FOUNDATION COURSE

BA CHIOCE BASED CREDIT SYSTEM (SEMESTER SCHEME) w.e.f 2014-2015

(Compulsory Paper) for all U.G. Courses

Chapter I: Indian Constitutional Philosophy

- a) Features of the Constitution and Preamble
- b) Fundamental Rights and Fundamental Duties
- c) Directive Principles of State Policy

Chapter II Union and State Executive, Legislature and Judiciary

- a) Union Parliament and State Legislature: Powers and Functions
- b) President, Prime Minister and Council of Ministers
- c) State Governor, Chief Minister and Council of Ministers
- d) The Supreme Court and High Court: Powers and Functions

Chapter III: Concept and Development of Human Rights

- a) Meaning Scope and Development of Human Rights
- b) United Nations and Human Rights UNHCR
- c) UDHR 1948, ICCPR 1996 and ICESCR 1966

Chapter IV: Human Rights in India

- a) Protection of Human Rights Act, 1993 (NHRC and SHRC)
- b) First, Second and Third Generation Human Rights
- c) Judicial Activism and Human Rights

READINGS

Durga Das Basu, Introduction to the Constitution of India, Prentice - Hall of India Pvt. Ltd.. New Delhi

SubashKashyap, Indian Constitution, National Book Trust

Principal Grade-I B.N.M. Degree College Banashankari 2nd Stage.

BANGALORE UNIVERSITY

CREATIVITY AND INNOVATION

B.Com/BBA/BHM/5 years Integrated Course in Commerce for VI Semester under Mrudukousalya.

Max Marks: 100

Max time: 42 hrs.

Objectives

- 1. To give an insight into creativity and Innovation
- 2. To develop an appreciation for them among students, and
- 3. To enhance sensitivity to creativity and innovation

Module 1: Overview of Creativity

10 Hours

Meaning and concept of creativity - Creativity Process- Nature and characteristics of creativity - Factors affecting creativity - understanding creativity from studying the profiles of most creative personalities.

Module 2: innovation Management

20 Hours

Meaning and Importance – Difference with Creativity, Invention and Discovery – Process – Typology – Case Studies on Innovation business ideas like Red bus, Flip fart, Ola, Big Basket, methods and techniques – organizational Aspects – Economic Aspects like venture capital, angel investors – Evaluation of Effectiveness of Innovation – Legal Aspects like IPR, patent etc.

Pedagogy

The pedagogy needs to explore the following

- Videos on You tube
- Case studies
- Interaction with creative persons and Innovators
- Demonstration by students.

Module 3: Creativity and various Forms of Arts

12 Hours

Understanding the forms and characteristics of Various Painting Traditions (cave paintings, Ajanta murals, Indian miniatures, Traditional & Folk Arts), Sculpture (Indian sculpture & Temple architecture), contemporary Art forms – Art & Architecture (Photography, Films, Graphic Animation and Digital Art), Performing Arts (Music, Dance and Theatre), and Poetry & Literature with examples.

Principal Grade-1
B.N.M. Degree College
Banashankari 2nd Stage.
Bangalore-560 070

LI MONETARY SYSTEM

Objectives:

- To expose students to domestic and international monetary systems
- 2. To enable students to understand principles & systems of note issue
- To familiarize with issues relating to conversion of currencies.

Money: Meaning, definition, functions, Role of money, value of money, theories of Value of money; quantitative theory, Friedman's restatement of the quantitative theory - Keynes theory of money.

Monetary system: The Gold standard - paper currency standard - principles of note issue; systems of note issue - essentials of a sound currency system - paper gold or SDR

International monetary system - Evaluation of International monetary system, Bi - metallion; classical gold standard - interwar period Bretton woods system - The flexible exchange rate - current exchange rate regime - fixed vs flexible exchange rates.

International financial system: Introduction - role of financial markets - participants - elements forex market - Euro eurrency market - Euro bond market - forward and future markets for foreign exchange.

Balance of payment - Balance of Trade, Equilibrium in BOP - Devaluation and Depreciation; Current and Capital account convertibility - Recent development in foreign capital flows.

Books for Reference:

- 1. V.K. Bhatta, International Financial Management Annual publication Pvt. Ltd. New Delhi.
- Madhu Vij, Multinational Financial Management, Excel Books, New Delhi.
- 3. Cheol S. Eun & Bruce G. Resman, International Financial Management, Tata Mc Graw Hill,
- 4. K.K. Dewet, Modern Economic Theory, Shyam Lal chaintable Trust, Ramnagar, New Delhi.
- Apte P.G: International Financial Management, TMH
- 6. Lavi Maurice: International Finance, Mc Graw Hill.

Principal (Yrade-I B.N.M. Degree College Banashankari 2nd Stage, Bangalore-560 070.

1.2 INTERNATIONAL BUSINESS

Objectives:

- 1. To familiarize the students with the concepts, functions and practices of international business.
- To enable them get global perspective on issues related to business.

Module - 1

Nature of International Business (IB). Drivers of IB. IB and domestic business compared. Routes of globalisation, players in International Business. Evolution of ID.

Theories of IB. Mercantilisms, Theory of Absolute Advantage. Theory of Comparative Advantage. National Competitive Advantage.

Environment of IB. Political, legal, technological, cultural, economic factors.

International Strategic Management - nature, process - scanning global environment - formulation of strategies - implementation of strategies - evaluation and control.

Organisational designs for IB. Factors affecting designs. Global product design. Global area design. Global functional design. International division structure.

Module - 3

International Human Resource Management (IHRM). IHRM and domestice HRM compared. Scope of IHRM. HR planning. Selection of expartriates. Expat training. Expat remineration. Expat failures and ways of avoiding. Repatriation. Employee relations.

International operations Management. Nature - operations management and competitive advantages. Strategic issues - sourcing v/s vertical integration, facilities location, strategic role of foreign plants, international logistics, managing service operations, managing technology transfers.

International Financial Management - Nature - compared with domestic financial management. Scope - current assets management, managing foreign exchange risks, international taxation, international financing decision, international financial markets, international financial investment decisions.

International financial accounting - national differences in accounting, attempts to harmonise differences.

Financing foreign trade - India's foreign trade, balance of trade and balance of payments, financing export trade and import trade. International Marketing - nature compared with domestic marketing. Benefits from international marketing. Major activities - market assessment, product decisions, promotion decisions, pricing decisions, distribution decisions.

Module - 4

Integration between countries. Levels of integration. Impact of Integration. Regional trading blocks - EU, NAFTA, Mercosur, APEC, ASEAN, SAARC, Commodity agreements. GATT, WTO - functions, structure, agreements, implications for India. International Strategic Alliances - Nature - Benefits. Pitfalls, scope, managing alliances.

Books for Reference:

- Darrell Mahoriy, etal, International Business, Longman.
- Charles W.L. Hill, International Business, McGraw Hill.
- 3. Czinkota, etal, Global Business, Dryden Press.
- 4. John D. Daniels, etal, International Business, Pearson Education.
- Don Ball and Wendell McCulloch, International Business, McGraw Hill.
- A.V. Vedipurishwar, The Global CEO, Vision Books.
- Aswathappa. K., International Business, Tata McGraw Hill (In Press)

Page 19 of 25

B.N.M. Deafee College Banashankar 2nd St.

Bangalore-57

1.3 MACROECONOMICS FOR BUSINESS DECISIONS

Objectives:

- 1. To familiarise students with key macro economic variables and their behaviour, and enable them to critically evaluate different economies.
- To enable students to integrate macroeconomic analysis into business decisions.

Module - 1

Introduction to economics, macro economics, and its interface with business and industry, Resources and goals of an economic systems, free market and mixed economy. National income and product concept, computation of national income and related aggregates, problems in computation of national income.

Module - 2

Consumption, Savings, investment, marginal propensity to consume, marginal propensity to save, multiplier, paradox of thrift, income and employment determination.

Module - 3

Money, monetary system, role of credit, financial inter-mediaries, level and structure of interest rates - interest and macroeconomic equilibrium, central bank, monetary management and policy. Fiscal policy - Objectives, tools, fiscal variables and the public debt, co-ordination of monetary and fiscal policies.

Module - 4

Economic growth, factors determining economic growth, growth models, capital output ratio, problems of growth.

Policies towards economic stability, business cycle, inflation and deflation, control measures, conflicts between growth and stability.

Books for Reference:

- Gupta G. S. Macroeconomic theory- Tata Mc-Graw Hill-publications
- Samuelson, Paul Economics, Tata Mc-Graw Hill publications
- Dornbush R & Fisher S Macroeconomics Tata Mc-Graw Hill publications
- 4. Blanchard O. J & Stanley Fischer Lectures on Macro-economics Tata Mc Graw Hill publications
- Dwivedi D N Managerial Economics Vikas publications
- J. K. Bhagawathi Economics of Underdeveloped Countries All India Traveler Book Seller Publishing Company.
- 7. A. K. Agarwall Indian Economics Problems of Development and planning D.K. Publishers.
- 8. V. K. R. V. Rao National Income of India 1950 to 1980 Sage Publishers
- Bimal Jalan India's Economic Crisis, Oxford, IBM.
- Rangarajan C. Principles of Macro Economics, Tata McGraw Hill Pub co.
- 11. Vaish M. C Macro Economic Theory Willey Eastern
- Jha. R Contemporary Macroeconomic Theory and Policy
- Schultze C. L National Income Analysis
- 14. Bramhananda P R & V R Panchamukhi Development process of Indian Economy Survey (Various issues) - Ministry of Finance Government of India Publications, New Delhi.
- Sheth M. L Macroeconomic theory S.Chand, New Delhi.
- 16. Bhole. L.M, Financial Institutions and Markets, Tata McGraw Hill.
- Frank R.H: Principles of Macroeconomics, Tata McGraaw Hill.
- 18. Colander: Macroeconomics TMH.
- 19. Fischer and Blanchard: Lecturer an Macroeconomics PHI.
- 20. Turnovsky: Methods of Macroeconomics Dynamis, PHI.

Page 11 of 25

B.N.M. Deglee College Banashankari 2nd Star

Bangalore-560 07r

1.4 INFORMATION SYSTEMS AND COMPUTERS

Objectives

- 1. To familiarize student with aspect of business information systems and relevant information technology.
- To Develop skills to design and implement simple computer based business and audit information systems.

MODULE - 1

Information Systems and their role in businesses, types of information systems — Operation support system, management support system, TPS, PCS, EIS, MIS, OAS, DSS, GDSS, expert systems, artificial intelligence, Information systems at levels of management, HRIS, Accounting Information system, Marketing information systems, manufacturing and production information system, Developing information systems — systems analysis and design, SDLC — types, introduction to ERP, introduction to cloud computing.

MODULE - 2

IT-GRC (Governance, Risk and Compliance), Information system audit standards – ISO 27001 – Information security and management standard (ISMS), Capability Maturity Model (CMM), Control Objectives for Information and related Technology (COBIT) – IT Governance model, Health Insurance Portability and Accountability Act (HIPAA), Statement on Auditing Standards (SAS) for service organization.

MODULE - 3

Overview of specific section of IT ACT 2008 different sections, electronic contracting, digital signature, cyber offence, certifying authorities, Concepts of Cyber forensics/Cyber Fraud investigation, Overview of Information Security Standards - ISAE 3402/SA 402, ITIL

MODULE - 4

Database definition, types of structures, DBMS software-creating, editing, modifying, searching and sorting databases, creating and printing formatted reports, designing custom screen displays, multiple data files, executing queries and relational algebra

MODULE - 5

Spread sheet software - range, formulas, types of functions, types of charts, what-if analysis-Goal Seek Analysis, data validation, subtotal, Applying Absolute (Fixed), statistical functions - min, max, count, countif, countA, stdev, mean, mode, median, variance, correlation, percentile, quartile, rank, financial functions - PV, NPV, NPER, PMT, RATE, IRR, SLN, SYD, IPMT, DB, logical functions - if, else, and, or, not, multiple if statements, Vlookup, Hlookup, sorting data - types, conditional formatting, page layout - settings, filtering data, data analysis - descriptive slatistics, pivot tables

Books for Reference:

- 1.0' Brien James A Management Information Systems, Tata Mc Graw Hill, New Delhi,
- 2. Lauden and Lauden -. Management Information Systems, Prentice flail of India, New Delhi.
- 3. Gordan B Davis Management Information Systems, Mc Graw Hill .
- 4. Information Systems Control & Audit, By Weber, Pearson Education, India
- Information Technology Control and Audit, Third Edition, Sandra Senft. Frederick Gallegos, CRC Press
- Information System Audit and Assurance, By D. P. Dube, Ved Prakash Gulati, Maraw Hill Education
- 7. For modules 4 and 5 the teacher will decide the software of his/her choice and a appropriate books
- * A viva-voce and Practical exam for 30 marks will be conducted for above subject.

Page 12 of 25

Principal Grade-I B.N.M. Degree College Banashankari 2nd Staj Bangalore-560 070

1.5 ADVANCED FINANCIAL MANAGEMENT

Objective:

- To impart the knowledge in advanced techniques of financial management.
- To enable the students to apply the techniques in financial decision making.

Introduction - Finance Functions - Financing decisions - Capital structure theories - net income approach, Net operating income approach - The Traditional approach - Modighani - Miller hypothesis - capital structure planning and policy - elements of capital structure EBIT - EPS approach, Valuation approach, eash flow approach.

Investment Decisions - Capital Budgeting decisions - Nature - type - Evaluation criteria - DCF -NPV -IRR - Reinvestment assumption and modified IRR - Varying opportunity cost of capital -Investment decision under inflation - Investment Analysis under inflation,

Complex investment decisions - projects unit, different project lives, investment timing and duration -Replacement of an existing asst - Investment decisions under capital rationing.

MODULE - 3:

Risk Analysis in Capital Budgeting - Nature of Risk/statistical techniques for Risk analysis - Risk analysis in practice - sensitively analysis - Scenario analysis simulation analysis - Decision trees for sequential investment decisions - utility theory and capital budgeting.

MODULE - 4:

Corporate Restructuring - Mergers and Acquisitions, Corporate Restructuring - Valuation under M&A: DCF approach Financing a merger - significance of PE Ratio and EPS analysis - Accounting for M&As - Leveraged buyouts.

MODULE - 5:

Derivatives for managing financial risk, Introduction - Derivatives & Risk hedging - Hedging instruments - Options, Futures, forwards & swaps - use of derivatives. A Survey of software packages for Financial Decisions making.

Books for Reference:

- Weston: & Brigham, Essentials of Managerial Finance, The Dryden Press.
- 2. James Vanhorne, Fundamentals of Financial Management, Prentice Hall Inc.
- 3. John Hampton, Financial Decision Making concepts, problems & cases, Prentice Hall of
- Schall & Haley, Financial Management, McGraw Hill, New york.
- 5. Brealey & Myres, Principles of Corporate Finance, McGraw Hill, New York.
- 6. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.
- 7. Khan & Jain, Financial Management, Tata McGraw Hill.
- 8. I.M. Pandey, Financial Management, Viaks Publishing House,
- 9. S.C. Kuchal, Financial Management, Chaitanya Publishers, Allahabad.
- 10. Chakraborthy & others, Financial Management and Control, Mcmillan India Ltd.

B.N.M. Degree College Banashankan 2nd Stage. Bangalore-560 070.

Page 13 of 25

L6 HUMAN RESOURCE MANAGEMENT

Objectives:

- 1. To expose the students to the principles and practices of Human Resources Management.
- 2. To make students internalize good HR practices.

Module - 1:

Nature and scope of Human Resource Management (HRM) objectives of HRM, HRM functions, organization of HRM department, qualities of HR Manager, personnel policies and principles, new challenges of HRM, HRM model.

Module - 2:

Human Resource planning, factors affecting planning, planning objective, planning process, evaluation of planning.

Job analysis and design- need for and process of job analysis and design.

Employee hiring: recruitment, importance, nature and international recruiting, selection, importance, process, recruitment and selection practices in India.

Training and development- nature, importance. Training, inputs, training process, recent trends in training, training practices in India.

Job evaluation, nature, objectives, process of evaluation, Performance and appraisal: nature, importance, process of evaluation, challenges.

employee compensation, wage concepts and principles, factors affecting compensation plans, incentives- group and individual plans, wage and salary policies in India.

Module - 3:

Employee safety and health - reasons for accidents and ways of avoiding accidents, need for safety, safety policy:

Health - physical, mental, noice control, work stress, AIDS, alcoholism and drug abuse, violence at work place, workplace harassment.

Participative management, scope and ways of participation, labour welfare – approaches and types. Industrial relation – causes for disputes and ways of resolving disputes. Trade union– relevance of unions.

Module-4:

Human resource audit, audit of corporate strategy, audit of human resource function, audit of managerial compliance, audit of employee satisfaction.

Ethical issues in HRM -HR ethical issues, managing ethics.

Books for Reference:

- William .B. Werther & Keith Davis: Human Resource & Personnel Management, McGraw Hill.
- Terry L. Leap & Michael D. Crino: Personnel / Human Resource Management, Maxwll Macmillan,
- H.John Bernardin and Joyce E.A. Russel: Human Resource Management an Experimental Approach, McGraw Hill.
- David. A. Decezo and Stephen P. Robbins: Personnel / human Resource Management, PHI.
- Michael Armstrong: A handbook of Personnel Management, NP, Kogan page.
- 6. Gary Dessler: Personnel Management, Prentice Hall India.
- 7. Edwin D. Flippo: Personnel Management, McGraw Hill Book Co.
- 8. Aswathappa K: Human Resource and Personnnel Management, Tata McGraw Hill.
- 9. Wyne F. Cascio and Clias N. Awad: Human Resource Management.

Page 14 of 25

B.N.M. Degree College Banashankari 2nd State

Bangalore-560

1.7 COMMUNICATION SKILLS

Objectives

- 1 To sharpen the Analytical, written, non-verbal, Spoken Communication and interpersonal skills essential in organizations involving Decision making and implementation.
- 2. To demonstrate good team work and negotiation skills.

MODULE - 1: COMMUNICATION IN BUSINESS

Importance of Communication, Forms of Communication, Communication Network of the Organisation; Process of Communication: Different stages, Difference between oral and written communication.

MODULE - 2: ORAL COMMUNICATION SKILLS

Fundamentals, Barriers and Gateways, Public Speaking, Effective Power point presentations, body language, non-verbal, facial expression, voice modulation, eye contact, audience research, questions from the audience, Communication and emotional intelligence, Creativity in oral communication, Communication through telephonic, Video and Skype, Group Discussion.

MODULE - 3: WRITTEN COMMUNICATION SKILLS

Writing an effective Report: Stages of writing, Style and Tone; Five Ws and one H of Report writing, Divisions, Numbering and use of visual aids, Creativity in written Communication, Use of Picture, diagram in written communication, Writing Commercial letters, E-mail Messages, Maintaining a Diary, Job application and Resume writing.

MODULE - 4: LISTENING SKILLS

Importance and need, Types, Active and Empathic listening, Listening and Judgment, Developing skills, listening and understanding, Anatomy of Poor Listening, Features of good listener.

MODULE - 5: INTERPERSONAL COMMUNICATION SKILLS

Advantages and disadvantages of utilizing the team work; Characteristic features of successful teams; stages of the development of a team; team roles; challenges in team working, forms of non-team behavior.

Conditions of negotiating; strategies of negotiating (Win-win, win-loss); participative negotiations; negotiating tactics; cognition and emotions in negotiating; negotiating and ethics.

Types and sources of conflicts; the influence of various ultures on the solving of conflicts.

Book References:

- Monipally MM, Busines Communication Strategies, McGraw Hill
- 3. Bovce, Till and Schatzman, Business Communication today, Pearson
- 4. Scot Ober, Contemporary Busines Communication, Biztantra
- 5. Parag Diwan, Business Communication, Excell books
- 6. Murphy, Effective Business Communication, McGraw-hill

7. Teaching and learning Resources;

http://eff.cls.utk.edu/fundamentals/eff standards.htm

http://www.ndted.org/teachingResources/ClassroomTips/Communication.htm

Principal Grade-1 B.N.M. Degree College Banashankari 2nd Stage Bangalore-560 070.

Page 15 of 25

2.1 INDIAN BANKING

Objectives:

- 1. To expose the students to Indian Banking System along with the latest reforms in Banking.
- 2. To enable the students to understand prudential norms and new technologies in Banking.

MODULE 1:

Evolution of Banking Institutions in India-Role of Joint stock banks in India, Presidency banks, Imperial Banks, State Bank of India, Commercial Banks, and Nationalized Lead Banks, Regional Rural Banks (RRBs), Local Area Banks, Banking reforms after 1990. Private banks and Foreign Banks-Salient Features, Objectives, Functions.

MODULE 2:

RBI and its Role, monetary and credit policy, CRR,SLR in Banks, Banking system and Banks in India, Banking Regulation Act 1949.

MODULE 3:

Monitoring and Follow-up, IRAC Norms (i.e, Income Recognition and Asset Classification norms), Non-performing Assets, Securitization Act. E-Banking, Payment system, settlement system, Business and profit planning

MODULE 4:

BASEL I, II and III, CRAR and RBI Prudential norms on New capital Adequacy and framework.

MODULE 5:

Banking Innovations-New Technology in banking, E-Services, debit and credit cards, Internet Banking, ATM, Electronic Fund Transfer, MICR, RTGC, DEMAT

Book References

- 1. Tannan M L: Banking Law and Practice in India
- 2. Shekar K C: Banking Theory Law and Practice
- 3. Gorden and Natarajan: Banking Theory Law and Practice
- 4. S.P. Srivastava: Banking Theory Law and Practice
- 5. Kiran Prakashan: Banking and Financial Awareness
- 6. Moorad Choudhry: The Principles of Banking,
- Mr. Yat-fai Lam, Mr. Edward Tak-wah Kwan and Dr. Kin-keung Lai, Managing Credit Risk Under the Basel III Framework
- 8. Leonard Matz, Liquidity Risk Measurement and Management: Basel III And Beyond

Principal Grade-I B.N.M. Degree College Banashankari 2nd Stage, Bangalore-560 070.

2.2 RISK MANAGEMENT

Objective

To provide basic knowledge of risk, type of risks and tools of risk management,

MODULE 1:

Definition of Risk and uncertainty- Classification of Risk, Sources of Risk-external and internal. Risk Management-nature, risk analysis, planning, control and transfer of risk, Administration of properties of an enterprise, provision of adequate security arrangements. Interface between Risk and Insurance-Risk identification, evaluation and management techniques, Risk avoidance, Retention and transfer, Selecti9on and implementation of Techniques. Various terminology, perils, clauses and risk covers.

MODULE 2:

Introduction to Risk Management, Types of Risk, Evolution of Risks, Steps in risk management, RBI guidelines.

MODULE 3:

Credit Risks Credit Risk Management models - Introduction, Motivation, Funtionality of good credit. Risk Management models- Review of Markowitz's Portfolio selection theory -Credit Risk Pricing Model - Capital and Rgulation. Risk management of Credit Derivatives.

MODULE 4:

Market Risk (includes asset liability management)

Yield Curve Risk Factor-Domestic and global contexts-handling multiple risk factor-principal component analysis- value at Risk (VAR) - implementation of a VAR system- Additional Risk in fixed income markets-Stress testing- Bank testing.

MODULE 5:

Operational Risk - Introduction-typology of operational risk- measuring operational risk -Who manages operational risk- key to implementing bank-wide operational risk management- why invest in operational risk management. Technology Risk- Best practice-operational risk systems/Solutions.

MODULE 6:

Tools for Risk Management Derivatives Futures, Options, Swaps, ECGS

Book Reference:

- 1. The professional's Hand book of Financial Risk Management by Marc Lox and Lev Borodorsky.
- 2. Thomas S. Coleman A, Practical Guide to Risk Management
- 3. Paul Hopkin, Fundamentals of Risk Management
- 4. George E Rejda and Michael McNamara, Principles of Risk Management & Insurance
- 5. John C. Hull, Risk Management & Financial Institutions

B.N.M. Degree College

Banashankari 2nd Stage,

Bangalore-560 070.

2.3 ADVANCED E-COMMERCE AND MOBILE COMMERCE

OBJECTIVE:

This course will provide an analytical and technical framework to understand the emerging world of e-commerce and mobile commerce. E-commerce and mobile commerce poses both a challenge and an opportunity for managers. As a matter of competitive necessity, savvy managers must gain an understanding of the rapidly changing technology and business models.

MODULE 1

Threats in e-commerce, Encryption overview, Elements of an encryption system, Secret key encryption, Public-key encryption, Digital signatures, Digital Certificates, Types of Cryptographies, Secure Sockets Layer (SSL), Smart Cards and its applications. Electronic Data Interchange-Evolution, uses, Benefits, Working of EDI, EDI Standards, EDI Components, EDI Services, ANSI X12 and EDIFACT

MODULE 2

Overview of Electronic Payment Systems, Cybercash, Smart Cards, Electronic Banking - types, Electronic Fund Transfers - Digital Token-based Electronic Payment Systems, E-cash, e-Cheque, Payment Systems on internet- Risk of Electronic Payment Systems, Secure Electronic Transactions (SET) Protocol

MODULE 3

M-Commerce - Introduction - Infrastructure Of M-Commerce - Types Of Mobile Commerce Services - Technologies Of Wireless Business - Benefits And Limitations, Support, Mobile Marketing & Advertisement, Non - Internet Applications/services in M-Commerce - Wireless/Wired Commerce Comparisons

MODULE 4

A Framework For The Study Of Mobile Commerce – NTT Docomo's 1 – Mode – Wireless Devices For Mobile Commerce – Towards A Classification Framework For Mobile Location Based Services – Wireless Personal And Local Area Networks – The Impact Of Technology Advances On Strategy Formulation In Mobile Communications Networks, 2G, 3G and 4G technology

MODULE 5

The Ecology Of Mobile Commerce – The Wireless Application Protocol – Mobile Business Services – Mobile Portals – Factors Influencing The Adoption Of Mobile Gaming Services – Mobile Data Technologies And Small Business Adoption And Diffusion – M-Commerce In The Automotive Industry – Location – Based Services: Criteria For Adoption And Solution Deployment – The Role Of Mobile Advertising In Building A Brand – M-Commerce Business Models

REFERENCE BOOKS:

- Dave Chaffey, "E-Business and E-Commerce Management", Third Edition, 2009, Pearson Education
- Brian E. Mennecke, Troy J. Strader, "Mobile Commerce: Technology, Theory and Applications", Idea Group Inc., IRM press, 2003.
- 3. P. J. Louis, "M Commerce Crash Course", McGraw Hill Companies February 2001.
- Paul May, "Mobile Commerce: Opportunities, Applications, and Technologies of Wireless Business" Cambridge University Press March 2001.
- Michael P. Papazoglou, Peter M.A. Ribbers, 'e business organizational and Technical foundation ', Wiley India 2009
- Dr.Pandey , Saurabh Shukla E-commerce and Mobile commerce Technologies , Sultanchand ,2011

B.N.M. Degree College Banashankari 2nd Stage, Bangalore-560 070 Tage 18 of 25

2.2 RISK MANAGEMENT

Objective

To provide basic knowledge of risk, type of risks and tools of risk management.

MODULE 1:

Definition of Risk and uncertainty- Classification of Risk, Sources of Risk-external and internal. Risk Management-nature, risk analysis, planning, control and transfer of risk, Administration of properties of an enterprise, provision of adequate security arrangements. Interface between Risk and Insurance-Risk identification, evaluation and management techniques, Risk avoidance, Retention and transfer, Selecti9on and implementation of Techniques. Various terminology, perils, clauses and risk covers.

MODULE 2:

Introduction to Risk Management, Types of Risk, Evolution of Risks, Steps in risk management, RBI guidelines.

MODULE 3:

Credit Risks Credit Risk Management models - Introduction, Motivation, Funtionality of good credit. Risk Management models- Review of Markowitz's Portfolio selection theory -Credit Risk Pricing Model - Capital and Rgulation. Risk management of Credit Derivatives.

MODULE 4:

Market Risk (includes asset liability management)

Yield Curve Risk Factor-Domestic and global contexts-handling multiple risk factor-principal component analysis- value at Risk (VAR) - implementation of a VAR system- Additional Risk in fixed income markets-Stress testing- Bank testing.

MODULE 5:

Operational Risk - Introduction-typology of operational risk- measuring operational risk - Who manages operational risk- key to implementing bank-wide operational risk management- why invest in operational risk management. Technology Risk- Best practice -operational risk systems/Solutions.

MODULE 6:

Tools for Risk Management Derivatives Futures, Options, Swaps, ECGS

Book Reference:

- 1. The professional's Hand book of Financial Risk Management by Mare Lox and Lev Borodorsky.
- 2. Thomas S. Coleman A, Practical Guide to Risk Management
- 3. Paul Hopkin, Fundamentals of Risk Management
- 4. George E Rejda and Michael McNamara, Principles of Risk Management & Insurance

5. John C. Hull, Risk Management & Financial Institutions

Principal Grade-1 B.N.M. Degree College Banashankari 2nd Stage. Bangalore-560 070

Page 17 of 15

2.4 BUSINESS RESEARCH METHODS

Objectives:

- 1 To familiarize students with concepts, tools and techniques of the methodology of business
- To enable students to do a research / consultancy project in the fourth semester.

Research: Meaning, Purpose, Scientific method, types of research; scope of business research. Review of literature: need, purpose, notes taking,

Selection and formulation of a research problem, formulation of hypothesis, operational definition of concepts, sampling techniques.

Research Design: Meaning, nature, process of preparation, components of research design.

Module - 3:

Data: Sources of data, methods, of collection; observation interviewing, mailing, tools for collection data; interview schedule, interview guide, questionnaire, rating scale, socio-metry, cheek list; pre-testing of tools, pilot study.

Processing of data; checking, editing, coding, transcription, tabulation, preparation of tables, graphical representation.

Module - 4:

Analysis of data; Simple statistical techniques and their uses, Testing of Hypothesis, Research Applications - market survey.

Report - Writing: Planning report writing work-target audience, type of report, style of writing synoptical cutline of chapters; steps in drafting the report.

Books for References:

- Moses, C.A. Survey Methods in Social Investigation.
- 2. Goode & Hatt, Methods in Social Investigation.
- 3. William Emory, Business Research Methods.
- 4. Vemon Colver & H.L. Balsleg, Business Research Methods.
- Krishnaswamy O.R, Methodology of Research in Social Sciences, Himalya Publishing house.
- Kothari, C.R., Methodology of Research, Vikas Publishing House.
- 7. K.R. Sharma, Research Methodology, National Publishers , Jaipur.
- 8. Wilkinson & Bhandarkar, Methodology and Techniques of Social Research.
- 9. Cooper D.R and P.S. Schindler, Business Research Methods, Tata McGraw Hill

Principal Grade-1 B.N.M. DegreekCollege

Banashankari 2nd Stage,

Bengalore-560 070

2.5 OPERATIONS RESEARCH & QUANTITATIVE TECHNIQUES

Objectives:

- 1. To impart knowledge in concepts and tools of OR and OT
- To make students apply these in managerial decision making.

Module - 1

Linear programming, problem formulation, graphical method and simplex method of solution, description of software packages for solving LLP, product mix problems, other managerial applications. Transportation Models, Assignment models.

Module - 2

Probability- basic rules, random variables, probability distributions, expected value, variance, Normal distribution, risk analysis in capital - budgeting.

Module - 3

Network analysis, PERT, CPM-drawing the network activity times, event times, critical path, total and free slack-cost time trade off and crashing. Software packages (Description only)

Inventory models, EOQ model, sensitivity analysis, model with one, price break inventory control systems in practice.

Module - 4

Decision making under uncertainity, different decision criteria, decision trees. Simulation, model building, the process, problems with special reference inventory and financial managements. Critical evaluation of software.

Books for Reference

- 1. Srivastava V. K. etal Quantitative Techniques for Managerial Decision Making, Wiley Eastern Ltd
- Richard, I.Levin and Charles A.Kirkpatrick Quantitative Approaches to Management, McGraw Hill, Kogakusha Ltd.
- 3. Budnik, Frank S Dennis Meleaavey, Richard Mojena Principles of Operation Research -AIT BS New Delhi.
- 4. Sharma J K Operation Research-theory and applications-Mc Millan, New Delhi
- Kalavathy S. Operation Research Vikas Pub Co
- Gould F J Introduction to Management Science Englewood Cliffs N J Prentice Hall.
- 7. Naray J K, Operation Research, theory and applications Mc Millan, New Dehi.
- 8. Taha Hamdy, Operations Research, Prentice Hall of India
- 9. Tulasian: Quantitative Techniques: Pearson Ed.
- Vohr.N.D. Quantitative Techniques in Management, TM11.
- 11. Stevenson W.D. Introduction to Management Science, TM11.

Principal\Grade-1 B.N.M. Degree College Banashankari 2nd Stage

Bangalore-560 070

2.6 BUSINESS MARKETING

Objectives

- 1. To facilitate indepth understanding of similar and differences between Business to business Marketing and Consumer Marketing.
- 2. To equip students, with application tools towards formulating and implementing Business

Module - 1:

Nature of Business Marketing

What is Industrial/Business Marketing; Differences between Business and Consumer Marketing; Nature of Demand in Industrial Markets.

Organisational Buying and Buying Behaviour

Organisational Buying Decision Process; Buying Situations; Buy grid Frame Work; Buying Centre Roles; Key Members of Buying Centre.

Models of organizational Buying Behaviour, The Webster and Wind Model, The Sheth Model.

Module - 2:

Buyer - Seller Relationship

Buyer and Seles representative Interaction; Relationship Marketing; Sales Presentation; Negotiation; Reciprocity; Dealing with Customers' Customer; Customer Service; Management of Major and

Relationship marketing, Managing Buyer Seller relationship, Customer Relationship Management. Defining E-Commerce, Key Elements Supporting E-Commerce, Internal Strategy implementation.

Concept of Supply Chain Management, Strategic Role of Logistics, Business to Business Logistical

Module - 3:

Marketing Research and Marketing Intelligence

Nature and Scope of Industrial Marketing Research; Marketing Research Process; Industrial

Strategic Planning, Implementing and Controlling in Industrial Marketing

Role of Marketing in Strategic Planning; Strategic Planning at Corporate Level; Strategic Planning Process at Business Unit Level; Developing Industrial Marketing Plan; Implementing and Controlling Marketing Plans; Industrial Market Segmentation, Target Marketing, and Positioning.

Module - 4:

Product, Pricing Strategies and New Product Development

Meaning of Industrial Product; Changes in Product Strategy; Strategies for Existing Products; Product

Impact of Technology; High Tech Marketing; New product Classification, Development Process and

Distribution Channels and Marketing Logistics

Alternative structures of Industrial Channels; Types of Business Intermediaries; Channel Design;

Business Logistics System; Tasks of physical Distribution; Total Distribution Cost and Customer

Module - 5:

Business Communication

Developing Business Communication Programme; Functions performed by Industrial Advertising;

Page 22 of 25

B.N.M. Degree College Banashankari 2nd Stage, Bangalore-560 070.

2.7 MICRO FINANCE

Objectives:

- To make the student understand the concept of Financial Benefits and RHI guidelines to Micro Finance.
- To have on overview of different players, institutions and regulatory agencies influencing the Micro Finance activity.
- To examine & compare the changing scenario of the Rural people with the use of Microfinance.

Module 1: Introduction to Finance

Meaning & definition of Finance - Who, where, what, how & when of financial Arrangements -Types of Financial or credit arrangements.

Module 2: Financial Institutions

Financial institutions – establishments – objectives & functions – NABARD, IFCI, SIDBI, ICICI, SFC & GRAMEEN BANKS Role of Commercial Banks and Rural Credit-Objectives and functions of commercial Banks-The Progress of Commercial Banks-Types of Rural Credit-Short term and long term credit-Terms and Conditions of finance-Repayment conditions-Lead Banks Scheme and Rural Credit Institutional Linkages Need for Readjustment of Rural Development Strategies Need for Sustainable Rural Development

Module 3: Micro Credit:

Micro finance: Concept, Elements, Importance and Brief History-Sustainable community Bankingrole of Micro finance in Poverty Reduction.

Meaning & Definition of Micro Credit – Micro Finance -- Features – Models – Channels – Micro Finance Institution – Introduction – establishment – objectives – their operations – pros & cons of MFI's.

Module 4: Self Help Groups:

Meaning of SHG's - Pattern of their functions - Funding Agencies of these SHG's - Activities of SHGs. Savings, Credit, Marketing and Insurance - Role of SHG's in Financial & Social Inclusion. Self-help, Self-help Groups and Self-help Promotion: concepts, Elements, Stages and Significances - Structure of Self-help groups - Precautions to be taken while forming the SHGs

Module 5: Functioning of SHG's

Various Models of SHGs existing in India -- their features, objectives, functions -- Govt. schemes -- NGO Activeness -- Present state -- Role of NGOs in Rural Development Interface between NGOs and GOs: Need and Strategies of Non Governmental Organizations: Concept -- Structure -- Funding.

Books for references:

- A.N.Agarwal and Kundana Lal: Rural Economy of India Vikas publishing House Ltd. -New Delhi-110014, 1990
- 2. The Economics of Microfinance by Jonathan Morduch and Beatriz Armendáriz
- 3. Women at the Centre: Grameen Bank Borrowers After One Decade by Helen Todd
- 4. Small, Short and Unsecured: Informal Rural Finance in India by F J A (Fritz) Bouman
- Micro Finance Impact and insights S.Rajagopalan Nirali Parikh The ICFAI University press 2007
- Micro Finance and Poverty eradication Indian and global experiences Dr. Daniel Lazar Prof. P.Palanichany New Century Publication, New Delhi 2008
- Macro Dynamie of Micro Finance Daniel Lazar P. Natarajan Malabika Deo Excels Books 2010

Page 24 of 25

B.N.M. Degree College Banashankan and Stage. Bangalore-500 070

Your compiles and TAXATION

FOF COMPANY. ICS AND CORPORATE GOVERNANCE

scious about ethical values in real life and in business.

Module - 1:

Ethics in Business: Definition of business ethics - A model of ethics; ethical performance in business; managerial values and attitudes; ethical congruence; managerial philosophy; types of ethics; code of ethics; importance of ethics in business.

Module-2

Ethical Theories and Corporate social responsibility: Cognitivism and noncognitivism; consequentialism versus non-consequentialism- Utilitarianism; Religion and ethics; Kantianism versus Utilitarianism; Business and Religion; Ethics and Social responsibility: Corporate social responsibility; changing expectations; diagnostics imodel of social responsiveness; four faces of social responsibility- ethical climate in companies.

Module - 3

Ethics in Marketing: Ethical dilemmas in marketing- unethical marketing practicesethical and social issues in advertising- common deceptive marketing practices-role of consumerism.

Ethics in Finance: Unethical financial practices - creative accounting- hostile takeoverstax evasion- corporate crimes.

Module - 4

Ethics in Human Resources Management: Human resource system-psychological expectancy model- Human resource management practices and ethical implications-Individualism versus collectivism in human resource management practices.

Ethics and Information Technology: Ethical issues relating to computer applications; security threats — computer crime- computer viruses- software piracy- hacking — computer crime prevention — ethical dilemmas and considerations.

Module - 5

Concept of corporate governance – importance - Corporate governance and agency theory. Benefits of good corporate governance - present scenario in India.

Reforming Board of Directors, Birla committee, Naresh Chandra Committee, Narayana Murthy committee, Corporate Governance code future scenario. Changes is corporate governance issues as per new Companies Act 2013

Books for Reference:

 S.K. Chakraborthy: Foundations of Managerial Work Contributions from Indian Thought, Himalaya Publishing House, Bombay.

2. V.S. Mahesh: Thresholds of Motivation, Tata McGraw Hill.

- Pradip N. Khandwalla: Organisational Designs for Excellence, Tata McGraw Hill.
- Theophane A. Mathias: Corporate Ethics, (Ed) Allied. Publishers.

5. Beanchamp Tom L: Ethical Theory and Business, Prentice Hall.

- 6. Behrum Kack N; Essays on Ethics in Business and the Professions, Prentice Hall,
- 7. Blanchard, Kenneth: The Power of Ethical Management, EM of Co.
- 8. Borchert, Donald M: Exploring Ethics, Macmillan Pub. Co.

9. Bowie, Norman E: Business Ethics, Prentice Hall.

10. Brady, F. Neil: Ethical Managing, Macmillan Pub. Co.

Page 11 of 43

Principal Grade-1 B.N.M. Degree College Banashankari 2nd Stage.

Bangalore-560 070



Your complimentary use period has ended.

undamental concepts and problems in business Ethics,

Thank you for using thical Dilemmas in the Modern Corporation, Ptentice

at Work, Wadsworth Publishing Co. Contemporary Issues in Business Ethics, Wadsworth

Tuonsing Company.

- 15. Donaldson, Thomas: Ethical Issues in Business, Prentice Hall.
- 16. Donaldson, Thomas: The Ethics of International Business, Oxford University Press.
- 17. Ferreth oc: Business Ethics, Prentice Hall.
- 18. Garrelt, John C: Business Ethics, Prentice Hall.
- 19. Hoffman, W. Michael: Business Ethics, Prentice Hall.
- 20. Gupta. L.C. Corporate Management and Accounability.
- 21. Mc.Millan Institution for FM and Research Chennai.

Principal Grade-1

B.N.M. Degree College Banashankari 2nd Stage Bangalore-560 070



Your complimentary use period has ended. Thank you for using PDF Complete.

RATE FINANCIAL REPORTING

to analyze financial statements and to familiarize with be area of financial reporting.

To gain aonity to soive mancial reporting and valuation problems.

Module 1: Accounting Standards: Accounting Standards, Interpretations and guidance notes on various aspects issued by the ICAl and their applications. Overview of International Accounting Standards (IAS);

Module 2: International Financial Reporting Standards (IFRS): Interpretations by International Financial Reporting Committee (IFRIC), Significance vis-à-vis Indian Accounting Standards, US GAAP, Application of IFRS and US GAAP.

Module 3: Corporate Financial Reporting: Issues and problems with special reference to published financial statements; Sustainability Reporting: Concept of Triple Bottom Line Reporting, Global Reporting Initiative (GRI), and International Federation of Accountants (IFAC)

Module 4:Accounting and Reporting of Financial Instruments: Meaning, recognition, de-recognition and offset, compound financial instruments, measurement of financial instruments, Hedge accounting, Disclosures; Financial Reporting by Non-banking finance companies, Merchant Bankers, stock and commodity market intermediaries.

Module 5: Developments in Financial Reporting: Value Added Statement, Economic Value Added, Market Value Added, Shareholders' Value added, Human Resource Reporting, and Inflation Accounting.

References:

- 1. IFRS for India, Dr.A.L.Saini, Snow white publications
- 2. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
- IFRS explained A guide to International financial reporting standards by BPP learning Media
- 4. IFRS for finance executives by Ghosh T P, taxman allied services private limited
- IFRS concepts and applications by Kamal Garg, Bharath law house private limited
- IFRS: A Quick Reference Guide by Robert J. Kirk, Elsevier Ltd.
- First lesson to International Financial ReportingStandards beginners guide by MP Vijay Kumar, prime knowledge services.
- A student's guide to international financial reporting standards by Clare Finch, Kalpan Publishing.

Principal Grade-1
B.N.M. Dogree College

Banashankari 2nd Stage, Bangalore-560 070 Page 13 of 43



North applications of SELECTION THE EXCEPTION Thank you hy using

ING FOR MANAGERIAL DECISIONS

the crespital cost accounting theory in management decision making

record with managerias precision making

Decision making process, Database for decision-making, Cost-based Decisionmakine.

Module - 2: Cost behavior and profit analysis:

Marginal Costing and Short term Decisions and pricing, Application of short term decision models: key factors, diversification of products, profit planning, Product mix decision, contribution analysis, make or buy decisions, discontinuation of product, diversification of product line, accept or reject special order, break-even analysis, cost-volume profit analysis.

Module - 3: Responsibility accounting and divisional performance measurement:

Responsibility accounting: meaning and definition, process in implementation, responsibility reporting, centres for control, benefits of responsibility accounting, difficulties in the implementation of responsibility accounting, methods for measuring divisional performance, divisional performance reporting.

Module - 4: budgetary control and variance analysis

Steps in Preparation of master budget, zero based budgeting (ZBB): meaning, requisites for implementation, features, ZBB vs Traditional budgeting, benefits, criticism. Planning, programming budgeting system (PPBS): meaning, definition, PPBS vs conventional budgeting, stages in PPBS, advantages. Performance budgeting: meaning, reasons of performance budget, requisites, and steps in implementation. Monitoring results and control variances: planning and operational variances, interpretation of variances, (Theory only).

Module - 5: Uniform Costing and inter firm comparison

Meaning, objectives, requisites for the installation of Uniform costing, uniform costing manual, advantages and disadvantages. Inter-firm comparison: meaning, requisites, Procedure involved under inter-firm comparison, advantages and disadvantages.

Books for Reference;

1. Vashist and Saxena, Advanced Cost and Management Accounting, Sultan Chand and

Jain and Narang, Advanced Cost Accounting, Kalyani.

3. Arun Prasad Roy Chowdhury, etal; Cast and Management Accountancy, New Central Book Agency.

4. Homeren, Cost Accounting: A Managerial Emphasis, PHI.

- 5. Prasad. N.K., Principles and Practice of Cast Accounting, Book Syndicate.
- ICWA Publications on application of costing principles in different industries.

7. Jawaharlal, Cost Accounting, TMH

8. Khan and Jain, Theory and Problem of Management and Cost Accounting, TMH.

9. Nigam and Sharma, Cost Analysis and Control Management Approach, HPH.

10. ICWA, Calcutta, Advanced Cost and Management Accountancy Methods, Techniques and Applications.

11. Mukherjee, S and Roy Chowdhury, Advanced Cost and Management Accountancy, New Central Book Agency, Calcutta.

> 100 Page 14 of 43

Principal Grade-1

B.N.M. Degred College Banashankari 2nd Stage. Bangalore-560 070



There you fix settly

and accounting theory in management decision making

resource - 1; nemerger or rection making

Decision making process, Distribuse for decision-making, Cost-hazed Decision-making

Module - 2: Cust behavior and profit analysis:

Marginal Costing and Short term Decisions and pricing, Application of abort term decision models: key factors, diversification of products, profit planning. Product mix decision, contribution analysis, make or buy decisions, discontinuation of product, diversification of product line, accept or reject special order, break-even analysis, cost-volume profit analysis.

Module - 3: Responsibility accounting and divisional performance measurement:

Responsibility accounting meaning and definition, process in implementation, responsibility reporting, centres for control, benefits of responsibility accounting, difficulties in the implementation of responsibility accounting, methods for measuring divisional performance, divisional performance reporting

Module - 4: budgetary control and variance analysis

Steps in Preparation of master budget, zero based budgeting (ZBB) meaning, requisites for implementation, features, ZBB vs Traditional budgeting, benefits, criticism. Planning, programming budgeting system (PPBS): meaning, definition, PPBS vs conventional budgeting stages in PPBS, advantages. Performance budgeting meaning, reasons of performance budget, requisites, and steps in implementation. Mountoring results and control variances: planning and operational variances, interpretation of variances. (Theory only)

Module - 5: Uniform Costing and inter firm comparison

Meaning, objectives, requisites for the installation of Uniform costing, uniform costing manual, advantages and disadvantages. Inter-firm comparison: meaning, requisites, Procedure involved under inter-firm comparison, advantages and disadvantages.

Books for Reference:

- 1. Vashist and Saxena, Advanced Cost and Management Accounting, Sultan Chand and
- 2. Jain and Nararig, Advanced Cost Accounting, Kalyani,
- 3. Aran Pressd Roy Chowdhury, etal; Cost and Management Accountancy, New Central Book Agency.
- 4. Horngren, Cost Accounting, A Managerial Emphasis, PHL
- 5. Prisad. N.K. Principles and Practice of Cost Accounting, Book Syndicate.
- 6. ICWA Publications on application of costing principles in different industries.
- 7. Jawaharlal, Cost Accounting, TMH
- 8. Khan and Jain, Theory and Problem of Management and Cost Accounting, TMH.
- 9. Nigam and Shaema, Cost Analysis and Control Management Approach, HPH,
- 10. ICWA, Calcutta, Advanced Cost and Management Accountancy Methods, Techniques and Applications.
- Makherjee, S and Roy Chowdhury, Advanced Cost and Management Accountancy, New Central Book Agency, Calcutta.

Page 14 of 47

B.N.M. Degree College Banashankari 2nd Stage Bangalore-560 070



Your completencery one person has evided Thack you for using

EGIC COST MANAGEMENT - I

There are using at to the internal environment of business and to enable por comment of business and to enable

numerice or conservations enuments on business enterprise, Importance of analyzing cost elements, cost control and cost reduction; meaning, process, methods and techniques of cost control and cost reduction, cost management; areas of cost management, difference between cost management and cost accounting, role of cost accounting in strategic planning and management control

Module - 2: Strategic Cost and Performance Evaluation:

Integration of strategic cost management with performance evaluation, Strategic cost management issues in different elements of cost, material, labour and overheads; product design, value analysis and value engineering, strategic analysis of cost, business process re-engineering, benchmarking.

Module - 3: Activity Based Costing System:

introduction to traditional methods of overhead absorption, problems of overhead absorption system under Traditional System, introduction to ABC, Kaplan and Coopers approach to ABC, cost drivers and cost activities, allocation of overheads under ABC, Characteristics of ABC, benefits from adaptation of ABC System, problems on comparison between traditional system and ABC system.

Module - 4: Life Cycle Costing:

Meaning of LCC, factors affecting Life cycle costing, phases in product life cycle, characteristics, product life cycle and cost control. Experience curve in product life cycle costing. Project life cycle costing: Meaning, categories of project life cycle costs, optimization of project life cycle costs.

Module - 5: Just in Time and Kaizen Costing

JIT - features, methodology in implementation of JIT. Benefits of JIT. Kaizen Costing: concept, procedure for implementation, evaluation, benefits of Kaizen costing. Lean Cost Management: Meaning, definition, factors, applications, procedure to implementation, comparison with traditional management system, Modern production management techniques, benefits and drawbacks of Lean Cost Management.

Books for Reference:

- 1. Ravi. M. Kishore, Cost Management, Taxman, Allied Services (p) Ltd.,
- 2. S.K.R. Paul, Management Accounting. New Central Book Agency Private Ltd., Calcutta.
- Charles T. Horngren, George Foster, Srikant M. Data, Cost Accounting: A Managerial Emphasis, Prentice Hall of India, New Delhi.
- 4. Roger Cowe, Hand Book of Management Accounting. A Grower Handbook.
- S. Mukherjee & A.P. Roychowdhury, Advanced Cost and Management Accountancy, New Central Book Agency, Calcutta.
- 6. Anthony R.N., Management Accounting Principles, Grawin Publishing.
- 7. Batty J, Mc Donald & Evans, Management Accountancy, London.
- Bierman H &Drabin A.R., An Introduction Managerial Accounting. McMillan Company, New York.
- 9 Broad H W & Carmichael K.S. A Guide to Management Accounting, HFL (Pub) Ltd., London.
- 10. Brown & Haward, Mac Donald, Evans, Principles of Management Accountancy, London.
- 11. De Pauls, Management Accounting in Practice, F.C. Europe Pub. Ltd., London.
- 12. Keith Ward, Strategic Management Accounting. Butterworth Heirmann Pub.
- John K. Shank, Cases in Cost Monagement: A Strategic Emphasis, South-Western Publishing, Thomson Learning.

Page 15 of 43

Principal Stylde-1
B.N.M. Degree College
Banashankari 2nd Stage,
Bangalore-560 070.



There are period has embed. There's you for using

DIRECT TAX PLANNING

over complete. Pect tax and apply the laws to business decisions.

Basic frame work or unecreasation, principles of direct taxation appraisal of annual Finance Act, tax planning and its methods, advance tax rulings.

Module - 2:

Sailent features of company taxation, scheme of taxing business income of companies, business deductions/allowances, disallowances and depreciation.

Module - 3:

Computation of taxable income of companies set off and carry forward of losses, deductions under section 80G/801A-801B-801C

Module - 4:

Tax planning with respect to amalgamation and mergers, multinational companies, double taxation treaties, joint ventures and foreign collaborations, tax consideration in make or buy, own or lease, retain or replace, Transfer pricing.

Module - 5:

Procedure for assessment, deduction of tax at source, advance payment of tax, refunds, appeals and revision.

Module - 6:

Wealth tax for companies, charging section, exempted wealth computation of net wealth, wealth tax planning.

Books for References:

- 1. Vinod K. Singhania, Direct Tax Law and Practice, Taxman.
- 2. AgrarwalP.K, Tax Planning for Companies, Hind Law Publishers, New DELHI.
- Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax Law and Practices, Sahitya Bhavan, Agra.
- 4. Sukumar Bhattachary, Tax Planning in India.
- 5. Sharat Bargava: Direct Taxes.
- 6. B.B. Lal & N. Vashist Direct Taxes, Pearson New Delhi.
- 7. Girish Ahuja and Dr. Ravigupta Direct Taxes Law and practices-Bharaths.
- 8. Dr. Manohar Direct Taxes, Snow white.

Principal Grade-1

B.N.M. Degree College Banashankari 2nd Stage, Bangalore-560 070. Think you for many



ICS AND CORPORATE GOVERNANCE

icious about ethical values in real life and in business.

Module - 11

Ethics in Business: Definition of business ethics - A modal of ethics; ethical performance in business; managerial values and attitudes; ethical congruence; managerial philosophy; types of ethics; code of ethics; importance of ethics in business.

Module-2

Ethical Theories and Carporate social responsibility: Cognitivism and non-cognitivism; consequentialism versus non-consequentialism. Utilitarianism; Religion and ethics: Kantianism versus Utilitarianism; Business and Religion; Ethics and Social responsibility: Corporate social responsibility; changing expectations; diagnostics model of social responsiveness; four faces of social responsibility- ethical climate in companies.

Module - 3

Ethics in Marketing: Ethical dilemmas in marketing- unethical marketing practicesethical and social issues in advertising- common deceptive marketing practices-role of consumerism.

Ethics in Finance: Unethical financial practices - creative accounting-hostile takeovers-tax evasion-corporate crimes.

Module-4

Ethics in Human Resources Management: Human resource system-psychological expectancy model- Human resource management practices and ethical implicational Individualism versus collectivism in human resource management practices

Ethics and Information Technology: Ethical issues relating to computer applications; security threats - computer crime- computer viruses- software piracy- backing - computer crime prevention - ethical dilemmas and considerations.

Module-5

Concept of corporate governance – importance – Corporate governance and agency theory, Benefits of good corporate governance - present scenario in India. Reforming Board of Directors, Birla committee, Naresh Chandra Committee, Narayana Murthy committee, Corporate Governance code future scenario. Changes is corporate governance issues as per new Companies Act 2013

Books for Reference:

- S.K. Chakraborthy: Foundations of Managerial Work Contributions from Indian Thought, Himalaya Publishing House, Bombay.
- 2. V.S. Mahesh: Thresholds of Motivation, Tata McGraw Hill.
- 3. Pradip N. Khandwalia: Organisational Designs for Excellence, Tata McGraw Hill
- 4. Theophane A. Mathias: Corporate Ethics, (Ed) Allied. Publishers.
- 5. Beanchamp Tom L.: Ethical Theory and Business, Prentice Hall.
- 6. Behram Kack N: Essays on Ethics in Business and the Professions, Prentice Hall.
- 7. Blanchard, Kenneth: The Power of Ethical Management, EM of Co.
- 8. Borchert, Donald M: Exploring Ethics, Macmillan Pub. Co.
- 9. Bowie, Norman E: Business Ethics, Prentice Hall.
- 10. Brady, F. Neil: Ethical Managing, Macmillan Pub. Co.

Page 17 of 43

Principal Grade-1
B.N.M. Degree College
Banashankari 2nd Stage,
Bangalore-560 070.



Tour compliances have Thursday for meng POF Consider

undamental concepts and problems in business Ethics,

hical Dilemmas in the Modern Corporation, Prentice

at Work, Wadsworth Publishing Co. Contemporary Issues in Business Ethics, Wadsworth

ruonsming Company.

15. Donaldson, Thomas: Ethical Issues in Business, Prentice Hall.

16. Donaldson, Thomas: The Ethics of International Business, Oxford University

17. Ferreth oc: Business Ethics, Prentice Hall.

18. Garrelt, John C: Business Ethics. Prentice Hall.

19. Hoffman, W. Michael: Business Ethics. Prentice Hall.

20. Gupta, L.C. Corporate Management and Accounability.

21 Mc Millan Institution for FM and Research Chennai.

Principal Grade-1

B.N.M. Degree College

Banashankari 2nd Stage.

Bangalore-560 070.



Hour commitmentary are person has moded. Thank you for pully ADF Complete.

the working of financial markets in India and abroad.

Trouver -1

Security markets - Primary and Secondary market, Primary market - Its role and functions, Methods of selling securities in Primary market bought out deals and private placements trading mechanism - Screen based trading, insider trading

Module - 2

Public Issue Management, prospectus, regulation and certification, pricing of new issues, guidelines, functions of underwriters, merchant bankers, issue managers, registrars to issue

Module - 3

Organization and functioning of stock exchange in India, operations of stock markets, listing requirements, regulation and control of stock markets, National Stock Exchange (NSE) and OTCEI, investor protection and SEBI guidelines.

Module-4

International financial environment, raising of finance in international markets, Euro issues, GDR's and ADR's Guidelines for raising funds in international markets through various instruments.

Working of International Stock exchanges with respect to their size – listing requirements – membership – clearing and settlement of New York Stock Exchange, NASDAQ, London Stock Exchange, Tokyo Stock Exchange, Luxemburg Stock exchange, German and France Stock Exchanges.

Books for Reference:

- 1. Dalton, John M: How the stock markets works, Practice Hall, Delhi.
- Machiraju H R: Working of Stock Exchanges in India, Wiley Eastern Ltd, New Delhi.
- 3. Gupta L. C.: Stock Exchange Trading in India Society for Market Research and Development, Delhi.
- 4. Raghunatham V: Stock Exchange and Investments, Tata, McGrawHill, New Delhi
- 5. Gorden & Nataraj: Financial Markets and Services, Himalaya Publising House
- 6. Avadhani : Investment and securities markets in India, Himalaya Publising House
- 7. Khan M Y: Indian Financial System, Tata McGraw Hill, New Delhi.
- 8. Giddy I H: Global Financial Markets, AITBS New-Delhi.
- 9. Preethi Singh: Investment Management, Himalaya Publishing house

Principal Grade-1
B.N.M. Degree College
Banashankari 2nd Stage,
Bangalore-560 070



Your complimentary use period has entirel. Thank you for using

3 FINANCIAL SERVICES

FOR Comments, ide variety of emerging financial services.

respectat Solvices and economic environment, Fund based and Non-fund based activities - Modern activities - Financial innovations - New financial instruments - challenges to the sector.

Module - 2

Financial, Legal and tax aspects of leasing lease evaluation types of leases, lease structuring and funding of lease, import leasing and cross border leasing, evaluation of hire purchase agreements.

Module - 3

Factoring, features, factoring V/S bill discounting, recent developments in Indian context, consumer finance, credit financing schemes for consumer durables, credit cards & other cards, venture capital financing, guidelines and evaluation of new project ideas.

Module - 4

Credit rating concept, scope and need, features, Credit rating process and agencies, credit rating symbols, Rating frame work, Factors. Advantages and limitations of credit rating.

Mutual funds - meaning and definition, types, determination of NAV, Advantages and disadvantages of mutual funds.

Module - 5:

Securitisation Definition and concept, players involved, Instruments of securitisation, process of securitisation.

Depository Services: meaning and need, dematerialization, process of dematerialization and rematerialization - Derivatives.

Books for Reference:

- 1. Gorden & Nataraj: Financial Markets and Services, Himalaya Publising House
- Avadhani : Investment and securities markets in India, Himalaya Publising House
- 3. Khan M Y: Indian Financial System, Tata McGraw Hill, New Delhi.
- 4. Giddy I H: Global Financial Markets, AITBS New-Delhi.
- 5. Preethi Singh: Investment Management, Himalaya Publishing house
- 6. Guruswamy, S:Financial services, Vijay Nicole imprints, Chennai.
- 7. P.K. Sahoo. Financial Services and markets, Himalaya
- 8. I.M. Pondey Venture Capital: The Indian Experince Prentice Hall, New Delhi.
- 9. J.K. Dietrich, Financial Services and Financial Institution, Prentice Hall,
- 10. Sashi, K. Gupta & Nisha Aggarwal, Financial Services, Kalyni Publication.

Principal Trade-1
B.N.M. Degree College
Banashankari 2nd Stage,
Bangalore-560 070

Page 20 of 43.

SECURITIES ANALYSIS

FOF Complete in analyzing various types of securities

Investment management, nature and scope, investment avenues, types of financial assets and real assets. Security return and risk - Systematic and unsystematic risk - sources of risk. Measurement of risk and return, sources of investment information.

Module - 2

Risk and return analysis, Definitions of risk. Types of Risk, minimizing risk explosive, Risk measurement (Standard Deviation, Beta, covariance, correlation coefficient) review problems.

Module-3

Fixed income securities – bonds, preference shares-sources of risk, valuation, duration of bonds-theory of interest rates —yield curve. Bond innovations and their valuation.

Module-4

Analysis of variable income securities, fundamental analysis – analysis of economy, industry analysis, company analysis – financial and non-financial. Equity valuation models. Options, futures, forwards, warrants, and their valuations.

Module - 5

Technical analysis - Dow's theory, charts - Efficient market hypothesis and its implications, Tax aspects of investment, Securities Trading Procedure.

A Critical survey of software packages for security analysis.

Books for Reference:

- Donald E. Fischer and Ronald J. Jordan. Security Analysis and Portfolio Management, Pearson Ed.
- Stanely S C. Huang Maury Stall: Investment Analysis and Management, Allyn and Bacon Inco., Managements
- 3. Timoty E. Jahanson: Investment Principles, Prentice Hall, New Jersy.
- Jerome B. cohen and Edward D. Zinhurg et al.: Investment Analysis and Portfolio Management, Ricchard D., Irwin Inc., Illinois.
- 5. J. C. Fancis: lovestment Analysis and Management
- Haim Levy and Marshall Sarnat: Portfolio and Investment Selection Theory and practice, prentice hall International New Jersy.
- 7. Graham B. D. Dodd and S. Bolts: Securities Analysis, McGraw Hill, Newyork
- 8. Bombay Stock Exchange Directory.
- 9. Pandyan Puncethuvarty, Securities Analysis and Portfolio Management, Vikas Pub. House
- 10. Fuller & Farrel, Modern Investments and Security Analysis, McGraw Hill International.
- 11. Strong R.A. Portfolio Management Handbook. South western college Publishing.
- 12. A. Brahmish & P. Subba Rao, Financial Futures and Options, HPH.
- 13. Singh Preeti, Investment Management, HPH
- 14. Alexander Fundamental of Investments, Pearson Ed.
- 15. Hangen: Modern Investment theory, Pearson Ed.
- 16. Kahn: Technical Analysis Plain and sample Peurson Ed.
- 17. Ranganthan: Investment Analysis and Port folio Management.
- 18. Chandra Prasanese Managing Investment Tata Mc Gram Hill.
- 19. Alexander, sharmon and Bailey Fundamentals of Investments Prestice Hall of India
- 20. Newyork Institute of Finance How the Bond Market work PHL
- 21. Mayo Investment Thomsson hearning
- 22. Strong Practical investment

Page 21 of 43

Principal Gade-1

B.N.M. Degree College

Banashankari 2nd Stage,

Bangalore-560 070.



the complementary use period das e-click.
There says for unity and formal to the control of the

RTFOLIO MANAGEMENT

odents to design and revise a portfolio of securities.

ment, portfolio analysis, why portfolio? Portfolio objectives portfolio management process, selection of securities.

Module-2

Portfolio theory, Markowitz Model, Sharpe's single index model. Efficient frontier with Lending and borrowing, optimal portfolio capital Asset pricing model. Arbitrage pricing theory two factor and multifactor models.

Module-3

Bond Portfolio management strategies, Equity portfolio management strategies, strategies using derivaties, hedging. Portfolio revision – rebalancing plans, portfolio evaluation, Sharpe's index, Treynor's measure and Jenson's measure.

Module - 4

Efficient Market Hypothesis, Random walk theory. Forms of efficient market theories. Credit Derivatives, (Credit Default Swap).

Module - 5

Mutual funds, Investor life cycle, Personal investment, Personal Finance, Portfolio Management of funds in banks, insurance companies, pension funds, International investing, international funds management, emerging opportunities.

A brief survey of software packages for Portfolio management.

Books for Reference:

- Donald E. Fischer and Ronald J. Jordan: Security Analysis and Proefulin Management, Pearson Ed.
- Stanely S.C. Huang Manry Stall: Investment Analysis and Management, Allyn and Bacon Inco., Massachustes
- 3. Timoty E. Jahanson: Investment Principles, Prentice Hall, New Jersy.
- Jerome B. cohen and Edward D. Zinbarg et al.: Investment Analysis and Portfolio Management, Recchard D., Irwin Inc., Illinois.
- 5. J. C. Fancis: Investment Analysis and Management
- Haim Levy and Marshall Sarnat: Portfolio and investment Selection Theory and practice, prentice hall International New Jersy.
- 7. Graham B. D. Dodd and S. Bolts: Securities Analysis, McGraw Hill, Newyork
- 8. Bombay Stock Exchange Directory.
- 9. Pandyan Paneethavarty, Securities Analysis and Portfolio Management. Vikus Pub. House.
- 10. Fuller & Farrel, Modern Investments and Security Analysis, McGraw Hill International.
- 11. Strong R.A. Fortfolio Management Handbook, South western college Publishing.
- 12. A. Brahmiah & P. Subba Rao, Financial Futures and Options. HPIL
- 13. Singh Preeti, Investment Management, HPH
- 14. Alexander Fundamental of Investments, Pearson Ed.
- 15. Hangen: Modern Investment theory. Pearson Ed.
- 16. Kahn: Technical Analysis Plain and sample Pearson Ed.
- 17. Rangauthan: Investment Analysis and Port folio Management.
- 18. Chandra Prasanna: Managing Investment Tata Mc Gram Hill.
- 19. Alexander, shampe and Bailey Fundamentals of Investments Prentice Hall of India
- 20. Newyork Institute of Finance How the Bond Market work PHL
- 21. Mayo Investment Thomason hearning
- 22. Strong Practical investment

Page 22 of 43

Principal Grade-I B.N.M. Degree College Banashankari 2nd Stage, Bangalore-560 070.