



# St. Xavier's College (Autonomous)

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Department of Management Studies

BMS

Semester 3

Syllabus

June 2019 onwards

**COURSE: CMS0301**  
**HUMAN RESOURCE MANAGEMENT**  
**[60 LECTURES]**

*Learning objectives*

- To make students understand human resource in its proper perspective.
- To familiarize them with the various functions of human resource management.
- To lay a strong foundation for pursuing goals of becoming HR strategists, change agents and organizational transformationalists.

Sr. No	Topics	No. Of Lectures
<b>I</b>	<p><b>Introduction to HRM</b>            Definition, features, scope/Functions of HRM.            Evolution of HRM/ Trends in HRM            Difference between HRM and PM            Challenges Before the HR Manager            Role of the HR manager            Traits/Characteristics of the workforce, Personnel Philosophy            Personnel Manual</p> <p><b>Human Resource Planning:</b>            Definition of HRP            Process of HRP along with brief coverage of personnel demand and supply            Forecasting techniques            Factors affecting HRP            HRIS            VRS, outsourcing, pinkslip/termination/retrenchment/downsizing/separation            Contracting and sub-contracting            Promotions and transfers</p>	<b>15</b>
<b>II</b>	<p><b>Job analysis, Job Design and Job evaluation</b>            Job analysis- definition, method of collecting job data, merits and demerits/ limitations            Job design definition, factors affecting job design , approaches to job design            Job evaluation- definition, methods of job evaluation, process of job evaluation</p> <p><b>Recruitment, selection and Induction:</b>            Recruitment- Definition, sources of recruitment , merits and demerits            Selection- definition process of selection, types of selection tests, types of interviews            Induction/orientation- definition, methods, process            Placement</p> <p><b>Training and Development</b>            Definition if training and development            Methods of training Managers            Process/ Procedure of conducting training programs            How to evaluate effectiveness of training program</p>	<b>15</b>

	Advantages of T & D	
<b>III</b>	<p><b>Performance Appraisal</b>  Definition  Methods of appraisal for managers – traditional and modern  Process/procedure of conducting performance appraisal  Advantages of performance appraisal  Limitations of performance appraisal</p> <p><b>Compensation management</b>  Definition of compensation  Components of salary/ salary slip  Fringe benefits- definition and types  Performance linked incentives/incentives definition, advantages and disadvantages.</p> <p><b>Career planning and Development</b>  Definition of career planning and career development  Process /procedure  Career stages/career life cycle and how to handle personnel at each stage  Essentials to make career planning successful  Career counselling  Employee Retention techniques  Succession planning</p>	<b>15</b>
<b>IV</b>	<p><b>Participative management</b>  Definition of participative management  Levels of participation  Trends in Participative management  Factors important for effective participative management  Forms of participation  Participation through quality circles  Empowered teams</p> <p><b>Industrial relations</b>  Definition of industrial relations  Features of industrial relations  Importance of industrial relations  Approaches to industrial relations  Parties to industrial relations</p> <p><b>Trade Unions</b>  Definition of a trade union  Features of a trade union  Trade Union movement in India  Trends in Trade Unions</p>	<b>15</b>

**Continuous Internal Assessment:**

**Mid semester test**

**Project Work-Presentation**

<b>Sr. No.</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>
1	Human Resources and Personnel Management	K Aswathappa	Test and Cases, 4e
2	Personnel Management	Mamoria	
3	Personnel Management	Flippo	Mcgraw
4	Excellence through HRD	M Nair and T V Rao	
5	Handbook of Human Resource Management Practice	Armstrong and MichealKogan Page	

	Knowledge	Understanding	Application
Unit I	06	05	
Unit II	08	09	10
Unit III	04	03	04
Unit IV	04	03	04
<b>TOTAL</b>	<b>22</b>	<b>20</b>	<b>18</b>

**COURSE: CMS0302**

# MANAGEMENT ACCOUNTING

## [60 LECTURES]

### *Learning Objectives:*

- To familiarize the students with the provisions and use of accounting information to managers within organizations.
- To provide them with the basis to make informed business decisions that will allow them to be better equipped in their management and control functions.
- To help them in preparing and presenting financial and other decision oriented information in such a way as to assist management decision making.

<b>Unit Number</b>	<b>Topics</b>	<b>No. Of Lectures</b>
<b>I</b>	<b>Analysis and Interpretation of Accounts</b>  A. Study of Balance Sheet Schedule VI of Limited Company B. Study of Manufacturing Trading Profit and Loss Account of a Limited Company <b>Vertical Forms:</b> Relationship Between items in Balance Sheet and Profit and Loss account. A. Trend analysis B. Comparative Statement C. Common Size Statement	<b>15</b>
<b>II</b>	Ratio analysis and Interpretation ( Based on Vertical Form of Financial Accounts) including conventional and functional classification restricted to-  a) Balance Sheet ration:-  I. Current Ratio II. Liquid Ratio III. Stock Working capital ratio IV. Proprietary ratio V. Debt – Equity ratio VI. Capital gearing ratio b) Revenue Statement Ratios:  I. Gross Profit Ratio II. Expense Ratio III. Operating Ratio IV. Net Profit Ratio	<b>15</b>

	<p>V. Net operating profit Ratio</p> <p>VI. Stock turnover Ratio</p> <p>c) Combined ratios:-</p> <p>I. Return on Capital employed (including long term borrowings)</p> <p>II. Return on Proprietor's Funds ( Shareholders funds and preference share capital)</p> <p>III. Return on Equity capital, dividend payout ratio</p> <p>IV. Debt service Ratio</p> <p>V. Debtors Turnover</p> <p>VI. Creditors turnover</p> <p>Different modes of expressing Ratios :- rate, ratio, percentage, number</p> <p>Limitations of the use of ratios, interaction of ratios</p>	
<b>III</b>	Preparation of Statement of Sources and Application of Case (Cash flow statement) with reference to Accounting Standard No. 3	<b>15</b>
<b>IV</b>	<p><b>Working Capital – concept</b></p> <p>Estimation/ projection of requirements in case of trading and Manufacturing Organization.</p> <p><b>Marginal costing</b></p> <p>Concept, Contribution, Break even analysis, Application if Marginal costing in Managerial Decision making</p> <p><b>Standard costing and Budgetary controls</b></p>	<b>15</b>

**Continuous Internal Assessment:**

**Mid semester test**

**Project Work-Assignment**

Reference Books:

<b>Sr. no.</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>
1.	Cost Management	Saxena and Vashitha	S. Chand and Sonsa
2.	Cost & Management Accounting	Ravi N. Kishore	PulicationTaxmonth
3.	Essentials of Management Accounting	P.N. Reddy	Himalaya
4.	Advanced Management Accounting	Robert S. Kailer	Prentice Hall
5.	Financial of Management Accounting	S.R. Varshney	Wisdom
6.	Introduction of Management Accounting	Charbs T Hornram	PHI Leavington

7.	Management Accounting	I.M.Pandey	Vikas Publication
8.	Cost and Management Accounting	D.K. Mittal	Galgotia
9.	Management Accounting	Khan and Jani	Tata Mcgraw
10.	Management Accounting	R.P. Resstogi	Gelgoha

**COURSE: CMS0303**  
**OPERATIONS MANAGEMENT**  
**[60 LECTURES]**

***Learning Objectives:***

- *To help students understand the process of transformation of a range of inputs into the required products/services having the requisite quality level.*
- *To introduce them to the planning, implementation and control of industrial production processes to ensure smooth and efficient operation.*
- *To introduce them to the Operations Management, Facilities planning, Capacity planning, Factory layout and location.*
- *To help students understand the concept of design function in an organization. To introduce to the world of Project Management.*

<b>Unit number</b>	<b>Topics</b>	<b>No. of lectures</b>
<b>1.</b>	Introduction to the concept of operations and Operation Management - Development of Production Function. Relation of Production with other Functions like design function, purchase function, plant layout, maintenance etc. - Production classification, product selection (steps in identifying the product for manufacturing), Product development (market pull, technology push, inter functional approach). - Brief description/importance of research development and design of a product. Types of Production Systems.	<b>15</b>
<b>2.</b>	Facilities planning (how much to produce, level of automation, facilities required for manufacturing , where to produce, arranging required facilities, how to produce etc.) production systems - Plant layout: difference between various types of layout (Product layout, process layout, Cellular layout, static layout etc) - Various types of material Handling systems: their guidelines/principles, distinguishing features, uses - Overview of various types of maintenance systems - Meaning/functions/ nature of production, planning and control	<b>15</b>



3.	Factors Affecting Plant Location, Plant Location: Location Evaluation Methods-I, Location Evaluation Methods-II. Facility Layout and Planning-I, Facility Layout and Planning-II, Factors Influencing Plant Layout, Material Flow Patterns, Tools and Techniques used for Plant Layout Planning. Production Planning and Control, Process Planning, Aggregate Production Planning, Capacity Planning: Introduction, Capacity Planning: Examples.	15
4.	What does Product and Service do? Objectives of Product and Service Design. Other issues in Product and Service design. Designing for mass customization, Reliability and Robust design. Designing for manufacturing and concurrent engineering, Designing for services and differences between product and service design, Quality function deployment. Quantifying Reliability, and Introduction to Project Management, Project life cycle, Work Breakdown structure, and the role of Project Management in various aspects of Business.	15

### **Continuous Internal Assessment:**

#### **Mid semester test**

#### **Project Work- Presentation**

Reference Books:

<b>Sr. no.</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>
1.	Principles of Operation Management	Jay Heizer	Prentice Hall
2.	The Lean Manufacturing Pocket handbook	Kenneth W. Dailey	D W Publishing
3.	The Toyota Product Development System: Integrating people, process and technology	James M. Morgan and Jeffrey K. Liker	Productivity Press

4.	The Toyota Production System: Beyond large scale production	TaiiehiOhno and Norman Bodek	Productivity Press
5.	Operations management: Processes and Value Chains	Lee J. Krajewski, Larry P. Ritzmann and Manoj K. Malhotra	Prentice Hall
6.	Productivity and Inventory Management	Donald Fogarty, John H Blackstone, Thomas R Hoffman	Douth – Western College
7.	Production and inventory Control : Principles and Techniques	George W Plossl	Prentice Hall
8.	Production Planning and Control	W Bolton	Addison Wesley Longman Limited
9.	Journal on Material and Supply chain, materials management Review (MMR), Indian Institute of Materials Management, Bangalore		
10.	Material Management: An Integrated approach	P Gopalakrishnan and M Sunderesan	Prentice Hall – international
11	Operation Management:;	K. N. Dervitsiotis	McGraw-Hill International Company.
12	Operations Management	R.S. Russell, and B.W. Taylor	Pearson Education
13	Industrial Engineering and Production	M. Telsang	S. Chand &

	Management		Company Ltd.
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**COURSE: CMS0304**  
**CONSUMER BEHAVIOUR**  
**[60 LECTURES]**

***LEARNING OBJECTIVES:***

*1. To introduce students to the complexities of Consumer Behaviour with specific reference to its dynamics in a globalised world.*

*2. To enrich the students with a better understanding of the Consumer Attitudes and Behaviour so that they become effective managers and strategists in the workplace.*

<b>Unit number</b>	<b>Topics</b>	<b>No. of lectures</b>
<b>1.</b>	<p><b>Introduction</b></p> <p>Introduction to Consumer Behaviour and Consumer Research - Reviewing Segmentation strategies - Consumer motivation - Motivation as a psychological Force - The dynamics of Motivation - The measurement of motives - Ethics and consumer motivation - Personality and Consumer Behaviour - Theories of Personality - Personality and Understanding Consumer Diversity - Brand personality - Self and Self Image - Me and myself - Virtual personality of Self - Consumer perception - Elements and Dynamics of Perception - Consumer imagery - Perceived risks and Ethics in Consumer perception.</p>	<b>15</b>
<b>2.</b>	<p><b>Learning &amp; Attitudes</b></p> <p>Consumer learning -Behavioural and Cognitive learning theories - Measures of Consumer learning - Consumer attitude formation and Change - Attitudes - Structural models of attitudes - Attitude formation - Behaviour can precede or follow attitude formation - Strategies of attitude change - Communication and consumer behaviour - Components of communication - The communication process - Designing persuasive communications - Marketing communication and ethics - References groups and family influences - Understanding the power of reference groups - Celebrity and other references group appeals - The family is a concept of flux - Socialization of family members - Other functions of the family - Family decision making and consumption related roles and The family life cycle.</p>	<b>15</b>

3.	<p><b>Social class &amp; Culture</b></p> <p>Social class and consumer behaviour - Social class - The measurement of social class - Lifestyle profiles of the social classes - Social- class mobility - Geodemographic clustering - The affluent consumer - Middle class consumer - The influence of culture on consumer behaviour - Culture- The invisible hand of culture - Culture is dynamic - The measurement of culture - Indian core values - Subcultures and consumer behaviour - Nationality subculture - Religious subculture - Geographic and regional subculture - Racial subculture - Age subculture - Sex as a subculture - Subculture interaction.</p>	15
4.	<p><b>Cross culture: A globalised perspective / Decision Making</b></p> <p>Cross culture consumer behaviour: an international perspective - The imperative to be multinational - Cross cultural Consumer analysis - Alternative multinational strategies: Global V/s local - Cross cultural Psychographic segmentation - Consumer Influences and diffusion of Innovations - Opinion leadership - Dynamics of the opinion leadership process - The motivation behind opinion leadership - Measurement of opinion leadership - A profile of the opinion leadership - Diffusion of Innovations - Diffusion process - Adoption process - Profile of the Consumer innovator - Consumer decision making and beyond - Decision - Levels of Consumer decision making - Models of Consumer: 4 views of Consumer decision making - Model of consumer making decision - Relationship marketing.</p>	15

**LIST OF RECOMMENDED REFERENCE BOOKS:**

Sr. no.	Title	Author	Publisher
1.	Consumer Behaviour **	Leon G Schiffman, Leslie Lazar and Kanok	10 th Edition, Prentice Hall
2.	Understanding Consumer Decision Making: The Means-End Approach to Marketing and Advertising Strategy**	By Thomas J. Reynolds, Jerry C. Olson	Psychology Press

3.	Advertising and the mind of the consumer**	Max Sutherland and Alice K Sylvester.	Krogen Books
4.	Consumer Behaviour and Marketing Action	Henry Assael	South Western Publication
5.	Consumer Behaviour in Asia**	Hellmut Schutte and Deanne Ciarlante	NYU Press
6.	Consumer Behaviour	Jim Blythe	Sage Publication 2 <sup>nd</sup> Edition
7.	Consumer Behaviour	Isabelle Szmigin and Maria Piacentini	Oxford University Press

**\*\* Recommended books**

**ASSESSMENT:**

CIA 1: 20 Marks: Written test

CIA 2: 20 Marks: Industry based assignment and study, evaluation by way of group presentation/ individual viva/ Group viva

**Evaluation Grid**

UNIT	KNOWLEDGE	UNDERSTANDING	APPLICATION	TOTAL
I	8	3	4	15
II	6	4	5	15
III	6	4	5	15
IV	5	4	6	15
TOTAL	25	15	20	60

**ESE PATTERN:**

For 60 marks : 4 Units- 4 Questions of 15 marks each [per unit]

For 100 marks: 4 Units- 5 Questions of 20 marks each [Q1 of ALL units and Q2 to Q5 per unit]

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**COURSE: CMS0305**  
**MACROECONOMICS**  
**[60 LECTURES]**

*Learning objectives:*

- To help students understand the aggregate behaviour of the economy as a whole.
- To introduce them to the major economic issues, problems and policies of the present times

<b>Unit number</b>	<b>Topics</b>	<b>No. of lectures</b>
<b>1.</b>	Introduction to macro economics  Macroeconomic aggregates and concepts  Circular flow of income National income and related concepts, calculation of National income, National income and social welfare, concept of Human Development Index. Supply of money, demand for money, price level. Inflation and Stagflation Determination of income and Employment  Overview of classical and Keynesian analysis Business cycles- features, causes and remedial measures Equilibrium in the goods and money markets(IS-LM)	<b>15</b>
<b>2.</b>	Policy Environment  Role of State in different economic systems Theory of economic policy Monetary policy-objectives and instruments Fiscal Policy-objectives and instruments, impact on business, concept of inclusive growth. Economic stabilization-Fiscal v/s Monetary Policy and Structural Policy Trade policy- Protection v/s Free trade	<b>15</b>

3.	<p>International Trade</p> <p>Overview of international trade Distinction between domestic and international trade Basis of trade-comparative cost difference, factor endowment and factor intensity. Balance of Payments- accounting structure, disequilibrium (types, causes and remedial measures), and trends in India's balance of payments. Mechanism for international payments. Flexible v/s managed exchange rate systems.</p>	15
4.	<p>Globalization</p> <p>Globalization-meaning and effects(gains and problems), role of IMF and World Bank, concept of global recession with contagion effects World Trade Organization –agreements and implications for India, contentious issues, dispute settlement mechanism-1. Foreign Capital-need for foreign capital, role of MNCs, FDI v/s portfolio investment, causes of rising FDI in India</p>	15

**Continuous Internal Assessment:**

**Mid semester test**

**Project Work-Presentation**

Reference Books:

Sr. No	Title	Author	Publisher
1.	Macroeconomics	Dorpbusch R, Fischer and Startz	Tata McGraw Hill
2.	Macro Economics	Richard T Froyen	Pearson Eucation
3.	Macro economics	Mankiw N G	Worth Publishers
4.	Macro economics	Prabhat Patnaik	Oxford University Press
5.	Macro economics	Andrew Abel and Ben Bernanke	Pearson Education
6.	Macro economics for business management	H L Ahuja	S. Chand Publications
7.	Macro economics for management students-1	A Nag	McMillan Publications



8.	Macro economics Environment an analytical guide for managers	Shyamal Roy	Tata McGraw Hill
9.	Monetary economics: Institutions, Theory and Policy	Suraj B. Gupta	S. Chand
10.	International economics	Robert J Carbaugh	Thomson Southestern

**COURSE :CMS0306**  
**ELEMENTS OF TAXATION**

**[60 LECTURES]**

***Learning Objectives:***

- To impart in depth and extensive practical knowledge of the different elements of taxation with special reference to the new taxation structure under GST( Goods and Services Tax)

<b>Unit Number</b>	<b>Topics</b>	<b>No. of lectures</b>
<b>I</b>	<b>Direct Tax</b>	
	Basic concept like person , assessee, previous year, Assessment Year, Income,	
	Residential status, condition for determining residential status.	
	<b>Topics covered in 1 and 2 only for better understanding of next topics. It will not be asked in exam.</b>	
	Scope of total income	
	<b>Income from salary</b>	
	Calculation of income from salary, allowances	
	Exemption from income from salary.	
	<b>1.Provident fund</b>	
	<b>2. Gratuity</b>	
	<b>3. Pension</b>	
	<b>4. Leave travel salary.</b>	
	<b>5. Problem Solving</b>	<b>15</b>
<b>II</b>	<b>Income from House Property</b>	

	Calculation of income from House Property, Net Annual Value	
	Deduction from House Property U/s 24	
	<b>Problem solving</b>	
	<b>Income from Business and profession</b>	
	Reconciling business profit with income tax, Exp. Allowed , income allowed, Exp. disallowed , Income disallowed.	
	Calculating business profit from receipt and payment A/c	
	Problem Solving	
	<b>Income from Other sources</b>	
	List of Income considered as income from other source	
	Concept like relative, agricultural income, exemption from income from other source	
	Problem Solving	
		<b>15</b>
<b>III</b>	<b>Income from Capital Gain</b>	
	Explanation of concept of capital asset, short term long term , Indexation, Exemption from income from capital gain	
	Various cases u/s 49	
	Problem solving	
	Deduction U/S 80	
	Total Direct Tax	<b>15</b>
<b>IV</b>	<b>Goods and Services Tax Act</b>	

	Earlier indirect tax structure	
	Features of constitutional amendment	
	Decision making / GST council, constitution and decision making at GST	
	Taxability/ taxable event	
	Registration, composition scheme Input tax credit	
	Returns , due date , payment of tax	<b>15</b>

**Continuous Internal Assessment:**

**Mid semester test**

**Project Work-Assignment**

Reference Books

Sr. no	Title	Author	Publisher
1	Students guide to income tax	V K Singhania	Taxman
2	Systematic approach to Income Tax	Ahuja and Gupta	Bharat Law Publication
3	Income Tax	T M Manoraham	
4	Direct Tax ready reckoner	N V Mehta	KuberPublictaion