—ChallengesandissuesinServicesMarketing. (12 hrs)

# **UNIT -II: STPOFSERVICESMARKETING**

Classification of services – Expanded marketing mix –Service marketing – Environment and trends–AssessingServiceMarketpotential-Servicemarketsegmentation,targetingandpositioning. (12hrs)

#### UNIT-III:SERVICEDESIGNANDDEVELOPMENT

ServiceLifeCycle-Newservicedevelopment-ServiceBluePrinting-GAPmodelofservicequality-Measuringservicequality-SERVQUAL-ServiceQualityfunctiondevelopment.

(12 hrs)

#### UNIT-IV:SERVICEDELIVERYANDPROMOTION

Positioning of services - Designing service delivery System, Service Channel - Pricing ofservices, methods-Servicemarketingtriangle-

Managingdemand, Managingsupply, managing Demandand Supply of Service-IntegratedServicemarketingcommunication.

(12 hrs)

# **UNIT-V:SERVICE STRATEGIES**

Service Marketing Strategies for Health - Hospitality - Tourism - Financial - Logistics-Educational – Marketing of Online Services– Entertainment & public utility InformationtechniqueServices. (12hrs)

#### **COURSE OUTCOMES:**

- CO 1: To appreciate the challenges faced by services marketing in comparison with the traditional commercial marketing, e-marketing and non commercial environments •
- CO 2:To appreciate the differences between marketing physical products and intangible services, including dealing with the extended services marketing mix, and the four unique traits of services marketing;
- CO 3: Recognise the challenges faced in services delivery as outlined in the services gap model.

#### **TEXT BOOKS:**

- 1. Lovelock, C.H., Service Marketing: Prentice Hall, London
- 2. Jha S.M, Service Marketing: Himalaya Publishing House, New Delhi.
- 3. R. Srinivasan, Service Marketing: The Indian Context, third edition, (PHI).

#### **WEB RESOURCES:**

- 1. https://www.mooc-list.com
- 2. https://onlinecourses.nptel.ac.in
- 3. https://ebs.online.hw.ac.uk
- 4. https://www.classcentral.com

# MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PO &PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	S	M	L	L	M	S	M	L	M	L
CO 2	M	S	L	S	M	S	M	M	L	L
CO3	S	M	M	L	S	S	S	M	M	L
CO4	S	M	L	L	M	S	S	L	M	L
CO5	S	M	M	L	L	S	M	M	L	L

S – Strong M – Medium L- Low

# MSU/2021-22/UG-Colleges/Part-III(B.B.A.)/Semester-VI /Ppr.no.38/Core-13

#### **FINANCIALMANAGEMENT**

L	T	P	С	
4	0	0	4	

**CourseObjective:** To acquaint students with the techniques of financial management and their applications for business decision making.

#### **COURSE OUTCOMES:**

- CO 1: Apply financial data for use in decision making by applying financial theory to problems faced by business enterprises.
- CO 2: Develop knowledge on leverage and cost of capital enabling to arrange funds at minimum cost.
- CO 3: Determine and maintain optimal working capital.
- CO 4: Apply modern techniques in capital budgeting analysis.
- CO 5: Assess the capital structure of the organization and evaluate the profitability condition

#### Unit-I:INTRODUCTION

Financial Management: Meaning, Nature and Scope of financial Management-Traditional and Modern Approach; Profit Maximization, Wealth Maximization - Finance Function - ConceptofTimeValueof Money, present value, future value, and annuity.

# UNIT-II: WORKING CAPITAL MANAGEMENT AND COST OFCAPITAL

WorkingCapital — concept — Types — Operatingandcashcycle — Importance — Determinantsofworking capital-Sources of working capital-Estimation of working capital-Cash management-ReceivableManagement — Inventorymanagement.

Conceptof Costof Capital — Significanceof Costof capital — Measurementofspecificcostsofcapital — Costofdebt — CostofEquityShare —

CostofPreferenceShare- Cost of Retained Earning- Measurement of overall cost of capital based on HistoricalandMarketvalueweights.

#### UNIT-III:DIVIDENDDECISION

Dividenddecisions – Dividendpolicy – Determinantsofdividend – Conservativevs.liberalpolicy – Payoutratio – Retentionratio – Dividendtheories – Waltersmodel – Gordonmodel – MMhypothesispolicy – Bonusshares – Stocksplits.

# **UNIT -IV: CAPITAL STRUCTURE DECISIONS**

Capitalstructure-Meaning-CapitalstructureVsfinancialstructure-Optimal capital structure-Factors determining capital structure-Capital structure theories — Netincome approach-Netoperating income approach-Modigliani and Miller Approach-Arbitrageprocess-Traditionalapproach.

# **UNIT-V:CAPITALBUDGETING**

Capital Budgeting -Nature and meaning of capital budgeting- Cash flow-Capital budgetingtechniques-Paybackperiod-

Accounting Rate of Return, Net Present Value, Internal Rate of Return - Profitably Index Method.

# (Marks:Theory40%andProblems60%)

## **TEXTBOOKS:**

- 1. Khan, M. Y. and Jain P. K, Financial Management, Text, Problems & Cases Tata McGraw Hill Company, New Delhi.
- 2. Maheshwari, S.N,Financial Management Principles & Practice- Sultan Chand & Sons, New Delhi.

# MSU/2021-22/UG-Colleges/Part-III(B.B.A.)/Semester-VI/Ppr.no.40/Core-15

#### **ENTREPRENEURSHIPDEVELOPMENT**

L	T	P	C
4	0	0	4

# **CourseObjective:**

- 1. To simulate the real life activities of entrepreneurs in the startup age of a new venture.
- 2. To provide the skills to start and build enterprise, implement it successfully
- 3. To inculcate skills to manage the transition of a start up to a full fledged business entity.

#### **COURSE OUTCOMES:**

CO 1: List the characteristics of an entrepreneur, entrepreneur as well their role in the economic development of the country

CO 2:Explain the entrepreneurial environmental factors

CO 3: Design business plan

CO4: Raise funds and avail assistance through various funding and support agencies for their finance

CO 5: Identify the factors influencing rise of small and medium entreprises.

#### **UNIT-I:INTRODUCTION**

Definition of Entrepreneurship – Concept of Entrepreneurship –Role of entrepreneurs in economic development-Entrepreneur Vs. Intrapreneur - Characteristics of a successful Entrepreneur – Functions of an entrepreneur -Types of entrepreneurs –Factors influencing entrepreneurial growth- Entrepreneurial challenges – E-entrepreneurship.

#### **UNIT - II: ENTREPRENEURALENVIRONMENT**

EDPinIndia—PhasesofEntrepreneurialprograms—IndustrialEstates—Industrialclusters — Incentivesandsubsidies— Advantages — Needs&Problems—Promotionalagencies—NMCC,SIDO,NSIC,NAYE,TCO,SISI's — Khadi&VillageCommission — STEP—NIESBUD—SIDCO — TIIC- MSME & DICs- Business Incubators& Start-ups.

#### UNIT-III:BUSINESSPLANPREPARATION

Defining Business Idea – Idea generating techniques- Identification of business opportunities-Business plan- Perspectives in business plan preparation- Elements of business planBusiness plan failures.

# **UNIT-IV:FINANCING OFSMALL BUSINESS**

Financing Options - Bridge capital, Seed capital assistance, Margin money scheme, Sickness, Causes-Remedies-

Anoverviewontherolesofinstitutions/schemesinentrepreneurialdevelopment-Commercial banks, IDBI, ICICI, SIDBI, SFCs - Role of Central Government and State Government in promoting Entrepreneurship - Role of following agencies in the Entrepreneurship Development - District Industries Centers (DIC), Micro Small and Medium Enterprises(MSME), National Entrepreneurship Development Board (NEDB), Entrepreneurship development institute of India (EDII), National Institute for Entrepreneurship and Small Business Development(NIESBUD)

# **UNIT-V:MANAGEMENTOFSMALLBUSINESS**

Small Scale Industries – introduction – types – objectives – Role of small business enterprises – establishing a small scale enterprise –Organization structure for small scale industries – ownership pattern – the start-up process-growth -problems – success stories.

# MSU/2021-221/UG-Colleges/Part-III(B.B.A.)/Semester-VI/Ppr.no.41/MajorElective-IIIA

# TRAININGANDDEVELOPMENT

L	T	P	C
4	0	0	4

**Course Objectives:** Tounderstandtheconcepts,toolsandtechniquesofmanagement traininganddevelopment.

#### **COURSE OUTCOMES:**

CO1: To develop an understanding of the evolution of training & development from a tactical to a strategic function.

CO2: To provide an insight into what motivates adults to learn and the most appropriate methodologies to impart training

CO3: To understand the concept of training audit & training evaluation

CO4: To learn how design a training module and execute it

CO5: To understand the need for and concept of Performance Management

#### UNIT-I:LEARNING

Concept, principles of learning, methods of learning, importance of teaching techniques, instruction technology, instructor behaviour, attention versus involvement.

#### **UNIT-II:TRAINING**

**Training**: Concept, Importance & Objectives of Training, Process and Significance of Training, Ident if it is in ing Needs, Evaluation of Training Effectiveness.

# **UNIT-III: METHODSOFTRAINING**

On the job training, Off the job training, choosing optimum method, the lecture, field trips, paneldiscussion, behavior modeling, interactive demonstrations, brain storming, case studies, actionmazes, incident process, in-baskets, team tasks, buzz-groups and syndicates, agenda setting, role-plays-reverse role plays, rotational role plays, finding metaphors, simulations, business games, clinics, critical incidents, fish bowls, T-groups, data gathering, grouping methods, transactional analysis, exception analysis.

#### **UNIT-**

# IV:DESIGNINGANDCONDUCTINGTRAININGANDDEVELOPMENTPROGRAMM ES

Concept - process of designing and conducting Training and development. Designing ATrainingUnit (CrossCultural, Leadership, Trainingthe Trainer, Change), Budgeting of Training.

## UNIT-V:EVALUATIONOFTRAININGANDDEVELOPMENTPROGRAMME

Concept-Definition of Training Evaluation-Types of Evaluation-Evaluation design issues, Induction versus Orientation — Evaluating Training and development-objectives, process, purpose, Effectiveness of training.

#### **TEXT BOOKS:**

- 1. Lynton R Pareek, U, Training for Development, Vistaar, New Delhi.
- 2. Peppar, Allan D, Managing the Training and Development Function, Gower, Aldershot
- 3. Buckley, R., & Caple, J The theory and practice of Training (5th ed.) London and Sterling,

#### WEB RESOURCES:

# MSU/2021-22/UG-Colleges/Part-III(B.B.A.)/Semester-VI/Ppr.no.41/MajorElective-IIIB

# **FINANCIALSERVICES**

L	T	P	C
4	0	0	4

# **Course Objectives:**

- 1. To familiarize the students with the financial services industry as the growing phenomenon of Liberalization, Privatizations and Globalizations.
- 2. To impart knowledge about Indian financial system and Indian financial market and its assets.
- 3. To develop knowledge about new and innovative financial services introduced in recent years.

#### **COURSE OUTCOMES:**

- CO 1: Understand the functioning of the financial system & Financial services
- CO 2 Apply critical, analytical and integrative thinking while understanding the functioning for the Leasing
- CO 3: Utilise factoring, forfaiting and leasing services for their enterprises.
- CO 4:. Assess and make wise investments in mutual funds and also get their credit worthiness evaluated for obtaining borrowings/investments.
- CO 5: Develop a critical, analytical and integrative thinking of the role played by the regulators in the smooth functioning of the markets.

#### **UNIT-1:INTRODUCTION**

FinancialServices—meaning and types—Fund based financial services and fee based financial services—Introduction to Merchant Banking Services in India—Role and functions of Merchant Bankers.

# UNIT-II: VENTURE CAPITAL AND MUTUAL FUNDS

Features and types of Venture Capital – Various stages of Venture Capital €Financing - Venture Capital Exit Strategies – Venture capital firms in India – Mutual Funds – Types-structure- NAV- Mutual funds in India

# UNIT-III:LEASING AND FACTORING

Leasing essentials - Operating and Financial Lease - Advantages and Limitations of Leasing - Leasing Vs hire purchase - Factoring - Parties involved and process of factoring-Functions of a Factor - Different forms of factoring services - Factoring Vs Bills discounting - Forfaiting-Mechanism of Forfaiting - Factoring VS Forfaiting.

# **UNIT-IV: CREDIT RATING**

Meaning, types of credit Rating and Need for credit rating- Factors affecting credit Rating-Advantages and Limitations of credit rating- Rating Process and methodology - Credit Rating Agencies in India.

#### **UNIT- V: MERGERSANDACQUISITIONS**

Expansion of business firms- Internal and External expansion. Forms of combinations merger, acquisition and takeover-Reasons for merger -Types of merger-Merger VS Take over -Types of Takeover -Defense strategy against hostile takeover Mergers in India - Recent trends in financial services - Shadow banking-Angel funds- hedge funds.