

BHARATHIAR UNIVERSITY, COIMBATORE-641 046

**M.B.A (CBCS Pattern)**

**(For the affiliated college students admitted during the academic year 2011-12&Onwards)**

**SCHEME OF EXAMINATIONS – CBCS Pattern**

Course Title	Ins.hrs / week	Examinations				credits
		Dur.	CIA	Marks	Total	
<b>SEMESTER –1</b>						
Management Principles and Practice	4	3	25	75	100	4
Organizational Behaviors	4	3	25	75	100	4
Managerial Economics	4	3	25	75	100	4
Financial and Management Accounting	4	3	25	75	100	4
Quantitative Methods for Management	4	3	25	75	100	4
Corporate Communication	4	3	25	75	100	4
Computer Applications in Management using SAP*	2					
<b>SEMESTER –II</b>						
Operations Management	4	3	25	75	100	4
Marketing Management	4	3	25	75	100	4
Financial Management	4	3	25	75	100	4
Human Resource Management	4	3	25	75	100	4
Quantitative Techniques	4	3	25	75	100	4
Research Methods for Management	4	3	25	75	100	4
Computer Applications in Management using SAP*	2	3	25	75	100	4
<b>SMESTER – III</b>						
Business Ethics and Global Business Environment	4	3	25	75	100	4
Management Information System	4	3	25	75	100	4
Elective	4	3	25	75	100	4
Elective	4	3	25	75	100	4
Elective	4	3	25	75	100	4
Elective	4	3	25	75	100	4
Summer Placement Project Report & Viva-Voce	-	-	20	80	100	4
<b>SEMESTER – IV</b>						
Strategic Management : Indian Global Context	4	3	25	75	100	4
Elective	4	3	25	75	100	4
Elective	4	3	25	75	100	4
Elective	4	3	25	75	100	4
Elective	4	3	25	75	100	4
<b>TOTAL</b>	-	-	-	-	2500	100

\* The Course will be taught during I and II Semesters.

**Electives for III Semester**

**Students can choose any four of the following:**

**MARKETING**

1. Integrated Marketing Communication (Promotion Management)
2. Export Management
3. Consumer Behaviour
4. Rural Marketing

**HUMAN RESOURCE**

5. Staffing In Organization
6. Performance Management
7. Managing Interpersonal Effectiveness

**FINANCE**

8. Financial Services
9. Equity Research and Portfolio Management
10. Derivatives Management

**SYSTEM**

11. Electronic Commerce
12. System Analysis and Design

**PRODUCTION**

13. Advanced Production Management
14. Integrated Materials Management

**HEALTH CARE**

15. Hospital Operations Management
16. Hospital Architecture and design

**ENTREPRENEURSHIP**

17. Entrepreneur Development

**GENERAL**

18. Hospitality Management

**Electives for IV Semester**

**Students can choose any four of the following :**

**MARKETING**

1. Services Marketing
2. Brand Management
3. Distribution Management
4. Retail Management

**HUMAN RESOURSE**

5. Training and Development
6. Organizational Development
7. Labour Welfare and Industrial Relations (Legislations)

**FINANCE**

8. International Financial Management
9. Insurance and Risk Management
10. Cost Management

**SYSTEM**

11. Software Project Management
12. E-Marketing

**PRODUCTION**

13. Total Quality Management
14. Supply Chain Management

**HEALTH CARE**

15. Public Health system and health insurance
16. International Health Management

**ENTREPRENEURSHIP**

17. Business Plan

**GENERAL**

18. Events Management

Revised syllabus (2011 -12) for the following courses is enclosed herewith and for

**The remaining courses the existing syllabus (2010-11) to be followed.**

<b>S.No</b>	<b>Semester</b>	<b>Course Title</b>	<b>Page No.</b>
<b>1</b>	<b>First</b>	<b>Financial and Management Accounting</b>	<b>5 &amp; 6</b>
<b>2</b>	<b>Second</b>	<b>Marketing Management</b>	<b>7 &amp; 8</b>
<b>3</b>	<b>Second</b>	<b>Financial Management</b>	<b>9 &amp; 10</b>
<b>4</b>	<b>Four (Elective)</b>	<b>Insurance and Risk Management</b> <b>( Instead of Principles of Insurance)</b>	<b>11 &amp; 12</b>

**Note:**

**The Syllabus for the above four Courses is given in the respective page numbers**

## 1. FINANCIAL AND MANAGEMENT ACCOUNTING

### **Subject Description:**

Financial and Management Accounting emphasize on accounting concepts and application of Accounting principles and managerial decision making. The content of this paper takes care of Financial accounting, management accounting and cost accounting.

### **Goals:**

To enable the students to learn the basic functions, principles, concepts and application of Accounting in management.

### **Objectives:**

On successful completion of the course the students should have:

Understood the financial accounting along with the preparation of final accounts.

Understood the concepts and application of management accounting along with the preparation.

To learn the cost accounting concepts and applications.

### **UNIT I**

Financial Accounting - Definition - Accounting Principles - Concepts and conventions - Trial Balance – Final Accounts (Problems)

### **UNIT II**

Financial Statement Analysis - Objectives - Reorganizing the Financial Statement Information - Techniques of Financial Statement Analysis: Comparative Statements, Common - Size statement, Trend Percentage - Accounting Ratios: construction of balance sheet using ratios (problems)- DuPont analysis.

### **UNIT III**

Fund Flow Statement - Statement of Changes in Working Capital - Computation of Fund from Operations - Workings for Computation of various sources and uses - Preparation of Fund Flow Statement - Cash Flow Statement Analysis- Computation of Cash from Operations Problems - Distinction between Fund Flow and Cash Flow Statement. Problems

### **UNIT IV**

Cost Accounting - Meaning - Distinction between Financial Accounting and Cost Accounting - Cost Terminology: Cost, Cost Centre, Cost Unit - Elements of Cost - Cost Sheet – Problems. Budget, Budgeting, and Budgeting Control - Types of Budgets - Preparation of Flexible and Fixed Budgets, Master budget and Cash Budget - Problems -Zero Base Budgeting.

## **UNIT V**

Marginal Costing - Definition - distinction between marginal costing and absorption costing - Break even point Analysis - Contribution, p/v Ratio, margin of safety - Decision making under marginal costing system-key factor analysis, make or buy decisions, export decision, sales mix decision-Problems

### **References:**

1. Advanced Accountancy - R.L.Gupta and Radhaswamy
2. Management Accounting - Brown and Howard
3. Management Accounting - Khan and Jain
4. Management Accounting - S.N.Maheswari
5. Management Accounting - Antony and Recece
6. Management Accounting - J.Batty

**Questions :** 80% of the questions shall be problems  
20% of the questions shall be theory based.

## 2. MARKETING MANAGEMENT

### **Subject Description :**

To enable the students to understand the market and marketing concepts, functions and systems by emphasizing on strategies and global market.

### **Goals:**

To enable the students to learn the basic functions, principles and concepts of marketing for effective managerial function.

### **Objectives:**

On successful completion of the course the students should have:

Understand the marketing concepts and tasks in the global economy.

To learn the buyer behaviour and factors influencing the buyer behaviour.

To understand the marketing communication process and mix along with the marketing channels.

### **Unit I**

Marketing Concepts and Tasks, Defining and delivering customer value and satisfaction - Value chain - Delivery network, Marketing environment-Digitalisation, Customisation, Changing marketing practices, Marketing Information System, Strategic marketing planning and organization.

### **Unit II**

Buyer Behaviour, Market Segmentation and Targeting, Positioning and differentiation strategies, Product life cycle strategies, New product development, Product Mix and Product line decisions, Price setting - objectives, factors and methods, Price adapting policies, Initiating and responding to price changes.

### **Unit III**

Marketing channel system - Functions and flows; Channel design, Channel management - Selection, Training, Motivation and evaluation of channel members; Channel dynamics - VMS, HMS, MMS.

### **Unit IV**

Integrated marketing communication process and Mix; Advertising, Sales promotion and Public relation decisions. Direct marketing , Telemarketing; Sales force objectives, structure, size and compensation.

### **Unit V**

Identifying and analysing competitors, Designing competitive strategies for leaders, challengers, followers and nichers : Customer Relationship Marketing - Customer database, Attracting and retaining customers, Customerism in India,

**References :**

1. Marketing Management - Philip Kotler - Pearson Education/PHI 12th Edition, 2006.
2. Marketing Management - Rajan Saxena - Tata McGraw Hill, 2002.
3. Marketing Management: Planning, Implementation and Control: Global Perspective Indian Context – VS Ramasamy & S. Namakumari - Macmilan India, 2007.
4. Marketing Management: A South Asian Perspective – Philip Kotler and Kevin Lane Kotler, Pearson Education, 11th Edition, 2007.
5. Basic Marketing - Perreault and McGarthy - Tata McGraw Hill, 2002.
6. Case and Simulations in Marketing - Ramphal and Gupta - Golgatia, Delhi.
7. Case Studies in Marketing - R.Srinivasan - PHI.
8. Marketing concepts and cases – Michael J Etzel, Bruce J Walker, William J Stanton and Ajay Pandit, TMH 13th Edition, New Delhi, 2007.
9. Marketing Management – S.Jayachandran - TMH, 2003.

### **3 FINANCIAL MANAGEMENT**

#### **Subject Description :**

Financial Management emphasizes the functions of financial management explaining the investment, finance, dividend and working capital function along with the practical management problems.

#### **Goals:**

To enable the students to learn the basic functions, principles and concepts of finance in management.

#### **Objectives:**

On successful completion of the course the students should have:

To learn the various functions of financial management along with the application.

To learn capital budgeting and cost of capital.

To understand capital structure, dividend policy and working capital management.

#### **UNIT I**

Objectives and functions of Financial Management - Role of Financial Management in the organisation - Risk-Return relationship- Time value of money concepts – An introduction to Indian Financial System - Role of SEBI in Capital Issues - Valuation of Bonds and Shares

#### **UNIT II**

Capital Budgeting - methods of appraisal - Conflict in criteria for evaluation - Capital Rationing - Problems - Risk analysis in Capital Budgeting.

#### **UNIT III**

Cost of Capital - Computation for each source of finance and weighted average cost of capital - EBIT -EPS Analysis - Operating Leverage - Financial Leverage - problems.

#### **UNIT IV**

Capital Structure Theory - Net Income Approach - Net Operating Income Approach - MM Approach - Dividend Policy - Types of Divided Policy.

#### **UNIT V**

Working Capital Management - Definition and Objectives - Working Capital Policies - Factors affecting Working Capital requirements - Forecasting Working Capital requirements (problems) - Cash Management - Receivables Management and - Inventory Management - Working Capital Financing - Sources of Working Capital and Implications of various Committee Reports.

1. Richard A.Brealey, Stevart C.Myers, “Principles of Corporate Finance” McGraw Hill, New York.
2. James C.Van Horns, “Financial Management & Policy” Prentice Hall of India (P) Ltd., New Delhi.
3. John J.Hampton, “Financial Decision Making – Concepts, Problems and Cases” Prentice Hall of India (P) Ltd., New Delhi (1994).
4. Prasanna Chandra,“Financial Management–Theory&Practice”,Tata McGraw Hill,NewDelhi (1994).
5. B J Camsey, Engene F.Brigham, “Introduction to Financial Management”, The Gryden Press.
6. I.M.Pandey, “Financial Management”, Vikash Publishing, New Delhi.

## 4. INSURANCE AND RISK MANAGEMENT

**Subject Description:** Provides an overall view of the risk, risk management process. It further elaborates on property and liability risk management, Life, Health and income exposures. It explains the state of affairs of insurance industry in India.

**Goals :** To help the student to understand the risk and its management process through insurance and other methods.

### **Objectives:**

On successful completion of the course the student should be able to

1. Calculate the risk and manages it
2. Understand the Property and Liability Risk Management techniques
3. Understand the risk management techniques of Life, Health and Income exposures.
4. Understand the functioning of Insurance Industry in India.

### **Unit – I**

Risk – Risk identification evaluation, Property and liability Loss exposures, Life, Health, and Loss of Income exposures and non insurance risk management techniques. Selecting and Implementing Risk management techniques.

### **Unit – II**

Property and liability risk Management- Risk Management of commercial property, Business liability and risk management insurance - Workers' compensation and alternative risk managing.

### **Unit - III**

Risk Management of Auto owners - Insurance Claims – the need for insurance-personal automobile policy-personal automobile rating- premium and death rates-cost containment advances in driver and auto safety. Risk management of home owners policy coverage-perils covered by the policy-flood Insurance-personal articles floater-personal risk management

### **Unit – IV**

Loss of life –types of life insurance- tax incentives for life insurance- Life insurance contract provisions. Loss of Health- Health insurance providers- mechanics of cost sharing- health expense insurance- disability income insurance - health insurance policy provisions - health care reforms. Annuities- structures of annuities- annuity characteristics- annuity taxation. Employees benefits- health and retirement benefits.

### **Unit – V**

Life and General insurance industry in India – IRDA Act- Investment norms – Protection of policy holders Interest

**Reference:**

1. Jave S. Trieschimam, Sandra G. Gustarson, Robert E Houyt, Risk Management and Insurance Thomson Sowlla Western Singapore 2003.
2. Scoh E Herrington Risk Management and Insurance Mc Graw Hill New Delhi 2003.
3. Dorfman Mark S Introduction to Risk Management and Insurance 8th Edition. Prentice Hill India New Delhi 2007.
4. Harold D Stephen and W Jean Kwon Risk Management and Insurance Blackwell Publicing co., New York 2007.
5. Misra M.N. and Misra S.R Insurance Principles and Practice S .Chand and Co. New Delhi 2007.
6. Gupta P.K. Insurance and Risk Management Himalayan. Publishing House New Delhi 2008.