

BACHELOR OF BUSINESS ADMINISTRATION (BBA) – FOURTH SEMESTER

Fourth Semester			
S. No.	Name of Subject	Credits	Total Marks
1	Business Research Methods	4	100
2	Financial Management	5	100
3	Services Management	4	100
4	Banking Regulations & Operations	4	100
5	Cost Accounting	5	100
Total		22	

Subject Name: BUSINESS RESEARCH METHODS

Unit 1: INTRODUCTION TO RESEARCH

Meaning – Objectives – Types of Research – Scope of Research – Research Approaches – Research Process – Research Design – Research Methods Vs Research Methodology - Steps in Research – Problem Formulation – Statement of Research Objective – Exploratory – Descriptive – Experimental Research.

Unit 2: METHODS OF DATA COLLECTION

Observational and Survey Methods – Field Work Plan - Administration of surveys - Training field investigators - Sampling methods - Sample size.

Unit 3: TOOLS FOR COLLECTION OF DATA

Questionnaire Design; Attitude measurement techniques – Motivational Research Techniques – Selection of Appropriate Statistical Techniques

Unit 4: STATISTICAL METHODS

Tabulation of data - Analysis of data –Testing of Hypothesis, Advanced techniques – ANOVA, Chi-Square - Discriminant Analysis - Factor analysis, Conjoint analysis - Multidimensional Scaling - Cluster Analysis (Concepts Only).

Unit 5: REPORT WRITING

Types of Reports, Business, Technical and Academic Report writing – Methodology Procedure – Contents – Bibliography

SKILL DEVELOPMENT

- Illustrate different types of samples with examples
- Construct a questionnaire for collection of primary data keeping in mind the topic chosen for research

- Narrate your experience using observation technique
- diagrammatically present the information collected through the questionnaire

BOOKS FOR REFERENCE

1. O.R.Krishnaswamy; Research methodology in Social Sciences, HPH, 2008.
2. R. Divivedi: Research Methods in Behavior Science, Macmillan India Ltd., 2001.
3. J.K. Sachdeva: Business Research Methodology HPH
4. S.N. Murthy, V. Bhojanna: Business Research Methods Excel Books
5. Levin &Rubin: Statistics for Management, Prentice Hall of India, 2002
6. Gupta S; Research Methodology and Statistical Techniques, Deep & Deep Publication (P) Ltd., 2002
7. Thakur D: Research Methodology in Social Sciences, Deep & Deep Publications (P) Ltd.,1998.
8. Tripathi P.C: A Textbook of Research Methodology, Sultan Chand & Sons, 2002.
9. Cooper: Business Research Methods 6th edition, MC Graw Hill,
10. C.R. Kothari, Research Methodology, Vikas Publications
11. Usha Devi N, Santhosh Kumar - Business Research Methodology

Subject Name: FINANCIAL MANAGEMENT

Unit 1: INTRODUCTION TO FINANCIAL MANAGEMENT 10 Hrs

Introduction – Meaning of Finance – Business Finance – Finance Function – Aims of Finance Function – Organization structure of finance - Financial Management – Goals of Financial Management – Financial Decisions – Role of a Financial Manager – Financial Planning – Steps in Financial Planning – Principles of a Sound Financial Planning.

Unit 2: TIME VALUE OF MONEY

Introduction – Meaning & Definition – Need – Future Value (Single Flow – Uneven Flow & Annuity) – Present Value (Single Flow – Uneven Flow & Annuity)– Doubling Period – Concept of Valuation – Valuation of Bonds & Debentures – Preference Shares – Equity Shares – Simple Problems.

Unit 3: FINANCING DECISION AND INVESTMENT DECISION

Financing Decisions: Introduction – Meaning of Capital Structure – Factors influencing Capital Structure – Optimum Capital Structure – EBIT – EBT – EPS – Analysis – Leverages – Types of Leverages – Simple Problems.

Investment Decisions: Introduction – Meaning and Definition of Capital Budgeting – Features – Significance – Process – Techniques – Payback Period – Accounting Rate of Return – Net Present Value – Internal Rate of Return – Profitability Index - Simple Problems

Unit 4: DIVIDEND DECISION

Introduction – Meaning and Definition – Determinants of Dividend Policy – Types of Dividends – Provisions under Companies Act in relation to dividends.

Unit 5: WORKING CAPITAL MANAGEMENT

Introduction – Concept of Working Capital – Significance of Adequate Working Capital – Evils of Excess or Inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital –Cash Management – Receivables Management – Inventory Management.

SKILL DEVELOPMENT

1. Draw the organization chart of Finance Function
2. Illustrate operating cycle for at least 2 companies of your choice.
3. Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for 5 years.
4. Prepare an ageing schedule of debtors with imaginary figures.
5. Capital structure analysis of companies in different industries

BOOKS FOR REFERENCE

1. Reddy, Appananih: Financial Management., HPH
2. Sudrashan Reddy – Financial Management, HPH.
3. Venkataraman R _ Financial Management, VBH.
4. S N Maheshwari, Financial Management., Sultan Chand.
5. R.M.Srivastava : Financial Management –Management and Policy, Himalaya Publishers.
6. Khan and Jain, Financial Management, Tata McGraw Hill.
7. Dr. K.V. Venkataramana, Financial Management, SHB Publications.
8. Sudhindra Bhatt: Financial Management, Excel Books.
9. Sharma and Sashi Gupta, Financial Management, Kalyani Publication.
10. M.GangadharRao& Others: Financial Management, Himalaya Publishers.
11. I M Pandey, Financial Management, Vika Publication House.
12. Prasanna Chandra, Financial Management, Tata McGraw Hill.
13. K. Venkataramana, Financial Management, SHBP.
14. Dr. Alice Mani: Financial Management, SBH.

Subject Name: SERVICES MANAGEMENT

Unit 1: INTRODUCTION TO SERVICES MANAGEMENT 08 Hrs

Meaning of Services – Concepts - Characteristics of Services – Classification of Services – Growth of Service Sector.

Unit 2: SERVICES MARKETING 18Hrs

Meaning – Differences between Products and Services – Importance of Services Marketing – Marketing Mix for Services – 7 P's (in detail) Managing Demand and Supply in Service Industry. Service Delivery Process: Role of Customer in Service delivery process- Quality issues in Services – GAP Model, Managing moments of Truth

Unit 3: TOURISM AND HOSPITALITY SERVICES

Introduction – Evolution of Tourism Industry – Concept and Nature of Tourism – Significance of Tourism Industry- Market segmentation in tourism- Marketing mix of Tourism - Recent Trends in Tourism. Hospitality Services: Types of Hotels –Types of Accommodation – Departments in Hotels – Customer care in Hospitality Industry.

Unit 4: BANKING AND INSURANCE SERVICES

Banking - Introduction – Traditional Services – Modern Services – Recent Trends in Banking Services.

Insurance - Introduction – Meaning and Definition of Insurance – Types of Insurance – Life Insurance – Products of Life Insurance – General Insurance – Types of General Insurance – Insurance Agents and other Intermediaries.

Unit 5: HEALTHCARE AND INFORMATION TECHNOLOGY ENABLED SERVICES (ITES)

Hospitals – Evolution of Hospital Industry – Nature of Service – Risk involved in Healthcare Services – marketing of medical services – Hospital extension services – Pharmacy, nursing – Medical Transcription. ITES: Introduction – Growth, Types, Job opportunities in ITES.

SKILL DEVELOPMENT

1. Prepare a chart on conditions to be complied for Star Hotel Status.
2. Procure any two insurance policies (Xerox) and paste them in the record.
3. Visit and Travel and Tour agencies and prepare organization chart.
4. Interact with tourist operators and identify the areas of tourism management.
5. Prepare a chart showing customer service rendered by at least two MF. (Preferably a comparative chart)
6. Procedures of Railway ticket booking with specimen of reservation/cancellation slip.
7. Procedure for Air ticket booking both domestic and International.

BOOKS FOR REFERENCE

1. S.M. Jha: Services Marketing HPH
2. Dr. Shajahan. S; Service Marketing (Concept, Practices & Cases); Himalaya Publishing House; Mumbai; First Edition 2001.
3. Sunil B Rao – Service Management, VBH.
4. Shanker, Ravi; Services Marketing – the Indian Perspective; Excel Books, New Delhi; First Edition; 2002
5. Dutta: Service Management, I.K. International
6. Cengiz Hakseveretal – “Service Management and Operations”; Pearson Education.
7. K. Venkataramana, Service Management, SHBP.

Subject Name: BANKING REGULATIONS & OPERATIONS

Unit 1: COMMERCIAL BANKS 08 Hrs

Introduction – Role of Commercial Banks – Functions of Commercial Banks – Primary Functions and Secondary Functions – Credit Creation of Commercial Banks – Investment Policy of Commercial Banks – Profitability of Commercial Banks. Regulation and Control of Commercial Banks by RBI

Unit 2: BANKER AND CUSTOMER RELATIONSHIP

Banker and Customer: Meaning of Banker and Customer – Banking Company – General and Special Relationships between Banker and Customer.

Types of Customers and Account holders: Procedure and Practice in opening and conducting the accounts of customers particularly individuals including minors - Joint Account Holders. Partnership Firms - Joint Stock companies with limited liability-Executors and Trustees-Clubs and Associations-Joint Hindu Family

Unit 3: NEGOTIABLE INSTRUMENTS

Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments (Meanings only) – Cheques – Meaning & Definition – Features - Parties – Crossing of cheques – types of crossing. Endorsements – Meaning – Essentials – Kinds of Endorsement.

Unit 4: PAYING BANKER AND COLLECTING BANKER

Paying Banker – Meaning – Precautions – Statutory Protection to the Paying Banker – Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheque.

Collecting Banker – Meaning – Duties & Responsibilities of Collecting Banker –Statutory Protection to Collecting Banker

Unit 5: PRINCIPLES OF BANK LENDING

Different kinds of borrowing facilities granted by banks - Loans, Cash Credit, Overdraft, Bills Purchased, Bills Discounted, Letters of Credit - Types of Securities – NPA (Meaning only). Sound principles of Bank Lending.

SKILL DEVELOPMENT

1. Collect and fill account opening form of SB A/c or Current A/c
2. Collect and fill pay in slip of SB A/c or Current A/c.
3. Draw specimen of Demand Draft.
4. Draw different types of endorsement of cheques.
5. Past specimen of Travelers Cheques / Gift Cheques / Credit Cheques.
6. List customer services offered by atleast 2 banks of your choice.

BOOKS FOR REFERENCE

1. Gordon & Natrajan: Banking Theory Law and Practice, HPH.
2. Maheshwari. S.N.: Banking Law and Practice, Kalyani Publishers
3. Gagendra Naidu, S. K. Poddar, Law and Practice of Banking, VBH.
4. M. Prakash – Banking Regulation & Operations, VBH.
5. Tannan M.L: Banking Law and Practice in India, Wadhwa and company
6. P.SubbaRao ; Bank Management, HPH.
7. V. Iyengar; Introduction to Banking, Excel Books.
8. Kothari N. M: Law and Practice of Banking.
9. Shekar. K.C: Banking Theory Law and Practice, VBH.

Subject Name: COST ACCOUNTING

Unit 1: INTRODUCTION TO COST ACCOUNTING

Introduction – Meaning & Definition of Cost, Costing and Cost Accounting – Objectives of Costing - Comparison between Financial Accounting and Cost Accounting – Application of Cost Accounting – Designing and Installing a Cost Accounting System – Cost Concepts - Classification of Costs – Cost Unit – Cost Center – Elements of Cost – Preparation of Cost Sheet – Tenders and Quotations.

Unit 2: MATERIAL COST CONTROL

Meaning – Types – Direct Material – Indirect Material - Material Control – Purchasing Procedure – Store Keeping – Techniques of Inventory Control – Setting of Stock Levels – EOQ – ABC Analysis – VED Analysis – Just In-Time – Perpetual Inventory System – Documents used in Material

Accounting - Methods of Pricing Material Issues – FIFO – LIFO – Weighted Average Price Method and Simple Average Price Method.

Unit 3: LABOUR COST CONTROL

Meaning – Types – Direct Labour – Indirect Labour – Timekeeping – Time booking – Idle Time – Overtime – Labour Turn Over. Methods of Labour Remuneration - Time Rate System – Piece Rate System – Incentive Systems – Halsey plan – Rowan Plan – Taylor’s differential Piece Rate System and Merrick’s Differential Piece Rate System – Problems

Unit 4: OVERHEAD COST CONTROL

Meaning and Definition – Classification of Overheads – Procedure for Accounting and Control of Overheads – Allocation of Overheads – Apportionment of Overheads – Primary Overhead Distribution Summary – Secondary Overhead Distribution Summary – Repeated Distribution Method and Simultaneous Equations Method – Absorption of Factory Overheads – Methods of Absorption – Machine Hour Rate – Problems.

Unit 5: RECONCILIATION OF COST AND FINANCIAL ACCOUNTS

Need for Reconciliation – Reasons for differences in Profit or Loss shown by Cost Accounts and Profit or

Loss shown by Financial Accounts – Preparation of Reconciliation Statement and Memorandum Reconciliation Account.

SKILL DEVELOPMENT

1. Classification of costs incurred in the making of a product.
2. Identification of elements of cost in services sector.
3. Cost estimation for the making of a proposed product.
4. Documentation relating to materials handling in a company.
5. Collection and Classification of overheads in an organization.
6. Discuss the reasons for LTO in organizations.

BOOKS FOR REFERENCE

1. M. N. Arora: Cost Accounting, HPH
2. J.Madegowda: Advanced Cost Accounting, HPH.
3. N.K. Prasad: Cost Accounting, Book Syndicate.
4. Gouri Shankar: Practical Costing, HPH.
5. Khanna Pandey & Ahuja : Practical Costing, Sultan Chand.
6. K. S. Thakur: Cost Accounting, New Century Book House Pvt. Ltd.
7. M.L. Agarwal: Cost Accounting, Sahithya Bhawan Publications.
8. Palaniappan & Harihara : Cost Accounting I.K. International
9. Jain & Narang: Cost Accounting, Kalyani Publishers.
10. S.P. Iyengar: Cost Accounting, Sultan Chand.
11. S.N. Maheshwari: Cost Accounting, Mahaveer Publishers.
12. Horngren: Cost Accounting – A Managerial Emphasis, Prentice Hall.
13. Dr.A. Sundra Rajan & Dr. K. Venkataramana, SHB Publications.
14. R.G. Saha & Others – Cost Accounting
15. V. Rajesh Kumar & R.K. Sreekantha, Cost Accounting – I, Vittam Publications.