



**Bachelor of Business Management (BBM Degree)
2010 Scheme**

**Draft Regulations governing the Bachelor of Business
Management Degree Programme of Kuvempu University
under Semester Scheme**

(Section 44 (1), Karnataka State Universities Act, 2000)

1. Title and Commencement

This Regulations shall be called **Kuvempu University Regulations governing the Bachelor of Business Management Degree Programme under Semester Scheme, 2010-11**, and

These Regulations shall come into force from the date on which it is assented to by the Chancellor.

2. Definitions: In this Regulations, unless the context otherwise requires,

1. **University** means Kuvempu University,
2. **Bachelor of Business Management Degree** means Graduate Degree Programme in Management(B.B.M),
3. **Student** means the student admitted to B.B.M Degree Programme under this Regulations,
4. **Degree** means Bachelor Degree in Business Management,
5. **Board of Studies** means the Board of Studies in Business Management (Graduate Studies) of Kuvempu University,
6. **Academic Council** means Academic Council of Kuvempu University,
7. **Fee** means the fee prescribed by the University for B.B.M Programme from time to time, and
8. **Course** means a logical part of a subject matter of the programme. Alternatively, this shall be called a paper.

3. Eligibility to Apply for Admission

1. The students who have successfully completed the two-year Pre-university examination (PUC) conducted by the Karnataka Pre-university Board or two-year Job-oriented Course or three-year Diploma Course conducted by the

Directorate of Vocational Education/Technical Education Board or any other examination considered as equivalent thereto by this University shall be eligible to apply for admission to the first semester of B.B.M Degree Programme,

2. However, the candidates who have passed the three-year Diploma in Commercial Practice or Secretarial Practice or Modern Office Practice conducted by the Department of Technical Education, Government of Karnataka shall be eligible for admission to the third semester of B.B.M programme directly without the benefit of exemption in any course/s of Semesters III – VI, and
3. Similarly, the candidates who have passed the two-year Diploma in Business Administration (after PUC) conducted by the Department of Technical Education, Government of Karnataka shall be eligible for admission to fifth semester of B.B.M programme directly without the benefit of exemption in any Course/s of Semesters – V and VI of B.B.M. Further, these candidates shall pass the Language Courses of Semesters I – IV of B.B.M Programme by studying on their own.
4. **Admission of Students of other Universities:** The candidate who has completed the first year or first two years of B.B.M programme in the institution coming under the jurisdiction of other university shall be eligible to take admission to third semester or fifth semester of B.B.M of this University respectively subject to the following conditions.
 1. The candidate should produce the migration certificate from the concerned university,
 2. If the candidate has not successfully completed one or more course/s of Semester/s – I and/or II, or Semester/s – I and/or II and/or III and/or IV of B.B.M, as the case may be, shall take and pass the examination/s of this course/these courses in his/her parent university. Alternatively, the candidate shall take and pass all the courses of first year (Semesters – I and II) or first and second years (Semesters – I to IV) of this University as the case may be,
 3. The candidate who intends to retain the results of the examinations of the university studied previously shall be eligible to do so subject to the condition that he/she is not eligible for any Rank and Class in this University's examination (Regulations 15.1 and 15.2),
 4. The candidate seeking admission to Semester – III or V of B.B.M of this University shall be eligible for admission provided he/she fulfils the requirements of eligibility for promotion to the next higher class (viz., Semester – III or V) in accordance with this Regulations,
 5. Further, the candidate seeking admission to Semester – III or V of B.B.M of this University shall be liable to pass (by self-study) those courses of B.B.M – I year or B.B.M – I and II years of this University if he/she has not studied the same in his/her parent University, and

6. The candidate who migrates from other university shall also fulfill the conditions and requirements regarding admission prescribed for the students of this University.

5. Duration of the Programme

1. The Programme of study for B.B.M Degree shall normally extend over a period of three academic years, each academic year comprising of two semesters, and each semester comprising of 16 weeks of class work,
2. No student shall be permitted to obtain B.B.M Degree earlier than six semesters or to take more than twelve semesters. That means, the student shall complete the academic programme within six years (but not earlier than three academic years) from the date of admission to the first semester of B.B.M Programme, and
3. Whenever the curricula are revised, and whenever a candidate is reappearing, within the above maximum period (Regulation 5.2), he/she shall be allowed to reappear for the B.B.M Degree examination according to the pre-revised curricula (i.e., the curricula in which he/she has studied the Course/s as regular student).

6. Medium of Instruction

1. The medium of instruction shall normally be English,
2. However, the students shall be permitted to write their examination even in Kannada, and
3. In the case of Languages such as Kannada, Hindi, Sanskrit, Urdu, etc, the medium of instruction and examination shall be in the concerned Language.

7. Structure of B.B.M Programme

1. The students of B.B.M programme shall study the following courses as prescribed by the Academic Council of the University or other Courses and Course Contents as may be prescribed by the Academic Council of the University from time to time.

Bachelor of Business Management (BBM Degree)
2009 scheme
Course structure

Sl.no	Code	Subject	No of teaching hours per week
I semester			
1	BM101	Communicative English –I	04
2	BM102	Communicative Kannada/Urdu/Hindi/Sanskrit-I	04
3	BM103	Financial Accounting –I	04
4	BM104	Managerial Economics	04
5	BM105	Principles of Management	04
6	BM106	Business Environment	04
II Semester			
7	BM201	Communicative English –II	04
8	BM202	Communicative Kannada/English/Urdu/Sanskrit-II	04
9	BM203	Financial Accounting-II	04
10	BM204	Money and Financial System	04
11	BM205	Marketing Management	04
12	BM206	Financial Services	04
13	BM207	Tourism Management	04
III Semester			
14	BM301	Communicative English III	03
15	BM302	Communicative Kannada/Hindi/ Urdu/Sanskrit-III	03
16	BM303	Law & Practice of Banking	04
17	BM304	Business Legislations	04
18	BM305	Computer Applications in Business	04
19	BM306	Business Taxation-I	04
20	BM307	Environment Science	04
IV Semester			
21	BM401	Communicative English IV	03
22	BM402	Communicative Kannada/Hindi/ Urdu/Sanskrit-IV	03
23	BM403	Human Resource Management	04
24	BM404	Business Mathematics	04
25	Bm405	Insurance Management	04
26	BM406	Business Taxation –II	04
27	BM407	Indian Constitution	04
V semester			
28	BM501	Cost Accounting	04
29	BM502	Statistics for Management –I	04
30	BM503	Entrepreneurship Development	04
31	BM504	Quantitative Techniques	04
32	BM505	Business Research Methods	04
33	BM506	Elective – Paper I	04
34	BM507	Elective – Paper II	04
VI Semester			
35	BM601	Management Accounting	04
36	BM602	Statistics for Management-II	04
37	BM603	Financial Management	04
38	BM604	Organizational Behavior	04
39	BM605	Elective – Paper III	04
40	BM606	Elective - Paper IV	04
41	BM607	Project Report	04

Note: * WTHs = Weekly Teaching Hours; ED = Examination Duration (hours);
IA = Maximum Marks for Internal Assessment; and SEE = Maximum Marks for
Semester-end Examination

2. Out of the two Languages of Semesters – I to IV of B.B.M selected by the students, at least one shall be an Indian Language such as Kannada, Hindi, Sanskrit, Urdu, Tamil, Telugu, Malayalam, etc. However, in the case of foreign nationals, the requirements of an Indian Language may be waived off by the University,
3. The student shall be offered the same two Languages for the B.B.M programme which he/she has studied at the Pre- university level. However, a student may opt for Kannada even if he/she has not studied it at the Pre-university level,
4. The University may permit private study of a Language by a student if the number of students opting for that Language is less-than five, and allow him/her to appear for the examination in that Language without insisting on attendance, and
5. A student who has taken admission to B.B.M – V Semester shall select any one of the following as his/her Specialization Stream and both the courses in that Stream being compulsory. Course – I of the Specialization Stream selected by the student shall be studied in B.B.M – V Semester and Course – II of the same Specialization Stream shall be studied in B.B.M – VI Semester.

ELECTIVES

Elective-1: Human Resource Management

- Paper - I : Human Resource Development
Paper - II : Industrial Relations
Paper – III : Labour Welfare and Social Security
Paper – IV : Labour Laws

Elective-2: Marketing Management

- Paper –I : Production and sales Management
Paper-II : Advertising & Media management
Paper-III : International Marketing
Paper-IV : Marketing of Industrial goods.

Elective-3: Finance

- Paper-I : Financial Markets and Services
Paper-II : International Finance
Paper-III : Cost and Financial Analysis
Paper-IV : Portfolio Management

Elective-4: Information Technology Management

- Paper-I : E-Business and Web Designing
 Paper-II : Enterprise Resource Planning
 Paper-III : Database Management
 Paper-IV : System Analysis and Design.

Elective -5 : Tourism

- Paper- I : Tourism Industry
 Paper- II : Tourism Marketing
 Paper-III : Tourism Product
 Paper-IV : Travel Agency and Tour Operators Business.

6. A student in B.B.M – VI Semester shall have Project Work, and prepare and submit the Project Report under the guidance of a Teacher before the commencement of examination of Semester - VI,
7. The candidate who fails to submit the Project Report shall not be permitted to take the whole examination of B.B.M – VI Semester, and
8. Besides the above Courses (as stated under 7.1 above), the students of B.B.M Programme shall be offered the following additional Courses which are mandatory.
 1. Environmental Science (it shall be offered either in Semester – I or in Semester – II), and
 2. Constitution of India (it shall be offered in any one Semester from Semester – I to Semester – IV).

8. Attendance

1. Each course shall be taken as a unit for the purpose of calculating the attendance,
2. A student shall be considered to have satisfied the requirement of attendance for each course, if he/she has attended not less-than 75% of the number of classes held up to the end of the semester including tests, seminars, group discussion, practical, tutorials, special classes and lectures, etc,
3. However, if a student represents his/her Institution, University, State or Nation in Sports, NCC, NSS or Cultural or any other officially sponsored activities, he/she shall be eligible for the attendance benefit for the actual number of days participated subject to a maximum of 20 days in a semester based on the specific recommendation of the Principal of the Institution concerned. This facility (attendance benefit) shall also be extended to the students who were absent due to accident/serious illness leading to actual hospitalization. In both the

cases, the %age of classes attended shall be determined by dividing the number of hours of classes attended (by the student) by the number of hours of classes engaged (excluding the classes held on the days he/she was not present due to hospitalization or participation in sports, etc), and

4. A student who does not satisfy the requirements of attendance (atleast 75% in each course) shall be ineligible to appear for the examination of that whole semester. And he/she shall repeat that semester as regular student in the next year/s.

9. Change of Subjects

1. Change of subjects (only in the case of Languages and Specialization Streams) shall be permitted by the University, if the requisition from the student is received within 10 days from the date of commencement of the classes on the specific recommendation of the Principal,
2. Change of subject shall be approved by the University on such terms and conditions as it may deem fit. Option to change the subjects is exercisable by the student/s only once during the three-year period, and
3. Whenever a change in subject is permitted during a Semester, the attendance in that particular course shall be calculated from the date of change of subject. However, while calculating the attendance for the whole Semester, the attendance in the previous subject studied by the candidate shall also be taken into account.

10. Eligibility to Teach the Courses

1. All the Courses, except Languages, shall normally be taught by the teachers possessing at M.Com or MBFI or MBA Degree,
2. However, the Courses “Managerial Economics” (Course 104) and “Money and Public Finance” (Course 204) of B.B.M – I and II Semesters respectively shall be taught by the teachers possessing either M.A (Economics) or MBE (Business Economics) or M.Com or MBFI or MBA Degree,
3. “Business Mathematics” course (Course 206) of B.B.M – II Semester, and both the Courses of Specialization Stream, Quantitative Techniques, (Courses 507J1 and 607J2) shall be taught by the teachers possessing either M.Com or MBFI or M.Sc (Mathematics or Statistics) or MBA Degree,
4. Both the courses of Specialization Stream, “Tourism and Hospitality Management” (Courses 507H1 and 607H2) shall be taught by the teachers possessing M.Com or MBFI or MTA Degree, and
5. The Courses, “Information Technology – I and II” (Courses 306 and 406) of B.B.M – III and IV Semesters respectively and both the Courses of Specialization Stream, E-commerce (Courses 507I1 and 607I2) shall be taught by the teachers possessing M.Com or MBFI or

MCA or M.Sc (Computer Science) or M.E (Computer Engineering) or MBA Degree.

11. Continuous Assessment Programmes and Evaluation

1. Out of the total marks for each course, 20% shall be earmarked for Continuous Assessment (Internal Assessment) and the remaining 80% for the semester-end examination,
 2. Out of 20 marks for internal assessment, one test shall be conducted, preferably during the third week of third month of the semester (with a provision for re-test, if a student wishes, before the close of semester classes), and the remaining 10 marks shall be earmarked for the Skill Developmental Activities and the Record of these activities,
 3. In the case of Project Report, it (Project Report) shall be evaluated for 80 marks and the viva-voce examination shall be conducted by the Departmental Council of the College for the remaining 20 marks,
 4. The marks obtained in the tests and the skill developmental activities shall be displayed on the notice board of the College,
 5. In each of the activities pertaining to the internal assessment marks, complete transparency shall be ensured by the course teacher, and the student who is not satisfied with the marks awarded to him/her can make an appeal to the Head of the Department with justifiable reasons. On the receipt of appeal, the Head of the Department shall convene a meeting of the Departmental Council and redress the grievances of the student appropriately,
 6. In case of candidates who appear for improvement examination, and/or the students who take the examination in the failed course/s, the marks obtained in the internal assessment shall not be revised. There shall be no improvement for internal assessment, and
 7. Student-wise and Course-wise internal assessment marks shall be communicated to the Office of the Registrar (Eval) by the Principal of the College before the commencement of University examination and the University shall have access to the records of continuous assessment for verification, if necessary.
12. **Appearance for the Examination:** A candidate shall apply for all the courses of a Semester when he/she appears for the examination of that Semester for the first time.
13. **Question Paper Setting and Evaluation:** All the Courses, except Languages, of B.B.M Degree Programme shall be under the Board of Examiners in Commerce (Graduate Studies) for the purpose of examination – setting of question papers and evaluation of answer scripts.
14. **Evaluation, Revaluation and Minimum Marks for Pass**

1. Every answer script in the semester-end examination shall be subjected to coded, central and single evaluation,
2. A candidate shall be declared to have passed the examination if he/she obtains not less-than 40% marks in aggregate in each semester and 35% of the maximum marks including internal assessment marks in each course (including Project Report) provided he/she secures atleast 35% of the maximum marks in each Course in the semester-end examination. However, there shall be no minimum for internal assessment marks,
3. A candidate obtaining less-than 35% of the maximum marks and/or 35% of marks in the semester-end examination in any course shall be declared to have failed in that course. Such a candidate shall be eligible to take the examination in the failed course/s at a subsequent examination and he/she shall secure not less-than 35% of the maximum marks for pass in that course/s including 35% marks in the semester- end examination,
4. A student who desires to get his/her answer script/s revalued may do so by submitting an application along with the prescribed fee to the Registrar (Evaluation) within 15 days from the date of announcement of the result. Such answer script/s shall be got valued by another external examiner. The marks awarded to that answer script/s shall be the average of two marks. However, if the difference in the marks between the two evaluations exceeds 15%, the script shall be referred to the third internal evaluation. In this type of situation, the marks awarded to that script shall be the average of the two nearer marks out of the three evaluations,
5. However, in the case of Project Report, there shall be double evaluation – one by the concerned guide at the college level and another by one of the examiners from the panel of examiners. The chairman of BoE in Commerce (Graduate Studies) shall arrange for the second evaluation of the Project Reports in the concerned college by deputing the external examiners (i.e., the examiners from other colleges with the University jurisdiction) to the college,
6. The Principal of the College shall submit the marks list of both the examiners, after the evaluations, to the Office of the Registrar (Eval) before the completion of B.B.M – VI Semester examination. If the difference in the marks between the two evaluations exceeds 15% of the maximum marks, then such a report shall be referred to the third examiner. And in this type of situation, the marks to be awarded to the project report shall be the average of the nearer two out of three evaluations,
7. The candidate shall obtain a minimum of 35 marks in the Project Report failing which he/she shall revise and resubmit the Project Report before the commencement of the next examination. However, no candidate shall be allowed to resubmit the Project Report after three consecutive chances,

8. The result of the successful candidate at B.B.M – VI Semester examination shall be declared as NCL (not completed lower examination) if he/she has not successfully completed the lower examination, and
9. The Degree of Bachelor of Commerce shall be awarded to the candidates who have passed all the courses of Semesters – I to VI Semesters of B.B.M.

15. Promotion to Next Higher Semester

1. For admission to B.B.M – III Semester, a student shall pass atleast 40% of the Courses of B.B.M – I and II Semesters put together subject to a minimum of five courses (excluding the courses, Environmental Science and Constitution of India), and
2. For admission to B.B.M – V Semester, the student shall pass atleast 40% of the Courses of B.B.M – I to IV Semesters put together subject to a minimum of ten courses (excluding the courses, Environmental Science and Constitution of India).

16. Declaration of Result, and Announcement of Class and Ranks

1. The Degree of Bachelor of Commerce shall be awarded to the candidates who have passed all the courses of all the six semesters of B.B.M,
2. However, the Class of the Degree shall be awarded only to those students who have passed all the Courses of the last/final two Semesters (i.e., Semesters – V and VI) in the first attempt,
3. The Class of passing of B.B.M Degree programme shall be announced based on the %age of marks secured in the last/final two semesters (i.e., Semesters – V and VI) in the first attempt as follows.

%age of Marks (Semesters V and VI)	Description of Result
< 40	Fail
$\geq 40 < 50$	Pass
$\geq 50 < 60$	Second Class
$\geq 60 < 70$	First Class
≥ 70	First Class with Distinction

17. Rejection of Results

1. A candidate shall be eligible to reject the result of the whole semester-end examination within such time as may be prescribed by the University from time to time. Rejection of Course-wise result shall not be permitted. This rejection shall be exercised only once in each Semester and the rejection once exercised shall not be revoked, and
2. The candidate shall apply for rejection of results through the college of study in the prescribed Form along with the original statement of

marks by paying such fee as may be prescribed by the University from time to time.

18. **Repeal and Savings**

1. Notwithstanding anything contained in this Regulations, the Provisions of any Order, Rule or Regulations in force shall be inapplicable to the extent of their inconsistency with this Regulations,
2. The University shall issue such orders, instructions, etc and prescribe such format, procedure, etc as it may deem fit to implement the Provisions of this Regulations, and
3. If any difficulty arises in the implementation of this Regulations, the Vice-chancellor shall, in consultation with the Dean, be competent to issue necessary clarification. And he/she shall, at the earliest possible opportunity thereafter, report the action taken by him/her to the Academic Council for ratification.

SYLLABUS FOR 1st SEMESTER B.B.M

BM103 FINANCIAL ACCOUNTING-I

64 Hours

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

Unit-1: Meaning and Definition of accounting, Objectives of Accounting, Accounting concepts and Conventions. **6 hours**

Unit-2: Double Entry Principles, Types of Accounts, Journal and Ledger **8 Hours**

Unit-3: Subsidiary Books – Meaning and types, Problems on only purchase book, sales book and Three Columns cash book, Preparation of trial balance **8 Hours**

Unit-4: Bank Reconciliation Statement.
Meaning of Bank reconciliation statement- reasons for the differences in the two balances viz., balances as per cash and pass book preparation of bank reconciliation statement **10 Hours**

Unit-5: Final Accounts of a sole trader including manufacturing accounts (with simple adjustment) **12 Hours**

Unit-6: Final accounts of Non Trading Concerns **12 Hours**

Unit-7: Depreciation – Meaning & causes, Methods of charging Depreciation-Fixed installment - Reducing balance method. **8 Hours**

Skill Development Activities:-

1. Illustrate Dual concept $A=L=C$
2. Final accounts of a sole trader
 - (a) Correcting a wrong trial balance
 - (b) Correcting a wrong Trading & P &L Account
 - (c) Correcting a wrong balance sheet
3. Collect an accounting statement from a Bank customer & affix it.
4. Collect a copy of final accounts of a non-trading concern.
5. Collect debit note, credit note & invoices.

Books for Reference:

1. T.S Grewal-elements of Accounts
2. T.P Ghosh-Fundamentals of Accounting
3. R.L Gupta-Advanced Accountancy
4. N.K Agarwal and R.K Sharma-Fundamentals of Accounting
5. B.S Raman-Financial Accounting (volume-1)
6. S.P Jain and K.L Narang-Financial Accounting

BM104 - MANAGERIAL ECONOMICS

Objectives: To provide clear relationship between knowledge of economics application in management decision making.

- Unit-1:** Nature and Scope of Managerial Economics:- Meaning characteristics, scope and subject matter relationship with other discipline- decision making and forward planning. **10 hours**
- Unit-2:** Fundamental principles of managerial economics: - Opportunity cost principle-incremental principle, principle of time perspective, discounting principle and equi-marginal principle. **8 hours**
- Unit-3:** Demand Analysis:- Meaning and definition of demand, determinants of demand, law of demand, exception to the law of demand, elasticity of demand. **8 hours**
- Unit-4:** Demand Forecasting : - Meaning and definitions- long run and shortrun demand forecasting – objectives and need for demand forecasting- methods of demand forecasting –least square method problems on least square method forecasting-demand for new product- criteria of good forecasting methods. **10 hours**
- Unit-5:** Production Analysis: - Concept of production function – cost– meaning, money Cost, real Cost, opportunity cost, implicit and explicit cost, short–run costs, total cost, fixed cost, economies of scale. Revenue – meaning – total revenue, average revenue and marginal revenue- Break even analysis- break even chart with problems. **10 hours**
- Unit-6:** Pricing Theory and Pricing Methods: - Perfect competition, monopoly – monopolistic and oligopoly-meaning, definition, features, price and output determination under different marketing conditions- cost plus pricing- penetration and skimming pricing. Capital Budgeting: - Meaning, objectives, prerequisites,

components, Traditional methods to evaluate project profitability. Payback period & internal rate of return.

12 Hours

Unit 7 Interest: Meaning lonable fund theory – Liquidity Preference theory

06 Hours

Skill Development Activities

1. Write down the Incremental principles with a numerical illustration.
2. Write a note on Least square method and its application
3. Show the Calculation of cost & revenue.
4. Mention the method of Calculation of BEP (in units & Value)
5. You are required to write Calculation of cost plus price.
6. Write the system of Calculation of project profitability

Reference books

1. Managerial economics- Sankaran
2. Managerial economics –Mehtha
3. Managerial economics-Varshney and Maheshwari
4. Managerial economics – Methane
5. Managerial economics- M.L.Jhingan and J.K Stephen
6. Managerial economics – K.D Basava
7. Managerial economics- Dr Prabhakara Shishila

BM105 - Principles & Practice of Management.

Objective: The course familiarizes the students with the principles of management, managerial practices, and recent trends in management.

Unit-1: Concept of Management: – meaning, nature, scope and importance – Role of management, - management and administration – Management as profession, management as science and an art.

8 Hours

Unit-2: Evolution of Management: - Taylor’s scientific management – Fayol’s theory – Elton Mayo and Hawthorne experiments – different approaches to management.

8 Hours

Unit- 3: Planning- Meaning and Significance – types of plans – different approaches to plans – strategies, objectives and policies.

8 Hours

Unit-4: Organizing - Principles of Organization – types of organization, formal and informal organization structure – authority and responsibility, delegation. Span of control and chain of command.

10 Hours

Unit-5: Directing- Definition, importance- principles of direction, co-ordination as essence of management.

8 Hours

Unit-6: Managerial Control- Needs for control,- features of effective controlling system- modern management techniques – MBO, MBE, TQM, MIS, PERT and CPM.

12 Hours

Unit-7: Emerging Trends in Management – concepts, definition, meaning and objectives of strategic management, knowledge management, stress management and event management.

10 Hours

Skill Development Activities

1. Collect the photograph and Bio-data of any three contributors to management thought.
2. Draft organizational chart and discuss the authority relationship.
3. Identify the feed back control system of an organization.
4. List out your strengths and weak nesses
5. Collect the names of BPO's and KPO's
6. Visit a factory / industry and collect information from workers about the stress and their causes.

Books for Reference:

1. Principles of management – CB Gupta
2. Principles of management – L.M Prasad
3. Principles of management – Sherlekar
4. Knowledge management – AT Raman
5. Stress management - Dr. H.L. Kowla
6. Strategic management – L M Prasad
7. Business Policy event Planning in business – Cindey lenaire.

BM106 - BUSINESS ENVIRONMENT

Objectives: It helps the students to have awareness about various local and Global Business environment.

- Unit-1:** Business and its Environment:- Meaning, Scope and characteristics of business environment: **06 Hours**
- Unit-2:** International Business and Theories: - Importance of international business – nature- reasons for international business – theories of international business – comparative cost advantage theory and Heckscher online theory. Advantages and problems of international business. **10 Hours**
- Unit-3:** Global Environment:- Meaning , definitions and features of globalization – Merits and demerits of globalization- Barriers of globalization – challenges of international business strategies for going global in India – WTO –objectives , functions, organization structure, Trading blocks- SAARC. **12 Hours**
- Unit-4:** Multinational Corporations: - Definitions- distinction between Indian companies and MNCs- Global and TNCs –factors contributed for growth of MNC’s - Merits and demerits of MNC’s - MNC’s in India. **10 Hours**
- Unit-5:** Technological Environment: - Main features of technology, Impact, technology and society, economic effects of technology, technology and plant level changes. **10 Hours**
- Unit-6:** Economic Environment : - Features of Indian economy, factors affecting economy, economic resources, impact of LPG on Indian Business. **8 Hours**
- Unit-7:** Government Policies: Impact of fiscal, monetary and exim policies . Industrial policies on business (Latest policy measures) **8 Hours**

Skill Development Activities

1. Study the impact of economic policies on decision of any organization of your choice.
2. Analyze the elements of globalization and role of WTO
3. Globalization of Indian Business and impact or Privatization of Indian business- present case.
4. Choose any one change in any of the economic policies and show the impact or how does the change affect the business.
5. List out different trading block in international trade.
6. Give your observations as to how technology has helped society
7. List out the major MNC's in India.
8. List latest news affecting India through, world bank, IMF, WTO, ADB, etc.,. collect & paste.

Books for Reference:

1. Business Environment by Dr. K. Aswathappa.
2. Business Environment by Francis Cherunilam
3. Business Environment by S. Adikari
4. Business Development Mishra and Puri
5. Indian Economy by Rudradutt and Sundram KPM.
6. Business Environment by Chidambaram K.
7. International business by Dr. P. Subbarao (Himalayan Publications)
8. Export and import management (Details of Unit-2 is given ever leaf) – By Aseem Kumar

(Excel Publications)

SYLLABUS FOR 2ND SEMESTER B.B.M

BM203 - FINANCIAL ACCOUNTING-II

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

- Unit-1:** Hire Purchase Accounting including default & repossession
(Excluding hire purchase trading and installment Accounts) **12 Hours**
- Unit-2:** Company Final Accounts under vertical format (including Publishing company and hotels) **12 Hours**
- Unit-3:** Banking Company final Accounts under vertical format **12 Hours**
- Unit-4:** Final Accounts of General Insurance Company under vertical format- Problems on fire insurance and marine insurance only. **10 hours**
- Unit-5:** Final accounts of Life Insurance Companies under vertical format – preparation of Revenue account and balance sheet. **10 hours**
- Unit-6** Human resource accounting : meaning, objectives, methods, advantages and limits (theory only) **4 hours**
- Unit-7** Listing of securities – norms **4 hours**

Skill Development Activities:-

1. Draft a hire purchase agreement with imaginary terms and conditions
2. Visit the nearest bank and collect the accounting statements.
3. Ask the students to visit LIC branch to collect the proposal forms, medical and nomination forms.
4. Visit the nearest general insurance Company & collect different forms relating to mediclaims, fire and accident insurance.
5. Prepare the format of revenue account and balance sheet of LIC

Books for reference:

1. S.P Iyengar –Advanced Accounting
2. B.S Raman-Advanced Accounting (Volume 2&3)
3. M.C Shukhla & Grewal-Advanced Accounting
4. J.R Monga- Fundamentals of Corporate Accounting
5. S.P Jain & K.L Narang-Company Accounts

BM204 - Money & Financial System

Objective: To provide the conceptual knowledge of Indian financial market .

- Unit-1:** Money and Functions of money: Meaning Definitions and Functions of money- Role of money in a modern economy- supply of money- M1,M2,M3 and M4. **8 Hours.**
- Unit-2:** Finance-Role of finance in an economy – Role of Non- Banking financial intermediaries – Financial institutions –IFC1-IDB1- ICICI-SIDBI **8 Hours**
- Unit-3:** Financial Markets:
 a) Money Market:- Features-Composition of Indian Money market – recent trends – shortcomings of Indian money market.
 b) Capital Market: - Primary and secondary market – new issues market – functions of new issues market – capital market reforms – recent trends in capital market. **12 hours.**
- Unit-4:** Stock Exchange – meaning- distinctions between new issues market & stock exchanges – services of S/E – Listing of securities – SEBI guidelines. Investor protection – book building- buyback of shares. **10 Hours**
- Unit-5:** Commercial Banks – functions – creation of credit- Indian banking sector reforms – Narasimhan Committee report I &2. **10 Hours**
- Unit-6:** Reserve Bank of India – Functions – objectives of monetary policy credit control weapons. **10 Hours**
- Unit-7:** Inflation – meaning- types –causes –effects –remedies- Philips curve - inflationary gap. **6 Hours**

Skill Development Activities:-

1. Name the banks/branches in the area/ city with classification of banks.
2. Procedure for obtaining credit card, debit card, filling up of application for credit card, debit card, collection of sample of credit/debit cards.
3. Visit to ATM counter and report about its operation.
4. Name the credit control weapons used by RBI.
5. Write the format of any two money market instruments.
6. Identify and record the major findings of Narasimhan Committee report.

Books for reference:

1. Khan.M.Y – India Financial System- Theory and Practice.
2. Gupta S.B. Monetary planning of India.
3. Chander L.V. and Gold field S.M.- The Economics of money and Banking.
4. M.L. Seth –Monetary Economics
5. Mithani D.M. – Money, Banking, Trade and Finance.
6. Kurihara K.K. – Monetary theory and public policy
7. Banking Commission Report.
8. RBI- Bulletins.

BM205 - MARKETING MANAGEMENT

Objective: To Provide the students latest marketing developments & practices as well as to inculcate managerial approach to marketing problems.

Unit-1: Marketing: -Meaning and Definition – importance – Traditional and modern concepts of marketing – functions of marketing

06 Hours

Unit-2: Marketing Management : - Meaning – nature and Characteristics – Objectives and Importance – Marketing Management Process – Marketing Concepts.

08 Hours

Unit-3: Consumer Behavior:- Meaning and Definition – Characteristics – Factors influencing – Consumer Behavior – Physical & Psychological – social, cultural, personal factors.

10 Hours

Unit-4: Marketing Mix- Product: - Meaning, Definitions, Product concept, Types (Consumer and Industrial Products), Product life cycle – meaning and stages, new product planning and Development – meaning and stages.

10 Hours

Unit-5: Marketing Mix- Pricing: - Meaning – Definitions – Objectives – factors influencing pricing decisions – pricing methods.

10 Hours

Unit-6: Marketing Mix- Promotion: - Meaning – promotion mix – advertising – meaning – advantages – criticisms – personal selling – meaning – functions of a salesman – sales promotion – meaning and tools – public relations – meaning and importance.

12 Hours

Unit-7: Marketing Mix – Distribution Channels: - Meaning – Definition – types – factors influencing channel selection, Marketing Intermediaries.

8 Hours

Skill Development Activity:

1. Analyze consumer behavior for a imaginary product by interacting with a few selected consumers.
2. Draw a chart showing product life cycle of a consumer durable product.
3. Collect the data of pricing methods adopted in the concerns of your locality.
4. Develop an advertisement copy for any product of your choice.
5. List out the distribution channels available for consumer and industrial goods.
6. Collect an advertisement from any newspaper and analyze its features and suitability.

Books for Reference

1. Marketing Management by Phillip Kotler
2. Marketing Management by William J Stanton.
3. Marketing Management by Sherlekar S.A.
4. Marketing Management by B.S. Raman
5. Marketing Management by Ramaswamy

BM206 - FINANCIAL SERVICES

Objective: To provide the basic knowledge about the existing financial institutions and their services

Unit-1: An Overview of Financial Services- meaning- objectives and functions – characteristics – regulatory framework – scope – fund based and non-fund based activities – modern activities – need for financial services – challenges facing the financial services –sector- new financial products and services – innovative financial instruments. **12 Hours**

Unit-2: Merchant Banking-Definition-origin- growth of merchant banking in India- scope- merchant banks and commercial banks- Merchant banking services. **10 Hours**

Unit-3: Mutual Funds – meaning-classification of funds, operational and portfolio classification – open ended & close ended schemes- importance of mutual funds – mutual fund Risks- Reasons for slow growth- mutual funds in India. **10 Hours**

Unit-4: Lease Financing- Meaning & need – types of lease- financial lease v/s operating lease. Advantages and disadvantages, prospects of leasing – Leasing in India. **08 Hours**

Unit-5: Factoring Services – Meaning- definition- features-mechanism benefits of factoring – venture capital- meaning- features- forms of venture capital in India. **10 Hours**

Unit-6: Credit Cards- Meaning- types of credit cards- innovative cards benefits and demerits. **6 Hours**

Unit-7: Credit Rating- Definition and meaning- functions and benefits- limitations of credit rating- credit rating agencies in India – CRISIL **8 Hours**

Skill Development Activities

1. Collect the names of various organizations rendering merchant banking services and classify them on the basis of Banks, financial institutions and others.
2. Collect information on various Mutual funds schemes and classify them under open ended and close ended schemes.
3. Collect an advertisement copy of a Mutual fund scheme and affix it.
4. Collect an advertisement copy of a new issue made by a company.
5. Draw a diagram showing factoring mechanism.
6. Collect a specimen of a credit card- debit card – ATM card.

Books for Reference

1. Financial markets & services – Gorden & Natarajan
2. Financial services – E Dharmaraj.
3. Financial services- Guruswamy
4. Capital market & Financial services- S.K. Gupta.
5. Financial services –Nirmal Prasad and Chandra Das.

BM 207 Tourism management

Objectives: To familiarize the students with the knowledge of Tourism potential and management.

- Unit-1** Introduction- The origin of Tourism, Definition, nature and importance of tourism, Types of Tourism, Growth and development of domestic and international Tourism, recent trends in Tourism industry.
10 Hours
- Unit-2** Tourism as an Industry, Meaning and definition, components of Tourism industry (Tourists, Tourism product, Transportation sector, Accommodation sector, Tour operators). Significance of Tourism industry- Economic, socio-cultural, environmental, positive and negative impacts of Tourism industry.
12 Hours.
- Unit -3** Planning and Development of Tourism-Meaning of Tourism planning, Need for Tourism planning, processes of Tourism planning, concept of Tourism demand and supply, factors influencing Tourism demand and supply, factors influencing Tourism development.
12 Hours
- Unit-4** Tourism product and Topology-Meaning and nature of Tourism product, Tourism resources of India-Natural resources, cultural resources, Historical resources – UNESCO world Heritage sites in India.
12 Hours
- Unit-5** Travel and Accommodation industry- Travel Agency- Meaning, types and functions. Tour operators – meaning, types and functions. Accommodation industry – meaning and concepts of accommodation, types and services.
12 Hours
- Unit 6** Emerging Trends in Tourism
Tourism in India: Major Indian tourism destination; classical dance forms; music; fairs and festivals; problems and padolems and prospects of Indian Tourism
6 hours

Skill Development Activities:

1. Name the important tourist destinations of your district.
2. Visit the website and make a list of reputed tour operators in India.
3. Make a list of heritage centres in Karnataka and mention the assistance extended by UNESCO to these centres.
4. Make a record of the Hotels recognized - the Tourism Department of Karnataka.
5. Collect the tour package forms of Asian travels, Vikram travels vivek travels and other tour operators.

Books for Reference

1. Pran seth successful Tourism Management Vol. I sterling publishers pvt. Ltd New delhi- 110020
2. Krishnan K karma and mohinder chand basics of Tourism- Theory , operation and practice, Kanishka publishers, Distributors, New Delhi 110002
3. A. L Bhatia, International Tourism Management, Sterling Publishers pvt ltd., New Delhi 110020
4. Chand mahinder, Travel Agency Management: An introductory Test, Anmoll publication, Edition 2000
5. Negi, Jagmohan, Tourist Guide and Tour Operation, Kanishka publishers 2004.
6. Dr. I.C. Gupta & Dr. Sushama kasbekar, Tourism Products of India. G.A publications 8A , Vrindavan Apartments, Manishpuri, Indore, M.P
7. Indian tourism product: Robinet Jaeob, Sindhu Joseph and Philip
8. Basic of Tourism : Krishna K Kamara and Mohinder Chand

SYLLABUS FOR 3RD SEMESTER B.B.M

BM 303 - LAW AND PRACTICE OF BANKING

- Objective:** The purpose of this paper is to enlighten the students about the Existing banking laws and practices and update their knowledge.
- Unit -1:** Banker- Customer: - Definition- Debtor and Creditor relationship- Banker's Obligations to honour cheques – Secrecy- Garnishee order -rights of a banker – Lien –right of setoff – appropriation of payments- Clayton's case –law of limitation- AOD. **12 Hours**
- Unit -2:** Bank Accounts and Types of Customers: Savings bank account, current account, Fixed deposit account, Non resident Indian account – opening Procedure, KYC norms- Types of customers: Minor- Joint A/c -Partnership Firm - Company -Non –Trading Associations- brief explanation of legal effect and precautions to be taken by bankers. **12 Hours**
- Unit – 3:** Negotiable Instruments Act-1881- definitions, common characteristics of negotiable instruments, types of Negotiable Instruments: Cheques- Bills –crossing of cheques - material alteration-endorsement Types of endorsement - paying banker-collecting banker- their duties and statutory Protection. **10 Hours**
- Unit – 4:** Loans and Advances:- Principles of sound lending- Different types of loans and Advances – Overdraft- cash credit -term loans- Demand loans- Letter of Credit and its features **8 Hours**
- Unit – 5:** Customer Service in Banks:- Customer Service Guidelines-RBI instructions to customer services- Banking Ombudsman Scheme- 2006, Grievances Redressal Cell - **8 Hours**
- Unit -6:** Technology in Banks and Financial Innovations: History of ATM Banking – Indian scenario - Internet banking, request for information- E-commerce- Online Tax, Accounting System

(OLTAS)- Electronic A/c systems in excise and services -
Specialized services of banks : a brief explanations of New
Innovative Products & Services of Bank.

08 Hours

Unit - 7: New age clearing and latest in banking: Payment and settlement systems in banks- Credit card operations- electronic fund transfer- Electronic clearing service- MICR clearing – Core banking solutions- Autonomy package for banks.

06 Hours

Skill Development Activities:

1. Collect the Specimen forms used in banks for opening and operating different types of accounts and learn the process of filling up of those forms.
2. Collect the specimen forms of cheques and illustrate the different types of crossing, material alteration and endorsement.
3. Collect the loan application forms and learn the filling up those forms.
4. Learn the process of documentation of loan.
5. Prepare the Project Report for securing loan from bank.
6. Visit any of the public sector bank and multinational bank located in your place and write your observation in regard to the following:
 - a. Premises environment
 - b. Quality of service
 - c. Decision making process
7. Write your observations after visiting a bank regarding core banking solutions, automation in banking and learn the process of ATM operation.

Books for References:

1. Law And Practice Of Banking- B.S. Raman
2. Banking Law and Practice- S.N Maheshwari
3. Banking Theory Law and Practice- K.D Basava
4. Law and Practice of Banking- Reddy and Appannaiah
5. Introduction to Banking -G. Venkataraghavan Iyengar,
6. Law and Practice of Banking - K.C. Shekar
7. Law and Practice of Banking - P.N. Varshney
8. Law and Practice of Banking - M.L. Tannan
9. Law and Practice of Banking - Vasudevan and Radhakrishnan

BM - 304 - BUSINESS LEGISLATION

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

Unit-1: Indian Contract Act of 1872- contract- classification- essentials of valid contract **14 Hours**

Unit-2 Discharge of contract- Mode of discharge -remedies for breach of contract- quasi contractual situations **08 Hours**

Unit-3 Contract of indemnity, guarantee, bailment and pledge. **08 Hours**

Unit-4 Elements of Company Law 1956- meaning and features of a company- classification-Important documents- Memorandum and Articles of association distinguished, prospectus- misleading prospectus and its consequences. **08 Hours**

Unit-5: Consumer Protection Act 1986; object of the Act- Rights of consumer- Deficiency in service- complaint- consumer protection councils- consumer disputes, Redressal agencies. **4 Hours**

Unit-6 The sale of goods Act 1930: Definition of goods – essentials of contract of sale- sale v/s agreement to self – conditions and warranties- caveat emptor – unpaid seller- rights of unpaid seller – auction sale. **10 Hours**

Unit-7: The Indian partnership Act 1932: Definition of partnership – features- partnership v/s HUF- Types of partners- Position of minors in partnership –mutual rights and duties- implied authority of a partner – registration and consequences of non-registration- dissolution of firms- mode of dissolution **12 Hours**

Skill Development Activities

1. Write down the fact and underline the legal points involved in the following cases.
 - a. Carlil and Carbolic smoke ball company, b. Lalman Shukla V/S Gowridutt, c. Mohribibi V/s Dharmadas Ghose, d. Abdul Aziz V/s Masum Ali, e. Rangnayakamma V/s Alwar shetty
2. Collect a judgment copy on damages awarded by the court for breach of contract
3. Record the rights and duties of bailee like a tailor b. Mechanic, C. Goldsmith.
4. Drafting /Collect and filling up the following: - a. Affidavit, b. Vakalat form, c. Power of Attorney d. Gift deed e. Pledge.
5. Visit a consumer court and record the nature of consumer disputes referred for redressal .
6. Collect a specimen copy of M/A and A/A of a company.

Books for Reference:

1. Business Law-S.S.Gulshan
2. Business Regulatory Framework- K.C. Garge, V.K. Sareen Mukhesh Sharma, Chawla.
3. Business and corporate laws- P.S. Gogana
4. Commercial Law- N. D. Kapoor.
5. Business Regulatory Framework- Saravanavel, S.Sumathi
6. The Right to Information Act-2005- P.K. Das.

BM 305 - COMPUTER APPLICATION IN BUSINESS

Objective: To enable the students to learn the fundamentals of computer and its applications to Business.

Unit-1: Computer Concepts: Application of computer in Business and office environment and other areas. Evolution of computers – history- generation. Classification of computers: digital, analog , hybrid, mini, micro, mainframe , super computers: Personal computers: palm PCs/ Computer, Laptop PCs and Desk Top PCs.

8 Hours

Unit-2: Computer Hardware and Software: Definitions of computer system, hardware and software. Types of Software: System Software and Application Software. Operating System; meaning, functions and types- MS- DOS and Windows.

6 Hours

Unit-3: MS-Word: Features, advantages, Basic operations: word opening screen Elements, Creating, Opening and saving of word document. Formatting , Margin, Paper selection, Undo- Redo, Spell Check, alignment, insert Table. Mail merge, MS-Word Shortcut keys.

12 Hours

Unit-4: MS-Excel:- Features, advantages, MS-excel Program Window elements, Managing workbooks –Create, Open, Save and Close. Managing worksheets: Naming, Inserting, Moving, Coping and deleting. Navigation in MS-Excel. Standard Toolbar Elements. Types of cell data, entering data, inserting and deleting cells. Rows and columns. Formatting Toolbar Elements. Basic Formulas. Types of cell referencing. Practicals in MS- Excel sheets.

16 Hours

Unit-5 Tally (9.0): Features, Advantages, Menus in tally, create a company, Ledger Creation, Making voucher Entries and Creating Inventory of products with different VAT rates.

08 Hours

Unit-6 Management Information System: Meaning and definition of MIS, characteristics of MIS, objectives of MIS, limitations of MIS, Database: Meaning, Types of database, need of Relational database, Data Normalization (Determining tables, determining fields, Determining Relationships) Integrity Rules (Primary/ Foreign key, one to many, many to many , one to one) **10 Hours**

Unit-7 Cyber laws and information technology Act: objects- computer crimes, penalties and adjudication **4 Hours**

Skill Development Activities:

1. MS-WORD: Letter writing and mail-merge Practical
2. MS- Excel: Creating worksheet, data entry, use of formulas, graph generations.
3. Preparation of mark statement, sales Report, Salary statement.
4. Show the steps you follow in creating a company in tally.
5. Show the steps for creating inventory of products assigning Groups, Category and Item names with different VAT rates.

Books for reference:

1. Computer for Business- P. Parameshwaran
2. Computer Today – K. Basandra
3. MS-EXCEL, MS-WORD- BPB Publications.
4. Computers for beginners - Balaguruswamy
5. Accounting with Tally version 7.2

BM 306 - BUSINESS TAXATION -I

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

- Unit-1:** Income Tax Act: Basic concepts – income, agricultural income, casual income assessee, assessment year, previous year, person, gross total income, total income. **8 Hours**
- Unit-2:** Residential Status of individual and incidence of tax theory and problems **12 Hours**
- Unit-3:** Tax-free Incomes **02 Hours**
- Unit-4:** Heads of Income – all heads to be mentioned – theory and problems on salary head, including retirement **24 Hours**
- Unit-5:** Deductions from Gross total income u/s 80 relating to individuals and HUF u/s 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80U (with problems) **12 Hours**
- Unit-6:** Income Tax Authorities in India – appointment of income tax authorities and their powers. **4 Hours**
- Unit-7:** Assessment Procedure- filing of returns, types of returns, types of assessment. **4 Hours.**

Skill Development Activities

1. Collection of salary certificate of an employee of any organization.
2. PAN- filling of form 49-A
3. Filling of Form No. 16, 16A
4. Filling of challan and making payment of tax.
5. Income tax Clearance certificate for the purchase and sale of immovable property.
6. List out a few non-residential Indians, firms and companies in your town / locality.
7. Prepare Perquisites chart.(RFA and Motor car)
8. Draw an organizational chart of IT authorities.

Books For Reference

1. Direct taxes - H.C. Mehrotra
2. Direct taxes - Singhanian
3. Direct taxes - B.B.Lal
4. Income tax law and accounts – Mehrotra
5. Law and practice of income tax- Bhaghavathi Prasad
6. Law and practice of income tax- Gaur and Narang
7. Income tax law and practice – M. B. Kadkol.

SYLLABUS FOR 4th SEMESTER B.B.M

BM 403 - HUMAN RESOURCE MANAGEMENT

Objectives: The objective of the course is to help the students to the various aspects of human resource development strategies for better management of people in the organizations.

Unit-1: Introduction to Human Resource Management: - Meaning and definitions, objectives and importance of HRM, functions of HRM– managerial functions – operative functions – nature and scope of HRM – HR manager. Role, qualification and qualities. **10 Hours**

Unit-2: Human Resource Planning : - Objectives – need and importance of job analysis, – job description – job specification – purposes and uses of job analysis, job rotation and enrichment. **8 Hours**

Unit -3: Recruitment and Selection - Meaning – sources of recruitment – internal and external sources – campus recruitment – steps in selection process – tests and interviews – types – group discussion – placement and induction **10 Hours**

Unit -4: Employee Training: - Need and importance – types and method of employee training – executive development programme- need and techniques - on the job and off the job- methods. **10 Hours**

Unit-5: Promotion and Transfers: - Meaning of promotion-Purposes and types – promotion policy – bases of promotion – seniority v/s merit – transfer, need –purposes –types of transfers- demotion –causes of demotion. **10 Hours**

Unit-6: Work Environment: - Meaning – physical – mental and social environment – fatigue – meaning – monotony and boredom – causes- methods of reducing fatigue. **8 Hours**

Unit-7: HRM Strategies - Human capital – emotional quotient –mentoring – 360-degree appraisal –TQM – KAIZON. **8 Hours**

Skill Development Activities

1. Collect an advertisement copy for business executive's vacancy from a newspaper and prepare an application form accordingly.
2. Collect information about new recruitment sources.
3. Prepare a chart for job description and job specification.
4. Conduct an I.Q test for students and ask them to record it.
5. Collect information about training method used in a company to train workers and managers.
6. Conduct group discussion in the classroom on leadership skills.
7. Conduct a mock interview in the classroom.

Books For Reference:

1. Human Resource Management - P. Subba Rao
2. Human Resource Management – C.B.Gupta
3. Human Resource Management-S.S.Kanka
4. Personnel Management- C.B.Mencoria
5. Personnel Management and industrial relations-Edwin Flippo
6. Personnel Management and industrial relations-Dale Yoder
7. Personnel Management and industrial relations-P.C.Tripathi

BM 404 - BUSINESS MATHEMATICS

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

- Unit-1:** Indices -Meaning, laws, and their application for simplification
Logarithms- uses of log tables for multiplication, division, rising the power and roots of number. **10 Hours**
- Unit-2:** Business Finance
Problem on simple Interest, Compound Interest, Annuity, Present values, discounting of bills- TD, BD, BG, Future Value and present value Ratios- Propositions and variations – problems relating to speed, time, distance and work completion. **10 Hours**
- Unit-3:** Matrices and Determinants-Types of matrices- operations-addition, subtraction, multiplication, transpose, and inverse matrices - Determinants – Cramm's Rule with 2 & 3 unknowns-application of matrices to solve business problems. **10Hours**
- Unit-4:** Theory of Equations Linear equations, quadratic equation. Solution to linear and Quadratic equations - Elimination, Cross-multiplication, Substitution, Sridharacharya's formulae methods and factorization. **12Hours**
- Unit-5:** Progression A.P, G.P - Sum to n terms of A.P and G.P - A.M, and G.M. **10Hours**
- Unit-6:** Permutation and Combination – Simple problems on nPr , nCr - Binomial Theorem. **04Hours**
- Unit-7:** Measurement of Solids and volumes, measurements Rectangle of areas, Square, parallelogram, triangle, circle, sectors, measure of volume prism, cylinder, cones and pyramids. **08 Hours**

Skill Development Activities

1. Visit Bank or Co-operative society and collect information about how they calculate interest on RD, SB account, FD, Overdraft, and term loan.
2. Collect information about any subject like share value/ dividend, population etc for last five period and predict for next five years.
3. Contact any contractor and collect information how he measures the different shaped construction and estimate the cost.
4. Visit insurance company, study and analyze how they will calculate the premium on different policies – calculation of surrender value.
5. Collect information from corporate about how they made use of matrices.
6. Collect information from an Industry (Small-Scale) about the wage structure and analyze.
7. Conduct a survey on any subject and represent by VENN Diagram.

Books For Reference:

1. Business Mathematics – Sanchethi & Kapoor
2. Business Mathematics – S.P. Gupta
3. Business Mathematics – Madappa, Sridhara Rao
4. Business Mathematics – Dorairaj S.N.
5. Business Mathematics – B.H. Suresh
6. Business Mathematics – Sanchethi & Agarwal
7. Business Mathematics – V.K. Kapoor
8. Business Mathematics – Wilson
9. Business Mathematics – Oak and Others
10. Commercial Arithmetics - Aggarwal

BM405 INSURANCE MANAGEMENT

Objectives: To enable the student to understand the principles & Procedure pertaining to different kinds of Insurance Business.

UNIT -1: Concept of Risk Definition- Concept of Risk, Nature of Risk, Management of Risks. Features – Objectives, Identification, Methods of Handling Risk, Prevention of Risk. Risk Management information systems.

08 Hours

UNIT-2: Origin, Evolution and Meaning of Insurance History of insurance, Rights and responsibilities of insurer and the insured, classification of insurance, role of insurance in the financial system, importance of insurance to Business industries and society – Risk and Insurance.

08 Hours

UNIT-3: Contract of Insurance Essentials of valid insurance contract, Principles of Insurance – utmost good faith, insurable interest, proximate cause, and principles of indemnity, subrogation and contribution. Consequences of ignoring these principles.

10 Hours

UNIT-4: Classification of Insurance

- i. Life and Non-Life, Basics of Life insurance, Types of Life insurance policies, Types of claims and their settlement procedure- documents.
- ii. Non life Insurance: Marine insurance, types of risk covered by Marine Policy, Essentials of Marine insurance contracts, Kinds of Marine insurance policy, Clauses in Marine insurance policy- claims settlement procedure.
- iii. Fire and Motor Insurance: Definition of fire insurance, essentials of fire insurance contract, risk covered by Fire insurance policy, kinds of Fire insurance policy, Motor insurance, claims settlement procedure.
- iv. Miscellaneous Insurance :Property insurance, liability insurance, social insurance and rural insurance

12 Hours

UNIT-5: Types of Insurance Organizations

- i. Life Insurance Corporation of India- Objectives- Achievements of LIC.
- ii. General Insurance Corporation of India- Objectives- Achievements of GIC.
- iii. LLOYDS Corporation- Features and Objectives of LLOYDS Corporation.

10Hours

UNIT-6: Indian Insurance : globalization of Insurance, Regulations of Insurance Business in India Reforms in the Indian insurance sector –IRDA – major players of Indian insurance sector.

08 Hours

UNIT-7: Marketing of insurance products- factors contributing for critical success factor for insurance player, distribution channels, Traditional- new distribution channels, bank assurance

08 Hours

Skill Development Activities:

1. Collect the Specimen of the following forms and learn the process of filling up those forms.
 - a. Proposal form : Life insurance, vehicle insurance, Property insurance.
2. Collect the insurance claim for life and general insurance and mediclaim form
3. Collect the insurance policy document and identify the important contents.
4. Collect the branches of innovative insurance products by different insurance organizations.
5. Illustrate the equity linked insurance products.

Books for reference

1. Principles of Insurance Management - Neelam C. Gulati, Excel books.
2. Insurance and Risk Management - P.K. Gupta, Himalaya Publishing House.
3. Legal aspects of insurance, - P.K. Gupta, Himalaya Publishing House.
4. Principles and practice of Insurance- M.N.Misra.
5. Principles and practice of Insurance-G.S. Panda.
6. Insurance in India- P.S. Palande, R.S. Shaw, M.L. Lunawat.
7. Principles and Practice of Insurance- Dr. P. Periaswamy

BM406 BUSINESS TAXATION –II

Objective: To enable the students to grasp the practical aspects of income tax.

Unit-1	Income from House Property: Basis of charge – determination of annual value a) Self occupied b) let out – Deductions from annual value – Unrealized rent – Problems on income from house property.	10 Hours
Unit-2	Income from Business and Profession – individuals (Theory and problems)	16 Hours
Unit-3	Capital Gains – Meaning of capital assets – transfer, exempted capital gains, computation of income from capital gains with exemption u/s 54 and 54F only.	08 Hours
Unit-4	Income from other sources (Theory and problems)	08 Hours
Unit-5	Set off and carry forward of losses - (Theory and problems)	06 Hours
Unit-6	Computation of Total Income and Tax Liability of individual with Agriculture income (excluding computation of salary) along with deduction under 80C 80D 80DD and 80G	10 Hours
Unit-7	Tax Planning – Meaning – distinctions between tax evasion and tax avoidance, tax planning in relation to Residential status incidence of tax, salary, house property, profits and gains of business and profession, capital gains & other sources.	06Hours

Skill Development Activities

1. Identify the transactions not regarded as transfer for capital gains purpose.
2. Prepare a brief report relating to amendment made in the current finance act relating to Income tax act.
3. Different kinds of forms to be used for filling the returns.
4. Make a list of item taxable under the head income from other sources.
5. Filling of income tax returns of individuals.
6. Due date for filling returns of all assesees.

Books for Reference:

1. Income Tax Law and Accounts – Mehrotra and Goyal
2. Income Tax Law and Accounts – Gaur and Narang
3. Income Tax Law and Accounts- Bhagavthi Prasad
4. Direct taxes - Singhania
5. Direct taxes - B. B. Lal.

SYLLABUS FOR 5th SEMESTER B.B.M

BM501 COST ACCOUNTING

- Objective:** To enable the students to grasp the fundamentals of cost accounting and the Tools used in cost accounting.
- UNIT 1:** Meaning and Definition of Cost, costing, cost accounting and cost accountancy -Objectives and functions of cost accounting- advantages of costing -differences between cost accounting and financial accounting- methods of costing (only theory) .
6 Hours
- UNIT 2:** Cost Ascertainment: COST CENTER and COST UNIT. Elements of cost Classification of cost-components of total cost. Computation of total cost through cost sheet. Single or output costing- preparation of cost sheets, tenders, quotations, estimates
12 Hours
- UNIT 3:** Material-Meaning and Definition. Material control concept and techniques. Purchase department- functions of purchase department- centralized and decentralized purchase system stores organization- functions-centralized and decentralized system. Inventory control- stock levels. Pricing of material issues- problems on FIFO and LIFO methods. **10 Hours**
- UNIT 4:** Labor- Meaning and Definition. Control of labor, time keeping and time: booking departments- methods of remuneration – based on time rates and piece rates system and incentive scheme - Halsey and Rowan plans only. Problems on time rate, piece rate Halsey and Rowan plans, preparation of labor cost sheet.
12 Hours
- UNIT 5:** Overheads –Meaning and Definition, Classification of overhead. Calculation of Machine Hour Rate (Simple Problems relating to single Machine).
8 Hours
- UNIT 6:** Method of Costing- process costing (excluding joint products joint costs, interposes profits and equivalent units) contract costing – Simple problems (including estimated contract account).
16 Hours

Skill Development Activities

1. Name the appropriate method of costing for each of the following-
 - a. Printing press
 - b. Sugar factory
 - c. Cinema theater
 - d. Hospital
 - e. Paper mill
 - f. KSRTC
 - g. Oil Refinery
 - h. Rice Mill
2. Write down the specimen format and a note on the following-
 - a. Bin Card
 - b. Stores Ledger
 - c. Pay Roll
 - d. Labor Cost Sheet
3. Visit the factory and write the report on any two of the following-
 - a. Costing department
 - b. Production department.
4. Classification of Over Head- Basis of apportionment of overhead and listing of overheads on the basis of variability.
5. Listing of Industries where process costing is adopted and listing of industries Where single or output costing is adopted.

Books for Reference

1. Cost Accounting – S.P. Iyangor
2. Cost Accounting – B.K.Bhar
3. Cost Accounting - Nigam and Sharma
4. Cost Accounting – B.S.Raman
5. Cost Accounting – Jain and Narang

BM502 STATISTICS FOR MANAGEMENT- I

Objective: To familiarize the students with the fundamental statistical tools for business decisions.

- Unit-1:** Meaning and Definitions of Statistics
Functions and scope of business statistics, features and limitations of statistics, distrust of statistics.
06 Hours
- Unit-2:** Statistical Enquiry
Meaning and stages of statistical enquiries, sources of data, methods of collecting primary and secondary data- Classification and Tabulation – problems on frequency distribution including byvariate frequency distribution.
8 Hours
- Unit-3** Tabulation – Meaning, Rules & parts of Statistical tables – problems.
04 Hours
- Unit-4:** Measures of Central Tendency
Meaning, objectives- features of an ideal average – types of an average – limitations of an average – computation of simple arithmetic mean, median, quartiles, mode, including bi-modal series, Geometric mean, Harmonic mean for individual observation only.
12 Hours
- Unit-5:** Measures of Dispersion
Meaning, absolute and relative measures of dispersion – types – range – quartile deviation Standard deviation, Co- efficient of each method co efficient of correlation (excluding combined and correlated standard deviation)
12 Hours
- Unit-6:** Skewness
Meaning – types of skewness, absolute and relative measures of skewness, methods – karl pearson’s co-efficient of skewness, Bowley’s co-efficient of skewness,
12 Hours
- Unit – 7** Diagramatic and Graphic representation – meaning and uses – types of diagrams- Simple, Subdivided, Multiple, Percentage, Pie, diagrams, Rectangles, Graphs of frequency distribution – Histogram, Location of mode, Ogive curves, location of median and quartiles, frequency polygon.
10 Hours

SKILL DEVELOPMENT ACTIVITIES

1. Select any consumer durable product of your own choice and prepare a questionnaire to elicit consumer response.
2. Prepare a bivariate table for the marks of any two subjects of your class students.
3. Find the consistency of any two cricket batsmen taking the runs scored by them in ten international matches.
4. Drawing of Histogram and graphic location of mode
5. Drawing of ogive curve and graphic reading of median & Quartiles.
6. Narrate the points of differences between Symmetrical & skewed distribution.

Books for Reference

1. Statistics for Management – Levin Rand Rubin D.S
2. Business Statistics – S.C. Gupta
3. Business Statistics – Ellahance
4. Business Statistics – Chikodi & Satyaprasad

BM 503- ENTREPRENEURSHIP DEVELOPMENT

Objective: To familiarize the students to understand the concept of entrepreneurship skill and development.

Unit-1: Entrepreneurship:

Objectives Introduction to Entrepreneur, Entrepreneurship and Enterprise- Importance and relevance of the entrepreneur- Factors influencing entrepreneurship- pros and Cons of being an entrepreneur
10 Hours

Unit 2: Women entrepreneurs: problems and promotion – Types of Entrepreneurs- Characteristics of a successful entrepreneur – competency requirement for entrepreneurs – Awareness of self competency and development.
06 Hours

Unit-3 Rural Entrepreneurship: meaning- need for rural entrepreneurship- problems – how to develop rural entrepreneurship – rural entrepreneurship and non governmental organizations.
10 Hours

Unit-4 Small Scale Enterprises:

Small scale enterprises/Tiny industries/ Ancillary industries/ cottage industries – definition, meaning, product range, capital investment, ownership patterns- Importance and role played by SSE in the development of the Indian economy – problems faced by SSE's
10 Hours

Unit-5 Sickness in SSE's- meaning and definition of a sick industry-causes of industrial sickness- preventive and remedial measures .
06 Hours

Unit-6 Institutional Assistance to Small Scale Enterprises

Financial assistance through SFC; SIDBI, commercial banks, KSIDC, KSSIC, IFCI,-Non financial assistance from DIC,DIDI, EDI, SIDO, AWAKE,TCO, TECKSOK, KVIC- Financial incentives for SSI's and tax concessions - Assistance for obtaining raw material, machinery, land and building and technical assistance – Industrial estates – role and types.
12Hours

Unit-7 Small entrepreneur in international business with case studies.

10 Hours

Skill Development:

- Prepare a project report to start an SSI unit.
- Draft a letter to the concerned authority for seeking license to start an SSI unit.
- Prepare a format of Business plan
- A report on the survey of SSI units located in the region.
- Financial assistance chart for SSI units.
- Any one success story of Entrepreneur of the region.
- List tax concessions available to SSI units under direct and indirect taxes.

Books for Reference

1. Udai Pareek and T.V. Rao Developing Entrepreneurship
2. S.V.S. Sharma Developing Entrepreneurship Issues and problems,.
3. Srinivasa, A practical Guide to industrial Entrepreneurs
4. Government of India, Report of the committee on Development of Small and medium Entrepreneurs, 1975
5. Bharusali, m Entrepreneurs Developmet
6. Vasanth Desai, Management of Small scale Industry
7. Vasanth Desai, Problems and Prospects of small scale Industry
8. CSV Murthy, Entrepreneurial Development
9. Entrepreneurial Development Dr. Anil Kumar, S.C. Poornima K. Abraham, Jayshree. K
10. Aruna Kaulgud, Entrepreneurship Management.

BM504 Quantitative Techniques

Objective: To familiarize the students to understand and application of mathematical techniques to practical business problems.

Unit-1: Games & Strategies Introduction to games- two person – Zero-sum game- Game with saddle point, maximin & Minimax Principle, game without saddle point, Pure and Mixed strategies.

8 Hours

Unit-2: Transportation Models

Introduction- various methods for solving transportation problem
Finding Initial Basic Feasible Solution - Degeneracy - Duality in
Transportation problem- Loops in Transportation - Test for
optimality (only stepping stone method).

10 Hours

Unit-3: Assignment Models

Introduction- Reduction Theorem Rules- Hungarian Approach
Method- Typical assignment problems- Traveling Salesman
Problem.

10 Hours

Unit-4: Decision Analysis

Introduction – Uncertainty and Risk - Decision under uncertainty -
Decision under risk- Decision Tree Analysis

8 Hours

Unit-5: Simulation

Introduction- Methodology of Simulation- simulation models-
generation of random numbers – Monte-Carlo Simulation-
Simulation of Inventory problems- Simulation of queuing system-
Simulation of investment & budgeting- Simulation of Maintenance
problems - advantages and limitations.

8 Hours

Unit-6: Probability

Uncertainty and Probability – sample space & Probability-
conditional Probability- some Probability distributions – Binomial
distribution, Normal distribution, Poisson distribution.

12 Hours

Unit-7: Differential calculus – Differentiation of linear, functions, higher
order derivation, finding maximal and minimal of a function
(simple problems)

08 Hours

Skill Development Activities:

1. Collect the information about the transport system adapted by any industry or Transport and analyze.
2. Plan the tour program for a traveling salesman to cover a district by having office at district head quarters to minimize the traveling cost.
3. Collect information about assignment of work to the laborer by a contractor and analyze.
4. Visit a Fuel station and record the service pattern and suggest the best system using simulation.
5. Prepare a Decision Tree and Analyze (Refer textbook for data).

Books For Reference:

1. Quantitative Techniques in Management – M.B. Vohra
2. Linear Programming by Loombpaul
3. Operations Research – Kanthi Swaroop, V.K. Gupta & Manmohan
4. Quantitative Techniques – V.K. Kapoor
5. Quantitative Techniques – Ananda Sharma
6. Quantitative Techniques in Management – S. Jaishankar.

BM505 Business Research Methods

Objective: To provide clear idea about research methods and to know how to conduct research.

- Unit-1** Research Methodology – Introduction Meaning of research, objectives of research, significance of research, types of research, scientific methods and the research process, steps in the research process. **8Hours**
- Unit-2** Research Design and Sampling Procedures
Meaning of research design, Need for research design, Features of a good design. **6Hours**
- Unit-3** Sampling
Meaning and need, objectives of sampling, sampling process, census v/s sampling. Non- Sampling errors, Sampling errors, sampling methods; Non probability methods, probability methods. (theory only) **8 Hours**
- Unit-4** Data Collection and Processing:
Sources of data; primary data and secondary data, methods of collecting primary data; observation method, interview method, questionnaire; structured & unstructured questionnaires, Difference between questionnaires & Schedules, Questionnaire construction procedure, sources of secondary data, qualitative techniques of data collection. **12 Hours**
- Unit-5** Processing of Data - Meaning, Raw data, Editing, Coding, Tabulation, summary of data. (theory only) Data Presentation Diagrammatic and graphic representation – meaning and uses, Types of diagrams- simple, sub- divided , multiple, percentage bars and rectangles. **12 Hours**
- Unit-6** Hypothesis Testing
Meaning of hypothesis, formulating of hypothesis, types of hypothesis , procedure for hypothesis testing Simple problems on hypothesis testing on Z squares. **10 Hours.**
- Unit-7** Preparation of the Research Report
Role of report, types of report, contents of the report, principles of report, writing, different steps in writing report, mechanics of writing a research report **8Hours**

Skill Development Activities

1. Illustrate different types of samples with examples
2. Construction of a questionnaire for collection of primary data keeping in mind the topic chosen for research.
3. Narrate your experience using observation technique
4. Diagrammatically present the information collected through the questionnaire
5. Preparation of research report.

Books For Reference

1. Marketing research, principles, applications and cases- Dr. D.D. sharma, Sultan chand and sons
2. Modern Marketing research”, Mishra M. N, Himalaya publishing house.
3. Research Methodology methods and techniques- Kothari C. R, Wishwa prakashan.
4. Research methodology in social sciences – Prof. O. R. Krishna swamy, Himalaya publishing house
5. Research methodology – P.C. Tripathi
6. Research Methodology in management – Tanulingam.

SYLLABUS FOR 6th SEMESTER B.B.M

BM601 MANAGEMENT ACCOUNTING

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

- Unit-1** Management Accounting
 Definition- meaning- nature- functions- uses & limitations of management accounting- Difference between management accounting and financial accounting – differences between management accounting and cost accounting
8 Hours
- Unit-2** Financial Statement Analysis
 Meaning and types of financial statement analysis (internal, external, horizontal and vertical)
 Technique of financial statement analysis – comparative statements, common size statements and trend analysis and problems thereon.
8 Hours
- Unit-3** Ratio Analysis
 Meaning, significance and limitations of ratios computations of ratios.
 1. Liquidity ratios: Current ratios, liquid ratio, and debt equity ratio
 2. Turnover ratios: inventory turnover ratio, debtors turnover ratio, average receivable period, creditors turnover ratio and average payment period.
 3. profitability ratios : Gross profit ratio, Operating ratio, Operating profit ratio, net profit ratio and return on capital employed ratio.
12 Hours
- Unit-4** Fund Flow Statement
 Meaning of fund- flow of fund and fund flow statement. Managerial uses and limitations of fund flow statement. Preparation of fund flow statement and problems thereon.
10 Hours
- Unit-5** Cash Flow Statement
 Meaning, uses and limitations of cash flow statement. Distinctions between cash flow statement and fund flow statement. (Theory only)
4 Hours
- Unit-6** Budgetary Control
 Meaning of budget, budgeting and budgetary control. Significance , limitations and classification of budgets. Preparation of flexible and sales budgets and problems thereon.
12 Hours
- Unit-7** Marginal Costing in Managerial Decision Making :
 Meaning and significance of marginal costing –BEP, PV ratio, margin of safety (simple problems thereon) **10Hours**

Skill Development Activities:

1. Collect the financial statements of a company for 2 years and prepare comparative income statement and comparative balance sheet.
2. Compute the following ratios from the collected financial statements of a co:-
 Liquid ratio, debtor turnover ratio, creditors turnover ratio, return on capital employed and debt equity ratio and give your comments.
3. Using the collected financial statements, prepare a fund flow statements.
4. Prepare a cash flow statement from the collected financial statements.
5. Prepare a production budget with imaginary figures.
6. Based on the information given, suggest the management to make / buy a part or accept/ reject an export order.

Books For Reference:-

- | | |
|----------------------|--|
| 1. Khan and jain | - Management Accounting (Tata McGraw Hill) |
| 2. Sharma & Gupta | - Management Accounting (Kalayani) |
| 3. J. Madegowda | - Management Accounting (Himalaya) |
| 4. S.P. Gupta | - Management Accounting (Sahitya Bhavan) |
| 5. Pillai & Bagavati | - Management Accounting (S. Chand & Co) |
| 6. Jain & Narang | - cost Accounting (Kalyani Publications) |

BM602 STATISTICS FOR MANAGEMENT-II

OBJECTIVES : To enable the students to grasp the practical application of statistical tool for the management

- Unit-1:** Correlation Analysis: Meaning and Methods of studying correlation –degree of correlation –karl pearsons co-efficient of correlation- probable error -simple and bi-variate tables
12 Hours
- Unit -2:** Regression Analysis –Meaning, Difference between correlation and regression –regression equations –estimation of regression co-efficients through regression equations – simple and bi-variate tables.
12 Hours
- Unit-3:** Index Number; Meaning and Purpose of index number - limitation -steps in the construction of index number- types. Un-weighted- simple aggregate index number- simple price relative method -weighted index number-Laspeyer's, Paasches, Dorbish and Bowley's and fishers ideal index-number-TRT and FRT-cost of living index number, methods- aggregate expenditure method and family budget method.
12 Hours
- Unit-4:** Statistical Quality Control : Meaning and objectives- types of control –control charts and their uses- types of control charts construction of mean and range charts.
6 Hours
- Unit-5:** Interpolation and Extrapolation –Meaning –Utility, Algebraic methods – Binomial and Newton's method only. **8 Hours**
- Unit-6:** Chi-square Test: Meaning –Definition and Nature assumption – Degree of freedom – Form of Chi –square distribution, chi –square test or goodness for fit for independence of attributes Yates Correction.
10Hours
- Unit-7:** Association of Attributes – Yule's method only. **4 Hours**

Skill Development Activities.

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

Books For Reference

1. Statistics for Management – Levin Rand Rubin D.S
2. Business Statistics – S.C. Gupta
3. Business Statistics – Ellahance
4. Business Statistics – Chikodi & Satyaprasad

BM603 FINANCIAL MANAGEMENT

Objective: To acquaint the students with the basic concepts of management of business finance

- Unit-1** Financial Management:- An Overview:
Meaning and Definitions of financial management. Scope of Financial Management- Traditional approach and modern approach. Types of Financial Decisions and functions of a Finance manager. Objectives or Goals of Financial Management – Profit v/s Wealth Maximization.
Time value of Money – Meaning and importance of time value of money (Theory only) **12 Hours**
- Unit-2** Financial Sources – Short term, medium term and long term sources of finance. **6 Hours**
- Unit-3** Leverage Analysis: Meaning and definition of leverage. Financial leverage – meaning and effect on shareholders return. EBIT –EPS analysis. Simple problems thereon. **8 Hours**
- Unit-4** Cost of Capital – Concept and Computation:
Meaning and definition cost of capital. Concepts- Opportunity cost, specific cost, Explicit cost, Implicit cost and weighted average cost of capital (WACC). Problems on computation of specific costs like – cost of debt/ debentures, Cost of preference shares, cost of equity shares and retained earnings. Problems on computation of weighted Average cost of Overall capital using book value weights, Marginal weights and Market value weights. **14 Hours**
- Unit-5** Capital Budgeting Decisions – Investment Appraisal Techniques:
Nature and significance of capital budgeting. Types of capital budgeting decisions. Cash flows v/s Accounting profit. Cash flow estimates and determinations of cash flows. Investment appraisal techniques – Traditional techniques (Payback period and ARR), Discounted cash flow techniques (NPV method, IRR method and profitability Index). Simple problems on PBP, ARR, NPV, IRR & PI to be solved. **12 Hours**
- Unit-6** Working Capital Management:
Sources of working capital. Advantages of sufficient working capital, disadvantages of shortage and excess working capital. Estimation of working capital – Operating cycle method and current assets and current liabilities method and problems thereon. **6 Hours**
- Unit-7** Dividend Decisions – Policy and Models:
Dividend and its various forms. Dividend Policy – meaning and types dividend policies. Essentials of a sound dividend policy .Factors influencing the dividend policy. Walters model, Gordon's Model and problems thereon to be solved. **6 Hours**

Skill Development Activities

1. Visit an Organization and contact financial manager and collect information about his functions, duties and responsibilities.
2. Visit an Organization and collect information about its capital structure (Equity, Debt etc.) and analyse.
3. Visit an Organisation and collect information about their investment decisions.
4. Visit an organization and collect information about the sources of its working capital.
5. Collect the published annual financial statements of a company and analyse its capital structure and compute its overall cost of capital.

Books for Reference:

1. Khan M.Y & Jain P.K – Financial Management , text, Problems and cases, Tata McGraw- Hill publishing Company Limited , New delhi.
2. Dr. Gupta S. P. Financial Management Sahitya bhavan publications, Agra
2. Shashi K. Gupta
and sharma Financial Management, Kalyani publishers, Ludhiyana
4. Prasanna Chandra Financial Management, Theory & practice. Tata McGraw- Hill
5. I.M. Pandey Financial Management, Vikas publications, New Delhi

BM604 ORGANISATIONAL BEHAVIOUR

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

- Unit-1:** Introduction to Organizational Behavior
 Meaning- Definition – Nature and scope of OB- Need for study – contributing disciplines to OB models of OB – challenges and opportunities for OB
08 Hours
- Unit-2:** Organization Structure
 Meaning- Need and element s- forms of organization structure – organization goals – nature of goals – Determinants of Goals.
10 Hours
- Unit-3:** Organizational Theory & Culture
 Definition of Organizational Theory – Types of Organizational Theory - Organizational Culture – Types of culture – learning of culture – organization climate & features – developing a sound organization climate – organization effectiveness – levels and approaches.
10 Hours
- Unit-4:** Organization Change & Development
 Meaning – features – factors in organization change – resistance to change – managing resistance to change – organization development – features and techniques.
10 Hours
- Unit-5:** Individuals in Organizations
 Nature of individual differences – foundation of individual behavior- Models of Man – personality - meaning , determinants and theories of personality – perception – process – factors affecting perception .
10 Hours
- Unit-6:** Group Dynamics
 Types of group – why do people join groups? Group behavior and group norms – learning – Meaning – definition – determinants of learning – theories of learning.
10 Hours
- Unit-7:** Motivation
 Meaning – Nature – Positive and Negative Motivation – theories of Motivation Maslow's theory – Theory – X and Theory-Y, Morale – factors affecting Morale.
6 Hours

Skill Development Activities:

1. Draw different structures of an organization.
2. Identify any 10 companies and mention their goals / vision & Slogans.
3. Prepare a questionnaire with at least 10 questions on attitudes of employees towards their organization and collect the data.
4. Develop training modules for training workers in an organization.
5. List the various factors that contribute to job satisfaction and job dissatisfaction.
6. Identify the personality traits of any two famous personalities.
7. Visit an Organization and collect the information about motivational techniques adopted in it.

Books for References:

1. Organizational Behavior by Stephen Robbins
2. Organizational Behavior by Fred Luthans
3. Organizational Behavior by L.M. Prasad
4. Organizational Behavior by Shashi K Gupta, Rosy Joshin
5. Organizational Behavior by S.S. Khanka
6. Organizational Behavior by K.K. Ahuja.
7. Organizational Behavior by K. Ashwathappa.

ELECTIVE -1
HUMAN RESOURCE MANAGEMENT
1.HUMAN RESOUCE DEVELOPMENT

Objective: To enable the students to understand the basic concepts of human resource development.

Unit -1 HRD: Meaning of Human Resource Development and Important of Human Resource Development, Objectives of Human Resource Development Scope of Human Resource Development

8Hours

Unit -2 Training :Objectives of Training, Importance of training, Meaning of Orientation, Objectives of orientation, Difference between Orientation and training the process of training, Methods of training – (Off the job training – Lectures, case study, role play, Business game, in-basket exercise, ; on the job Instruction, Vestibule, training by superiors, simulation, Apprenticeship designing training programme.

12 Hours

Unit-3 Performance Appraisal: Importance and Objectives of performance Appraisal; Approaches to performance appraisal' the evaluation process: tools for performances Appraisal – Traditional methods” free essay method; Merits & Demerits of traditional Method Modern Method of Appraisal and career development: Evaluation and problems of Appraisal: How to make performance appraisal a success?

10 Hours

Unit-4 Management Development: Purpose and objectives of management development factors inhibiting Management Development : pedagogical approaches to and techniques of management development on the job techniques :Under- study assignment or attachment method: Syndicate: off the job techniques – sensitivity training: Survey feed back.

10 Hours

Unit-5 Organizational Development :Meaning and definition of OD, characteristics of OD, goals of OD , benefits and limitation of OD, Process of OD program, what is a change process? Types of change, managing resistance.

10 Hours

Unit-6 Managing Quality and Productivity : Alternative work arrangements; Using quality circle programs; total quality management Programs; IT and HR – attitude surveys; Creating self – directed team; Empowering team work. Extending participative decision making, HR and business process reengineering.

8 Hours

Unit-7 Recent Trends in the area of HRD : Personality quotient , Emotional quotient, the changing view of Global HRD, the use of computer and the internet. **6 Hours**

Skill Development Activities:

1. Visit any organization and draft a chart of the personnel department .
2. Visit a firm of your choice and collect information on how training is given to its employees.
3. Interact with an employer of a firm and ascertain the criteria to be used for performance evaluation of his subordinates.
4. Visit and Identify the program conducted by any local industry as a part of TQM.
5. Identify and record the recent trends in HRD.
6. Give assignments to students and ask them to work in groups.
7. Conduct IQ test for students.

Books for References:

1. Pandey . HRD
2. C. B. Mamoria & S.V. Gankat, personnel Management
3. K Aswathappa, Human Resource Development
4. Rao & T.V varma, HRD
5. Jean marleen, performance oriented HRD
6. Gary dessler, Human Resource Development
7. Sharma, Human Resource Development

2. INDUSTRIAL RELATIONS

Objective: To enable the students to understand the basic concepts of industrial relations.

- Unit-1** Introduction to Industrial Relations
Definition and meaning, Concepts; Factors of industrial relations; Importance of industrial relations; Objective of Industrial relations; Approaches to industrial relations, the labor movement, characteristics of Indian Labor.
8 Hours
- Unit-2** Indian Trade Unions
Nature of trade Unions; functions of trade union; objectives & importance of trade Union: Trade Union movement: Reasons for employees to join trade Unions; trade union movement; problems of Trade Unions and remedies: trade union Act 1926; Trades Union Movement in India.
10 Hours
- Unit-3** Collective Bargaining
Meaning and definition of collective bargaining, concept of collective bargaining, prerequisites for collective bargaining, the collective bargaining, process, principles of collective bargaining, essential conditions for the success of collective bargaining in India.
10 Hours
- Unit-4** Grievance Handling and Industrial Discipline;
Concepts; causes of grievance; procedure for settlement; indiscipline/ misconduct causes of misconduct; Types of punishment under standing order.
10 Hours
- Unit-5** Industrial Disputes
Meaning of Industrial conflicts, causes of Industrial conflicts, Types of Industrial conflicts – Strikes & Lockouts, Machinery for resolving Industrial Dispute under the industrial disputes Act 1947. Arbitration, adjudication, Prevention of industrial conflicts, Approaches to Settlement of Conflicts.
12 Hours
- Unit-6** Collaboration and Workers Participation in Management.
Bases of collaboration, interventions for collaboration; Meaning of workers participation in management, concepts and objectives of workers participation in management. Growth development of workers participation in management , types of workers participation in management.
10 Hours
- Unit 7** Privatization and its impact on trade union: Impact of privatization on trade union movement, strength and weakness of trade union movement under changing scenario
4 Hours

Skill Development Activities:

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

Books for Reference:

1. Daver, Personnel management and Industrial Relations.
2. C. B. Memoroia- Dynamics of Industrial relations in India;
3. Johnson introduction to industrial relations
4. Sharma A. M, Industrial Relations
5. Biswath Ghosh, Personnel Management and Industrial Relations
6. Bhawanth- Flippo, personnel management and Industrial relations.
7. M.V. Pylee, Industrial Relations
8. Ahuja, Industrial Relations.

3. Labour Welfare and Social Security

Objective: To enable the students to understand the basic concepts of labour welfare and social security measures.

- Unit-1** Introduction
Concept, Definition, merits and demerits of welfare measures, Concepts of labour welfare & Social security, Types of welfare activities, statutory and non-statutory. Growth of labour welfare & Social security in India. **06 Hours**
- Unit-2** Occupational Hazards
Types of accidents, causes of accidents, prevention of accidents. **8 Hours**
- Unit-3** Safety and welfare measures : need for safety, measure to ensure safety in organizations. The supervisors role in safety. Health physical health and mental health, problems and remedies, noise control. Job stress , communicable diseases. Alcoholism and drug abuse, violence in the work place, use of computers to monitor health and safety. **8 Hours**
- Unit -4** Living Conditions: Living conditions of employees and his family, continual education, housing for employee, recreation for employees. **10 Hours**
- Unit-5** Counseling: Meaning of Counseling, Manager as a counselor, conditions for counseling counselors relations with the counselee, methods techniques and skills for counseling. Principles of personals counseling, cordial relationship, mutual recognition. Respect and coguences, empathy , Types of problems for counseling. **12 Hours**
- Unit-6** Post- Retirement benefits Provident Funds – purpose of provident fund, gratuity, statutory provisions regarding gratuity, pension. **10 Hours**
- Unit 7** Fringe benefits and services: meaning, objectives, coverage of benefits and services, Benefit programmes for management, problems raised by benefit programmes , Reasons for growth of benefits and services programs. **10 Hours**

Skill Development Activities:

1. Visit any organization to understand the various social security measures and implementations.
2. Visit any local industrial establishment and collect information on employees counseling cell.
3. Interact with a welfare officer of a local factory and collect information on safety measures at work place.
4. Give a list of Fringe benefits given to its employees by any leading industrial concern.
5. Prepare the list of occupational deceases and the nature of accidents.
6. Make a list of retirement benefits offered to employees

Books for Reference:

1. Arora, Labour law
2. D. Sanjeeviah, Labour Problems and industrial developments in India.
3. Sharma A. M .Aspects of labour welfare and social security
4. Prasanna Chandra, Labour problem social security and welfare.
5. Punekar and Deohan, Labour welfare, trade unionism and industrial relations.

4. Labour Law

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

Unit-1 Payment of Wages Act – 1936- short title and extent; definitions; responsibility for payment of wages; fixation of wage period; Time of payment of wages; mode of payment Deduction from wages for absence from duty; damage or loss for services rendered; recovery of advances & loans; maintenance of registers and records; penalty for offences; payment of undisbursed wages in case of death. **10 Hours**

Unit-2 Payment of Bonus Act-1965- Short title & Extent; definitions, eligibility payment of minimum and maximum bonus; for bonus; set on and set off of allocable surplus, time limit for payment of bonus. **06 Hours**

Unit-3 Equal Remuneration Act-1976- Short title & Extent: Definitions, duty of employers to pay equal remuneration to men and women workers for same work or work of similar nature; no discrimination to be made while recruiting men and women workers, duty of employers to maintain registers. **8 Hours**

Unit-4 ESI Act -1948, Short title & Extent: Definitions, Contributions-who is to be insured, principal employer to pay contribution in the first instance, general provisions as to payment of contributions, method of payment, benefits-sickness benefit, maternity benefit, disablement benefit, presumptions as to accidents arising in course of employment, dependents benefit, medical benefits, penalties- punishment for false statement, punishment for failure to pay contributions and prosecutions. **10 Hours**

Unit-5 Maternity Benefit Act-1961 Short title & application: Definitions, employment of, or work by, women prohibited during certain period, right to payment of maternity benefit, continuance of payment of maternity benefit in certain cases, Leave for miscarriage, leave for illness arising out of pregnancy/ delivery/ premature birth of child etc, nursing breaks. **10 Hours**

Unit-6 Payment of Gratuity Act-1972 Short title & Extent: Definitions, continuous service, payment of gratuity, compulsory insurance, nomination, determination of the amount of gratuity. **06 Hours**

Unit-7 Factories Act-1948 Short title & Extent: Definitions,
 Health:- Cleanliness, disposal of waste, ventilation, dust and fume, artificial humidification, over crowding, lighting, drinking water, toilets, spittoons.
 Safety:- fencing of machinery, work on or near machinery in motion, employment of young person on dangerous machines, safety officer,
 Welfare:- Washing facilities for storing and drying clothing, facilities for sitting first aid appliances canteens, shelters and restrooms, crèches working hours for adults, annual leave with wages.

14 Hours

Skill Development Activities:

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

Books for Reference:

1. AM sarma, aspects of labour welfare & Social security
2. MS pandit & Shobha pandit, Business law
3. P . L. Malik, industrial law
4. N.D Kapoor, industrial law.

ELECTIVE-II
Marketing management
1. Product and Sales management

Objective: To make the students understand the concepts of product and sales management and its ingredients.

- Unit-1** Introduction : Product focused organization; functionally focused organization; product management- facts vs. fiction; changes affecting product management; product strategy.
10 Hours
- Unit-2** Planning: Objectives of product planning; frequent mistakes in planning; the planning process; components of a good plan; product life cycle; market growth.
10 Hours
- Unit-3** Product Attractiveness: Factors influencing a product; threat of new entrant, product differentiation bargaining power of buyers & suppliers; pressure from substitutes; environment analysis; product line management.
12 Hours
- Unit-4** Competitor Analysis: Sources of Information, creation of a product features matrix; assessing competitor objectives & strategies; marketing strategy; differential advantage; product positioning.
10 Hours
- Unit-5** Selling as Career: Qualities of a good salesman. Recruitment of a salesman in the organization product, knowledge- planned selling, Approach pre approach – meeting objectives – closing the sale-scales call, Customer psychology- buying motives of our customer-effective speaking- consumer product vs industrial products selling- trade relations- sales personnel recruitment selection, training, remuneration.
12 Hours
- Unit-6** Role of Selling in a Planned Economy
Sales Organization: Branch set up – sales territories- role of communication in selling. Coverage plans- sales forecasting, sales quotas incentives- role of wholesalers, retailers – trade margins, discount and price structure, selling costs – sales motivation and leadership.
10 Hours

Skill Development Activities:

1. Select any product and examine the features of channels selected for distribution
2. Visit any organization and understand about remuneration and incentives to salesman.
3. Chart out product planning process
4. Chart sales promotion schemes of 2 consumer durable products and 2 non- consumer durable products.
5. Identify a product and position in the market chart it out.
6. Draw a product life cycle chart of any firm which has crossed all the stages.

Books for Reference:

1. Lehmann T. Donald 7 winter. Product Management, Tata McGraw – Hill Edition: 3rd Edition
2. Still R. Richard, Cundiff W, Edward & Govoni AP Norman: Sales management Decisions, Strateges and cases, prentice hall of India (P) Ltd; new delhi, 2001, Eastern economy Edition – 5th Edition
3. Ramanujam and majumder, Product management.
4. Chunawalla S. A product management
5. Aswathappa, Product management'
6. Chunawalla, sales management.

2. Advertising and Media Management

Objectives: To familiarize the students with the concepts and ingredients of advertising and media management.

Unit -1 Introduction , changing concept of advertising social and economic aspects of advertising in the marketing mix in relation to profits. Advertising in India and abroad, law, ethics, morality, in relation to advertising, types of advertising; consumer, institutional, retail, trade, and professional.

10 Hours

Unit- 2 Advertising Planning & Decision Making: Planning framework; marketing strategy and situational analysis; marketing plan, communication process; DAGMAR approach, The advertising plan, identifying prospectus, ad appeals, stimulating and expanding demand, other functions of advertising.

10 Hours

Unit-3 Creative Execution and Judgment
Choosing an effective advertising theme sources, of themes, means of presentation, adapting presentation according to medium.
Creative approaches; Rational, Emotional, Using an ensorser; distraction effects;
Creative process: Coming up with an idea; Copyrighting; illustration;
Layout: Types of commercial; positioning and creative interpretation
Creative Styles: Rosser Reeves USA; David Ogilvy's- the Brand image and William Bernbash – Execution.

12 Hours

Unit-4 Advertising Agencies
Origin development of the agency. Organization. Structural, functions, departments. Accounts executive. Media planner and buyer. Copy writers. Visualizes. Studio manager. Research executive print production.
Client-agency relationship ; The advertising budget. Evaluating advertising research. Some typical and agency problems.

12 Hours

Unit-5 Media-Strategy: Role of media: Setting media budgets; types of ; media- related decision : media research and advertising decisions
Media tactics: media class decision: media vehicles decision; media option decision, scheduling and timing decisions; media buying & organization.

10 Hours

Unit -6 Advertising Regulations: Deceptive advertising; determining deceptive; advertising Research; Remedies; Competitions lawsuits; self- regulations; Advertising & Society effects on values and life-styles; Economic Effects of advertising; **06 Hours**

Unit-7 E-Advertising: Evolution; Banner advertising; message strategy and tactics; Media strategy and tactics; Impact of E-advertising.

04 Hours

Skill Development Activities:

1. Examine the latest advertising strategies followed by an organization of student's choice.
2. Select any advertisement copy from any business magazine/ TV and examine the strength and weakness of the same.
3. List the advertising objectives on DAGMAR approach for any product of students choice.
4. Collect message contents of 10 products of your choice.
5. Develop Ad message for at least 5 products of students choice.

Books for Reference:

1. Batra, Rajeev, Myers, G John ; Aaker, a. David; Advertising management 5th edition; Prentice- Hall of India (P) Ltd; February 2000
2. Chunnawalla. S.A & Setjoa L/C EPimdatopms of advertosong- theory & practice ; Himalaya publishing house; Mumbai; 5th revised edition-2002
3. Mohan, mahendra; Advertising management – concepts and cases; Tata mcgraw- hill publishing company . Ltd; New delhi; 8 th reprint; 1995
4. Sontakki, Advertising

3 INTERNATIONAL MARKETING

Objective: To familiarize the students with the concept of international marketing and business environment.

- Unit-1** Definition and Meaning of Export Management- importance and functions of export management – export procedures- preliminaries in brief – goods shipment procedure – principal export documents.
10 Hours
- Unit-2** International Marketing Environment and Marketing Strategy – Political and legal environment – Economic environment – cultural environment – market entry strategies.
10 Hours
- Unit-3** Export Pricing: Objectives – importance- methods of pricing- export finance – Terms of payments- pre and post shipment finance- EXIM Bank- Objectives & Functions only- ECGC and its Role – FEMA
12 Hours
- Unit-4** Export Promotion:- Objectives – organizational set up- incentives- Marketing assistance to exporters- Export houses – State Trading Corporation (STC), Free trade zones (FTZ) EOU's and SEZ's.
10 Hours
- Unit-5** Import Management- Meaning – Types of importers- steps for importing – Import Finance- Import clearance Procedure.
10 Hours
- Unit-6** Trade Barriers- Tariffs- Classification of tariffs- non tariff barriers- Quotas- Types- Tariffs v/s Quotas.
12 Hours

SKILL DEVELOPMENT ACTIVITIES

1. Visit an exporter and find out his pricing strategy. Compare it with your conceptual knowledge.
2. Visit the foreign exchange cell of any bank and collect information on import finance schemes.
3. Visit EXIM bank of india's website and study their finance schemes to export business.
4. Check the SEZ website and study the various provisions for setting up a unit in one of the SEZs in India
5. Write down the list of documents related to preshipment and post shipment of exporting goods.
6. Very big projects like international Air ports, Thermal plants and highways should be entrusted to multi national companies. Find out the reasons for it.
7. Visit the WTO website and collect detailed information on the various WTO agreements connected to imports and exports.

Books for Reference

1. Export Marketing – N.G. Kale
2. Export & Import Management – Aseem Kumar
3. International Business – N.V. Badi
4. Export Management – N. Kumar & R. Mittal
5. International Trade & Export Management – Francis Cherunilam

4. Marketing of industrial Goods

Objectives: To familiarize the students with the concepts of marketing of industrial goods and marketing intelligence

- Unit-1 Industrial Goods:**
Meaning, characteristics, classification. The industrial marketing system participants, channels. The relationships; Contract of sale Franchise. Agreements. Loyalty confidence reciprocity.
10 Hours
- Unit-2** The Demand for Industrial Goods: Demand and product characteristics- market levels and product types- major equipment minor and accessory equipment –Fabricating and components parts- Process materials operationg supplies- Raw materials-derived demand – influence of ultimate buyer – influence of business conditions – influence of financial Conditions and price.
12 Hours
- Unit-3** The Industrial Customer
Buyer Motives: The core variable: quality service, price savings Assurance of supply buyer temperament
06 Hours
- Unit-4** Purchasing System
Documentation supporting investigation- sorting and appraising , alternative Competitive bids, negotiation make or buy selecting the alternatives. order placement follow-up and expediting.
08 Hours
- Unit-5** Marketing Intelligence
The marketing intelligence system – the search process – the evaluation process – measuring marketing performance.
08 Hours
- Unit-6** Marketing Strategy
Products and service component, the channel component- channel logistics, the price component- firm size – product type- product life cycle the cost factor- pricing decisions- pricing policies, the promotional component.
12 Hours
- Unit-7** Marketing Control Performance standards and instruments of control.
08 Hours

Skill Development Activities:

1. Identify the core variables affecting demand for any industrial goods selected by the student.
2. Indicate the features of industrial goods on a comparative basis with that of FMCG.
3. Ascertain through survey the brand loyalty of consumers for any industrial goods.
4. Illustrate how social class difference influence a) Product lines and styles, b) advertising media selection.
5. Visit any ancillary plant in your area and collect details on a) types of components and parts mfd., b) level of demand c) pricing policy.
6. Interact with a few industrial customers and ascertain what motivates to buy.

Books for Reference:

1. Rechar d m. Rill Ralph S., Alexander and james S. Cross – industrial marketing.
2. Robert R. Reader – Edward I G. Brierty and betty h. Reeder, I industrial marketing.
Ascertain through survey the brand loyalty of consumers for any FMGG.
Illustrate how social class difference influence (a) Product lines & styles
(b) Advertising media selection.

Elective III

Finance

1. Financial Markets and Services.

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

Unit-1 Financial Market: Introduction: Structure of financial system; Equilibrium in financial markets. Overview of Indian financial system; financial system & Economic development; contribution of development financial institutions. **10 Hours**

Unit-2 Non-Banking Financial Intermediaries: Investment & Finance companies; merchant banks Hire purchase finance; Lease finance; Housing finance; Venture capital funds and factoring. **08 Hours**

Unit-3 Call Money Market – Introduction, meaning, participation & location, call rates and recent developments & trends; Treasury bill market – introduction, types of bills. Commercial Bill Market – Bill of Exchange, size of Bill market in India. Bill market rates; Market for commercial paper and certificate of deposits introduction, meaning of commercial paper, meaning of certificate of deposits; Discount market – introduction; Discounting service; Discount & finance house of India; Market for financial guarantees & government securities. **12 Hours**

Unit-4 SEBI
Objectives of SEBI; organization and its functions, powers of SEBI; Role of SEBI in marketing of securities and protection of investor s' interest. **08 Hours**

Unit-5 International Dimensions of Financial Markets
Introduction; Foreign exchange market; Exchange rates. **06 Hours**

Unit-6 Mutual Funds- Introduction: Concepts : scope of MF; market evaluation; impact of growth on the economy; Types of mutual fund services, elements of MF marketing, product design pricing, promotion and distribution of products, customer service; marketing & market research, strategic marketing plan; credit rating – meaning functions and benefits of credit rating. **12 Hours**

Unit-7 Recent Trend in Financial Services
Personalized banking- ATM; Tele- banking; E- banking credit & Debit card customization of investment portfolio; financial advisors. **08 Hours**

Skill Development Activities:

- Select any mutual fund and examine the various closed and open – ended schemes offered.
- Visit any housing finance companies and analysis the features of various financing schemes offered.
- Prepare a chart showing structure of financial markets
- Prepare a chart showing instruments of financial markets.
- Prepare a chart rating given by different rating agencies.
- Prepare a chart showing foreign exchange rates of atleast any two countries for one month.

Books for Reference:

- Gordon and narajan k . Financial market and services.
- Tony martin. Financial services.
- Christine and ennew. Market financial services.
- Jordan . Emerging sccnario of financial services.
- Advani V.K marketing of financial services/
- Gordon and natarajan, emerging scenario of financial services.
- Sharma. Financial service.

2. International Finance.

Objectives: To familiarize the students with the conceptual knowledge of international finance and liquidity management.

- Unit-1** International Finance;
Introduction; meaning of international finance; issues involved in international business & finance;
Currency to be used; credit worthiness; methods of payment;
foreign exchange markets. **8 Hours**
- Unit-2** International Financial Management:
Meaning of international financial management; scope and significance of international financial management in international markets. **8 Hours**
- Unit-3** Foreign Exchange Rates.
Need for foreign exchange; foreign exchange market and market intermediaries; exchange rate determination; foreign exchange risk forwards, futures, swaps, options, valuations of future and swaps – valuation of options and efficiency of the exchange market;
Convertibility of a rupee and its implications. **12 Hours**
- Unit-4** International Financial Markets:
Foreign Institutional investors – Regulations governing foreign institutional investors In India; global depository receipts – meaning; foreign Direct investment (FDI)- growth of FDI; Advantages and disadvantages of FDI to Host country and home country. **10 Hours**
- Unit-5** International Risk management:
Types of Risk – political, commercial, exchange control restrictions on remittance, differing tax system, sources of funds, exchange rate fluctuations, different stages and rates of inflation, risks of non – payment; managing Risk. **10 Hours**
- Unit-6** The IMF and international liquidity: the IMF and gold standard- a comparison **6 hours**
- Unit-7** The world bank group: the world bank-international development association-international finance corporation-Asian development bank- India and world bank group. **10 Hours**

Skill Development Activities:

1. Visit any authorized dealers and understand the activities of dealing in foreign exchange.
2. Analyze the trend of FDI into India during the preceding two years.
3. Name the leading any ten Indian companies made an issue of GDR-ADR- FCCB in foreign market.
4. Write down the buying and selling rates of any leading foreign currencies.
5. Ascertain information on world bank and its group financial assistance to Indian infrastructure projects.

Books for Reference:

1. Mittal, International rate foreign exchange tariff policy.
2. Venkataraman K.V, finance of foreign trade and foreign exchange
3. Chowdery, Finance of foreign exchange
4. Chowdery, finance of foreign trade and foreign exchange.
5. Balachandran, foreign exchange.
6. Srivstava, international finance.

3. Cost and Financial Analysis

Objectives: To familiarize the students with the conceptual knowledge of cost analysis and financial interpretation.

- Unit-1** Understanding Financial Statements- basic concepts – presentation of information – statements form; full disclosure- generally accepted accounting principles. **08 Hours**
- Unit-2** Financial Statement Analysis – Tools of analysis – units of measurement – comparison of balance sheet – common size analysis – horizontal & vertical analysis- time series analysis- development analysis – divisional performance. **10 Hours**
- Unit-3** Comparison of Income Statements – profit and loss ratios – cost of sales to sales – vs-expenses to sales – analysis of variation in income – statement of cause of financial changes – increase / decreases in working capital- cash flow and fund flow analysis. **10 Hours**
- Unit -4** Financial Forecasting – sales forecast – projected income statement and balance sheet – formula method of forecasting additional fund needs – corporate financial planning models. **10 Hours**
- Unit-5** Cash Flow Analysis- Cost- volume- profit analysis- graphic and algebraic analysis differential cost analysis for managerial decisions – variance analysis. **10 Hours**
- Unit-6** Cost Analysis- applications and limitations – limitations of financial analysis-forecasting financial requirements to reflect price level changes- assessment of business risk. **08 Hours**
- Unit-7** Analysis and Interpretation of Financial Statements
Meaning – need – analysis- comparison- interpretation- objectives- types of analysis techniques of financial statement analysis- comparative financial statement analysis common size statement analysis- trend analysis. **08 Hours**

Skill Development Activities:

1. Preparation of cash Flow statement on the basis of given information, and determination of cash from operation.
2. Collect a published financial statement and Identify : current assets, Current liabilities, non current assets and non current liabilities.
3. Preparing common size statement , trend percentage and comparative analysis collected from the published finance statement.
4. Visit a production plant in your area and collect information on budgets prepared by them.
5. Ascertain through survey of local business enterprises and collect information on their working capital requirements and sources.

Books for Reference:

1. Gupta R. L financial statement analysis
2. Kennedy D. Riralph, financial statement.

4. PORTFOLIO MANAGEMENT

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

- Unit-1** Introduction and Scope of the Subject, economic meaning and significance of savings , investments, speculation, gambling, and arbitrage mechanisms comparison between investment and speculation and its significance in Indian financial system.
08 Hours
- Unit-2** Various Investment means Available in India, characteristic features of financial instruments – risk, return security, maturity, and optional features, finance vs investments – interactive decision elements.
10 Hours
- Unit-3** Profile of in Indian Investors and Factors Influencing Investment decisions, financial positional, tax positions, risk perception and attitude. Introduction to systematic and non-systematic risks.
8 Hours
- Unit-4** Mathematics of Financial Evaluation, discounting, compounding, annuities, present value and yield calculations.
10 Hours
- Unit-5** Investment Opportunities: Company shares, debentures, bonds, convertible securities, hybrid securities, fixed deposits, gilt- edged securities, post office schemes, company and public provident funds, unit trust of India, LIC real estate. And insurance schemes.
12 Hours
- Unit-6** Introduction of Portfolio Theory- contribution of William Sharpe and Harry Markowitz – mutual funds and investment avenues.
10 Hours
- Unit-7** Features of Capital Markets and Functioning. New issues market, IPOs, valuation of issues fundamental and technical considerations- role of SEBI.
06 Hours

Skill Development Activities:

- Name any five companies debenture recently listed in any stock exchange.
- Examine the investment opportunities available to an employee.
- Write down the procedure involved in buying and selling shares and debentures through online and demat schemes.
- Ascertain through survey the investors preference as to investment.
- Illustrate through graph a day's sensex movement
- Identify and record the current directives of SEBI to safeguard the interest of investors.

Books for Reference:

1. Fisher & Jordan, investment management.
2. Avadhani, security analysis and portfolio management.
3. Bhalla, security analysis and portfolio management
4. puneethavathi & pandian, security analysis and portfolio management.
5. Prasanna Chandra, managing investments.

ELECTIVE-IV
Information Technology management
2. E-Business and Web Designing.

Objectives: To familiarize the students with the conceptual knowledge and application of E-Business and Web designing.

- Unit-1** Basic Internet, Fundamentals: Contents:
 Overview of the internet, Browsing the world wide web, electronic mail, basics of using FTP, news groups, searching the web to gain market intelligence, internet technology. **06 Hours**
- Unit-2:** E-Commerce:
 General framework of electronic commerce. Electronic commerce and media convergence multimedia content of e-commerce application, client server architecture of electronics commerce. The network infrastructure of e-commerce, components of the information highway . The intranets a network security problems and emerging safety solutions. Electronic commerce and the world wide web, electronic commerce application service different types of e-commerce application, world wide web architecture, trade EDI layered architecture, information flow with critical EDI. EDI application in international trade, EDI in finance transaction,. How EDI works electronic payment systems. Characteristics of electronic cash, smart cards and electronic payments. System credit card. **12 Hours**
- Unit-3** Electronic Customer Relationship Management.
 What is CRM
 Who is a customer
 How do we define CRM
 What is CRM Technology
 Putting the 'E' in E-CRM
 CRM and e CRM: difference
 The web experience
 The features of E-CRM
 Is E-CRM really separate.
 Using popular E-CRM software. **08 Hours**
- Unit-4** Mobile Commerce:
 Objectives of the course, what is m-commerce? Context and trends; the forces behind m-Commerce, simple reference model, signal propagation basic multiplexing techniques, including SDMA, FDMA, TDMA, CDMA basic modulation techniques, medium access control algorithms. **10 Hours**
- Unit-5** Web Designing using HTML, DHTML **10 Hours**

Unit-6 Programming in Visual Basic – Writing simple programs on visual basic- add records, delete records, modify records- multiple document interface. **18 Hours**

Skill Development Activities

- Visit a Web institute and get the print outs of sending an E-mail.
- Visit an ATM counter and get the print outs of mini statement of accounts.
- Write a statement to get CRM with updated relation with customer and write the Web experience that you have got while activating CRM.
- Write FDMA and SDMA technology that has been implemented in M-Commerce, along with an algorithm.
- Design menu for college admission- using visual basic.

Books for Reference:

- Peter loshin, E-commerce
- C.SV murthy, E-commerce
- Shu retty- E-buisiness with net commerce
- Schiller, mobile comunicatijon.
- Greenbeg, CRM at the speed of Light.
- Krishnamurthy & sandeep, E_commerce, text.

2. Enterprise Resource Planning

Objectives: To familiarize the students with the basic ingredients of enterprise resources planning.

Unit-1	Introduction to ERP	06 Hours
Unit-2	Evolution of ERP from Bill of Materials. MRP-I MRP-II, MRP-III and DRP ERP as a front- runner among automated “ enterprise management system”,	10 Hours
Unit-3	Starting a Small Business: To understand what constitutes a business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. An overview of the steps involved in starting a business venture-location, clearances and permits required – formalities licensing and registration procedures. Assessment of the market for the proposed project. To understand the importance of financial, technical and social feasibility of the project.	10Hours
Unit-4	Preparing the Business Plan (BP) Meaning of BP- Importance of business plan, preparation of business plan typical BP format – financial aspects of the BP, Marketing aspects of the BP-Human resource aspects of the BP- Technical aspects of the BP- Social aspects of the BP-Preparation of BP- common pitfalls to be avoided in preparation of a BP.	10 Hours
Unit-5	Hierarchy of Strategies in an Enterprise. Consistency of the goals of ERP with the goals of the enterprise.	10 Hours
Unit-6	Information Architecture: ERP architecture based in client server model and information criteria.	10 Hours
Unit-7	ERP- A manufacturing perspective: Review	8 Hours

Skill Development Activities

- Implement ERP to prepare a Bill for MRP1, MRP-II
- How do you control the inflow of DRP and ERP as a front runner. Give an example.
- Visit an Entrepreneur and make an enquiry about the hierarchy of strategies adopted by him. Write also a flow chart for such strategy.
- How client server will interact with dedicated server with ERP architecture. Give an example.
- Visit an entrepreneur and get information from the firm about his manufacturing perspectives.

Books for Reference:

1. Entrepreneurship and small business management – Dr.C.B.Gupta
and Dr. S.S.Khanka
2. Enterpreneurial development – Dr. S.S.Khanka

3.Data Base Management System.

Objectives: To familiarize the students with the Knowledge of information technology and the ingredients of database management system.

- Unit-1** Introduction: Overview of database management, advantages of DBMS over file management system. Describing and storing data in a DBMS, data independence data isolation, data inconsistency. **8 Hours**
- Unit-2** Entity Relationship Modeling: entities, relationships, mappings, dependency constraints and notations. **10 Hours**
- Unit-3** Relational Data Model: Operations on tables, constraints. Advantages of relational model integrity rules, representing relational database schemes. **10 Hours**
- Unit-4** Relational Database Design: Database design, anomalies – insertion, deletion and update anomalies, objectives of normalization, various normal forms – 1NF, 2NF, 3NF, decomposition process, mapping ER model into relational structures **14 Hours**
- Unit-5** Data on Disk: Physical storage, storage hierarchy; disks, files, operations of files. **08 Hours**
- Unit-6** Security and Integrity: Aspects pertaining to database. **08 Hours**
- Unit-7** Computer crimes and cyber laws. **4 Hours**

Skill Development Activities

1. Open a DBMS program and isolate the data from data dependence with an example.
2. Write an entity relationship model with regard to data dependency of the entity. Write any one entity model.
3. Write a schema of a software company with regard to the employees salary.
4. Use normalization forms with relation to admission to a hospital. Use 2NF.
5. Write a program to insert New employees into a file.
6. Ascertain through survey the latest computer crimes detected.

Books for Reference:

1. Elmassri, fundamental of database system.
2. C.J, Date. An introduction to database system.
3. Abraham silberchatz, henry. F. korth. S. sudarshan. Database system concepts.

4. System Analysis and Design

Objectives: To familiarize the students with the various phases involved in software development.

- Unit-1** Systems Concepts and the Information Systems Environment: The system concept, definition, characteristics of a system, elements of a system, types of system - information systems; a review of fundamental information decision support systems, expert systems, office information systems, personal and work group information systems. Systems owners, systems users, systems designers, systems builders, building blocks, expanding the information system, framework – building blocks of data process, interfaces, geography. **12 Hours**
- Unit-2** The Role of System Analyst- Definition, preparing career as a system analyst, interpersonal skills, technical skills, system analysis and design skills, multifaceted role of system analyst, analyst user interface, the place of analyst in the MIS organization. **08 Hours**
- Unit-3** Process Modeling-The tools for structured analysis, DFD, data dictionary, decision trees, structured English, decision tables, computer Aided system engineering (CASE). A CASE tool frame work. Architecture, benefits. **10 Hours**
- Unit-4** Feasibility and Cost Benefit Analysis- Feasibility considerations, steps in feasibility analysis, feasibility report, cost- benefit analysis, categories, data analysis. Procedure for cost benefit determination. The system proposal. **10 Hours**
- Unit-5** System Design: Strategies for system design. Introduction to structured design. Information engineering . prototyping JAD, RAD, object oriented design, Logical and physical design, Form driven methodology. Major development activities, personnel allocation, audit considerations processing controls and data validations, audit trail and documentation control. **12 Hours**
- Unit-6** Input/Output and User Interface Design:- Methods and issues for data capture and input; data capture. Data entry, data input, modern input methods, batch versus on-line inputs, internal controls for inputs. GUI controls for input design. Principles and guidelines for output design. Types of outputs, media and formats, system user issues for output design. **08 Hours**
- Unit-7** System Testing: Testing, different methods, nature of test data, test data test plan, activity networks for system testing. **04 Hours**

Skill Development Activities

1. Visit an organization and get the information about expert system and decision support system maintain by the organization.
2. Write a flow chart about the flow of system analyst to pass MIS to the workers.
3. Write a decision tree taken by top level executives of an enterprise.
4. Use CAD architecture in framing a model for giving employment to the prospective employees.
5. Write a flow chart to find out cost benefit analysis of a sole trader or partnership firm.

Books for Reference:

1. Whitten system analysis and design methods.
2. Elias M. Awadth, system analysis and design.
3. I.T.Hawryszkiewycz, introduction to SAD.

ELECTIVE V

1 Tourism Industry

Objectives: To familiarize the students with tourism resource planning and development.

- Unit-1** Introduction- The origin of Tourism, Definition, nature and importance of tourism, Types of Tourism, Growth and development of domestic and international Tourism, recent trends in Tourism industry.
12 Hours
- Unit-2** Tourism as an Industry: Meaning and Definition, components of Tourism industry (Tourists, Tourism product, Transportation sector, Accommodation sector, Tour operators). Significance of Tourism industry- Economic, socio-cultural, environmental, positive and negative impacts of Tourism industry.
12 Hours.
- Unit -3** Planning and Development of Tourism-Meaning of Tourism planning, Need for Tourism planning, processes of Tourism planning, concept of Tourism demand and supply factors influencing Tourism demand and supply factors influencing Tourism development..
10 Hours
- Unit-4** Tourism Product and Typology-Meaning and nature of Tourism product, Tourism resources of India-Natural resources, cultural resources, Historical resources – UNESCO world Heritage sites in India.
10 Hours
- Unit-5** Travel and Accommodation Industry- Travel Agency- Meaning, types and functions. Tour operators – meaning, types and functions. Accommodation industry – meaning and concepts of accommodation, types and services.
10 Hours
- Unit-6** Tourism organization: WTO IATA UFTAA PATA DGCA etc., National tourism organizations TTDC and KSTDC
10 Hours

Skill Development Activities:

1. Name the important tourist destinations of your district.
2. Visit the website and make a list of reputed tour operators in India.
3. Make a list of heritage centres in Karnataka and mention the assistance extended by - UNESCO to these centres.
4. Make a record of the Hotels recognized - the Tourism Department of Karnataka.
5. Collect the tour package forms of Asian travels, Vikram travels vivek travels and other tour operators.

Books for Reference

1. Pran seth successful Tourism Management Vol. I sterling publishers pvt. Ltd New delhi-110020
2. Krishnan K karma and mohinder chand basics of Tourism- Theory , operation and practice, Kanishka publishers, Distributors, New Delhi 110002
3. A. L Bhatia, International Tourism Management, Sterling Publishers pvt ltd., New Delhi 110020
4. Chand mahinder, Travel Agency Management: An introductory Test, Anmoll publication, Edition 2000
5. Negi, Jagmohan, Tourist Guide and Tour Operation, Kanishka publishers 2004.
6. Dr. I.C. Gupta & Dr. Sushama kasbekar, Tourism Products of India. G.A publications 8A , Vrindavan Apartments, Manishpuri, Indore, M.P

2 Tourism Marketing

Objectives: To familiarize the students with the knowledge of marketing methods in tourism and tourism packaging.

- Unit-1** The Concept Marketing, Meaning, nature and definition of marketing, Introduction of services marketing, classification and characteristics of services marketing. Developing marketing strategies for services firms. The adoption of marketing to Tourism. **10 Hours**
- Unit-2** Planning for Tourism Marketing, Definition, need for marketing planning, objectives of marketing plan, defining the marketing mix. Market segmentation for tourism product role of segmentation, development of segmentation analysis. **10 Hours**
- Unit-3** Marketing Methods in Travel and Tourism. Characteristics of sales in travel and Tourism. Developing an effective marketing programme developing effective marketing program community travel and tourism marketing. **10 Hours**
- Unit-4** Travel and Tourism Packaging Concepts-Characteristics, methodology, and pricing of tour package, different pricing strategies in tourism sector. **10 Hours**
- Unit-5** Tourism Advertising and Public Relations –Defining advertising and public relations, role and objectives, elements of the promotion mix. Selecting the media, using promotional and publicity aids like periodicals, brochures, posters, hand out's, etc., Role of technology in Advertising and promotion of Tourism product. **12 Hours**
- Unit-6** Tourism destination marketing: Hospitality marketing –concierge marketing -importance of marketing in tourism **12 Hours**

Skill Development Activities.

1. Write down the advertising copy of a popular travel agents of India.
2. Make a list of travel agents and condition to be satisfied to call them as travel agents.
3. Collect the brochures, hand outs and periodicals of a travel agent in your district.
4. Indicate the current budget measures of the government to promote tourism.
5. ascertain through survey tour packaging offered by leading travel agents in India.

Books for Reference:

1. Kotler philips, marketing management tourism international press, london 1976
2. Maccarthy D. KJ. Basic marketing- a management approach.
3. Douglas foster travel and tourism management.
4. Negi. MS. Tourism and Heteliering.
5. Whab. S. Grampter, tourism marketing, tourism international press, London.1976
6. Stephan. F witt.. tourism marketing and management and management hand book, prentice hall, new yark 1985
7. Renal A. Nykiell. Marketing in hospitality industry (2nd Ed) van nestr and rein hold 1986.
8. maclean, hunter, marketing managements) tourism in your business) Canadian hotel and restaurant Ltd. 1984
9. Kenneth E. Clow and david L. Kurtz services marketing. Biztantra publications.
10. Tourism Marketing – R.K.Malhotra- Anmol Publications
11. Tourism Marketing –P.C.Sinha- Anmol Publications

3. Tourism product

Objectives: To familiarize the students with the knowledge of India's tourist resources and tourism product.

- Unit-1** Indian Geography, Population GDP, Economy and related factors
06 Hours
- Unit-2** India's Tourist Resources – Definition and differentiation. Tourist resources of India – types and typologies, cultural resource- Art and architecture, historical monument, religious and spiritual centres, fairs and festival, craftsmanship, folk custom, costumes and dresses, museums monuments and art galleries etc, natural tourist resources- rich diversity in land form and landscape, outstanding geographic features, climate water bodies and flora and fauna.
10 Hours
- Unit-3** Socio Cultural Resources-I
Architectural Heritage of India; Glimpses of India's architectural styles adopted over the ages, historical monuments of touristic significance, ancient, medieval and modern, their partial and regional dimension. Important historical/ archaeological sites museum, art galleries and libraries their location, assets and characteristics. Popular religious shrines/centers-Hindu Buddhist, Jain, Sikh, Muslim, Christian and others Yoga, meditation and other centers.
12 Hours
- Unit-4** Socio- Cultural Resources-II
Performing Arts of India, classical dances and dance styles, center of learning and performances, Indian folk dances, music and musical instrument; different schools of Indian music; status of vocal and instrumental music; new experiments. Handicrafts of India as potential tourist resources. Fairs and festival- social, religious and commercial fairs, promotional (tourism)fairs, viz: kite festival white water festival, snake boat race etc, Indian folk culture- folk culture folk custom and costumes, settlement patterns. Religious observations, folk – lore and legends. Created tourist destinations, academic scientific and industrial institutions.
12 Hours
- Unit-5** Natural Tourist Resources
Tourist Resource potential in mountains with special reference to Himalayas, resources and resource use patterns in the past, present and future perceive India's main desert areas. Their geological structure. Development as desert tourism existing trends and facilities available, desert safaris and desert festival. Coastal areas, beaches and islands resources and resource pattern. Resources in islands with special reference to Andaman and nicobar islands. Overview on tourism development strategies.

Unit-6 Heritage tourism in Karnataka : The concept, nature and antiquity of Karnataka – Archaeological sites, Brahmagiri, Elandravalli, Maski, Talkad, T Narasipur, Banavara, Sattamati, Hampi.

12 Hours

Skill Development Activities.

1. Write a note on different Historical Monuments and Museums in India
2. Describe the important religious and spiritual centers of Karnataka.
3. Name the different Musical instruments used and dances performed in various centers of India.
4. Write the various sports and entertainment products used in Rivers and Beaches in India.
5. Identify and collect information on tourist resource potential in mountains.

Books for Reference.

1. Percy Brown; Indian architecture hindu and Buddhist period.
2. Harie J.C; The art and architecture of Indian sub continent.
3. Bharatiya vidya bhawan; imperial unity.
4. Bharatiya vidya Bhawan classical age.
5. Acharya Ram Tourism & cultural heritage of India; ROSO publication (Jaipur, 1986)
6. Basham AL; the wonder that was India; Rupa and com Delhi-1988
7. The gazette of India history and culture, BVol.2 publication decision, ministry of information and broadcasting, government of India 1988
8. Mukerjee A.K. The CULTURE AND ART OF India- george allen unwin Ltd. London 1959
9. Hussaian A.K: the national culture of India, national beek trust, new delhi-1987
10. The treasure of marg publication Bombay Indian museums.

4. Travel Agency and Tour Operators Business.

Objectives: To familiarize the students with the Knowledge of travel agency and tour operators.

- Unit-1** Distribution Channels in Tourism, Defining distribution and access systems, the functions of a full service distribution system. **12 Hours**
- Unit-2** Marketing Tourist Distributions, visitors attractions and Hotel Accommodation, Karnataka State Tourism policy (2008), Role of government in promoting tourism in India as well as Karnataka **14 Hours**
- Unit-3** Definition, Functions and organizational structure of a travel agency and the tour operators. Types of travel agents and their responsibilities, procedures for becoming an authorized Travel agent and Tour operators in India. **12 Hours**
- Unit-4** Transportation Scenario in India. Role of Airlines (Public and private), Role of Indian Railways, Role of private transporters in promoting Tourism business in India, WTO, PATA, IATA, TAAI – their roles. **12 Hours**
- Unit-5** Accommodation Industry, Types of Accommodation, Hotels, categories, Role of Government in promoting and developing accommodation Industry, Role of private sector in promotion of Tourism (Accommodation) Industry. **8 Hours**
- Unit-6** FHRAI- its role in development and promotion. **6 Hours**

Skill Development Activities.

- Write down the various distribution channels normally used by authorized tour operators in India.
- List out the various concessions extended by the Government of India in promoting tourism industry.
- Write down the procedures to be followed by an individual or institution to become an authorized travel agent in India.
- State the different approaches adopted by various state governments to promote tourism through Indian railways.
- Write the different classes of hotels and amenities provided through government owned hotels to encourage tourism in India.

Books for Reference

1. Merissen Jome. W; Travel agents and tourism.
2. David H. Howel – Principal and methods of scheduling reservations (National publishers) 1987
3. AGarwal surinder travel agency management (Communication India 1983)
4. Geo. Chack professional travel agency management prentice hall London 1990
5. Bhatta. A.K. tourism development principles and policies sterling publishers, 1991 New Delhi.
6. William cordve- travel in india
7. National publishers. The world of travel, national publishers Delhi 1979
8. Tourism Reasearch , policy and regulation- P.C.Sinha-Anmol publications
9. Tourism Marketing P.C. Sinha Anmol Publications.

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