

JAI HIND COLLEGE AUTONOMOUS



Syllabus for S.Y.BMS

Course : BMS

Semester : III

Credit Based Semester & Grading System

With effect from Academic Year 2018-19

List of Courses

Course: BMS

Semester: III

SR. NO.	COURSE CODE	COURSE TITLE	NO. OF LECTURES / WEEK	NO. OF CREDITS
SY				
1	CBMS301	CONSUMER BEHAVIOUR	4	3
2	CBMS302	ADVERTISING	4	3
3	CBMS303	COST ACCOUNTING	4	3
4	CBMS304	CORPORATE FINANCE	4	3
5	CBMS305	INFORMATION TECHNOLOGY IN BUSINESS MANAGEMENT	4	2
6	CBMS306	ACCOUNTING FOR MANAGERIAL DECISIONS	4	3
7	CBMS307	BUSINESS PLANNING & ENTREPRENEURSHIP MANAGEMENT	4	3
8	CBMS308	STRATEGIC MANAGEMENT	4	3
9	CBMS309	ENVIRONMENTAL MANAGEMENT	4	3

Semester III – Application Based Learning

Course: CBMS301	Course Title: Business Planning And Entrepreneurship (Credits : 3 Lectures/Week: 4)	
	<p>Objectives: To Create a learning system through which Management students can acquaint themselves of starting new ventures and enhance creativity</p> <p>Outcomes: The course is designed primarily for those who at some point of their career want to start their own ventures or run family businesses. But at the same time it is equally useful who plan to work in new firma or business development units of large corporate.</p>	
Unit I	<p>Entrepreneurial Perspective</p> <ul style="list-style-type: none"> a) The Entrepreneur’s role, Task & personality b) Entrepreneurship as a style of management c) Role of Entrepreneur in Economic Development d) Starting with a startup and growing into a business organization e) Rules and regulations for Start up India f) Typology of Entrepreneurs: Defining Survival & Success 	15 L
Unit II	<p>Creating & Starting a Venture</p> <ul style="list-style-type: none"> a) Opportunity recognition and entry strategies b) Strategic Window of Opportunity: Scanning, Positioning and analyzing c) Intellectual property: Creation & Protection d) Legal Issues 	15 L
Unit III	<p>The Business Plan- Entrepreneurial Tool</p> <ul style="list-style-type: none"> (a) Gathering the resources Introduction to various sources of funds, angel investors and crowd funding (b) Information Needs: Market Information, Operation Information, Financial Information (c) Writing Business plan with frugality <ul style="list-style-type: none"> i. Marketing plan, ii. Organizational plan iii. Financial Plan iv. Forms of Financing v. Sources of External Support vi. Execution plan 	15 L

Unit 4	Creation of Prototype (a) Identifying Customer (b) Creation of Minimum Viable product (c) The changing role of an Entrepreneur (d) Innovation and Disruption Management	15 L
References: 1. Robert Hisrich, Michael Peters, Dean Shepherd, 2010, Entrepreneurship, Tata McGraw Hill, New Delhi 2. Vasant Desai, 2009, Dynamics of Entrepreneurial Development Management -, Himalaya Publishing House Mumbai. 3. Justin G, J. William, 2003, Small business management: an entrepreneurial emphasis-, Thomson south western.		

Semester III – Application Based Learning

Course: CBMS302	Course Title: Strategic Management (Credits :3 Lectures/Week:4)	
	Objectives: <ul style="list-style-type: none"> • Understand what strategy is • To help student synthesize the factors in complex strategy and provide a professional framework for case analysis in terms of external & internal factors and takes • To take the student through the generation of strategic alternatives and implementation program. • To develop conceptual skills in this area as well as their application in the corporate world. Outcomes: This course deals with corporate level Policy & Strategy formulation areas.	
Unit I	Introduction Understand what is strategy a) Business Policy- Meaning, Nature & importance b) Strategic Management <ol style="list-style-type: none"> i. Meaning & Importance of Strategic management ii Process & Levels of Strategy 	15 L

	<ul style="list-style-type: none"> iii. Concept and importance of Strategic Business Units (SBU's) c) Scanning the Environment d) Understanding competitors strategy 	
Unit II	<p>Strategy formulation</p> <ul style="list-style-type: none"> a) Situational Analysis and Business Strategy b) Corporate Level Strategy b) Directional Strategy (Cost Leadership, Differentiation, Focus) c) Functional Strategy and strategic choice d) How do you become Consumer Centric e) Chief Strategy Officer f) Strategy for Blue ocean and Red ocean 	15 L
Unit III	<p>Strategic Implementation</p> <ul style="list-style-type: none"> a) Models of Strategy making Strategic Analysis & Implementation <ul style="list-style-type: none"> i. BCG Matrix ii. GE 9Cell iii. Porter 5 Forces iv. 7S Frame Work b) Disruption management c) Organising For Action <ul style="list-style-type: none"> i. Staffing –Staffing Follows Strategy, Selection & Management Development ii) Leading- Managing Corporate culture, Action Planning d) International Issues in Strategy Implementation 	15 L
Unit 4	<p>Strategic Evaluation & Control</p> <ul style="list-style-type: none"> a) Strategic Evaluation & Control <ul style="list-style-type: none"> i. Measuring Performance ii. Steps of Evaluation & Techniques of Control b) Strategic Information Systems c) Problems in Measuring Performance d) Other Strategic issues-Managing Technology & Innovation, Small Businesses & Entrepreneurial ventures 	15 L
<p>Reference:</p> <p>1. Thomas L. Wheelen, J. David Hunger (2016) Concepts in Strategic Management and Business Policy (14 e), Delhi, Pearson Education</p>		

McGraw Hill Education

2. Ghosh P. K. (2013) Strategic Management- Text& Cases, New Delhi, Sultan Chand & Sons.

3. Frank T Rothaermel,(2012) loose-leaf for strategic Management: concepts and cases, Bengaluru, McGraw Hill Education

4.Fred R David, (2013) Strategic Management, Delhi, Prentice Hall India Ltd.

Semester III– Application Based Learning

Course: CBMS303	Course Title: Information Technology In Business Management (Credits : 3 Lectures/Week: 4)	
	Objectives: To familiarize students with computers and it's applications in the relevant fields and also with Front-end concept for developing various IT Application Project. Outcomes: The course is designed to provide the students with expertise in the quantitative and technological aspects of management, specifically including the extensive use of computers for solving business problems and making managerial decisions.	
Unit I	Office Productivity Software a) MS Word - Formatting, Tools and keyboard shortcuts, Mail merge b) MS Excel - Editing spreadsheets, Database Management c) PowerPoint - Types of layouts, Formatting tables, clips, charts etc., Animation, hyperlinks, Inserting pictures, videos, sounds., Personal Information Manager, Creating contacts database appointments, to do lists, tasks Using a PIM such as Outlook	15 L
Unit II	Computer Graphics a) Photoshop 3.1.1 Introduction to RGB and CMYK, Vector and Bitmap images, graphic formats resolution and DPI. 3.1.2 Learning use tools in the tool box , colour separation, colour correction	15 L

	<p>3.1.3 Cropping and re-sizing, Masking, Working in layers</p> <p>3.1.4.Prepare images for print media</p> <p>3.1.5 Introduce A1 and block chain</p>	
Unit III	<p>Advanced Spreadsheets</p> <p>a) Multiple spreadsheets</p> <ol style="list-style-type: none"> i. Creating and Using templates ii. Creating and Linking Multiple Spreadsheets. iii. Add Headers/Footers to a Workbook. iv. Create Formulas that use references to cells in different worksheets. v. Creating and using named ranges <p>b) Functions</p> <ol style="list-style-type: none"> i. Financial functions: FV, PV, PMT, PPMT, IPMT, NPER, RATE, NPV, IRR ii. Database Functions VLOOKUP, HLOOKUP Conditional Logic functions IF, COUNTIF, SUMIF <p>c) Data Analysis</p> <ol style="list-style-type: none"> i. Using Scenarios, creating and managing a scenario. ii. Using Goal Seek. iii. Using Solver iv. Pivot Tables – Building Pivot Tables, Pivot Table regions. Rearranging Pivot Table. Creating simple macros. 	15 L
Unit 4	<p>Web Designing Using HTML</p> <ol style="list-style-type: none"> a) Evolution of HTML b) Concept of Hyper Text, Tags c) Structure of an HTML file d) Basic Tags - <head>, <title>, <body>, <h1> to <h6>, <p>, e) Formatting text – Logical and Physical tags f) Style Sheets g) Creating Lists and Tables h) Adding graphics with and without text, alignment. i) Creating links – internal and External, mail links j) Creating Frames k) Creating Forms. l) Understanding How software’s like Front Page, Dream Weaver Create HTML files. 	15 L

	m) Uploading HTML Pages using SW like Cute FTP, WS FTP n) Digital transformation management o) Data Privacy safety and security	
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References:

1. Peter Norton, 2008, Introduction to Computers, Sixth Edition, McGraw Hill, New York.
2. V. Rajaraman, 2004, Introduction to information Technology, Prentice-Hall of India, Delhi.
3. Hunt.J.Shelley, 1989, Computers and Commonsense, Delhi, Prentice-Hall of India,
4. Alexis Leon, 2002, Fundamentals of Information Technology, New Delhi, Vikas publishing,
5. Sanjay Saxena, 1998, A first Course in Computers, New Delhi, Vikas Publishing
6. Deepak Bharioke, 2000, Fundamentals of Information Technology, New Delhi, Excel book.
7. Jerome Kanter, 1992, Managing with Information, Delhi, Prentice Hall India

SYBMS Semester III – Application Oriented Learning

Course: CBMS304	Course Title: Accounting for Managerial Decisions (Credits : 3 Lectures/Week: 4)	
	<p>Objectives:</p> <ul style="list-style-type: none"> • To acquaint management learners with basic accounting fundamentals. • To develop financial analysis skills among learners. • The course aims at explaining the core concepts of business finance and its importance in managing a business. • Introduction to relational analysis of financial variables. <p>Outcomes: The course gives a comprehensive understanding of accounting principles that are required to perform in an accounting environment.</p>	
Unit I	Analysis and Interpretation of Financial statements) a) Introduction to schedule III of Companies Act 2013 with preparation of final accounts b) Study of balance sheet; Manufacturing, Trading, Profit and Loss A/c of Limited Companies c) Vertical Form of Balance Sheet and Profit & Loss A/c d) Trend Analysis e) Comparative Statement & Common Size	15 L
Unit II	Analysis and interpretation of financial statements a) Ratio analysis, Interpretation and limitations b) Different modes of expressing ratios c) Long term strength and stability d) Short term strength and Stability	15 L

	e) Profitability and earning ability	
Unit III	Cash flow statement and Fund Flow Statements a) Preparation of cash flow statement b) Preparation of Fund flow statement c) Cash flow statement related financial ratios	15 L
Unit IV	Working capital a) Working capital-Concept, Estimation of requirements in case of Trading & Manufacturing Organizations. b) Receivables management: Meaning & Importance, Credit Policy Variables, Methods of Credit Evaluation (Traditional and Numerical- Credit Scoring) c) Monitoring the Debtors Techniques [DSO, Ageing Schedule] d) Cash Budget e) Maximum permissible bank finance and margin based lending by banks. f) Analysis of Annual report of a Listed company- stand alone Market evaluation related ratio analysis	15L
References: <ol style="list-style-type: none"> 1. Srivastava R M, (2001) <i>Essentials of Business Finance</i>, New Delhi, Himalaya Publications. 2. Ravi M. Kishore , (2016) <i>Financial Management</i>, New Delhi, Taxmann 3. Maheshwari SN, (2013) <i>Cost & Management Accounting</i> , Sultan Chand & Sons, New Delhi 4. Shashi K Gupta & R.K. Sharma,(2014) <i>Management Accounting</i>, New Delhi, Kalyani Publishers 5. David Cox,(2016) <i>Management Accounting: Costing</i>, Uk,Osborne Books Limited 6. M.A Sahaf, (2013) <i>Management Accounting:Principles& practice</i>, New Delhi, Vikas Publishing House 		

Semester III – Application Based Learning

Course: CBMS305	Course Title: Environmental Management (Credits : 3 Lectures/Week: 4)	
	<p>Objectives: To understand the complexity of ecosystems and the relationships between humans and the environment To make the students aware about the major environmental problems including their causes and consequences</p> <p>Outcomes: The course gives an understanding of natural and social systems that can be applied to environmental and natural resource problem solving in a management context.</p>	
Unit I	Environmental Concepts a) Environment: Definition and composition b) Biogeochemical cycles c) Ecosystem & Ecology d) Food chain & food web Energy flow pyramid e) Resources: Meaning, Classification	15 L
Unit II	Environment degradation a) Degradation b) Pollution c) Global warming d) Disaster Management e) Waste Management f) Health and Safety	15 L
Unit III	Sustainability with 4 P's approach and role of business a) Sustainability: Definition, importance and Environment Conservation b) Environmental clearance for establishing and operating Industries in India c) EIA, Environmental auditing, ISO 14001 d) Environmental Protection Acts e) Carbon bank & Kyoto protocol	15 L
Unit 4	Innovations in business- an environmental perspective a) Non-Conventional energy sources b) Innovative Business Models: Eco-tourism, Green marketing,	15 L

	Organic farming, Eco-friendly packaging c) Analysis of Sustainability management report	
References:		
<ol style="list-style-type: none"> 1. N.K. Uberoi (2002), Environment Management, Delhi, Excel Books 2. Bala Krishnamoorthy (2005), Environmental Management - Text & Cases, Prentice Hall of India 3. Environmental Management- National and global Perspectives, (2004), Swapan C. Deb, JAICO 4. Dr. Anand S. Bal (2009) Environmental Management, Himalaya Publishing House 5. T.N. Khoshoo (1986), Environmental Priorities in India and sustainable development, Environmental Society 		

Semester III – Application Based Learning

ELECTIVE - MARKETING

Course: CBMS306	Course Title: CONSUMER BEHAVIOUR (Credits :3 Lectures/Week: 4)	
	<p>Objectives:</p> <ul style="list-style-type: none"> ➤ The basic objective of this course is to develop an understanding about the consumer decision making process and its applications in marketing function of firms. ➤ This course is meant to equip undergraduate students with basic knowledge about issues and dimensions of Consumer Behaviour. <p>Outcomes:</p> <p>The course gives an understanding of how a consumer selects, purchases, uses and disposes of products and services is pertinent to successfully managing the marketing function and also learn the role of CONSUMER BEHAVIOUR within marketing.</p>	
Unit I	<p>INTRODUCTION</p> <ol style="list-style-type: none"> a) Introduction to consumer behavior b) Profiling the consumer. c) Drivers of consumer behavior d) CB in different markets- domestic, international, urban and rural, Generation Z, CB, and CB for durables and FMCG. e) Consumer Decision Making process 	15 L
Unit II	<p>Individual- Determinants of Consumer Behaviour</p> <ol style="list-style-type: none"> a) Consumer Needs & Motivation Theories b) Personality c) Product personality and brand personification. 	15 L
Unit III	<p>Environmental Determinants of Consumer Behaviour</p> <ol style="list-style-type: none"> a) Social Class and Influences. b) Behavioural Influences c) Cultural Influences 	15 L

Unit 4	Consumer decision making models and New Trends a) Consumer Decision making models b) Diffusion of innovations Process c) Decision process d) E-Buying behaviour e) Decision purchase tree- category and product.	15 L
References: <ol style="list-style-type: none"> Solomon, M.R,2009. Consumer Behaviour –New Delhi, Buying, Having, and Being. (8th ed.) Blackwell, R.D., Miniard, P.W., & Engel, J. F, 2009. Consumer Behaviour. New Delhi, Cengage Learning. Hawkins, D.I., Best, R. J., Coney, K.A., & Mookerjee, A, 2007, New Delhi, Consumer Behaviour Building, New York, McGraw-Hill College Kotler, P. & Keller, K. L, 2012. Marketing Management (Global Edition) (14th ed.) New Delhi, Pearson Nair, Suja R,2004- Consumer Behavior in Indian Perspective, New Delhi, Himalaya Publishing 		

Semester III – Application Based Learning

ELECTIVE - MARKETING

Course: CBMS307	Course Title: Advertising (Credits : 3 Lectures/Week:4)	
	Objectives: <ul style="list-style-type: none"> ➤ To understand and examine the growing importance of advertising ➤ To understand the construction of an effective advertisement ➤ To understand the role of advertising in contemporary scenario To understand the future and career in advertising Outcomes: This course highlights the increasing importance of consumers as the driving force in today's advertising strategies, social media, and the Internet evolution.	
Unit I	INTRODUCTION TO ADVERTISING <ol style="list-style-type: none"> a) Evolution of Advertising, Importance, Scope, Features, Benefits b) Five M's of Advertising c) Types of Advertising d) Theories of Advertising: e) Ethics and Laws in Advertising f) Regulatory Bodies, Laws and Regulation g) Social, cultural and Economic Impact of Advertising 	15 L

<p>Unit II</p>	<p>Strategy and Planning Process in Advertising</p> <ul style="list-style-type: none"> a) Advertising Planning process & Strategy b) Brand Positioning c) Role of Advertising in Marketing Mix d) Elements of Promotion, Role of Advertising in PLC e) Bartering of digital web-based advertisement. f) Strategies for B-B and B-C advertisement. g) Digital advertising h) Media planning i) Advertising Agencies j) Selection criteria for Advertising agency ,Agency–Client relationships 	<p>15 L</p>
<p>Unit III</p>	<p>Creativity in Advertising</p> <ul style="list-style-type: none"> a) Introduction to Creativity b) Role of different elements of ads and media c) Creating the TV commercial d) Creating Radio Commercial e) Copywriting and IPR including sound 	<p>15 L</p>
<p>Unit 4</p>	<p>Budget, Evaluation, Current trends and careers in Advertising</p> <ul style="list-style-type: none"> a) Budget, Evaluation, Current trends and careers in Advertising b) Advertising c) Evaluation of Advertising Effectiveness d) Current trends in advertising e) Careers in advertising f) Advertising strategies for urban and rural markets 	<p>15 L</p>
<p>References:</p> <ol style="list-style-type: none"> 1. Belch, Michael,2010, “Advertising and Promotion: An integrated marketing communications perspective” Delhi,Tata McGraw Hill, 2. Mohan, Manendra,2008, “Advertising Management Concept and Cases”, Delhi, Tata McGraw Hill 3. Kleppner,RassellJ;Thomac,Lane W,1999,“Advertising Procedure New Jersey, Prentice Hall 4. Shimp, Terence,2007, “Advertising and promotion :An IMC Approach”, Mexico, 		

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5. Sharma, Sangeeta and Singh, Raghuvir, 2006 "Advertising planning and Implementation" Delhi, Prentice Hall of India
6. Clow, Kenneth E and Baack, Donald E, 2014 "Integrated Advertising Promotion and Marketing Communication" New Delhi, Pearson Edu
7. Duncan, Tom, 2006 "Principles of Advertising and IMC", New Delhi, Tata Mcgraw Hill Pub

Semester III– Application Based Learning

ELECTIVE - FINANCE

Course: CBMS308	Course Title: Cost Accounting (Credits :3 Lectures/Week: 4)	
	Objectives: To apply appropriate judgment derived from knowledge of accounting theory, to financial analysis and decision making Outcomes: The course aims at enabling students to understand various elements of costs and tolls for costing, cost allocation and cost management.	
Unit I	Introduction to Cost Accounting a) Meaning, Nature and scope b) Objective of Cost Accounting-Financial Accounting v/s Cost Accounting system for Cost measurement and costing. c) Advantages and disadvantages of Cost Accounting d) Elements of Costs-Cost identification and Cost classification (concept only)- - Installation of Cost e) Elements of Costs-Cost classification (concept only)- - Installation of Cost f) Accounting System, Process (Simple and Inter process) and Job Costing (Practical Problems) (after marginal costing)	15 L
Unit II	Elements of Cost a) Material Costing i. Stock valuation (FIFO & weighted average method) ii. EOQ, EOQ with discounts iii. Calculation of Stock levels (Practical Problems) iv. Treatment of indirect taxes- GST b Labour Costing – (Bonus and Incentive Plans) (Practical Problems)	15 L

	<ul style="list-style-type: none"> c) Labour Cost Allocation (labour hour rate) d) Overhead Costing-(Primary and Secondary Distribution) e) Overhead allocation 	
Unit III	<p>Reconciliation between Cost and Financial records Cost Sheet (Current and Estimated)</p> <ul style="list-style-type: none"> a) Stages of production and service generation and delivery. b) Identification of costs c) Cost sheet presentation a) Reconciliation of financial accounts and cost accounting (Practical Problems) 	15 L
Unit 4	<p>Elementary Principles and Techniques of Marginal Costing</p> <ul style="list-style-type: none"> a) Uniform Costing and Interfirm Comparison b) Emerging Concepts: <ul style="list-style-type: none"> i. Target Costing ii. Benchmarking iii. JIT iv. The Balanced Scorecard v. Activity based costing vi. Life cycle costing c) Strategic Based Control- concept, process d) Implementation of Balanced Scorecard b) Challenges in implementation of Balanced Scorecard 	15 L
<p>References: 1M.N. Arora S. (2013), Cost Accounting Theory and Practice, 12th edition, Vikas Publishing House Pvt. Ltd., New Delhi 2. Khan, M.Y. & P.K. Jain, (2000), Cost Accounting, New Delhi, Tata McGraw-Hill Publishing Company Ltd. 3. Arora M.N., (2010), Advanced Cost Accounting: (theory, Problems and Solutions), New Delhi, Himalaya Publishing House.</p>		

Semester III – Application Based Learning

Course: CBMS309	Course Title: Corporate Finance (Credits :3 Lectures/Week: 4)	
	Objective: <ul style="list-style-type: none"> • The objectives of develop a conceptual frame work of finance function and to acquaint the participants with the tools techniques and process of financial management in the realm of financial decision making • To providing understanding of nature, importance, structure of corporate finance related areas and to impart knowledge regarding source of finance for a business Outcomes: The course aims at explaining the core concepts of corporate finance and its importance in managing a business	
Unit I	INTRODUCTION <ol style="list-style-type: none"> a) Introduction to Corporate Finance: Meaning, Principles of Corporate Finance, Significance of Corporate Finance, Amount of Capitalisation, Over Capitalisation and Under Capitalisation, Fixed Capital and Working Capital funds, cap gearing leverages. b) Introduction to ownership securities– Ordinary Shares, Reference Shares, Creditorship Securities, Debtors and Bonds, Convertible Debentures, Concept of Private Placement of Securities c) Excess Liquidity management d) Financial risk management. 	15 L
Unit II	CAPITAL STRUCTURE AND LEVERAGE <ol style="list-style-type: none"> a) Introduction to Capital Structure theories, cap gearing leverages, EBIT – EPS analysis for Capital Structure decision. b) Short term and long term capital structure. c) Cost of Capital – Cost of Debt, Cost of Preference Shares, Cost of Equity <ol style="list-style-type: none"> a) Shares and Cost of Retained Earnings, Calculation of Weighted Cost of Capital. b) Introduction to concept of Leverage - Operating Leverage, Financial Leverage and Combined Leverage. c) Dupont Analysis 	15 L
	TIME VALUE OF MONEY <ol style="list-style-type: none"> a) Introduction to Time Value of Money – compounding and 	15 L

Unit III	discounting. b) Introduction to basics of Capital Budgeting (time value of money based methods) – NPV and IRR (Net Present Value and Internal Rate of Return) c) Importance of Risk and Return analysis tradeoff in Corporate Finance d) Impact on Income tax in Capital Structuring.	
Unit 4	MOBILISATION OF FUNDS a) Introduction to financial markets and sources of funds. b) Public deposits and RBI regulations, Company deposits and SEBI regulations, Protection of depositors, RBI and public deposits with NBFC's. c) Foreign capital and collaborations, Foreign direct Investment (FDI) d) Emerging trends in FDI c) Global Depository Receipts, Policy development, Capital flows and Equity Debt. d) Brief introduction & sources of short term Finance Bank Overdraft, Cash Credit, Factoring e) Primary and secondary Capital markets	15 L
References: <ol style="list-style-type: none"> 1. Foster, George, 2004 Financial Statement Analysis, 2ed, New Delhi, Pearson Education Pvt Ltd 2. Damodaran, A, 2008. Damodaran on Valuation, Security Analysis for Investment and Corporate Finance, New Delhi. Wiley India Pvt. Ltd. 3. Chandra, P, 2011. Corporate Valuation and Value Creation, (1st ed). New Delhi, TMH. 4. M.Y. Khan and P.K. Jain, 2005 - Financial Management, New Delhi, Tata - McGraw Hill Publishing Co. Ltd. 5. Prasanna Chandra, 2008- Financial Management, New Delhi, Tata - McGraw Hill 		