

**PROGRAMME PROJECT REPORT**  
**MBA (GENERAL)**



**DIRECTORATE OF DISTANCE EDUCATION**  
**ALAGAPPA UNIVERSITY**  
**KARAIKUDI – 630 003**

## **PROGRAMME PROJECT REPORT FOR**

### **MBA (GENERAL)**

#### **a) PROGRAMME MISSION AND OBJECTIVES**

Business Studies have fascinated humans for two reasons, namely generating interest and augmenting essentials of running a firm effectively. That is why their study is enchanting and glorifying. The primary objective of this programme is to provide ample exposure to subjects from the fields of business legacy and accountancy, equip the Students for entry level jobs in industry and to contribute to the economic development of the country.

#### **b) RELEVANCE OF THE PROGRAMME WITH HEI'S MISSION AND GOALS:**

The Alagappa University is functioning with following Vision and Mission:

Mission: Achieving Excellence in all spheres of Education, with particular emphasis on 'PEARL'- Pedagogy, Extension, Administration, Research and Learning

Vision: Affording High Quality Higher Education to the learners so that they are transformed into intellectually competent human resources that will help in the uplift of the nation to Educational, Social, Technological, Environmental and Economic Magnificence.

Therefore, the introduction of MBA (GENERAL) programme in the Directorate of Distance Education will contribute substantially in fulfilling the mission of Alagappa University. Such a higher education in subject with appropriate Practical Exposer will enrich the human resources for the uplift of the Nation to Educational, Social, Technological, Environmental and Economic Magnificence (ESTEEM).

#### **c) NATURE OF PROSPECTIVE TARGET GROUP OF LEARNERS**

- Working Professionals
- Entrepreneurs
- Service Personnel
- Academic Faculty
- Government Officials
- Researchers
- Home makers
- Unemployed Graduates

#### **d) APPROPRIATENESS OF PROGRAMME**

To Attain Leadership in spearheading qualitative and responsible academic programs relevant to the society through cost effective off-campus distance mode of education. knowledge and understanding, skills, qualities and other attributes in the following areas:

- The fundamental concepts of Management
- The higher-level taxonomy and diversity of Business Studies.
- How principles of Business can be applied to problems
- Internship training in Industry
- Undertake Inter tasks and techniques.
- Inter-disciplinary knowledge like statistics, Mathematics, Computer and E-Banking.
- Using the SPSS package for the analysis of data
- It also improves the Intellectual skills of the students.
- In nutshell, these skills will improve the performance of the students parameters.

**E) INSTRUCTIONAL DESIGN  
MBA (GENERAL)**

<b>I YEAR</b>					
<b>Course Code</b>	<b>Title</b>	<b>CIA Max.</b>	<b>ESE Max.</b>	<b>TOT Max.</b>	<b>C</b>
<b>I Semester</b>					
31711	Management – Principles and Practices	25	75	100	4
31712	Organizational Behaviour	25	75	100	4
31713	Managerial Economics	25	75	100	4
31714	Quantitative Techniques	25	75	100	4
31715	Financial and Management Accounting	25	75	100	4
Total		125	375	500	20
<b>II Semester</b>					
31721	Research Methods	25	75	100	4
31722	Business Environment	25	75	100	4
31723	Business Laws	25	75	100	4
31724	Management Information System	25	75	100	4
31725	Human Resource Management	25	75	100	4
Total		125	375	500	20
<b>II YEAR</b>					
<b>III Semester</b>					
<b>GROUP – A : HUMAN RESOURCE</b>					
31731	Marketing Management	25	75	100	4
31732	Financial Management	25	75	100	4
31733A1	Industrial Relations Management	25	75	100	4
31734A2	Labour Legislations – 1	25	75	100	4
31735A3	Training and Development	25	75	100	4
Total		125	375	500	20
<b>III Semester</b>					
<b>GROUP – B : MARKETING</b>					
31731	Marketing Management	25	75	100	4
31732	Financial Management	25	75	100	4
31733B1	Marketing of Services	25	75	100	4
31734B2	Promotional Management	25	75	100	4
31735B3	Product Management	25	75	100	4
Total		125	375	500	20

<b>III Semester</b>					
	<b>GROUP – C : FINANCE</b>				
31731	Marketing Management	25	75	100	4
31732	Financial Management	25	75	100	4
31733C1	Management of Funds	25	75	100	4
31734C2	Investment Analysis and Portfolio Management	25	75	100	4
31735C3	Financial Services and Institutions	25	75	100	4
	Total	125	375	500	20
<b>IV Semester</b>					
	<b>GROUP – A: HUMAN RESOURCE</b>				
31741	Production and Operation Management	25	75	100	4
31742A1	Compensation Management	25	75	100	4
31743A2	Labour Legislations – II	25	75	100	4
31744A3	Organizational Development	25	75	100	4
31745	Project (Compulsory)	25	75	100	4
	Total	125	375	500	20
	<b>GROUP - B : MARKETING</b>				
31741	Production and Operation Management	25	75	100	4
31742B1	International Marketing	25	75	100	4
31743B2	Logistics Marketing and Technology	25	75	100	4
31744B3	Strategic Retail Management	25	75	100	4
31745	Project (Compulsory)	25	75	100	4
	Total	125	375	500	20
	<b>GROUP – C : FINANCE</b>				
31741	Production and Operation Management	25	75	100	4
31742C1	Foreign Exchange Management	25	75	100	4
31743C2	Multinational Financial Management	25	75	100	4
31744C3	Project Finance	25	75	100	4
31745	Project (Compulsory)	25	75	100	4
	Total	125	375	500	20
<b>GRAND TOTAL</b>				<b>2000</b>	<b>80</b>

**Course Code Legend:**

<b>3</b>	<b>1</b>	<b>7</b>	<b>Y</b>	<b>Z</b>
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317- M.B.A Programme

Y -Semester Number

Z- Course Number in the Semester

CIA: Continuous Internal Assessment, ESE: End Semester Examination, TOT: Total, C: Credit Points, Max.: Maximum

No. of Credits per Course (Theory) - 4	Total No. of Credits per Semester- 20
	Total Credits for the Programme- 20 X 4 = 80

## 31711- MANAGEMENT PRINCIPLES AND PRACTICES

### Objectives:

- To introduce the basic concepts of Management functions and principles
- To learn the scientific decision making and modern trend in the management process
- To understand the contemporary practices and issues in management

### **BLOCK I: BASIC CONCEPTS OF MANAGEMENT**

- UNIT 1 Management: Definition – Nature, Scope and Functions – Evolution of Management – Management thought in modern trend – Patterns of the management analysis – Management Vs. Administration - Management and Society: The external Environment, Social Responsibility and Ethics.
- UNIT 2 Management Science and Theories : Contributions of FW Taylor, Henri Fayol, Elton Mayo, Roethlisberger, H.A.Simon and P.F Drucker - Universality of Management - Relevance of management to different types of organization.
- UNIT 3 Planning: Nature and Purpose – Principles and planning premises – Components of planning as Vision, Mission, Objectives, Managing By Objective (MBO) Strategies, Types and Policies -Planning and Decision Making: Planning process.
- UNIT 4 Decision making: Meanings and Types – Decision-making Process under Conditions of Certainty and Uncertainty – Rational Decision Making Strategies, Procedures, Methods, Rules, Projects and Budgets.

### **BLOCK II: RECRUITMENT AND SELECTION**

- UNIT 5 Organizing: Nature, Importance, Principles, purpose and Scope - Organizing functions of management – Classifications of organization – Principles and theories of organization – Effective Organizing – Organizational Culture and Global Organizing.
- UNIT 6 Organizational Structure – Departmentalization – Span of control – Line and staff functions – Formal and Informal Groups in Organizations - Authority and responsibility - Centralization and decentralization – Delegation of authority – Committees – Informal organization.
- UNIT 7 Staffing: General Principles of Staffing- Importance, techniques, Staff authority and Empowerment in the organization – Selection and Recruitment - Orientation - Career Development - Career stages – Training – Performance Appraisal.
- UNIT 8 Creativity and Innovation – Motivation - Meaning – Importance – Human factors of Motivation – Motivation Theories: Maslow, Herzberg, Mc Gregor (X&Y), Ouchi (Z) ,Vroom, Porter-Lawler, McClelland and Adam – Physiological and psychological aspects of motivation .

### **BLOCK III: FUNCTIONS OF MANAGEMENT**

- UNIT 9 Directing : Meaning, Purpose, and Scope in the organization – Leadership: Meaning, Leadership styles, Leadership theories: Trait, Contingency, Situation, Path-Goal, Tactical, Transactional, Transformational and Grid. Leaders: Type, Nature, Significance and Functions, Barriers, Politics and Ethics. Leader Vs. Manager.
- UNIT 10 Communications: Meaning – Types – Process – Communication in the decision making – Global Leading - Effective communication in the levels of management. – Uses of Communication to Planning, Organizing, coordinating and controlling.
- UNIT 11 Co-ordination: Concept; Meaning, Characteristics, Importance in the organization, Co-ordination process and principles - Techniques of Effective co-ordination in the organization - Understanding and managing the group process.

### **BLOCK IV: BUSINESS ETHICS WITH NEW PERSPECTIVES IN MANAGEMENT**

- UNIT 12 Business ethics: Relevance of values in Management; Holistic approach for managers indecision-making; Ethical Management: Role of organizational culture in ethics – Ethics Committee in the organization.
- UNIT 13 Controlling: Objectives and Process of control Devices of control – Integrated control – Special control techniques- Contemporary - Perspectives in Device of Controls
- UNIT 14 New Perspectives in Management - Strategic alliances – Core competence – Business process reengineering – Total quality management – Six Sigma- Benchmarking- Balanced Score-card.

### **REFERENCES**

1. Stoner, et-al, Management, Prentice Hall, 1989.
2. Koontz and O'Donnell, Management: A Systems Approach, McGraw Hill, 1990
3. **Wehrich and Koontz**, Management: A Global Perspective, McGraw Hill, 1988
4. Peter F. Drucker, Management, 2008.
5. Gene Burton and Manab Thakur, Management Today: Principles and Practice, Tata McGraw Hill.
6. Ricky W. Griffin, Management, South-Western College Publications, 2010
7. Stephen P. Robbins and Mary Coulter, Management, 9th Edition, 2006.
8. Kaplan and Norton, The Strategy-Focused Organization: How Balanced Scorecard Companies Thrive in the New Business Environment, HBP, 2000.



## 31712 - ORGANISATIONAL BEHAVIOUR

### Objectives:

- To understand the personality traits and influence on the organization.
- To imbibe the necessary conceptual understanding of behaviour related people
- To learn the modern trends, theories and changes in organizational Behaviour.

### **BLOCK I: BASICS OF ORGANISATIONAL BEHAVIOUR**

- UNIT 1 Organizational Behaviour: History – Meaning Elements – Evolution, Challenges and opportunities – Trends – disciplines – Approaches – Models – Management functions relevance to organizational Behaviour – Global Emergence of OB as a discipline.
- UNIT 2 Personality – Determinants, Structure, Behaviour, Assessment, Individual Behaviour: Personality & Attitudes- Development of personality – Nature and dimensions of attitude – Trait Theory – Organizational fit – Organizational Commitment
- UNIT 3 Emotions – Emotional Intelligence – Implications of Emotional Intelligence on Managers – EI as Managerial tool – EI performance in the organization – Attitudes: Definitions – Meaning – Attitude relationship with behaviour – Types – Consistency
- UNIT 4 Individual Behaviour and process of the organization: Learning, Emotions, Attitudes, Perception, Motivation, Ability, Job satisfaction, Personality, Stress and its Management – Problem solving and Decision making – Interpersonal Communication - Relevance to organizational behaviour.

### **BLOCK II: ORGANISATIONAL SOURCES AND MANAGEMENT**

- UNIT 5 Group Behaviour: Group Dynamics - Theories of Group Formation - Formal and Informal Groups in organization and their interaction - Group norms – Group cohesiveness – Team: Importance and Objectives - Formation of teams – Team Work- Group dynamics – Issues - Their relevance to organizational behaviour.
- UNIT 6 Organizational Power: Organizational Power: Definition, Nature, Characteristics - Types of powers - Sources of Power - Effective use of power – Limitations of Power – Power centre in Organization.
- UNIT 7 Organizational Politics: Definition – Political behaviour in organization - Factors creating political behaviour – Personality and Political Behaviour - Techniques of managing politics in organization – Impact of organizational politics.
- UNIT 8 Organizational Conflict Management: Stress Management: Meaning – Types – Sources and strategies resolve conflict – Consequences – Organizational conflict: Constructive and Destructive conflicts - Conflict Process - Strategies for encouraging constructive conflict - Strategies for resolving destructive conflict.

### **BLOCK III: ORGANISATIONAL CLIMATE AND CULTURE**

UNIT 9 Organizational Dynamics: Organizational Dynamics – Organizational Efficiency, Effectiveness and Excellence: Meaning and Approaches – Factors affecting the organizational Climate.

UNIT 10 Organizational Culture: Meaning, significance – Theories – Organizational Climate – Creation, Maintenance and Change of Organizational Culture – Impact of organizational culture on strategies – Issues in Organizational Culture.

UNIT 11 Inter personal Communication: Essentials, Networks, Communication technologies – Non-Verbal communications Barriers – Strategies to overcome the barriers. Behavioral Communication in organization - Uses to Business

### **BLOCK IV: CHALLENGES AND ORGANISATIONAL DEVELOPMENT**

UNIT 12 Organizational Change: Meaning, Nature and Causes of organizational change Organizational Change –Importance – Stability Vs Change – Proactive Vs. Reaction change – the change process – Resistance to change – Managing change.

UNIT 13 Organizational Behaviour responses to Global and Cultural diversity, challenges at international level, Homogeneity and heterogeneity of National cultures, Differences between countries.

UNIT 14 Organizational Development: Meaning, Nature and scope – Features of OD – OD Interventions- Role of OD – Problems and Process of OD – process OD and Process of Intervention - Challenges to OD- Learning Organizations - Organizational effectiveness Developing Gender sensitive workplace

### **REFERENCES**

1. Fred Luthans, Organizational Behaviour, McGraw-Hill/Irwin, 2006.
2. Stephen P. Robbins, Organizational Behaviour, Prentice Hall; 2010
3. Keith Davis, Organizational Behavior: Human Behavior at Work, McGraw Hill, 2010
4. Griffin and Moorhead, Organizational Behavior: Managing People and Organizations, 2006.
5. Judith R. Gordon, Organizational Behavior: A Diagnostic, Prentice Hall, 2001.
6. K. Aswathappa, Organizational Behaviour, Himalaya Publishing, Mumbai, 2010
7. Judith R. Gordon, A Diagnostic Approach to Organizational Behaviour, Allyn & Bacon, 1993.

## 31713 - MANAGERIAL ECONOMICS

### Objectives:

- To understand the economic principles and its applications in business
- To develop economics based analytic skills for business
- To make the learners to strong in economical approach

### **BLOCK I: BASICS OF MANGERIAL ECONOMICS**

- UNIT 1 Economics: Introduction – Meaning, nature and scope of Managerial Economics – General Foundations of managerial Economics – Economic Approach – Working of Economic system - Circular flow activities - Economics & Business Decisions - Relationship between Economic theory and Managerial Economics.
- UNIT 2 Business Decisions: Role of managerial Economics in Decision making – Decision making under Risk and Uncertainty - Concepts of Opportunity cost, - Production possibility curve – Incremental Concepts - Cardinal and Ordinal approaches to consumer Behaviour Time Value of Money –
- UNIT 3 Consumer Behaviour: Marginalism – Equilibrium and Equi-marginalism and their role in business decision making. – Equi-Marginal principles – Utility analysis – Total and Marginal Utility – Law of diminishing marginal utility – Marshallian approach and Indifference curve analysis.
- UNIT 4 Demand analysis: Meaning, Functions - Determinants of demand-Law of Demand – Demand Estimation and Forecasting - Applications of demand in analysis - Elasticity of Demand: Types, Measures and Role in Business Decisions.

### **BLOCK II: DEMAND AND SUPPLY MANGEMENT**

- UNIT 5 Supply Analysis: Determinants of supply- Elasticity of Supply- Measures and Significance - Derivations of market demand – Demand Estimation and Forecasting- Demand and Supply equilibrium – Giffen Paradox
- UNIT 6 Production Functions: Managerial uses of production function - Cobb-Douglas and other production functions - Isoquants – Short run and long run production function – Theory of production – Empirical estimations of production functions.
- UNIT 7 Forms of Markets: Meaning and Characteristics - Market Equilibrium: Practical Importance, Market Equilibrium and Changes in Market Equilibrium. Pricing Functions: Market Structures - Pricing and output decisions under different competitive conditions: Monopoly Monopolistic completion and Oligopoly
- UNIT 8 Strategic Behaviour of the firms and Game Theory - Nash Equilibrium: Implications – Prisoner's Dilemma: Types of strategy – Price and Non price competition – Relation to the firm behaviour.

### **BLOCK III: COST AND BREAK FROM POINTS**

- UNIT 9 Cost and Return: Cost function and cost output relationship – Economics and Diseconomies of scale - Cost control and cost reduction- Cost Behaviour and Business Decision- Relevant costs for decision-making- Traditional and Modern theory of Cost.
- UNIT 10 New Product Penetrative Decision and Skimming the cream Pricing- Government control over pricing - Concept of Profit- Types and Theories of Profit by Knight (Uncertainty), Schumpeter (Innovation), Clark (Dynamic) and Hawley (Risk) - Profit maximization – Cost volume profit analysis – Risk and Return Relationship.
- UNIT 11 Profit and Investment Analysis: Meaning – Measurement of profit – Theories of Pricing- Profit planning and forecasting- Profit and Wealth maximization – Cost volume profit analysis – Investment analysis and Evaluation: IRR, NPV and APV techniques.

### **BLOCK IV: MACRO ECONOMICS AND REGULATIONS**

- UNIT 12 Macro-economic Factors: Nature, Importance ; Economic Growth and Development - Business cycle – Phases and Business Decision- Inflation - Factors causing Inflation and Deflation - Control measures – Balance of payment Trend and its implications in managerial decision.
- UNIT 13 National Income: Introduction Meaning – Theories – Methods of Measurement - Sectoral and Population distributions – Per capita Income: Definition – Calculations – Uses – Limitations – GDP – GNP - Recent developments in Indian Economy.
- UNIT 14 Economic Regulations of Business: Introduction – Antitrust theory and Regulations – The structure – Conduct – Performance paradigm – Concentration: Overview – Measuring concentration – Regulation of Externalities.

### **REFERENCES**

1. Dominick Salvatore, Managerial Economics in a Global Economy, Oxford University Press, 2011.
2. Ivan Png and Dale Lehman, Managerial Economics, Wiley-Blackwell, 2007.
3. Truett Lila J., Truett, Dale B. and Truett J. Lila (2006), Managerial Economics: Analysis Problems, Cases, 8th Edition, John Wiley & Sons.
4. Atmanand (2008), Managerial Economics, 2nd Edition, Excel Books.
5. Christopher R Thomas & S Charles Maurice (2008), Managerial Economics, 9th edition, McGraw Hill Co.
6. Petersen, H. C., Cris, L W and Jain, S.K. (2008), Managerial Economics, 1st edition Pearson

7. Gupta G S, Managerial Economics, Tata McGraw-Hill.
8. Varshney and Maheswari, Managerial Economics, Sultan Chand and Sons.
9. Mehta P L, Managerial Economics, Sultan Chand and Sons.
10. Joel Dean, Managerial Economics, Prentice-Hall.

### **31714 - QUANTITATIVE TECHNIQUES**

#### Objectives:

- To help develop analytical skills based on problem solving approach
- To learn quadrature problems solving of business issues.
- To acquire the knowledge in statistics and their use in business decision making.

#### **BLOCK I: BASICS OF QUANTITATIVE TECHNIQUES**

- UNIT 1** Basic Quantitative Concepts: Place of quantitative analysis in the practice of management – Problem definition: Models and their development. Variables notion of Mathematical models – concept of trade off – Notion of constants – concept of Interest.
- UNIT 2** Basic Concept of differentiation – integration – Optimization concepts – use of differentiation for optimization of business problem Optimization Statistics: Meaning and Applications of Statistics in business decision making and research - Collection, Tabulation and presentation of data - Measures of central tendency: Mean, Median and Mode. Measures of dispersion
- UNIT 3** Variables and function: Linear and Non-linear –Graphical representation of functions and their applications in cost and revenue behavior. Slope and its relevance –Use of functional relationships to understand elasticity of demands, Relationship between costs and level of activity, Decisions on Minimizing Costs and Maximizing output/profits.
- UNIT 4** Linear Programming: Introduction to the linear programming – Concepts of optimization- Formulation of different types of linear programming –Standard form of LP problems - Importance and practical implementation in Industry

#### **BLOCK II: LINEAR PROGRAMMING PROBLEMS**

- UNIT 5** Simple regression and Correlation analysis: Introduction, Correlation, Correlation analysis, linear regression analysis and Co-efficient. Duality and sensitivity analysis for decision-making- Solving LP using graphical and simplex method (only simple problems) – Interpreting the solution for decision-making
- UNIT 6** Special Algorithms of LPP: Transportation Algorithm - Balanced and Unbalanced Problem Formulation and solving methods: North West Corner, Vogel's Approximation-MODI method- Assignment and Travelling Executive Algorithms
- UNIT 7** Theory of Probability: Introduction to the Concept – Development of probability – Areas and Utilisation of probability theories in the Business – Sample space – terminology – Types of probability.

UNIT 8 Theoretical Probability Distributions: Introduction - Concept of events – Probability of events – Joint, conditional and marginal probabilities Probability distributions: Binomial, Poisson and Normal – Features and Applications – Use of Normal Tables.

**BLOCK III: OPERATIONAL RESEARCH AND SIMULATION TECHNIQUES**

UNIT 9 Operational research for Decision Making: Historical background and Developments – Definition – Phases in the use of Operations research – Models – Characteristics of quantitative methods - Benefits and Limitations of Quantitative methods.

UNIT 10 Sequencing /Scheduling Methods : Concepts – terminology – Notations – Assumption for scheduling models – Job sequencing priorities – Processing the job and Mass production system.

UNIT 11 Simulation Techniques: Introduction to simulation as an aid to decision-making- Advantages and Disadvantages of Simulation – Applications of simulations models – Types: Inventory, Cash, and Project – Random Numbers.

**BLOCK IV: QUERY AND DECISION TREE ANALYSIS**

UNIT 12 Queuing Theory: Introduction – Definition – Queue priorities Product launching problems using Monte Carlo simulation- Queuing Theory: M/M/1 queuing model and applications.

UNIT 13 Decision Analysis: Concepts – Definition – Decision Tables Pay-off and Loss tables – Expected value of pay-off – Expected value of Perfect Formation – decision making process

UNIT 14 Decision Tree Analysis: Decision making environments – Concept of Posterior probabilities Decision Tree approach to choose optimal course of action Criteria for decision – Mini-max, Maxi-max, Minimizing Maximal Regret and their applications.

## REFERENCES

1. David R. Anderson, et al, An Introduction to Management Science: Quantitative Approaches to Decision Making, Cengage Learning, 2008.
2. Lucey, Quantitative Techniques Cengage Learning Business Press, 2002
3. Sharma, Operations Research: Theory and Applications.
4. Richard I Levin, & C. Atkinson Kirkpatrick, Quantitative Approaches to Management, McGraw-Hill.
5. K. Gupta and D.S. Hira, Operations Research.
6. Srivastava, Shenoy and Sharma, Quantitative Techniques for Managerial Decision-making, New Age International, 2006.
7. N.D. Vohra, Quantitative Techniques in Management, Tata McGraw-Hill Education.
8. V.K. Kapoor, Operations Research.
9. Dharani Venkatakrishnan, Operations Research: Principles and Problems.
10. Hamdy A. Taha, Operations Research: An Introduction, Prentice Hall, 2002.

## **31715 - FINANCIAL AND MANAGEMENT ACCOUNTING**

### Objectives:

- To enable the students to learn basic accounting principles, concepts.
- To practice Financial and Management accounting applications
- To make the learners familiarize in managerial decision making.

### **BLOCK I: BASICS OF FINANCIAL AND MANAGEMENT ACCOUNTING**

UNIT 1 Accounting: Definition – Accounting for historical function and managerial function - Types of Accounting- Management, Management and Cost accounting – Scope for Accounting-Managerial Uses of Management accounting and Financial Accounting.

UNIT 2 Accounting Concepts and Conventions – Accounting standards - Financial Accounting Definitions – Principles – Accounting standards - Double entry system of accounting: Accounting books – Preparation of journal and ledger, subsidiary books.

UNIT 3 Preparation of Trial Balance – Errors and rectification – Classifications of capital and Revenue – Fixed Assets and Depreciation accounting – Preparation of Manufacturing accounting- Preparation of Final Accounts - Accounting from incomplete records – Statements of affairs methods

UNIT 4 Conversion methods – Preparation of Trading, Profit & Loss Account and Balance Sheet from incomplete records – Depreciation methods - Straight line method, Written down value method, Sinking fund method.

### **BLOCK II: FINANCIAL RATIO ANALYSIS**

UNIT 5 Financial Statement Analysis - Objectives - Reorganizing the Financial Statement information -Techniques of Financial Statement Analysis: Comparative Statements, Common – Size statement, Trend Percentage -

UNIT 6 Management Statement Analysis: Management statements – Nature of management statements – Limitations of management statements – Analysis of interpretation -Types of analysis- Tools of analysis: Trend analysis, Common size statements and Comparative statements;

UNIT 7 Accounting Ratios: Construction of balance sheet using ratios (problems) – Financial ratios – Types: Profitability ratios – Turnover ratios – Liquidity ratios – Proprietary ratios – Market earnings ratios- Uses and limitations of ratios - Dupont analysis.

UNIT 8 Fund Flow Analysis: Need and meaning – Preparation of schedule of changes in working capital and the fund flow statement – Workings for Computation of various sources and uses - Preparation of Fund Flow Statement

### **BLOCK III: CASH FLOW ANALYSIS**

UNIT 9 Cash flow Analysis: Meaning and importance Managerial uses of cash flow statement – Differences between fund flow and cash flow analysis - Uses and limitation of fund flow statement- Preparation of cash flow statement

UNIT 10 Cost Accounting: Cost Accounting - Meaning - Distinction between Financial Accounting and Cost Accounting - Cost Terminology: Cost, Cost Centre, Cost Unit - Elements of Cost - Cost Sheet – Problems - Overhead Cost Allocations: Over and under Absorption. Job and Contract Costing,

UNIT 11 Operating Costing: Material Cost Accounting, Perpetual Inventory Control, Inventory Valuation, EOQ, ABC Analysis, Setting of Reorder Level, Maximum Level, Minimum Level, Labour Cost Accounting, Remuneration and Incentive Schemes- Reconciliation of Financial and Cost Accounting

### **BLOCK IV: COSTING AND CAPITAL BUDGETING**

UNIT 12 Marginal Costing: Definition – Difference between marginal costing and absorption costing – Break- even point Analysis - Contribution, p/v Ratio, margin of safety - Decision making under marginal costing system-key factor analysis, make or buy decisions, export decision, sales mix decision-Problems

UNIT 13 Budgeting and Budgetary Control: Concept and Need for Budgeting- Classification of budgets – Preparation of Sales, Production, Material, Purchase and Cash Budgets –Budgetary control system – Mechanism – Master budget.



UNIT 14 Capital Budgeting System: Importance – Methods of capital expenditure appraisal – Payback period method – ARR method – DCF methods – NPV and IRR methods – Their rationale – Capital rationing.

#### *REFERENCES*

1. Arulanandam & K.S. Raman, Advanced Accounting, Himalaya Publishing House.
2. Gupta & Radhasamy, Advanced Accounting, Sultan Chand & Sons.
3. Shukla & T.S. Grewal, Advanced Accounting, S.Chand & Company.
4. Jain & Narang, Advanced Cost Accounting, Kalyani. Publications.
5. Ravi M. Kishore, Cost Management, Taxman Publications
6. S.N. Maheswari, Management Accounting & Management Accounting, Vikas Publishers.
7. Manmohan & Goyal, Principles of Management Accounting, Shakithabhavan Publication.
8. N. K. Prasad, Advanced Cost Accounting, Book Syndicate Pvt. Ltd., Calcutta.
9. Andrew A Haried, Advanced Accounting, Atlantic Publishers.
10. Hoyle, Advanced Accounting, McGraw Hill.

### **31721 - RESEARCH METHODS**

Objectives:

- To Understand the basic principles of research and design
- To practice the research process, tools and techniques
- To facilitate managerial decision making

#### **BLOCK I: FUNDAMENTALS OF RESEARCH**

UNIT 1 Research Bases: Definition and applications of business research; Types of research – descriptive, exploratory, correlational, explanatory, quantitative, qualitative; Steps in the research process; establishing operational definitions

UNIT 2 Research scope - Recent advancements in research. Distinction between Pure & Applied, Historical & Futuristic, Analytical & Synthetic, Descriptive & Prescriptive, Survey & Experimental and Case & Generic Researches

UNIT 3 Planning of Research: Research problem – Identification, selection and formulation of research problem – Review of literature in the field of business - Identifying objectives of the research.

- UNIT 4 Economic management: Use in identifying Research Gaps and Techniques – Hypothesis – Meaning – Sources and Types of Hypothesis – Hypothesis Formulation for testing – Research design – Factors affecting research design – Evaluation of research design

### **BLOCK II: SAMPLING AND ITS TYPES**

- UNIT 5 Variables construction for Hypothesis: Identifying variables - Constructing hypotheses – functions, characteristics, types of hypotheses - Significance of research in social sciences – Induction and deduction.
- UNIT 6 Sampling Design: Census method and sampling method for investigation – Principle of sampling – Essentials of a good sampling – sampling frame; Methods of sampling: Probability, non-probability, mixed sampling designs;
- UNIT 7 Construction of sampling for Finite and Infinite populations – Sample size determination– Calculations - Factors affecting the size of the sample – Biased sample – Sampling and non-sampling errors.
- UNIT 8 Sources and Collection of Data: Sources of data – Primary and secondary data – Modes of data collection – Observation: Types and Techniques –Interview: Types and conduct – Preparation for an interview – Effective interview techniques – Limitations of interview

### **BLOCK III: TOOLS OF DATA COLLECTION**

- UNIT 9 Schedule: Meaning and kinds – Essentials of a good schedule – Procedure for the formulation of a schedule – Questionnaire: Meaning and types – Format of a good questionnaire– Schedules Vs. Questionnaires
- UNIT 10 Scaling techniques: Meaning, Importance, Types of measurement scales – Nominal, Ordinal, Interval, Ratio; Methods of their construction of Questionnaires or Schedules – Pre-testing of Data Collection Tools- Validity and Reliability – Methods.
- UNIT 11 Processing and Analysis of Data: Meaning – Importance – Process of data analysis – Editing – Coding – Tabulation – Diagrams – Univariate, Bivariate and Multi-variant analysis

### **BLOCK IV: HYPOTHESIS AND REPORT WRITING**

- UNIT 12 Test of Significance: Fundamentals on Test Procedure- Testing for significance of Mean/Proportion and difference between Means/Proportions- F Test for Means and Chi-square test Contingency Table - Parametric Test: T test, F Test and Z test
- UNIT 13 Non-parametric Test: Concept and Types: Mann Whitney Test- Test, Kruskal Wallis, sign test. Multivariate analysis-factor, cluster, MDS, Discriminant analysis - The process of interpretation of Test Results– Guidelines for making valid interpretation
- UNIT 14 Report Writing : Role and types of reports – Contents of research report – Steps involved in drafting reports – Principles of good report writing –

Grammatical Quality – Language flow- Data Support- Diagrammatic Elucidation- References and Annotations – Clarity and Brevity of expressions- Features of a good Report- Criteria for evaluating research reports/ research findings.

## REFERENCES

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## 31722 - BUSINESS ENVIRONMENT

### Objectives:

- To understand the concepts and constituents of Business environment
- To know the environmental issues in the business context
- To analyze the changes in the global environmental relating to business

### **BLOCK I: BASICS OF BUSINESS ENVIRONMENT**

UNIT 1 Business Environment: Introduction: Concepts – Significance - Dynamic factors of environment – Importance of scanning the environment – Macro and Micro Environment – Micro and Macro Economics to the business – Constituents of Business environment

UNIT 2 Fundamental issues captured in PESTLE– Political, Economic, Socio-cultural, Technological, Legal and Ecological environment- Opportunities and Threats as environmental issues to address by Businesses.

UNIT 3 Political Environment: Government and Business – Political Systems, Political Stability and Political Maturity as conditions of business growth - Role of

Government in Business: Entrepreneurial, Catalytic, Competitive, Supportive, Regulatory and Control functions

- UNIT 4 Government and Economic planning: Industrial policies and promotion schemes – Government policy and SSI – Interface between Government and public sector - Guidelines to the Industries – Industrial Development strategies; salient features, Role of public and private sectors, Comparative cost dynamics.

## **BLOCK II: ECONOMIC AND INTERNAL ENVIRONMENT**

- UNIT 5 Economic Environment: Phase of Economic Development and its impact- GDP Trend and distribution and Business Opportunities – capacity utilisation – Regional disparities and evaluation - Global Trade and investment environment.

- UNIT 6 Financial System and Business capital: Monetary and Fiscal policies - Financial Market structure – Money and Capital markets – Stock Exchanges and Its regulations – Industrial Finance - Types, Risk - Cost-Role of Banks; Industrial Financial Institutions - Role of Management Institutions

- UNIT 7 Role of Central Bank- Fiscal System: Government Budget and Taxation Measures- Fiscal Deficits and Inflation- FDI and collaboration –Foreign Capital tapping by businesses- Export-Import policy – Foreign Exchange and Business Development.

- UNIT 8 Labour Environment: Labour Legislation – Labour and social securities – Industrial Relations – Trade Unions – Workers participation in management – Exit Policy – Quality Circles.

## **BLOCK III: SOCIAL AND TECHNOLOGICAL ENVIRONMENT**

- UNIT 9 Social and Technological Environment: Societal Structure and Features- Entrepreneurial Society and its implications for business – Social and cultural factors and their implications for business- Technology Development Phase in the Economy as conditioner of Business Opportunities

- UNIT 10 Technology Environment: Technology Policy- Technology Trade and transfer- Technology Trends in India- Role of Information Technology – Clean Technology. – Time lag in technology – Appropriate technology and Technology adoption- Impact of technology on globalization.

- UNIT 11 Legal and Ecological Environment: Legal Environment as the all-enveloping factor from inception, location, incorporation, conduct, expansion and closure of businesses – IDRA and Industrial licensing – Public, Private, Joint and Cooperative Sectors.

## **BLOCK IV: NEW ECONOMIC POLICY AND LEGAL ENVIRONMENT**

- UNIT 12 Legal Aspects of Entering Primary and Secondary Capital Markets- Law on Patents- Law on Consumer Protection- Law on Environmental Protection- Need for Clean energy and Reduction of Carbon footprint.

- UNIT 13 New Economic Policy Environment in India: Liberalization, Privatization and Globalization (LPG): Efficiency Drive through Competition- Facets of Liberalization and impact on business growth
- UNIT 14 Aspects of Privatization and impact on business development– Globalization and Enhanced Opportunities and Threats – Extended competition in Input and Output Markets Role of WTO, IMF and World Bank in global economic development.

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## **31723 - BUSINESS LAWS**

### Objectives:

- To understand the legal structure and provision for running a business
- To learn various acts, enactments and amendments of mercantile law
- To know the various aspects of Business law for legal process.

### **BLOCK I: BASICS OF BUSINESS LAW**

- UNIT 1 Indian Contract Act 1872: Contract – Meaning – Essential elements – Nature and formation of contract: Nature, elements, Classifications of Contracts on the basis of Validity, Formation and Performance– offer and acceptance
- UNIT 2 Offer and Acceptance: Introduction – Proposal – acceptance – Communications of offer, Acceptance and Revocations – Offer and acceptance by Post.

- UNIT 3 Consideration: Definitions, Types of consideration – essentials of Consideration – Privity of Contracts: Exceptions – Capacity: Consent – Legality of object – Quasi contract Discharge of contract - Remedies for breach of contract – Quasi contracts.
- UNIT 4 Special Contracts: Contract of Indemnity and Guarantee – Bailment and Pledge – Law of Agency-Definition – Rights of Surety -Discharge of Surety – Bailment and Pledge: Introduction, Classifications, Duties and Rights of Bailor and Bailee – termination of Bailment -

## **BLOCK II: PARTNERSHIP AND COMPANY ACT**

- UNIT 5 Formation of contract under Sale of Goods Act, 1930: Contract of sale - Conditions and Warranties - Transfer of property - Performance of the contract: Essentials of valid tender performance, Performance reciprocal promise- Rights of an unpaid seller.
- UNIT 6 Laws on Carriage of Goods: Duties, Rights and Liabilities of Common Carriers under: (i) The Carriers Act, 1865. (ii) The Railways Act, 1989, (iii) The Carriage of Goods by Sea Act, 1925, (iv) The Carriage by Air Act, 1972 and (v) The Carriage By Road Act, 2007
- UNIT 7 Negotiable Instruments Act, 1881: Negotiable Instruments: Features – Types- Parties – Material alteration – Parties to negotiable instruments – Presentations of negotiable instrument.
- UNIT 8 Insurance: Definition and sources of Law – Judicial set up in India — Insurance as a contract -History of Insurance Legislation in India - Legal principles - Fundamental Principles of Life Insurance Fire Insurance and Marine Insurance.

## **BLOCK III: IPR AND IT**

- UNIT 9 Indian Partnership Act, 1932: Meaning and test of partnership – registration of firms Life Insurance Corporation Act 1956 – General Insurance Business Nationalization Act 1973.
- UNIT 10 Partners Relations: Introduction – Eligibility to be a partner – Registration of change in partner – Limited Liabilities of partnership - Dissolution of firms - Characteristics – Kinds – Incorporation of Companies – Memorandum of Association – Articles of Association
- UNIT 11 Companies Act 1956: Nature and kinds of companies – Prospectus – Disclosure Needs - Management and Administration – Director – Appointment, Powers and Duties

## **BLOCK IV: MSME**

- UNIT 12 Formation of a Company : Introduction – process - Minutes and Resolutions – E-Filing of documents under Ministry of Corporate Affairs (MCA) 21- Management of companies –Meetings- Types- Requirements -AGM and EGM – Board Meeting

UNIT 13 Law of Information Technology: Introduction – Rationale behind IT act 2000 – Information technology Act 2000: Scheme of the IT Act 2000: Digital signature: attribution; Acknowledgement and dispatch of Electronics Record – Regulation certifying authorities.

UNIT 14 Protection of minority interest: Introduction - Methods of Winding-up - The Right to Information Act, 2005 Right to know, Salient features of the Act, obligation of public Authority, Designation of Public Information officer, Request for obtaining information,

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## **31724 - MANAGEMENT INFORMATION SYSTEM**

Objectives:

- To learn the principles of Management Information System for organizations
- To understand the uses , function of application MIS in organization
- To analyze the scope of MIS for business organizations

### **BLOCK I: BASICS OF MANAGEMENT INFORMATION SYSTEM**

UNIT 1 Foundations of Information System: Information system: Meaning, Role – System concepts – Organization as a system – Components of Information system – Various activities of IS and Types of IS

- UNIT 2 Information System: Concepts of Information System and Management information systems design and development-Implementation testing and conversion- Evolution and element of MIS
- UNIT 3 MIS : Definition – Characteristics and basic requirements of MIS – Structure of MIS- Approaches to MIS development- Computerized MIS- Pre-requisites of an effective MIS- Limitations of MIS.
- UNIT 4 MIS and Decision support System (DSS): MIS Vs. data processing – MIS and decision support system – MIS and information resource management – DSS and AI – Overview of AI - DSS models and software.

### **BLOCK II: COMMUNICATION USAGE OF MIS**

- UNIT 5 MIS and Operations Research- Executive information and Decision support systems – Artificial intelligence and expert system – Merits and De Merits – Pitfalls in MIS.
- UNIT 6 MIS in Indian organizations – Recent developments in information technology - Installation of Management Information & Control System in Indian organization
- UNIT 7 Computers and Communication: Information technology and Global integration –On-line information services – Electronic bulletin board systems – The internet, electronic mail, interactive video
- UNIT 8 Communication Channels: Advantages disadvantages – Communication networks – Local area networks – Wide area networks – Video conferencing- Relevance to MIS- Usage in Business process.

### **BLOCK III: MIS FUNCTIONS AND FEATURES**

- UNIT 9 Functional Information systems: MIS for Research Production - MIS for Marketing - MIS for Personnel - MIS for Finance - MIS for Inventory- MIS for Logistics- MIS for Product Development- MIS for Market Development.
- UNIT 10 Client/ Server Computing: Communication servers – Digital networks – Electronic data interchange and its applications - Enterprise resource planning systems (ERP Systems) – Inter-organizational information systems – Value added networks – Networking.
- UNIT 11 Electronic Commerce and Internet: E-Commerce bases – E-Commerce and Internet – M-Commerce- Electronic Data Inter-change (EDI) - Applications of internet and website management - Types of Social Media - uses of social media in business organization

### **BLOCK IV: COMPUTER SYSTEMS AND ETHICAL CHALLENGES OF MIS**

- UNIT 12 Computer System and Resources: Computers systems: Types and Types of computer system processing - Secondary storage media and devices – Input and output devices – Hardware standards – Other acquisition issues.



- UNIT 13 Managing Information Technology: Managing Information Resources and technologies – IS architecture and management - Centralized, Decentralized and Distributed - EDI, Supply chain management & Global Information technology Management.
- UNIT 14 Security and Ethical Challenges: IS controls - facility control and procedural control - Risks to online operations - Denial of service, spoofing - Ethics for IS professional - Societal challenges of Information technology

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## **31725 - HUMAN RESOURCE MANAGEMENT**

### Objective:

- To understand the concepts and methods and techniques of Human Resource Management
- To know the Human resource management theories and real time practices
- To identify the contemporary issues in human resource management

### **BLOCK I: BASICS OF HUMAN RESOURCE MANAGEMENT**

UNIT 1: Introduction to Human Resource Management: Concept, Definition, Objectives, Nature and Scope of HRM - Functions of HRM – Evolution of human resource management - Role and structure of Human Resource Function in organizations- Challenges in Human Resource Management

UNIT 2 Human Resource Management Approaches: Phases of human resource Management- The importance of the human factor – Competitive challenges of HRM – HRM Models – Roles and responsibilities of HR department.

UNIT 3 Human Resource Planning: Personnel Policy - Characteristics - Role of human resource manager – Human resource policies – Need, Scope and Process – Job analysis – Job description – Job specification- Succession Planning.

UNIT 4 Recruitment and Selection Process: Employment planning and forecasting Sources of recruitment- internal Vs. External; Domestic Vs. Global sources- Selection process Building employee commitment : Promotion from within - Sources, Developing and Using application forms – IT and recruiting on the internet.

## **BLOCK II: RECRUITMENT & SELECTION**

UNIT 5 Employee Testing & selection : Selection process, basic testing concepts, types of test, work samples & simulation, selection techniques, interview, common interviewing mistakes, Designing & conducting the effective interview, small business applications, computer aided interview.

UNIT 6 Training and Development: Orientation & Training: Orienting the employees, the training process, need analysis, Training techniques, special purpose training, Training via the internet. - Need Assessment - Training methods for Operatives and Supervisors

UNIT 7 Executive Development: Need and Programs - Computer applications in human resource management – Human resource accounting and audit. On-the-job and off-the-job Development techniques using HR to build a responsive organization

UNIT 8 Employee Compensation : Wages and Salary Administration – Bonus – Incentives – Fringe Benefits –Flexi systems - and Employee Benefits, Health and Social Security Measures,

## **BLOCK III: EMPLOYEES APPRAISALS**

UNIT 9 Employee Retention: Need and Problems of Employees – various retention methods– Implication of job change. The control process – Importance – Methods – Employment retention strategies for production and services industry

UNIT 10 Appraising and Improving Performance: Performance Appraisal Programs, Processes and Methods, Job Evaluation, Managing Compensation, Incentives Performance appraisal: Methods - Problem and solutions - MBO approach - The appraisal interviews - Performance appraisal in practice.

UNIT 11 Managing careers: Career planning and development - Managing promotions and transfers - Sweat Equity- Job evaluation systems – Promotion – Demotions – Transfers- Labour Attrition: Causes and Consequences

#### **BLOCK IV: APPRAISAL AND TRAIL UNION**

UNIT 12 Employee Welfare, Separation: Welfare and safety – Accident prevention – Employee Grievances and their Redressal – Industrial Relations - Statutory benefits - non-statutory (voluntary) benefits – Insurance benefits - retirement benefits and other welfare measures to build employee commitment

UNIT 13 Industrial relations and collective bargaining: Trade unions – Collective bargaining - future of trade unionism - Discipline administration - grievances handling - managing dismissals and workers Participation in Management-Separation: Need and Methods.

UNIT 14 Human Resource Information System- Personnel Records/ Reports- e-Record on Employees – Personnel research and personnel audit – Objectives – Scope and importance.

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## 31731 - MARKETING MANAGEMENT

### Objectives:

- To help the learners understand markets, consumers and marketing principles.
- To understand the buyer behaviour and influencing factors
- To learn marketing plan, pricing, promotion and distribution in global context

### **BLOCK I: BASICS OF MARKETING MANAGEMENT**

- UNIT 1 Introduction to Marketing: Meaning and Scope of Marketing; Marketing Philosophies; Marketing Management Process-an overview; Modern Marketing Concept: Social marketing concept – Approaches to the study of marketing.
- UNIT 2 Marketing segmentation: Meaning – Bases for segmentation, benefits – Systems approach - Four Ps of Product and Seven Ps Service marketing mix and Extensions- Targeting and Positioning - meaning and importance.
- UNIT 3 Marketing Environment: Internal and External and Demographic factors – Adopting marketing to new liberalized and globalized economy – Digitalization – Customization and E business settings.
- UNIT 4 Consumer Behaviour : Meaning and importance – Consumer buying process – Determinants and Theories of consumer behaviour – Psychological, sociological determinants – Theories and their relevance to marketing-

### **BLOCK II: MARKETING RESEARCH AND PROCESS**

- UNIT 5 Marketing Research: Procedure. Meaning – Objectives – Process- Demand Forecasting- Marketing Information System – Strategic marketing plan and organization – Changing marketing practices.
- UNIT 6 Product Mix Management: Product planning and development – Meaning and process – Test marketing – Product failures – Product line management: Practices – Implications and Strategies for current market condition.
- UNIT 7 Product life cycles: Meaning and Stages – Strategies – Managing PLC- Product-Market Integration: Strategies – Product positioning – Diversification – Product line simplification – Planned obsolescence – Branding Policies and Strategies – Packing.
- UNIT 8 Price Mix Management: Pricing and pricing policies – Objectives – Procedures – Bases for and Methods of price fixing. Cases for Free Pricing, Administered and Regulated pricing – Pricing and product life cycle

### **BLOCK III: DISTRIBUTION MIX**

- UNIT 9 Physical Distribution Mix: Types of physical Distribution - Importance of Physical Distribution- Distribution channel policy – Logistics Decisions – Methods – Strategic alliance for Logistic cost reduction.
- UNIT 10 Marketing Channel system: Marketing channel decisions: Choice considerations– Managing Conflict and Cooperation in channels – Middlemen functions- Modern Trends in Retailing- Malls and Online.
- UNIT 11 Promotional Mix: Personal selling Vs. impersonal selling – Personal selling – Process – Steps in selling – Management of sales force – Recruitment and selection – Training – Compensation plans – Evaluation of performance

### **BLOCK IV: ADVERTISING AND COMPETITOR ANALYSIS**

- UNIT 12 Integrated marketing communication Process: Advertising and sales promotion – Online Sales promotional activities – Public relationships – Direct marketing: Meaning, Nature, Growth and Channels.
- UNIT 13 Advertising: Importance – Objectives – Media planning and selection – Factors influencing selection – Advertisement copy – Layout – Evaluation of advertising – Advertising budget – Sales promotion – Methods and practices.
- UNIT 14 Competitor analyses: Identifying and analyzing the competitors – Types of Competitors – Competitive strategies framing for leaders, challengers, followers and nichers. Customer relationship marketing: Customer data base, Data ware housing and data mining

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### **31732 - FINANCIAL MANAGEMENT**

#### Objectives:

- To help the students to know the basic concepts of financial management
- To understand capital structure, dividend policy and working capital management.
- To learn the various concepts of financial management along with applications

#### **BLOCK I: BASICS OF FINANCIAL MANAGEMENT**

- UNIT 1 Introduction: Financial management: objectives - Concept, nature, evaluation and significance – Finance Functions: Managerial and operative – Role of Financial management in the organization – Indian Financial system.
- UNIT 2 Financial System: Legal and Regulatory frame work – Financial Functions: Meaning and scope – Finance and Tax Management Nexus- Tax Avoidance and Tax evasion- Tax incentive and business decisions.
- UNIT 3 Investment Function: Meaning and scope - Time value of Money concepts and applications –Risk return relationship - Dividend function – Risk return trade off – Management planning- Global management environment
- UNIT 4 Long-term Capital Resources: Equity and debt sources – Equity share, preference shares – types of preference share - debentures – types - sources of long-term capital.

#### **BLOCK II: CAPITAL STRUCTURE**

- UNIT 5 Capital Issues: Meaning, Nature, Purpose – Roles and Guidelines of SEBI in capital issues- Bridge finance, loan syndication, Book building – Borrowings from the term lending institutions and International capital market- Tax considerations in financing decision areas.
- UNIT 6 Cost of Capital : Concept of cost of capital- Cost of debt, equity, preference share capital, retaining earning - Weighted average cost: EBIT –EPS Analysis- Tax, Capital structure and Value nexus - Computation of overall cost of capital – Tax and cost of capital.

UNIT 7 Capital structure: Determinates - Concept and Types- Optimum capital structure – Theories of capital structure – Net income and net operative income approach – M.M. Approach – Traditional theory – Their assumptions – Significance and limitations – Management leverage operating leverage – Combined leverage.

UNIT 8 Capital budgeting: Meaning, Nature and Types of Capital Investment- Methods of appraisal under certainty conditions: PBP, ARR, IRR and NPV techniques - Basic and International capital budgeting.

### **BLOCK III: SOURCES OF FINANCE**

UNIT 9 Uncertainty and Risk models: Simulation Analysis- Sensitivity analysis- Decision tree analysis- Certainty equivalent and risk-adjusted return measures- Tax considerations in Investment Decisions Cost of capital and Investment Decisions.

UNIT 10 Working Capital Management: Definitions and Objectives - Concept and types – Determinants – Financing approaches – Conservative approaches - Sources of working capital finance Factors affecting working capital requirements- Working capital financing by commercial banks – Types of assistance

UNIT 11 Inventories and receivables Management under conditions of certainty and uncertainty – Operating cycle – Planning of funds through the management of assets – Various techniques used.

### **BLOCK IV: WORKINGCAPITAL AND DIVIDEND POLICY**

UNIT 12 Cash and liquidity management: Credit Management and evaluation alternative credit variables Methods and Functions- Tax considerations in Remittances and Purchases.

UNIT 13 Dividend Theories: Valuation under Gordon and Walter theories – Dividend irrelevance under M.M. Theory – Assumptions – Limitations - Implications and contributions of theories in financial decision making process.

UNIT 14 Dividend Policy: Types – Share valuation practices – Factors affecting dividend decision – Tax considerations in dividend decision when tax is levied at the hands of companies and recipients.

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### **31733A1 - INDUSTRIAL RELATIONS MANAGEMENT**

Objective:

- To gain knowledge about the trade unions
- To know the basic concept of industrial relations management

#### **BLOCK I: BASICS OF INDUSTRIAL RELATIONS MANAGEMENT**

- UNIT 1      Constitution of India – Salient features – Fundamental rights and directive principles of State policy – Labour movement
- UNIT 2      Concept of labour movement and Union Organization – Trade union movement and various phases of the movement – Trade unions and economic development.
- UNIT 3      Development of Trade Unionism in India – Historical retrospect – Central organization of workers in India – Role of internal trade union
- UNIT 4      Inter and intra union rivalries – Union recognition – International Labour Movement: ICFTU – WFTU – ILO – History

#### **BLOCK II: IR MACHINERY AND LABOUR**

- UNIT 5      objective and functions – Convention and recommendations – PCR rights and duties – functions - problems - Voluntary Welfare Measures – Statutory Welfare Measures – Labour – Welfare Funds – Education and Training Schemes
- UNIT 6      Concept of Industrial Relations – Social obligations of industry – Role of government employers and the unions in industrial relations
- UNIT 7      Industrial relations machinery – Joint consultation – Works committee – Negotiation: Types of Negotiations – Conciliations



UNIT 8 Adjudication, voluntary arbitration – Workers participation in industry – Grievance procedure.

**BLOCK III: COLLECTIVE BARGAINING PROCESS**

UNIT 9 Process of collective bargaining – Problems and prospects – Bipartisan in agreements – Code of conduct and code of discipline –

UNIT 10 Wage boards – Reports of wage boards – Management of strikes and lockouts – measures to stop strikes and lock outs Disputes – Impact – Causes – Prevention – Industrial Peace – Government Machinery – Conciliation – Arbitration – Adjudication.

UNIT 11 Employee safety programme – Types of safety organization – functions – implications – features - Industrial Relations problems in the Public Sector – Growth of Trade Unions – Codes of conduct.

**BLOCK IV: WELFARE SAFETY COMMITTEE**

UNIT 12 Safety committee – Ergonomics – Damage control and system, safety – insurance – grievance redressal.

UNIT 13 Employee communication – House journals – Notice boards suggestion schemes – upward communication, personnel counselling and mental health –

UNIT 14 Educational and social development – modern trends – employee education – NGC .Child Labour – Female Labour – Contract Labour – Construction Labour – Agricultural Labour – Differently abled Labour –BPO & KPO Labour - Social Assistance – Social Security – Implications

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## **31734A2 - LABOUR LEGISLATIONS – I**

Objective:

- To know the basic concept of labour legislations .
- To gain knowledge about the labour act

### **BLOCK I: BASICS OF LABOUR LEGISLATIONS - I**

UNIT 1 Factories Act, 1948: Provision's relating to health, safety, welfare, working hours, leave etc., of workers approval

UNIT 2 Licensing and registration of factories, manager and occupier – Their obligations under the Act, powers of the authorities under the Act, Penalty provisions.

UNIT 3 Workmen's Compensation Act, 1923: Employer's liability for compensation, amount of compensation method of calculating wages – Review

UNIT 4 distribution of compensation – Remedies of employer against stranger – Returns as to compensation – Commission for workmen's compensation.

### **BLOCK II: INDUSTRIAL DISPUTE AND UNFAIR PRACTICES ACT**

UNIT 5 Industrial Dispute Act, 1947: Industrial dispute – Authorities for settlement of industrial disputes – Reference of industrial disputes

UNIT 6 Procedures – Power and duties of authorities, settlement and strikes – Lock-out – Lay-off – Retrenchment – Transfer and closure

UNIT 7 Unfair labour practices – Miscellaneous provision offences by companies, conditions of service to remain unchanged under certain circumstances, etc.

UNIT 8 Shops and Establishments Act, 1947: Definitions – Salient provisions – Powers of the authorities.

### **BLOCK III: EMPLOYEES WELFARE INSURANCE ACT**

UNIT 9 Employee's State Insurance Act, 1948: Registration of Factories and Establishments, the employee's State Insurance Corporation, Standing Committee and Medical Benefit Council, provisions relating to contributions

UNIT 10 Inspectors – Their functions and disputes and claims – Offences and penalties – Miscellaneous provisions.

UNIT 11 Employees Provident Fund and Miscellaneous Provisions Act, 1952: Employees provident fund and other schemes

**BLOCK IV: EXEMPTION RELATING TO THE ACT**

UNIT 12 Determination and recovery of money due from employer, appointment of inspectors and their duties

UNIT 13 Provisions relating to transfer of accounts and liability in case of transfer of establishment exemption under the Act –

UNIT 14 Contract Labour Regulations and Abolition Act, 1970 ,Court's power under the act - employer and employee relationship – Problems – pertaining to the employee – solvation at door steps.

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### **31735A3 - TRAINING AND DEVELOPMENT**

Objective:

- To know the basic concept of training and development
- To understand the various training method

#### **BLOCK I: BASICS OF TRAINING AND DEVELOPMENT**

- UNIT 1 Training: Meaning – Definition – Need – Objectives – Difference among education, training and development - Training, Development and Performance consulting – Design of HRD systems – Development of HRD strategies
- UNIT 2 Levels of Training: Individual, operational and organizational levels – horizontal , vertical , top , bottom& official training.
- UNIT 3 Training Organisation: Need assessment of Training- Organisational structure of training organizations
- UNIT 4 Training in manufacturing and service organizations – GST – Tax slap for state and central - Professional tax. Organisational analysis, task analysis and individual analysis – consolidation..

#### **BLOCK II: ROLES OF MANAGERS**

- UNIT 5 Duties and responsibilities of training managers – Challenges – Selection of trainers: Internal and external.
- UNIT 6 Employees Training: Meaning – Need – importance = implications – features – functions- organizational climate for training and development
- UNIT 7 Areas of training: Knowledge, skill, attitude – Methods of training: On the job – Off the job.
- UNIT 8 Executive Development Programmes: Meaning – Need –importance – nature – scope – implications

#### **BLOCK III: APPRAISALS AND AWARDS**

- UNIT 9 Methods of evaluation of effectiveness of training - development programmes - Key performance parameter

UNIT 10 Evaluation of Training: Evaluation of training - meaning - nature - significance - types - implications

UNIT 11 Concept of return on Investment and cost benefit analysis –ROI – IRR – CPA-CBA Linking training needs and objectives of various theories of learning and methods of training

**BLOCK IV: CURRENT SCENARIO OF TRAINING AND DEVELOPMENT**

UNIT 12 Current practices in assessing training and development – latest scenario of assessing training. Learning cycles – factors for fixing duration – selection of participants – choice of trainers

UNIT 13 Training and Development in India: Government policy on training – budget estimate – allocation - CSR - Conducting the programs – ice breaking and games – relevance of culture of participants

UNIT 14 Training Institutes in India – Management Associations – Development programmes in Public and Private Sector organization- – Cost benefit analysis – Role of trainer and line manager in evaluations – Design of Evaluation – Kirkpatrick's model

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2008.

7. Human performance consulting, James. S. Pepitone, Guey publishing Company, Houston,2006.

## **31733B1 - MARKETING OF SERVICES**

Objective:

- To know the basic concept marketing services.
- Articulate the role and importance of the service sector in the global economy.
- Comprehend the differences between services and physical goods and to understand how these differences translate into strategic direction.

### **BLOCK I: BASICS OF MARKETING OF SERVICES**

- UNIT 1 Services: Concept of Services- Definition, characteristics, classification – Service Vs Product – Service Marketing planning process
- UNIT 2 Essentials of Service Marketing- Services Market Segmentation: Meaning – Process – Bases and purpose of market segmentation-
- UNIT 3 Vision and Mission in Service Marketing– Service Marketing planning process.- strategic approaches – Levels of management approaches.
- UNIT 4 Services Positioning and Differentiation: Evolution of positioning – Positioning and services – Levels of positioning

### **BLOCK II: MARKETING MIX**

- UNIT 5 Process of positioning – Importance of positioning- Considerations in Positioning – Re-positioning.
- UNIT 6 Services Marketing Mix: Marketing mix elements – The 7Ps- Service Product – Pricing the service – Service location and channels
- UNIT 7 Promotion and communication of services – Processes – Physical evidence – Developing a marketing mix strategy.
- UNIT 8 Marketing strategy formulation – Resource allocation and monitoring – Marketing planning and services.

### **BLOCK III: PROMOTIONAL AND PRICING MIX**

- UNIT 9 Customer-focused Services: Customer Expectations of service product- Service quality and marketing – Intangibles in Intangibles
- UNIT 10 Improving service quality – Customer retention -Relationship Marketing - Service Marketing Strategy.

UNIT 11      Experiential Services Marketing: Tourism Service marketing – Hotel Service marketing — Hospital services marketing

**BLOCK IV: MARKETING AND MAINTENANCE**

UNIT 12      Education service marketing- Entertainment/Recreational Service Marketing.- Scope – Challenges – pitfalls of execution.

UNIT 13      Encounter Services Marketing: Bank marketing – Insurance marketing — Telecommunication services marketing

UNIT 14      Consultancy services marketing – Transport Service Marketing.- Functions – uses – characters – legal barriers – business scope.

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2.      Adrian Payne, Services Marketing, PHI, 1993.
3.      Helen Woodruffe, Services Marketing, Macmillan, 1995.
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5.      Sinha P.K and Sahoo S.C, Services Marketing, Himalaya.
6.      Valarie Zeithaml, et al, Services Marketing, McGraw hill, 2004.



## 31734B2 - PROMOTIONAL MANAGEMENT

Objective:

- To know the basic concept Promotional management.
- To gain knowledge on Promotional management
- The course is designed to develop the student's understanding of the environment for promotional efforts, with special emphasis on understanding the relevancy of consumer motivation and behavior in the promotional strategies of business, public, and social organizations.

### **BLOCK I: BASICS OF PROMOTIONAL MANGEMENT**

- UNIT 1 Overview of Promotion Management: Need for Marketing Promotion of Products and Services- Establishing promotional objectives
- UNIT 2 Setting the promotional budget – Techniques used – Promotional decision Different Promo-tools - Promotional Mix for New Products and Existing Products- Organizing for Promotion
- UNIT 3 Advertising: Importance, scope, benefits and criticisms – Advertising objectives – Advertising appropriation – Need, methods
- UNIT 4 Advertising agency – Functions, client – Agency relationships – Indian advertising agencies – Role of persuasion in advertising – Copy Development

### **BLOCK II: RESEARCH AND ADVERTISING**

- UNIT 5 Message strategy development and evaluation- Techniques used in producing advertisement for print, broadcast and media.
- UNIT 6 Media Management: Media planning and selection – Media strategy – Media status in India – Media characteristics
- UNIT 7 Media research – Concept, Application, and Approach - Media Buying - Media strategy - Measuring advertising effectiveness-
- UNIT 8 Public Relations and Publicity (PR &P): Public relations – Role, types of publics, process – Tools of public relations – Publicity – Institutional advertising

### **BLOCK III: MARKETING AND PROMOTIONS**

UNIT 9 Direct marketing – Importance, techniques used relevance in Indian context – Event marketing- Role of PR&P in Corporate Image Building.

UNIT 10 Sales promotion and Personal Selling/Salesmanship: Concept and Need for Sales promotion- Distinction between Sales Promotion and Advertisement- Sales promotion measures aimed at Consumer, Trade and Sales Force promotion

UNIT 11 Personal selling or Salesmanship– Characteristics of Personal selling- Sales force management

### **BLOCK IV: RECRUITMENT AND EVALUATION**

UNIT 12 Recruiting, Selecting, Training, Performance appraisal – Territory structuring – Trends in personal selling.

UNIT 13 Promotional Program Evaluation: Comparison and Contrast of Advertising, Publicity, Sales promotion and Personal selling – Evaluation of Promotional Measures: Bases for Promotional Evaluation

UNIT 14 Process of Evaluation – Regulations of promotions – Legislations, relevance to society – Social responsibility – Promotion and women – Promotion and children – Ethics in promotion.

### **REFERENCES**

1. George Belch and Michael Belch, Advertising and Promotion: An Integrated Marketing Communications Perspective, McGraw-Hill, 2011.
2. Govani et-al, Promotional Management, PHI.
3. Russell and Vernill, Advertising Procedure, Prentice Hall.
4. Chunawala et-al, Foundation of Advertising Theory and Practice, 1995
5. Aakar, Batra and Myers, Advertising Management, PHI, 2003.
6. Gelder and Woodcock, Marketing & Promotional Strategy, Nelson Thornes, 2003.
7. James F. Engel, et al, Promotional Strategy: Managing the Marketing Communications Process, McGraw Hill, 1994.

## **31735B3 - PRODUCT MANAGEMENT**

Objective:

- To know the basic concept Product management.
- To understand the key aspects of product strategy, product development, product lifecycle management
- To comprehend strategy to develop and disseminate products according to need of market.

### **BLOCK I: BASICS OF PRODUCT MANAGEMENT**

UNIT 1	Product Concept: Product Classification – Product Vs. Service – Product Vs. commodity- Financial Products
UNIT 2	Derivative Products- Product line decisions: Product mix decisions, Product modification, Product differentiation, Product elimination
UNIT 3	New Product Development: Need, risks and uncertainty- Product management organization structure – Role of product managers.
UNIT 4	New Product Development Process: Generation of ideas – Idea screening – Feasibility testing – Concept development and testing – Designing a new product: Factors to be considered

### **BLOCK II: PRODUCT MIX**

UNIT 5	Standardization Vs Adaptation Vs. Differentiation– Modular design –Reverse engineering - Marketing strategy development – Business analysis – Product development – Test marketing
UNIT 6	Commercialization – Launching – Success and Failures in launches: New product success and failures in Indian context – Classification of new products.

- UNIT 7 Creativity and Innovation for NPD: Concept and Contours of creativity- Sources of Innovation- New Product Championing-Venture teams in new product development (NPD)
- UNIT 8 Organization for new product development – Top management contribution – 7S framework and its use in NPD – Team working.

### **BLOCK III: BRANDING AND PACKAGING**

- UNIT 9 Product and Branding Positioning: Product Positioning: Concept and Process - Branding Positioning: Product Branding – Brand extension
- UNIT 10 Brand valuation – Brand image and equity – Brand positioning strategies – Packaging – Trends in packaging.
- UNIT 11 Product Life Cycle (PLC): Phases of PLC and features thereof- Functional Management strategies for different phases of PLC

### **BLOCK IV: STRATEGIC AND CANNIBALIZATION MITIGATION**

- UNIT 12 Strategic intervention for PLC management. New product success and failures in Indian context – Classification of new products
- UNIT 13 Product Strategy and Policy: Product Portfolio Strategy – Product Investment and Divestment strategy- Product policy: New product development policy: Product Line consistency,
- UNIT 14 Frequency, Launch time and Cannibalization Mitigation- Product Research – Components and areas of product research.

### **REFERENCES**

1. Crawford and Benedetto, New Products Management, McGraw-Hill, 2010.
2. Kenneth B. Kahn, The PDMA Handbook of New Product Development, Wiley, 2004.
3. Robert G. Cooper, Winning at New Products, Basic Books, 2001.
4. Donald G. Reinertsen, The Principles of Product Development Flow, Celeritas, 2009.
5. RamanujMajumdar, Product Management in India, PHI, 2011
6. John Stark, Product Lifecycle Management: Springer, 2011.
7. Om P Kaushal, Product Management, Lalvani.
8. Dave Littler, Marketing and Product Development, PhilioAlen.
9. SubratoSengupta, Brand Positioning: Strategies for Competitive Advantage, TMH.

## 31733C1 - MANAGEMENT OF FUNDS

### Objectives:

- To know about business capitalization
- To identify the techniques in Fund management

### **BLOCK I: BASICS OF MANGEMENT OF FUNDS**

- UNIT 1      Meaning and importance of funds: Concept of funds- Types and features of funds- Sources of Funds: Short term finance, Medium term finance and Long term finance.
- UNIT 2      Effective Mobilization and allocation of funds - Consequences of mal-mobilization and misallocation of funds – Organizing for funds management – Relationship with other function.
- UNIT 3      Role of financial systems in Mobilization and Allocation of funds – Barometer of business conditions – Causes and Consequences.
- UNIT 4      Considerations in Fund Allocation: Allocation of funds to most profitable opportunity – Development of profitable opportunity and evaluation – Methods of evaluation.

### **BLOCK II: RISK RETURN ANALYSIS**

- UNIT 5      Business Capitalization- Assessment of funds for fixed assets – ROI, PBP, ARR, IRR considerations- considerations of risks and uncertainty – Management of risks.
- UNIT 6      Capital rationing and its impact on financial planning-Treatment of inflation in capital budgeting – Tools for capital budgeting.
- UNIT 7      Considerations in fund Mobilization: Capital Market conditions- Interest rate scenario- Global financial contours- Variety of Instruments: Shares, Bonds and Debentures - Cost of floatation.
- UNIT 8      Cost of Capital- Meaning and Definition -Agency and Bankruptcy costs- Explicit and Implicit costs- Tax treatment - Relationship with financial Institutions.

### **BLOCK III: COST AND CAPITAL STRUCTURE**

- UNIT 9      Capital structure Decisions: Types of capital structures – Capital structure and Asset structure match - Liquidity, Solvency, Flexibility, Value impact and Risk considerations.

- UNIT 10 Interest coverage, debt capacity and Debt service coverage considerations– Leverage aspects- Acquisition for specific allocation- Optimum capital structure.
- UNIT 11 Leasing: Need for Lease - Types of Leasing- Operating and financial lease, Domestic Lease and International Lease, Open ended lease and close ended lease - Capital Leases - Evaluation of cash flows of leasing and buying alternatives.

#### **BLOCK IV: FCCB's AND MNC's**

- UNIT 12 Venture capital: Meaning, Venture financing options- Pros and cons – Venture capital industry in India – Origin and Growth.
- UNIT 13 International financing and investment: International Financing Equity and Debt instruments: GDRs, ADRs, ECBs, FCCBs, Syndicated Loans- Finance from Multilateral financing institutions.
- UNIT 14 Financing via MNCs- Domestic sources vis-à-vis international sources- Investing abroad: Opportunities- Considerations- Risk-Return – Foreign currency risk management.

#### **REFERENCES**

1. Eugene F. Brigham, Financial Management: Theory and Practice (Harcourt) 2005.
2. Jeff Madura, International Financial Management, South-WesternCollege Pub., 2010.
3. F. Brigham and Joel F. Houston, Fundamentals of Financial Management, Thomson, 2009.
4. Alan C. Shapiro, Multinational Financial Management, Wiley, 2008.
5. Kuchal, S.C, Financial Management, Chaitanya, Allahabad, 1992.
6. Prasanna Chandra, Financial Management, 2007.

## **31734C2 - INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT**

### **Objectives:**

- To expose students in investment analysis concept
- To know the various approaches in portfolio management

### **BLOCK I: BASICS OF INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT**

- UNIT 1 Investment: Investment Concepts and Goals – Types of investment – Financial – Real, business, Personal and Institutional investments.
- UNIT 2 Comparison of investments, speculation, gambling – Hedging – Concepts of portfolio and portfolio management – Goals – Risk and return trade off.
- UNIT 3 Financial investment avenues – Fixed income Securities– Varying income securities – Derivative Instruments: Options, Swaps, Forward, Futures.
- UNIT 4 Investment Analysis: Aspects of Analysis – Return analysis – Concepts, measures and computation of return of individual security and portfolio.

### **BLOCK II: RISK ANALYSIS**

- UNIT 5 Risk analysis: Concepts, types, measure, computation of risk of individual security and portfolio – Valuation analysis – Share valuation – Bond value – Price earnings analysis.
- UNIT 6 Approaches to Investment Analysis: Fundamental analysis – Concept and components – Tools of economy analysis.
- UNIT 7 Industry and company analysis - I – Technical analysis – Concept and tools – Assumption – Theories – Dow theory – Contrary opinion.
- UNIT 8 Industry and company analysis – II: The confidence index, breadth of market and strength analysis – Moving average analysis – Chart patterns.

### **BLOCK III: CAPITAL ASSET ANALYSIS**

- UNIT 9 Portfolio Construction and Choice: Markowitz diversification – Efficient frontier – Risk-return indifferent curves.
- UNIT 10 Portfolio choice – Sharpe's Single and two factorial models – Lagrange multiplier method.
- UNIT 11 Capital Asset Pricing Model: Assumptions and application – Capital market line and security market line

### **BLOCK IV: PORTFOLIO AUDIT ANALYSIS**

- UNIT 12      Efficient market hypotheses - The weakly efficient, semi strongly efficient and strongly efficient market forms – Random-Walk theory.
- UNIT 13      Portfolio Performance: Measures: Sharpe, Treynor and Jenson.
- UNIT 14      Portfolio audit and Portfolio revision – Need and methods – Formula plans.

#### REFERENCES

1. Jack Clark Francis, Management of Investments, McGraw Hill, 1993
2. Frank J. Fabozzi and Harry M. Markowitz, Theory and Practice of Investment Management, Wiley, 2011.
3. Frank K. Reilly and Keith C. Brown, Investment Analysis and Portfolio Management, Thomson, 2008.
4. Preeti Singh, Investment Management, HPH, 2006.



## **31735C3 - FINANCIAL SERVICES AND INSTITUTIONS**

Objectives:

- To identify the various concepts of financial services
- To know the function of financial institutions

### **BLOCK I: BASICS OF FINANCIAL SERVICES AND INSTITUTIONS**

- UNIT 1 Financial Services: Concept, Functions, Characteristics and scope of financial services – Functions of Indian financial system – Financial Instruments – Types – Pros and Cons
- UNIT 2 Merchant Banking: Meaning – Importance and Need - Functions concerning public and private placement of capital issues.
- UNIT 3 SEBI regulations regarding lead managers and merchant banking functionaries – Inspection by SEBI.
- UNIT 4 Mutual Fund Services – Definition – Features, need and scope – MFs in India: Types of scheme: Features, Merits and Demerits – Performance Evaluation of Mutual Fund.

### **BLOCK II: CREDIT RATING**

- UNIT 5 History of Indian Mutual Fund Industry and Recent Developments – Regulations regarding mutual funds in India.
- UNIT 6 Credit Rating: Objectives, Importance of Credit rating – Institutions: CRISIL – ICRA - CARE – Rating Process.
- UNIT 7 Factors contributing to the success of the rating system - Debt and deposit rating equity rating procedures
- UNIT 8 Reading different grades of rating – International credit rating institutions – Functions of rating agencies.

### **BLOCK III: UTI AND LIC FEATURES**

- UNIT 9 Role of UTI and LIC as investment institutions – Portfolio management services
- UNIT 10 Concept and need – Services of NBFC to investors.
- UNIT 11 Development Financial Institution – Role, functions of IDBI, IFC, ICICI and IRBI.

### **BLOCK IV: PRIVATE BANKING FUNCTIONS**

- UNIT 12 RBI – Functions, role and management of gilt securities market – Regulatory measures.

UNIT 13      Stock Exchanges: Role and organizations of BSE and NSE – OTCEI – SEBI and stock exchange – Investor information and education.

UNIT 14      Role of SEBI – Role of investor association and investment consultancies – Indian and Global Scenario.

**REFERENCE BOOKS:**

1. Raghunathan V, Stock Exchanges and Investments
2. Avadhani V, Security Market
3. Varma, Merchant Banking

## **31741 PRODUCTION AND OPERATIONS MANAGEMENT**

### Objectives:

- To know the basic concept and function of Production and Operation Management
- To understand the Production process and planning

### **BLOCK I: BASICS OF PRODUCTION AND OPERATIONS MANGEMENT**

- UNIT 1 Introduction to Production and Operation functions: Functions of Production Management
- UNIT 2 Relationship between production and other functions –Types of Production or Manufacturing systems- Job and Mass production- industrial engineering- Manufacturing engineering- operations research
- UNIT 3 Toyota Production System- principles – Models - CAD and CAM- Automation in Production.- Functions and significance
- UNIT 4 Capacity and Facility Planning: Importance of capacity planning- Capacity measurement – Capacity Requirement Planning (CRP) process for manufacturing and service industry

### **BLOCK II: FACILITY PLANNING AND SELECTION**

- UNIT 5 Facility Planning – Location of facilities – Location flexibility – Facility design process and techniques – Location break even analysis.
- UNIT 6 Production Process Planning: Characteristic of production process systems – steps for production process.
- UNIT 7 Process selection with PLC phases- Process simulation tools- Work Study – Significance – Methods, evolution of normal/ standard time – Job design and rating.
- UNIT 8 Plant Layout: meaning – characters -- Importance and function – Objectives – Work Flow patterns - Plant location techniques-types.

### **BLOCK III: MRP AND LAYOUT DESIGN**

UNIT 9 Factors for good layout design – REL (Relationship) Chart – Assembly line balancing- Production Planning Control Functions – Planning phase- Action phase- Control phase

UNIT 10 Mixed model line balancing- Aggregate production planning – Plant design optimization-Forecasting methods.

UNIT 11 Material requirement planning (MRP) and control: MRP concept and process – Scope and Functions

### **BLOCK IV: STATISTICAL QUALITY CONTROL AND MANAGEMENT**

UNIT 12 Inventory control systems and techniques – JIT and Lean manufacturing- Embedded JIT and MRP - Network techniques.

UNIT 13 Quality Management: Preventive Vs Breakdown maintenance for Quality – Techniques for measuring quality

UNIT 14 Statistical Quality Control: Control charts and Acceptance sampling procedures –Total Quality Management- 6 Sigma approach and Zero Defect Manufacturing.

### **REFERENCES**

1. Mikell P. Groover, Automation, Production Systems, and Computer-Integrated Manufacturing, Pearson, 2007.
2. Amitabh Raturi, Production and Inventory Management, SouthWesternCollege, 2008.
3. Adam Jr. Ebert, Production and Operations Management, PHI Publication, 1992.
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6. Monks, Joseph G, Operations Management, Schaum's Outlines
7. Chary S.N, Production and Operations Management, TMH Publications, 2010.
8. Khanne O.P, Industrial Engineering.

## **31742A1 - COMPENSATION MANAGEMENT**

Objectives:

- To know the basic concept of compensation management
- To gain knowledge on wage theories

### **BLOCK I: BASICS OF COMPENSATION MANGEMENT**

UNIT 1 Introduction to Compensation, Rewards, Wage Levels and Wage Structures; Introduction to Wage -Determination Process and Wage Administration rules; -Pay - Compensation based on macroeconomic - micro economic factors – wage settlement – safety measures

UNIT 2 Introduction to Factors Influencing Wage and Salary -Structure and Principles of Wage and Salaries Administration Wage theories – Evaluation of theories – Components of compensation – implications – problems – prospects

UNIT 3 Introduction to Minimum Wages; Introduction to Basic Kinds of Wage Plans; Introduction to Wage-Differentials & Elements of a Good Wage Plans Wage Fixation Factors: Job factors – Personnel factors – Company factors

UNIT 4 Trade unionism – Price levels – Competition factors – perfect competition – imperfect competition

### **BLOCL II: PROCESS OF PAY FIXATION**

UNIT 5 Pay Fixation Process: Surveying pay and compensation practices – Designing pay structure.

UNIT 6 Incentive Schemes: Monetary and Non-monetary dimensions – Incentive plans – Incentives for direct and indirect categories

UNIT 7 Introduction to Importance of Wage Differentials; Introduction to Executive Compensation and Components of Remuneration Individual/ group incentives – Fringe benefits/ perquisites – Profit sharing

UNIT 8 Introduction to Nature and Objectives of Job Evaluation; Introduction to Principles and Procedure of Job Evaluation Programs; Introduction to Basic Job Evaluation Methods; Employee Stock Option Plan – Non-monetary incentive schemes: Types and relevance.

### **BLOCK III: KPP AND PERFORMANCE COMPENSATION**

UNIT 9 Performance Linked Compensation: Measuring performance – KPP - implications – problems- prospects Introduction to Implementation of Evaluated Job; Introduction to Determinants of Incentives; Introduction to Classification of Rewards; Incentive Payments and its Objectives.

UNIT 10 Introduction to Institutional Mechanisms for Wage Determination Performance parameters – service benefit – merit cum reward –citation – token of gift - promotions

UNIT 11 Performance compensation – Structure – measures – Key performance parameters - Control of employee cost – implications - problems.

### **BLOCK IV: CURRENT TRENDS IN WAGE INCENTIVES AND COMPENSATION**

UNIT 12 Legislations regarding Compensations – Key provisions of Payment of Wages Act, Minimum Wages Act and Payment of Bonus Act.

UNIT 13 Current Trends in Compensation: Executive compensation – International compensation – Challenges and scope. Introduction to Planning Compensation for Executives & knowledge Workers

UNIT 14 Introduction to Wage Incentives in India; Introduction to Types of Wage Incentive Plans- Compensation and satisfaction – Compensation and motivation – Compensation for knowledge personnel.

### **REFERENCES :**

1. Suril G K, Wage, incentives: Theory and Practice.
2. Morris, Principles and Practices of Job Evaluation.
3. Dravid W Belcher, Wage and Salary Administration.
4. Richard Henderson, Compensation Management in a Knowledge Based World

## 31743A2 - LABOUR LEGISLATIONS - II

Objectives:

- To know the basic concept of LL and provisions.
- To gain knowledge on payment of gratuity act on 1972

### **BLOCK I: BASICS OF LABOUR LEGISLATIONS - II**

- UNIT 1      Payment of Bonus Act: Computation of available surplus calculation of direct tax payable surplus calculation of direct tax payable by the employer
- UNIT 2      Eligibility for bonus and payment of bonus – deduction from bonus payable – adjustment of customary of interim bonus payable
- UNIT 3      Adjustment of customary or interim bonus linked with production or productivity – set on and set off allocable surplus
- UNIT 4      Set on and set off allocable surplus set on and set off allocable surplus presumption about accuracy of balance sheet and profit and loss account.

### **BLOCK II: PAYMENT OF GRATUITY AND WAGES ACT**

- UNIT 5      Payment of Gratuity Act, 1972: Payment of Gratuity – exemption – nomination – determination and recovery of the amount of gratuity.
- UNIT 6      Payment of Wages Act, 1936: Objects, provisions relating to responsibility for payment of wages
- UNIT 7      Fixation of wage periods, time of payment, deduction and fines
- UNIT 8      Maintenance of records and registers, inspectors appointment of authorities and adjudication of claims.

### **BLOCK III: MINIMUM WAGE ACT AND FEATURES**

- UNIT 9      Minimum Wages Act, 1948: Objects, fixing of minimum rate or wages – procedure for fixing and receiving minimum wages
- UNIT 10     Appointment of advisory board – payment of minimum wages, maintenance of registers and records contracting out

UNIT 11 An Act to provide for fixing minimum rates of wages in certain employments.  
Powers of appropriate government offences and penalties.

**BLOCK IV: STANDING ORDERS AND LEVEL OUTS**

UNIT 12 Industrial Employment(Standing Orders) Act, 1946: Provisions regarding certification and operating of standing orders .

UNIT 13 Duration and modification of standing orders – power of certifying officer – interpretation of standing orders.

UNIT 14 Trade Union Act, 1926: Registration of Trade Unions, rights, and liabilities trade unions – procedure – penalties

**REFERENCE**

- 1 Bare Acts
- 2 Kapoor N D, Industrial Laws
- 3 Shukla M C, Industrial Laws
- 4 Tax Mann, Labour Laws, 2008.



## **31744A3 - ORGANISATIONAL DEVELOPMENT**

Objectives:

- To know the basic concept of Organizational Development.
- To gain knowledge on theories and practices

### **BLOCK I: BASICS OF ORGANISATIONAL DEVELOPMENT**

- UNIT 1 Introduction to Organization Development – Concept – Nature and scope of organizational development
- UNIT 2 History of organizational development – Underlying assumptions and values. OD interventions meaning – methods - classifications of interventions - team interventions
- UNIT 3 Gestalt approach of team building - inter group interventions - comprehensive interventions Theory and practice of organizational development – Operational components
- UNIT 4 Diagnostic, action and process – Maintenance component – nature – scope – implications

### **BLOCK II: ACTION RESEARCH**

- UNIT 5 Action Research as a process – An approach – History – Use and varieties of action research
- UNIT 6 When and how to use action research in organizational development – concept - nature.
- UNIT 7 Organizational development interventions – Team interventions – Inter-group interventions
- UNIT 8 Personal, interpersonal and group process interventions – implications- OD diagnosis - action component - OD interventions - action research - its application and approach

### **BLOCK III: MBO AND QWL**

- UNIT 9 MBO - quality circle – TQM - QWL (quality of work life) Physical setting etc., Training – T groups - coaching and mentoring and other methods
- UNIT 10 Implementation and assessment of organizational development – Conditions for success and failure
- UNIT 11 Ethical standards in organizational development – Organizational development and organizational performance – Implications.

## **BLOCK IV: KRA AND RESEARCH ON ORGANIZATIONAL DEVELOPMENT**

- UNIT 12      Key consideration and issues in organizational development- Comprehensive interventions – Structural interventions.
- UNIT 13      Models and theories of planned change - teams and teamwork - applied behaviour science Future of organizational development - current scenario – barriers-implications
- UNIT 14      Consultant – client relationship - power, politics and OD Research on OD - Indian experiences in organizational development – lesson drawn from abroad

### **REFERENCE BOOKS:**

1. French and Bell, Organizational development, Prentice Hall, 1995.
2. French, Bell, Zawach (Edn) Organization Development: Theory, Practice and Research. UBP.
3. Rosabeth Moss Kanter, The Change Masters, Simon & Schuster.
4. Wendell, L. French, Cecil H. Bell, “Organization Development”, Prentice Hall, 6th Edition 2008

## **31742B1 - INTERNATIONAL MARKETING**

### Objectives:

- To know the basic concept of International marketing.
- To gain an insight on international marketing strategies.
- To comprehend the international marketing in current era

### **BLOCK I: BASICS OF INTERNATIONAL MARKETING**

- UNIT 1      Marketing Concept and Functions – Marketing Environment and system – Meaning- Features- Objectives
- UNIT 2      Marketing Concepts: Marketing Mix – Product Mix – Product strategies – New Product Planning and Development - Market segmentation – Product positioning – Product Life Cycle concept in global market context
- UNIT 3      International Marketing Approaches: Ethno, Poly, Regio and Geo Centric approaches - International dimensions of Marketing – Meaning- Features- Objectives- Nature and Scope
- UNIT 4      International Marketing Channels - Distribution mix – Direct and indirect channels – Types of intermediaries in the international market – Channel Development – Channel Adaptation – Channel decisions. International

### **BLOCK II: MARKETING BEHAVIOUR AND FEATURES**

- UNIT 5      Consumer Behavior in the international context – Consumer Decision making process - Consumer Behavior – Theories and Models – Meaning- Features- Objectives- Nature and Scope
- UNIT 6      Marketing Mix – Product Mix – Product strategies – New Product Planning and Development – Market segmentation
- UNIT 7      Product positioning – Product Life Cycle concept in global market context – Product standardization Vs product adaptation – National vs International Product
- UNIT 8      Marketing of services – Brand decisions – Packaging. – . Meaning- Features- Objectives- Nature and Scope

### **BLOCK III: PROMOTION AND PRICE MIX**

- UNIT 9 Price mix – Pricing decisions – pricing strategies – dumping – . Meaning- Features- Objectives- Nature and Scope
- UNIT 10 International transfer pricing – Countertrade – price quotation – financing and payment - financing and payment – Credit system.
- UNIT 11 Promotion mix – Personal selling – publicity – sales promotion – Overseas product exhibitions & trade fairs - Advertising – Advertising media – International Advertising.

### **BLOCK IV: MIS AND CHANNEL DEVELOPMENT**

- UNIT 12 MIS & Communication medium: Marketing Information System - Integrated Marketing Communications and International Advertising
- UNIT 13 Distribution mix – Direct and indirect channels – Types of intermediaries in the international market
- UNIT 14 Channel Development – Channel Adaptation – Channel decisions - International Marketing Information System and Research.

### **REFERENCES:**

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3. Marketing Analysis, Planning & Control : Philip Kotler
4. Fundamentals of Marketing : Stanton
5. International Marketing : Philip R. Catero
6. International Marketing : Kirpalani .V.H.
7. Marketing, an Environmental approach : Kerr, John.R. & others.
8. Marketing in the International Environment : Edward Cundiff& M.T. Hilger.

## **31743B2 - LOGISTICS MARKETING AND TECHNOLOGY**

Objectives:

- To understand the basic concept logistics marketing and technology
- To gain an insight on marketing strategy that are best suited for logistic services.
- To attain familiarity with logistic technologies in current era for better operations

### **BLOCK I: BASICS OF LOGISTICS MARKETING AND TECHNOLOGY**

- UNIT 1      Marketing Concepts - Marketing Environment and System - Approaches to the study of marketing- marketing with respect to logistic Industry
- UNIT 2      Consumer and Service Marketing – Marketing segmentation - Marketing Mix- Marketing by 3Pl and 4PL services.
- UNIT 3      User Behavior and Networking - User Decision Making process - Market Segmentation - Concentrated Marketing
- UNIT 4      Differentiated and Undifferentiated Marketing - Service positioning - Networking: Networking with Shippers, Wholesalers and Industries

### **BLOCK II: NETWORKING AND SERVICE PLANNING**

- UNIT 5      Networking with Warehouse service providers, Transport operators. – . Meaning- Features- Objectives- Nature and Scope
- UNIT 6      Product and Price mix decisions – Line, Range and Consistency of (Product) Service Mix offering - Innovative product offering
- UNIT 7      New Service Planning and development Process - Service Life Cycle - BCG Product Portfolio concept and uses- Price mix decisions – Pricing: Objectives & Methods -
- UNIT 8      Pricing Policies - New product pricing strategies- Reacting to competitor price changes – Types of pricing strategy

### **BLOCK III: LMS, OMS, WCS**

- UNIT 9      Promotion and Distribution mix decisions: Promotools- Advertisement: Types and Importance- Sales Promotion: Types and Relevance- Publicity: Concept and Significance- Salesmanship: Types and Traits
- UNIT 10     Budgeting for Promotional expenses- Distribution mix decisions- Local, National, Regional and Global Choices.

UNIT 11 Supply chain software Technology: WMS, TMS, LMS, OMS, WCS and Network Optimization- Software Evaluations & Selections-Logistics Network Optimizations

**BLOCK IV: RFID, GPS, TQM**

UNIT 12 Transportation routing, mileage and mapping software-RFID (Radio Frequency Identification) technology- Integrated GPS, Wireless Data and Micro-Chip Technology System- Tracking Technology.

UNIT 13 Transport Technology: Advances in Shipping Technology- Flight Technology- Truck Technology – Rail Technology

UNIT 14 Billing Technology- Payment Technology- (ISO 9000)- Total Quality Management (TQM) and benchmarking.

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2. Mullins, Walker and Boyd, Marketing Management: A Strategic Approach, McGraw Hill, 2009.
3. Alexander Chernev and Philip Kotler, Strategic Marketing Management, Brightstar Media, 2009
4. Joseph D. Patton, Logistics Technology and Management, Soloman, 1986.
5. Philip T. Frohne, Quantitative Measurements for Logistics, McGraw Hill, 2007

## **31743B3 - STRATEGIC RETAIL MANAGEMENT**

Objectives:

- To know the basic concept retail management
- To understand various strategies adopted by retail industry.
- To comprehend and analyze suitable retail strategy

### **BLOCK I: BASICS OF STRATEGIC RETAIL MANAGEMENT**

- UNIT 1 Strategy and Success Symbiosis: Concept of Strategy- Nature and Significance - Defining strategic intent -Strategic Vision, Mission, Objectives, Structure and Tactics (VMOST) - Strategic Management Process: Strategic Planning, Strategic Execution (Actions & Responses) and Strategic Control
- UNIT 2 Relationship between a Companies's Strategy and its Retail Business Model- Retail Business Strategy and Success Symbiotic Relationship- Role of Retail strategists.
- UNIT 3 Strategy Formulation – Analysis of Factors: Internal Appraisal – The internal environment and organizational capabilities in various functional areas- Analysis of Areas of strategic edges
- UNIT 4 Environmental Factors (PESTLE/PESTEL: Political, Economic, Sociological, Technological, Legal, Environmental) and their Dynamics - Environmental scanning techniques- Methods and techniques used for organizational appraisal: Value chain analysis, Financial and non-financial analysis, Balanced scorecard and key factor rating- Developing Strategic Advantage Profile

### **BLOCK II: STRATEGIC TRINITY**

- UNIT 5 Identification of Critical Success Factors (CSF)- Profiling Strengths, Weaknesses, Competencies, Uniqueness and Success Quotient as to Retail Business.
- UNIT 6 Strategic Analysis and choice: Strategic Trinity: Functional, Business and Corporate Level Strategies – Functional Level Strategies: Production, Marketing, Employee, Financial, Innovation and Quality Strategies -

UNIT 7 Business level strategies—Porter’s framework of competitive strategies: Conditions, risks and benefits of Cost leadership, Differentiation and Focus strategies- Location and timing tactics- Concept, Importance, Building and Use of Core Competence Corporate level strategies

UNIT 8 Stability, Expansion, Retrenchment and Combination strategies - Corporate restructuring- Strategic alliances, Collaborative partnerships, Mergers and acquisition, Joint Ventures Strategies – Outsourcing Strategies- Concept of Synergy and its relevance.

### **BLOCK III: SHELL OPERATIONS AND DESIGN STRATEGIES**

UNIT 9 Design of strategy –Project life cycle analysis– Portfolio analysis – BCG Matrix – General Electronic-McKinsey Matrix

UNIT 10 Hofer’s product market evolution and Shell Directional policy Matrix- Ansoff Matrix- Bowman’s Strategy Clock Price-Value matrix- Blue Ocean Strategy.

UNIT 11 Retail strategy: Strategic options in Retailing: Product line options: Multi or limited-line or exclusives- Channel options: Direct or indirect models- Structural Options: Physical or Virtual models- Vertical and Lateral structures

### **BLOCK IV: ORGANISATION STRUCTURE AND STRATEGIES**

UNIT 12 Scale Options: Hyper, Super, Mall, Large, Medium, Small or Micro models- Brand Strategy: Multi brand Vs single brand-Franchise Vs Ownership strategy- Shop Positioning strategy: Managing Uniqueness and Image- Geo strategy: National, Regional and Global spread.

UNIT 13 Executing and Audit of Strategy: Good crafting of the strategy - Institutionalizing the strategy- Creating a worker-friendly culture- Communication the Pyramid of Purpose Concisely - Corporate Governance- Simons' Seven Strategy Questions for better implementation- Resource allocation, Projects and Procedural issues

UNIT 14 Organization structure and systems in strategy implementation-Leadership and corporate culture - Strategic control and operational Control- Organizational systems and Techniques of strategic evaluation- evaluating deviations, challenges of strategy Implementation- Retail Strategy Audit.



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1. Hitt, Ireland and Hoskisson, Strategic Management: Concepts and Cases: Competitiveness and Globalization, South-Western College, 2011
2. Michael E Porter, Corporate Strategy: Competitive Advantage, Free Press, 1998.
3. Greek W.P and Jauch L.R., Business Policy and Strategy Management, McGraw Hill.
4. Garth Saloner, Andrea Shepard & Joel Podolny- Strategic Management
5. Fred David, Strategic Management: Concepts and Cases, Prentice Hall, 2010.
6. Zentes, Morschett, Klein, Strategic Retail Management, 2007
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9. Kaplan and Norton, Strategy Maps: Converting Intangible Assets into Tangible Outcomes, HBP, 2004.

## **31742C1 - FOREIGN EXCHANGE MANAGEMENT**

### Objectives:

To understand the concept related to foreign exchange management  
To analysis the foreign exchange risk management

### **BLOCK I: BASICS OF FOREIGN EXCHANGE MANAGEMENT**

UNIT 1 Foreign Exchange: Concept and Significance – Foreign change Rate: Direct and indirect quotations – Inter-bank and Merchant rates.

UNIT 2 Spot rates and forward rates – T.T. rates – Cross rates; Computation – Foreign exchange markets – Organisation of forex market

UNIT 3 Determination of Exchange Rate: Purchasing Power Parity theory – Interest rate parity theory – Flow model – Asset market model.

UNIT 4 Forecasting of exchange rates – Concepts of Nominal Effective Exchange Rate and Real effective Exchange rate.

### **BLOCK II: FEATURES OF FOREIGN EXCHANGE**

UNIT 5 Forward exchange contracts: Types – Forward exchange rate computation – Factors affecting forward rates - Extension and cancellation of forward contracts.

UNIT 6 Options: Meaning, Features –Types: Put option, Call option – Mechanism – Merits and Demerits.

UNIT 7 Foreign exchange risk management: Transaction exposure risk: Internal Strategies – Risk shifting, Risk sharing – Exposure netting and offsetting.

UNIT 8 External Strategies: Foreign currency options – Forward and money market hedge – Currency Swaps – Interest Rate Swaps.

### **BLOCK III: ROLE OF FOREIGN EXCHANGE**

UNIT 9 Economic Exposure risk – Inflation and exchange risk– Factors influence exchange risk.

- UNIT 10 Economic consequences of Exchange rate changes – managing economic exposure risk.
- UNIT 11 Exchange management in India: Fixed and floating rates – Rupee convertibility – NOSTRO, VOSTRO and LORO Accounts.

**BLOCK IV: IMPACT OF FOREIGN EXCHANGE**

- UNIT 12 Exchange control measures: Need, Forms and relevance.
- UNIT 13 Foreign Exchange Reserves of India: Trend, composition and management.
- UNIT 14 Impact on exchange Rate – Monetary and fiscal policy initiatives for exchange rate management.

**REFERENCES:**

1. Multinational Financial Management : Alan C Shapiro
2. ABC of Foreign Exchange : Clare G. Gump
3. Guide to Foreign Exchange Regulations : Krishnamoorthy.S
4. Principles of Foreign Exchange : Chatterjee.A.K.
5. Foreign Exchange – Practice, Concepts and control : Jeevanadam.N.S.
6. Foreign Exchange Management : Rajwadi
7. Rupee Convertibility : BibekDebroi

## 31743C2 - MULTINATIONAL FINANCIAL MANAGEMENT

Objectives:

- To discuss the economic and political factor of multinational financial management.
- To understand the exchange safe system.

### **BLOCK I: BASICS OF MULTINATIONAL FINANCIAL MANAGEMENT**

- UNIT 1      Concept of multinational financial management – Functions – Risk - Return trade off
- UNIT 2      Aspects of multinational financial environment and system – Global financial markets.
- UNIT 3      Foreign Direct Investment by MNCs – Need, strategy and opportunities.
- UNIT 4      Economic and political risk – Planning – operating policies to deal with risk.

### **BLOCK II: CAPITAL BUDGETING AND ----**

- UNIT 5      Capital budgeting: Basics – NPV – IRR – Increment Cash flows – Parent Vs Project Cash flows.
- UNIT 6      Taxes – Exchange rate changes and inflation – Transfer Pricing – APV and CAPM.
- UNIT 7      Working Capital Management of MNCs – International Cash management: Objectives – Functions – Techniques: Netting – Leading and Lagging.
- UNIT 8      Intercompany loans – Transfer pricing – Cash Planning and budgeting – Management of Short term investment Portfolio.

### **BLOCK III: CREDIT AND UNCERTAINTY MODELS**

- UNIT 9      Receivables Management: Credit policy variables: Standards – period – Discount – Collection effort.
- UNIT 10     Credit extension – Exchange rate implications – Inventory management – Concepts and tools.
- UNIT 11     Risk and Uncertainty Models – Off shore production Vs Local Purchase.

## **BLOCK IV: COST OF CAPITAL AND COST OF EQUITY**

UNIT 12 International financing: Long Term Financing: Equity Instruments: International Depository Receipts and Direct equity participation.

UNIT 13 Debt Instruments: Bonds Notes and Syndicated loans. Short term financing: Sources – Euro notes and Euro commercial paper – Inter firm financing methods.

UNIT 14 Cost of Capital: Cost of equity – Cost of debt – Cost of back – to - back financing  
Overall cost of Capital structure of MNC: Theory, Practice and determinants –  
Debt Vs Equity Flow analysis.

### **REFERENCES:**

1. Multinational Financial Management: Shapiro.A.C.
2. International financial Management : Rodrigule and Carter
3. International Business Finance : Wood.D, Byrne.J
4. International Capital Markets : Watson, Marwell

## **31743C3 - PROJECT FINANCE**

### Objectives:

- To understand the process of project finance
- To give knowledge about project appraisal
- To evaluate the financial aspect in project finance

### **BLOCK I: BASICS OF PROJECT FINANCE**

- UNIT 1      Project – Meaning and Definition - Stages in a project cycle: Project identification, formulation, evaluation and implementation
- UNIT 2      Project Consultants: Meaning - Role of consultants in project management – Functions of Project Consultant
- UNIT 3      Sources of finance for a project - I: Public issue of shares, debentures, public deposits, leasing, internal generation of funds, commercial papers.
- UNIT 4      Sources of finance for a project – II: Global depository receipts, borrowings from banks and FIs – Venture capital – Innovative instruments in the capital market.

### **BLOCK II: PROJECT FINANCE APPROACHES**

- UNIT 5      Project financing – Estimating the total capital requirements – Factors determining the fixed capital and working capital – Judicious financing plan.
- UNIT 6      Capital gearing – Matching of requirements with available financial assistance from various sources.
- UNIT 7      Process of lending for a project – Pre-sanction appraisal and procedures.
- UNIT 8      Appraisal of managerial and technical aspects: Evaluation of managerial skills, past records, Management and working of other group companies evaluation of appropriate technology, availability of raw materials and utilities and safeguards against pollution, effluent disposal/treatment.

### **BLOCK III: EVALUATION AND FINANCIAL ASPECTS**

- UNIT 9      Project appraisal – Evaluation of commercial aspects: Estimation of demand supply gap, distribution channels and selling arrangements.
- UNIT 10     Evaluation of financial aspects - I: Debt equity ratio, current ratio, debt service coverage ratio, return on investment.
- UNIT 11     Evaluation of financial aspects - II: Security margin, internal rate of return and breakeven analysis.

## **BLOCK IV: INDUSTRIAL SICKNESS AND MONITORING**

- UNIT 12      Project appraisal – Economic analysis: Economies of scale, employment generation, social cost benefit analysis, contribution to government revenue.
- UNIT 13      Political stability, priority and evaluation of international competitiveness. Project monitoring – Post sanction supervision and follow up – Steps to improve recovery.
- UNIT 14      Industrial sickness: Warning signals and causes - Rehabilitation of a sick industrial unit– Role of the board for industrial and financial reconstruction (BIFR).

### **REFERENCE BOOKS:**

1. B.B. Goel, Project Management: A Development Perspective, Deep and Deep Publications, New Delhi
2. A.K. Sengupta, Bank Credit to Industry, Skylark Publications, New Delhi.
3. Prasanna Chandra, Projects Preparations, Appraisal, Budgeting and Implementation, Tata McGraw Hill, New Delhi.

### **31745 PROJECT**

Project is considered to be an integral part of business administration by all 'B' Schools in India. In order to maintain the academic quality of business acumen, it has mentioned the following objectives of project.

1. Development of professional skills through learning to use knowledge for the study and analysis of problems and selection of appropriate means to solve them.
2. Development of self awareness and professional ideal.

The students opted the project have to select research areas systematically.

- a. Understanding both the organization and the functions.
- b. Understanding socio, economic and cultural realities and their impact on the organization.
- c. Administrative structure, communication pattern, leadership, power structure, decision making and functions of personnel in business organizations

Records:

- a. Analysis of problem solving situations for new and significant areas of problem solving.
- b. Means, skills for documentation of activities like projects, case studies etc...

The students can select Project Guides from the approved list of DDE, Alagappa University Guidelines.



### **3. DURATION OF THE PROGRAMME**

The course shall consist of two academic years divided into four semesters.

### **4. Faculty and Support Staff Requirements**

This programme requires the following faculty and supporting staffs

<b>Staff Category</b>	<b>Required</b>
Core Faculty *	3
Faculty for Specialization*	2
Clerical Assistant	1

\*At least Assistant Professor Level (Either permanent or part time)

### **5. Instructional Delivery Mechanism**

Each semester there will be one contact programme of 80 hours duration in theory. The SLM (Self Learning Material) will be supplied to the students in print form as well as in CD form. The face to face contact sessions of the programme for theory courses will be held at the head quarter / learning centres. The conduct of end semester examinations, evaluation and issuance of certificates will be done by office of the Controller of examinations, Alagappa University, Karaikudi.

### **F) PROCEDURE FOR ADMISSION, CURRICULUM TRANSACTION, AND**

#### **EVALUATION**

#### **Admission Eligibility**

A candidate who has passed any Bachelor Degree from a recognized University in the Pattern of 10+2+3 shall be permitted to appear and qualify for the programme.

#### **Curriculum Transactions:**

The class room teaching would be through conventional lecture, use of OHP, power point presentation and novel innovative teaching ideas like television and computer aided instruction. Student seminars would be arranged to improve their awareness and communicative skill.

Face to face contact session will be conducted as given in below table.

<b>Course Type</b>	<b>Face to Face Contact Session/semester (in Hours)</b>
5 Theory courses with 4 credits	80
<b>Total</b>	<b>80</b>

## **Evaluation**

The examinations shall be conducted separately for theory and practical's to assess the knowledge acquired during the study. There shall be two systems of examinations viz., internal and external examinations. In the case of theory courses, the internal evaluation shall be conducted as Continuous Internal Assessment via. Student assignments preparation and seminar, etc. The internal assessment shall comprise of maximum 25 marks for each course. The end semester examination shall be of three hours duration to each course at the end of each semester. In the case of Practical courses, the internal will be done through continuous assessment of skill in demonstrating the experiments and record or report preparation. The external evaluation consists of an end semester practical examinations which comprise of 75 marks for each course.

### ***f. 3.2. Distribution of Marks in Continuous Internal Assessments:***

The following procedure shall be followed for awarding internal marks for **theory** courses

<b>Component</b>	<b>Marks</b>
Assignments(2) (12.5+12.5)	25
<b>Total</b>	<b>25</b>

## **Question paper pattern (Theory)**

- The question paper carries a maximum of 75 marks.
- The question paper consists of three sections namely Part-A, Part-B and Part-C.
- Part-A consists of 10 questions of 2 marks each ( $10 \times 2 = 20$  marks) with no choice. The candidate should answer all questions.
- Part-B consists of 5 either or choice questions. Each question carries 5 marks ( $5 \times 5 = 25$  marks).
- Part-C consists of 5 questions. Each question carries 10 marks. The candidate should Answer any three questions ( $10 \times 3 = 30$  marks).

### Passing Minimum

- For internal Examination, the passing minimum shall be 40% (Forty Percentage) of the maximum marks (25) prescribed for UG and PG Courses.
- For External Examination, the passing minimum shall be 40% (Forty Percentage) of the maximum marks (75) prescribed for UG and PG Courses.
- In the aggregate (External + Internal), the passing minimum shall be 40% for UG and 50% for PG courses.

### Marks and Grades:

The following table gives the marks, grade points, letter, grades and classification to indicate the performance of the candidate.

Range of Marks	Grade Points	Letter Grade	Description
90-100	9.0-10.0	O	Outstanding
80-89	8.0-8.9	D+	Excellent
75-79	7.5-7.9	D	Distinction
70-74	7.0-7.4	A+	Very Good
60-69	6.0-6.9	A	Good
50-59	5.0-5.9	B	Average
00-49	0.0	U	Re-appear

ABSENT	0.0	AAA	ABSENT
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$C_i$  = Credits earned for the course i in any semester  
 $G_i$  = Grade Point obtained for course i in any semester.  
 n refers to the semester in which such courses were credited

**For a semester;**

$$\text{Grade Point Average [GPA]} = \frac{\sum_i C_i G_i}{\sum_i C_i}$$

Grade Point Average = Sum of the multiplication of grade points by the credits of the courses  
 Sum of the credits of the courses in a semester

**For the entire programme;**

$$\text{Cumulative Grade Point Average [CGPA]} = \frac{\sum_n \sum_i C_{ni} G_{ni}}{\sum_n \sum_i C_{ni}}$$

CGPA = Sum of the multiplication of grade points by the credits of the entire programme  
 Sum of the credits of the courses for the entire programme

CGPA	Grad	Classification of Final Result
9.5-10.0	O+	First Class- Exemplary*
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class with Distinction*
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	

0.0 and above but below 5.0	U	Re-appear
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\*The candidates who have passed in the first appearance and within the prescribed semester of the PG Programme are eligible.

### Maximum duration for completion of the course

The maximum duration for the programme shall not exceed five years after the completion of the minimum duration of the programme.

### Commencement of this regulation

These regulations shall come into effect from the academic year 2018-19 for students who are admitted to the first year of the course during the academic year 2018-19.

### Fee structure

Sl. No.	Fees Detail	Amount in Rs.	
		First Year	Second Year
1	Admission Processing Fees	300.00	-
2	Course Fees	13200.00	13200.00
5	ICT Fees	150.00	150.00
	TOTAL	13650.00	13350.00

### G) REQUIREMENT OF THE LIBRARY RESOURCES:

## **LIBRARY RESOURCES**

The Central Library is one of the important central facilities of Alagappa University. It has text book, reference books, conference proceedings, back volumes, standards, and non-book material such as CD-ROMs and audios. The central Library procured several e-books in different areas. The library also subscribes to about 250 current periodicals. The Directorate of Distance Education of Alagappa University has adequate number of copies of books related to Management Programme.

## **COST ESTIMATE OF THE PROGRAMME AND THE PROVISIONS:**

<b>Sl. No.</b>	<b>Nature of Expenditure</b>	<b>Amount in Rs. (Approx.)</b>
1	Programme Development	10,00,000/-
2	Programme Delivery	20,00,000/-
3	Programme Maintenance	3,00,000/-

### **i) QUALITY ASSURANCE MECHANISM AND EXPECTED PROGRAMME OUTCOMES**

- The feedback from students on teaching will be collected every semester using standard formats.
- Feedback on the curriculum will also be collected from the experiences of the students which help teachers in fine tuning of deliverables in the classroom.
- It helps in improving the standard of teaching as expected by the students.
- Exit survey feedback on various parameters to improve and quality of the programme and support services like course material, library and infrastructure.
- It helps to Strengthen the contents of the program to meet the requirements of the employment market and keep the curriculum as a treasure of knowledge.
- This programme provides Opportunities for students to develop and demonstrate knowledge and understanding, skills, qualities and other attributes.

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# ALAGAPPA UNIVERSITY

[Accredited with 'A+' Grade by NAAC (CGPA:3.64) in the Third Cycle]

## KARAIKUDI

Minutes of the Meeting of the Board of Studies in Management (Distance Education) held at the Directorate of Distance Education, Alagappa University, Karaikudi – 630 003, on 06.09.2017 at 11.00 am.

### Members Present

1. Dr. S. Kaliyamoorthy - Chairman
2. Dr.G. Jayabal - Member
3. Dr.R. Perumal - Member
4. Dr.S. Rajmohan - Special Invitee
5. Mr.S. Prabhu - Special Invitee

At the outset, the Chairman has extended a warm welcome to all the Members of the Board and briefed the need and purpose of the meeting.

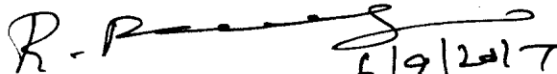
The board has considered and scrutinized the Regulations and Syllabi for the following UG, PG and PG Diploma Programmes in the field of Management to be offered through ODL mode.

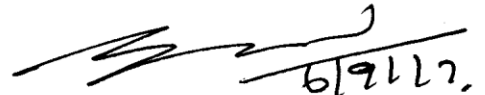
S.No.	U.G. Programmes	P.G. Programmes	PG Diploma Programmes
1.	BBA	M.A.(Public Administration)	Hospital Administration
2.	B.A. (Public Administration)	M.A.( Personnel Management & Industrial Relations)	Human Resource Management
3.	BBA(Banking)	M.B.A (General)	Business Management
4.	-	MBA(International Business)	Personnel Management & Industrial Relations
5.	-	MBA(Corporate Secretaryship)	-
6.	-	MBA(Banking & Finance)	-
7.	-	MBA(Project Management )	-
8.	-	MBA( Hospital Management)	-
9.	-	MBA (HumanResourceManagement)	-
10.	-	MBA(Education Management)	-
11.	-	MBA(Retail Management)	-
12.	-	MBA(Technology Management)	-
13.	-	MBA(Logistics Management)	-
14.	-	MBA(Corporate Management)	-
15.	-	MBA(Financial Management)	-
16.	-	MBA( Marketing Management)	-
17.	-	MBA(System Management)	-
18.	-	MBA(Production and OperationManagement)	-
19.	-	MBA (Tourism)	-
20.	-	MBA (Cooperative Management)	-
21.	-	MBA Five Years Integrated	-




The board has unanimously resolved to approve the Regulations and Syllabi of the various above mentioned UG, PG and PG Diploma Programmes proposed to be offered through ODL mode. The approved Regulations and Syllabi of the above mentioned programmes are provided in the Annexure-I

Finally the meeting came to end with a formal vote of thanks.

  
(R. PERUMAL) 6/9/2017

  
(G. JAYABAL) 6/9/2017

  
(S. PRABHU)

  
(R.S. RAJMOHAN) 7

  
(S. KALIYAMOORTHY) 6/9/17