

## **Paper: Business Environment**

**Code D2BBA1T1:**

Course Credits: 04

Total Contact Hours: 60

Course Objective: To enable the students to familiar with business environment.

### **Unit-I: Introduction to Business Environment:**

Meaning of business, scope and objectives of Business, Business environment, Micro and Macro environment of business (social, cultural, economic, political, legal technological and natural). Meaning and definition- Managerial Economics, Salient features, objectives and importance of managerial economics, meaning of micro and macroeconomics, differences between micro and macroeconomics.

### **UNIT-II: Demand and Supply Analysis 14 hours**

Meaning of demand, individual and market demand, determinants of demand, demand-function, Demand curve, the law of demand, exceptions to the law of demand, Elasticity of demand, price elasticity of demand and types. Demand forecasting-meaning, significance and methods. Meaning of supply, determinants of supply, law of supply, supply curve, causes of change in supply, elasticity of supply.

### **UNIT-III: Production Analysis And Cost Analysis**

**12hours**

Production analysis: Concept of production function, factors of production, laws of production- the law of diminishing marginal returns, the law of variable proportions, the law of returns to scale, isoquants (only meaning), economies of scale and diseconomies of scale. Cost analysis: meaning of cost, types of cost, cost concepts-TFC, TVC, TC, AC, and MC their meaning and computation.

### **UNIT-IV: Market Structures And Pricing Policies 10hours**

Meaning of Market, Pure and Perfect Competition & its features, Imperfect Competition & its features. Meaning - Monopoly, Duopoly, Oligopoly, Monopolistic and Oligopolistic market.

### **Unit-V: Government and Legal Environment:**

Government Functions of the State, Economic role of government, State intervention in business- reasons for and types of state intervention in business. Monetary policy, Fiscal policy, Exim policy and industrial policy on business. Legal environment - Various laws affecting Indian businesses.

### **References:**

1. Dr. K Ashwatappa: Essentials Of Business Environment
2. Sundaram & Black: The International Business Environment; Prentice Hall
3. Chidambaram: Business Environment; Vikas Publishing
4. Upadhyay, S: Business Environment, Asia Books
5. Chopra, BK: Business Environment in India, Everest Publishing\
6. Suresh Bedi: Business Environment, Excel Books
7. Economic Environment of Business by M. Ashikary.
8. Business Environment by Francis Cherunilam

**Paper: Financial Management****Code: D2BBA1T2****Credit Points: 04****Work Load: 4 Hours per week****Contact Hours: 60**

**Objectives:** The objective is to enable students to understand the basic concepts of business finance and the role of business finance in decision-making.

**UNIT 1:****5 hours**

Introduction to Financial Management: Meaning of Finance, Business Finance, Finance Function, Organization structure of finance. Financial Management- meaning, Objectives (profit maximization, wealth maximisation), Financial Management Decisions: Investment decision, Financing decision, Dividend decisions, Principles of Financial management, Role of a Financial Manager.

**UNIT 2:****8 hours**

Time Value Of Money: Introduction to time value of money, Meaning & Definition of Future Value (Single Flow, Uneven Flow & Annuity), Present Value (Single Flow, Uneven Flow & Annuity), Doubling Period- Simple problem. Cost Of Capital: Meaning and Significance of Cost of Capital, Sources of Capital, Computation of Cost of Capital, Specific Cost: Cost of Debt, Cost of Preference Share Capital, Cost of Equity Share Capital; Weighted Average Cost of Capital – Problems.

**Unit-3:** Working Capital Management: Introduction – Concept of Working Capital, Significance of Adequate Working Capital, effects of Excess or Inadequate Working Capital, Determinants of Working Capital, Sources of Working Capital. Estimation of working capital requirement. Concepts of Cash Management, Receivables Management, Inventory Management.

**UNIT 4:****7 hours**

Capital Budgeting: Meaning, Significance of Capital Budgeting, Capital Budgeting techniques: Payback period, Accounting Rate of Return, Net Present Value, Internal Rate of Return Profitability Index,

**UNIT 5:****14 hours**

Capital Structure: Meaning of Capital Structure, Factors influencing Capital Structure, Optimum Capital Structure, EBIT-EPS Analysis, Leverages meaning, Types of Leverages – Simple Problems. Meaning of Dividend, factors determining dividend decision, Irrelevance Theory – MM Model, Relevance Theories - Walter Model - Gordon Model, Problems on Dividend Theories.

**References:**

1. Khan and Jain, Financial Management, Tata McGraw Hill.
2. Dr. K.V. Venkataramana, Financial Management, SHB Publications.
3. Sudhindra Bhatt: Financial Management, Excel Books.
4. Sharma and Sashi Gupta, Financial Management, Kalyani Publication.
5. M.Gangadhar Rao & Others: Financial Management, Himalaya Publishers.
6. I M Pandey, Financial Management, Vika Publication House.
7. Prasanna Chandra, Financial Management, Tata McGraw Hill.

**Paper: Marketing Management****Code: D2BBA1T3****Credit Points: 04****Work Load: 4 Hours per week****Contact Hours: 60hrs**

**Objective:** To enable students to understand the fundamental concepts and principles of marketing

**UNIT 1: Marketing Mix****12hours**

Marketing Mix: meaning, significance, components and strategies. **Product;** meaning, Classifications of Product: - Consumer Products, Industrial Products. Individual Product Decisions: - Product Attributes, Branding, Packaging Decisions, Labeling Decisions, Product-Support Services Decisions. Product Line Decisions:- Product Line-Length Decisions. Product Mix Decisions.

**Unit – 2 Product Life Cycle and Strategies**

Product Life-Cycle (PLC): - Meaning, Stages of PLC, Marketing Strategies of PLC, types of PLC, style, Fashion, Fad, New - Product Development concept, Steps involved in New Product Development.

**UNIT 2: Price****8hours**

New-Product Pricing Strategies: - Market-Skimming Pricing, Market-Penetration Pricing. Product-Mix Pricing Strategies:- Product Line Pricing, Optional-Product Pricing, Captive-Product Pricing, By-Product Pricing, Product-Bundle Pricing. Price-Adjustment Strategies: - Discount and Allowance Pricing, Segmented Pricing, Psychological Pricing, Promotional Pricing, Value Pricing, Geographical Pricing, International Pricing.

**Unit 3: Promotion**

Advertising: - Meaning, Types of Media and its Merits and Demerits. Sales Promotion: - Meaning, Sales Promotion Tools: - Consumer Promotional Tools, Trade Promotional Tools and Business Promotional Tools. Public Relations: - Meaning, Tools of Public Relations. Personal Selling: - Meaning and Process of Personal Selling.

**UNIT 4: Place**

Distribution Channels: - Meaning, Functions and Type of Channel Levels; Wholesalers, Retailers, other intermediaries. Channel-Design Decisions: -Analyzing Customer Needs and Wants, Establishing Objectives and Constraints, Identifying Major Channel Alternatives, Evaluating Major Channel Alternatives, multi-channel strategy.

**References:**

1. Philip Kotler, Marketing Management, PHI, New Delhi.
2. William Stanton, Fundamentals of Marketing, TMH, New Delhi.
3. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi.
4. Ramaswamy and Namkumari, Marketing Management, Macmillan, New Delhi.
5. Pillai and Bagavathi – Modern Marketing - Principles and Practices, S. Chand & Company, New Delhi.

**Paper: Advanced Accounting**

**Code: D2BBA1T4**

**Credit Points: 04**

**Work Load: 4 Hours per week**

**Contact Hours: 60**

**Objective:** to acquaint the students with the knowledge on the accounting procedures for different types of business.

**UNIT 1: 9 hours**

Valuation of Goodwill: Meaning and types, need for goodwill valuation, Factors influencing the value of Goodwill, Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Weighted Average method, Capitalization of Profit Method (average and super), Annuity Method

**UNIT 2: 10 hours**

Issue of Shares: Meaning of Share, Types of Shares, methods of issue pricing (fixed price method and book building method), Issue of shares at par, at premium, at discount, pro – rata allotment, over subscription and under subscription, calls in arrears, calls in advance, forfeiture and re-issue of forfeited shares, Journal Entries, Preparation of Balance Sheet

**UNIT 3: 8 hours**

Valuation of Shares: Meaning, Need for Valuation, Factors Affecting Valuation, Methods of Valuation: Asset Backing or Intrinsic Value Method, Yield Method, Fair Value Method

**UNIT 4: 15 hours**

Company Final Accounts: Meaning and necessity, provisions of Companies Act 2013 relating to maintenance of Company Final Accounts, divisible profits, managerial remuneration, treatment of tax provisions; Preparation of Statement of Profit and Loss Account and Statement of Assets and Liabilities

**UNIT 5: 10 hours**

Corporate Financial Reporting Practices: Corporate Financial Reporting - meaning, types, characteristics of Corporate financial report, users of corporate financial report; Components corporate financial report. Accounting Software: Introduction-meaning of accounting software, manual and computerised accounting comparison, various accounting software, Tally– Features – Advantages, Creating a New Company, Creation of Groups and Ledgers, Vouchers Entry. Various Reports in Tally.

**Reference:**

1. S N Maheswari, Advanced Accounting, Vikas Publishing House, New Delhi.
2. R L Gupta and Radhswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
3. Arulanandam & Raman ; Corporate Accounting-II, HPH
4. Anil Kumar – Advanced Corporate Accounting, HPH
5. Shukla and Grewal, Advanced Accounts, S. Chand & Company, New Delhi.
6. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Taxmann, New Delhi.
7. J R Monga, Fundamentals of Corporate Accounting, Mayur Paperbacks, Noida.
8. Jain and Narang, Advanced Accounting, Kalyani Publishers, Ludhiana.
9. Chakraborty, Advanced Accounts, Oxford Press, New Delhi.