

**Revised BBM Syllabus 2013-14**  
**Bachelor of Business Management (BBM) Degree**  
**Course structure**

Sl. No	Code	Subjects	Page Number	Teaching hours per week	Internal marks	Final exam marks	Total Marks
<b>I semester</b>							
1	BM101	Communicative English-I		4	20	80	100
2	BM102	Communicative Kannada/Hindi/Sanskrit/Urdu -I		4	20	80	100
3	BM103	Basics of Accounting		4	20	80	100
4	BM104	Market Behaviour and Cost Analysis		4	20	80	100
5	BM105	Management Process		4	20	80	100
6	BM106	Business Prospective		4	20	80	100
<b>II semester</b>							
7	BM201	Communicative English -II		4	20	80	100
8	BM202	Communicative Kannada/Hindi/Sanskrit/Urdu-II		4	20	80	100
9	BM203	Financial Accounting		4	20	80	100
10	BM204	Financial Market Operations		4	20	80	100
11	BM205	Marketing Management		4	20	80	100
12	BM206	Services Management		4	20	80	100
13	BM207	Production and Operations Management		4	20	80	100
<b>III semester</b>							
14	BM301	Communicative English-III		4	20	80	100
15	BM302	Communicative Kannada/Hindi/Sanskrit/Urdu-III		4	20	80	100
16	BM303	Corporate Accounting		4	20	80	100
17	BM304	Business Regulations		4	20	80	100
18	BM305	Computer Application in Business		4	20	80	100
19	BM306	Banking Operations and Management		4	20	80	100
20	BM307	Environmental Science		4	20	80	100
<b>IV semester</b>							
21	BM401	Communicative English-IV		4	20	80	100
22	BM402	Communicative Kannada/Hindi/Sanskrit/Urdu -IV		4	20	80	100
23	BM403	Human Resource Management		4	20	80	100
24	BM404	Quantitative Method for Business		4	20	80	100
25	BM405	Insurance Management		4	20	80	100
26	BM406	Financial Management		4	20	80	100
27	BM407	Indian Constitution		4	20	80	100
<b>V semester</b>							
28	BM501	Cost Accounting		4	20	80	100
29	BM502	Technique for Business decision -I		4	20	80	100
30	BM503	Small Business Management		4	20	80	100
31	BM504	Business Taxation -I		4	20	80	100
32	BM505	Business Research Methods		4	20	80	100



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32	BM505	Business Research Methods		4	20	80	100

33	BM506	Elective Paper -I		4	20	80	100
34	BM507	Elective Paper -II		4	20	80	100
<b>VI semester</b>							
35	BM601	Management Accounting		4	20	80	100
36	BM602	Technique for Business Decision -II		4	20	80	100
37	BM603	Business Taxation -II		4	20	80	100
38	BM604	Organizational Behaviour		4	20	80	100
39	BM605	Elective Paper -III		4	20	80	100
40	BM606	Elective Paper -IV		4	20	80	100
41	BM607	Project Report / <i>Auditing. (PPA)</i>		4	20	80	100

33	BM506	Elective Paper -I		4	20	80	100
34	BM507	Elective Paper -II		4	20	80	100
<b>VI semester</b>							
35	BM601	Management Accounting		4	20	80	100
36	BM602	Technique for Business Decision -II		4	20	80	100
37	BM603	Business Taxation -II		4	20	80	100
38	BM604	Organizational Behaviour		4	20	80	100
39	BM605	Elective Paper -III		4	20	80	100
40	BM606	Elective Paper -IV		4	20	80	100
41	BM607	Project Report		4	20	80	100

33	BM506	Elective Paper -I		4	20	80	100
34	BM507	Elective Paper -II		4	20	80	100
<b>VI semester</b>							
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38	BM604	Organizational Behaviour		4	20	80	100
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40	BM606	Elective Paper -IV		4	20	80	100
41	BM607	Project Report		4	20	80	100



# ELECTIVES

## FINANCE GROUP

Elective Paper-I (Fifth Semester)

Elective Paper-II (Fifth Semester)

BM506 Advanced Financial Management

BM507 Corporate Financial Policy

Elective Paper-III (Sixth Semester)

Elective Paper-IV (Sixth Semester)

BM605 Investment and Portfolio Management

BM606 Commodity Market (Theory only)

## MARKETING GROUP

Elective Paper-I (Fifth Semester)

Elective Paper-II (Fifth Semester)

BM506 Consumer Behaviour

BM507 Advertising and Media Management

Elective Paper-III (Sixth Semester)

Elective Paper-IV (Sixth Semester)

BM 605 Sales and Distribution Management

BM 606 Retail Management

## HUMAN RESOURCE GROUP

Elective Paper-I (Fifth Semester)

Elective Paper-II (Fifth Semester)

BM506 Employees Welfare and Social Security

BM507 Strategic Human Resources Management

Elective Paper-III (Sixth Semester)

Elective Paper-IV (Sixth Semester)

BM605 Industrial Relations

BM606 Compensation Management

**First Semester BBM**  
**BM 103: BASICS OF ACCOUNTING**

**Objective:** To provide basic knowledge in accounting considered essential to students pursuing advanced study in accounting and other related professional subjects.

**Pedagogy:** Class room lectures, Seminar, Group discussion.  
Teaching hour per week = 4 hours.  
Maximum Marks = 100.  
Exam Duration = 3 hours.

**Unit -1: Introduction to Financial Accounting**

Meaning and definition of Accounting, Objectives, Users of Accounting Information, Limitation of Accounting, Accounting Principles:- Accounting concepts and Accounting conventions, Accounting standards, Meaning and Objectives - Accounting Standard-1.

(12 hours)

**Unit -2: Accounting Cycle**

Meaning – Process of Accounting- Kinds of Accounts – Rules of Double Entry – Journal – Ledger – Balancing of Accounts – Trial Balance.

(14 hours)

**Unit -3: Subsidiary Books**

Meaning- Types of subsidiary books - Problems on Purchases Book - Sales Book and Three column cash book – Bank Reconciliation Statement – Meaning – Reasons for difference – problems on BRS (excluding over draft balance).

(14 hours)

**Unit -4: Final Accounts of Sole Trading Concern**

Meaning of Trading Account – Profit & Loss A/c - Balance sheet – Problems on Final accounts with adjustments – Manufacturing Account- Meaning & problems there on.

(16 hours)

**Unit -5: Depreciation Accounting**

Meaning and Causes – Methods of charging depreciation - Problems on Fixed installment and Reducing Balance Methods.

(08 hours)

**Skill Development Activities**

- 1) Accounting concepts – Illustrate Dual concept  $A - L = C$
- 2) Select some 20 transactions of your own and journalize them.
- 3) Collect a copy of Invoice, Debit note and Credit note and affix them.
- 4) Collect a accounting statement from a bank customer and affix it.
- 5) Final Accounts of sole Trader
  - a) Correcting a wrong Trial Balance.
  - b) Correcting a wrong Trading and P & L A/c.
  - c) Correcting a wrong Balance sheet.

**Books for Reference:**

- 1) Financial Accounting – S.P Jain and K.L Narang.
- 2) Elements of Accounting - T.S Grewal.
- 3) Advanced Accounting – R.L Gupta
- 4) Fundamentals of Accounting - N.K Agarwal and R.K Sharma.
- 5) Financial Accounting (Volume -1) B.S Raman.



## First Semester BBM

### BM 104: MARKET BEHAVIOUR AND COST ANALYSIS

**Objective:** To familiarize the students with the basic concepts of market forces and pricing decisions.

**Pedagogy:** Class room lectures, Seminar, Group discussion.

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

#### Unit-1: Market Forces

Demand: meaning, law of demand, nature of elasticity of demand, determinants of elasticity of demand, cost of advertisement and derived demand relations. Demand forecasting- meaning and methods (problems on trend projection by method least square). Supply - Law of supply, determinants of supply.

(12 hours)

#### Unit -2: Cost and Profit Planning

Cost- meaning of short run and long run costs, fixed and variable costs, explicit and implicit costs, opportunity cost and incremental cost( concepts only). Total cost average cost and marginal cost behavior in short and long run (including problems). CVP Analysis- BEP, BE chart. Margin of safety, P/V ratio, profit planning, make or buy decisions (including problems of alternative cost and sales).

(14 hours)

#### Unit-3: Pricing practices and Strategies

Determinates of pricing policy, pricing methods- marginal cost pricing, target rate pricing, product line pricing, administered pricing, competitive bidding, dual pricing, transfer pricing, price discrimination- requirements, types and dumping strategies. Pricing over product life cycle- skimmed pricing, penetration pricing, product- line pricing and price leadership.

(12 hours)

#### Unit-4: Cost of capital and Capital budgeting

Meaning and types of capital, specific cost of capital; debt, preference shares and equity shares and weighted average cost of capital (concepts only). Capital budgeting- meaning and significance (problems on PB period and NPV methods only).

(12 hours)

#### Unit-5: Firms and Decisions

Firm: Meaning and goals, profit verses values (wealth) maximization dynamics (with time value of money), Decision making, decisions under market uncertainty situations, tactical verses strategic decisions and game theory. Linear programming and sensitivity analysis- basic assumptions, merits and demerits- simple problems.

(14 hours)

#### Skill Development Activities:

- 1) Compute the BEP for a Business unit.
- 2) Calculate the cost of capital for a manufacturing unit.
- 3) Calculations of cost plus price.
- 4) Calculation of cost and revenue.
- 5) Calculation of project profitability.

#### Books for References:

- 1) P.L Metha : Managerial Economics, Sultan Chand & Sons, New Delhi
- 2) H.L Ahuja: Business Economics, S.Chand & Company Ltd, New Delhi.
- 3) Reddy & Appananiah : Economics for Business.
- 4) K.M Pandey & Others : Economics for Managerial Decisions
- 5) K.P.M Sundaram : Micro Economics, Sultan Chand & sons, New Delhi.
- 6) Manoj Kumar Mishra: Managerial Economics, Voyu education of India, New Delhi



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Meaning and types of capital, specific cost of capital; debt, preference shares and equity shares and weighted average cost of capital (concepts only). Capital budgeting- meaning and significance (problems on PB period and NPV methods only).

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- 5) K.P.M Sundaram : Micro Economics, Sultan Chand & sons, New Delhi.
- 6) Manoj Kumar Mishra: Managerial Economics, Vayu education of India, New Delhi



**First Semester BBM**  
**BM 105: MANAGEMENT PROCESS**

**Objective:** To familiarize the students with principles practices and recent trends in management.

**Pedagogy:** Class room lectures, Seminar, Group discussion

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

**Unit -1: Introduction to Management**

Meaning – Definition characteristics - Functions of management. Management v/s Administration. Management as science, or an art and profession - Taylors and Henry Fayal contribution to management.

(16 hours)

**Unit -2: Planning**

Meaning and Significance - Types of plans – Strategies, Objectives Policies and Procedures of Planning.

(12 hours)

**Unit-3: Organizing**

Meaning and Definition – Principles of Organization- Formal and Informal organization- Types of organization – Authority and Responsibility, Delegation of Authority and Span of control.

(16 hours)

**Unit -4: Directing and Controlling**

Meaning, Importance and Principles of Directing. Need for control- features of effective controlling system- Modern management techniques. MBO, MBE, TQM and MIS.

(12 hours)

**Unit -5: Recent Trends in Management**

Meaning and Objectives of Strategic Management, Stress Management, Knowledge Management.

(08 hours)

**Skill Development Activities:**

- 1) Visit factory collect information from workers about the stress and their causes.
- 2) Draft organizational chart, Discuss the authority relationship.
- 3) Collection of a short- term and long term plan followed by any organization.
- 4) Description of skills of a good manager.
- 5) Mission and Vision statement of any eight organizations.

**Books for References:**

- 1) Essential Management - Appaniah and Reddy.
- 2) Principle of Management - L.M Prasad.
- 3) Essentials of Management - SVS Murthy.
- 4) Principles and Practice of Management - Rustem and Davan.
- 5) Management Principles and Practice - Srinivasan & Chunawalla.
- 6) Principles and Practice of Management – L.M. Prasad.



**First Semester BBM**  
**BM 106: BUSINESS PERSPECTIVES**

**Objective:** To educate the students to have awareness about environmental factors.

**Pedagogy:** Class room lecturers, Seminar, Group discussion.

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

**Unit -1: Introduction**

Meaning of Business – Characteristics – Objectives of Modern Business - Forms of Business Organizations (in brief) Company- Meaning – Features- Merits & Demerits- Qualities of good business men.

**(12 hours)**

**Unit-2: Business Environment**

Business environment – Micro and Macro Environmental Factors - Environmental Analysis for business - Decision making - Meaning of business combination – Trade Association and chamber of Commerce (Meaning and Objectives only).

**(10 hours)**

**Unit-3: Impacts on Business**

Impact of social and cultural environment on Business - Social Responsibility & Corporate Governors - Legal Environment – Intellectual property Rights, Objectives, Benefits & Impact of IPR in Developing Countries.

**(14 hours)**

**Unit-4: International Business**

International Business - Meaning and Nature - Theories of International trade - Economic theory - Globalization- Meaning – Definition- Factors & stages of market – Production- Merits and Demerits - Essential conditions for Globalization.

**(14 hours)**

**Unit -5: Multinational Corporation and Financial Institutions**

Introduction:- Multinational corporations & International Finance – Definitions of Global companies- Features – Objectives – Merits and Demerits – Forex market structure – Functions of world Bank and IMF.

**(14 hours)**

**Skill Development Activities:**

- 1) Approach Businessmen and ask about the nature of business.
- 2) Identify special cultural demographic features of your locality make a comments as to how they are influencing on the business that you have visited.
- 3) List any 20 MNC's in India along with their products & services.
- 4) Prepare a chart showing currencies of different countries.
- 5) Forex market Structure.

**Book for Reference:**

- 1) Essentials of Business Environment - Ashwathappa .K
- 2) Business Environment & Policy – J. Madegowda
- 3) Business Organization - Reddy & Gulshan
- 4) International Business - Subbarao
- 5) International Business Practice - Francias Cherullian



**Second Semester BBM**  
**BM 203: FINANCIAL ACCOUNTING**

**Objective:** To provide in accounting considered essential to students pursuing advanced study in Accounting and other knowledge related professional courses.

**Pedagogy:** Class room lectures, Seminar, Group discussion.

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

**Unit-1: Consignment**

Meaning- common terms used – Account sale, Profarma Invoice- Commission- Delcredere & over riding commission- Difference between consignment and sale – Problems on consignment- Books of consignor and consignee- Cost and Invoice price method- Valuation of unsold stock and Accounting for normal and abnormal losses.

**(16 hours)**

**Unit-2: Joint Venture**

Meaning – Differences between Joint venture and consignment – Joint venture & Partnership, Accounting when Separate books are kept and when no separate books are kept.

**(14 hours)**

**Unit-3: Hire Purchase Accounting**

Meaning – Hire purchase v/s sale - Calculation of cash price and Interest – Journal entries and Ledger accounts in the books of Hire purchaser and Hire Vendor [excluding default and repossession]

**(16 hours)**

**Unit-4: Royalty Accounts**

Meaning – Technical terms- Royalty – Minimum Rent - Short workings - Recoupment of short working- Journal entries and Ledger accounts in the books of lessee and lessor excluding problems on sublease.

**(14 Hours)**

**Unit-5: Human Resource Accounting**

Meaning- Objectives- Methods- Advantages and Limitations – (theory only)

**(04 hours)**

**Skill Development Activities:**

- 1) Prepare an account sale with imaginary figures.
- 2) Draft a Hire purchase agreement with imaginary terms & conditions.
- 3) Draft a Royalty agreement with imaginary terms & conditions.
- 4) Collect a copy of profarma Invoice and affix it.
- 5) Calculate cash price of an asset with imaginary figures under back calculation method.
- 6) Prepare a Joint Venture A/c and Joint Bank A/c with imaginary figures.

**Books for References:**

- 1) S.P Iyengar – Advanced Accounting
- 2) S.N Maheshwari & S.K Maheshwari – Introduction to Accounting
- 3) B.S Raman – Advanced Accountancy
- 4) T.S Grewal – Elements of Accountancy.
- 5) S.P Jain & K.L Narms – Financial Accountancy



**Second Semester BBM**  
**BM 204: FINANCIAL MARKET OPERATIONS**

**Objectives:** To familiarize the students with the conceptual knowledge of financial markets and services.

**Pedagogy:** Class room lectures, Seminar, Group discussion.

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

**Unit-1: Indian Financial System**

Financial System ; An overview – Meaning – objectives – Functions – Chart showing Structure of Financial System – Financial markets – Financial Intermediaries – Financial Institution – Financial Services (brief introduction only)

(12 hours)

**Unit-2: Regulatory Bodies**

Reserve Bank of India ; Objectives – Functions – Department, Securities Exchange of India; Objectives – Functions – Rights and duties, Insurance Regulatory Development Authority – Introduction – Objectives, Association of Mutual funds of India- Introduction- Objectives.

(14 hours)

**Unit -3: Money Market**

Meaning- objective – Features – Scope – Functions - Players – Money Market Instruments – Sub – Markets of Money Market- Draw backs of Money Market, DFHI

(12 hours)

**Unit- 4: Capital Market**

Introduction – Functions- Classification – Types of Market Instruments; Primary Market; Meaning – Players – instruments – Methods of Flotation, Secondary Market; Introduction- Functions – Bombay Stock Exchange – National Stock Exchange.

(14 hours)

**Unit-5: Financial Intermediaries and Stock Exchange**

Meaning & Functions of Financial Intermediaries, Stock Exchange; Meaning – Objectives- Functions- Dealers in Stock Exchange.

(12 hours)

**Skill Development Activities:**

- 1) Draw a chart showing the working of Indian Financial system.
- 2) List out the names of stock exchange which are registered under SEBI.
- 3) Discuss briefly the functions of IRDA.
- 4) Discuss briefly the functions of AMFI.
- 5) List out the names of any 25 countries and their currencies.
- 6) Explain the methods of flotation of new shares and explain the contents of prospects.

**Books for Reference:**

- 1) Bhole – Financial & Institutions – TMH
- 2) Khan – Indian Financial System – Theory & Practices TMH
- 3) Clifford Gomez – Financial Markets, Institutions & Services
- 4) Prasanna Chandra – Financial Management – Theory and practices THM
- 5) Vasanth Desai – Indian Financial System
- 6) Varshenoy & Mittal - Indian Financial System.
- 7) Gordon and Natarajan – Financial Markets and Services.



**Second Semester BBM**  
**BM 205: MARKETING MANAGEMENT**

**Objective:** To provide the students conceptual frame work of marketing and its application in decision making under various environmental constraints.

**Pedagogy:** Class room lectures, Seminar, Group discussion.

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

**Unit -1: Marketing Concept**

Concept – Nature – Scope- Importance of marketing Management, Marketing orientations, Functions of marketing – Marketing mix (7P's)

(10 hours)

**Unit-2: Product Decision**

Concept of product, classification of product, product line – product mix; New product planning and development process- Product life cycle – why new product fails, Branding functions and types of branding labeling.

(14 hours)

**Unit -3: Pricing Decision**

Concept of price, factors affecting price determination, pricing policies, types of price.

(08 hours)

**Unit-4: Physical Distribution Decision**

Nature, Functions and types of channels of distribution. Channel intermediaries, channel management decisions, retailing and wholesaling

(10 hours)

**Unit-5: Promotion Decision**

Concept of promotion, Promotion mix, Advertising - personal selling - sales promotion, publicity- public relation, types of sales promotion

(12 hours)

**Unit-6: Consumer Behaviour**

Concept, factors Influencing in consumer buying behavior, AIDAS formula in Consumer adoption process.

(10 hours)

**Skill development Activities:**

- 1) Study and sketch out the consumer adoption process of rural consumer of a toilet soap.
- 2) Study and sketch the product life cycle of 'Tata Nano'
- 3) Study the Channels of distribution brand computer and their accessories.
- 4) Select any one brand of soft drinks and sketch out the factors influenced in pricing.
- 5) List out the reasons for failure of kingfisher Airlines.

**Books for References:**

- 1) Philip Kotler – Marketing Management, Principles of Marketing Management.
- 2) Kotler, Philip and Armstrong - Principles of Marketing, Prentice Hall, New Delhi
- 3) Ramswamy et.a/ -Marketing Management, MacMillan India.
- 4) Srinivasan and Namakumar - Marketing Management, Concept of cases – Prentice Hall
- 5) Stanton, Etzel Michal - Fundamental of Marketing – McGraw Hill



**Second Semester BBM**  
**BM 206: SERVICES MANAGEMENT**

**Objective:** To familiarize the students with different services and prepare them with requisite skills to manage.

**Pedagogy:** Class room lectures, Seminar, Group discussion.

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

**Unit-1: Introduction to Service Management**

Meaning of services – concepts – characteristics of services- classification of services – marketing mix in service industry – growth of service sector – service process- Building Customer Loyalty managing the service sector.

(12 hours)

**Unit -2 Banking and Insurance Services**

Banking – introduction- Traditional Services- Modern Services- Recent trends in Banking services. Insurance – Introduction – meaning and definition of insurance- types of insurance- Life Insurance – Products of life insurance- General Insurance- Types of General Insurance.

(12 hours)

**Unit -3 Finance and Marketing Services**

Financial services- meaning- features- importance- contribution of financial services in promoting industry- Financial instruments- types – mutual funds- factoring- leasing- venture capital. Marketing Services- meaning- features- importance- contribution of marketing services in promoting industry and impact on growth of economy- customer service; types of marketing services.

(15 hours)

**Unit-4 Health Care and Educational Services**

Hospitals- evolution of hospitals industry- Nature of services- risk involved in health care services- Marketing of medical services- Hospital extension services- Pharmacy, nursing- medical transaction, Educational services- A brief insight into Indian Education System – Issues in Education- modern trend in education service.

(15 hours)

**Unit-5 Tourism and Travel Services**

Introduction – Evolution of tourism industry- concept and nature of tourism- significance of tourism Industry- Market segmentation in tourism- marketing mix of tourism- recent trends in tourism and travel services.

(10 hours)

**Skill Development Activities:**

- Prepare a chart on conditions to be complied for star Hotel Status.
- Procure any two insurance policies ( photocopy) and paste them in the record.
- Visit a travel and tour agencies and prepare organizational chart.
- Interact with tourist operators and identify the areas of tourism management.
- Prepare a chart showing customer service rendered by at least two MF ( preferably a comparative chart)
- Procedures of railway ticket booking with specimen of reservation/ cancellation slip.
- Procedure for Air Ticket booking both domestic and international.

**Books of Reference:**

1. Shankar, Ravi; Service Marketing- the Indian perspective; Excel books, New Delhi; First Edition 2002
2. Dr. Ramachandra, Dr. Chandrashekar; Service Management
3. Dr. Shajahans; Service marketing (concept practices and cases); Himalaya publishing house; Mumbai; First Edition 2001
4. Venugopal, Vasanthi & Raghu V.N ; Service Marketing; Himalaya Publishing House
5. Cengiz Haksever etal Service Management and Operations; Pearson Education.



## Second Semester BBM

### BM 207: PRODUCTION AND OPERATION MANAGEMENT

**Objective:** To educate the students regarding production, planning, operation and waste management

**Pedagogy:** Class room lectures, Seminar, Group discussion.

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

#### **Unit-1: Introduction to Production and Operation Management**

Introduction- meaning and definition- Classification Objectives and scope of production and Operation Management. Automation – Introduction- meaning- Definition – need- types – Advantages - Disadvantages.

(12 hours)

#### **Unit -2: Plant Location and Layout**

Introduction – meaning – definition - factors affecting location. Theory and practices, cost factor in locations plant – layout – principles - space requirement, Different types of facilities. Organization of physical facilities – Building- Sanitation - lighting – air conditioning and safety.

(12 hours)

#### **Unit-3: Material Management**

Introduction – meaning- Definition - Purchasing selection of suppliers – Inventory management- materials handling, Principles and practices- Economic consideration- criteria for selection of materials handling equipment. Standardization- codifications – simplification inventory control – Techniques of inventory control- value analysis- value engineering – Human engineering – inter relationship of plant layout and material handlings.

(14 hours)

#### **Unit-4: Production Planning and Quality Control**

Objectives and concepts, capacity planning, corresponding production planning, controlling, scheduling Routing, Quality control- statistical quality control, quality management. Control charts and operating- characteristics curves, acceptance sampling procedures, quality circle, meaning of ISO and TQM.

(12 hours)

#### **Unit-5: Maintenance and Waste Management**

Introduction- meaning- Objectives- Types of Maintenance, Breakdown, space planning and control, preventive routine, relative advantage maintenance scheduling, equipment reability and modern scientific maintenance methods- waste management- Scrape and surplus disposal, salvage and recovery (theory only).

(14 hours)

#### **Skill Development Activities:**

1. Collect the Layout structure of your nearby any two Industries.
2. Select the product of your choice and two locations select best location to manufacture your product by point rating method.
3. Collect any two industries ISO Certificates and list out requirements to get ISO Certificate.
4. Draft requisites of city waste management.
5. Collect the information about purchase and inventory management.

#### **Books for References:**

1. Production and operation management- K. Aswathappa, Himalaya Publication.
2. Production and operation management- S.N Chary, Tata McGrawhill Publication.
3. Production and operation management- Chunawalla, Himalaya Publication.
4. Elements of Production planning and control- Samuel Elion, Universal Publication Mumbai.



**Third Semester BBM**  
**BM 303: CORPORATE ACCOUNTING**

**Objective:** To enable the students to have a comprehensive awareness about the provisions of the company's Act and corporate Accounts

**Pedagogy:** Class room lectures, Seminar, Group discussion.

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

**Unit -1: Final Accounts of Joint Stock Company**

Company final accounts under vertical format including Publishing company & Hotels.

(16 hours)

**Unit-2: Final Accounts of Banking Company**

Meaning of banking company - common terms used - statutory reserve - Rebate on bills discounted - Non Banking Assets- Money at call & Short Notice. Preparation of Final Accounts under vertical format - Non performing Assets and its classification (theory only).

(16 hours)

**Unit-3: Final Accounts of Life Insurance Companies Under vertical format**

Problems on preparation of revenue a/c and Balance sheet.

(16 hours)

**Unit-4: Insurance Claims**

Meaning- steps for ascertaining fire insurance claim - computation of fire insurance claim including average clause (excluding abnormal loss).

(10 hours)

**Unit-5: Social Responsibility Accounting**

Meaning and definition, Feature and purpose of Social responsibility Accounting (theory only)

(06 hours)

**Skill Development Activities:**

- 1) Collect the final accounts of any one joint stock co and affix them.
- 2) Visit any one nearest LIC Branch to collect insurance proposal form, Medical confidential report form, Nomination form and affix them.
- 3) Collect the final accounts of any one of your nearest bank and affix them.
- 4) Compute the amount of insurance claim by using imaginary figures
- 5) Compute the amount of Rebate on bills discounted by imaginary figures

**Books for references:**

- 1) Corporate Accounts - S.N Maheshwari
- 2) Corporate Accounts - R.L Gupta
- 3) Corporate Accounts - Jain & Narang
- 4) Advance Accounts - Shukla & Agewal
- 5) Corporate Accounts - B.S Raman
- 6) Advanced Accounts - S.P Iyengar.



**Third Semester BBM**  
**BM 304: BUSINESS REGULATIONS**

**Objective:** To familiarize the students with business law and its interpretations.

**Pedagogy:** Class room lectures, Seminar, Group discussion.

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

**Unit-1: Indian Contract Act of 1872**

Contract-Classification essentials of valid contract. Discharge of contract Mode of discharge-remedies for breach of contract – quasi contractual situations

(20 hours)

**Unit -2: Special Contracts**

Contract of Indemnity , Guarantee, bailment and pledge.

(12 hours)

**Unit-3: Elements of Company Law 1956**

Meaning and features of a company – classification – Forming a Company, important documents- Memorandum and Articles o Association. Prospectus misleading prospects and its consequences.

(12 hours)

**Unit-4: The sale of Goods Act 1930**

Definition of goods – essentials of contract of sale- sale v/s agreement to sale – conditions and warranties caveat emptor – unpaid seller- rights of unpaid seller – auction sale.

(12 hours)

**Unit -5: Consumer Protection Act 1986**

Object of the Act Rights of consumer- Deficiency in service complaint- consumer protection councils consumer disputes, Redressal agencies.

(08 hours)

**Skill development Activities:**

- 1) Write down the fact and underline the legal points involved in the following cases.
  - a) Carlil and Carbolic smoke ball company.
  - b) Lalman Shukla v/s Gowridutt.
  - c) Mohiribiti v/s Dhesmodes ghose.
  - d) Abdul Aziz v/s Masum Alli.
  - e) Rangnayakamma v/s Alwa Shetty.
- 2) Collect a Judgement copy on damages awarded by the court for breach of contract.
- 3) Record the rights and duties of bailye like a) Tailor b) Mechanic c) Goldsmith.
- 4) Drafting / collect and filling up the following a) Affidavit b) Vakalat form c) Power of Attorney d) Pledge
- 5) Collect a specimen copy of M/A and A/A of a company.

**Books for reference:**

- 1) Business Law – S.S Gulshan
- 2) Mercantile Law – N.D Kapoor
- 3) Business Regulatory Frame work – Saravaneval
- 4) Business Regulatory Frame work – K.L Garg, V.K Sareen.



**Third Semester BBM**  
**BM 305: COMPUTER APPLICATION IN BUSINESS**

**Objective:** To enable the students to learn the efforts behind developing modern computer and its fundamentals along with its application areas. Student will also learn three application packages of MS-Office.

**Pedagogy:** Class-room Lectures, Practice in the Computer Laboratory and Exercises.

Teaching Hours per Week = 4 hours of theory and 2 hours of practice in lab

Maximum Marks = 100.

Exam Duration = 3 hours.

**Unit -1: Computer Concepts**

Definition, Characteristics of Computers, Classification of Computers: Digital, Analog, Hybrid, Mini, Micro, Mainframe/Super Computers, Block diagram of digital computer, Personal Computer: Palm PC, Tablet PC, Note Book PC, Laptop, Applications of computers in Business and Office Environment and other areas.

**(08 hours)**

**Unit -2: Computer Hardware and Software**

Definition of computer system, Hardware and Software. Input and Output devices: keyboard, mouse, scanner, joystick, OMR, Barcode Reader, Modem, Printer - types of printers, Web-Camera, Visual Display Units, LCD and LED. Types of software: System Software and Application Software. Operating System: Meaning and functions.

Computer Memory: Main Memory/Primary Memory- RAM and ROM. Types of ROM, Cache Memory, and Secondary Memory- Hard disk, CD-ROM, DVDRW and Pen drive.

**(12 hours)**

**Unit- 3: MS-WORD**

Features, Advantages, Basic Operations: Word Opening Screen Elements, Creating, Opening and Saving of Word Document. Formatting, Margin, Page setting, Undo-Redo, Spell Check, Alignment, Insert Table, Mail Merge, MS-Word Shortcut Keys, Toolbars: Formatting, Standard.

**(16 hours)**

**Unit -4: MS-EXCEL**

Features, Advantages. Window Elements. Managing Workbooks-Create, Open, Save and Close. Managing Worksheets: Naming, Inserting, Moving, Copying and Deleting. Types of cell data, Entering Data, Inserting and Deleting cells, rows and columns. Basic Formulas. Practical in MS-Excel sheets.

**(16 hours)**

**Unit -5: Power Point Introduction**

Start, end, open, format, edit, print, and save a presentation. Insert, format, and modify text, Select a design template, Create a title slide, Create a multi-level bulleted list slide, display & print in black and white, describe the speech recognition capabilities of PowerPoint, Add slides to and delete slides from a presentation.

**(12 hours)**



#### **Skill Development Activities:**

- 1) Windows Explorer Menus: File, Edit, View and Tools
- 2) MS-WORD: Letter Writing and Bio-Data Format Practical.
- 3) MS-EXCEL: Creating Work-sheet, data entry, use of formulas, graph generations.
- 4) Preparation of Mark Statement, Sales Report, Salary Statement.
- 5) Prepare the pay roll for the employees (10 employees) of an organisation and count the number of employees who are getting the salary of more than Rs.10,000/-. Calculate with the following components (DA, HRA, CCA, EPF, LIC) as a percentage of basic pay and sum the total basic pay, net pay of all employees.
- 6) Write the steps for creating presentation having at least five slides related to a new product launching.
- 7) Write the steps for creating presentation having at least four or five slides related to motivating the salesmen.

**Note:** Minimum five activities should be done by selecting one sub-activity in each activity.

#### **Books for Reference:**

- 1) S. Sadalaimuthu and Anthony Raj - Computer Application in Business (Himalaya Publishing House).
- 2) V. Rajaram - Fundamentals of Computers (S.Chand and Co)
- 3) R. Rameshwaram - Computer Applications in Business (S. Chand and Co)
- 4) Sanjay Saxena - A First Course in Computers: (Vikas Publishing House)
- 5) Balaguruswamy - Introduction to Computers.
- 6) Parameshwaran - Computers in Business ( Sultan Chand & Sons)



**Fourth Semester BBM**  
**BM 403: HUMAN RESOURCE MANAGEMENT**

**Objective:** To help the students to know about various aspects of HRD strategies of better management of people in the organizations.

**Pedagogy:** Class room lectures, Seminar, Group discussion.

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

**Unit-1: Nature and scope of Human resource Management**

Meaning and Definition – Objectives – Scope and Functions of HRM. Role of human Resource manager.

(12 hours)

**Unit -2: Human Resource Development**

Objectives of management development – Techniques of management developments on the job techniques, under study method-off the job techniques, sensitive training – survey feed bank.

(14 hours)

**Unit-3: Training**

Objectives – Importance – Methods of training – Lecturer, case study role play, Business game, by suppenns, simulation – designing programme.

(12 hours)

**Unit-4: Performance Appraisal**

Importance – Objectives- methods a) traditional method b) Modern methods – Problems of performance appraisal. How to make performance appraisal a success.

(12 hours)

**Unit-5: Recent Techniques in Human Resource Management**

Employees for lease, moon light by employees, Dhal career graphics, human resource Accounting – emotional quotient the use of computer and the internet- objections against the treatment of people as asset.

(14 hours)

**Skill development Activities:**

- 1) Visit a firm in your area and collect information on how training is given to their employees.
- 2) Interact with an employer of a firm and ascertain the criteria to be used for performance evaluation of his subordinates.
- 3) Visit and identify the programme conducted by any local industry as a part of TQM.
- 4) Identify and record the recent trends in HRM.
- 5) Conduct IQ test for students.

**Books for reference:**

- 1) Human Resource Management – P. SubbaRao
- 2) Human Resource Management – C.B. Gupta.
- 3) Human Resource Management – S.S Kanka
- 4) Personal Management – C.B Mencoria
- 5) Personal Management and Industrial Relations – P.C Tripathi
- 6) Personal Management and Industrial Relations – Daleyoder
- 7) Personal Management and Industrial Relations – Edwn Z. Flippo



**Third Semester BBM**  
**BM 306: BANKING OPERATION AND MANAGEMENT**

**Objectives:** To enlighten the students about existing banking laws and practices and update their knowledge.

**Pedagogy:** Class room lectures, Seminar, Group discussion.

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

**Unit-1: Commercial Banks**

Introduction – Role of Commercial banks – Functions – Primary and Secondary functions of commercial banks, Lending policies of commercial banks.

(08 hours)

**Unit-2: Banker and Customer Relationship**

Banker and Customer – Meaning – Definition, Debtor and Creditor relationship- Banker Obligations to honour cheques- Scenery of customer account, Garnishee order – rights of a banker. Banker lien Right of set off appropriation of payments law of limitations.

(12 hours)

**Unit-3: Bank Accounts**

Types of Bank Accounts- Current Account and Saving Bank Account. Fixed Deposit Account- Features. Procedure and Practice of opening an a/c conducting the operations of accounts- Particularly minors- Joint Account Holder - Partnership firm – Joint – Stock company with limited liability – Executors transfers.

(12 hours)

**Unit-4: Negotiable Instruments**

Negotiable Instruments Act 1881. Meaning – Definition – Features – kinds of negotiable instruments- Promissory Notes- Bills of exchange. Cheques- meaning – Definition- Crossing of cheque – types of crossing. Material alteration of cheque. Endorsement of cheque – meaning- essentials- kinds of endorsement.

(12 hours)

**Unit-5: Paying Banker and Collecting Banker**

Paying Banks- Meaning- Duties – responsibilities. Dishonor of cheque – consequences of wrongful dishonor of customer cheque.

Collecting Banker – Meaning-Duties and responsibilities of collecting banker- statutory protection to collecting banker.

(10 hours)

**Unit-6: Recent Trends in Banking**

Internet Banking- A.T.M Banking, Online Banking- Core Banking-Home Banking -Debit and credit cards.

(10 hours)

**Skill developments Activities:**

- 1) Collecting the Specimen account opening forms used in banks for opening and operating bank accounts and learn the process of filling up of those forms.
- 2) Collect the specimen forms of cheques and learn the process of different types of crossing and endorsement.
- 3) Collect the loan application forms and learn the filling up those forms.
- 4) Learn the process of documentation of loan.
- 5) Prepare the project report for securing loan from bank.
- 6) Visit nearest bank and observe the quality of services and report the same.

**Books for References:**

- 1) Law and Practice of Banking – B.S Raman.
- 2) Banking Law and Practice – S.N Maheshwari
- 3) Banking Theory law and Practices – K.D Basava
- 4) Law and Practices of Banking – Reddy and Appanaiah
- 5) Law and Practices of Banking – K.C Shekar.



**Fourth Semester BBM**  
**BM 404: QUANTITATIVE METHODS FOR BUSINESS**

**Objective:** To enable the students to understand and apply mathematical techniques to practical business problems.

**Pedagogy:** Class room lectures, Seminar, Group discussion.

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

**Unit-1: Number System**

Meaning- Natural numbers – Integers – Prime numbers – Composite numbers – Rational and irrational numbers – Real numbers, Simple problems on LCM and HCF.

(04 hours)

**Unit-2: Indices**

Meaning, Laws and their applications for simplification. Logarithms – Uses of log table for multiplication, division, rising the power and roots of number.

(08 hours)

**Unit -3: Commercial Arithmetic**

Simple interest – Compound interest – Annuity ( Present and Future value) – Discounting of bills, TD, BD, BG – Ratio, Proportion and variations, problems relating to speed, Time, Distance and Work completion.

(15 hours)

**Unit-4: Matrices and Determinants**

Meaning and types of matrices – Operations of Addition, Subtraction, Multiplication, Transpose and Inverse matrices – Determinants – Cramers rule with 2 unknown variables – Applications of matrices to solve business problems.

(14 hours)

**Unit-5: Theory of Equations**

Meaning Types of equations – Simple linear equations and Simultaneous linear equation ( only two variables) Elimination and Substitution method only – Quadratic equations, Factorization and Sridharacharya's formula method.

(15 hours)

**Unit-6: Progression**

Arithmetic progression – Finding the  $n^{\text{th}}$  term of an AP and sum of  $n^{\text{th}}$  term of AP – Geometric progression – Finding  $n^{\text{th}}$  term of GP and sum of  $n^{\text{th}}$  term of GP – Arithmetic mean and geometric mean

(08 hours)

**Skill Development Activities:**

- 1) Visit a Bank Co- operative society and collect information about how they calculate interest on SB, RD, FD, OD account and term loan.
- 2) Collect information about population of city from District Statistical Office of last five years and predict the population of next five years.
- 3) Visit Insurance Company, study and analyze how they will calculate the premium on different policies and calculate surrender value.
- 4) Collect information from company about how they make use of matrices.
- 5) Collect information from Small Scale industry in your locality about wage structure and analyze.

**Books for reference:**

- 1) Business Mathematics – Dorairaj S.N
- 2) Business Mathematics – Gupta S.P
- 3) Business Mathematics – Madappa and Sridhararao
- 4) Business Mathematics –Wilson
- 5) Commercial Arithmetics – Agarwal
- 6) Fundamentals of Business Mathematics – M.K Bhowal
- 7) Quantitative techniques Dr. Suresh B.H.



**Fourth Semester BBM**  
**BM 405: INSURANCE MANAGEMENT**

**Objective:** To enable the students to understand the principles and procedures pertaining to different kinds of insurance business.

**Pedagogy:** Class room lectures, Seminar, Group discussion.  
Teaching hour per week = 4 hours.  
Maximum Marks = 100.  
Exam Duration = 3 hours.

**Unit-1: Introduction to Insurance**

Origin, evolution and meaning and definition of insurance. History of Insurance, Rights and responsibilities of insurer and insured, classification of insurance – principles of Insurance, essentials of valid insurance.

(12 hours)

**Unit-2: Life insurance Contract**

Meaning, definition types of Life Insurance polices and products of life insurance.

(10 hours)

**Unit-3: General Insurance**

Meaning – principles – differences between life insurance and general insurance. Fire Insurance – types of fire insurance policies – Marine insurance – Types of marine insurance policies.

(10 hours)

**Unit-4: Insurance Regulatory and Development Authority**

Origin and Development Functions – governing principles of IRDA – Recommendations of different committees.

(10 hours)

**Unit-5: Concept of Risk**

Definition, Nature of risk management Risk, Features – Objectives – Identification, methods of handling Risk, Prevention of risk – Risk management information system

(12 hours)

**Unit-6: Miscellaneous Insurance**

Motor vehicle insurance Medical insurance, Burglary insurance, Live stock insurance, Personal accident insurance, Crop insurance, Credit Guarantee corporation.

(10 hours)

**Skill Development Activities:**

- 1) Collect the specimen of following forms and learn the process of filling up those forms)  
Proposal form – life insurance, vehicle insurance, Property insurance.
- 2) Visit a general insurance office and collect the details of organization structure.
- 3) Collect the insurance policy documents and identify the important content.
- 4) Meet the development officer and collect information about different insurance policies.
- 5) Collect information about documentation of the procedure for claims and their settlement.

**Books for reference**

- 1) Principles of Insurance Management - Neelan C. Gulati
- 2) Insurance Principles and Practice – M.N Mishra.
- 3) Elements of Insurance – Malhotra R.P
- 4) Principles and Practice of Insurance – G.S Panda.
- 5) Principles and Practice of Insurance – Dr. P Preiaswany



**Fourth Semester BBM**  
**BM 406: FINANCIAL MANAGEMENT**

**Objective:** To acquaint the students with the fundamental aspects of mobilizing and utilizing financial resources in the Business.

**Pedagogy:** Class room lectures, Seminar, Group discussion.

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

**Unit 1: Introduction**

- a) Meaning of Financial management, Scope and Functions of Financial Management, Objectives of Financial Management
- b) Time value of Money: Present value of future money and Future value of present money (simple problems on future values)

**(10 hours)**

**Unit -2: Financing Decisions**

- a) Sources of financing – short term and long term.
- b) Capital structure- Meaning; factors influencing capital structure.
- c) Leverages – Operating Leverage, Financial Leverage, combined Leverage
- d) Earnings per share (EPS) ( Problems on Leverages and Eps)

**(15 hours)**

**Unit -3: Cost of Capital**

Meaning of cost of capital

- a) Cost of Debt – redeemable and perpetual.
- b) Cost of preference – redeemable and irredeemable shares.
- c) Cost of Equity – Dividend yield, Earning yield and Dividend Yield plus Growth methods
- d) Cost of Retained Earnings.
- e) Weighted Average cost of capital (WACC) problems on all these.

**(10 hours)**

**Unit -4: Investment Decisions**

Meaning and importance of capital budgeting. Investment Evaluation Techniques – Pay Back period, Accounting Rate of Return (Average Return to Average Investment method), Net present value, profitability Index Internal Rate of return (problems on all these techniques)

**(15 hours)**

**Unit-5: Working Capital Management**

Meaning of working capital, concept of working capital, types of working capital, Factors affecting working capital, Working capital cycle (operating cycle) , (Problems on estimation of working capital requirements) , ( Current assets and current liabilities method only)

**(10 hours)**



### **Unit -6: Dividend Decision**

Meaning of Dividend, Forms of dividend, Types of dividend policy, Determinations of dividend policy, Walter's model (only theory)

(04 hours)

#### **Skill Development Activities:**

- 1) List out any ten short term sources and long term sources of finance of a business unit.
- 2) Collect the financial statements of a company and analyze its capital structure and also compute its WACC
- 3) Identify the problems in computing the cost of capital.
- 4) Prepare a capital budget for a new business unit.
- 5) Calculate operating leverage and financial leverage from the financial statements which you have collected.
- 6) Collect the information about the working capital requirements of a business unit which you have visited.
- 7) Visit an organization and collect the information about functions, duties and responsibilities of Finance Manager.

#### **Books for Reference:**

- 1) Financial Management by Khan and Jain ( Tata McGraw Hill)
- 2) Financial Management by I.M Pandey ( Vikas Publishing House Pvt. Ltd)
- 3) Financial Management and Corporate Planning & Policy by S.N Maheshwari (Sultan chand)
- 4) Financial Management by B.S Raman (United Publishers)
- 5) Financial Management and Policy by R.M Srivastava (Himalaya publishing House)
- 6) Financial Management by Dr. A.K. Mani (Swapna Book House)
- 7) Financial Management by James C. Vanhorne.



**Fifth Semester BBM**  
**BM 501: COST ACCOUNTING**

**Objective:** The objective of this subject is to familiarize students with the various concepts and elements of cost.

**Pedagogy:** Class room lectures, Seminar, Group discussion.

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

**Unit-1: Introduction**

Meaning and Definition of cost, costing, Cost Accounting and Cost Accountancy – Objectives of costing – Advantages of costing – Comparison between Financial accounting and Cost accounting – Cost concepts – Classification of cost – Cost unit – Cost center – Elements of cost – Preparation of cost sheet - Tenders, Quotations, Estimates.

**(18 hours)**

**Unit-2: Material**

Meaning – types- Direct material – Indirect material – Material control – Purchasing procedure – Setting of stock levels – Store keeping – Techniques of Inventory control – EOQ – ABC analysis, VED analysis – Just in time – Perpetual Inventory system- Documents used in material accounting – Methods of pricing. Material issues – FIFO – LIFO – weighted average price and simple average price methods.

**(12 hours)**

**Unit-3: Labour Cost Control**

Meaning and Definition – Types, Direct labour – Indirect labour – Time keeping – Time booking, Idle time – Over time – Labour turnover causes, Remedies methods and labour remuneration – Time rate system – Price rate system – Incentive system- Halsey plan – Rowan plan – Taylor's differential piece rate system and Problems – Preparation of labour cost sheet.

**(12 hours)**

**Unit-4: Overheads**

Meaning and definition – Classification of overhead - Procedure for accounting – Control of overheads - Allocation of overheads - Apportionment of overhead – Absorption Factory overheads - Methods of Absorption- calculation of Machine Hour rate [Simple problems relating to single machine]

**(08 hours)**

**Unit-5: Method of Costing**

Process costing (excluding joint products, joint costs, Inter process profits and equivalent units)  
Contract costing – simple problems (including estimated contract account)

**(14 hours)**

**Skill Development Activities:**

- 1) Write down the specimen format and a note on the following a) Bin card b) Stores ledger c) Pay Roll d) Idle time e) Material Requisition d) Labour cost sheet
- 2) Classification of overhead – Basis of apportionment of overhead and listing of overheads on the basis of variability.
- 3) Developing a case for reconciliation.
- 4) Identification of elements of cost in services sector.
- 5) Cost estimation for the making of a proposed product.

**Books for reference:**

- 1) Cost Accounting – Jain and Narang.
- 2) Cost Accounting – N.K Prasad
- 3) Cost Accounting – Nigam and Sharma
- 4) Cost Accounting – M.N Arora
- 5) Cost Accounting B.S Raman.



**Fifth Semester BBM**  
**BM 502: TECHNIQUES FOR BUSINESS DECISIONS-I**

**Objectives:** To familiarize the student with the fundamental statistical tools for business decisions.

**Pedagogy:** Class room lectures, Seminar, Group discussion.

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

**Unit-1: Meaning and Definitions of Statistics**

Functions and scope of Business statistics - Features and limitation of statistics - Distrust of statistics.

(08 hours)

**Unit -2: Classification and Tabulation of Data**

Classification – Meaning and types of classification – Problem on frequency distribution table, Tabulation – Meaning - Rules and parts of a statistical table – Problems on tabulation.

(10 hours)

**Unit-3: Measures of Central Tendency**

Meaning- objectives – Features of an ideal average – Types of average – Computation of simple Arithmetic Mean, Median and Mode Geometric Means and Harmonic Mean for individual series only.

(16 hours)

**Unit-4: Measures of Dispersion**

Meaning and types- range- Quartile deviation, Standard deviation, co-efficient of variation of each methods. (excluding combined of correlated deviation)

(12 hours)

**Unit-5: Skewness**

Meaning, types of skewness, methods – problems on Karl Pearson's co-efficient of skewness, Bowley's co-efficient of skewness.

(08 hours)

**Unit-6: Diagrammatic and Graphic Representation**

Meaning and uses – types of diagram, simple, subdivided, multiple, pie diagram, rectangle, graphs of frequency distribution- Histogram- locations mode- ogives.

(10 hours)

**Skill Development Activities:**

- 1) Select any consumer durable product of your own choice and prepare of questionnaire to elicit consumer response.
- 2) Prepare a Bivariate table for the marks of any two subjects of your class students
- 3) Find the consistency of any cricket batsmen taking the runs scored by them in 10 international matches.
- 4) Drawing of Histogram and location of mode.
- 5) Narrate the points of difference between symmetrical and skewed distribution.

**Books for reference:**

- 1) Statistical Method – S.P Gupta
- 2) Business Statistical - Ellahance
- 3) Business Statistical - Chikodi and Satya Prasad.
- 4) Business Statistical – S.K Gupta.



**Fifth Semester BBM**  
**BM 503: SMALL BUSINESS MANAGEMENT**

**Objectives:** To enable the students to understand the theoretical and practical aspects of business enterprises.

**Pedagogy:** Class room lectures, Seminar, Group discussion.

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

**Unit-1: Introduction**

Meaning and Definition of Entrepreneur and Entrepreneurship, Characteristics of Entrepreneurs, Types of Entrepreneurs, Role of Entrepreneurship in Economic Development, Intrapreneurs Entrepreneur, Manager v/s Entrepreneur.

(12 hours)

**Unit-2: Rural and Woman Entrepreneurship**

Meaning of Woman Entrepreneurs, Factors influencing Woman Entrepreneurs Problems of Woman Entrepreneurs and remedial Measures, Development of Woman Entrepreneurs and Woman Entrepreneurship, Support to Woman Entrepreneurs, Rural Entrepreneurs- Definition, Strategies for development of Rural Entrepreneurship.

(10 hours)

**Unit-3: Entrepreneur Development Programmes**

Meaning and Definition of Entrepreneurial Development programs, Objectives, Need for training and development, Phases of Entrepreneurial Development programmes.

(10 hours)

**Unit-4: Project Identification and Formulation**

Meaning of Project report and its Significance, contents, project Identification, Formulation of project report, General format of a Project Report.

(10 hours)

**Unit-5: Small Scale Industries**

Meaning and Definition, Role of Small Scale Industries in the Economy, Objectives and characteristics of Small Scale Industries, Role of Government in Promoting Small Scale Industries

(12 hours)

**Unit-6: Problems of Small Scale Industries**

Small Scale Industries and Financial institutions, Role of financial institutions in the development of SSI – SFC, SIDBI, IFCL. (Causes and remedies, Sickness in small scale Industries, Symptoms, reasons for Sickness and remedial Measures.)

(10 hours)



### **Skill Development Activities:**

- 1) Visit an Entrepreneur in your area and collect information regarding the motivating factors for starting the enterprise.
- 2) Visit five small scale units in your area and collect the details regarding the nature of business, capital investment, number of employees, and raw material used.
- 3) Visit the District Industrial centre and list out the schemes of Government of Karnataka for rural and Women Entrepreneurs.
- 4) Collect the information regarding the training facilities provided by DIC, and
- 5) Visit a nearby Bank and collect details regarding the loan facilities provided by the Bank to promote rural and women Entrepreneur.

### **Books for References:**

- 1) Arora and Arora - Entrepreneurship Development.
- 2) Baligar G.B - Entrepreneurship Development and Small Scale Industries
- 3) Development Entrepreneurship – Issue and problems
- 4) Donald and Raymond W. Smilor - The Art and Science of Entrepreneurship.
- 5) Garden .E and K Natarajan - Entrepreneurship Development, Himalaya Publishing House.
- 6) Khanka S.S and Gupta, -Entrepreneurship Development, Sultan Chand and Sons Publications.
- 7) Murthy C.S.V - Small Scale Industries and Entrepreneurship Development, Himalaya publishing House.
- 8) Nadimani - Dynamics of Industrial Entrepreneurship
- 9) Peter Drucker - Innovation and Entrepreneurship
- 10) Petri Kilby - Entrepreneurship and Outlook for America , SIET Hyderabad.
- 11) Vasanth Desai - Small Scale Industries and Entrepreneurship, Himalaya Publishing House.



**Fifth Semester BBM**  
**BM 504: BUSINESS TAXATION-I**

**Objectives:** To Familiarize the Students with the basic legal provisions and procedural aspects of income tax.

**Pedagogy:** Class room lectures, Seminar, Group discussion.

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

**Unit -1: Income Tax Act**

Basic concepts – Income, Agricultural Income, Casual Income, Assesses, Assessment year, previous year, person, gross total income, Total income.

(08 hours)

**Unit-2: Residential status of Individual and Incidence of Tax (Theory and problems)**

(12 hours)

**Unit-3: Tax Free Incomes U/s 10**

(02 hours)

**Unit-4: Heads of Income**

All heads to be mentioned, theory and problems on salary head including retirement benefits.

(26 hours)

**Unit-5: Deductions from Gross total Income u/s 80 relating to individuals u/s 80 C, 80 CCC, 80 CCD , 80D, 80 DD, 80 DDB, 80 E, 80 G and 80 U (problems on 80C and 80G only).**

(12 hours)

**Unit-6: Income Tax Authorities in India**

Appointment of Income Tax Authorities and their powers.

(04 hours)

**Skill Development Activities:**

- 1) Filling of form No. 49A [PAN].
- 2) Filling of form No 16 and 16 A.
- 3) Chart on perquisites [RFA and Motor car]
- 4) Filling of challan and making payment of tax challan 280 and 281.
- 5) List out a form Non Residential Indian firms and companies in your town or locality.
- 6) Draw an organizational chart of I.T authority.

**Books for reference:**

- 1) Income Tax Law and Accounts – Dr. H.C Maharotra
- 2) Law and Practice of Income Tax – Gaer and Narang
- 3) Direct Taxes – V.K Singhania
- 4) Direct Taxes – B.B Lal
- 5) Income Tax Law and Practice – Dinakar and Pagase
- 6) Income Tax Law and practice – M.B Kadkol



**Fifth Semester BBM**  
**BM 505: BUSINESS RESEARCH METHODS**

**Objective:** To create an awareness of the process of research, the tools and techniques of research and generation of reports.

**Pedagogy:** Class room lectures, Seminar, Group discussion.

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

**Unit-1: Introduction to Research**

Meaning – Objectives – Types of research – Scope of research – Research Approaches – Research Process, Research Design, Research Methods Vs Research methodology – Steps in research – Problem Formulation – Statement of research objective Exploratory – Descriptive – Experimental research.

(16 hours)

**Unit-2: Methods of Data Collection**

Observational and survey methods – Field work plan – Administration of surveys – Training field investigators – Sampling methods – Sample size.

(16 hours)

**Unit-3: Tools for Collection of Data**

Questionnaire design; Attitude measurement techniques- Motivational Research Techniques - Selection of Appropriate – Statistical techniques.

(14 hours)

**Unit-4: Statistical Methods**

Tabulation of data – Analysis of data – Drawing testing of Hypothesis (theory only) - Advanced techniques – ANOVA - Discriminate Analysis – Factor analysis, Conjoint analysis – Multidimensional Scaling – Cluster Analysis (concepts only)

(10 hours)

**Unit-5: Report Writing**

Types of Reports, Business, Technical and Academic report writing – Methodology procedure – Contents – Bibliography.

(08 hours)

**Skill Development Activities:**

- 1) Illustrate different types of samples with examples.
- 2) Construct a questionnaire for collection of primary data keeping in mind the topic chosen for research.
- 3) Narrate your experience using observation technique.
- 4) Diagrammatically present the information collected through the questionnaire.
- 5) prepare a table on tabulation of data or Illustrate different problems on tabulation.

**Books for References:**

- 1) O.R Krishnaswamy - Research Methodology in Social Sciences, H P H, 2008.
- 2) R. Divivedi - Research Methods in Behaviour Science, Macmillan India Ltd, 2001
- 3) S.N Murthy, V. Bhojanna - Business Research Methods
- 4) J.K Sachdeva - Business Research Methodology, H P H
- 5) Levin & Rubin - Statistics for Management, Prentice Hall of India, 2002
- 6) Gupta S - Research Methodology and Statistical Techniques, Deep & Deep Publication
- 7) Thakur D - Research Methodology in Social Sciences, Deep & Deep Publications.
- 8) Tripathi P.C - A Textbook of Research Methodology, Sultan Chand & Sons 2002
- 9) Cooper - Business Research Methods, 6<sup>th</sup> edition, Mcgraw Hill.
- 10) C.R Kothari - Research Methodology, Vikas Publications.



**Fifth Semester BBM  
Elective Paper-I  
FINANCE GROUP**

**BM 506: ADVANCED FINANCIAL MANAGEMENT**

**Objective:** to acquaint the students with the various factors considered while managing the finance of a business unit and the risks involved in it.

**Pedagogy:** Class room lectures, Seminar, Group discussion.

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

**Unit-1: Capital Structure Theories**

Introduction, Net Income Approach, Net operating Income Approach, Modigliani and Miller Approach, Arbitrage process, Traditional Approach (problems on capital Structure)

**(12 hours)**

**Unit-2: Capital Budgeting**

Project selection under capital rationing; Inflation and capital budgeting; Risk in investment Decisions: Concept of certainty, Risk and uncertainty, Measurement of risk, Risk analysis approaches (Problems on capital rationing, decision under inflation, risk adjusted discount Rate Approach)

**(16 hours)**

**Unit -3: Management of Cash**

Motives for holding cash, Cash planning, Cash forecasting and Budgeting – Preparation of cash budget (Problems)

**(08 hours)**

**Unit-4: Management of Inventory**

Nature of inventories, Need to hold Inventories, Objectives of Inventory management, Inventory-Management techniques. (Problems on EOQ)

**(08 hours)**

**Unit-5: Management of Accounts Receivables**

Goals and problems of Receivable Management, Formulating suitable credit policy, Designing collection policy. (Problems on Credit policy)

**(08 hours)**

**Unit-6: Dividend Policy**

Walter's Model, Gordon Model and MM's hypothesis (theory and problems)

**(12 hours)**

**Skill Development Activities:**

- 1) Prepare a project report of a small business unit.
- 2) Design a capital structure for a Trading concern.
- 3) Prepare a blue print on working capital of a small concern.
- 4) Prepare a cash budget using imaginary figures.
- 5) Formulate credit policy of business unit.
- 6) List out at least five companies which have declared dividends recently, along with the rate of dividend declared.

**Books for references:**

- 1) Financial Management ( Text, Problems & cases) by Khan & Jain (Tata McGraw Hill)
- 2) Financial Management by I.M Pandey (Vikas publishing House)
- 3) Financial Management and Corporate Planning and Policy by S.N Maheshwari (Sultan Chand)
- 4) Financial Management by B.S Raman ( United Publisher)
- 5) Financial Management by Policy by R.M Srivastava (Himalaya publishing House)
- 6) Financial Management By Dr. A.K Mani (Swapna Book House)
- 7) Financial Management by James C Vanhorne.



**Fifth Semester BBM  
Elective Paper-I  
MARKETING GROUP**

**BM 506: CONSUMER BEHAVIOUR**

**Objective:** To develop an understanding about the consumer decision making process and its applications in present market.

**Pedagogy:** Class room lectures, Seminar, Group discussion.

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

**Unit-1: Introduction**

Introduction to consumer Behaviour - A managerial and consumer perspective. Why to study consumer Behaviour? Applications of consumer behavior knowledge; current trends in consumer behavior, market segmentation and consumer behavior.

**(12 hours)**

**Unit-2: Individual Determinants of Consumer Behaviour**

Consumer needs and motivation; personality and self concept; consumer perception; learning and memory; nature of consumer attitudes; consumer attitude formation and change.

**(16 hours)**

**Unit-3: Environmental Determinants of Consumer Behaviour**

Family influences; the influence of culture; subculture and cross cultural influences; group dynamics and consumer reference groups; social class and consumer behavior.

**(12 hours)**

**Unit-4: Consumer's Decision Making Process**

Problem recognition; search and evaluation; purchase process; post purchase behavior; personal influence and opinion leadership process; diffusion of innovations; models of consumer behavior; researching consumer behavior; consumer research process.

**(12 hours)**

**Unit-5: Consumer Satisfaction and Consumerism**

Concept of consumer satisfaction; working towards enhancing consumer satisfaction; sources of consumer dissatisfaction; dealing with consumer complaint, concept of consumerism; consumerism in India; The Indian consumer; reasons for growth of consumerism in India; Consumer protection ACT 1986

**(12 hours)**

**Skill Development Activities:**

- 1) Conduct informal interview of a local retail store and determine what demographic and socio economic segments the store appears to satisfy. How did the owner select this segment r segments?



- 2) Conduct formal interview to the managers of three retail clothing stores. Determine the degree to which they believe consumer's personality and self image are important to the marketing activities of the stores.
- 3) Visit three local restaurants and asses how each attracts clients in different stages of family cycle.
- 4) You are the owner of two future stores. One catering to upper middle class consumers and other lower middle class consumers. How do social class difference influence each store's
  - Product lines and styles
  - Advertising media selection
  - The copy and communication styles used in the advertisements
  - Payment policies
- 5) For each of the following products and services indicate whom you would go to for information and advice.
  - The latest fashion in clothes
  - Banking
  - Air travel
  - Vacation Destination
  - A personal computer
- 6) For each situation; indicate the person's relationship to you and your reasons for selecting him/ her as the sources of information and advice.

**Books for References:**

1. Assael Henry, Consumer Behavior and Marketing Action.
2. Hawkins, D.I, Consumer Behaviour
3. Leon G. Schiffman and Lesile Lazar Kanuk, Consumer Behaviour Prentice-Hall India.



**Fifth Semester BBM**  
**Elective Paper-I**  
**HUMAN RESOURCE GROUP**

**BM506: EMPLOYEES WELFARE AND SOCIAL SECURITY**

**Objective:** To provide an overview of Employees Welfare and Social security issues.

**Pedagogy:** Class room lectures, Seminar, Group discussion.

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

**Unit-1: Introduction**

Concept – Definition – Merits and demerits of welfare measures, Concepts of employees welfare and social security – Types of welfare activities - statutory and non statutory growth of employees welfare and social security in India.

**(16 hours)**

**Unit-2: Occupational Hazards**

Types of accidents -Causes of Accidents -Prevention of Accidents.

**(08 hours)**

**Unit-3: Safety and Welfare Measures**

Need for safety measures to ensure safety in organizations, The supervisor role in safety, Physical health and Mental health, problems and remedies noise control -Communicable disease, Alcoholism, Drug abuse, violence in the work place.

**(10 hours)**

**Unit-4: Employees Living Conditions**

Conditions of employee and his family, Continual education, Housing for employee recreation for employee (in brief).

**(14 hours)**

**Unit-5: Employees Counseling**

Meaning of counseling, conditions for counseling – Methods techniques and skill for counseling Principles of personal counseling – Types of problems for counseling.

**(16 hours)**

**Skill Development activities:**

- 1) Visit any organization to understand the various social security measures and implementations.
- 2) Visit any local industrial establishment and collect information on employees counseling.
- 3) Interact with a welfare officer of a local factory & collect information safety measurer at work place.
- 4) Prepare the list of occupational deceases and the nature of accidents.
- 5) Make a list of retirement benefits offered to employees.

**Books for Reference:**

- 1) Arrora - Labour Law
- 2) D. Sanjeeviah – Labour Problem and Industrial Developments in India
- 3) Sharma A.M – Aspects of Labour Welfare and Social Security
- 4) Prasanna Chandra – Labour Problem Social Security and Welfare



**Fifth Semester BBM  
Elective Paper-II  
FINANCE GROUP**

**BM 507: CORPORATE FINANCIAL POLICY**

**Objectives:** to provide the basic knowledge about the existing financial institutions and their services.

**Pedagogy:** Class room lectures, Seminar, Group discussion.

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

**Unit-1: Mergers**

Mergers in the nature of acquisitions and amalgamations, types of merger – Motives behind mergers – Theories of mergers – Operating, Financial and managerial synergy of mergers – Value creation in horizontal, vertical and conglomerate mergers – internal and external change forces contributing to M & A activities.

(10 hours)

**Unit-2: M&A**

A strategic perspective – industry life cycle and product life cycle analysis in M & A decision, strategic approaches to M & A – SWOT analysis, BCG matrix, Porter's Five forces model.

(10 hours)

**Unit-3: Merger Process**

Merger process: Dynamics of M & A process – identification of targets negotiation - closing the deal. Five stage model – due diligence.

(10 hours)

**Unit-4: Takeovers**

Takeovers, types, hostile takeover approaches, takeover defenses – Financial defensive measures – coercive offers and defense – anti takeover amendments – poison pill defense.

(06 hours)

**Unit-5: Financial Service**

FS – Meaning – Definition – Importance – Essentials, Merchant Banking; Definition – roles, venture Capital (VC) Features – Steps in VC financing, Factoring ; Definition – Steps - Mechanism – types, Lease Financing, Procedure of lease contract – types of leasing – Modes of termination of leasing.

(16 hours)

**Unit-6: Mutual Fund & Credit Rating**

Meaning & Definition of MF Importance- Classification, Credit rating Objectives Agencies (CARE, CRISIL, IICRA, DCRI) Rating Methodology.

(12 hours)

**Skill Development Activities:**

- 1) List out any 10 companies which had undergone mergers.
- 2) Discusses the modes of termination of leasing contract.
- 3) Explain the rating methodology used in credit rating agencies.
- 4) Take any one of the company and conduct a SWOT analysis for the company
- 5) Explain Porters 5 force model with an example.

**Books for Reference:**

- 1) Fred Weston, Kwang S Chung, Susan E Hoag – Mergers, Restructuring and Corporate control – Pearson education.
- 2) Mergers Acquisitions and Business valuation – Ravindhar Vadapalli – Excel books 2007
- 3) Ashwath Damodaran – Corporate Finance – theory and practice – John Wiley & Sons
- 4) Shukla & Grewal – Advanced Accounts Vol 2 – Schand & sons
- 5) Company Law & Practice – Taxmann
- 6) Students Guides to I.T Act 1969



**Fifth Semester BBM  
Elective Paper-II  
MARKETING GROUP**

**BM 507: ADVERTISING AND MEDIA MANAGEMENT**

**Objective:** To acquaint students with the theory and practice of advertising as well as media management.

**Pedagogy:** Class room lectures, Seminar, Group discussion.

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

**Unit-1: Basic Concept**

Meaning – Definition – Importance – objectives – Functions of Advertising. Advertising as a tool of marketing, Economic, Social and ethical aspects of advertising. Role of advertising in product life cycle.

**(14 hours)**

**Unit-2: Advertising and Campaign Planning**

Marketing strategy and situation analysis; Advertising plan, DAGMAR approach advertising strategy – advertising campaign – Advertising planning process.

**(10 hours)**

**Unit-3: Message Design and Development**

Creative approaches Art of copy writing – Advertising layout - Advertising copy testing – advertising appeal, different types of advertising appeal, advertising theme.

**(12 hours)**

**Unit-4: Advertising Media Management**

Role of Media – types of Media – Non media advertising – Media planning and Scheduling- advertising on Internet- media selection decision and Scheduling

**(14 hours)**

**Unit-5: Advertising Effectiveness and Budget**

Methods of measuring advertising effectiveness – Advertising agency - factors influencing agency selection - functions of ad-agency - Advertising regulation, advertising budget process and factors influencing in Ad budget.

**(14 hours)**

**Skill Development Activities:**

- 1) Define the advertising goals, measure advertising result (DAGMAR) for a cosmetic products.
- 2) Sketch out ad copy for home loan product.
- 3) Sketch the competitive position for the development of an advertising plan for airlines.
- 4) List out top ten advertising agency in India, Asia and world.
- 5) prepare a advertising budget and factors influencing on advertising budget.

**Books for References:**

- 1) Sontakki – Advertising
- 2) Mahendra Mohan - Advertising Management – cases of theory, Tata McGraw
- 3) Wells – Advertising
- 4) Jefkins & Yadin – Advertising
- 5) Rajeev Batra Et. Al Advertising Management – PHI Edition, New Delhi.



**Fifth Semester BBM  
Elective Paper-II  
HUMAN RESOURCE GROUP**

**BM507: STRATEGIC HUMAN RESOURCES MANAGEMENT**

**Objectives:** The objective as the course is to expose the students to the various aspects at human resources development strategies for better management of people in organization.

**Pedagogy:** Class room lectures, Seminar, Group discussion.

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

**Unit-1: HRD**

Meaning and importance of Human Resources Development, objective of HRD & scope of HRD. Role of Human Resources Manager, Duties and Responsibilities.

(12 hours)

**Unit-2: Human Resource Planning**

Meaning, Importance and need for Human Resource Planning, Benefits and Limitations of Human Resources Planning, Steps in the process of Human Resources Planning, Guideline for effective Human Resources Planning.

(14 hours)

**Unit-3: Job Analysis and Job Design**

Job Analysis, Concepts, Objectives, Significance, Process of job Analysis, Techniques of job analysis, Job description, Job Specification, Job Design, Methods of Job design.

(12 hours)

**Unit-4: Recruitment and Selection**

Recruitment – Need for Recruitment, Techniques, sources of Recruitment – Internal & External sources, process of recruitment, Recruitment policy, selection, steps in selection process, Tests and interviews, Types, Group discussion, placement and Induction.

(16 hours)

**Unit-5: Managing Quality and Productivity**

Alternative work arrangements; using quality circle programs; Total Quality management programmes; IT & HR – attitudes Surveys; creating self – directed team ; Empowering team work. Extending participative decision making, HR and business process reengineering.

(10 hours)

**Skill Development Activates:**

- 1) Visit and identify the program conducted by any local industry as a part of TQM.
- 2) Identify & record the recent trends in HRD.
- 3) Collection of information about new recruitment sources.
- 4) Collect an advertisement copy of a job vacancy and fill it.
- 5) Critically evaluate the role played by the HR manages of any two organizations.

**Books for reference:**

- 1) Human Resource Management, - P. Subbu Rao ( Himalaya Publishing House)
- 2) Human Resource Management, Shashi K. Gupta and Rosy Gupta ( Kalyani Publication)
- 3) Human Resource Management, - L.M Prasad ( Sultan chand & sons)
- 4) Human Resource Development – Sharma
- 5) Human Resource Development , Rao & T.V Varma
- 6) Principles of personal management , Edwin Flippo, (McGraw Hill)



**Sixth Semester BBM**  
**BM 601: MANAGEMENT ACCOUNTING**

**Objective:** To enable the students to grasp the fundamentals of management accounting and the tools and techniques used in management accounting.

**Pedagogy:** Class room lectures, Seminar, Group discussion.

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

**Unit-1: Management Accounting**

Meaning- Definition – Nature – Functions – Uses and limitations of Management Accounting – Difference between Management accounting and Financial accounting - Differences between Management accounting and Cost accounting

(10 hours)

**Unit-2: Financial Statement Analysis**

Meaning and types of financial statement analysis (internal, external, horizontal and vertical) Technique of financial analysis, Common size comparative statement & Trend analysis and problems thereon

(10 hours)

**Unit-3: Ratio Analysis**

Meaning, Significance and limitations of ratio computations of ratios.

- Liquid ratio's: Current ratios, liquid ratio and debt equity ratio.
- Turnover ratios: Inventory turnover ratio, debtor's turnover ratio, average receivable period, creditor's turnover ratio and averages payment period.
- Profitability ratios: Gross profit ratio, Operating ratio, Operating profit ratio, net profit ratio and return on capital employed ratio.

(16 hours)

**Unit-4: Fund Flow Statement and Cash Flow Statement**

Meaning of funds, Fund flow and Fund flow statement, Managerial uses and limitations of fund flow statement, Preparation of fund flow statement and problems thereon. Cash flow statement, Meaning uses and limitation of cash flow statement. Fund flow statement v/s Cash flow statement. (theory only)

(16 hours)

**Unit-5: Budgetary Control**

Meaning of budget, Budgeting and Budgetary control, Significance, Limitations and classification of budgets preparation of flexible budget and sales budgets and problems thereon.

(12 hours)

**Skill Development Activities:**

- 1) Collect the financial statements of a company for 2 years and prepare comparative income statement and comparative balance sheet.
- 2) Compute the following ratios from the collected financial statements of a Co.  
Liquid ratio, debtor turnover ratio, creditor turnover ratio, return on capital employed and debt equity ratio and give your comments.
- 3) Using the collected financial statements prepare a fund flow statements.
- 4) Prepare a sales budget with imaginary figures
- 5) Prepare Flexible budget with imaginary figures.

**Books for reference:**

- 1) Khan and Jain – Management Accounting (Tata McGraw Hill )
- 2) Sharma and Gupta - Management Accounting (Kalayani)
- 3) J. Madegowda - Management Accounting ( Himalaya)
- 4) S.P Gupta - Management Accounting (Sahitya Bhavan)
- 5) Pillai and Bagavati - Management Accounting (S.Chanol &Co)
- 6) Dr. S.N Maheshwari - Management Accounting



**Sixth Semester BBM**  
**BM 602: TECHNIQUES FOR BUSINESS DECISION-II**

**Objective:** To enable the students to grasp the practical applications of statistical tool for the management.

**Pedagogy:** Class room lectures, Seminar, Group discussion.

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

**Unit-1: Correlation Analysis**

Meaning and methods of studying correlation – Karl Pearson's co-efficient of correlation – probable error – simple and bi-variate tables.

(12 hours)

**Unit-2: Regression Analysis**

Meaning, Difference between correlation and regression – Regression equations – Estimation of regression co-efficient through regression equations -simple and bi-variate tables

(12 hours)

**Unit-3: Index Number**

Meaning and purpose of index number – Limitations – Steps in construction of index number – Types. On weighted simple aggregate index number – simple price relative method – weighted index number-Laspey's, Peasches, Dorbish and Bowley's and fisher's ideal index number TRT, FRT – cost of living index number – methods aggregative expenditure method and family budget method.

(14 hours)

**Unit-4: Statistical Quality Control**

Meaning and objectives – Types of control – Control charts and their uses – Types of control charts – Constructions of mean and range charts

(08 hours)

**Unit-5: Interpolation and Extrapolation**

Meaning, utility -Algebraic methods, Binomial & Newton's Methods only.

(08 hours)

**Unit-6: Chi-Square Test**

Meaning- Definitions and nature- Assumption -Degree of freedom – form of chi- square distribution, Chi square test or good users for fit for independence of attitudes – Yates correction.

(10 hours)

**Skill Development Activities:**

- 1) Ascertain correlation between any two quantitative variables like height and weight of 10 students of your class.
- 2) Estimation of probable values like sales, marks, income Etc through regression equation.
- 3) Using imaginary values of sample means (x) and range charts and comment on the state of control of the process.
- 4) Using imaginary figures construct the cost of living index of your own place.
- 5) Point out the difference between correlation and association attributes.

**Books for Reference:**

- 1) Statistics for Management – Levin .R and Rubin
- 2) Business Statistics – S.C Gupta.
- 3) Business Statistics – Ellahance
- 4) Business Statistics – Chikodi and Satyaprasad.



**Sixth Semester BBM**  
**BM 603: BUSINESS TAXATION-II**

**Objective:** To enable the students to grasp the practical aspects of Income Tax

**Pedagogy:** Class room lectures, Seminar, Group discussion.

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

**Unit-1: Income from House Property**

Basis of charge – deemed owners - Excepted incomes from house property – Annual value – Determination of Annual value a) Self occupied b) Set out deductions from annual value – Unrealized rent – Problems on Income from house property.

(14 hours)

**Unit-2: Profit and Gains of Business or Profession**

Meaning and Definition, Profession – Expenses expressly allowed – Expenses expressly disallowed – problems on business relating to sole trader only and problems on profession relating to chartered accountant, Advocate, and Doctor

(18 hours)

**Unit-3: Capital Gains**

Meaning of capital assets – Types of capital assets and gains. Transfer, Exempted capital gains U/s 54, 54B, 54D, and 54F – computation of capital gains with exemption U/s 54 and 54F only

(12 hours)

**Unit-4: Income from Other Sources**

Specific and general Income – Problems on income from other sources – set off and carry forward of losses [Theory only]

(12 hours)

**Unit-5: Computation of Total Income and Tax Liability of Individual**

(08 hours)

**Skill Development Activities:**

- 1) Prepare a brief report relating to amendment made in the current finance act relating to Income Tax Act.
- 2) Identify the transaction not regarded as transfer for capital gain purpose.
- 3) Make a list of items Taxable under the head income from other sources.
- 4) Filling of income Tax returns of individuals.
- 5) Due date for filling returns of all assesses.

**Books for References:**

- 1) Income Tax Law and Accounts - Dr. H.C Mehaotra and S.P Goyal
- 2) Income Tax Law and Practice – Gaur and Narang
- 3) Income Tax and Account - Bhagavathi Prasad.
- 4) Direct Taxes - B.B Lal
- 5) Direct Taxes - Viked K. Sibghinia.



**Sixth Semester BBM**  
**BM 604: ORGANISATIONAL BEHAVIOUR**

**Objective:** To enable the students to understand human behavior and organizational behavior.

**Pedagogy:** Class room lectures, Seminar, Group discussion.

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

**Unit-1: Introduction to Organizational Behavior**

Meaning – definitions – Nature & scope of organizational behavior – need for study – contributing disciplines to organizational behavior. Models of organizational behavior – challenges for organizational behavior. Organization structure – meaning – Need and elements – Forms of Organizational structure. Organizational goals – Nature and determinants of goals.

(12 hours)

**Unit-2: Organizational Culture and Change**

Meaning of Organizational culture – Types of culture – Learning culture – Meaning of Organizational change – Reasons for change – Resistance to change – Managing the change Organizational Effectiveness – Meaning approaches.

(14 hours)

**Unit-3: Foundation of Individual Behavior**

Individual and individual differences – Factors – models of man – personality – Meaning – Determinates and theories of personality – perception process – factors affecting perception.

(14 hours)

**Unit-4: Group Dynamics**

Meaning – Types of group – Why do people join group? Stages of group development. Group behavior- Group norms and Group cohesion – Learning – Meaning – Definition determinants of learning – Theories of learning.

(12 hours)

**Unit-5: Motivation**

Meaning – Positive and Negative motivation. Theories of Motivation Maslow's need theory – Theory x and Theory Y – Morale – Meaning – Factors affecting morale.

(12 hours)

**Skill Development Activities:**

- 1) Draw different structures of an organization.
- 2) Identify any 10 companies and write their goals – version & slogan.
- 3) Identify the personality traits of any two famous personalities.
- 4) Visit an organization and collect information about motivational techniques adopted in it.
- 5) Conduct group exercises in perception.

**Books for references**

- 1) Organizational behavior – Stephen Robbins
- 2) Organizational behavior – Fred Luthans
- 3) Organizational behavior – L.M Prasad
- 4) Organizational behavior –S.S Kanka
- 5) Organizational behavior – Shashi K. Gupta, Rosy Joshi
- 6) Organizational behavior K.K Ahuja
- 7) Organizational behavior –texts, game, & cases – K Ashathayya.



**Sixth Semester BBM**  
**Elective Paper-IV**  
**HUMAN RESOURCE GROUP**

**BM606: COMPENSATION MANAGEMENT**

**Objective:** To familiarize the students with the relevant frame work and their influence on workers.

**Pedagogy:** Class room lectures, Seminar, Group discussion.

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

**Unit-1: Payment of Wages Act 1936**

Definition - Responsibility for payment of wages – Fixation of wage period – Time of Payment of wages – Mode of payment deduction of wages for absence from duty – Loss for service rendered, Recovery of advances and loans – Maintenance of registers and records penalty for offences – Payment of undisbursed wages in case of death.

(16 hours)

**Unit-2: Payment of Bonus Act -1965**

Definition, eligibility for payment of minimum and maximum bonus; for bonus; set on and set off of allocable surplus, time limit for payment of bonus.

(10 hours)

**Unit-3: Employee State Insure Act -1948 (ESI Act 1948)**

Definitions, contributions – Who is to be insured – principal employer to pay contribution in the first instance – General provisions as to payment contributes – Method of payment sickness benefit, Disablement benefit, Dependent benefit, Medical benefit – Penalties – Punishment for false statement – Punishment for pay contribution.

(14 hours)

**Unit-4: Payment of Gratuity Act -1972**

Definitions, Continues service, payment of gratuity – Compulsory insurance, Nomination, determination of the amount of gratuity.

(08 hours)

**Unit-5: Factories Act 1948**

Definitions, Health: cleanliness, disposal of waste, ventilation, dust and fume. Artificial humidification, over crowding lighting, Drinking water, Toilets, Spittoons

Safety: fencing of machinery, work on or near machinery in motion employment of young person on dangerous machines safety officer.

Welfare: Washing facilities for strong and drying clothing, facilities for sitting, first aid appliances, canteen, shelters and rest rooms, working hours for adults, annual leave with wages

(16 hours)

**Skill Development Activities:**

- 1) Visit any organization and familiarize with various forms and procedures followed under various legislations.
- 2) Ask the students to write down the wage structure of any organization for different grade of workers.
- 3) Make a visit to any firm and list at the distinguishing remark between male and female workers.
- 4) Draw a list of benefit an employee enjoys through ESI.
- 5) Visit an organization and collect information in payment of bonus to employees.

**Books for Reference:**

- 1) A.M Sarma – Aspects of Labour Welfare and Social Security.
- 2) M.S Pandith & Shobha Pandith – Business Law.
- 3) P.L Malik – Industrial Law.
- 4) N.D Kapoor - Industrial Law



**Sixth Semester BBM  
Elective Paper-IV  
MARKETING GROUP**

**BM606: RETAIL MANAGEMENT**

**Objective:** To expose students to acquire skills in retail management

**Pedagogy:** Class room lectures, Seminar, Group discussion.

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

**Unit-1: Introduction To Retailing**

Definition – Functions of retailing –Types o retailing Forms of retailing Based on Ownership. Retail theories wheel of retailing – Retail Life Cycle, Retailing in India – Influencing factors- Present Indian Scenario, Retailing from the International Perspective.

(12 hours)

**Unit-2: Consumer Behaviour in Retail Context**

Buying Decision Process and its Implication on Retailing – Influence of Group and Individual factors. Customer Shopping Behaviour Customer service Satisfaction, Retail Planning Process Factors to consider – Preparing a complete Business Plan Implementation –Risk – Analysis.

(10 hours)

**Unit-3: Retail Operations**

Choice of store location – Influencing factors market area analysis – Trade area analysis – Rating plan method – Site evaluation. Retail operations; store layout and visual merchandising store designing space planning. Retail operations. inventory management Merchandise management Category management.

(12 hours)

**Unit-4: Retail Marketing Mix**

Retail marketing mix an introduction. Retail marketing mix; product – decisions related to selections of goods (merchandise management revisited) decisions related to delivery of service. Retail marketing mix- pricing – influencing factors approaches to pricing. Price sensitivity, value pricing – markdown pricing. Retail marketing mix; place supply channel – SCM principles – retail logistics computerized replenishment system – corporate replenishment policies. Retail marketing mix- Promotion setting objectives communication effects promotional mix, Human resource management in retailing Manpower planning. Recruitment and Training compensation performance appraisal

(18 hours)

**Unit-5: Impact of it in Retailing**

Non store retailing. The impact of Information technology in retailing - Integrated systems and networking -EDI – Bar coding -Electronic article surveillance – Electronic shelf labels -customer database management system. Legal aspects in retailing. Social issues in retailing. Ethical issues in retailing

(12 hours)

**Skill Development Activities:**

1. Prepare a report of Un-organized retailers and there nature of operation in your locality.
2. Explore and report scanning methodologies used to know the status of inventory by category.
3. List in detail the assortment of any one organized reailer.

**Books for reference:**

- 1) Barry Bermans and Joel Evams, " Retail Management – A strategic Approach", 8<sup>th</sup> editin Pfl private limited, New Delhi 2002
- 2) A.J Lamba, "The Art of Retailing" 1<sup>st</sup> edition, Tata Mc Graw Hill, New Delhi, 2003
- 3) Retailing Management by Swapana Pradhan, 2/e 2007 & 2008.TMH
- 4) Integrated Retail Management By James r. Ogden & Denise T Ogden, 2007
- 5) Bizantra, Retail Management Levy and Weitz TMH 5<sup>th</sup> edition 2002
- 6) Retail Management by Rosemary Varley, Mohammed Rafiq
- 7) Retail Management by Chetan Bajaj – Oxord publication.
- 8) Retail Management by Uniyal and Sinha –Oxford publication.



**Sixth Semester BBM  
Elective Paper-IV  
FINANCE GROUP**

**BM 606: COMMODITY MARKET (Theory Only)**

**Objectives:** To expose students to the world of commodity markets and financial instruments used in the commodity markets.

**Pedagogy:** Class room lectures, Seminar, Group discussion.

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

**Unit-1: Introduction to Derivatives**

Derivatives - Meaning – Definition – Products, Participants and Functions - Derivatives market in India – Exchange traded versus OTC Derivatives Instruments of Derivatives contracts.

(10 hours)

**Unit-2: Commodity Derivatives**

Meaning – Definition - Participants – Scope – Evolution Commodity Derivatives in India– Difference between Commodity and Financial Derivative.

(10 hours)

**Unit-3: NCDEX Platform**

Structure of NCDEX – Promoter – Governance, NCDEX system; trading – Clearing – Settlement, Commodities traded on the NCDEX platform; Agricultural commodities – Precious metals

(12 hours)

**Unit-4: Trading Parameters**

Specification of Contracts, order Types; Lot size – tick size – Quantity Freeze – Base price – Price ranges of contracts – Order Entry, trading requirements – contract size. Exercise Price Expiration Prices, Expiration Dates – Position – Limits.

(10 hours)

**Unit-5: Hedging techniques**

Basic Principles of Hedging – short Hedge – Long Hedge – hedge ratio, Advantages & Limitation of Hedging Speculation – Bullish & Bearish commodity, Arbitraging – Overprice and underpriced commodity futures

(12 hours)

**Unit-6: Instruments for trading**

Forward contract, Future contract, Options trading; Call and Put option, Basic Payoff – Payoff for futures – Pay off for Options – using futures versus option

(10 hours)

**Skill Development Activities:**

- 1) List out any 20 commodities which are traded in NCDEX.
- 2) Explain the clearing & settlement mechanisms of commodities.
- 3) Draw a chart showing the types of derivatives market in India.
- 4) Collect the prices of 5 precious metals for a week.
- 5) Write a brief note on CBOT and MCX
- 6) List out the innovative derivative instruments in India.

**Book for references:**

- 1) Annals of an Abiding Liberal – Galbraith
- 2) World Resources and Trade - Khanna and Gupta
- 3) World Resources – Zimmerman
- 4) Economic Geography – Truman A Harshron & John Alexander.



**Sixth Semester BBM**  
**Elective Paper-III**  
**HUMAN RESOURCE GROUP**

**BM605: INDUSTRIAL RELATIONS**

**Objective:** to enable the students to understand the base concepts of industrial relations.

**Pedagogy:** Class room lectures, Seminar, Group discussion.

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

**Unit-1: Introduction to Industrial Relations**

Definition, meaning, Importance of Industrial relations – Objectives of industrial relations – Approaches to industrial relations – The labour movement – Characteristics of Indian labour.

(10 hours)

**Unit-2: India Trade Unions**

Meaning – Nature of trade union – Functions of Trade union – Objectives of trade union – Trade union movement Reasons for employees to join trade union – Problems of trade unions and remedies, Trade union Act 1926. Privatization and its impact of Trade Union.

(16 hours)

**Unit-3: Industrial Disputes**

Meaning of Industrial conflicts – causes of industrial conflict – Types of industrial conflicts – strikes and lockouts, Machinery for resolving industrial dispute under the Industrial Dispute Act 1947. Arbitration, Adjudication, Prevention of industrial conflicts, Approaches to settlement of conflicts.

(14 hours)

**Unit-4: Grievance Handling and Industrial Discipline**

Concepts cause of grievances, Procedure for settlement, Indiscipline or misconduct – Causes of misconduct. Types of punishment under standing order.

(10 hours)

**Unit-5: Collaboration and Workers Participation in Management**

Bases of collaboration, Interventions for collaboration- Meaning of workers participation in management – Objectives of workers participations in management- Types of workers participation in management - Collective bargaining- Essential conditions for the success of collective bargaining in India.

(14 hours)

**Skill Development Activities:**

1. Visit a factory labour union and collect the recommendations placed by them before the management.
2. Visit an industrial establishments and identify the nature of industrial disputes exist.
3. Visit a factory in your area and collect the information on issues, where the workers are allowed to participate in management decisions.
4. Interact with the concerned authority at the factory and collect preventive measures to protect the environment.
5. Visit a factory and list out the disputes being referred to the grievance redressal all established in the concerned jurisdiction.

**Books for Reference:**

- 1) Dover – Personal Management and Industrial Relations.
- 2) C.B Manona - Dynamics of Industrial Relations in India.
- 3) Johnson – Introduction to Industrial Relations
- 4) Sharma A.M – Industrial Relations
- 5) Biswath Ghosh – Personal Management & Industrial Relations.
- 6) Bhavanth & Flippo - Personal Management & Industrial Relations.
- 7) M.V Pylee – Industrial Relations
- 8) Shuja – Industrial Relations



**Sixth Semester BBM  
Elective Paper-III  
FINANCE GROUP**

**BM 605: INVESTMENT AND PORTFOLIO MANAGEMENT**

**Objectives:** To familiarize the student with the avenues of investment opportunities and portfolio management.

**Methodology:** Class room lectures, Seminar, Group discussion.

Teaching hour per week = 4 hours.

Maximum Marks = 100.

Exam Duration = 3 hours.

**Unit-1: Introduction to Investment Management**

Meaning of Investment – Speculation, Gambling – Objectives of Investment – Investment related information, Investment Alternatives: Types of shares, concepts of risk and return – types of Risks – Problems on Measurement of risk

**(12 hours)**

**Unit -2 Security Analysis**

Fundamental Analysis; economic – Industry – Company Analysis Framework, technical Analysis; Basic Principles – Dow theory – trends and Reversals – Chart Patterns and Market Indicators and Efficient Market(EM) theory ; EMH – forms of Efficient Efficiency Run Test. (problems)

**(14 hours)**

**Unit-3: Portfolio Management**

Meaning - phases of PM – Roles, Problems on Expected Return and risk of Portfolio, reduction of Risk through Diversification, measuring Risk and return under Single Index Model and Multi Index Model, Markowitz Model. (problems)

**(12 hours)**

**Unit-4: Capital Asset pricing Model**

Meaning – Assumptions – Calculation of Expected return and risk using CAPM, CML and SML – Assessing the overpriced and under price securities, Arbitrage pricing theory; Assumptions and Limitations. (problems)

**(12 hours)**

**Unit-5: Portfolio Revision and Evaluation**

Portfolio revision; meaning – Need – Constraints, Portfolio Evaluation; Meaning – Need Evaluation Perspective – Problems on sharpe Ratio (Reward to Variability), Treynor ratio (Reward to Volatility), Differential Return and Decomposition of Performance. (Problems)

**(14 hours)**

**Skill Development Activities:**

- 1) List out the innovate instruments available for an investor to invest.
- 2) Visit any of the stock broking company and collect the application form of demat a/c opening and trading a/c.
- 3) List out the names of companies which are listed in Nifty index and Sensex index.
- 4) Write a brief note on BOLT & NEAT
- 5) Discuss briefly the role of portfolio management
- 6) Prepare a proforma B/s of any company by using fundamental analysis.

**Books for reference:**

- Prasanna Chandra – Investment Analysis & Portfolio Management - McGraw Hill
- Fisher & Jordan – Security Analysis & Portfolio Management – Prentice Hall
- Avadhani – Investment Analysis & Portfolio Management – HPH
- Punathivathi Pandian – Security Analysis & Portfolio Management – Vikas Publishing House
- Investment Management – V.K Bhalla – S. Chand Co
- Kevin Portfolio Management – PHI



**Sixth Semester BBM  
Elective Paper-III  
MARKETING GROUP**

**BM605: SALES AND DISTRIBUTION MANAGEMENT**

**Objective:** To acquaint the students with the theory and practice of sales and distribution management of firms sales operations.

**Pedagogy:** Class room lectures, Seminar, Group discussion.  
Teaching hour per week = 4 hours.  
Maximum Marks = 100.  
Exam Duration = 3 hours.

**Unit-1: Selling Concept**

Concept of selling, objectives, Functions of Sales management, Fundamental of selling, Selling process, Salesmanship, Product and Consumer knowledge.

**(14 hours)**

**Unit-2: Sales Planning**

Importance and types of sales planning – sales planning process, sales forecasting, determining sales territories sales quota and sales budget.

**(12 hours)**

**Unit-3: Sales Organization**

Setting up a sales organization – Planning process, Principles of determining sales organization – forms of sales organization

**(12 hours)**

**Unit-4: Sales Force Management**

Estimating manpower requirement for sales department – planning for man power requirement and selection, training and development – placement and induction – motivating sales force: compensation and promotion policies.

**(14 hours)**

**Unit-5: Distribution Management**

Concept of distribution, channels of distribution – Importance of retailing and wholesaling role of retaining wholesaling franchise and dealership organized retail outlets in India.

**(12 hours)**

**Skill Development Activities:**

- 1) Visit any two organized retail outlets and prepare layout planning.
- 2) List out top ten organized retailers in India, Asia and world.
- 3) Sketch out the plan for location layout and budget starting of retail outlet.
- 4) Meet any five sales executive and list out the quantities required for a sales executives.

**Books for References:**

- 1) Berman , Barry and Joel Evans : Retail Management, Prentice Hall , New Delhi
- 2) Dalytmple D.J And W.J Cron : Sales Management –John Wiley New York
- 3) Laneaster G - Selling and Sales Management, Macmihian New Delhi
- 4) Sales and Distribution Management, Icfai University press, Hyderabad
- 5) Gupta Vaswar Das – Sales Management, Prentice Hall, Delhi



**BBM SEMESTER-VI**  
**PRICIPLES & PRACTICE OF AUDITING**

- > **Course objectives:** To enable the students to understand the different dimensions of auditing.
- > **Pedagogy:** Combinations of class rooms lectures, case study analysis, group discussion and field work.
- > **Teaching hours per week :** 04
- > **Maximum marks:** 100
- > **Examination duration :** 3 hours

**COURSE INPUTS**

- > **Unit-01: Auditing:** Meaning, Definition and Objectives of Auditing, Advantages and limitations of auditing, Classification of Audit-Statutory, Government, Internal and continuous, Annual Audit and Audit Programme -Audit note book and Audit working papers, Meaning of computerized Audit. (12 hours)
- > **Unit-02: Internal Check:** Meaning, Definition, Objectives and merits, internal check regarding cash books, purchase and wages. (10 hours)
- > **Unit-03: Vouching:** Meaning, Definition, Objectives of vouching, vouching of cash transactions, credit purchase and sales, valuation of assets, stock in trade, plant and machinery, goodwill and debtors. (10 hours)
- > **Unit-04: Company Audit:** Appointment, qualification and removal of company auditor, powers, duties and liabilities, civil and criminal liability along with types of audit reports-clean and qualified. (12 hours)
- > **Unit-05: Investigation:** Meaning, Definition and Objectives of investigation, different types of investigation, difference between investigation and auditing. (12 hours)
- > **Unit-06: Divisible profits and dividends :** concept of profit, factors responsible for incorrect determination of profit, divisible profits, basic considerations of divisible profits, provisions for companies act, general rules and guidelines relations to distribution of profits. (08 hours)

**SKILL DEVELOPMENT ACTIVITIES:**

1. Collect details about classification of audit conducted in different organizations.
2. Prepare audit programme assuming you are an auditor of a firm.
3. Prepare qualified/ clean audit report.
4. Visit a factory and collect its audit report, prepare a brief note on the same.
5. Formulate internal check system for cash sales.

**RECOMMENDED BOOKS FOR REFERENCE:**

1. Practical Auditing: B.N.Tandon.
2. Principles and Practice of Auditing: T.R.Sarma.
3. Auditing: B.S.Raman.
4. Auditing: Kamal Gupta.
5. Principles and practice of auditing: L.M.Prasad.
6. Auditing theory and practice : Pardeep kumar , Dr jagwant singh , (KP)

