

DETAILED SYLLABUS OF P.G. DIPLOMA COURSES

HARD CORE COURSES FOR P.G. DIPLOMA IN TAX MANAGEMENT

HC 1.1: MANAGEMENT THEORY AND PRACTICE

5 Credits

Module -1

The concept of management: The evolution of management thought – The process of management: Planning, Organising, Staffing, Directing, Controlling: Systems approach to management.

Module - 2

Planning: The nature and purpose of planning types of plans, objectives – Policies procedures and types, methods forecasting and planning steps in planning, decision making MBO. Organising: Nature and purpose of internal organization of a business enterprise – Principles of Organisation – Span of Management – Levels of Management Department.

Module-3

Co-ordination: Meaning and nature of co-ordination characteristics of co-ordination and co-operations – Principles of co-ordination, Techniques of co-ordination. Communication: Meaning, nature, types, barriers in relation to communication, Strategies to overcome, Barriers to communication.

Module-4

Controlling: Meaning, Control, Process, Need for control, Control techniques budgetary and non-budgetary controls.

References:

1. Essentials of Management: Kountz.
2. Management and Organisation: Loulse A.
3. Management Theory and Practice: Earnest Dell.
4. Management Tastes, Responsibilities and Practice: by Peter.F.Drucker.
5. Principles of Management: A Parthasarathy.

HC 1.2: ACCOUNTING FOR MANAGEMENT

5 Credits

MODULE-1

Management Accounting: Meaning, nature, scope and functions of management accounting; Role of management accounting in decision making, management accounting Vs Financial accounting; Tools and techniques of management accounting.

MODULE-2

Financial Statements Analysis: Objectives and methods of financial statements analysis; Ratio analysis, Classification of ratios – Profitability ratios, turnover ratios, liquidity ratios, turnover ratios; Advantages of ratio analysis; Limitations of accounting ratios, funds flow statement and cash flow statement.

MODULE-3

Absorption and Marginal Costing: Marginal and differential costing as a tool for decision making-make or buy; change of product mix; pricing, break-even analysis; exploring new markets, shutdown decisions.

MODULE-4

Budgeting for Profit planning and control: Meaning of budget and budgetary control; Objectives; Merits and limitations; Types of budgets; Fixed and flexible budgeting; control ratios, zero base budgeting; responsibility accounting; performance budgeting. Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; Advantages and applications; Variance analysis-Material; Labour and overhead (two-way analysis); variances.

Reference:

- 1) Arora.M.N.: Cost Accounting-Principles and Practices; Vikas, New Delhi.
- 2) Jain.S.P. and Narang.K.L.: Cost Accounting, Kalyani, New Delhi.
- 3) Homgren, Charles, Foster and Datar et. al., Cost Accounting – A Managerial Emphasis; Prentice Hall, New Delhi.
- 4) Khan.M.Y. and Jain P.K. Management Accounting; Tata McGraw Hill, New Delhi.
- 5) Kaplan.R.S. and Atkinson A.A.: Advanced Management Accounting; Prentice Hall, New Delhi.
- 6) Anthony, Robert & Reece, et. al., Principles of Management Accounting, Richard Irwin Inc.

HC 1.3: MANAGERIAL COMMUNICATION

5 Credits

- Module-1** Meaning, definition and Scope of Communication Barriers of Communication and how to overcome them. Remedial Grammar, Synonyms and Antonyms, Prefixes and Suffixes words often confused.
- Module-2** Significance of Communication Skills , Verbal and Non-Verbal Communication use of Audio Visual Aids, advantages & disadvantages of oral Communication.
- Module-3** Application for Jobs Minutes writing and report writing. Greetings, thanking people and introduction. Body language, dress codes, gestures, personal habits.
- Module-4** Product advertising description of products, interviews techniques, types of interviews and groups discussion.

REFERENCES:

1. Competency in English – by Dr.P.G.Javalgi and Prof. S.G.Dollegoudar.
2. Enrich your English Communication Skills – by CIEFL Hyderabad
3. Enriching your competence in English – by A.R. Throat.

HC 1.4: CORPORATE TAX PLANNING-I

5 Credits

Module – 1

Corporate Income Tax: Meaning, objectives, Residential status, Tax incidence, Types of companies - Concepts under income tax, Tax planning, Tax management and filing of returns, Assessment of income. **Taxation of Companies:** Computation of income under different heads, Income applicable to corporate assessees, Set off and carry forward of losses, Deductions from gross total income, Computation of taxable income, Tax liability of company.

Module – 2

Tax Planning and Promotion of a Company: Tax Planning with reference to setting up of a new business, Location of new business, Nature of business, Forms of organization, Tax planning in respect of newly established industrial undertakings in free trade zones, Newly established 100% export oriented undertakings, Tax planning in respect of industrial undertakings engaged in infrastructural development or other activities.

Module – 3

Tax Planning and Corporate Financial Decisions: Tax planning vis-à-vis corporate capital structure, Investment decision, dividend decision, Issue of bonus share, Tax planning and merger or demerger decisions, Tax planning with reference to other managerial decisions, Purchase of assets out of owned funds or out of borrowed funds, Own or lease, Purchase or hire, Sale of assets used for scientific research work, Make or buy, Shutdown or continue; Formulation of an ideal wage policy.

Module – 4

Corporate Wealth Tax: Meaning, objectives, Scope, Assets under wealth tax, Deemed assets, Exempted assets, Gross wealth, Net wealth, Rate of tax and wealth tax liability of companies, Current trends in company income tax and wealth tax.

(As amended uptodate)

Reference:

1. Singhania V.K and Kapil Singhania, Direct Taxes – Laws and Practices, Taxmann Publications, New Delhi.
2. Singhania, Direct Taxes – Planning and Management, Taxmann Publications, New Delhi.
3. Bhagawati Prasad, Direct Taxes, New Age, New Delhi.
4. Lal, B.B., Direct Taxes, Konark, New Delhi.
5. Mehrotra and Goyanka, Direct Taxes – Tax Planning and Management, Sahity Bhavan Agra.
6. Dinkar Pagare, Tax Laws, Sulthan Chand, New Delhi.
7. Shrinivas, Corporate Tax Planning, TMH, New Delhi.
8. Lakhotia, Corporate Tax Planning, Lakhotia, New Delhi.

HC 2.1: COMPUTER APPLICATIONS IN BUSINESS

5 Credits

MODULE-1:

Basic anatomy of computer: Input/output units, CPU, auxiliary memories; classification and characteristics of memories, Operating systems, system softwares and application softwares.

MODULE-2:

Electronic spread sheets: creation of worksheets, entering data, formatting cells, printing and editing of worksheets; application to financial modules; import of spreadsheets into word documents and vice versa; accounting functions. Data analysis: sorting and filtering data generation of reports, use of standard accounting data spreadsheets to generate charts, graphs and maps.

MODULE-3:

Office Automation: Word processing-Creating, opening, saving, editing, formatting, copying of word documents; font style and size conversion; mail merge. MS Access: creating databases; application to accounts data, modification of entries and generation of trail balance, profit and loss statements and balance sheets. Presentation graphics: PowerPoint features.

MODULE-4:

Information Technology: Basic features of IT, Impact of IT on business environment, computer and dissemination of information and knowledge, Convergence of technologies (internet with WAP), Date and Information and, Data communication system, Distributed data processing networks, Computer Networking: LAN and WAN, Protocols, Topologies. Internet TCP/IP, Client – Server Model, Internet Programming – WWW, http, ftp, HTML, concept of Website and Web browsers, Web server, Email features.

MODULE-5:

Web design: Web standards, Naming schemes for HTML documents, HTML editor, Home page, Elements in HTML documents, XHTML, CSS, Extensible stylesheet Language (SXL), Tips for designing web pages.

References:

1. Alexis Leon and Mathews Leon: Information Technology, Vikas Publication, New Delhi.
2. Caral Yacht, Suson Croson: Computer Accounting Essentials with Microsoft Office 2007, McGraw Hill, 2008.
3. Timothy O'leary, Lindu O'leary, Microsoft Office 2007 McGraw Hill, 2010.
4. V.Rajarman, Fundamentals of Computers , PHI Publications.
5. G.Shivakumar: Information and Globalization, Tata McGraw Hill Publishing House.
6. J.Martin: Computer Networking and Distributed Processing, PHI.
7. Minoli and Minoli: Web Commerce Technology Hand Book, Tata McGraw Hill.
8. Xaver: World Wide Web Design with HTML, PHI.
9. Alexis Leacon and Mathews Leacon: Internet for Everyone, Leacon, TECH World, Chennai.

HC 2.2: CORPORATE TAX PLANNING-II

5 Credits

Module – 1

Introduction to Indirect Taxes: Meaning of indirect tax, Features of indirect taxes, Tax incidence, Indirect taxation under Indian constitution, Types of indirect taxes – advantages and disadvantages, Revenue trends.

Module – 2

Corporate Tax Planning with reference to Central Excise: Nature of excise duty, types, excisable goods, Goods exempt from excise, Classification of goods, Computation of assessable value and duty payable, Valuation rules, Exemptions in case of small scale industries, CENVAT – Meaning, highlights of CENVAT scheme, final products and inputs eligible for CENVAT, Quantum and mode of availment of CENVAT credit, Procedures involved in CENVAT, CENVAT on capital goods, Tax planning relating to CENVAT.

Module – 3

Corporate Tax Planning and Customs: Scope and coverage of customs law, Nature of customs duty, Types of customs duty, Classification under customs, Valuation of customs duty, Exemptions, Remissions, Demand, Recovery and refunds in customs, Import & Export procedure, Duty drawback, Warehousing, Administrative aspects of customs, Tax planning relating to customs.

Module – 4

Corporate Tax Planning Under Central Sales Tax and VAT: Objectives and scheme of CST Act, Interstate and intra-state sales, Nature of goods and CST Act, Computation of sales turnover, Quantum of CST payable, Exemptions from CST, Restrictions on taxation under CST Act, Outline of VAT, Administrative aspects of KVAT. **Service Tax:** Genesis of Service Tax in India, Concepts applicable to all services, Taxable value, Exemptions, Import and Export of services, Computation of service tax – Current trends in indirect taxes.

(As amended uptodate)

References:

1. Datey V.S., Indirect Taxes, Taxmann Publications, New Delhi.
2. Central Excise Act, 1944, Government of India, New Delhi.
3. The Customs Act, 1962, Government of India, New Delhi.
4. The Central Sales Tax Act 1956, Government of India, New Delhi.
5. Ramaswamy, Indirect Taxation, Sultan Chand & Sons, New Delhi.
6. Gaur and Narang, Indirect Taxes, Sultan Chand & Sons, New Delhi.
7. Dinakar Pagare, Indirect Taxes, Sultan Chand & Sons, New Delhi.

SOFT CORE COURSES FOR P.G. DIPLOMA IN TAX MANAGEMENT

SC 1.5 (A): TAXATION OF INDIVIDUALS

5 Credits

Module – 1

Introduction: Overview of concepts under income tax, Incidence of tax, Residential status, Exempted incomes in case of individuals.

Module – 2

Head-wise Income: Method of computation of income under different heads, Aggregation of income, Set-off and carry forward of losses, Deductions from Gross Total Income.

Module – 3

Computation of Tax: Tax Deduction at Source, Advance payment of tax, Return of Income, Assessment Procedure.

Module – 4

Assessment Authorities: Penalties and Prosecutions, Recovery of tax, Latest developments pertaining to taxation of individuals.

References:

1. Singhanian V.K and Kapil Singhanian, Direct Taxes – Laws and Practices, Taxmann Publications, New Delhi.
2. Singhanian, Direct Taxes – Planning and Management, Taxmann Publications, New Delhi.
3. Bhagawati Prasad, Direct Taxes, New Age, New Delhi.
4. Lal, B.B., Direct Taxes, Konark, New Delhi.
5. Mehrotra and Goyanka, Direct Taxes – Tax Planning and Management, Sahitya Bhavan Agra.
6. Dinkar Pagare, Tax Laws, Sulthan Chand, New Delhi.
7. Shrinivas, Corporate Tax Planning, TMH, New Delhi.
8. Lakhotia, Corporate Tax Planning, Lakhotia, New Delhi.
9. Gour, Narang, Ghai and Puri, Income Tax – Law and Practice, Kalyani Publishers, Ludhiana.

SC 2.4 (A): INTERNATIONAL TAXATION

5 Credits

Module-1

Introduction: Meaning, Goals, Jurisdiction to International Tax, Residence, Source Jurisdiction.

Module-2

Double Taxation Relief: Introduction, Meaning, Relief Mechanisms, Deduction Method, Exemption Method, Credit Method, Comparison of Mechanisms, Treaty Aspects.

Module-3

Transfer Pricing: Introduction, Arm's Length Price, Reference to Transfer Pricing Officer, Power of Board to make Safe Harbour Rules, Maintenance of books of accounts, Report from accountant.

Module-4

Tax Treaties: Introduction, Objectives of treaties, Model tax treaties, Interpretation of treaties, Contents of a typical tax treaty, Special treaty issues, Emerging issues in International Taxation.

References:

1. Lymer, Andrew and Hasseldine, John, The International Taxation System, Springer.
2. Singhanian V.K and Kapil Singhanian, Direct Taxes – Laws and Practices, Taxmann Publications, New Delhi.
3. Roy Rohatgi, Basic International Taxation- (Vol – I), Taxamann Publications, New Delhi.
4. Roy Rohatgi, Basic International Taxation- (Vol –II), Taxamann Publications, New Delhi.
5. Roy Saunders, Miles Dean, Richard Williams and Diana Van Der Merwe, The Principles of International Tax Planning, Taxamann Publications, New Delhi.
6. Michael Lang, Pasquale Pistone, Josef Achuch and Claus Staringer, Source Versus Residence, Taxamann Publications, New Delhi.
7. Michael Lang, Eva Burgstaller, Katharina Haslinger, Conflicts of Qualification in Tax Treaty Law, Taxamann Publications, New Delhi.
8. Michael Lang, Walter Loukota, Markus Stefaner, Taxation of Artistes and Sportsman in International Tax Law, Taxamann Publications, New Delhi.
9. Radhika Suri, Fundamentals of Indian Transfer Pricing, Taxamann Publications, New Delhi.
10. D.P.Mittal, Law of Transfer Pricing in India, Taxamann Publications, New Delhi.
11. D.P.Mittal, Indian Double Taxation Agreements & Tax Laws.

SC 1.5 (B): TAXATION OF NON-RESIDENTS

5 Credits

Module-1

Overview of Income Taxation: Meaning of Non-resident, Incidence of tax in case of a non-resident, Income deemed to accrue or arise in India.

Module-2

Income Tax Provisions: Pertaining to non-residents in respect of interest, salary, technical service fees, air craft lease rent, shipping profits, business of civil constructions, royalty income, capital gains and computation of income applying special provisions in force under Income Tax.

Module-3

Relief for Double Taxation: Avoidance of Double Taxation Agreements, Models of granting relief under ADT agreements, Unilateral relief, Double taxation relief in case of specified associations.

Module-4

Advance Ruling for Non-Residents: Authority for advance ruling, Provisions and procedure of advance ruling, Applicability of advance ruling, Powers of authority.

References:

1. Singhanian V.K and Kapil Singhanian, Direct Taxes – Laws and Practices, Taxmann Publications, New Delhi.
2. Singhanian, Direct Taxes – Planning and Management, Taxmann Publications, New Delhi.
3. Bhagawati Prasad, Direct Taxes, New Age, New Delhi.
4. Lal, B.B., Direct Taxes, Konark, New Delhi.
5. Mehrotra and Goyanka, Direct Taxes – Tax Planning and Management, Sahitya Bhavan Agra.
6. Dinkar Pagare, Tax Laws, Sulthan Chand, New Delhi.
7. Shrinivas, Corporate Tax Planning, TMH, New Delhi.
8. Lakhotia, Corporate Tax Planning, Lakhotia, New Delhi.
9. Gour, Narang, Ghai and Puri, Income Tax – Law and Practice, Kalyani Publishers, Ludhiana.

SC 2.4 (B): EMERGING ISSUES IN TAXATION

5 Credits

Module-1

Emerging Issues in Direct Taxes: Overview, Scope, Relevance, Impact on the corporate and non-corporate assesses.

Module-2

Emerging Issues in Indirect Taxes: Overview, Scope, Relevance, Impact on corporate and non-corporate assesses.

Module-3

Emerging Issues in International Taxation: Overview, Scope, Relevance, Impact on assesses.

Module-4

Tax Planning and Tax Pleading: Issues in the light of new developments in direct taxes, indirect taxes and International taxation.

References:

1. Singhanian V.K and Kapil Singhanian, Direct Taxes – Laws and Practices, Taxmann Publications, New Delhi.
2. Singhanian, Direct Taxes – Planning and Management, Taxmann Publications, New Delhi.
3. Mehrotra and Goyanka, Direct Taxes – Tax Planning and Management, Sahitya Bhavan Agra.
4. Shrinivas, Corporate Tax Planning, TMH, New Delhi.
5. Lakhotia, Corporate Tax Planning, Lakhotia, New Delhi.
6. Datey V.S., Indirect Taxes, Taxmann Publications, New Delhi.
7. Reading Materials of ICAI.
8. Relevant Journals.

HARD CORE COURSES FOR P.G. DIPLOMA IN TOURISM AND TRAVEL MANAGEMENT

HC 1.1: MANAGEMENT THEORY AND PRACTICE

5 Credits

Module -1

The concept of management: The evolution of management thought – The process of management: Planning, Organising, Staffing, Directing, Controlling: Systems approach to management.

Module - 2

Planning: The nature and purpose of planning types of plans, objectives – Policies procedures and types, methods forecasting and planning steps in planning, decision making MBO. Organising: Nature and purpose of internal organization of a business enterprise – Principles of Organisation – Span of Management – Levels of Management Department.

Module-3

Co-ordination: Meaning and nature of co-ordination characteristics of co-ordination and co-operations – Principles of co-ordination, Techniques of co-ordination. Communication: Meaning, nature, types, barriers in relation to communication, Strategies to overcome, Barriers to communication.

Module-4

Controlling: Meaning, Control, Process, Need for control, Control techniques budgetary and non-budgetary controls.

References:

1. Essentials of Management: Kountz.
2. Management and Organisation: Loulse A.
3. Management Theory and Practice: Earnest Dell.
4. Management Tastes, Responsibilities and Practice: by Peter.F.Drucker.
5. Principles of Management: A Parthasarathy.

HC 1.2: ACCOUNTING FOR MANAGEMENT

5 Credits

MODULE-1

Management Accounting: Meaning, nature, scope and functions of management accounting; Role of management accounting in decision making, management accounting Vs Financial accounting; Tools and techniques of management accounting.

MODULE-2

Financial Statements Analysis: Objectives and methods of financial statements analysis; Ratio analysis, Classification of ratios – Profitability ratios, turnover ratios, liquidity ratios, turnover ratios; Advantages of ratio analysis; Limitations of accounting ratios, funds flow statement and cash flow statement.

MODULE-3

Absorption and Marginal Costing: Marginal and differential costing as a tool for decision making-make or buy; change of product mix; pricing, break-even analysis; exploring new markets, shutdown decisions.

MODULE-4

Budgeting for Profit planning and control: Meaning of budget and budgetary control; Objectives; Merits and limitations; Types of budgets; Fixed and flexible budgeting; control ratios, zero base budgeting; responsibility accounting; performance budgeting. Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; Advantages and applications; Variance analysis-Material; Labour and overhead (two-way analysis); variances.

Reference:

- 1) Arora.M.N.: Cost Accounting-Principles and Practices; Vikas, New Delhi.
- 2) Jain.S.P. and Narang.K.L.: Cost Accounting, Kalyani, New Delhi.
- 3) Homgren, Charles, Foster and Datar et. al., Cost Accounting – A Managerial Emphasis; Prentice Hall, New Delhi.
- 4) Khan.M.Y. and Jain P.K. Management Accounting; Tata McGraw Hill, New Delhi.
- 5) Kaplan.R.S. and Atkinson A.A.: Advanced Management Accounting; Prentice Hall, New Delhi.
- 6) Anthony, Robert & Reece, et. al., Principles of Management Accounting, Richard Irwin Inc.

HC 1.3: MANAGERIAL COMMUNICATION

5 Credits

- Module-1** Meaning, definition and Scope of Communication Barriers of Communication and how to overcome them. Remedial Grammar, Synonyms and Antonyms, Prefixes and Suffixes words often confused.
- Module-2** Significance of Communication Skills , Verbal and Non-Verbal Communication use of Audio Visual, Aids advantages and disadvantages of oral Communication.
- Module-3** Application for Jobs Minutes writing and report writing. Greetings, thanking people and introduction. Body language, dress codes, gestures, personal habits.
- Module-4** Product advertising description of products, interviews techniques, types of interviews and groups discussion.

REFERENCES:

1. Competency in English – by Dr.P.G.Javalgi and Prof. S.G.Dollegoudar.
2. Enrich your English Communication Skills – by CIEFL Hyderabad
3. Enriching your competence in English – by A.R. Throat.

HC 1.4: TOURISM AND TRAVEL MANAGEMENT

5 Credits

- Module-1** History and role of travel agency and functions, Functions at management level, skills of manager, personality and attitude concepts.
- Module-2** Transport modes from tourism – air, road, rails and waterways- features, growth and significance.
- Module-3** Corporate forms of tourism
Introduction, objectives, services, market and industry role proprietorship, Partnership. The company forms of organizations – tourism development, tourism development corporation, local bodies and co-operatives.
- Module-4** Travel formalities and regulations
Passport, visa, foreign exchange, customs immigration
Modern ticketing and fare
Introduction to airline ticketing and cancellation, low cost air fare, e-ticketing
types of air lines, types of trips and fares, tourism statistics.

REFERENCES:

1. Foster Douglas – Travel and tourism management MacMillan – 1985.
2. A.K.Bhatia- Tourism development, principles and practices – Sterling Publishers Pvt Ltd.
3. Pannath Seth- Tourism management- Sterling Publishers Pvt Ltd.
4. Introduction of tourism – Seth P.N
5. Tourism Principles and policies – K.Bhatia.

HC 2.1: COMPUTER APPLICATIONS IN BUSINESS

5 Credits

MODULE-1:

Basic anatomy of computer: Input/output units, CPU, auxiliary memories; classification and characteristics of memories, Operating systems, system softwares and application softwares.

MODULE-2:

Electronic spread sheets: creation of worksheets, entering data, formatting cells, printing and editing of worksheets; application to financial modules; import of spreadsheets into word documents and vice versa; accounting functions. Data analysis: sorting and filtering data generation of reports, use of standard accounting data spreadsheets to generate charts, graphs and maps.

MODULE-3:

Office Automation: Word processing-Creating, opening, saving, editing, formatting, copying of word documents; font style and size conversion; mail merge. MS Access: creating databases; application to accounts data, modification of entries and generation of trail balance, profit and loss statements and balance sheets. Presentation graphics: PowerPoint features.

MODULE-4:

Information Technology: Basic features of IT, Impact of IT on business environment, computer and dissemination of information and knowledge, Convergence of technologies (internet with WAP), Date and Information and, Data communication system, Distributed data processing networks, Computer Networking: LAN and WAN, Protocols, Topologies. Internet TCP/IP, Client – Server Model, Internet Programming – WWW, http, ftp, HTML, concept of Website and Web browsers, Web server, Email features. **Web design:** Web standards, Naming schemes for HTML documents, HTML editor, Home page, Elements in HTML documents, XHTML, CSS, Extensible stylesheet Language (SXL), Tips for designing web pages.

References:

1. Alexis Leon and Mathews Leon: Information Technology, Vikas Publication, New Delhi.
2. Caral Yacht, Suson Croson: Computer Accounting Essentials with Microsoft Office 2007, McGraw Hill, 2008.
3. Timothy O'leary, Lindu O'leary, Microsoft Office 2007 McGraw Hill, 2010.
4. V.Rajarman, Fundamentals of Computers , PHI Publications.
5. G.Shivakumar: Information and Globalization, Tata McGraw Hill Publishing House.
6. J.Martin: Computer Networking and Distributed Processing, PHI.
7. Minoli and Minoli: Web Commerce Technology Hand Book, Tata McGraw Hill.
8. Xaver: World Wide Web Design with HTML, PHI.
9. Alexis Leanon and Mathews Leanon: Internet for Everyone, Leanon, TECH World, Chennai.

HC 2.2: KARNATAKA TOURISM

5 Credits

- Module-1** Introduction- History of Karnataka, District information, population, Demographic study, Natural resources, climatic conditions.
- Module-2** Important historical places, Important Tourist places of Karnataka- Belur, Halebeedu, Basavan Bagewadi, Basavakalyan, Aurad, Bhalki, Humanabad and Bidar.
- Module-3** Tourism Development in Karnataka and Tourism Policy, Role of State government in promoting tourism, Role of K.S.T.D.C., Package tours, K.S.T.D.C. - Master plan.
- Module-4** Fairs and festivals of Karnataka, Language, Customs, Traditions, Cuisines. Importance of wild life sanctuaries and National parks.

REFERENCES

- 1 A Hand Book of Karnataka (2003)
- 2 Karnataka Sangathi – Kannada Development Authority Bangalore.

SOFT CORE COURSES FOR P.G. DIPLOMA IN TOURISM AND TRAVEL MANAGEMENT

SC 1.5 (A): PERSONALITY DEVELOPMENT, GUIDES AND SERVICE MANAGEMENT

5 Credits

- Module-1** Personality Profile
Personality and Self – Concept, Elements of Personality, personality analysis
- Module-2** Personality enrichment
Grooming, personal hygiene, social, business and dining etiquettes, Body language- Use and misuse, Art of good conversation, Art of intelligent listening.
- Module-3** Stress Management
Meaning, types of Stress, causes, results, purpose, techniques.
- Module-4** Guiding concept
Concept and types of guides, Conceptual meaning of a tourist guide.
Duties and responsibilities of guide.

REFERENCES

1. Thomas A Harris: I am okay, you're okay(London and Sydney) : Pan books
2. Keith Davis: Human Behavior at work (New Delhi: Tata McGraw Hill)
3. Agarwal Arun: How to get the job you want (New Delhi : Vision Books)
4. Pond K.L (1983) : The Professional Guide : Dynamics of Tom Guiding (New York)

SC 2.4 (A): TOURISM PRODUCTS

5 Credits

- Module-1** Introduction – The Concept of Unity in Diversity, Indus valley and Vedic Civilization , Great Epics of India – Ramayana and Mahabharata .
- Module-2** Philosophy of various Religions in India, Pilgrimage centers of India
- Module-3** World Heritage Sites in India with special reference to monuments and temples .
- Module-4** Delhi Sultanate and Mughal period with special reference to monuments and paintings – Mosques, places and forts.
Vijaynagar Art and Architecture, Bidar, Gulbarga, Bijapur, Lakkundi (Gadag) and Srirangapattana.

REFERENCES:

1. Pray Brown : Indian Architecture – 2 Vols. (1971)
2. K.A.Nilkantha Sastry : History of South India (1958)
3. A.L.Bashiam : The Wonder That was India London (1971)
4. S.Rajshekhar : Karnataka Architecture (1992)
5. G.V.Rao : Temples and legends of Karnataka (2003)

SC 1.5 (B): TOURISM ENTREPRENEURSHIP

5 Credits

- Module-1** Entrepreneurship: Meaning and definition of entrepreneur and entrepreneurship, characteristics, functions and importance of entrepreneur, types of tourism entrepreneur, Professional manager's v/s entrepreneurs.
- Module-2** A brief study of forms of business organization, Sole trading partnership, co-operative, producers, companies- public private partnership, Steps involved in establishing a new tourism enterprise, new ideas- Processing – Selection- assembling- Project Report- The business plan.
- Module-3** Tourism entrepreneurship, Development programme, meaning, objectives, phases in EDP and operational problems. Entrepreneurial Training, meaning, importance and types.
- Module-4** Entrepreneurial motivation- Motivational factors Compelling and facilitating factors- entrepreneurial ambition.

References:

1. Prof. K.S. Nagapathy: Art of Entrepreneurship
2. Vasantha Desai: Entrepreneurship Development
3. S. Anil Kumar : Entrepreneurial Development
4. C.B.Gupta & Khanka : Entrepreneurship and Small Business management

SC 2.4 (B): ADVERTISING MANAGEMENT

5 Credits

Module-1

Introduction to advertising: Advertising – its nature and importance; communication process and model; advertising and communication; types of advertising; advertising management process-an overview.

Module-2

Advertising Objectives and Budget: Determining advertising objectives; methods of determining advertising budget. Copy development and testing: Determining advertising message and copy – Headlines, body copy, logo, illustration, creative styles and advertising appeals; copy testing.

Module-3

Media Planning: Print media, broadcasting media; non-media advertising; media planning- media selection and scheduling; media testing.

Module-4

Organisation and control of advertising effort: Role of advertising agencies; advertising agency and client relationship; evaluating advertising effectiveness, pre and post test.

References:

1. Aaker, David, et. al., Advertising Management, Prentice Hall, New Delhi.
2. Batra, Rajeev, John G. Myers and David A. Aaker: Advertising Management, Prentice Hall, New Delhi.
3. Book, A.C.: Fundamentals of Copy and Layout, McMillan, New Delhi.
4. Gunter, Barrier: Media Research Methods, Sage Publications, London.
5. Sengupta, Subroto: Brand Positioning, Tata McGraw Hill Co., New Delhi.

HARD CORE COURSES FOR P.G. DIPLOMA IN HOSPITAL MANAGEMENT

HC 1.1: MANAGEMENT THEORY AND PRACTICE

5 Credits

Module -1

The concept of management: The evolution of management thought – The process of management: Planning, Organising, Staffing, Directing, Controlling: Systems approach to management.

Module - 2

Planning: The nature and purpose of planning types of plans, objectives – Policies procedures and types, methods forecasting and planning steps in planning, decision making MBO. Organising: Nature and purpose of internal organization of a business enterprise – Principles of Organisation – Span of Management – Levels of Management Department.

Module-3

Co-ordination: Meaning and nature of co-ordination characteristics of co-ordination and co-operations – Principles of co-ordination, Techniques of co-ordination. Communication: Meaning, nature, types, barriers in relation to communication, Strategies to overcome, Barriers to communication.

Module-4

Controlling: Meaning, Control, Process, Need for control, Control techniques budgetary and non-budgetary controls.

References:

1. Essentials of Management: Kountz.
2. Management and Organisation: Louise A.
3. Management Theory and Practice: Earnest Dell.
4. Management Tastes, Responsibilities and Practice: by Peter.F.Drucker.
5. Principles of Management: A Parthasarathy.

HC 1.2: ACCOUNTING FOR MANAGEMENT

5 Credits

MODULE-1

Management Accounting: Meaning, nature, scope and functions of management accounting; Role of management accounting in decision making, management accounting Vs Financial accounting; Tools and techniques of management accounting.

MODULE-2

Financial Statements Analysis: Objectives and methods of financial statements analysis; Ratio analysis, Classification of ratios – Profitability ratios, turnover ratios, liquidity ratios, turnover ratios; Advantages of ratio analysis; Limitations of accounting ratios, funds flow statement and cash flow statement.

MODULE-3

Absorption and Marginal Costing: Marginal and differential costing as a tool for decision making-make or buy; change of product mix; pricing, break-even analysis; exploring new markets, shutdown decisions.

MODULE-4

Budgeting for Profit planning and control: Meaning of budget and budgetary control; Objectives; Merits and limitations; Types of budgets; Fixed and flexible budgeting; control ratios, zero base budgeting; responsibility accounting; performance budgeting. Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; Advantages and applications; Variance analysis-Material; Labour and overhead (two-way analysis); variances.

Reference:

- 1) Arora.M.N.: Cost Accounting-Principles and Practices; Vikas, New Delhi.
- 2) Jain.S.P. and Narang.K.L.: Cost Accounting, Kalyani, New Delhi.
- 3) Homgren, Charles, Foster and Datar et. al., Cost Accounting – A Managerial Emphasis; Prentice Hall, New Delhi.
- 4) Khan.M.Y. and Jain P.K. Management Accounting; Tata McGraw Hill, New Delhi.
- 5) Kaplan.R.S. and Atkinson A.A.: Advanced Management Accounting; Prentice Hall, New Delhi.
- 6) Anthony, Robert & Reece, et. al., Principles of Management Accounting, Richard Irwin Inc.

HC 1.3: MANAGERIAL COMMUNICATION

5 Credits

- Module-1** Meaning, definition and Scope of Communication Barriers of Communication and how to overcome them. Remedial Grammar, Synonyms and Antonyms, Prefixes and Suffixes words often confused.
- Module-2** Significance of Communication Skills , Verbal and Non-Verbal Communication use of Audio Visual, Aids advantages and disadvantages of oral Communication.
- Module-3** Application for Jobs Minutes writing and report writing. Greetings, thanking people and introduction. Body language, dress codes, gestures, personal habits.
- Module-4** Product advertising description of products, interviews techniques, types of interviews and groups discussion.

REFERENCES:

1. Competency in English – by Dr.P.G.Javalgi and Prof. S.G.Dollegoudar.
2. Enrich your English Communication Skills – by CIEFL Hyderabad
3. Enriching your competence in English – by A.R. Throat.

HC 1.4: ORGANISATIONAL BEHAVIOUR

5 Credits

Module-1

Organisational Behaviour: Meaning, definition and its scope. Historical evolution of organizational behaviour. OB as a behavioural science- contributing disciplines to organizational behaviour.

Module-2

Individual Behaviour-Biological characteristics – personality determinants, personality traits. Learning, theories of learning. Perception, factors influencing perception. Johari –Window, transactional analysis.

Module-3

Group Behaviour: Definition and classification of groups. Group structure; Cohesive groups. Group think. Conflict and Conflict resolution styles.

Module-4

Motivation: Theories of motivation. Leadership and leadership styles, Managerial grid. Organisational Culture: Concept, dimensions and consequences of culture. Concept of quality of work life, broad realm of quality of work life.

References:

1. Stephen. P. Robbins, “ Organisational Behaviour- Concepts, Controversies and Applications”, New Delhi: Prentice Hall of India.
2. Fred Luthans, “Organisational Behaviour”, New York, Mc Graw- Hill Book Co.
3. Aswathappa.K “Organisational Behaviour.
4. Rao.V.S.P and Satyanarayan, Organisational Behaviour.

HC 2.1: COMPUTER APPLICATIONS IN BUSINESS

5 Credits

MODULE-1:

Basic anatomy of computer: Input/output units, CPU, auxiliary memories; classification and characteristics of memories, Operating systems, system softwares and application softwares.

MODULE-2:

Electronic spread sheets: creation of worksheets, entering data, formatting cells, printing and editing of worksheets; application to financial modules; import of spreadsheets into word documents and vice versa; accounting functions. Data analysis: sorting and filtering data generation of reports, use of standard accounting data spreadsheets to generate charts, graphs and maps.

MODULE-3:

Office Automation: Word processing-Creating, opening, saving, editing, formatting, copying of word documents; font style and size conversion; mail merge. MS Access: creating databases; application to accounts data, modification of entries and generation of trail balance, profit and loss statements and balance sheets. Presentation graphics: PowerPoint features.

MODULE-4:

Information Technology: Basic features of IT, Impact of IT on business environment, computer and dissemination of information and knowledge, Convergence of technologies (internet with WAP), Date and Information and, Data communication system, Distributed data processing networks, Computer Networking: LAN and WAN, Protocols, Topologies. Internet TCP/IP, Client – Server Model, Internet Programming – WWW, http, ftp, HTML, concept of Website and Web browsers, Web server, Email features. **Web design:** Web standards, Naming schemes for HTML documents, HTML editor, Home page, Elements in HTML documents, XHTML, CSS, Extensible stylesheet Language (SXL), Tips for designing web pages.

References:

1. Alexis Leon and Mathews Leon: Information Technology, Vikas Publication, New Delhi.
2. Caral Yacht, Suson Croson: Computer Accounting Essentials with Microsoft Office 2007, McGraw Hill, 2008.
3. Timothy O'leary, Lindu O'leary, Microsoft Office 2007 McGraw Hill, 2010.
4. V.Rajarman, Fundamentals of Computers , PHI Publications.
5. G.Shivakumar: Information and Globalization, Tata McGraw Hill Publishing House.
6. J.Martin: Computer Networking and Distributed Processing, PHI.
7. Minoli and Minoli: Web Commerce Technology Hand Book, Tata McGraw Hill.
8. Xaver: World Wide Web Design with HTML, PHI.
9. Alexis Leanon and Mathews Leanon: Internet for Everyone, Leanon, TECH World, Chennai.

HC 2.2: ENVIRONMENT FOR HEALTH CARE MANAGEMENT

5 Credits

- Module-1** Labour Laws: Industrial Disputes Act, Trade Unions Act, Factories Act, Shops and Establishment Act, Minimum Wages Act, ESI Act, Provident Fund Act, Payment of Gratuity Act. Quarantine Act, Birth and Death Registration Act, Vaccination Act, Epidemic Diseases Act, Drugs and Cosmetics Act, Food Adulteration Act and Mental Act – Salient features and important provisions of the above acts.
- Module-2** Medical licence Law: The doctor-patient relationships, medical malpractices, quality and standard of medical care, negligence, medical consent, emergency care, provisions of Consumer Protection Act.
- Module-3** Legal commitments of Organization on: Mental illness, tuberculosis, drug addicts, alcoholics, legal issues in death cases, legal testimony in medico-legal cases, narcotic laws, Drug control policy, Clinical investigation and other common laws. Medical ethics, social environment, systems of medicine: Medical ethics: Importance of medical ethics, process of developing and implementing ethics and values in administration. Social Environment: Demographic pattern, vital statistics, mortality, morbidity pattern, nutrition pattern, socio-economic indicators.
- Module-4** National health policy, community health: National health policy – primary health care and community participation, NGOs in health care services. Community Health: Importance of community health – clinical aspects, preventive health care, promotive health care, population policy planning and management, Health care for women, children and the senior citizens.

REFERENCES:

1. World Health Organisation (WHO) – Health Care in South East Asia (SERO), New Delhi.
2. Griffith John R – the Well Managed Counting Hospitals, Ann Arbor, Health administrative press.
3. Kouner Anthony and Newhouses – Health Administrative Press, Ann Arbor.

SOFT CORE COURSES FOR PG DIPLOMA IN HOSPITAL MANAGEMENT

SC 1.5 (A): MANAGEMENT OF HOSPITAL OPERATIONS

5 Credits

Module-1

Definition of health care – Hospital as a health care delivery system – an overview of health care industry – micro and macro systems.

Module-2

Overview of hospital operations and departments – casualty, out patient, in patient, operation theatre, supporting services-laundry, ancillary services, ambulance pharmacy, diagnostic services, hospital layout different approaches.

Module-3

Human resource at hospitals – supporting staff and line staff, authority, responsibility, scheduling, recruitment, selection, training and development. Continuing education for the staff. Performance appraisal, compensation.

Module-4

Information systems for Hospital management – front office management systems, human resources systems, patient information system, accounting systems. IT infrastructure in healthcare systems – Telecommunications – Networks, database and DBMS – Database of patient records. Strategic issues in hospital management.

REFERENCES

1. World Health Organisation (WHO) – Health Care in South East Asia (SERO), New Delhi.
2. Griffith John R – the Well Managed Counting Hospitals, Ann Arbor, Health administrative press.
3. Kouner Anthony and Newhouses – Health Administrative Press, Ann Arbor.

SC 2.4 (A): MARKETING OF HEALTH CARE OPERATIONS

5 Credits

Module-1

Introduction : Meaning of Marketing, role of Marketing in Modern organization- Marketing of Health Care Services. Difference in Goods versus services marketing- Service marketing mix- Customer evaluation of Services- Expectations versus perception of services quantity- Services delivery quality – link between service quality marketing. Classification of services – Development of Services marketing.

Module-2

Customer behavior in Health Care Services- factors influencing customer expectation of Health Care services- customer perception of service – segmentation, targeting and positioning in Health Care Sector- Service leadership- service quality as profit strategy three stage model of services consumer behavior in Health Care industry, Consumer behavior and management Decision.

Module-3

Service pricing Policy- Nature of Service costs- Nature of Service demand- issues in pricing of services- physical environment as a hospital marketing – toll roles of the physical environment – Communication.

Service promotion: Role of marketing communication promotion mix in health care marketing – importance of word – of – mouth public relations- customer relationship management.

Module-4

Service delivery services- Service distribution channel- Direct marketing- service personnel- factors affecting –location of a service- quality audit- marketing parallax in Health care industry. Compliant handling and Service Recovery- Consumer complaining behavior – Impact of service Recovery efforts on customer loyalty – Service guarantees. Importance Hospital characteristics- Medical Factors, Administrative factors- Reputational factors-Convenience/comfort factors.

REFERENCES

1. Valarie A.Zeithmal.Mardo blnter—Service marketing.
2. Harsh V.Verma- Marketing of Services, Global business press.
3. Zethimal,Barry and Persuman –Customer Expectation of Services.

SC 1.5 (B): HOSPITAL ADMINISTRATION

5 Credits

Module-1

Routine Admission/Discharge Procedures/Discharge Summary. Hospital Utilisation Statistics. ; Average Length of Stay (ALS), Bed Occupancy Rate; Turn Over Interval; Daily Reports / Returns. Hospital Census; Matron's Report; Medical Officer's Report; Casualty Report, Medico-Legal Cases; Report from ICU / ICCU; Security Report; Maintenance Department Report; OT List; Patient's Complaints.

Module-2

Medical Certificates. Hospital Committees Role, Composition, Frequency of Meetings, Minutes of the Meetings, Follow up Actions.

Module-3

Patient Satisfaction Survey; Interviews, Questionnaires, Observations, Group Discussions, Patient Opinion Polls, Report Writing. Duty Roster of various categories of Staff. Availability of Materials. Critical Items, Stock Level, Procurement Methods.

Module-4

Front Office : Duties & Responsibilities. Duties & Responsibilities of the Hospital Administrator /CEO. In Profit Making Hospitals; In Non-Profit Making Hospitals Disaster Management / Disaster Plan. Marketing of Hospital Telephone Courtesy, Guest Lectures, Organisation of Camps, Seminars, Workshops, Continuous Medical Education, Public Participation.

References:

1. Sana's Guidelines for Hospital Infection Control – By Mohd. S. Khan-Jaypee Brothers, New Delhi.
2. Hospital Waste Management & it's Monitoring – By Madhuri Sharma-Jaypee Brothers, New Delhi.
3. Medical Stores Management – By Shakti Gupta & Sunil Kant - Jaypee Brothers, New Delhi.
4. Medical Records, Organisation & Management – By G.P. Mogli – Jaypee Brothers, New Delhi.

SC 2.4 (B): LEGAL ISSUES IN HOSPITAL MANAGEMENT

5 Credits

Module-1

Law and establishment of hospitals-private /public hospitals, legal requirements under medical council Acts.

Module-2

Hospitals as an 'industry' - application of labor enactments - discipline in hospitals- disciplinary action - a study of valid requirements of domestic enquiry.

Module-3

Contractual obligations in hospital services - requisites of a valid contract - hospital as 'bailer' - sale and purchase of" goods- duties towards patients - code of ethics - violation legal consequences.

Module-4

Legal aspects relating to organ transplantation, termination of abortion; euthanasia, sale and administration of drugs; anesthesia. Legal liability of hospitals - criminal, civil and tortuous; liability for negligence, consumer protection Act.

References:

1. Anoop Kaushal K, Medical negligence and legal remedies, 3rd edition, universal law Publisher 5. New Delhi, 2004.
2. Avtar Singh, company law, 13th edition, Taxmann publishers, Lucknow, 2001. Consumer Protection Act 1986
3. Francis D., Government and Business, Himalaya publishing House, 1988
4. Gupta D and Gupta, S. Government and business, Vikas Publishing House, 1987
5. Varma, D.P.S, Monopolies. Trade Regulations and Consumer Protection, Tata McGraw Hill, New Delhi, 1985.
6. R.K. Chaube, consumer protection and the Medical profession, Jaypee Publishing, New Delhi, 2000.
7. Steven, D. Edwards, Nursing Ethics, A principle Based Approach, Macmillan Press Ltd., London, 1996.
8. Indian Penal code, Indian Evidence Act, Criminal Procedure code Industrial Disputes Act, Indian Medical council act.
9. Andhra Pradesh Private Medical care (Establishment, registration and regulation Act, 2002.

HARD CORE COURSES FOR P.G. DIPLOMA IN BUSINESS MANAGEMENT

HC 1.1: MANAGEMENT THEORY AND PRACTICE

5 Credits

Module -1

The concept of management: The evolution of management thought – The process of management: Planning, Organising, Staffing, Directing, Controlling: Systems approach to management.

Module - 2

Planning: The nature and purpose of planning types of plans, objectives – Policies procedures and types, methods forecasting and planning steps in planning, decision making MBO. Organising: Nature and purpose of internal organization of a business enterprise – Principles of Organisation – Span of Management – Levels of Management Department.

Module-3

Co-ordination: Meaning and nature of co-ordination characteristics of co-ordination and co-operations – Principles of co-ordination, Techniques of co-ordination. Communication: Meaning, nature, types, barriers in relation to communication, Strategies to overcome, Barriers to communication.

Module-4

Controlling: Meaning, Control, Process, Need for control, Control techniques budgetary and non-budgetary controls.

References:

1. Essentials of Management: Kountz.
2. Management and Organisation: Louise A.
3. Management Theory and Practice: Earnest Dell.
4. Management Tastes, Responsibilities and Practice: by Peter.F.Drucker.
5. Principles of Management: A Parthasarathy.

HC 1.2: ACCOUNTING FOR MANAGEMENT

5 Credits

MODULE-1

Management Accounting: Meaning, nature, scope and functions of management accounting; Role of management accounting in decision making, management accounting Vs Financial accounting; Tools and techniques of management accounting.

MODULE-2

Financial Statements Analysis: Objectives and methods of financial statements analysis; Ratio analysis, Classification of ratios – Profitability ratios, turnover ratios, liquidity ratios, turnover ratios; Advantages of ratio analysis; Limitations of accounting ratios, funds flow statement and cash flow statement.

MODULE-3

Absorption and Marginal Costing: Marginal and differential costing as a tool for decision making-make or buy; change of product mix; pricing, break-even analysis; exploring new markets, shutdown decisions.

MODULE-4

Budgeting for Profit planning and control: Meaning of budget and budgetary control; Objectives; Merits and limitations; Types of budgets; Fixed and flexible budgeting; control ratios, zero base budgeting; responsibility accounting; performance budgeting. Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; Advantages and applications; Variance analysis-Material; Labour and overhead (two-way analysis); variances.

Reference:

- 1) Arora.M.N.: Cost Accounting-Principles and Practices; Vikas, New Delhi.
- 2) Jain.S.P. and Narang.K.L.: Cost Accounting, Kalyani, New Delhi.
- 3) Homgren, Charles, Foster and Datar et. al., Cost Accounting – A Managerial Emphasis; Prentice Hall, New Delhi.
- 4) Khan.M.Y. and Jain P.K. Management Accounting; Tata McGraw Hill, New Delhi.
- 5) Kaplan.R.S. and Atkinson A.A.: Advanced Management Accounting; Prentice Hall, New Delhi.
- 6) Anthony, Robert & Reece, et. al., Principles of Management Accounting, Richard Irwin Inc.

HC 1.3: MANAGERIAL COMMUNICATION

5 Credits

- Module-1** Meaning, definition and Scope of Communication Barriers of Communication and how to overcome them. Remedial Grammar, Synonyms and Antonyms, Prefixes and Suffixes words often confused.
- Module-2** Significance of Communication Skills , Verbal and Non-Verbal Communication use of Audio Visual, Aids advantages and disadvantages of oral Communication.
- Module-3** Application for Jobs Minutes writing and report writing. Greetings, thanking people and introduction. Body language, dress codes, gestures, personal habits.
- Module-4** Product advertising description of products, interviews techniques, types of interviews and groups discussion.

REFERENCES:

1. Competency in English – by Dr.P.G.Javalgi and Prof. S.G.Dollegoudar.
2. Enrich your English Communication Skills – by CIEFL Hyderabad
3. Enriching your competence in English – by A.R. Throat.

HC 1.4: BUSINESS ENVIRONMENT AND GOVERNMENT POLICY

5 Credits

Module-1

Indian business environment :Concept, components and importance. Economic trends (overview) : income; savings and investment; Industry; trade and balance of payments, Money, Finance; prices

Module-2

Problems of Growth: Unemployment; Poverty; Regional imbalances; Social injustice; inflation; Parallel economy; industrial sickness

Module-3

Role of Government: Monetary and fiscal policy: Industrial policy; industrial licencing, Privatization; Devaluation; Export-import policy; Regulation of foreign investment; Collaborations in the light of recent changes. The current five year plan: Major policies ; Resources allocation.

Module-4

International environment: international trading environment (overview); Trends in world trade and the problems of developing countries; Foreign trade and economic growth; international economic groupings; international economic institution-GATT, WTO,UNCTAD, World Bank, IMF; GSP; GSTP; Counter trade.

References:

1. Sundaram and Black: The International Business Environment, Prentice Hall, NewDelhi.
2. Agarwal. A.N. Indian Economy, Vikas Publishing House, Delhi.
3. Kan Farooq A: Business and Society; S. Chand, Delhi.
4. Dutt R. and SUNDHARAM K.P.M.; Indian Economy, S. Chand, Delhi.
5. Misra S. K. and Puri V.K. Indian Economy, Himalaya Publishing House, New Delhi.
6. Dutt Radar: Economic reforms in India: A Critique; S.Chand, New Delhi.

HC 2.1: COMPUTER APPLICATIONS IN BUSINESS

5 Credits

MODULE-1:

Basic anatomy of computer: Input/output units, CPU, auxiliary memories; classification and characteristics of memories, Operating systems, system softwares and application softwares.

MODULE-2:

Electronic spread sheets: creation of worksheets, entering data, formatting cells, printing and editing of worksheets; application to financial modules; import of spreadsheets into word documents and vice versa; accounting functions. Data analysis: sorting and filtering data generation of reports, use of standard accounting data spreadsheets to generate charts, graphs and maps.

MODULE-3:

Office Automation: Word processing-Creating, opening, saving, editing, formatting, copying of word documents; font style and size conversion; mail merge. MS Access: creating databases; application to accounts data, modification of entries and generation of trail balance, profit and loss statements and balance sheets. Presentation graphics: PowerPoint features.

MODULE-4:

Information Technology: Basic features of IT, Impact of IT on business environment, computer and dissemination of information and knowledge, Convergence of technologies (internet with WAP), Date and Information and, Data communication system, Distributed data processing networks, Computer Networking: LAN and WAN, Protocols, Topologies. Internet TCP/IP, Client – Server Model, Internet Programming – WWW, http, ftp, HTML, concept of Website and Web browsers, Web server, Email features. **Web design:** Web standards, Naming schemes for HTML documents, HTML editor, Home page, Elements in HTML documents, XHTML, CSS, Extensible stylesheet Language (SXL), Tips for designing web pages.

References:

1. Alexis Leon and Mathews Leon: Information Technology, Vikas Publication, New Delhi.
2. Caral Yacht, Suson Croson: Computer Accounting Essentials with Microsoft Office 2007, McGraw Hill, 2008.
3. Timothy O'leary, Lindu O'leary, Microsoft Office 2007 McGraw Hill, 2010.
4. V.Rajarman, Fundamentals of Computers , PHI Publications.
5. G.Shivakumar: Information and Globalization, Tata McGraw Hill Publishing House.
6. J.Martin: Computer Networking and Distributed Processing, PHI.
7. Minoli and Minoli: Web Commerce Technology Hand Book, Tata McGraw Hill.
8. Xaver: World Wide Web Design with HTML, PHI.
9. Alexis Leanon and Mathews Leanon: Internet for Everyone, Leanon, TECH World, Chennai.

HC 2.2: ORGANISATIONAL BEHAVIOUR

5 Credits

Module-1

Organisational Behaviour: Meaning, definition and its scope. Historical evolution of organizational behaviour. OB as a behavioural science- contributing disciplines to organizational behaviour.

Module-2

Individual Behaviour-Biological characteristics – personality determinants, personality traits. Learning, theories of learning. Perception, factors influencing perception. Johari –Window, transactional analysis.

Module-3

Group Behaviour: Definition and classification of groups. Group structure; Cohesive groups. Group think. Conflict and Conflict resolution styles.

Module-4

Motivation: Theories of motivation. Leadership and leadership styles, Managerial grid. Organisational Culture: Concept, dimensions and consequences of culture. Concept of quality of work life, broad realm of quality of work life.

References:

1. Stephen. P. Robbins, “ Organisational Behaviour- Concepts, Controversies and Applications”, New Delhi: Prentice Hall of India.
2. Fred Luthans, “Organisational Behaviour”, New York, Mc Graw- Hill Book Co.
3. Aswathappa.K “Organisational Behaviour.
4. Rao.V.S.P and Satyanarayan, Organisational Behaviour.

SOFT CORE COURSES FOR PG DIPLOMA IN BUSINESS MANAGEMENT

SC 1.5 (A): FINANCIAL MANAGEMENT

5 Credits

MODULE-1:

Introduction to Financial Management - Objectives, functions and scope of financial management, interface of financial management with other disciplines, environment of corporate finance. Time value of money – future value of a single cash flow; multiple flows and annuity; present value of a single cash flow; multiple flow and annuity. Ethics in financial management.

MODULE-2:

Cost of Capital and Capital Structure – Concept, types of cost of capital and their measurement. Concept of capital structure – features of optimum capital structure, factors affecting capital structure. Capital structure theories, capital structure decision – EBIT – EPS Analysis. Leverage – operating leverage, financial leverage and combined leverage.

MODULE-3:

Capital Expenditure Decisions – Concept and significance of capital expenditure decisions. Capital budgeting process. Project classification, Evaluation criteria - pay-back period average rate of return, net present value method, benefit cost ratio, internal rate of return. Capital rationing.

MODULE-4:

Working Capital Management – Concepts, importance, classification and factors determining working capital. Estimation of working capital, Management of working capital - inventory, receivable and cash management. Dividend Decisions – Concept, Kinds and determinants of dividend policy – legal and procedural aspects, Dividend and firm value – Walter Model, Gordon Model and MM approach.

Reference:

- 1) Ashwath Damodharana: Corporate Finance, Second Edn., Hohn Wiley and Sons, Inc. New York.
- 2) Van Home, J.C.: Financial Management and Policy, Prentice Hall of India, New Delhi.
- 3) I.M.Pandey: Financial management, Eight Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
- 4) M.Y.Khan & P.K.Jain: Financial Management, TATA McGraw Hill Publishing Company Limited, New Delhi.
- 5) Ravi.M.Kishore – Financial Management, Fifth Edition, Taxmann Allied Services Private Limited, New Delhi.

SC 2.4 (A): MARKETING MANAGEMENT

5 Credits

Module –1

Modern Concept of Marketing; Scope and Importance of Marketing; Company Orientations towards the Market Place; Marketing Process; Marketing Mix. Consumer Behaviour; determinants of consumer behaviour; factors influencing consumer behavior. Segmentation bases of segmentation and segmentation based marketing strategies.

Module -2

Product Planning and Policy- Concept of Product ; Product Levels; Product Line Decisions; Product Mix Decisions; New Product Development Strategy; Product Life Cycle Strategies.

Module -3

Pricing Products: Factors to consider when Setting Prices; General pricing approaches; New Product Pricing Strategies: Product Mix Pricing Strategies.

Module - 4

Channel Management: Major types of Channels, Factors influencing choice of Channel, Channel Design Decisions, Objectives and Constraints. Promotion Mix Decisions. Marketing Planning: Market Control Systems, Approaches and Techniques including market audit, Ethical and legal aspects of marketing.

Reference:

1. Philip Kotler, "Principles of Marketing" , Prentice Hall of India .
2. Philip Kotler, "Marketing Management" Person Education. Inc.
3. William J. Stanton, et al: "Fundamentals of Marketing, McGraw Hill International.
4. Subash Mehta & Keshav Prasad: Marketing; Environment, Concepts and cases, Tata McGraw Hill, Pub. Company Ltd.
5. Gandhi. J.C: "Marketing: A Managerial Introduction

SC 1.5 (B): CORPORATE GOVERNANCE

5 Credits

Module-1

Corporate Governance; Concepts, objectives. Nature and Scope of Corporate Governance; Significance of Corporate Governance. Ethics and Social Responsibility.

Module-2

Models of Corporate Governance; Corporate Misconduct and mis-governance. Listing Agreement and Stock Exchanges- Role of SEBI.

Module-3

Board Committees- Audit Committee- Compensation Committee and Nomination Committee- Constitution and need, duties and responsibilities. Kumaramangalam Brila Committee recommendations, and Narayan Murthy Committee Recommendations on Corporate Governance.

Module-4

Company Law and Governance Practices. Companies Amendment Act and Bill- Governance practices in buy-back of shares- business mergers and amalgamations and takeovers.

References:

1. Gupta, LC., Corporate Boards and Nominee Directors, Oxford University Press, 1989.
2. N. Gopalsamy, Corporate Governance, Wheeler Publishing, 1998.
3. Reports of Studies Initiated By SEBI, Government and Other Agencies.
4. Tricker Bob, Essential Director, Profile Books, 2004.
5. Cadbury, Adrian, Corporate Governance and Chairmanship: a personal view, Oxford University Press, 2003.
6. Weston J. Fred et.al., Takeovers, restructuring and Corporate Governance, Prentice Hall, 3rd ed., 2001.
7. Vedpuriswar, A.V., Leadership and Corporate Governance, ICFAI, 2002

SC 2.4 (B): HUMAN RESOURCE MANAGEMENT

5 Credits

Module-1

Evolution of HRM- Nature and Scope of HRM- functions-personnel management vs HRM- various dimensions of HRM-Qualities and role of HRM manager- Models of HRM- Personnel policies and principles-Future role.

Module-2

Human Resource Planning- career planning and development- Job analysis-employee hiring- recruitment and selection-selection practices in India.

Module-3

HRD- Training and education-Training and development practices-Training needs analysis- Training design- Training methods, techniques and audio visual aids-skills of an effective trainer-costing of training-HRD modules-recent trends in training- training practices in India.

Module-4

Performance appraisal- methods of performance appraisal- employee compensation- wage and salary administration - managerial compensation.

Module-5

Leadership- Theories and styles of Leadership-Motivation-Theories of motivation- Participative management. Employee morale-employee absenteeism-employee turnover labour welfare-employee promotion, recent trends and techniques in HRM.

Reference:

1. Williams B. Werther and Keith Davis: Human Resource and Personnel Management, Tata McGraw Hill.
2. Terry L. Leap and Michael D. Crino: Personnel and Human Resource Management, Maxwell Macmillan.
3. P. Subba Rao: Fundamentals of Human Resource Management and Industrial relations Himalaya Publishing House.
4. Edwin B. Flippo: Personnel Management.
5. S.K.Bhatia: Principles and Techniques of personnel Management.
6. K.Ashwathappa: Human Resource Management.