

# Credit Based V SEMESTER B.B.M. Degree

## Papers offered for study

Sl.No	Course Subjects	Course Code	No. Of hrs per week	Marks		Max Marks
				IA	Theory	
1	Organisational Behaviour	BBABMC309	5	20	120	150
2	Project Management	BBABMC310	5	20	120	150
3	Export Management	BBABMC311	5	30	120	150
4	Cost and Management Accounting	BBABMC312	5	30	120	150
5	Financial Management	BBABMC313	5	30	120	150
6	Taxation-I	BBABMC316	5	30	120	150

**Code:BBABMC309**

**Credit Based V Semester BBM Degree**  
**Course: Organisational Behaviour**  
**Number of Chapter: 05**  
**(5 hours per week. Max. Marks: 150)**

**Objectives of the course:**

To give an insight to the students about the behaviour of individuals, Groups and organisational behaviour in business settings.

**Unit 1: Introduction to organisational behaviour and personality      10 hours**

Meaning, Definition, Historical development of Organisational Behaviour, Hawthorne Experiment, SOBC models, Nature of people and organisations, Relevance and importance of OB in modern business organisations.

Personality-Meaning, Definition, Determinants of personality, Personality Traits, Theories of personality- Intra-Psychic, Type, Self, Trait-Self actualisation theory

**Course outcomes:**

- 1) Briefly Explain the Historical development of Organisational Behaviour
- 2) Explain Hawthorne experiments.
- 3) What do you mean by personality?
- 4) Explain the theories of personality.
- 5) Explain the Determinants of personality and its Traits.

**Unit 2: Perception and attitudes      10 Hours**

Perception : Meaning, Nature and Importance, Principles and factors in perception, Process of perception, Distortion in perception, attitude- Definition, Nature, components, Formation, Functions, Changing attitudes

**Course Outcomes:**

- 1) What do you mean by perception?
- 2) Explain the nature and Importance of perception.
- 3) Explain the principles and factors in perception.
- 4) Explain process of perception.
- 5) What do you mean by distortion in perception?
- 6) Define Attitude and explain the nature and components of attitude.

**Unit 3: Motivation and Group dynamics      10Hours**

Motivation – Meaning, Process, Theories of motivation- Maslow's, Herzberg's, Vroom, McGregor, Comparison of Maslow and Herzberg's, Financial and Non financial incentives, Group dynamics- Nature, Types of Groups, Group Dynamics and Group Behaviour, Group Effectiveness, Managing Inter Group dynamics(Case Studies)

**P.T.O.**

**Course Outcomes:**

1. Write the meaning of motivation, Explain the motivational process.
2. Explain the Maslow's and Herzberg's theories of motivation.
3. Explain Financial and Non financial incentives,
4. How to manage Group dynamics and Group behaviour.

**Unit-4 Conflicts and Power and Politics**

**10 Hours**

**Conflicts** – Intrapersonal, interpersonal, intergroup conflicts, Resolution of conflicts (TA, Life position, Johari window all to be done) Power- Definition, Dynamics, Types, Acquisition of Power , Power tactics, Politics-Concept, reasons for organizational politic, Managing organizational politics.

**Course Outcomes:**

1. Write a note on intergroup conflicts.
2. Explain Johari window.
3. Define Power and explain power tactics.
4. Explain different types of power.
5. Explain reasons for organisational politics.

**Unit-4 Stress and counselling, Emerging issues and challenges**

**10 Hours**

Meaning of stress, causes – Person related and work related, outside related, stress management, concept of counseling, Types of counselling- Carrier, Appraisal, grievance, uses of employee counselling, emerging issues and challenges- managing diversities, work stress, Ethics in work Place, EI. and other new emerging issues.

**Course Outcomes:**

1. Write a note on stress
2. Explain different types of stress.
3. Explain different types of counselling.
4. Explain different types of Stress
5. Write a note on ethics in work place.

**Books for reference:**

1. DR P N Udayachandra – Organisational Behaviour

**Student Evaluation Components:**

Sl.No	Type Of Assessment	Weightage
1.	Internal assessment:2 tests & assignment	(30 Marks)
2.	University Examination of 3 Hrs duration	(120 Marks)

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Code: BBABMC310

**Credit Based V Semester BBM Degree**  
**Course Paper : Project Management**  
**Number of Chapter: 05**  
**(5 hours per week. Max.Marks : 150)**

**Objective of the course:**

1. To study the concept of project and its types.
2. To learn the concept of project planning.
3. To study the concept of project monitoring.
4. To learn the concept of project team
5. To analyse the procedure for closing the project

**Chapter 1: Project:**

**12 Hours**

Introduction, definition, classifications, project risk, scope, Management principles applied to project management, Life cycle and uncertainty.

**Course Outcome:**

1. Explain important types of project .
2. What is project life cycle? Explain the phases with diagram.
3. Explain the proposed principles of project management.

**Chapter 2: Project Planning :**

**12 Hours**

Scope, Problem Statement, Project goal, Objectives, Success Criteria, Assumptions, Risk, Obstacles, Approval Process, Project and strategic Plan, Project Implementation, Project Resources, Types of Resources .

**Course outcome:**

1. Explain steps in project implementation.
2. Explain the steps involved in project planning.
3. What do you mean by project obstacles in project? Explain the steps in managing obstacles.

**Chapter 3: Project Monitoring:**

**12 Hours**

Evaluation, Control, Project Network, Planning for monitoring, Project audit, Project management information system, PERT and CPM, Project communication, Post project review.

**Course outcome:**

1. Explain the functions of PMIS
2. What is PERT? Explain the steps in PERT planning process.
3. What is project scheduling? Explain the various steps for better schedule management.
4. What is project communication? How can you make effective project communication?

**P.T.O.**

**Chapter 4: Project Team Management:****12 Hours**

Recruitment, Team operating rules, Legal Management tools Project organisation, Project Contracts, Global Tenders, Insurance, HR's Role

**Course outcome:**

1. What are the benefits of recruiting?
2. Define project team. Explain the steps for managing project team.
3. Explain the types of project contract.
4. Explain the different types of project organisation.

**Chapter 5: Closing the project:****12 Hours**

Types of project termination, Project in trouble, Project inventory, Concept of project quality, recent trends in project management.

**Course outcome:**

1. Explain the different ways of termination of project.
2. Explain the factors responsible for project in trouble.
3. What are the components of project quality?
4. What is project inventory? Explain the importance of project inventory.

**Books for reference:**

1. Project Management - Densilok
2. Project Management - Gopal Krishnan
3. Project management – S.Choudhary
4. Project management and control – Narendra Singh
5. Project Management – Yathish Kumar

**Student Evaluation Components:**

SL.NO	TYPE OF ASSESSMENT	WEIGHTAGE
1.	Internal assessment:2 tests & assignment	(30 marks)
2.	University Examination of 3 Hrs duration	( 120 Marks)

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Code: **BBABMC311**

**Credit Based V Semester B.B.M Degree**  
**Course Paper V: Export Management**  
**No.Of Chapters : 05**  
**[5 Hours Per Week. Max Marks : 150]**

**Objectives Of the Course:**

1. To know the difference between national and international trade.
2. To know the causes of disequilibrium and measures for correction.
3. To understand the various export promotion measures.
4. To understand the various procedure of Export trade.
5. To know the scope of international marketing.
6. To study the various tariff and non tariff barriers and international pricing quotation.

**Chapter 1 :**

**12 Hours**

Meaning of international trade – Difference between national and international trade- Balance of Payment – Balance of Trade- Disequilibrium in BOP – Causes and Measures.

**Course Outcome:**

1. Explain the scope of international trade.
2. What is the importance of international trade
3. Describe the features of international trade.
4. Define Balance of Payment. What do you mean by disequilibrium of balance of payment?
5. Explain the different methods for correcting disequilibrium of balance of payment. 10 Hrs

**Chapter 2 :**

**12 Hours**

Export promotion and Regulations- measures- Institutional set up –b Export Promotion Council - Commodity boards- Board of Trade- Export promotion agencies – Chamber of commerce and Industry – ITPO- FIEO-IIFT – STC- Indian council Of Arbitration-MMTC- export house-Free Trade Zone-100%EoUs, SEZs.

**Course Outcome:**

1. Explain the institutional set up for export promotion in India.
2. Critically examine government measures to promote exports.
3. Explain the functions of Export Promotion Council.
4. Explain the role of State Trading Corporation in promoting exports.

**Chapter 3 :**

**12 Hours**

Export management – skills- Nature of export activity and management approach- Export Procedure – Aligned documentation system- Export incentives.

**P.T.O.**

**Course Outcome:**

1. What are the functions of an export manager?
2. What are the various procedures of exporting?
3. What is letter of credit? Explain briefly the operation of a letter of credit.
4. Explain briefly the various document involved in exporting.

**Chapter 4 :**

**12 Hours**

International Marketing- nature- scope – international distribution system- Tariffs and Non tariff barriers GATT- WTO.

**Course Outcome:**

1. What are the features of international marketing system ?
2. Distinguish between direct and indirect channel of distribution in international marketing.
3. Explain distribution channels of international marketing.
4. Explain different types of tariff and non tariff barriers.
5. Write a note on World Trade Organisation .

**Chapter 5 :**

**20 Hours**

Export pricing- objectives- types of pricing – Export finance- terms of payment – pre and post shipment finance – Exim bank- Foreign Exchange Management Act- ECGC.

**Course Outcome:**

1. Explain methods of payment in international market.
2. Write a short note on pre-shipment credit and post shipment credit.
- 3.State the objectives and functions of EXIM Bank.
4. Explain the schemes of ECGC.

**Books For Reference:**

1. Export Management : Dr. P.G.Aquinas
2. Export Management : Nagaraj Nayak

**Student Evaluation Components:**

SL.NO	TYPE OF ASSESSMENT	WEIGHTAGE
1.	Internal assessment:2 tests & assignment	(30 marks)
2.	University Examination of 3 Hrs duration	(120 Marks)

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**Credit Based V Semester BBM Degree**  
**Course Paper: Cost Accounting**  
**Number of Chapters: 05**  
**[5 Hours per Week. Max.Marks:150]**

**Objectives of the Course:**

1. To know about the preparation of tenders.
2. To know how various firms purchases materials, issues, produces different products.
3. To know how the firms fixes wages to the workers.
4. To know how the firms fixes prices of different products by adding profit.

**Chapter 1:**

**12 Hours**

Functions, scope, cost concept, techniques of costing, classification of costs, preparation of cost sheet, tenders or quotations.

**Course outcome:**

1. What are the benefits of cost accounting to the management?
2. Explain the classification of cost on the basis of behaviour?.
3. Prepare a cost sheet

**Chapter 2: Materials:**

**12 Hours**

Purchases and storage, classification of materials, material control and bin card, EOQ, ABC Analysis and inventory control system.

**Course outcome:**

1. What is bin card?
2. What is ABC analysis
3. Prepare a bin card and calculation of purchase price

**Chapter 3: Material Pricing:**

**12 Hours**

Bill of materials, pricing the material issues-FIFO Method, LIFO method and weighted average method.

**Course outcome:**

1. Prepare a stores ledger under LIFO method
2. Find out maximum level, minimum level, re order level, average level.

**Chapter 4: Labour Cost:**

**12 Hours**

Meaning, classification, labour turnover, idle time and over time, time keeping, time booking, remuneration, system of wage payment, premium bonus plans- Halsey and Rowan premium plans.



**Course outcome:**

1. What is time booking and what time keeping
2. Calculate total labour cost and cash required for payment of wage
3. Calculate normal and overtime wage payable

**Chapter 5: Overhead:**

**12 Hours**

Cost classification, apportionment of overhead, primary and secondary distribution summary, direct distribution, simultaneous equation, repeatative distribution method, computation of machine hour rate.

**Course outcome:**

1. What is machine hour rate?
2. Calculation of machine hour rate
3. Calculation of overheads under simultaneous equation method-
4. Prepare a primary and secondary distribution summary by adopting repeated distribution method.

**Books for reference:**

1. Cost and management accounting – K.S. Adiga.
2. Cost and Management Accounting – B.S.Raman.
3. Cost and Management Accounting : Jain and narang.

**Student evaluation components:**

<b>Sl. No.</b>	<b>Type of assessment</b>	<b>Weightage</b>
1.	Internal assessment: 2 tests & assignment.	(30 Marks)
2.	University examination of 3 hours duration	(120 Marks)

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Code: BBABMC313

**Credit Based V Semester BBM Degree**  
**Course Paper: Financial Management.**  
**Number of Chapters: 05**  
**[5 Hours per Week. Max.Marks:150]**

**Objective of the course:**

- To know the financial management of different firms, to check and select various projects on the basis of their profit, and helps to take various financial decisions.
- To familiarise students with the concepts and techniques of working capital management and lease financing.

**Chapter 1: Working Capital Management: 12 Hours**

Meaning, nature, concepts, definition and significance of working capital-operating cycle, problems, and determinants of working capital, working capital finance-forms of credit, Tondon and Chore Committee recommendations on working capital financing.

**Course outcome:**

1. Problems of determination of working capital
2. Explain Tondon and Chore committee recommendations of working capital financing

**Chapter 2: Management Of Cash And Marketable Securities: 14 Hours**

Meaning, facets of cash management, objectives, motives of holding cash, cash planning and control, techniques, principles of cash management, Baumol And Miller-Orr model, preparation of cash budgets. Marketable securities-meaning, selection criterion-marketable securities alternatives.

**Course outcome:**

1. Prepare a cash budget
2. What is transaction motive?
3. What are the marketable securities alternatives?

**Chapter 3: Receivable and Payable Management: 12 Hours**

Meaning, goals of receivables management-cost and benefits of extending credit, problems, payable management.

**Course outcome:**

1. Problems on receivable management.
2. What is credit terms?-
3. Explain the cost and benefits of extending credit?

**P.T.O.**

**Chapter 4: Inventory Management:****10 Hours**

Meaning, objectives of holding inventory-motives, techniques of inventory control: EOQ, ABC Analysis, VED and FSN analysis.

**Course outcome:**

1. Explain the objectives of holding inventory?-8 marks.
2. Problems on inventory control-8 marks.
3. What is EOQ? Give the formula-2 marks.

**Chapter 5: Lease Financing:****8 Hours**

Meaning, definition of leasing, types of lease agreements, merits and demerits, lease evaluation from lessee's point of view.

**Course outcome:**

1. Problems on lease financing
2. Explain the types of lease financing?
3. What do you mean by lease?

**Books for reference:**

1. Financial management - Dr. S.N. Maheshwari.
2. Financial management and policy - V.K.Bhalla.
3. Financial management - M.Y.Khan and P.K.Jain.
4. Fundamentals of Financial management - B.S.Raman.

**Student evaluation components:**

SI. No.	Type of assessment	Weightage
1.	Internal assessment: 2 tests & assignment.	(30 Marks)
2.	University examination of 3 hours duration	(120 Marks)

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**Credit Based V Semester B.B.M Degree  
(Scheme 2015-16 Onwards)  
Course paper : Taxation I  
Total Chapters : 5  
5 Hours per Week. Max. Marks:150**

**Objectives of the Course:**

- To study about allowable depreciation.
- To study about set off and carry forward of losses.
- To study the deductions u/s 80C to 80U.
- To assess the income of Individual, HUF, Firm and companies.
- To compute the tax liability.
- To study the assessment procedure.
- To study about filing of returns.

**Chapter 1:**

**12 hrs**

Depreciation : meaning and rules governing depreciation, block of assets method, rates of depreciation, additional depreciation, unabsorbed depreciation, set off and carry forward of depreciation, problems on computation of depreciation under block of assets method.

Set off and carry forward of losses: meaning, rules , provisions relating to set off losses, provisions relating to carry forward and set off of losses, problems.

Clubbing of income: meaning and rules, exceptions, treatment of loss.

**Course out Come:**

1. Problems on allowable depreciation
2. Problems on set off of losses.
3. problems on carry forward of losses.

**Chapter 2:**

**12 hrs**

Deductions U/S 80 and computation of total income: deduction u/s 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80GGB, 80GGC, 80QQB, 80RRB, 80U. computation of total income after deductions u/s 80.

Assessment of individuals: computation of total income and tax liability of individual assesses, computation of advance tax and interest thereon for non payment.

**Course out Come:**

- 1) Computation of total income after deduction u/s 80
- 2) Computation of deduction u/s 80 G.
- 3) Computation of total income of individuals.

**P.T.O.**

**Chapter 3:****12 hrs**

Assessment of HUF: provisions governing assessment of HUF, problems on computation of TI of HUF and its tax liability.

Assessment of partnership firm u/s 184: meaning of partner, working partner and partnership, assessment of firm u/s 184, computation of firm's book profits and business/professional income, computation of firm's TI and tax liability, share of income from firm taxable u/s 28 in the hands of partners. Problems on assessment of firm u/s 184, computation of TI of Partners.

**Course out Come:**

1. Computation of total income of HUF.
2. Computation of tax liability.
3. Computation of total income of firm.
4. Computation of income taxable u/s 28.

**Chapter 4:****12hrs**

Assessment of companies: meaning of a company, Indian company and foreign company, disallowance of unpaid liability u/s 43B, tax rates, provisions governing minimum alternate tax u/s 115JB, computation of book profit under MAT, MAT credit U/S 115JAA, problems on MAT and MAT credit and problems on TI.

**Course out Come:**

- 1 Computation of total income of company.
- 2 Computation of book profit of company.
- 3 Computation of tax liability
- 4 Computation of MAT credit.

**Chapter 5:****12 hrs**

Assessment procedure: types of assessment, PAN – meaning, importance, penalty for not quoting PAN, filing of returns u/s 139, filing of returns of individual assesseees in ITR 1, ITR2, E-filing.

**Course out Come:**

1. Explain the different types of assessment.
2. Meaning of PAN.
3. Explain the filing of returns u/s 139.

**Book for Reference**

1. Direct taxes by HC Mehrotra
2. Direct taxes by Vinod K Singhanian
3. Business taxation 3 by KS Rao

**Student Evaluation Components:**

SL.NO	TYPE OF ASSESSMENT	WEIGHTAGE
1.	Internal assessment:2 tests & assignment	( 30 Marks)
2.	University Examination of 3 Hrs duration	(120 Marks)

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