

Semester: V

S.N.	Subject Code	Subject	EVALUATION SCHEME								
						SESSIONAL EXAMS			ESE	Total	Credit
			L	T	P	CT	TA	Total			
1.	HBC -501	Principles Of Marketing	5	2	-	20	10	30	70	100	6
2.	HBC -502	Management Accounting	5	2	-	20	10	30	70	100	6
3		Discipline Specific Elective-3 (<i>Any One From Group A</i>)	5	2	-	20	10	30	70	100	6
4		Discipline Specific Elective-4 (<i>Any One From Group A</i>)	5	2	-	20	10	30	70	100	6
Group A											
	HBC -503	Auditing									
	HBC -504	Money And Banking									
	HBC -505	Industrial Relation and Labour Law									
	HBC -506	Entrepreneurship Development									
		Total	20	8	-	80	40	120	280	400	24

Semester V

Code-HBC-501

Principles Of Marketing

L	T	P
5	2	0

Learning Objective: This course intends to provide an experienced-based approach to marketing theory and its practical application. The course is designed to enable the students to learn the basic of marketing.

Unit I

Core Concepts of Marketing: Concept, Meaning, definition, nature, scope and importance of marketing, Goods – Services Continuum, Product, Market, Approaches to Marketing – Product – Production - Sales – Marketing – Societal – Relational. Concept of Marketing Myopia, Holistic Marketing Orientation, Customer Value, Adapting marketing to new liberalised economy - Digitalisation, Customisation, Changing marketing practices

Unit II

Market Analysis and Selection: Nature and Contents of Marketing Plan, Marketing environment, Controllable and Uncontrollable factors effecting marketing decisions, Analyzing latest trends in Political, Economic, Socio-cultural and Technical Environment, Concept of Market Potential & Market Share, Concept, Characteristics of consumer and organizational markets, Buyer Behavior, 5 step Buyer decision process

Unit III

Product Decision- Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labeling; Product life cycle – strategic implications; New product development and consumer adoption process.

Unit IV

Price Decision- Concept, and Meaning of Price and Pricing, Significance of Pricing Decision, Factors affecting price determination; Pricing Methods and Techniques, Pricing policies and strategies; Discounts and rebates.

Learning Outcomes:-

1. Understand and Analyze marketing for creating value with Product and price Strategy.
2. Develop aptitude to Create and Craft the Brand Positioning/ Equity by Evaluating Brands and Identifying Market Segments and Targets.

Suggested Readings:

1. Philip Kotler-Agrihotri : Principle of Marketing 13 e, Pearson Education
2. Ramaswamy V.S. and Namakumari S - Marketing Management: Planning, Implementation and Control (Macmillian, 3rd Edition).
3. Rajan Saxena: Marketing Management, Tata McGraw Hill.
4. R Kumar & Goel-Marketing Management(UDH Publishers, edition 2019)

L	T	P
5	2	0

Learning Objective: The objective of the course is to enable students to acquire knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial decision making and control.

Unit I: Management Accounting – Management Accounting: Meaning, Nature, Scope and functions of management accounting, Role of management accounting in decision making, Management accounting vs. financial accounting and cost accounting. Tools and techniques of management accounting

Unit II: Financial statement: Meaning, Importance, Limitations of financial statements, Objectives and methods of financial statements analysis, Ratio analysis, Classification of ratios – Profitability ratios, Turnover ratios, and Financial ratios, Advantages of ratio analysis, Limitations of accounting ratios.

Unit III: Ratio analysis- Introduction ,Definition, interpretation of ratio, objectives and advantage of ratio analysis, limitation of ratio analysis, classification of ratio, current ratio, Liquid ratio, cash ratio, fixed asset ratio.

Unit IV: Variance Analysis: Material & Labour variance –Meaning of variance analysis, classification of variance, Importance of variance analysis, Managerial uses of variance analysis MCV,MPV,MUV, LCV,LPV,LUV.

Learning Outcome

1. Recognize the basics of attaching products to services, process costing and activity based costing
2. Recall how to budget efficiently and measure performance by analyzing standard costs
3. Identify joint allocation principles and effective decision making skills for accounting managers

Suggested Readings:

1. Atkinson Anthony A., Rajiv D. Banker, Robert Kaplan and S. MarYoung, Management Accounting, Prentice Hall.
2. Horngreen Charles T., and Gary L. Sundem and William O. Stratton, Introduction to Management Accounting, Prentice Hall of India.
3. Drury Colin, Management and Cost Accounting, Thomson Learning.
4. Garison R.H. and E.W. Noreen, Managerial Accounting, McGraw Hill

Discipline Specific Elective (Group-A)

Code-HBC-503

Auditing

L	T	P
5	2	0

Learning Objective

- 1. Students will Learn to describe how information technology affects internal control.*
- 2. Students will Learn to Determine the appropriate audit report for a given audit situation.*
- 3. Students will Learn to explain methods used to obtain an understanding of internal control.*

Unit I- Introduction: Meaning and objectives of Auditing, Types of Audit, Internal Audit, Audit Programme, Audit Notebook, Routine Checking and Test Checking.

Unit II- Internal Check System: Internal Control, audit Procedure: Vouching Verification of Assets and Liabilities.

Unit III- Audit of Limited Companies: Company Auditor- Appointment, Powers, Duties and Liabilities. Auditor's Report and Audit Certificate.

Unit IV- Special Audit, Audit of Banking Companies, Audit of Insurance Companies, Audits of Educational Institutions, Audit of Cooperative Societies, Efficiency Audit, Social Audit etc.

Unit V- Recent trends in Auditing: Nature and Significance of Cost Audit, Tax Audit, Management Audit.

Learning Outcomes

- 1. Student will understand the audit process from the engagement planning stage through completion of the audit, as well as the rendering of an audit opinion via the various report options.*
- 2. Student will understand auditors' legal liabilities, and be able to apply case law in making a judgment whether auditors might be liable to certain parties;*
- 3. Student will understand to describe the various levels of persuasiveness of different types of audit evidence and explain the broad principles of audit sampling techniques*

Suggested Books:

1. BK Basu An insight with Auditing
2. Kamal Gupta Contemporary Auditing

L	T	P
5	2	0

Learning Objective *This course will cover exchange rate analysis and corporate strategies for hedging foreign exchange risk. Furthermore, the class will also discuss international financial markets and corporate governance.*

Unit – I Money: Concept, Quantity theory of money.

Unit – II Value of money and its measurement, Inflation and deflation.

Unit – III Banking system in India, Different types of banks, Commercial Banks, Changing nature of banking in India after liberalization.

Unit – IV Central Banking and its role, credit control and its measures.

Unit – V Foreign Exchange market, Determination of exchange rate.

Learning Outcome

1. Discuss the integration of financial markets throughout the world.
2. Demonstrate a basic understanding of how to hedge foreign exchange risk.
3. Develop an understanding of the effect of the global financial crisis on the world.

Suggested Reading:

Dr. Mithani, D.M. Money & Banking, International Trade & Public Finance, Himalaya Publishing House Pvt. Ltd. New Delhi

Seth, M.L. Money & Banking, Laxmi Narain Publishing House, Loha Mandi, Agra

Vaish, M.C. Money & Banking, Vikash Publishing House, Pvt. Ltd. New Delhi

Bhasin Niti, Banking & Financial Markets in India, New Century Publication, New Delhi

L	T	P
5	2	0

Code-HBC-505

Learning objective : The Course intends to educate and create awareness among the participants about various aspects of Industrial Relations and thus equip them to handle this delicate subject with maturity, objectivity and understandings. To gain knowledge of concepts, issues and legal framework of Industrial Relations.

Unit I Overview of Industrial Relations : Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Evolution of IR in India ; Role of State; Trade Union; Employers' Organisation; ILO in IR

Unit II Trade Union : origin and growth, unions after independence, unions in the era of liberalization; concept, objectives, functions and role of Trade Unions in collective bargaining; problems of Trade Unions.

Unit III Labour problems : Discipline and misconduct; Grievance Handling Procedure; Labour turnover; Absenteeism; Workers' participation in management

Unit IV Labour Legislations: Industrial Dispute Act, Factories Act, Payment of Wages Act, Workmen's Compensation Act. Important Provisions of Employees' State Insurance Act, Payment of Gratuity Act, Employees Provident Fund Act.

Learning Outcomes: Upon completion of the course, the student would:

1. Be aware of the present state of Industrial relations in India.
2. Be acquainted with the concepts, principles and issues connected with trade unions, collective bargaining, workers participation, grievance redressal, and employee discipline and dispute resolution.
3. Understand the various processes and procedures of handling Employee Relations.

Suggested Readings:

1. Mamoria CB, Mamoria, Gankar - Dynamics of Industrial Relations (Himalayan Publications, 15th Ed.)
2. Singh B.D. - Industrial Relations & Labour Laws (Excel, 1st Ed.)
3. Kogent - Industrial Relations & Labour Laws (Wiley Dreamtech)
4. Srivastava SC - Industrial Relations and Labour Laws (Vikas, 2000, 4th Ed.)
5. Venkata Ratnam – Industrial Relations (Oxford, 2006, 2nd Ed.)

L	T	P
5	2	0

Code-HBC-506

Learning Objective : The objective of the section is to develop conceptual understanding of the topic among the students and comprehend the environment of making of an Entrepreneur

Unit I- E-Meaning, Definition and concept of Enterprise, Entrepreneurship and Entrepreneurship Development, Evolution of Entrepreneurship, Theories of Entrepreneurship. Characteristics and Skills of Entrepreneurship, Concepts of Intrapreneurship, Role of Entrepreneurship in Economic Development.

Unit II- Entrepreneurial Culture, Entrepreneurial Mobility, Factors affecting Entrepreneurial mobility, Types of Entrepreneurial mobility. Entrepreneurial Motivation: Meaning and concept of Motivation.

Unit III- Role of Government in promoting Entrepreneurship, MSME policy in India, **Agencies for Policy Formulation and Implementation:** District Industries Centers (DIC), Small Industries Service Institute (SISI), Entrepreneurship Development Institute of India (EDII), National Institute of Entrepreneurship & Small Business Development (NIESBUD), National Entrepreneurship Development Board (NEDB)

Unit IV- Women Entrepreneurship: Meaning, Characteristic features, Problems of Women Entrepreneurship in India, Developing Women Entrepreneurship in India, Concept of Social Enterprise and Social Entrepreneurship, Reasons of Entrepreneurial Failure, Essentials to Avoid Unsuccessful Entrepreneurship.

Learning Outcome

1. Graduates will demonstrate an understanding of and appreciation for the importance of the impact of globalization and diversity in modern organizations.

2. Graduates will demonstrate an ability to engage in critical thinking by analyzing situations and constructing and selecting viable solutions to solve problems.

Reference Books:

1. Couger, C- Creativity and Innovation (IPP, 2017)
2. Kakkar D N - Entrepreneurship Development (Wiley Dreamtech)
3. A.K.Rai – Entrepreneurship Development (Vikas Publishing)
4. Sehgal & Chaturvedi-Entrepreneurship Development(UDH Publishing edition 2019)
5. R.V. Badi & N.V. Badi - Entrepreneurship (Vrinda Publications, 5th Edition)

