

**DEPARTMENT OF BUSINESS ADMINISTRATION  
U. G. PROGRAMME**

**Bachelor in Management Studies (Hons.)**

**[ Three Year Degree Course ]**

**CURRICULUM  
AND  
SYLLABUS**

**( Effective from the academic session  
commencing July, 2017 )**



**ST. XAVIER'S COLLEGE**

**( AUTONOMOUS )**

**30, MOTHER TERESA SARANI  
KOLKATA - 700 016**

# B.M.S. HONOURS [3 YEAR DEGREE COURSE] CURRICULUM

W.E.F. 1st JULY 2017

Semester	Duration	Core Course		Generic elective		Skill Enhancement		Ability Enhancement		Total Credits*	Total Marks**	Examination Months
		No. of papers	Total Credits	No. of papers	Total Credits	No. of papers	Total Credits	No. of papers	Total Credits			
I	July-Dec	2	12	1	6	-	-	3	3	21	450	November - December
II	Jan-June	2	12	1	6	-	-	3	3	21	450	April-May
III	July-Dec	3	18	1	6	1	4	-	-	28	500	November - December
IV	Jan-June	3	18	1	6	1	4	-	-	28	500	April-May
V	July-Dec	4	24	-	-	-	-	-	-	24	400	November - December
VI	Jan-July	4	24	-	-	-	-	-	-	24	400	April-May
Co-curricular & extra-curricular activities (NCC, NSS, Sports, Human Rights Activities etc.)										2		
<b>TOTAL</b>		<b>18</b>	<b>108</b>	<b>4</b>	<b>24</b>	<b>2</b>	<b>8</b>	<b>6</b>	<b>6</b>	<b>148</b>	<b>2700</b>	

Note : Core and Generic Elective courses are of 6 Credits each, Skill Enhancement courses are of 4 Credits each and Ability Enhancement courses are of 1 Credit each. Core Courses, Generic Elective and Skill Enhancement Papers are of 100 marks each. Ability Enhancement courses are of 50 marks each.

\* Total Credits per semester = Summation of (Number of Papers x Credits / paper)

\*\* Total Marks per semester = Summation of (Number of Papers x Marks allocated / paper)

## Curriculum of Bachelor in Management Studies (Honours)

### SEMESTER - I

Code	Subjects	Full Marks	Classification	Credits
BMHCR110	Fundamentals of Management & Organizational Behaviour	100	Core	6
BMHCR120	Business Accounting	100	Core	6
BMHGE130	Entrepreneurship Development	100	GE <sup>1</sup>	6
BMHAE140	Business Communication - I	50	AE <sup>2</sup>	1
BMHAE150	Environmental Studies - I	50	AE	1
BMHAE160	Fundation Course-I - Inter Religious Studies and Social Harmony	50	AE	1
	<b>Total</b>	<b>450</b>		<b>21</b>

### SEMESTER - II

Code	Subjects	Full Marks	Classification	Credits
BMHCR210	Managerial Economics	100	Core	6
BMHCR220	Business Mathematics and Statistics	100	Core	6
BMHGE230	Taxation and Tax Planning	100	G E	6
BMHAE240	Business Communication - II	50	AE	1
BMHAE250	Environmental Studies - II	50	AE	1
BMHAE260	Fundation Course-II - Personality Development	50	AE	1
	<b>Total</b>	<b>450</b>		<b>21</b>

### SEMESTER - III

Code	Subjects	Full Marks	Classification	Credits
BMHCR310	Macroeconomics	100	Core	6
BMHCR320	Principles of Marketing	100	Core	6
BMHCR330	Management Accounting	100	Core	6
BMHGE340	Production and Operations Management	100	G E	6
BMHSE350	Information Technology Tools and E-Commerce	100	SE <sup>3</sup>	4
	<b>Total</b>	<b>500</b>		<b>28</b>

### SEMESTER - IV

Code	Subjects	Full Marks	Classification	Credits
BMHCR410	Business Research	100	Core	6
BMHCR420	Human Resource Management	100	Core	6
BMHCR430	Financial Management	100	Core	6
BMHGE440	Ethics and CSR	100	G E	6
BMHSE450	Internship and Term Paper	100	S E	4
	<b>Total</b>	<b>500</b>		<b>28</b>

### SEMESTER - V

Code	Subjects	Full Marks	Classification	Credits
BMHCR510	Quantitative Techniques for Management	100	Core	6
BMHCR520	Legal Aspects of Business	100	Core	6
BMHDE	Elective – I Discipline Specific Elective-paper F1 or M1	100	Core	6
BMHDE	Elective – II Discipline Specific Elective-paper F2 or M2	100	Core	6
	<b>Total</b>	<b>400</b>		<b>20</b>

### SEMESTER - VI

Code	Subjects	Full Marks	Classification	Credits
BMHCR611	Business Policy & Strategy	100	Core	6
BMHCR621	Financial Institutions & Markets	100	Core	6
BMHDE	Elective – III Discipline Specific Elective-paper F3 or M3	100	Core	6
BMHDE641	Research Project	100	Core	6
	<b>Total</b>	<b>400</b>		<b>24</b>

**DISCIPLINE SPECIFIC ELECTIVE COURSE : A students must choose from ONE group, i.e. either finance / marketing specialization in Semester V and VI.**

Finance specialization		Marketing specialization	
BMHDE531	Strategic Corporate Finance	BMHDE532	Consumer Behavior
BMHDE541	Investment Analysis and Portfolio Management	BMHDE542	Advertising and Brand Management
BMHDE631	Project Appraisal	BMHDE632	Marketing of Services

<sup>1</sup> Generic elective <sup>2</sup> Ability Enhancement <sup>3</sup> Skill Enhancement

## Syllabus of Bachelor in Management Studies (Hons.) B.M.S. Honours [ 3 Year Degree Course ]

### SEMESTER – I

#### PAPER - 1.1

#### Fundamentals of Management & Organizational Behavior

Full Marks: 100

**Objective:** To acquaint the students with the fundamentals of managing business and to understand individual and group behavior at work place so as to improve the effectiveness of an organization. The course will use and focus on Indian experiences, approaches and cases.

**Course contents :**

#### Unit I

- Management- meaning, levels, management as an art or science, profession
- Universality of management
- Managerial functions and Roles [2L]
- Evolution of Management Theory- Classical era- Contribution of F.W.Taylor, Henri Fayol, Neo-Classical-Mayo & Hawthorne Experiments.
- Modern era – system & contingency approach. Insights from Indian practices and ethos
- Basic forms of Business Ownership – Sole Proprietorship, Partnership, Joint Stock; Special forms of ownership: Franchising, Licensing, Leasing [8L]

#### Unit II

- Overview of Planning: Meaning of planning, Types of Plans

& the planning process, planning premises, limitations of planning.

- MBO-meaning and steps in implementing MBO.
- Forecasting- meaning and techniques
- Decision making: meaning, Rational Decision making Process, Types and Techniques. [12L]
- Principles of organizing: meaning, common organizational structures;
- Departmentation- meaning & bases of Departmentation.
- Delegation & Decentralization: Factors affecting the extent of decentralization, Process and Principles of delegation.
- Control: meaning, function, Process and types of Control. [14L]

### **Unit III**

- Meaning of Organizational behavior, contributing disciplines, importance of organizational behavior
- Perception and Attribution: concept, nature, process,
- Personality: Concepts and determinants of Personality
- Learning: Concept and Theories of Learning, reinforcement
- Motivation: Concepts and their application, Need, Content & Process theories
- Contributions of Maslow, McGregor, Herzberg and Vroom
- Contemporary Leadership Issues: Theories on leadership-Trait, OHIO, SLT [20L]

### **Unit IV**

- Groups and Teams: Definition, Difference between groups and teams
- Stages of Group Development, Group Cohesiveness, Types of teams
- Conflict: concept, sources, Types, Stages of conflict, Management of conflict [8L]

### **Unit V**

- Organizational Culture: meaning, how employees learn organizational culture
- Organizational Change: concept, resistance to change, managing resistance to change,
- Managing Stress: concept, causes of stress and coping strategies.
- Insights from Indian ethos. [8L]

### **Readings :**

1. Gilbert: Principles of Management, McGraw Hill.
2. Greenberg Jerald and Baron Robert A.: Behaviour in Organisations: Understanding and Managing The Human Side of Work, Prentice Hall of India.
3. Kaul Vijay Kumar, Business Organisation & Management - Text and Cases, Pearson.
4. Kaul, Vijay Kumar, Management- Text & Cases, Vikas Publication.
5. Kavita Singh: Organisational Behaviour, Vikas Publication.
6. Koontz & Heinz Weihrich: Essential of Management, McGraw Hill.
7. Luthans Fred: Organisational Behaviour, Tata McGraw Hill.
8. Mc Shane L. Steven, Glinow Mary Ann Von & Sharma Radha R. – Organisational Behaviour; Tata McGraw Hill.
9. Newstrom John W.: Organisational Behaviour, Tata McGraw Hill.
10. Richard L. Daft: Principles of Management, Cengage Learning India.
11. Robbins Stephen P: Organisational Behaviour, Pearson.
12. Stephen P. Robbins & Mary Coulter: Management, Pearson.
13. Stoner & Wankel: Management, Prentice Hall of India.
14. Y.K. Bhushan: Fundamentals of Business Organisation & Management, Sultan Chand & Sons.

## PAPER – 1.2

### Business Accounting

Full Marks: 100

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**Objective:** To familiarize students with the mechanics of preparation of financial statements, understanding corporate financial statements, their analysis and interpretation.

#### **Course Contents :**

##### **Unit I:**

Accounting concepts, GAAP, Review of basic accounts (Journal, ledger, Trial Balance, Cash Book, Accounting Equation, Accounting Cycle, opening/closing/adjustment entries) (4L)

##### **Unit II:**

Introduction to International Financial Reporting Standards (IFRS) and selected Ind AS.

- i. Ind AS 101: First time adoption of Ind AS
- ii. Ind AS 1: Presentation of financial Statements.
- iii. Ind AS 7: Statement of cash Flows
- iv. Ind AS 16: Property Plant & Equipment.
- v. Ind AS 8: Accounting Policies, Changes in Accounting Estimates & Errors.
- vi. Ind AS 18: Revenue
- vii. Ind AS 10: Events after the reporting period
- viii. Ind AS 36: Impairment of Assets
- ix. Ind AS 38: Intangible Assets
- x. Ind AS 37: Provisions, Contingent Liabilities and Contingent Assets(21L)

##### **Unit III:**

Depreciation Accounting: Concept, Methods of charging Depreciation – Straight-line Method, and Written-down-value Method. (5L)

Preparation of Financial Statements: Preparing Trading Account, Profit & Loss Account and Balance Sheet for a

Sole Proprietor and Joint Stock Company as per Companies Act 2013.

Understanding the contents of a Corporate Annual Report: Income Statement, Balance Sheet, Cash Flow Statement, Notes to Accounts, Directors Report, Management Discussion and Analysis, and Preparation of Cash Flow Statement as per Ind AS 7 & AS-3. (30L)

##### **Unit IV:**

Analyzing Financial Statements: Objectives of Financial Statement Analysis; Sources of Information; Standards of Comparison; Techniques of Financial Statement Analysis - Horizontal Analysis and Vertical Analysis.

Ratio Analysis: Meaning and Usefulness of Financial Ratios; Analysis of Financial Ratios from the perspective of different Stakeholders like Investors, Lenders, and Short-term Creditors; Profitability Ratios, Solvency Ratios, Liquidity Ratios, and Turnover Ratios; Limitations of Ratio Analysis (10L)

##### **References:**

1. Hanif and Mukherjee: Financial Accounting, Tata McGraw Hill
2. Hanif and Mukherjee: Corporate Accounting, Tata McGraw Hill
3. S.N. Maheshwari, Suneel K. Maheshwari, and Sharad K. Maheshwari: An Introduction to Accountancy, Vikas Publishing House Pvt. Ltd.
4. R. Narayanaswamy, Financial Accounting: A Managerial Perspective, PHI Learning Pvt. Ltd.
5. Charles T. Horngren, Gart L. Sundem, John A. Elliott, and Donna R. Philbrick, Introduction to Financial Accounting, Pearson.
6. T.P. Ghosh, Financial Accounting for Managers: Taxmann Allied Services Pvt. Ltd.

## PAPER – 1.3

### Entrepreneurship Development

Full Marks: 100

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**Objective:** This course provides students with a solid introduction to the entrepreneurial process of creating new businesses, role of creativity and innovation in entrepreneurial start-ups, manage family-owned companies, context of social innovation and social entrepreneurship and issues and practices of financing entrepreneurial business.

**Course Content :**

#### MODULE 1: Entrepreneurial Management

- Entrepreneurship: Concept
- Entrepreneur: Functions, Qualities, Entrepreneur vs Manager, Types (Clarence Danhof classification)
- Forms of Ownership (New Venture Start-up): Sole Proprietorship, Partnership, Limited Liability Partnership, Corporation (Concepts only)
- Corporate Entrepreneurship: Concept, Features, Hans Schollhammer Classification [4L]

#### MODULE 2: Creativity and Innovation in Entrepreneurship

- Creativity: Stimulating creativity, organizational actions that enhance/ hinder creativity
- David Holt's Model of the Creative Process
- Innovation: Sources of innovation in business, managing organizations for innovation and positive creativity, concept of windows and corridors [10L]

#### MODULE 3: Social Entrepreneurship

- Social Entrepreneurship: Concept and Relevance
- Social Entrepreneurs: Characteristics and Functions
- Social Entrepreneurship Organizational Matrix (Imitative vs Innovative)

- Innovation and Entrepreneurship in a social context
- Start-up and early stage venture issues in creating and sustaining non-profit organizations [10L]

#### MODULE 4: Family Business in Entrepreneurship

- Family Business: Concept, culture and evolution of family-based firms, structure, types of family-based firms
- Managing family businesses: Family and shareholder relationships, conflicts and conflict resolution in family businesses, managing leadership, succession planning and continuity
- Women's issues in family-run businesses
- Encouraging change in the family business system [10L]

#### MODULE 5: Financing the Business Plan in Entrepreneurship

- People involved in the startup (Entrepreneurs and co-founders, Angel investors, venture capitalists, early employees, investment bankers, general public)
- Financing the New Venture: Seed Funding (Basic concepts of Series A, B, C Funding), Equity Financing, Venture Capital, Debt Financing, Loan Syndication, Consortium Finance, Commercial Banks (Appraisal of loan applications by financial institutions) [16L]

#### MODULE 6: Feasibility Studies and Developing the Business Plan

- Feasibility Studies: Concept and Stages (Pre-startup stage, Startup stage, Early growth stage, Late Growth Stage)
- Business Plan: Basic Format only [10L]

**Readings :**

1. Burns, P. (2001). Entrepreneurship and small business. New Jersey:Palgrave.
2. Drucker, P. F. (2006). Innovation and entrepreneurship: Practice and principles. USA: Elsevier.
3. Gersick, K. E., Davis, J. A., Hampton, M. M., &Lansberg, I.

- (1997). Generation to generation: Life cycles of the family business. Boston: Harvard Business School Press.
4. Hisrich, R., & Peters, M. (2002). Entrepreneurship. New Delhi: Tata McGraw Hill.
  5. Holt, D. H. (2004). Entrepreneurship new venture creation. New Delhi: Prentice Hall of India.
  6. Kaplan, J. (2004). Patterns of entrepreneurship. Wiley.
  7. Khandwalla, P. (2003). Corporate creativity. New Delhi: Tata Mc.Graw Hill.
  8. Mullins, J. (2004). New business road test. New Delhi: Prentice Hall.
  9. Nicholls, A. (Ed.). (2006). Social entrepreneurship new models of sustainable social change. Oxford University Press.
  10. Prahalad, C. K. (2006). Fortune at the bottom of the pyramid ,eradicating poverty through profits. Wharton school Publishing.
  11. Scarborough & Zimmerer, Effective Small Business Management
  12. Stevenson, H. (Ed.). (2007). Perspective on entrepreneurship. Boston: Harvard Business Press.

## PAPER – 1.4

### Business Communication - I

Full Marks: 50

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1. Introduction – Nature of Communication, Process of Communication, Types of Communication (Verbal/Nonverbal), Importance of Communication, Different forms of Communication
2. Business Correspondence – All types of business letters, presentation, insisting quotations, sending quotations placing orders, sales letters, claim and adjustment letters, Memo, Notice of Annual General Meetings, Board Meetings, Statutory Agenda, Minutes, job application letters, appointment letters, preparing the Resume, Notices of Clubs, Co-operative Societies, Drafting of Minutes.
3. Comprehension – (Unseen Prose Pieces only)
4. Presis Writing with a suitable Title (Unseen Prose pieces only)
5. Substance writing with a critical Note (Unseen Prose passages only)

#### ***Books Recommended :***

1. Bonee and Thill – Business Communication Essentials
2. Wren and Martin
3. Commercial English – K K Sinha
4. Shirley Taylor – Communication for Business
5. Secretarial Practice – S Sengupta
6. Dona Young – Foundations of Business Communication
7. Mastering Business English – Orient Longman

## PAPER – 1.5

### Environmental Studies – I

Full Marks: 50

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#### Unit 1 : Introduction to environmental studies (2 lectures)

Multidisciplinary nature of environmental studies; Scope and importance; the need for environmental education. Concept of sustainability and sustainable development.

#### Unit 2 : Ecosystems (3 Lectures)

What is an ecosystem? Structure: food chains, food webs and function of ecosystem: Energy flow in an ecosystem, nutrient cycle and ecological succession. Ecological Interactions.

Case studies of the following ecosystems:

a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

#### Unit 3: Biodiversity and Conservation (4 lectures)

- Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots
- India as a mega-biodiversity nation; Endangered and endemic species of India
- Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: *In-situ* and *Ex-situ* conservation of biodiversity.
- Nature reserves, tribal populations and rights (Niyamgiri-Vedanta, POSCO), and human wildlife conflicts in Indian context (Sundarban-Human-Tiger encounters).
- Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

#### Unit 4: Environmental Pollution and Global Environmental Issues (6 lectures)

- Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution.

- Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture
- Nuclear hazards and human health risks (Chernobyl, 3 mile Island, Daiichi- Fukushima)
- Solid waste management: Control measures of urban and industrial waste, special referenceto e-waste, Biomedical waste.
- Pollution Tragedies: Love canal, Bhopal Gas, Endosulfan, Minamata and Flint water

#### Text Books :

- Basu, M. and Xavier, S.,** Fundamentals of Environmental Studies, Cambridge University Press, 2016.
- Mitra, A. K and Chakraborty, R.,** Introduction to Environmental Studies, Book Syndicate, 2016.
- Enger, E. and Smith, B.,** Environmental Science: A Study of Interrelationships, Publisher: McGraw-Hill Higher Education; 12th edition, 2010.
- Basu, R.N,** Environment, University of Calcutta, 2000.

#### Suggested Readings :

- Carson, R. 2002. *Silent Spring*. Houghton Mifflin Harcourt.
- Gadgil, M., & Guha, R. 1993. *This Fissured Land: An Ecological History of India* Univ. of California Press.
- Odum, E.P., Odum, H.T. & Andrews, J. 1971. *Fundamentals of Ecology*. Philadelphia: Saunders.
- Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. *Environmental and Pollution Science*. Academic Press.
- Agrawal, KM, Sikdar, PK and Deb, SC, A Text book of Environment, Macmillan Publication, 2002.
- Richard T Wright, Environmental Science: Towards a Sustainable Future, Prentice-Hall Inc., 2008.



# **SEMESTER – II**

## **PAPER – 2.1**

### **Managerial Economics**

Full Marks: 100

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**Objective :** The purpose of this course is to apply micro economic concepts and techniques in evaluating business decisions taken by firms. The emphasis is on explaining how tools of standard price theory can be employed to formulate a decision problem, evaluate alternative courses of action and finally choose among alternatives.

#### **Unit I: Demand Supply and Market Equilibrium** (10 Lectures)

Scarcity and choice – Opportunity Cost, Production Possibility Frontier - Price system as an economic mechanism.

Demand, Supply and Market equilibrium: individual demand, market demand, individual supply, market supply, market equilibrium; Elasticity of demand and supply : Price elasticity of demand, income elasticity of demand, cross price elasticity of demand, elasticity of supply; movement along the curve vs. shift of the curve, effect of tax and subsidy on market equilibrium, consumer and producer surplus.

#### **Unit II: Theory of consumer behavior :** (15 Lectures)

Cardinal vs. ordinal utility, ordinal utility theory (indifference curves, budget line, consumer choice, demand curve, price effect, substitution effect, income effect for normal, inferior and Giffen goods, labour-leisure choice and the supply curve of labor), revealed preference theory (basic introduction).

#### **Unit III: Production and Cost** (15 Lectures)

Theory of Producer Behavior: Technology and Production function, optimizing behavior in short run (geometry of total, average and marginal product curves, law of diminishing margin productivity, three stages of production), optimizing behavior in long run (isoquants, isocost line, optimal choice of inputs), returns

to a variable input and returns to scale, factor demand curves ; Costs: theory of cost (short run and long run, geometry of cost curves.), economies of scale, economies of scope.

#### **Unit IV: Market structure** (20 Lectures)

Perfect competition (basic features, short run equilibrium of firm/industry, long run equilibrium of firm/industry, effect of changes in demand, cost and imposition of taxes); short and long run supply curves, monopoly (sources of monopoly, natural monopoly, basic features of monopoly market, short run equilibrium, long run equilibrium, effect of changes in demand, cost and imposition of taxes, comparison with perfect competition, welfare cost of monopoly, price discrimination); Features of monopolistic competition; oligopoly: Competition and Collusion (Cournot's model, Bertrand Model, dominant price leadership model, cartel, prisoner's dilemma)

#### **Unit V: Market Failure:** (5 Lectures)

Sources of Market Failure: Public Good – Externality – Asymmetric Information

#### **Readings:**

1. Dominick Salvatore (2009). Principles of Microeconomics (5th ed.) Oxford University Press
2. Lipsey and Chrystal. (2008). Economics. (11th ed.) Oxford University Press
3. Koutosyannis (1979). Modern Micro Economics. Palgrave Macmillan
4. Pindyck, Rubinfeld and Mehta. (2009). Micro Economics. (7th ed.). Pearson.
5. Varian, Hall, Intermediate Microeconomics
6. Paul A. Samuelson and William D. Nordhaus, Economics (19th edition) Indian Adaptation by Sudip Chaudhuri and Anindya Sen and Sudip Choudhuri, Tata McGraw-Hill, 2010

## PAPER – 2.2

### Business Mathematics and Statistics

Full Marks: 100

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**Objective :** To familiarize the students with various concepts and tools that can be used for effective decision making. Emphasis will be on the application of the concepts learnt.

**Course contents:**

#### **Unit I :** (10L)

Basic concept of permutation and combination including restricted cases, Derivative of a function up to 2nd order (Trigonometric function excluded), partial derivative up to 2nd order, derivative by total differential, Application of derivative: slope measure, Rate measure, Increasing, decreasing function, Maximum – Minimum value, cost function, MR, MC, AC, AVC.

#### **Unit II :**

##### **Measures of central tendency :** (5L)

Mean (arithmetic mean, geometric mean, harmonic mean), Merits, limitations and suitability of averages, relation between averages, median, mode, quartile, decile, percentile, Determination of mode from Histogram and partition values from ogive.

##### **Measures of Dispersion :** (4L)

Range, Quartile deviation, mean deviation, standard deviation and their coefficients, combined standard deviation for two groups.

##### **Moments, Skewness, Kurtosis :** (4L)

Raw moments, central moments, relation between raw and central moments,  $b_1$  and  $b_2$  coefficients, different measures of skewness and kurtosis.

#### **Unit III :**

##### **Correlation Analysis :** (4L)

Meaning and significance, correlation and causation, types of

correlation, methods of studying simple correlation – scatter diagram, Karl Pearson's coefficients of correlation, Spearman rank correlation coefficient, properties:  $-1 \leq r \leq 1$ , independent of origin and scale

##### **Regression Analysis:** (3L)

Meaning and significance, Derivation of regression equations by least squares method, properties of regression equations, interpretation of regression coefficients.

#### **Unit IV :**

##### **Analysis of Time Series :** (4L)

Meaning and significance, Utility, different components of time series, Models (Additive and Multiplicative), measurement of trend by least square method: linear & parabolic.

##### **Index Numbers :** (5L)

Meaning and significance, problems in construction of Index numbers, methods of constructing index numbers – weighted and unweighted, Laspeyre's, Paasche's, Edgeworth – Marshall's, Fisher's index numbers, Price relatives, Test of adequacy of index numbers, Chain base index number, Cost of living index number, Base shifting, splicing and deflating index number, Real wage and Purchasing power.

#### **Unit V:**

##### **Probability Theory :** (7L)

Basic terminologies, different definitions, total probability, conditional probability, compound probability and Bayes theorem

##### **Probability Distributions :** (8L)

Random variable, idea of probability mass function and probability density function, concepts of expectation, variance, skewness and kurtosis, properties and applications of Binomial, Poisson, Normal distribution and Exponential distribution, Concept of Central limit theorem

## Unit VI

### **Sampling Theory and Estimation : (6L)**

Meaning and significance, Parameter and Statistic, Standard error of a Statistic (sample mean, sample proportion), Sampling Distribution, Basic Concept of estimation

### **Testing of Hypothesis : (10L)**

Basic Terminologies, level of significance, hypothesis testing, Test of hypothesis concerning mean, proportion (z test, t test), Tests of goodness of fit and independence of attributes using Chi square .

### **Suggested Readings :**

1. J. Chakrabarty Business Mathematics & Statistics , Dey Book Concern
2. Business Mathematics and Statistics- N G Das & J K Das (Tata McGraw Hill)
3. Statistics For Business Decisions – J. K .Das (Academic Publishers)
4. Gupta, S. C. *Fundamentals of Statistics*, Himalaya Publishing House
5. Levin, R. I. and Rubin, D.S. *Statistics for Management*, Prentice-Hall of India
6. Aczel, A. D. and Sounderpandian, J. *Complete Business Statistics*, Tata McGraw Hill
7. Applied Multivariate Statistical Analysis – Johnson, R. A. and Wichern, D. W. (Prentice-Hall of India)
8. Quantitative Techniques for Managerial Decisions – U.K.Srivastava, G.V.Shenoy and S.C. Sharma (New Age International)
9. Business Statistics – J. K. Sharma (Pearson Education)
10. Forecasting Methods and Applications – S. Makridakis, S. C. Wheelwright and R.J. Hyndman (John Wiley and Sons)

## **PAPER – 2.3**

### **Taxation and Tax Planning**

Full Marks: 100

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**Objective :** The objective of this course is to acquaint the students with the tax structure for **individuals and corporates** and also its implications for planning.

### **Course Contents :**

#### **Unit I [8L]**

Income tax concepts: Previous Year, Assessment Year, Person, Assessee, Income (including agricultural income), Residential Status and their incidence of tax, Gross Total Income, Total Income; Income which do not form part of total income, Tax Evasion, Tax Avoidance.

#### **Unit II [30L]**

Computation of Income under different heads

- Salary - Basics, Gratuity, Leave Encashment, Pension, Allowances, Provident Fund, Perquisites (valuation of accommodation, motor car, interest free loan, medical facilities, employee's obligation met by employer).
- House Property
- Profits and Gains from Business or Profession - Sec. 29, Sec. 30, Sec. 32, Sec. 35, Sec. 35D, Sec. 36(1)(iii) and (vii), Sec. 37(1), Sec. 40 (a), Sec 40A (3), and Sec. 43B.
- Capital gains - Sec. 2(14), Sec. 2(29A), Sec. 2(42A), Sec. 2(47), Sec. 45(1), Sec. 45(2), Sec. 47, Sec. 48, Sec. 49(1), Sec. 50, Sec. 50C, Sec. 54, and Sec. 55.
- Income from Other Sources - Gift, Dividend, Family pension.

#### **Unit III [12L]**

Clubbing of Income - Sec. 64(1) and (1A).

Set-off and carry-forward of losses - Sec. 70, 71, 71B, 72, 73, 74.

Deductions from gross total income - Sec. 80C, Sec. 80D, Sec. 80E, Sec. 80G, Sec. 80GG, Sec. 80TTA, Sec. 80U.

Computation of tax liability.

Procedure for assessment: E-filing of return.

**Unit IV [8L]**

Meaning of Tax Planning and Management; Nature, scope and justification of corporate tax planning; Minimum Alternative Tax; Introduction to tax planning with reference to financial decisions; tax planning with reference to amalgamation or de-merger of companies (only theory)

**Unit V [12L]**

Introduction to Goods and Services Tax

**Text Books :**

1. Singhanian, V.K. Student Guide to Income Tax. Taxmann Publications Pvt. Ltd. (Latest ed.)
2. Ahuja & Gupta. Simplified Approach to Corporate Tax. Flair Publications Pvt. Ltd (Latest ed.)

**References :**

1. Ahuja & Gupta. Simplified Approach to Income Tax Flair, Publications Pvt. Ltd.
2. Singhanian, V.K. Student Guide to Income Tax. (University ed.). Taxmann Publications Pvt. Ltd.
3. Sengupta, C.H. Law and Practice of Direct and Indirect Taxes, Dey Book Concern.

**Online Readings / Supporting Material :**

1. Finance Act for the relevant assessment year.
2. CBDT Circulations.
3. Latest Court Judgments for the relevant Assessment year.

**PAPER – 2.4**

**Business Communication-II**

Full Marks: 50

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1. Common Errors of English, Tense, Prepositions
2. Idioms, Synonyms – Autonyms.
3. Identical Words – Words often confused and misspelt.
4. Writing of Advertisements, display Advertisements, Press Release, e-mails, tenders
5. Writing in More Professional Business Language (Sentence only)
6. Reports (all types of Commercial Reports only)
7. Drafting of an Critical Appreciation (Unseen Prose Passages only)
8. Meetings – Types, Rules and Regulations, Definition of Agenda, Quorum, Chairman, Minutes Drafting of Lawful/Unlawful meetings.

**Books Recommended :**

1. Bonee and Thill – Business Communication Essentials
2. Wren and Martin
3. Commercial English – K KSInha
4. Shirley Taylor – Communication for Business
5. Secretarial Practice – S Sengupta
6. Dona Young – Foundations of Business Communication
7. Mastering Business English – Orient Longman

## PAPER – 2.5

### Environmental Studies - II

Full Marks: 50

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#### **Unit 5 : Natural Resources : Renewable and Non-renewable Resources** (6 lectures)

- A. Land resources and land use change; Land degradation, soil erosion and desertification.
- B. Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.
- C. Disaster management : floods, earthquake, cyclones and landslides. Resettlement and rehabilitation of project affected persons; case studies.  
**Water** : Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state).
- D. Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

#### **Unit 6: Environmental Management : Laws, Policies & Practices** (7 lectures)

UN Initiatives and International agreements: Montreal and Kyoto protocols, Paris Climate Summit (2015) and Convention on Biological Diversity (CBD).

Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. Green Politics, Earth Hour, Green Option Technologies, ISO standards: ISO 9000 and 14000. Environmental communication and public awareness, Role of National Green Tribunal; EIA Formulations, stages, Merits and demerits: case studies (e.g., CNG vehicles, Bharat IV stage)

Environment Laws: Environment Protection Act (1986); Air (Prevention & Control of Pollution) Act (1981); Forest Conservation Act (1980); Water (Prevention and control of Pollution) Act (1974); Wildlife Protection Act (1972).

#### **Unit 7: Human Population and the Environment** (2 lectures)

Human population growth: Impacts on environment, human health and welfare. Family Welfare Programs, Human Rights.

Environmental movements: Chipko, Silent valley, Bishnoi, Narmada Bachao Andolan, Nava Danya.

Role of Information Technology (IT) in environment and Human Health

#### **Unit 8 : Field work** (Equal to 5 lectures)

Visit to an area to document environmental assets: river/ forest/ flora/fauna, etc.

Visit to a local polluted site-Urban / Rural / Industrial / Agricultural.

Study of common plants, insects, birds and basic principles of identification.

Study of simple ecosystems-pond, river, Delhi Ridge, etc.

#### ***Text Books:***

1. **Basu, M. and Xavier, S.,** Fundamentals of Environmental Studies, Cambridge University Press, 2016.
2. **Mitra, A. K and Chakraborty, R.,** Introduction to Environmental Studies, Book Syndicate, 2016.
3. **Enger, E. and Smith, B.,** Environmental Science: A Study of Interrelationships, Publisher: McGraw-Hill Higher Education; 12th edition, 2010.
4. **Basu, R.N.,** Environment, University of Calcutta, 2000.

#### ***Suggested Readings :***

1. Gleeson, B. and Low, N. (eds.) 1999. *Global Ethics and Environment*, London, Routledge.
2. Gleick, P. H. 1993. *Water in Crisis*. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.

3. Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. *Science*, 339: 36-37.
4. McCully, P. 1996. *Rivers no more: the environmental effects of dams* (pp. 29-64). Zed Books.
5. McNeill, John R. 2000. *Something New Under the Sun: An Environmental History of the Twentieth Century*.
6. Rosencranz, A., Divan, S., & Noble, M. L. 2001. *Environmental law and policy in India*. Tripathi 1992.
7. World Commission on Environment and Development. 1987. *Our Common Future*. Oxford University Press.
8. Ghosh Roy, MK, Sustainable Development (Environment, Energy and Water Resources), Ane Books Pvt. Ltd., 2011.
9. Karpagam, M and GeethaJaikumar, Green Management, Theory and Applications, Ane Books Pvt. Ltd., 2010.
10. BalaKrishnamoorthy, Environmental Management, PHI learning Pvt. Ltd, 2012.

## **SEMESTER – III**

### **PAPER – 3.1**

#### **Macroeconomics**

Full Marks: 100

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**Objective:** This course deals with the principles of Macroeconomics. The coverage includes determination of and linkages between major economic variables; level of output and prices, inflation, interest rates and exchange rates. The course is designed to study the impact of monetary and fiscal policy on the aggregate behavior of individuals.

**Course Content :**

**Unit I :**

- A) Introduction to Macroeconomics , Macroeconomic policy objectives , Macroeconomic stability and business environment, Brief introduction to the major Schools of thought in Macroeconomics [5L]
- B) Measurement of macroeconomic variables: National Income Accounts, Gross Domestic Product, National Income, Personal and Personal disposable income; GDP deflator , Real versus Nominal GDP , CPI, National income identities , Macroeconomic variables in the Indian Context. [15L]

**Unit II :**

Keynesian theory of Income and employment : Simple Keynesian model, components of aggregate demand, equilibrium income, multiplier (Investment, Government expenditure, lump sum tax), effect of fiscal and monetary policy, composition of output and policy mix; ISLM model : properties of ISLM curves, factors affecting the position and slope of ISLM curves, determination of equilibrium income and interest rates, analysis of monetary and fiscal policies, Integrating financial markets into IS-LM model, Financial Markets and the monetary policy dilemma, Flexible price macroeconomic model : Basics of AD and AS

curves, Derivation of Phillips curve from AD-AS model, Analysis of demand-pull, cost-push and expectational inflation from Phillips curve – Sacrifice Ratio, Anti – inflationary policies [25L]

### Unit III :

Money: functions of money, Quantity theory of Money, Introduction to the central bank, Liquidity preference theory of money demand, determination of money supply, H theory of money multiplier, Instruments of monetary control; Money Supply and prices [10L]

### Unit IV :

Open Economy: brief introduction to BoP account in the Indian context, market for foreign exchange and exchange rate, exchange rate regimes, foreign trade multiplier, monetary and fiscal policy in open economy, Mundell Fleming model (perfect capital mobility and imperfect capital mobility under flexible exchange rate), Indian context: Capital Account Convertibility, FDI, FPI, Remittance. [10L]

### Readings:

1. Froyen, R.P. (2011): Macroeconomics-theories and policies (8th ed.) Pearson:
2. Dornbusch and Fischer (2010). Macroeconomics (9thed.). Tata McGraw Hill
3. N Gregory Mankiw (2010). Macroeconomics (7thed.). Worth Publishers
4. Olivier Blanchard, Macroeconomics (2009). (5thed.) Pearson
5. Shyamal Roy, Macroeconomic Policy Environment (2010), (2nded.). Tata McGraw Hill
6. SoumyenSikdar, Principles of Macroeconomics (2011), (2nd ed.). Oxford University Press
7. Robert J. Gordon, Macroeconomics (2011), (12th ed.). PHI Learning Pvt. Ltd.

## PAPER – 3.2

### Principles of Marketing

Full Marks: 100

**Objective:** This course aims to familiarize students with the marketing function in organizations. It will equip the students with understanding of the Marketing Mix elements and sensitize them to certain emerging issues in Marketing. This course will focus on Indian experiences, approaches and cases.

### Unit 1 : Introduction to Marketing [16L]

- Nature, scope, functions and importance of Marketing
- Evolution of Marketing Concepts (Production — Product — Selling — Marketing — Holistic Marketing)
- Marketing Mix - Basic Concept
- Indian Marketing Environment (Political, Economic, Legal, Socio-Cultural, Technological, Demographic, Economic)

### Unit 2 : Segmentation, Targeting and Positioning [15L]

- Process of STP
- Conditions for Effective Market Segmentation
- Benefits of Market Segmentation
- Levels of Market Segmentation
- Bases of Market Segmentation (Geographic, Demographic, Benefit / USP, Behavioural, Psychographic, Geo-Demographic)
- Target Market Strategies (Target market selection strategies)
- Positioning: Concept, Bases of Differentiation in Positioning

### Unit 3 : Product and Pricing Decisions [26L]

- Concept of Product
- Product Life Cycle (PLC): Concept and Marketing Strategies at each stage
- Classification of Products (Consumer and Industrial Products)

- Product Mix Decisions: Product Line, Product Width, Product Depth, Product Length
- Branding Decisions: Importance and Strategies
- Packaging and Labelling: Concept and Importance
- New Product Development: Stages
- Pricing Decisions: Determinants of Price, Pricing Methods (Non-Mathematical treatment), Adapting Price (Geographical Pricing, Promotional Pricing, Differential Pricing)

#### **Unit4 : Promotion and Distribution Decisions and Marketing of Services[ 24L]**

- Promotional Mix: Factors determining promotional mix, tools of promotion
- Promotional Mix Elements: Meaning and characteristics - Advertisement, Sales Promotion, Personal Selling, Public Relations and Publicity, Direct Marketing
- Marketing Channels: Channel functions, Channel levels
- Marketing Intermediaries: Types and roles of Intermediaries, types of wholesalers, types of retailers
- Marketing of Services: Unique characteristics of services, service mix, reasons for growth of services in India

#### **References:**

1. Kotler, P. & Keller, K. L.: Marketing Management, Pearson.
2. Kotler, P., Armstrong, G., Agnihotri, P. Y., & UIHaq, E.: Principles of Marketing: A South Asian Perspective, Pearson
3. Ramaswamy, V.S. & Namakumari, S.: Marketing Management: Global Perspective-Indian Context, Macmillan Publishers India Limited.
4. Zikmund, W.G. & D' Amico, M.: Marketing, Ohio: South-Western College Publishing.

## **PAPER – 3.3**

### **Management Accounting**

Full Marks: 100

**Objective :** To acquaint students with role of Management Accounting in planning, control and decision-making.

**Course Content :**

#### **Unit I**

##### **Nature and Scope of Introduction to Management**

**Accounting:** Meaning, definition, nature and scope of Management Accounting; Comparison of Management Accounting with Cost Accounting and Financial Accounting.

**Cost concepts:** Meaning, Scope, Objectives, and Importance of Cost Accounting; Cost, Costing, Cost Control, and Cost Reduction; Elements of Cost, Components of total Cost, Cost Unit and Cost Center.

**Classification of Costs:** Fixed, Variable, Semi-variable, and Step Costs; Product, and Period Costs; Direct, and Indirect Costs; Relevant, and Irrelevant Costs; Shut-down, and Sunk Costs; Controllable, and Uncontrollable Costs; Avoidable, and Unavoidable Costs; Imputed / Hypothetical Costs; Out-of-pocket Costs; Opportunity Costs; Expired, and Unexpired Costs; Conversion Cost. **(2L)**

**Preparation of Cost Sheet **(6L)****

**Cost Ascertainment:** Overheads – Collection, apportionment, absorption, & distribution– both traditional and modern (ABC) **(10L)**

#### **Unit II**

**Cost-Volume-Profit Analysis:** Contribution, Profit-Volume Ratio, Margin of safety, Cost Break-even Point, Composite Break-even Point, Cash Break-even Point, Key Factor & sales mix, Break-even Analysis, Difference between absorption costing & marginal costing. **(8L)**



**Relevant Costs and Decision Making:** Pricing, Product Profitability, Make or Buy, Exploring new markets, Export Order, Sell or Process Further, Shut down vs. Continue. (8L)

### Unit III

**Budgets and Budgetary Control:** Meaning, Types of Budgets, Steps in Budgetary Control, Fixed and Flexible Budgeting, Preparation of functional budget for operating and non-operating functions, cash budget, master budget, principal budget factors. (12L)

**Responsibility Accounting:** Different responsibility centers with divisional performance measurement, concepts of residual income (RI) and return on investment (ROI), Controllable and uncontrollable costs and profits, preparation divisional performance reports. (2L)

**Transfer Pricing:** Objectives, Methods (Cost Based, Market Price Based, Negotiated Pricing), Advantages and Disadvantages, Criteria for setting Transfer Prices, Transfer Price in different situations, Situations causing Conflicts and resolving the Conflicts. (8L)

### Unit IV

**Standard Costing and Variance Analysis:** Meaning of Standard Cost and Standard Costing, Advantages, Limitations and Applications; Material, Labor, Overhead and Sales variances. (9L)

**Strategic Decision Making :** Target Costing – methodology, methods of establishment of target costs, attributable costing, and back-flush costing; Life Cycle Costing -Meaning of Life Cycle, characteristics of life cycle concept, importance and benefits of life cycle costing , Product Life Cycle Costing, Project Life Cycle Costing ;Kaizen Costing – concept, procedure for implementation, evaluation, benefits, challenges; Leanaccounting; Cost of Quality and Total Quality Management - Quality Control, Quality Assurance, Quality Management,

TQM – basics, stages, principles, control, corrective actions, and Continuous Process Improvement; Learning curve (5L)

### Readings:

1. C. T. Horngren, Gary L. Sundem, Jeff O. Schatzberg, and Dave Burgstahler: Introduction to Management Accounting, Pearson
2. M. N. Arora: A Textbook of Cost and Management Accounting, Vikas Publishing House Pvt. Ltd.
3. M. Y. Khan, and P.K. Jain, Management Accounting: Text Problems and Cases, McGraw Hill Education (India) Pvt. Ltd.
4. S. N. Maheshwari, and S. N. Mittal, Cost Accounting: Theory and Problems, Shree Mahavir Book Depot (Publishers)
5. Cost Accounting- A Managerial Emphasis – Horngren, Foster, Datar.

## PAPER – 3.4

### Production and Operations Management

Full Marks: 100

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**Objectives:** To understand the production and operation function and familiarize students with the technique for planning and control.

**Course content:**

#### **Unit I - Production Planning & Control [ 10L ]**

- Introduction to Production & Operations Management: Definition, need, scope
- Key decisions of OM
- Characteristics of modern operation functions
- Recent trends in production/operations management
- Operation Strategies-Definition, relevance, strategy formulation process
- Order qualifying and order winning attribute

#### **Unit II - Plant Location & Layout [ 8L ]**

- Location Decisions & Models: Facility Location – Objective, factors that influence location decision
- Location evaluation methods- factor rating method.
- Capacity Planning: Definition, measures of capacity (input and output)
- Layout Decision: Layout planning – Benefits of good layout, importance
- Different types of layouts (Process, Product, Group technology, Fixed position layout).

#### **Unit III - [ 8 L ]**

- Process Selection: Definition, Characteristics that influence the choice of alternative processes (volume and variety)
- Type of processes- job shop, batch, mass and continuous

- Product-process design Matrix
- Services design matrix
- Technology issues in process design
- Flexible manufacturing systems (FMS) and computer integrated manufacturing (CIM).

#### **Unit IV- Forecasting [ 10L ]**

- Definition, types, qualitative (grass roots, market research and delphi method)
- Quantitative approach (simple moving average method, weighted moving average)
- Scheduling: operation scheduling, goals of short term scheduling
- Job sequencing (FCFS, SPT, EDD, LPT, CR)
- Gantt charts.

#### **Unit V- Maintenance Management [ 8 L ]**

- Definition, need of maintenance management
- Equipment life cycle (Bathtub curve)
- Lean production - definition of lean production, lean demand pull logic
- Waste in operations, elements that address elimination of waste,
- 2 card kanban production control system.

#### **Unit VI - Work Study [ 10L ]**

- Work study & method study,
- Work measurement, performance rating, standard time, work sampling

#### **Unit VII - Statistical Quality Control [ 6L ]**

- Statistical Quality control: Variations in process (common & assignable causes),
- Control charts: Variable measures (mean and range chart)

### **Readings:**

1. Mahadevan B, Operations Management Theory & Practice, Pearson Education
2. Heizer Jay and Render Barry , Production & Operations Management, Pearson Education
3. Chase R B, Aquilano N J , Jacobs F R and Agarwal N, Production & Operations Management Manufacturing and Services, Tata McGraw Hill
4. S.P. Gupta , Statistical methods, Sultan Chand & Sons .
5. Adam,E.E and Ebert, Production & operations Management, Prentice Hall of India, New Delhi
6. S.N. Chary, Production & operations management – Tata McGraw Hill, New Delhi
7. Buffa E S, &Sarin R K, Modern Production / Operations Management (8th edition), John Wiley, 1994
8. Gaither and Frazier, Operations Management, Thomson South-Western
9. Operations Research, P. K. Gupta, Man Mohan, KantiSwarup, Sultan Chand
10. Operations Research, V. K. Kapoor. Sultan Chand & Sons

## **PAPER – 3.5**

### **E-Commerce and Information Technology Tools**

Full Marks: 100

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#### **SECTION - A: E-COMMERCE (THEORY)**

**MARKS: 50**

##### **Unit 1 - Introduction to ecommerce: [3 lectures]**

Meaning and concept of ecommerce, ecommerce vs e-business, advantages and disadvantages of ecommerce, value chain in ecommerce, Porter's value chain model, competitive advantage and competitive strategy, different types of ecommerce like B2B, B2C, C2C, C2B,G2C

##### **Unit 2 - Technology in ecommerce: [5 lectures]**

An overview of the internet, basic network architecture and the layered model, internet architecture, network hardware and software considerations, intranets and extranets The making of world wide web, web system architecture, ISP, URL's and HTTP, cookies. Building and hosting your website: choosing an ISP, registering a domain name, web promotion, internet marketing techniques, e-cycle of internet marketing, personalization, mobile agents, tracking customers, customer service, CRM and e-value

**Web page design using HTML and CSS:** Overview of HTML, basic structure of an HTML document, basic text formatting, links, images, tables, frames, form and introduction to CSS, Web page design tools.

##### **Unit 3 - Security threats: [5 lectures]**

Security in cyberspace, kinds of threats and crimes: client threat, communication channel threat, server threat, other programming threats, frauds and scams Basic cryptography for enabling security in ecommerce: encryption: public and private key encryption, authentication and trust using digital signature and digital certificates, internet security using VPN, firewalls, SSL

**Unit 4 - Internet payment systems:** [6 lectures]

Features of payment methods, 4C payment methods, electronic money, ACID and ICES test, payment gateway, SET protocol for credit card payment, electronic payment media: e-cash and e-wallet, e-check, credit card, debit card, smart card, EFT and ACH,

**Business to Business e-commerce:** Meaning, benefits and opportunities in B2B, B2B building blocks and their relationship to supply chain management, key B2B models and their main functions, EDI as a B2B tool, Consumer behavior in cyberspace.

**Unit 5 - Consumer oriented e-commerce:** [5 lectures]

Traditional retailing and e-retailing, benefits and key success factors for e-retailing, models for e-retailing like specialized and generalized e-stores, e-mall, direct selling by manufacturer, supplementary distribution channel, e-broker and e-services like web-enabling services, matchmaking services, information selling on the web, entertainment services and auction services.

**E-core values:** ethical issues, legal issues, taxation issues and international issues.

**Suggested Readings:-**

1. Kenneth C. Laudon and Carlo GuercioTraver, E-Commerce, Pearson Education.
2. David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education
3. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning

**SECTION - B: INFORMATION TECHNOLOGY TOOLS  
(PRACTICAL)**

**MARKS: 50**

**Unit 1 –Word-processing** [6 lectures]

**Introduction:** Creating and saving your document, displaying different views, working with styles and character formatting, working with paragraph formatting techniques using indents, tabs, alignment, spacing, bullets and numbering and creating borders.

**Page setup and sections:** Setting page margins, orientation, headers and footers, end notes and foot notes, creating section breaks and page borders.

**Working with tables:** Creating tables, modifying table layout and design, sorting, inserting graphics in a table, table math, converting text to table and vice versa. Create newspaper columns, indexes and table of contents.

**Language tools:** Spellcheck your document using inbuilt and custom dictionaries, checking grammar and style, using thesaurus and finding and replacing text. Create bookmarks, captions and cross referencing, adding hyperlinks, adding sources and compiling and bibliography

**Mail merge:** Creating and editing your main document and data source, sorting and filtering merged documents and using merge instructions like ask, fill-in and if-then-else. Linking and embedding to keep things together.

**Unit 2 - Spreadsheets:** [8 lectures]

**Introduction:** Concept of worksheets and workbooks, creating, opening, closing and saving workbooks, moving, copying, inserting, deleting and renaming worksheets, working with multiple worksheets and multiple workbooks, controlling worksheet views, naming cells using name box, name create and name define.

**Using formulae and functions:** Understanding absolute, relative and mixed referencing in formulas, referencing cells in other worksheets and workbooks, correcting common formula errors,

working with inbuilt function categories like mathematical, statistical, text, lookup, information, logical, database, date and time and basic financial functions. Consolidating worksheets and workbooks using formulae and data consolidate command

**Printing and Protecting worksheets:** Adjusting margins, creating headers and footers, setting page breaks, changing orientation, creating portable documents and printing data and formulae. Implementing file level security and protecting data within the worksheet

**Creating charts and graphics:** Choosing a chart type, understanding data points and data series, editing and formatting chart elements, and creating sparkline graphics.

**Analysing data using pivot tables:** Creating, formatting and modifying a pivot table, sorting, filtering and grouping items, creating calculated field and calculated item, creating pivot table charts, producing a report with pivot tables.

**Performing what-if analysis:** Types of what if analysis (manual, data tables, scenario manager), what-if analysis in reverse (goal-seek, solver) Exchanging data using clipboard, object linking and embedding.

### **Unit 3 - Business presentation** [2 lectures]

**Introduction:** Creating a blank presentation using a design template, basing a new presentation on an existing one, creating and managing slides, using content place holders, creating graphs, tables, diagrams, organization charts, inserting clip art and images.

**Viewing and navigating a presentation:** Organising ideas in outline view, using slide sorter to rearrange a presentation, previewing presentation in slide show, understanding master views, using title master, slide master, handout master and notes master, working with headers and footers, using hyperlinks, advanced navigation with action settings, navigation short hand with action buttons

**Animation and multimedia:** Using and applying animation schemes, custom animation, understanding sound file formats and video types, adding music, sound and video clips.

**Final presentation:** Applying transition to slides, controlling transition speed, using hidden slides, using custom shows, using on screen pen and adding and accessing notes during a presentation.

### **Unit 4 – Database** [8 lectures]

**Introduction to Database Development:** Database Terminology, Objects, Creating Tables, working with fields, understanding Data types , Changing table design, Assigning Field Properties, Setting Primary Keys, using field validation and record validation rules, Indexing, working with multiple tables, Relationships & Integrity Rules, Join Properties, Record manipulation, Sorting & Filtering.

**Select data with queries:** Creating Query by design & by wizard, Creating multi table queries, creating & working with table joins.

**Working with forms:** Creating Basic forms, working with bound, unbound and calculated controls, understanding property sheet, Working with Data on Forms: Changing Layout, creating Sub Forms, creating list box, combo box and option groups.

**Working with Reports:** Creating Basic Reports, Creating Header & Footer, Placing Controls on reports, sorting & grouping.

### **Suggested Readings:-**

1. Introduction to Information Technology, ITL Education, Pearson Education
2. Information Technology for Management, Ramesh Behl, McGraw Hill
3. Information Technology and Its Applications in Business, ReemaThareja, Oxford University Press

## **SEMESTER – IV**

### **PAPER – 4.1**

#### **Business Research**

Full Marks: 100

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**Objective :** To provide an exposure to the students pertaining to the nature and extent of research orientation, which they are expected to possess when they enter the industry as practitioners. To give them an understanding of the basic techniques and tools of business marketing research.

#### **Course Content:**

#### **Unit I : (6L)**

Nature and Scope of Marketing Research – Role of Marketing Research in decision making. Applications of Marketing Research – marketing research; The Research process – Steps in the research process; the research proposal; Problem Formulation: Management decision problem Vs. Marketing Research problem.

#### **Unit II : (6L)**

Research Design: Exploratory, Descriptive, Causal, Secondary Data Research: Advantages & Disadvantages of Secondary Data, Criteria for evaluating secondary sources, secondary sources of data in Indian Context, Syndicated Research (in India)

#### **Unit III : (8L)**

Primary Data Collection: Survey vs. Observations. Comparison of self-administered, telephone, mail, emails techniques. Qualitative Research Tools: Depth Interviews focus groups and projective techniques; Measurement & Scaling: Primary scales of Measurement-Nominal, Ordinal, Interval & Ratio. Scaling techniques paired comparison, rank order, constant sum, semantic differential, itemized ratings, Likert Scale; Pilot Survey, Questionnaire designing.

#### **Unit IV : (20L)**

#### **Univariate Data Analysis: (10L)**

Sampling techniques, determination of sample size; Testing of Hypothesis, ANOVA (One way and two way classified data)

#### **Multivariate Data analysis: (10L)**

Multiple Regression, Cluster Analysis, Factor Analysis and Discriminant Analysis.

#### **Practical using SPSS Software (30 Marks)**

Introduction- Data Entry, Storing and Retrieving Files, Statistics Menus, Generating New Variables, Running Statistical Procedures – data entry and interpretation of the output, Descriptive Statistics, Testing of hypothesis, ANOVA, Correlation, Regression analysis, Cluster analysis, Discriminant Analysis, Factor analysis, Forecasting techniques. (20L)

#### **Suggested Readings:**

1. Research Methodology – R. Panneerselvam (Prentice Hall of India)
2. Research Methodology – C. R. Kothari (New Age International Ltd)
3. Statistics For Business Decisions – J. K .Das (Academic Publishers)
4. Research Methods for Business – U. Sekharan( John Wiley and Sons)
5. Business Research Methods – S N Murthy and U Bhojanna (Excel Books)
6. Marketing Research – G. C. Beri (Tata McGraw Hill)
7. Marketing Research: An applied Orientation – N. Malhotra (Pearson Education)
8. Business Research Methods – D.R. Cooper and P.S. Schindler (Tata McGraw Hill)
9. SPSS for Windows: step by Step - D. George and P. Mallary (Pearson Education )
10. Statistical Methods in Business and Social Science – G. V. Shenoy and M. Pant (Macmillan)

## PAPER – 4.2

### Human Resource Management

Full Marks: 100

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**Objectives :** The objective of this course is to help the students to develop an understanding of the concept & techniques of essential functions of human resource management. This course will use and focus on Indian experiences, approaches and cases.

**Course content :**

#### **Unit I : Introduction to Human Resource Management**

[10L]

- Human Resource Management: Concept, Scope, Functions
- HR Managers: Roles and functions
- Difference between HRM, PM and HCM
- HRM Support for improvement programs like work life balance, wellness programs
- Role of HR in strategy formulation
- Significance of Competitive advantage through HR
- HRM issues in Indian Organizations

#### **Unit II : Human Resource Management and Procurement**

[20L]

- Human Resource Planning (HRP): Concept, Objectives, Process (Forecasting demand and supply, Skill Inventories)
- Human Resource Information System (HRIS): Concept and Application
- Job Analysis: Concept and purpose
- Recruitment: Concept, Internal & External sources of recruitment
- Selection: Concept, Process
- Orientation: Concept, Purposes and Problems

#### **Unit III : Human Resource Development and Employee Welfare**

[20L]

- Human Resource Development (HRD): Definition, Objectives, Challenges
- Training: Concept, Need, Evaluating Training effectiveness, Methods (On the job and Off the job training)
- Management development: Concepts and Methods
- Succession planning
- Promotion: Bases of Promotion
- Performance appraisal: Concept, objectives, limitations, Methods (Traditional and modern)
- Job Evaluation: Concept, Difference with Performance Appraisal
- Career planning: Concept and significance
- Compensation: Purpose and techniques, Components of pay structure with reference to India, factors influencing pay structure, wage differentials & incentives, ESOP, Employee welfare schemes (Social security, health, retirement & other benefits).

#### **Unit IV : Industrial Relations and Discipline**

[20L]

- Industrial Relations: Concept, objectives, causes of poor IR
- Industrial Dispute: Concept, causes, machinery for settlement of disputes
- Industrial Discipline: Concept, causes of indiscipline, disciplinary procedures
- Grievance: Concept, causes and grievance redressal mechanisms
- Trade union: Role and functions
- Collective Bargaining and Workers participation in Management: Concept, role.

**Suggested Readings:**

1. DeCenzo, D.A.& Robbins: Fundamentals of Human Resource Management, New York: John Wiley & Sons.
2. Dessler, G. Human Resource Management, Pearson.
3. Rao, V.S.P: Human Resource Management, Text and Cases, Excel Books
4. Aswathappa, K. Human Resource and Personnel Management, Tata McGraw Hill.
5. Gupta, C.B, Human Resource Management, Sultan & Chand Publishing
6. R. Wayne Mondy & Rober M. Noe: Human Resource Management, Pearson.

**PAPER – 4.3**

**Financial Management**

Full Marks: 100

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

**Course Contents :**

**Unit I [10L]**

**Nature of Financial Management :** Finance and related disciplines; Scope of Financial Management; Profit Maximization, Wealth Maximization - Traditional and Modern Approach; Functions of finance – Finance Decision, Investment Decision, Dividend Decision; Objectives of Financial Management; Organisation of finance function.

**Time Value of Money :** present value, future value, and annuity;

**Risk & Return :** Historical return, expected return, absolute return, holding period return, annualized return, arithmetic & geometric return; Risk - Systematic & unsystematic risk – their sources and measures.

**Unit II [20L]**

**Long -term investment decisions :** Capital Budgeting - Principles and Techniques; Nature and meaning of capital budgeting; Estimation of relevant cash flows and terminal value; Evaluation techniques - Accounting Rate of Return, Net Present Value, Internal Rate of Return & MIRR, Net Terminal Value, Profitably Index Method. Capital Rationing (Theory & problems). Capital budgeting under risk & Uncertainty – Types & sources of risk, conventional techniques (payback period, risk adjusted discount rate, sensitivity analysis, certainty equivalent). Statistical techniques – Concept of probability, abandonment value, decision trees.

**Unit III [25L]**

**Concept and Measurement of Cost of Capital :** Explicit and



Implicit costs; Measurement of cost of capital; Cost of debt; Cost of perpetual debt; Cost of Equity Share; Cost of Preference Share; Cost of Retained Earning; Computation of over-all cost of capital based on Historical and Market weights.

**Leverage Analysis :** Operating and Financial Leverage; EBIT - EPS analysis; Combined leverage.

**Theories of Capital Structures :** Approaches to Capital Structure Theories - Net Income approach, Net Operating Income approach, Modigliani-Miller (MM) approach, Traditional approach, Capital Structure and Financial Distress, Trade-Off Theory.

**Dividend Policy Decision :** Dividend and Capital; The irrelevance of dividends: General, MM hypothesis; Relevance of dividends: Walter's model, Gordon's model.

**Unit IV [15L]**

**Working Capital Management :** Management of Cash - Preparation of Cash Budgets (Receipts and Payment Method only); Cash management technique, Receivables Management – Objectives; Credit Policy, Cash Discount, Debtors Outstanding and Ageing Analysis; Costs - Collection Cost, Capital Cost, Default Cost, Delinquency Cost, Inventory Management (Very Briefly) - ABC Analysis; Minimum Level; Maximum Level; Reorder Level; Safety Stock; EOQ, Determination of Working Capital.

**Suggested Readings :**

- M.Y. Khan & P.K. Jain: Financial Management Text Problem and Cases, Tata McGraw Hill Pubilshlng Co. Ltd.
- R. P. Rustogi: Financial Management: Theory Concepts and Practices, Taxmann Publication.
- I.M. Pandey: Financial Management: Theory and Practices, Vikas Publishing House
- R.A. Brealey, S.C. Myers, F. Allen& P. Mohanty: Principles of Corporate Finance, McGraw Hill Higher Education
- J.V. Horne & J.M. Wachowicz: Fundamentals of Financial Management Prentice Hall

**PAPER – 4.4**

**Ethics and CSR**

Full Marks: 100

**Objectives :** The objective of this paper is to make the students to have an insight about ethics in business, ethical theories applied in business, corporate social responsibility and its significance and also about corporate governance and its importance along with SEBI Clause 49 and its parameters.

**Unit I - Introduction to Business Ethics [10L]**

- Concept of ethics, meaning and nature of business ethics,
- Principles of business ethics, Arguments for and against business ethics,
- Ethics and law, Ethics and morality
- Moral development theories of Lawrence Kohlberg and Carol Gilligan.

**Unit II - Theories of Ethics [15L]**

- Traditional Ethical theories: Theory of Utilitarianism,
- Ethics of Duty, Ethics of Rights and Justice,
- Contemporary theories: Virtue Ethics, Social contract theory

**Unit III - Corporate Governance [25L]**

- Corporate governance- concept, objectives, need or importance
- Role played by regulators-SEBI clause49(The Board composition, functions, Remuneration of Executive and Non-Executive directors, Role of Audit Committee, Role of Auditors (Internal), Whistle blowing, types and need for whistle blowing)
- Role of Financial Institutions in enhancing Corporate Governance

#### **Unit IV - Corporate Social Responsibility**

[20L]

#### **NOTES**

- Meaning, definition, social responsibilities of business towards stakeholders (Internal & External)
- Common indicators for measuring Social performances in business
- CSR model of Archie Carroll

#### ***Suggested Readings:***

1. Shekar, R.S, Ethical Dilemma in Business, Sage publication.
2. Murthy, C.S.V, Business Ethics, Himalaya Publishing House.
3. Chakraborty, S.K, Values and Ethics for Organisations, Theory and Practice, Oxford India Press.
4. Rituparna Raj, A Study in Business Ethics, Himalaya Publishing House
5. Manuel G Velasquez : Business ethics- concepts and cases Pearson.
6. LuthansHodgetts and Thompson: Social issues in business, Macmillan USA
7. A.C. Fernando: Business Ethics Pearson Education.
8. A.C. Fernando: Corporate Governance Pearson Education.
9. Adrian Davies: Strategic approach to corporate governance Gower Pub Co.
10. N. Gopalswamy: Corporate governance a new paradigm A H Wheeler Publishing Co Ltd.
11. Marianne M Jennings: Cases in Business Ethics Indian South-Western College Publishing
12. Kevin Gibson: Ethics and Business, An Introduction, Cambridge Applied Ethics Cambridge University Press
13. Werther: Strategic CSR, Sage
14. Bhanumurthy K V: Ethics and Social Responsibility of Business, Pearson Education India.