

BBA
Semester 1
Paper 102

(Core 1)

Principles of Management and Organisation Behaviour

Marks: 75

Lecture Hours 65

Course Objective: To acquaint the students with the fundamentals of managing business and to understand individual and group behavior at work place so as to improve the effectiveness of an organization. The course will use and focus on Indian experiences, approaches and cases

Unit I: Theoretical Concept and Evolution of Management Concepts (19 lectures) Requirement of future organizations; levels and perspectives of organizational theory; the connecting thread in organizational theory; chronological outline of organizational theories. Approaches to management; Fayol's Process Management theory; Neo-Classical theories - human relations era -Hawthorne studies; Modern Management theories: re-engineering.

Unit II: Task Performance and Structure (9 Lectures)

Scientific management; administrative theory; organizational structure; simple structure; hierarchical organization; functional organization; product organization; matrix organization; advantages and disadvantages of structures; differences between hierarchical and flat structure.

Unit III: Concept & Nature of Management and Process Management (19 Lectures)

Determination of nature of work of a manager; universality of the Principles of management; evolution of management thoughts; role of management principles, planning; organizing; staffing; directing; controlling. Social Responsibilities of Managers.

Unit IV: Organizational Behavior (9 Lectures)

What managers do, Definition of OB, contributing disciplines to OB, challenges and opportunities for OB. Foundations of Individual Behavior: biographical characteristics.

Unit V: (9 Lectures)

Learning, Theories of Learning, Attitudes, Attitude Change, Values & Beliefs, Prejudices, Personality: Determinants of Personality, Perception, Attribution Theory, Person's Perception.

Suggested Readings:

- R.S.N Pillai, S. Kala; Principles and Practice of Management; S. Chand.
- P. S. Sengupta; Principles and Practices of Management; Vikas Publishing House.
- P. Dhawan; Management Principles and Practices; Excel Books.
- R. Vishwanathan; Principles of Management: Concepts & Cases.

Principles of Management and Organisation Behaviour

Objectives/Course Description: Objective of the course is to give a basic perspective of Management theories and Practices. This will form foundation to study other functional areas of management and to provide the students with the conceptual framework and the theories underlying Organizational Behavior. The subject is designed in such a way which helps in providing the students with the idea of organizational Co-ordination, efficiency and Ensure organizational Compliance to the Plan and Controlling Procedure.

COURSE OBJECTIVES:

1. To acquaint the students with organizational theories.
2. To introduce the concept of organizational structure and types of structures in an organization.
3. To make students understand the concept and nature of management and principles of management.
4. To learn what managers do and challenges and opportunities of organizational behavior and foundation of individual and group behavior.
5. To provide knowledge on learning, theories of learning, attitude, personality, perception and their theories.

COURSE OUTCOMES:

Students are expected to -

1. Acquire knowledge about organizational theories
2. Understand the importance of Administration & Management
3. Demonstrate the student's effectiveness on decision making and policy making.
4. Optimal utilization of organizational resources.
5. Be familiar with what managers do and what challenges and opportunities organizational behavior has.
6. Fulfilling corporate social responsibilities.
7. Understand the Principles of Management in traditional & modern scientific way.
8. Understand the details about Planning and MBO
9. Learn about Principles of Organization & various types of Organizations.
10. Explain Span of Management.
11. Describe Delegation and Decentralization types of delegation.
12. Learn about Co-ordination and Control, Principles and techniques
13. View management techniques to be adopted to run the Organization effectively by using Principles of Management.
14. Acquire knowledge on basic concepts and theories of learning, personality, attitude and perception.
15. Development of peer coordination and inter personal relationships.

PAPER 103
Business Regulatory Framework

(Core 2)

Marks: 75

Lecture Hours: 65

Course Objective: To gain knowledge of the branches of law which relate to business transactions, certain corporate bodies and related matters. Also to understand the applications of these laws to practical commercial situations.

Unit I : (18 Lectures)

The Indian Contract Act 1872: Meaning and Essentials of contract; Kinds of contract-Based on: validity, formation & performance, law relating to offer and acceptance, consideration, competency to contract, free consent, Void agreements, performance of contracts, discharge of contracts, breach of contracts and quasi contract, Special contracts: contract of indemnity and guarantee, bailment and pledge, and agency.

Unit II : (15 Lectures)

Sale of Goods Act 1930: Sale and agreement to sell, implied conditions and warranties, sale by non-owners, rights of unpaid seller.

Negotiable Instruments Act 1881: Meaning of negotiable instruments, type of negotiable instruments, promissory note, bill of exchange, cheque.

Unit III : (17 Lectures)

The Companies Act 2013:

Meaning and types, Incorporation, Memorandum & Articles of association, Prospectus, Issue of shares and bonus shares, rights issue, sweat equity, role of directors, share qualification, company meetings.

The Limited Liability Partnership Act 2008:

Meaning and nature of limited partnership, its formation, partners & their relations, extent and limitation of liability.

Unit IV: (15 Lectures)

Consumer Protection Act 1986:

Objectives and machinery for consumer protection, defects and deficiency removal, rights of consumers.

The Right to Information Act 2005:

Salient features and coverage of the act, definition of terms information, right, record, public authority; obligations of public authorities, requesting information and functions of PIO.

Suggested Readings:

1. M.C Kucchal: Business Law/Mercantile Law, Vikas Publishing.House (P) Ltd.
2. M.C Kucchal & Vivek Kucchal: Business Legislation for Management, Vikas Publishing House (P) Ltd.

3. Dr. G. K. Kapoor & Sanjay Dhamija: Company Law and Practice-A comprehensive textbook on Companies Act 2013, latest edition, Taxmann.
4. Avtar Singh: Principle of Mercantile Law, Eastern Book Company
5. Gulshan Kapoor: Business Law, New Age International Pvt Ltd Publishers

Business Regulatory Framework

Objectives/ Course Description: Business law or Business Regulatory Framework encompasses all of the laws that dictate how to form and run a business. This includes all of the laws that govern how to start, buy, manage and close or sell any type of business. Business laws establish the rules that all businesses should follow. A savvy businessperson will be generally familiar with business laws and know when to seek the advice of a licensed attorney. Business law includes state and federal laws, as well as administrative regulations. Let's take a look at some of the areas included under the umbrella of business law.

COURSE OBJECTIVES:

- To acquire the student's knowledge about Contract, its types, formation and its discharge.
- To make students understand the concept of sale and agreement to sell, rights of unpaid seller, non-owners, etc. and also the meaning and types of Negotiable Instruments.
- To procure knowledge about companies and its types, Memorandum and Articles, Prospectus, types of shares and Registration of Companies.
- To make students aware about Limited Liability Partnership, its partners and their relations.
- To bring awareness among the students about Consumer Protection, rights of Consumers, etc. and also the concept and obligations of The Right to Information Act.

COURSE OUTCOMES:

Students are expected to:

- Acquire knowledge about Contract and its essential elements, to know the types of contract and the concept of Consideration.
- Understand the meaning of Goods and its types, Conditions and Warranties, unpaid seller, the Principle of Buyer's Beware, to know the Role of Negotiable Instrument in economy.
- Acquire knowledge about a Company, its major documents, shares, to know the functioning of Limited Liability Partnership.
- Must be able to protect Consumer, to remove deficiencies in Business, to safeguard consumer interest and to know features of Right to Information Act along with the obligations.

PAPER 104
MANAGERIAL ECONOMICS

(General Elective 1)

Marks 75

Lecture Hours 65

Course Objective: To apply micro economic concepts and techniques in evaluating business decisions taken by firms. The emphasis is on explaining how tools of standard price theory can be employed to formulate a decision problem, evaluate alternative courses of action and finally choose among alternatives.

Unit I:(15 Lectures)

Demand, Supply and Market equilibrium: individual demand, market demand, individual supply, market supply, market equilibrium; Elasticities of demand and supply : Price elasticity of demand, income elasticity of demand, cross price elasticity of demand, elasticity of supply;
Theory of consumer behavior : cardinal utility theory, ordinal utility theory(indifference curves, budget line, consumer choice, price effect, substitution effect, income effect for normal, inferior and giffen goods), revealed preference theory.

Unit II:(15 Lectures)

Producer and optimal production choice : optimizing behavior in short run(geometry of product curves, law of diminishing margin productivity, three stages of production), optimizing behavior in long run (isoquants, isocost line, optimal combination of resources)
Costs and scale : traditional theory of cost (short run and long run, geometry of cot curves, envelope curves), modern theory of cost (short run and long run), economies of scale, economies of scope.

Unit III:(20 Lectures)

Theory of firm and market organization : perfect competition (basic features, short run equilibrium of firm/industry, long run equilibrium of firm/industry, effect of changes in demand, cost and imposition of taxes) ; monopoly (basic features, short run equilibrium, long run equilibrium, effect of changes in demand, cost and imposition of taxes, comparison with perfect competition, welfare cost of monopoly), price discrimination, multiplant monopoly ; monopolistic competition (basic features, demand and cost, short run equilibrium, long run equilibrium, excess capacity) ; oligopoly (Cournot's model, kinked demand curve model, dominant price leadership model, prisoner's dilemma)

Unit IV:(15 Lectures)

Factor market : demand for a factor by a firm under marginal productivity theory (perfect competition in the product market, monopoly in the product market), market demand for a factor, supply of labour, market supply of labour, factor market equilibrium.

MANAGERIAL ECONOMICS

Objectives/ Course Description: Managerial economics is a method to analyze goods or services and make business decisions from the analysis. This form of studying can help identify themes and trends that could be the cause and effect of good and bad business decisions. Managerial economics is usually applied to assist in making decisions on risk management, manufacturing, pricing and investment. It has been used in profit and not-for-profit organizations.

The objective of this course is to impart the knowledge of economics as a subject and its importance while business. The business decisions are made scientifically on the basis of all available information. So understanding and interpreting basic economic concepts/variables for e.g. demand and supply functions, forecasting demand, productions, costs will make them aware of various operations carried in business. After imparting knowledge of these concepts, they would be better equipped to understand various market structures, understanding of different pricing techniques that will be introduced in the class. These concepts will help them to understand day-to-day business decisions being taking by different firms (in different industries) in lieu of consumer behavior in economic, social and to an extent in ethical manner.

COURSE OBJECTIVES:

1. To familiarize the students with the basic concept of microeconomics
2. To make student understand the demand and supply analysis in business applications
3. To familiarize students with the production and cost structure under different stages of production.
4. To understand the pricing and output decisions under various market structure.
4. To help students understand and apply the various decision tools to understand the market structure.

COURSE OUTCOMES:

After the completion of the course, students will be able to –

1. Understand the roles of managers in firms
2. Understand the internal and external decisions to be made by managers
3. Analyze the demand and supply conditions and assess the position of a company
4. Design competition strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets.
5. Analyze real-world business problems with a systematic theoretical framework.
6. Make optimal business decisions by integrating the concepts of economics, mathematics and statistics.

SEMESTER 2
Paper 201
English/MIL Communication **AECC 2**

Marks 50

1. COMPREHENSION.
2. FORMAL AND INFORMAL LETTER WRITING.
3. ESSAY WRITING.
4. CV,RESUME WRITING.
5. SUMMARY/PARAPHRASING.
6. DIALOGUE WRITING.
7. NOTICE.
8. INTERVIEW.

PRESCRIBED TEXT:

1. *Language and Communication Skills*, Cambridge University Press, 2019
- RECOMMENDED READINGS:**
2. **Fluency in English - Part II, Oxford University Press, 2006.**
 3. **Business English, Pearson, 2008.**
 4. **Language, Literature and Creativity, Orient Blackswan, 2013.**
 5. **Enrich Your English, OUP, SR Inthira and V. Saraswathi, CIEFL,1997**
 6. **Oxford A-Z of English Usage, ed. Jeremy Butterfield, OUP, 2007.**
 7. **Longman Dictionary of Common Errors, N.D. Turton and J.B. Heaton, Longman, 1998.**

ENGLISH COMMUNICATION

Objectives/ Course Description: The purpose of this course is to introduce students to the theory, fundamentals and tools of communication and to develop in them vital communication skills which should be integral to personal, social and professional interactions. One of the critical links among human beings and an important thread that binds society together is the ability to share thoughts, emotions and ideas through various means of communication: both verbal and non-verbal. In the context of rapid globalization and increasing recognition of social and cultural pluralities, the significance of clear and effective communication has substantially enhanced. The present course hopes to address some of these aspects through an interactive mode of teaching- learning process and by focusing on various dimensions of communication skills. Some of these are: Language of communication, various speaking skills such as personal communication, social interactions and communication in professional situations such as interviews, group discussions and office environments, important reading skills as well as writing skills such as report writing, note-taking etc. The purpose of this course is to introduce students to the theory, fundamentals and tools of communication and to develop in them vital communication skills which should be integral to personal, social and professional interactions

COURSE OBJECTIVES:

1. To train and prepare the students to seek and find employment in the corporate, media, English language teaching and content writing sectors and to develop communicative competence in students.
2. To impart knowledge, ideas and concepts in the technicalities of proper pronunciation, structure, appropriate use and style of the English Language as well as the application areas of English communication.
3. To expose the students to the employment opportunities, challenges and job roles. 4. To enable the students to conduct independent surveys, collect and analyze data, prepare and present reports and projects.
4. To guide the students to establish self-employment strategies.

COURSE OUTCOMES:

After the completion of the course, students will be able to –

1. To impart ideas and concepts about communication strategies, psychological and sociological impact of media on society.
2. To give students knowledge about print media and the various sources and types of news. At the end of the semester the students will be able to:
 - a. Recognize the various types of communication, the barriers to communication and the various forms and functions of mass media.
 - b. Identify the various forms and sources of news in print media.
 - c. Understand and realize the impact of media on society.
3. To prepare the students in content writing and copy editing. At the end of the semester the students will be able to:
4. Write descriptions of gadgets and prepare technical reports.
5. Prepare a content, proof read and edit it appropriately.
6. To assist the learners in independent language comprehension and production.
7. To make the students aware of the different communicative functions of English.

PAPER 202
BUSINESS MATHEMATICS

Marks – 75

Core 3
Lectures 65

Objective: The objective of this course is to familiarize students with the applications of mathematics and statistical techniques in business decision-making.

Notes:

Use of simple calculator is allowed.

Proofs of theorems / formulae are not required.

Trigonometric functions are not to be covered.

Unit 1: Matrices (15 Lectures)

Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants up to third order; Adjoint of a matrix; Finding inverse of a matrix through adjoint; Applications of matrices to solution of simple business and economic problems

Unit 2: Differential Calculus (20 Lectures)

Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limit and continuity of a function; Concept of differentiation; Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply; Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.

Unit 3 : Integration(15 Lectures)

Integration as a reverse process of Differentiation, integration by Substitution, by parts and by partial Fractions, Definite integrals, applications of Integrals

Unit 4: Basic Mathematics of Finance (15 Lectures)

Simple and compound interest Rates of interest – nominal, effective and continuous – their inter-relationships; Compounding and discounting of a sum using different types of rates, annuities and compound interest

Suggested Readings:

1. Mizrahi and Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons.
2. Budnick, P. Applied Mathematics. McGraw Hill Education.
3. R.G.D. Allen, Mathematical Analysis For Economists
4. Ayres, Frank Jr. Schaum's Outlines Series: Theory and Problems of Mathematics of Finance. McGraw Hill Education.
5. N.G. Das & J.K Das, Business Mathematics & Statistics
6. Wikes, F.M., Mathematics for Business, Finance and Economics. Thomson Learning.
7. Thukral, J.K., Mathematics for Business Studies.
8. Vohra, N.D., Quantitative Techniques in Management. McGraw Hill Education.
9. Soni, R.S., Business Mathematics. Ane Books, New Delhi.
10. Singh J. K., Business Mathematics. Himalaya Publishing House.

BUSINESS MATHEMATICS

Objectives/ Course Description: In the business world, everyone—employees and managers alike—needs knowledge of and skill in business mathematics. While computers and calculators are used for many calculations, it is important to understand the concepts behind mechanical computations. The purpose of this business mathematics course is to increase your math knowledge and skill as it applies to many aspects of business and to help make you a more valuable player in the business arena. Business mathematics is necessary for profitable operations and accurate record keeping. Knowing how to add, subtract, multiply, divide, round and use percentages and fractions is the minimum you need to price your product and meet your budget.

Understanding business mathematics is important to maintain profitable operations and accurate keeping of records. It is required right from the start for pricing products/services till the end when we need to check if the budget was met.

COURSE OBJECTIVES:

1. To provide college students with reinforcement of mathematical computations.
2. Challenge the student to understand how to process and interpret information to arrive at logical conclusions to common business math applications.
3. Develop proficiency in the application to solve business math problems.
4. Understand the important role math plays in all facets of the business world.
5. Production costs calculation
6. Price determination of goods and services
7. Profit Measurement

COURSE OUTCOMES:

After the completion of the course, students will be able to -

1. Demonstrate mastery of mathematical concepts that are foundational in business mathematics, including functions and their mappings, linear systems and their solutions, and descriptive statistics and their applications.
2. Demonstrate an understanding of basic marketing mathematics by solving relevant problems, including trade discounts, cash discounting, and markup and markdown calculations.
3. Apply the principles of simple interest to solve relevant problems in financial applications such as simple-interest-based loans.
4. Use the principles of compound interest to solve relevant problems in financial applications, for example, those involving annuities, loans and mortgages, bonds and sinking funds, and investment decisions.

PAPER 203
Financial Accounting for Managers **(Core 4)**

Marks: 75

Lectures 65

Objective: To familiarize students with the mechanics of preparation of financial statements, understanding corporate financial statements, their analysis and interpretation

Unit I

Theoretical Framework:(4 lectures):

Introduction to Financial Accounting- Accounting as an Information System - its Importance, Scope and Limitations; Users of Accounting Information; Basic concepts and conventions: entity, money measurement, going concern, cost realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.

Accounting Process:(5 lectures):

The Accounting Equation; Recording of business transactions and preparation of Trial Balance; Recording of transactions in Cash Book and in Subsidiary Books – Purchase Book, Purchase Returns Book, Sales Book, and Sales Returns Book; Opening and Closing Entries;

Unit II

Business Income: (7 Lectures):

(i) Capital and revenue expenditures and receipts; (ii) Revenue recognition and recognition of expenses (iii) Depreciation: concept of depreciation; Factors in the measurement of depreciation; Methods of computing depreciation: straight line method and diminishing balance method; change of methods.

Final Accounts: (12 Lectures):

Preparing Trading Account, Profit & Loss Account and Balance Sheet for a Sole Proprietor.

Unit III: Accounting for Hire Purchase and Installment Systems: (13 Lectures):

Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors system; Concepts of operating and financial lease (theory only)

Unit IV: Accounting for Inland Branches :(13 Lectures):

Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

Unit V: Accounting For Dissolution of the Partnership Firm :(11 Lectures):

Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution

Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education, 13 Ed. 2013.
2. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
4. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
5. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
6. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning.

7. Tulsian, P.C. *Financial Accounting*, Pearson Education.
8. M. Haniff & A. Mukherjee, *Financial Accounting 2nd Edition*
9. Basu & Das, *Financial Accounting*, Rabindra Library
10. SP Jain & K.L Narang, *Financial Accounting*, Kalyani Publishers

FINANCIAL ACCOUNTING FOR MANAGERS

Objectives/ Course Description: Financial Accounting for Managers refers to information describing the financial resources, obligations, and activities of an economic entity. The term financial position is used to describe an entity's financial resources and obligations at one point in time, and the term results of operations is used to describe its financial activities during the year.

Financial Accounting information is designed primarily to assist investors and creditors in deciding where to place their scarce investment resources. Such decisions are important to society, as they determine which industries and companies and even countries will receive the financial resources necessary for growth, and which will not. Many other decision makers also make use of financial accounting information. A company's manager and employees constantly need such information in order to run and control business operations.

COURSE OBJECTIVES:

1. To develop conceptual understanding of the fundamentals of financial accounting system
2. Processes, transactions and other events through a book-keeping mechanism, to understand and describe the generally accepted accounting principles (GAAP)
3. To impart skills in accounting for recording various kinds of business transactions, classifying of accounts, summarizing the transactions.
4. To identify the various types of expenditures and receipts and also acquaint themselves with the accounting treatment of depreciation.
5. To equip with the knowledge of accounting process and preparation of final accounts of sole trader
6. To learn the methods of maintaining records under hire purchase & branch
7. To develop an understanding about how accounting is done in times of dissolution of partnership firms

COURSE OUTCOMES:

After the completion of the course, students will be able to –

1. Understand the nature and role of the four principal financial statements (i.e., the Income Statement, the Statement of Financial Position, the Statement of Cash Flows, and the Statement of Changes in Equity) ;
2. Develop an awareness and understanding of the accounting process and fundamental accounting principles that underpin the development of financial statements (e.g. accrual accounting vs. cash accounting, definition, recognition, measurement and disclosure of assets, liabilities, revenues, expenses; inventory valuation methods, provisions, depreciation; accounting for intangibles);
3. Ability to read, interpret and analyze financial statements; combine financial analysis with other information to assess the financial performance and position of a company;
4. Analyze and differentiate amongst the various expenditures and receipts and also develop the knowledge of determining the value of an asset using the concept of depreciation.
5. Prepare financial statements of a sole proprietor and interpret their results.
6. Understand the concepts of hire purchase and branch and be familiar with the methods used for recording business transactions under these two systems.
7. Understand and apply course concepts to analyze common business management decisions such as pricing and outsourcing decisions from a financial perspective;
8. Understand the role of budgets in organizations, their limitations and the behavioral issues to consider when developing and using budgets for planning and control;
9. Develop an awareness of the need to consider ethical, social and other relevant issues, in addition to financial information, in the management decision-making process and develop group work and communication skills.

PAPER 204
Business Environment

Generic Elective 2
Lectures 65

Marks: 75

Objective: To acquaint students with the contemporary issues regarding the environment of business to facilitate a better insight into that environment.

Unit 1: Introduction: (10 lectures)

Concept, nature and importance of business environment.

Types of environment: general, task environment, internal and external environment, Basic elements of environment: socio-cultural, political, legal, economic and technological elements.

Unit 2: Socio-cultural Environment of Business: (9 lectures)

Concept, nature and Impact of culture on business. Ethics and social responsibility of business – arguments for and against social responsibility.

Unit 3: Political and Legal Environment of Business: (12 lectures)

Fundamental Rights and Directive Principles of State Policy – State intervention in economic affairs: role of the government in creating proper business environment. Economic planning in India: features and objectives of Indian plans: The changing legal environment of business, key concepts and features. Intellectual property laws: elementary concepts and features of copy rights, patent, trade/service mark and industrial design.

Unit 4: Economic Environment of Business: (12 lectures)

concept and elements of economic environment – Different economic systems: their meanings and characteristics – New Industrial Policy: Objectives and dimensions – Economic reforms initiated in India – Liberalization, privatization and disinvestment: concepts and trends.

Unit 5: Technological Environment of Business: (10 lectures)

Concept and features of technology – Impact of technology on business and society – Technology policy of India: Institutions and other facilities for promotion of science and technology in India.

Unit 6: International Environment of Business: (12 lectures)

Globalization: concept and nature, merits and demerits of globalization. Strategies for entering foreign markets: exporting, licensing and franchising, contract manufacturing, management contracting, joint venture, merger and acquisition, strategic alliance and counter trade. Multinational corporations: concept, features, merits and demerits.

Suggested Readings:

1. Aswathapa, K., *Essentials of Business Environment*, Himalaya Publishing House.
2. Cherunllam, Francis., *Business Environment*, Himalaya Publishing House.
3. Misra and Puri., *Economics Environment of Business*, Himalaya Publishing House.
4. Gupta, C.B., *Business Environment*, Sultan Chand.
5. Paul, Justin., *Business Environment: Text and Cases*, Tata McGraw Hill

BUSINESS ENVIRONMENT

Objective/ Course Description: The business environment refers to all the external forces which affect business decisions. It mainly consists of social, economic, political, and technological factors. All these factors which affect the business environment are beyond the control of business progress. Business organizations can control all these only up to a certain level. The business environment can be termed as the total of all the external forces. That affects the business functioning and are beyond its control. They are due to this is uncertain in nature. Business environments are actually dynamic in nature, which means that it keeps on changing and do not remain constant.

The study of the environment of the business helps us to detect the strengths, weakness, threats, and opportunities. Once these are detected necessary steps can be easily taken. These factors analysis is better for proper growth and continuity of the business.

COURSE OBJECTIVES:

1. Identify business opportunities
2. Improving organizational performance
3. Basis of decision making
4. Survive in the business and compete with the rivals
5. Making of business as well as organizational policies
6. Assistance in planning

COURSE OUTCOMES:

After the completion of the course, students will be able to –

1. Discuss the supply and demand theory and its impact on insurance.
2. Explain the effects of government policy on the economic environment and insurance industry.
3. Outline how an entity operates in a business environment.
4. Describe how financial information is utilized in business.
5. Explain the legal framework that regulates the industrial and business operations.

SEMESTER 3
PAPER 301
Income Tax Law and Practice

(Core 5)

Marks 75

Lectures 65

Objective: To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

Contents

Unit 1: Introduction (9 Lectures)

Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN) *Residential status*; Scope of total income on the basis of residential status Exempted income under section 10

Unit 2: Computation of Income under different heads-1 (24 Lectures)

Income from Salaries; Income from house property

Unit 3: Computation of Income under different heads-2 (10 Lectures)

Profits and gains of business or profession.

Unit 4: Computation of Income under different heads-3 (8 Lectures)

Capital gains; Income from other sources

Unit 5: Computation of Total Income and Tax Liability (14 Lectures)

Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs Computation of total income of individuals and firms; Tax liability of an individual and a firm; Latest edition of text books may be used.

Suggested readings:

1. Singhanian, Vinod K. and Monica Singhanian. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
3. Narang , Gaur &Puri, Income Tax Law, Kalyani Publishers
4. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
5. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.
6. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

7. Vinod Kumar Singhania, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version_Excel Utility' available at incometaxindiaefiling.gov.in

Income Tax Law and Practice

Objectives/ Course Description: Focuses on three key aspects of income. Includes basic concepts of income taxation, and understand the interaction of various components involved in the determination of the income tax. Covers the audit process, including how a taxpayer may appeal an audit decision and how an appeal may reach various courts. Learn how research differs from other legal research and will understand the implications of various types of authorities regarding tax law and procedure.

COURSE OBJECTIVES:

1. To make aware about provisions of direct tax with regard to IT Act, 1961 and IT Rules, 1962.
2. To make aware about agriculture income, residential status and incidence/charge of tax.
3. To understand the provisions and procedure to compute total income under five heads of income i.e. salaries, house property, profits & gains from business & profession, capital gains and other sources.
4. To understand the provision and procedure for clubbing & aggregation of incomes and set-off & carry forward of losses.
5. To understand the various deductions to be made from gross total income U/s 80-C to 80-U in computing total income.

COURSE OUTCOMES

After the completion of the course, students will be able to –

1. Acquire the complete knowledge of basic concepts of income tax
2. Understand the concept of exempted incomes; understand the provisions of agricultural income, Calculate Residential status of a person
3. Identify and comply with the relevant provisions of the Income Tax Act as it relates to the income tax of individuals
4. Compute the income under the different heads i.e. salaries, house property, profits & gains from business & profession, capital gains and other sources.
5. Able to compute total income and define tax complicacies and structure.

SEMESTER 3
PAPER 302
Cost and Management Accounting

Marks: 75**Lectures 65**

Objective: To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems

Unit I: Introduction (8 Lectures)

- (a) Cost Accounting: Meaning, objectives and advantages; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organization;
- (b) Management Accounting: Meaning, Objectives, Nature and Scope; Difference between cost accounting and management accounting

Unit II: Elements of Cost (20 Lectures)

- (a) Materials: Inventory control techniques; Accounting and control of purchases; storage and issue of materials; Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average
- (b) Labour: Accounting and Control of labour cost; Time keeping and time booking; Concept and treatment of idle time, over time, labour turnover and fringe benefits; Methods of wage payment and the Incentive schemes – Halsey, Rowan, Taylor’s Differential piece wage.
- (c) Overheads: Classification, allocation, apportionment and absorption of overheads;

Unit III: Methods of Costing (13 Lectures)

Unit costing, Job costing, Contract costing, Process costing (excluding joint and by-products), Service costing (only transport)

Unit IV: Budgetary Control (8 Lectures)

Concept of budget; Budgetary control: objectives, merits, and limitations; Functional budgets; Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.

Unit V: Standard Costing (8 Lectures)

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications; Variance Analysis – material and labour and overheads

Unit VI: Marginal Costing (8 Lectures)

Absorption vs. Marginal Costing; Cost-Volume-Profit Analysis, Profit / Volume ratio; Break-even analysis-algebraic and graphic methods; Angle of incidence, margin of safety, Key factor .

Suggested Reading:

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, *Cost Accounting: A Managerial Emphasis*, Pearson Education.
2. Drury, Colin. *Management and Cost Accounting*. Cengage Learning.
3. JawaharLal, *Cost Accounting*. McGraw Hill Education
4. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning
5. Rajiv Goel, *Cost Accounting*. International Book House
6. Singh, Surender. *Cost Accounting*, Scholar Tech Press, New Delhi.
7. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers
8. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
9. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. ShriMahavir Book Depot, New Delhi.
10. Iyengar, S.P. *Cost Accounting*. Sultan Chand & Sons

Cost and Management Accounting

Objectives/ Course Description: Cost Accounting implies a branch of accounting which deals with recording, classifying, accumulation, allocation and control of the cost of production. It captures the incomes and expenditures and prepares statements and reports for the respective period, so as to determine and control costs.

Management accounting also is known as managerial accounting and can be defined as a process of providing financial information and resources to the managers in decision making. Management accounting is only used by the internal team of the organization, and this is the only thing which makes it different from financial accounting. In this process, financial information and reports such as invoice, financial balance statement is shared by finance administration with the management team of the company. Objective of management accounting is to use this statistical data and take a better and accurate decision, controlling the enterprise, business activities, and development.

COURSE OBJECTIVES:

Enable the students

1. To understand the Concept of Cost, Costing, Cost Accounting, Management Accounting, their relevant importance, objectives, etc.
2. To analyze inventory control techniques and methods of pricing.
3. To have a clear idea about Control of labour cost, treatment of idle time and methods of wage payment.
4. To understand Overheads, its classification, absorption, allocation, etc.
5. To be aware about the methods of Costing and budgetary control.
6. To analyse the importance of Standard Costing and its effect on Costing.
7. To understand the concept of Marginal Costing, Cost Volume Profit Analysis, Margin of Safety, etc.

COURSE OUTCOMES:

On completion of this course, the students will be able to:

1. To define Costing, to differentiate between Cost and Management Accounting, and to explain their relations.
2. To highlight the methods of inventory control and their significance in a firm.
3. To know the significance of labour, wage payment, cost effectiveness under payment schemes.
4. To segregate the overhead expenses, primary and secondary distribution analysis with redistribution of overheads.
5. To have a knowledge regarding the adoption of appropriate Costing Method under different situations.

6. To prepare budget, compare with actual cost and to forecast and control.
7. To be able to perform standard costing and variance analysis.
8. To know how to check the effect of marginal cost and production.

Paper Code: 303
Financial Management

Marks: 75

Lectures 65

Objective: To acquaint students with the techniques of financial management and their applications for business decision making

Unit I: Introduction (5 Lectures)

Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities

Unit II: Investment Decisions (16 Lectures)

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.

Unit III: Financing Decisions (17 Lectures)

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure

Unit IV: Dividend Decisions (11 lectures)

Theories for relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice

Unit V: Working Capital Decisions (16 Lectures)

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management

Suggested Readings

1. James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
2. Levy H. and M. Sarnat. *Principles of Financial Management*. Pearson Education

3. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
4. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
5. Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
6. Singh, J.K. *Financial Management- text and Problems*. Dhanpat Rai and Company, Delhi.
7. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
8. Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. Mayur Courseback, New Delhi.
9. Pandey, I.M. *Financial Management*. Vikas Publications.
10. Bhabatosh Banerjee, *Fundamentals of Financial Management*, PHI Learning
11. Gupta & Sharma, *Management Accounting*, Kalyani Publisher

Financial Management

Objective/ Course Description: The primary objective of studying financial management is to understand the basic financial need of a business firm. *Financial management* is an important skill of every small business owner or manager. Every decision that an owner makes has a *financial* impact on the company, and he has to make these decisions within the total context of the company's operations. As a student of management, this subject will enable the students to study the various variables and constraint which a financial manager has to face in taking decisions. It will also enable the students to get a vivid knowledge of fund management such as procurement of fund, investment decisions, dividend decisions, capital structure and working capital management. It will also make a strong base for those students who want to take finance specialization in the final semester or further studies.

COURSE OBJECTIVES:

1. To develop a thorough knowledge about the financial management as a whole and the basic objective of a firm.
2. To understand the basic objective of investment decision and to study various tools of capital budgeting like NPV, IRR, PI, Payback etc.
3. To study the concept of Cost of capital and various components of Cost of capital with a detailed study of different methods of its computation.
4. To give an overall idea of Capital structure, with different approaches in its estimation.
5. To develop a basic knowledge about the concept of dividend and the variables involved in taking dividend decisions.
6. To give an idea about the Working capital management and its different forms and computation methods.

COURSE OUTCOMES:

Student will gain an insight into different aspects of financial decisions:

- Calculation of Present value and future value of money.
- Calculation of financial outcome of different projects based on Present value concept.
- Computation of Cost of capital on the basis of Book value and Market value.
- Concept application in approaches of Capital Structure with a clear idea of recent trends like arbitrage and MM approach with tax.
- Computation of Working capital on the basis of Operating Cycle and Balance sheet approach.
- Knowledge of different sources of long term and short term funds.
- Basic concept of CAPM & Venture capital.

PAPER 304

Quantitative Techniques for Management (Generic Elective 3)

Marks: 75

Lectures 65

Objective: To acquaint students with the construction of mathematical models for managerial decision situations and to use computer software packages to obtain a solution wherever applicable. The emphasis is on understanding the concepts, formulation and interpretation.

Unit I: (20 Lectures)

Linear Programming: Formulation of L.P. Problems, Graphical Solutions (Special cases: Multiple optimal solution, infeasibility, unbounded solution); Simplex Methods (Special cases: Multiple optimal solution, infeasibility, degeneracy, unbounded solution) Big-M method and Two-phase method; Duality and Sensitivity (emphasis on formulation & economic interpretation); Formulation of Integer programming, Zero-one programming, Goal Programming.

Unit II: : (15 Lectures)

Elementary Transportation: Formulation of Transport Problem, Solution by N.W. Corner Rule, Least Cost method, Vogel's Approximation Method (VAM), Modified Distribution Method. (Special cases: Multiple Solutions, Maximization case, Unbalanced case, prohibited routes) Elementary Assignment: Hungarian Method, (Special cases: Multiple Solutions, Maximization case, Unbalanced case, Restrictions on assignment.)

Unit III: : (15 Lectures)

Network Analysis: Construction of the Network diagram, Critical Path- float and slack analysis (Total float, free float, independent float), PERT, Project Time Crashing

Unit IV: : (15 Lectures)

Decision Theory: Pay off Table, Opportunity Loss Table, Expected Monetary Value, Expected Opportunity Loss, Expected Value of Perfect Information and Sample Information

Markov Chains: Predicting Future Market Shares, Equilibrium Conditions (Questions based on Markov analysis) Limiting probabilities, Chapman Kolmogorov equation.

Introduction to Game Theory: Pay off Matrix- Two person Zero-Sum game, Pure strategy, Saddle point; Dominance Rule, Mixed strategy, Reduction of $m \times n$ game and solution of 2×2 , $2 \times s$, and $r \times 2$ cases by Graphical and Algebraic methods; Introduction to Simulation: Monte Carlo Simulation

Suggested Readings:

1. N. D. Vohra: Quantitative Management, Tata McGraw Hill .
2. P. K. Gupta, Man Mohan, Kanti Swarup: Operations Research, Sultan Chand.
3. V. K. Kapoor: Operations Research, Sultan Chand & Sons.
4. J. K. Sharma: Operations Research Theory & Applications, Macmillan India Limited.

Quantitative Techniques for Management

Objectives/ Course Description: Quantitative methods emphasize objective measurements and the statistical, mathematical, or numerical analysis of data collected through polls, questionnaires, and surveys, or by manipulating pre-existing statistical data using computational techniques. Quantitative research focuses on gathering numerical data and generalizing it across groups of people or to explain particular phenomenon. Provides students with quantitative skills that are required to make business decisions, these skills involve using statistical, forecasting and estimation techniques. Formulation and application of mathematical models in business decision making scenarios.

COURSE OBJECTIVES:

1. Understand relevance & need of quantitative methods for making business decisions
2. Demonstrate a sound knowledge of fundamentals of statistics and statistical techniques
3. Be able to read and interpret statistical information
4. Be able to perform statistical analysis
5. Be able to apply quantitative methods to solve a variety of business problems

COURSE OUTCOMES:

On completion of this course, the students will be able to:

1. Understand various quantitative & statistical methods
2. Understand data and draw inference from data
3. Calculate and interpret statistical values by using statistical tool (correlation & regression)
4. Demonstrate an ability to apply various statistical tools to solve business problem
5. Identify the source of a quantifiable problem, recognize the issues involved and produce an appropriate action plan
6. Distinguish between different mathematical techniques and applications
7. Translate a problem into a simple mathematical model to allow easier understanding and to aid problem solving
8. Extrapolate from data the important trends in order to forecast as accurately as possible
6. Employ appropriate mathematical tools to solve problems
7. Calculate and interpret numerous statistical values and appreciate their value to the business manager
8. Demonstrate an ability to apply statistical process control
9. Carry out a simple sample survey, analyze the results and present the findings to the class

Paper 305
Entrepreneurship Development (Skill Enhancement 1)
Marks – 75 Lectures - 45

Objective: The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.

Unit 1: Introduction (7 Lectures)

Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises (10 Lectures)

Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution

Unit 3:(10 Lectures)

Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

Unit 4: Sources of business ideas and tests of feasibility.(10 Lectures)

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions

Unit 5: Mobilising Resources(8 Lectures)

Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems

Suggested Readings:

- Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
- Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
- Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
- Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.

- Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
- Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
- Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
- SS Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
- K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education

Entrepreneurship Development

Objectives/ Course Description: Entrepreneurial development or Entrepreneurship is an act of encouraging people for entrepreneurial career and making them capable of exploiting business opportunities. It is not simply a training task. It is the act of motivating and developing skills of potential entrepreneur and helping them in developing their own ventures. Entrepreneurial development is thus an organized and systematic development. It is regarded as a tool of industrialization and a solution to unemployment problem. At UG level this subject is taught to inculcate entrepreneurial behavior and creative thinking skills among the students. The objective of entrepreneurial development is to motivate a person for entrepreneurial career and to make him capable of perceiving and exploiting successfully opportunities for enterprises. The trained entrepreneur can guide others on how to start their own enterprise and approach various institutions for finance. In fact, trained entrepreneurs become catalysts of developing industry and economic progress.

COURSE OBJECTIVES:

1. Promotion of Cottage and Small Scale Industries
2. Generation of Employment Opportunities
3. Promotion of First-Generation Businessmen
4. To Create Awareness about Availability of the Resources
5. To impart entrepreneurial Training
6. Creation of Conducive and healthy environment for the growth of entrepreneurs

COURSE OUTCOMES:

Students are expected to -

1. Identify business Opportunity Identification and Positioning.
2. Entrepreneurship and Innovation students will be able to sell themselves and their ideas.
3. Entrepreneurship and Innovation minors will be able to find problems worth solving. Students advance their skills in customer development, customer validation, competitive analysis, and iteration while utilizing design thinking and process tools to evaluate in real-world problems and projects.
4. Students will be able to mobilize people and resources. Students identify and secure customers, stakeholders, and team members through networks, primary customer research, and competitive and industry analyses in order to prioritize and pursue an initial target market in real-world projects.
5. Students will be able to create value. Students are able to create presentations and business plans that articulate and apply financial, operational, organizational, market, and sales knowledge to identify paths to value creation through company formation, social innovation and intellectual property licensing.
6. Entrepreneurship and Innovation also helps the students to develop and cultivate endurance. Students increase their awareness and deliberately practice the skills and disciplines necessary to increase confidence and agency; foster self-efficacy and self-advocacy; improve communication and problem-solving skills manage strong impulses and feelings; and identify personal purpose.

SEMESTER 4**PAPER 401****Human Resource Management****(Core 8)****Marks – 75****Lectures – 65**

Objective: The objective of this course is to help the students to develop an understanding of the concept & techniques of essential functions of human resource management. The course will use and focus on Indian experiences, approaches and cases

Unit I:(15 Lectures)

Human Resource Management: Concept, Functions, roles, skills & competencies, HRD-definition, goals and challenges. The changing environment of HRM – globalization, cultural environment, technological advances, workforce diversity, corporate downsizing, changing skill requirement, HRM support for improvement programs Work life balance, HR role in strategy formulation & gaining competitive advantage. HRM issues in Indian Organizations

Unit II:(20 Lectures)

Human Resource Planning: Process, Forecasting demand & supply, Skill inventories Human Resource Information System (HRIS) succession planning, Job analysis – Uses, methods, Job description & Job specifications. HR accounting and Human Resource Development (HRD) audit concept. Recruitment, Selection & Orientation: internal & external sources, e- recruitment, selection process, orientation process.

Unit III:(15 Lectures)

Training: Concept, Needs, Systematic approach to training, Methods of training. Management development: Concept & Methods. Performance management system: concept, uses of performance appraisal, performance management methods, factors that distort appraisal, appraisal interview .Career planning: career anchors, career life stages.
Compensation: Steps of determining compensation, job evaluation, components of pay structure, factors influencing compensation levels, wage differentials & incentives, profit sharing, gain sharing, employees' stock option plans. Brief introduction of social security, health, retirement & other benefits.

Unit IV:(15 Lectures)

Industrial Relations: Introduction to Industrial Relations, Trade unions role, types, functions, problems, industrial dispute- concept, causes & machinery for settlement of disputes- grievance, concepts, causes & grievance redressal machinery, discipline-concept, aspect of discipline & disciplinary procedure, Collective bargaining- concept, types, process, problems, essentials of effective collective bargaining .

Suggested Readings:

- De Cenzo, D.A. & Robbins: Fundamentals of Human Resource Management, New York: John Wiley & Sons.
- Dessler, G: Human Resource Management, Pearson.
- Monappa & Saiyaddin: Personnel Management, Tata McGraw Hill.
- Rao, V.S.P.: Human Resource Management- Text and Cases, Excel Books

Human Resource Management

Objectives/ Course Description: The primary objective of HRM Course is to make the students understand the significance of manpower in an organization and ensure the availability of competent and willing workforce to the organization as well as to meet the needs, aspirations, values and dignity of individuals/employees and having due concern for the socio-economic problems of the community and the country. The human resource management's objectives may be influenced by organizational, individual and social goals/objectives.

The organizational objectives consist of, to earn profit, growth and expansion, to survive in the competition, stability and diversification etc. These objectives can be achieved by human resources of the organization.

COURSE OBJECTIVES:

1. To achieve the organizational goals by proper utilization of human resources.
2. To develop and maintain healthy working relationships among all the employees and to adopt sound, desirable organization structure.
3. To integrate individual and group goals within an organization.
4. To create opportunities and facilities for individual or group developments according to the growth and development of the organization.
5. To identify and satisfy individual and group needs, such as fair wages and salaries, incentives, welfare facilities, social security, prestige, recognition, security, status etc.
6. Providing the organization with well trained and well-motivated employees- The duty of HRM is to recruit employees and develop them by providing the adequate training and executive development programmes. It helps to groom their career in the best possible way.
7. To ensure adequate human resource planning programme according to the need of any organization.
8. To provide an opportunity to employees to participate in management.
9. To provide desirable leadership and lead the working groups.
10. To provide healthy hygienic working conditions to the employees (Quality of Work Life).
11. To retain the workforce by maintaining stability of employment/ Workforce security.

COURSE OUTCOMES:

Students are expected to have a clear idea regarding -

- Contribute to the development, implementation, and evaluation of employee recruitment, selection, and retention plans and processes.
- Administer and contribute to the design and evaluation of the performance management program.
- Develop, implement, and evaluate employee orientation, training, and development programs.
- To develop necessary skill set for application of various HR issues.
- To analyze the strategic issues and strategies required to select and develop manpower resources.
- To integrate the knowledge of HR concepts to take correct business decisions
- Facilitate and support effective employee and labour relations in both non-union and union environments.
- Research and support the development and communication of the organization's total compensation plan.
- Collaborate with others, in the development, implementation, and evaluation of organizational and health and safety policies and practices.
- Research and analyze information needs and apply current and emerging information technologies to support the human resources function using applicable HRIS software.
- Develop, implement, and evaluate organizational development strategies aimed at promoting organizational effectiveness.
- Present and evaluate communication messages and processes related to the human resources function of the organization.
- Manage own professional development and provide leadership to others in the achievement of ongoing competence in human resources professional practice.
- Facilitate and communicate the human resources component of the organization's business plan.
- Conduct research, produce reports, and recommend changes in human resources practices.

PAPER 402

Marketing Management

(Core 9)

Marks: 75

Lectures 65

Objective: This course aims to familiarize students with the marketing function in organizations. It will equip the students with understanding of the Marketing Mix elements and sensitize them to certain emerging issues in Marketing. The course will use and focus on Indian experiences, approaches and cases

Unit I: (15 Lectures)

Introduction: Nature, Scope and Importance of Marketing, Evolution of Marketing; Core marketing concepts; Company orientation - Production concept, Product concept, Selling concept, Marketing concept, Holistic marketing concept. Marketing Environment: Demographic, economic, political, legal, socio cultural, technological environment (Indian context); Portfolio approach – Boston Consultative Group (BCG) matrix

Unit II: (15 Lectures)

Segmentation, Targeting and Positioning: Levels of Market Segmentation, Basis for Segmenting Consumer Markets, Difference between Segmentation, Targeting and Positioning;

Unit III: (20 Lectures)

Product & Pricing Decisions: Concept of Product Life Cycle (PLC), PLC marketing strategies, Product Classification, Product Line Decision, Product Mix Decision, Branding Decisions, Packaging & Labelling, New Product Development. Pricing Decisions: Determinants of Price, Pricing Methods (Non-mathematical treatment), Adapting Price (Geographical Pricing, Promotional Pricing and Differential Pricing).

Unit IV: (15 Lectures)

Promotion Mix: Factors determining promotion mix, Promotional Tools –basics of Advertisement, Sales Promotion, Public Relations & Publicity and Personal Selling; Place (Marketing Channels): Channel functions, Channel Levels, Types of Intermediaries: Types of Retailers, Types of Wholesalers. Marketing of Services - Unique Characteristics of Services, Marketing strategies for service firms – 7Ps.

Readings:

- Kotler, P. & Keller, K. L.: Marketing Management, Pearson.
- Kotler, P., Armstrong, G., Agnihotri, P. Y., & Ul-Haq, E.: Principles of Marketing: A South Asian Perspective, Pearson.
- Ramaswamy, V.S. & Namakumari, S.: Marketing Management: Global Perspective- Indian Context, Macmillan Publishers India Limited.
- Zikmund, W.G. & D' Amico, M.: Marketing, Ohio: South-Western College Publishing.

Marketing Management

Objective/ Course Description: This course aims to familiarize students with the marketing function in organizations. It will equip the students with understanding of the Marketing Mix elements and sensitize them to certain emerging issues in Marketing. The course will use and focus on Indian experiences, approaches and cases.

COURSE OBJECTIVES:

1. To introduce the marketing concept and how we identify, understand and satisfy the needs of customers and markets.
2. To understand the tools used by marketing managers in decision situations.
3. To comprehend marketing decisions, based upon the combination of product, price, promotion, and distribution elements. In this course, students will learn consumer and industrial markets and understand the value of the marketing mix in the marketing planning process.
4. To learn about marketing process for different types of products and services

COURSE OUTCOMES:

On completion of this course, the students will be able to:

1. Demonstrate understanding of marketing terminologies and concepts.
2. Interpret complex marketing issues and problems using relevant theories, concepts and methods with regard to goods and services.
3. Identify environmental factors that shape marketing activities for certain target markets.
4. Demonstrate knowledge of the individual components of a marketing mix.
5. Identify the organizational processes involved in the planning, implementation and control of marketing activities.

PAPER 403
Production Management (Core 10)

Marks: 75

Lectures 65

Objective: This course aims to familiarize students with the production function in organizations. It will equip the students with understanding of the Production process and sensitize them to certain emerging issues in Production. The course will use and focus on Indian experiences, approaches and cases

Unit 1(10 Lectures)

Meaning and function of production management, role and responsibility of production function in org type of production system continuous, intermittent, job lots etc., plant layout objective type material flow pattern safety consideration and environment aspects.

Unit 2(15 Lectures)

Production design- definition, importance, factor affecting product design product policy- standardization, simplification, production developments, meaning importance, factors responsible development techniques of product development.

Unit 3(15 Lectures)

Production planning and control-meaning objective, scope, importance and procedure of production planning, routing, schedule, master production schedule, production schedule, dispatch, follow up, production control-meaning, objectives, factor affecting production control.

Unit 4(15 Lectures)

Concept and importance of material management ,corporate policy, organization, research, planning, source selection, inventory management , Selective Inventory control techniques make or buy decision.

Unit 5(10 Lectures)

Production and Material Management ,Warehousing and store management, centralized and decentralized store, methods of store accounting. Need for stock verification

Suggested Readings

- Aswathappa&Bhatt : Production and Operations Management, Himalaya Publishing House.
- K. C. Jain: JeetPatidar: Purchasing and Materials Management , S. Chand
- Martin Starr : Production and Operations Management, Cengage Learning
- Marland T. Telsang Production Management ,S.Chand
- R. B. Khanna, Production and Operations Management , PHI

Production Management

Objectives/ Course Description: This course aims to familiarize students with the production function in organizations. It will equip the students with understanding of the production process and sensitize them to certain emerging issues in Production. The course will use and focus on Indian experiences, approaches and cases.

COURSE OBJECTIVES:

1. To develop an understanding of production process and its relationship with other business functions.
2. To understand techniques of location and facility planning; production planning and controlling
3. To understand the Materials Management functions starting from demand management through Inventory Management.

COURSE OUTCOMES:

On completion of this course, the students will be able to:

1. Identify the elements of production management and various transformation processes to optimize productivity and competitiveness.
2. Analyze and evaluate various facility alternatives and their capacity decisions, develop a balanced line of production & scheduling and sequencing techniques in operation environments
3. Plan and implement suitable materials handling principles and practices in the operations.

Goods and Services Tax & Customs Duty
PAPER 404
Generic Elective 4

Marks: 75

Lectures: 65

Contents:

1. *Concept of indirect taxes* (05 Lectures)
 - i. Concept and features of indirect taxes
 - ii. Principal indirect taxes
2. *Goods and Services Tax (GST) Laws* (40 Lectures)
 - i. GST Laws: An introduction including Constitutional aspects
 - ii. Levy and collection of CGST and IGST
 - a) Application of CGST/IGST law
 - b) Concept of supply including composite and mixed supplies
 - c) Charge of tax
 - d) Exemption from tax
 - e) Composition levy
 - iii. *Basic concepts of time and value of supply*
 - iv. *Input tax credit*
 - v. *Computation of GST liability*
 - vi. *Registration*
 - vii. *Tax invoice; Credit and Debit Notes; Electronic way bill*
 - viii. *Returns*
 - ix. *Payment of tax including reverse charge*
 1. Customs Law as contained in the Customs Act, 1962 and the Customs Tariff Act, 197 (20 Lectures)
 - (i) Introduction to customs law including Constitutional aspects
 - (ii) Levy of and exemptions from customs duties – All provisions including application of customs law, taxable event, charge of customs duty, exceptions to levy of customs duty, exemption from custom duty
 - (iii) Types of customs duties
 - (iv) Classification and valuation of imported and export goods
 - (v) Officers of Customs; Appointment of customs ports, airports etc.
 - (vi) Import and Export Procedures – All import and export procedures including special procedures relating to baggage, goods imported or exported by post, stores
 - (vii) Provisions relating to coastal goods and vessels carrying coastal goods
 - (viii) Warehousing
 - (ix) Drawback
 - (x) Demand and Recovery; Refund
 - (xi) Provisions relating to prohibited goods, notified goods, specified goods, illegal importation/exportation of goods
 - (xii) Searches, seizure and arrest; Offences; Penalties; Confiscation and Prosecution
 - (xiii) Appeals and Revision; Advance Rulings; Settlement Commission
 - (xiv) Other provisions

Suggested Readings:

1. Dhingra Understanding Basic of GST, Kalyani Publishers
2. Goyal and Garg, Indirect Tax, Kalyani Publishers

Goods and Services Tax & Customs Duty

Course Outline/ Course Description: This course primarily outlines a basic overview of the indirect tax structure in the country. It further highlights the GST Laws and the Customs Laws and Tariffs. The entire paper is divided into two sections viz., Goods and Services Tax and Customs Duty and Tariffs. The first section describes the constitutional aspects of GST, definitions of various terms and concepts. The section on customs duty and tariffs gives an insight about the constitutional aspects relating to customs duty, types of customs duty, definitions of various terms and concepts and other related provisions pertaining to customs laws.

Course Objective:

1. To provide students with the basic understanding of the provisions relating to GST and Customs Duty
2. To make students aware of the constitutional aspects relating to GST and Customs Duty
3. To examine the need and scope of GST
4. To acquaint students with the export and import procedures with respect to Customs Act
5. To offer specialized and updated knowledge in the area of GST and Customs Duty in a systematic manner
6. To enhance the analytical and problem solving skills for decision making

Course Outcome:**On completion of this course, the students will be able to:**

1. Comprehend and construe the basic provisions as contained in the Acts.
2. Compute the GST liability.
3. Understand the need for taxation reforms in the indirect taxation system of the country.
4. Understand the basic principles underlying the Indirect Taxation Statutes with reference to GST Act and Customs Act.
5. Identify and analyze the procedural aspects with respect to GST and customs duty.

PAPER 405
E Commerce

(Skill Enhancement 2)
Lectures: 40 plus 10 PP

Marks – 75

Objectives: To enable the student to become familiar with the mechanism for conducting business transactions through electronic means.

Contents

Unit 1: Introduction: (8 lectures)

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, classification of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce. **Technology used in E-commerce:** The dynamics of world wide web and internet (meaning, evolution and features); Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

Unit 2: Security and Encryption: (8 lectures)

Need and concepts, the e-commerce security environment: (dimension, definition and scope of security), vulnerabilities in the E-commerce environment, solutions, Encryption, securing channels of communication, protecting networks and protecting servers and clients.

Unit 3: IT Act 2000 with recent amendments and Cyber Crimes (8 lectures)

IT Act 2000: Definitions, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signature, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes.

Unit 4: E-payment System: (8 Lectures, 4 practical lab)

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

Unit 5: On-line Business Transactions: (8 Lectures, 6 practical lab) Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like banking, insurance, payment of utility bills, marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment, online shopping from e-tailers.

Suggested Readings:

- Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
- David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
- Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4th Ed.*, McGraw Hill Education
- PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
- KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
- Sushila Madan, *E-Commerce*, Taxmann
- TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co.

- Awad, M. Elias., *Electronic Commerce from Vision to Fulfilment*, Pearson Prentice Hall

E Commerce

Objectives/ Course Description:

E-Commerce, formerly referred to as Electronic Commerce, is the trading of several of goods & services over a wide area of electronic means; such as the Internet or any other Computer Networks. Presents concepts and skills for the strategic use of e-commerce and related information technology from three perspectives: business to consumers, business-to-business, and intra-organizational. Examination of e-commerce in altering the structure of entire industries, and how it affects business processes including electronic transactions, supply chains, decision making and organizational performance.

The various sources where the e-commerce is successfully being running and the uses of e-Commerce are mobile commerce, electronic funds transfer, supply chain management, internet marketing, online transaction processing, electronic data interchange (EDI), inventory management systems and automated data collection systems. E-Commerce allows the exchange of data over electronic means in order to facilitate the financing & payment aspects of business transaction. Within the help of e-Commerce, an organization is benefitted through effective communications & better business conducts.

COURSE OBJECTIVES:

1. Development of Business-Relationship
2. Better-Customer Service
3. Getting more Customers
4. E-commerce technology ensures two way communications between buyer and seller
5. Elimination of intermediary channels in reaching the end users.
6. Customization of business procedure.

COURSE OUTCOMES:

Students are expected to have a clear idea regarding –

1. Proper use of information technology to flourish your entrepreneurial as well as business ideas.
2. Demonstrate an understanding of retailing in E-commerce by:
 - a. analyzing branding and pricing strategies,
 - b. using and determining the effectiveness of market research
 - c. Assessing the effects of disintermediation.
3. Analyze the impact of E-commerce on business models and strategy
4. Describe Internet trading relationships including Business to Consumer, Business-to-Business, Intra-organizational.
5. Describe the infrastructure for E-commerce
6. Describe the key features of Internet, Intranets and Extranets and explain how they relate to each other.
7. Discuss legal issues and privacy in E-Commerce
8. Assess electronic payment systems
9. Recognize and discuss global E-commerce issues

SEMESTER 5 PAPER 501

Business Statistics

(Core 11)

Marks: 75

Lectures 65

Objective: To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making. Emphasis will be on the application of the concepts learnt.

Course contents:

Unit I: (15 Lectures)

Measures of Central Value: Characteristics of an ideal measure; Measures of Central Tendency - mean, median, mode, harmonic mean and geometric mean. Merits, Limitations and Suitability of averages. Relationship between averages. Measures of Dispersion: Meaning and Significance. Absolute and Relative measures of dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation, Moments, Skewness, Kurtosis.

Unit II: : (15 Lectures)

Correlation Analysis: Meaning and significance. Correlation and Causation, Types of correlation. Methods of studying simple correlation - Scatter diagram, Karl Pearson's coefficient of correlation, Spearman's Rank correlation coefficient, Regression Analysis: Meaning and significance, Regression vs. Correlation. Linear Regression, Regression lines (X on Y, Y on X) and Standard error of estimate.

Unit III: : (15 Lectures)

Analysis of Time Series: Meaning and significance. Utility, Components of time series, Models (Additive and Multiplicative), Measurement of trend: Method of least squares, Parabolic trend and logarithmic trend; Index Numbers: Meaning and significance, problems in construction of index numbers, methods of constructing index numbers-weighted and unweighted, Test of adequacy of index numbers, chain index numbers, base shifting, splicing and deflating index number.

Unit IV: : (10 Lectures)

Probability: Meaning and need. Theorems of addition and multiplication. Conditional probability. Bayes' theorem, Random Variable- discrete and continuous. Probability Distribution: Meaning, characteristics (Expectation and variance) of Binomial, Poisson, and Normal distribution. Central limit theorem.

Unit V: : (10 Lectures)

Hypothesis testing: Concept; Level of Significance; Process of testing; Test of hypothesis concerning Mean; Test of hypothesis Normal Z test & t test for single mean.

Using Non-parametric statistics for hypothesis testing.

Readings:

1. *S.P. Gupta (S.P.): Statistical Methods, Sultan Chand & Sons, 34th Edition.*
2. *Richard Levin & David Rubin : Statistics for management, Prentice Hall. Anderson, Sweeny & Williams: Statistics for Business and Economics, South Wester*

Business Statistics

Objectives/ Course Description:

This course has been designed to provide students with the basic understanding about the methods of describing, summarizing, presenting, measuring and analyzing statistical data, probability distributions, and hypothesis testing. The course emphasizes on the application of various statistical techniques in the support of managerial decision making in various functional areas of business. The entire paper is divided into 5 units. Unit 1 discusses the various measures of central tendency and dispersion. Unit 2 describes the concepts of correlation and regression analysis. Unit 3 elaborates the concepts of time series and index numbers. Unit 4 illustrates the theory of probability and probability distribution. Lastly, unit 5 explains the concepts of hypothesis testing.

Course Objective:

1. To familiarize the students with various statistical data analysis tools that can be used for effective decision making.
2. To acquaint students with different methods of collecting, presenting, measuring, analyzing and interpreting statistical data.
3. To have a proper understanding of statistical applications in various functional areas of business
4. To develop the ability of students to deal with numerical and quantitative issues in business
5. To enable students with the application of statistical techniques wherever appropriate

Course Outcome:

After the completion of this course it is expected that the students are able:

1. To comprehend the various statistical tools and are able to use it in solving real business problems
2. To critically discuss the uses and limitations of statistical analysis
3. To solve a range of problems using the various statistical techniques
4. To compute the various measures of central tendency and measures of dispersion
5. To compute correlation of a given set of data
6. To perform regression analysis for a given set of data
7. To construct Index Number for a given set of data
8. To apply the theory of probability in solving real business problems
9. To perform hypothesis testing for a given set of data

SEMESTER 5
PAPER 502
Strategic Management

Marks: 75

(Core 12)
Lectures 65

Objective: To familiarize the students with strategic management principles that can be used for effective decision making. Emphasis will be on the application of the concepts learnt.

Unit I: (10 Lectures)

Introduction - evolution of business policy, business policy - nature, importance, objectives, understanding the strategy, process of strategic management, functional strategies.

Unit II: (9 Lectures)

Organizational Direction- concept of strategic planning, vision, mission, objectives

Unit III: (10 Lectures)

Environmental Analysis and Diagnosis – environmental scanning, elements of environment, SWOT analysis, competitive advantage, competitor analysis.

Unit IV: (9 Lectures)

Strategic Alternatives – corporate level stability, expansion, retrenchment and turnaround.

Unit V: (9 Lectures)

Strategic Analysis and Choice –gap analysis.

Unit VI: (9 Lectures)

Strategy Implementation – issues in implementation - resource allocation - budgets – organization structure - matching structure and strategy.

Unit VII: (9 Lectures)

Strategic Evaluation & Control - overview of strategic evaluation & control, strategic control.

Suggested Readings:

1. Azhar Kazmi, *Strategic Management And Business Policy*, McGraw Hill Education; 3 edition.
2. Budhiraja, S. B. and. Athreya, M. B, *Cases in Strategic Management*, Tata McGraw Hill, New Delhi.
3. Christensen, C. R., *Business Policy: Text and Cases*, Homewood, Illinois.
4. Glueck, William F., *Strategic Management and Business Policy*, McGraw Hill, New York.

STRATEGIC MANAGEMENT

Objectives/ Course Description: The business world today is considerably different and more complex than it was in the previous years. Both the challenges and opportunities facing organizations of all sizes today are greater than ever. Organizations are required to continuously find better ways to compete in the rapidly changing global business environment. Survival and competition have become imperative for organizations in the current global scenario. In this context, the course develops the strategic thinking and decision making abilities of students, especially in relation to understanding the employability of various strategies in different situations.

Strategic Management is an integrative and interdisciplinary course. It assumes a broad view of the environment that includes buyers, suppliers, competitors, technology, the economy, capital markets, government, and global forces and views the external environment as dynamic and characterized by uncertainty. In studying strategy, the course draws together and builds on all the ideas, concepts, and theories from your functional courses such as Accounting, Economics, Finance, Marketing, Organizational Behavior, and Statistics.

COURSE OBJECTIVES:

1. To expose students to various perspectives and concepts in the field of Strategic Management
2. The course would enable the students to understand the principles of strategy
3. Formulation, implementation and control in organizations.
4. To help students develop skills for applying these concepts to the solution of Business problems
5. To help students master the analytical tools of strategic management

COURSE OUTCOMES:

At the end of the course students would be able to:

1. Understand the basic concepts and principles of strategic management to analyze the internal and external environment of business
2. Develop and prepare organizational strategies that will be effective for the current business environment
3. Devise strategic approaches to managing a business successfully in a global context
4. Understand the difference between different and often conflicting schools of strategic management.
5. Understand the importance of dualities within different content and time frameworks of organizational policy
6. Understand different approaches to management of organizational culture and for its success.

7. Be able to create a company vision and mission statement and understand their importance for effectiveness of organization.
8. Be able to design corporate, business and functional strategies according to external environment and internal capabilities
9. Understand the reasons which prevent effectiveness of organization

FINANCE SPECIALIZATION
Discipline Specific Elective Courses 1 & 2 to be chosen from 5FA, 5FB and 5FC PAPER 5FA

Paper – 5FA

Corporate Accounting

Marks: 75

Lectures 65

Objectives: To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Unit I: Accounting for Share Capital & Debentures (13 Lectures)

Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures

Unit II: Final Accounts (10 Lectures)

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits

Unit III: Valuation of Goodwill and Valuation of Shares (12 Lectures)

Concepts and calculation: simple problem only

Unit IV: Amalgamation of Companies (14 Lectures)

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

Unit V. Accounts of Holding Companies/Parent Companies (16 Lectures)

Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI)

Note:

The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.

Any revision of relevant Indian Accounting Standard would become applicable immediately.

Suggested Readings:

& J.R. Monga, *Fundamentals of Corporate Accounting*. Mayur Course Backs, New Delhi. & M.C. Shukla, T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.

& S.N. Maheshwari, and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi.

& Ashok Sehgal, *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi. & V.K. Goyal and Ruchi Goyal, *Corporate Accounting*. PHI Learning.

& Jain, S.P. and K.L. Narang. *Corporate Accounting*. Kalyani Publishers, New Delhi.

& Bhushan Kumar Goyal, *Fundamentals of Corporate Accounting*, International Book House & P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
& Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education
& Jain & Narang, Corporate Accounting, Kalyani Publishers

Note: Latest edition of text books may be used.

Corporate Accounting

Objectives/Course Description: The main aim of this course is to extend understanding of financial reporting for the partners as well as for external users, concepts and standards underlying the accounting procedures used to measure business performance.

Course Objective:

1. The main objective of this subject to provide the knowledge of companies, Shares and regulatory of companies.
2. This subject describes the pattern of final accounts of the company.
3. It provides the knowledge of issue of shares and issue of debentures etc.
4. It also provides the methods of valuation of goodwill and shares.
5. This subject also differentiate profit and loss prior period to incorporation and post incorporation.
6. Concept of Holding Company
7. To provide an idea on dealing with accounts for Merger and Acquisition

Course Outcome:

The students should be able to:

1. Learn about the journal entries of issue of shares and issue of debentures.
2. To know about the meaning of companies and working style of companies.
3. Know about the final accounts of the companies.
4. Learn about the valuation method of shares and goodwill and measurement of performance of companies.
5. Work with profit prior to incorporation and post incorporation profits in companies' accounts.
6. Learn about the concept of sources of redemption of debentures and redemption of preference shares.

PAPER 5FB
Financial Markets and Institutions

Marks: 75

Lectures 65

Objective: To provide the student a basic knowledge of financial markets and institutions and to familiarise them with major financial services.

Contents

Unit 1: Introduction (8 Lectures)

Financial System: functions and its components-Functions of financial markets and institutions, Financial system and economic developments.

Unit 2: Financial Markets (17 Lectures)

Money market – Call Money, Treasury Bills, Commercial Bills and Commercial Papers market.
Capital Markets : New Issue Market. Functions, merits and demerits, listing, trading and settlements of Capital Market.

Unit 3: Financial and Regulatory Institutions (20 Lectures)

Reserve Bank of India- Organisation, functions, roles and monetary policy of the RBI.
Commercial banks – Creation of Credit, Assets and Liabilities, Concepts of Lending, Deposit Insurance and Non-Performing Assets. Development Financial institutions (DFIs)–Roles and functions.

Unit 4: Financial Services(8 Lectures)

Overview of financial services industry: Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India

Unit 5: Leasing and hire–purchase(12 Lectures)

Consumer and housing finance; Venture capital finance; Factoring services, bank guarantees and letter of credit; Credit rating; Financial counseling.

Suggested Readings:

1. L M Bhole, and JitendraMahakud.*Financial Institution and Markets*, McGraw-Hill Education
2. Clifford Gomez, *Financial Markets, Institutions and Financial Services*, PHI Learning
3. Machiraju, H.R., *Indian Financial System*, Vikas Publishing.
4. Pathak V. Bharati., *The Indian Financial System*, Pearson Education.
5. Mishkin, F.S.,*The Economics of Money, Banking and Financial Markets*, Pearson Education.
6. Annual Reports of Major Financial Institutions in India.

Financial Markets and Institutions

Objective/ Course Description: The primary objective of studying financial intuitions and market is to get the students acquainted with the structure of financial markets and institution operating in Indian Economy and its different objectives and functions. Indian financial market is one of the most diverse sectors which have both public and private involvement with a multiplicity of monitoring and controlling agencies. Thus, is becomes very important for a student with finance specialization to know the complex financial environment in which a business firm operates.

COURSE OBJECTIVES:

1. To acquaint students with an overview of financial institution structure of India and its different players.
2. To give a vivid knowledge about the primary and secondary market in financial asset transaction.
3. To make the students familiar with different financial instruments like shares, debenture, bonds, future and option etc.
4. To give knowledge about different monitoring authorities in India like Reserve Bank of India, Security and Exchange Board of India etc.
5. Concept of banking with a detailed study of different types banks operational in India.
6. To give a basic concept of Investment banking with focus on Merchant banking and its different functions.
7. To give a basic idea about other financial sectors like Development financial institutions, NBFCs, Housing Development Banks etc.

COURSE OUTCOMES:

Students are expected to get a clear idea regarding:

- Overall financial structure on Indian Economy.
- Different type of financial instruments and markets.
- Structure and function of Reserve Bank of India.
- Banking industry and its different forms.
- Investment banking and its different types and functions.
- Financial intermediaries, their feature and objectives.

PAPER 5FC

Microfinance and Financial Inclusion

75 marks

65 classes.

Objectives: To enable the students to acquire the basic knowledge of the microfinance and to learn the techniques of such financing .

Contents

Unit 1.(5 Lectures)

Microfinance as a Tool for Development, Evolution and character of microfinance in India. Microfinance and Livelihood options.

Unit 2.. (15 Lectures)

Microfinance Products and Services, Micro insurance, Micro Pensions and Remittances, Microfinance Credit Lending Models, Intermediation and Regulations of Microfinance

Unit 3.. (10 Lectures)
Financial Inclusion: Relevance for development, importance of financial inclusion in zero or less banking areas & the importance of intermediaries for ensuring financial inclusion, Role of Indian banks in financial inclusion.

Unit 4.. (15 Lectures)

Government and Non Government programmes in Microfinance and Financial Inclusion, Business Correspondent (BC) model, Responsibilities , Activities and Problems of BFBC in Financial Inclusion.

Unit 5.. (20 Lectures)

Self Help Groups : Introduction, SHG and Poverty Alleviation Programs, Types of SHGs, Role and operations of Clusters and Federations, Operational and procedural aspects of SHGs, Benefit of SHGs to members, Benefits of inter-lending, savings and credit linkages with banks, economic activities of groups.

Suggested Readings

1. *Microfinance: A Reader*, David Hulme; Thankom Arun, Routledge,
2. *The Microfinance Revolution*, Marguerite S. Robinson World Bank, vol.1, 2001
3. *Microfinance for Women*, Samirendra Nath Dhar, Northern Book Centre, New Delhi.
4. *Managing Risk and Creating Value with Microfinance*, Mike Goldberg, Eric Palladini, World Bank Publications, 2010
5. *The Economics of Microfinance*, Jonathan Morduch, Beatriz Armendariz, MIT Press.
6. *Understanding Microfinance*, Debadutta K. Panda, Wiley India
7. *Microfinance: Concepts, Systems, Perceptions and Impact*, S. Sarkar and Samirendra. Nath Dhar, Readworthy Publications, New Delhi.
8. *Micro - Finance Perspectives and Operations*, Indian Institute of Banking and Finance, Taxmann Publications.
9. *Rural Microfinance and Microenterprise- Informal Revolution* , Amitabh Bhatnagar, Concept Publishing Company, New Delhi.
10. *Towards Financial Inclusion in India*, K. G. Karmakar - G. D. Banerjee - N. Mohapatra
11. *Financial Inclusion at the Bottom of the Pyramid*, Carol Realini , Friesen Press

12. *Financial Inclusion and Inclusive Growth: Scope and Dimension*, K. Gangadharan (Author), Reference Press

Microfinance and Financial Inclusion

Objectives/ Course Description: Micro finance is one of the most important and proved to be a very effective institutional arrangement to increase institutional access of finance to the rural population and people at the lowest strata of society. It is also one of the most relevant institutions to increase financial inclusion in India where some time it is not possible for the traditional banking facilities to provide their services and cater the interest of that section of society. Thus, this subject will give the students a bird eye view of Micro finance and its objectives. It will also give an idea to students about financial inclusion and its importance in poverty alleviation and sustainable development.

COURSE OBJECTIVES:

1. Basic knowledge about Micro finance, definition, scope and objective and functions.
2. A clear idea about different services under micro finance institutes.
3. A clear understanding about different forms of Micro finance institutes and their goals.
4. Financial Inclusion and its important in sustainable development and alleviation of poverty.
5. Different Govt agencies monitoring and supporting micro finance institutes.
6. Basic idea about Self help group and government scheme like Swarnajayanti Gram Shrojgar Yojana etc dealing will these groups in giving financial independence to the rural population specially women empowerment.

COURSE OUTCOMES:

On completion this course students will be able to:

- Students will get a clear idea about the concept of Micro finance.
- It will give the finance specialization students a basic idea about how micro finance institutions operate and what are their different products.
- Students will learn the basic concept of financial inclusion which is now one of the primary objectives of RBI to fulfill in time bound manner.
- Students in finance will definite utilize their knowledge from this subject if they are interested in banking and finance related career and obviously they will get an upper hand in competition for banking services.

Self-help group are the prime tool to induct financial independence and women empowerment in rural areas, thus students will learn the impact of different govt schemes and their importance in empowering the rural population

GROUP B Specialization –MARKETING
**Discipline Specific Elective Courses 1 & 2 to be chosen from 5MA,
5MB and 5MC**

PAPER 5MA

Marketing of Services

75 marks

65 classes.

Objectives: To enable the students to acquire the basic knowledge of marketing of Services and to learn the techniques of such marketing .

Contents

Unit I (15 Lectures)

Concepts, components & importance, service as a process, classification in service marketing, characteristics of service marketing-intangibility, low price sensitivity, no inventory, service marketing management-product planning , pricing, distribution, role of communication in service marketing.

Unit II : (20 Lectures)

Services Marketing Mix: Introduction to the 7 Ps of Services Marketing Mix;Product-Service Continuum; Standalone service products; Service products bundled with tangible products; Service Life Cycle.

Unit III: (15 Lectures)

Customer Satisfaction & Service Quality: Monitoring and Measuring customer satisfaction, Order taking and fulfillment; Service Guarantee - Handling complaints effectively;

Unit IV : (15 Lectures)

Industry based marketing of services: Telecommunication, Media, Health Care, Travel & Tourism, Retail, Banking, Hospitality and Information Technology.

Suggested Readings:-

Services Marketing, Ziethmal&Bitner,McGraw Hill

Services Marketing, Lovelock, Pearson

Services Marketing ,Jauhari&Dutta, Oxford

Marketing of Services

Objectives/ Course Description: A service is a set of singular and perishable benefits which is Delivered from the accountable service provider, mostly in close coactions with his ser-vice suppliers, Generated by functions of technical systems and/or by distinct activities of individuals, respectively, Commissioned according to the needs of his service consumers by the service customer from the accountable service provider, Rendered individually to an authorized service consumer at his/her dedicated trigger, And, finally, consumed and utilized by the triggering service consumer for executing his/her upcoming business or private activity

Course objectives:

1. Developing an understanding of the challenges involved in marketing and managing services;
2. Identifying the differences between the marketing of services and the marketing of manufactured goods;
3. Identifying and analysing the various components of the services marketing mix;
4. Understanding key issues concerning the management and measurement of service quality and customer satisfaction;

Learning outcomes

On completion this course students will be able to:

1. Understand the key concepts and principles of services marketing;
2. Explain how the unique characteristics of service products impact on design and execution of marketing strategies for services;
3. Describe the problems faced by services marketing professionals as well as tools and models managers might employ to increase customers' perceptions of satisfaction, service quality and value;
4. Understand how different elements of the services marketing mix can be used to address a range of marketing issues facing services organizations.

PAPER 5MB

Consumer Behaviour

Marks: 75

Lectures: 65

Objective: The objective of this course is to provide basic knowledge of concepts, dimensions and issues of consumer behavior and the skills of understanding and analyzing consumer behavior to develop marketing strategies.

Unit 1: Introduction 8 Lectures

Nature, scope & application: Importance of consumer behaviour in marketing decisions, characteristics of consumer behavior; The Consumer Research process, role of consumer research

Unit 2: Individual Influences on Consume Behaviour 25 Lectures Consumer Needs & Motivation: Characteristics of motivation, theories of needs & motivation: Maslow's hierarchy of needs, McLelland's APA theory, Murray's list of psychogenic needs; arousal of motives, Bayton's classification of motives; self-concept & its importance. Personality: Importance of personality, theories of personality- Freudian theory, Jungian theory,

Neo-Freudian theory, Trait theory: Theory of selfimages; Role of self-consciousness.

Consumer Perception: Concept of absolute threshold limit, differential threshold limit & subliminal perception; Perceptual Process: selection, organization & interpretation.

Learning & Consumer Involvement: Importance of learning on consumer behaviour, learning theories: classical conditioning, instrumental conditioning, cognitive learning & involvement theory.

Consumer Attitudes: Formation of attitudes, functions performed by attitudes, models of attitudes

Unit 3: External Influences on Consumer Behaviour 20 Lectures Family: family life cycle, changing structure of family, roles within a family, purchase influences and role played by children in family decision making

Group Dynamics & consumer reference groups: Different types of reference groups, factors affecting reference group influence, reference group influence on products & brands, application of reference groups.

Social Class: Determinants of social class, measuring & characteristics of social class.

Culture: Characteristics of culture, core values held by society & their influence on consumer behaviour, introduction to sub-cultural & cross-cultural influences.

Opinion Leadership Process: Characteristics & needs of opinion leaders & opinion receivers, interpersonal flow of communication.

Unit 4: Diffusion of Innovations 4 Lectures

Definition of innovation, product characteristics influencing diffusion, resistance to innovation, adoption process

Unit 5: Consumer Decision making process 8 Lectures Models of Consumer Decision making: Nicosia Model, Howard-Sheth Model, Howard- Sheth Family Decision Making Model, Engel, Kollat & Blackwell Model, Sheth Newman Gross Model of Consumer Values; Attribution theory

Suggested Readings:

Louden, Delebeta *Consumer Behaviour.*, McGraw Hill Education

Schiffman, L, G and Kanuk, L, L, *Consumer Behaviour*, PHI Learning

Mowen and John, C, *Consumer Behaviour*, McMillan, New York

Consumer Behaviour

Objectives/ Course Description: The study of Consumer Behaviour helps in understanding how individuals make decisions to spend their available resources like time, money, and effort while purchasing goods and services. It is a subject that explains the basic questions that a normal consumer faces – what to buy, why to buy, when to buy, where to buy from, how often to buy, and how they use it.

It is defined as “Consumer behaviour refers to the actions and decision processes of people who purchase goods and services for personal consumption”

COURSE OBJECTIVES:

1. To understand consumer behaviour in an informed and systematic way.
2. To analyse personal, socio-cultural, and environmental dimensions that influence consumer decisions making.
3. To enable students in designing and evaluating the marketing strategies based on fundamentals of consumer buying behaviour.
4. To give the students a perspective to understand the application of market research in framing effective marketing strategies.

COURSE OUTCOMES:

On completion of this course, the students will be able to:

1. Demonstrate how knowledge of consumer behaviour can be applied to marketing.
2. Identify and explain factors which influence consumer behaviour.
3. Relate internal dynamics such as personality, perception, learning motivation and attitude to the choices consumers make.
4. Use appropriate research approaches including sampling, data collection and questionnaire design for specific marketing situations.

PAPER 5MC

Product and Brand Management

Marks: 75

Lectures: 65

Objective: The objective of this course is to provide basic knowledge of concepts, dimensions and issues of product and brand management and developing branding strategies

Unit I. Product Management: Product Development, Product focused organization; Market focused organization, Factors influencing design of the product, Changes affecting product management. [10 Lectures]

Unit II. Product Strategy over the life-cycle, Customer analysis, Competitor analysis, Design of Manufacture, New product development [10 Lectures]

Unit III. Market Potential: Forecasting target market potential and sales, Methods of estimating market and sales potential. [10 Lectures]

Unit IV. Brand Management and Brand Positioning: The role of brands; The Brand Equity Concept, Brand Equity Models – Brand Asset Valuation, Building Brand Equity, Brand; Identity and Brand image Brand knowledge, Brand portfolios and market segmentation, Steps of brand building, Identifying and establishing brand positioning, Defining and establishing brand values, Co-branding, celebrity endorsement [20 Lectures]

Unit V. Branding Strategies: Brand hierarchy, Branding Strategy, Brand extension and brand transfer, Managing brand over time. Brand Value chain, Brand Audits, Brand Tracking, Brand Valuation; Managing Brand Equity: Brand Reinforcement, Brand Revitalization, and Brand Crisis.[15 lectures]

Suggested Readings:

1. Product management - Donal R. Lehmann, Russel S. Winer
2. Strategic Brand Management - Kevin Lane Keller
3. Branding Concepts & Process - DebashishPati
4. Marketing Management - Philip Kotler
5. Successful Branding - Pran K Choudhary
6. Brand Positioning Strategies for Competitive Advantage -Subrato Sengupta
7. Strategic Brand Management -Caperer
8. Behind Powerful Brands - Jones
9. Managing Indian Brands -S. Ramesh Kumar

Product and Brand Management

Objectives/ Course Description: The study of product and brand management is seen as a crucial area in marketing strategy because they are amongst the most valuable assets a company can have in today's highly competitive marketplace. An understanding of the psychological aspects of consumers' awareness, preference, and loyalty to brands is vital in developing strategies for long-term company growth. This course will provide appropriate theories, models and other tools on which to make better product and branding decisions. Particular emphasis will be placed on decision-making by consumers between brands and products, developing critical skills in building the product portfolio, measuring brand performance, and developing, implementing, and monitoring brand equity strategies. This course is based upon the premise that the ultimate consumer is the key to success of many marketing efforts and hence marketers need to know how to manage their brands and products within these consumer markets.

Course Objectives

1. To Familiarize students with applications of new product management, planning and policy techniques, essentials of branding and approaches to effective branding strategy
2. To understand concepts & processes involved in new product development & on brand building
3. To Understand test marketing, product introduction and brand image

Learning outcomes

The student who completes the course successfully will be able to

1. Conduct business analyses for new products and brands
2. Identify, discuss and indicate variables that drive the success of brands and product lines and the interrelationships among these variables.
3. Interpret, relate and evaluate product and brand strategies in an array of customer contexts and competitive contexts.

Group C Specialization –HUMAN RESOURCE MANAGEMENT
Discipline Specific Elective Courses 1 & 2 to be chosen from 5HA, 5HB
and 5HC

Semester 5
Paper 5HA
Labor Legislation

75 marks

65 classes

Objective: To familiarize the students with the concept of various labour legislations in the modern organizational setting

Course Contents

Unit – I: (12 Lectures)

Indian constitution and Labour Legislation, Classification of Labour Laws: Recruitment and working conditions, welfare and social security and industrial relations. Agencies for implementation of labour legislation

Unit – 2: (11 Lectures)

The Factories Act, 1948 and A.P. Rules, The Mines Act, 1952

Unit 3.(12 Lectures)

Plantation Labour Act, 1951 and WB. Plantation Labour Rules

Unit – 4(15 Lectures)

The Employees State Insurance Act, 1948, The Employees Provident Fund and miscellaneous Provisions Act, 1952, Maternity Benefit Act.1961,The Payment of Gratuity Act, 1972. (calculation of contributions and benefits).

Unit – 5.:(15 Lectures)

Industrial Disputes Act 1947 - definitions, provisions methods of dispute settlement , conciliation,types of agreements and settlement, strike, lockout, lay-off, retrenchment), Industrial Employment (Standing Orders) Act 1946(method of framing standing orders of a company). The Trade Union Act, 1926(provisions regarding: definition of a union and registration) and government procedure for recognition of union as a bargaining agent.

Text Books:

1. Malik, P.L., Industrial Law, Eastern Book Co., Lucknow.
2. Sharma, A.M., Industrial Jurisprudence and Labour Legislation, Himalaya Publishing

House, Mumbai.

3. Srivastava S.C., Industrial Relations and Labour Laws. Vikas Publishing house, 2012.
4. West Bengal Labour rules.

Labor Legislation

Objectives/Course Description: To have an effective human resource practice, the knowledge of Labor Legislation is an indispensable part. Especially in the Indian scenario, the Labor welfare and security is significant in industrial relations solutions. Thus to enable the students to have a good base in Labor Law, this paper focuses on various Labor legislations, dispute solving machineries and Judicial setup. This course also aims at developing an understanding of the interaction pattern among labor, management and the State; impart basic knowledge of the Indian Labor Laws and its distinctive features and impart knowledge of the various enactments with focus on practice. There are modules with conceptual, descriptive, analytical, practical and legal aspects.

Course Objectives

1. To know the development and the judicial setup of Labour Laws.
2. To learn the salient features of welfare and wage Legislations.
3. To learn the laws relating to Industrial Relations, Social Security and Working conditions.
4. To understand the laws related to working conditions in different settings.

Course Learning Outcome:

1. Students will know the development and the judicial setup of Labor Laws.
2. They will learn the salient features of welfare and wage Legislations also to integrate the knowledge of Labor Law in General HRD Practice.
3. Analyze the dynamic legal context in which employment relationships are enacted
4. Students will learn the laws relating to Industrial Relations, Social Security and Working conditions and also learn the enquiry procedural and industrial discipline.
5. Consider the ethical, equity, and sustainability implications of current and emerging labor regulation
6. Analyze the dynamic legal context in which employment relationships are enacted
7. Apply aspects of employment law to real workplace situations
8. Develop critically informed analysis of management and union strategies
9. Communicate ideas in an effective manner by leading informed class discussion
10. Consider the ethical, equity, and sustainability implications of current and emerging labor regulation

Semester 5
Paper 5HB
Human Resource Development

75 marks

65 classes

Objective: - To explore the concepts and techniques of the essential elements of HRM and to enable the students to recognise its critical issues .The course aims to understand HRM concerns

Course Contents

UNIT –I: (14 Lectures)

Human Resource Development in industry. Perspective; Concept, Origin and Need for HRD- Human Development:Millennium goals of Human Resource Development; Dimensions and Targets of Development.

UNIT –2 :(17 Lectures)

Learning – Nature, scope, theories – Graphical Condition Theory, Operant Condition Theory, Cognitive Learning Theory, Social Learning Theory. Training: Concept, Importance; Assessing Training Needs; Process Designing and Evaluating Training and Development Programs. Methods of training, HR training in MNCs. Training evaluation.

UNIT –3: (17 Lectures)

HRD – Perspective; Activity Areas of HRD; HRD Interventions: Performance Appraisal; Potential Appraisal; Feedback and Performance Coaching, Training, Career Planning, OD or Systems Development; Rewards, Employee Welfare and QWL and Human Resource Information Systems.

UNIT – 4: (17 Lectures)

Recruitment area: Thompson profiling, person job match -Training : Training data management through software – Enterprise Resource Planning: Concept - Human Resource information systems; information needs in HRM; HRIS Models; Acquiring and implementing HRIS; Computers and HRIS and uses HRM; Database in HRIS.

Suggested Readings:

- Rao T.V. Readings in HRD, Oxford and IBH Publications, New Delhi.
- SubbaRao, P. Essentials of Human Resource Management and Industrial relations texts, cases and games), Himalaya Publishing House, Pvt. Ltd.,
- Rao T.V, Human Resource Development, Sage Publications, New Delhi-1.
- Rao T.V, and Pareek, Udai, Designing and Managing Human Resource Systems; Oxford and IBR Pub. Ltd, New Delhi-1.

Human Resource Development

Objectives/ Course Description:

Objectives of HRD practices in an organization should be to put efforts to **develop** and realize the full potential of the workforce, including the **management**. They also help in maintaining an environment conducive to total participation, quality leadership and personal and organizational growth. HRD is the integrated use of training, organizational and career development efforts to improve individual, group, and organizational effectiveness. Human Resource Development is the process of increasing the capacity of the human resource through adequate development. It is thus the process of adding value to individuals, teams or an organization as a human system.

COURSE OBJECTIVES:

1. Define an organizational structure which drives productivity.
2. To provide a comprehensive platform for the development of Human Resources In the organization.
3. To provide a climate for employees to discover, develop, and use their knowledge for the betterment of organization.
4. To retain, attract and motivate the talented employees.
5. To facilitate systematic generation of information.
6. Dedicate time to finding the right staff and developing their skills base.
7. Embracing wider societal and ethical developments.

COURSE OUTCOMES:

Students are expected to have a clear idea regarding -

- Contribute to the development, implementation, and evaluation of employee recruitment, selection, and retention plans and processes.
- Administer and contribute to the design and evaluation of the performance management program.
- Develop, implement, and evaluate employee orientation, training, and development programs.
- Facilitate and support effective employee and labour relations in both non-union and union environments.
- Research and support the development and communication of the organization's total compensation plan.
- Collaborate with others, in the development, implementation, and evaluation of organizational and health and safety policies and practices.
- Research and analyze information needs and apply current and emerging information technologies to support the human resources function.
- Develop, implement, and evaluate organizational development strategies aimed at promoting organizational effectiveness.
- Present and evaluate communication messages and processes related to the human resources function of the organization.

- Manage own professional development and provide leadership to others in the achievement of ongoing competence in human resources professional practice.
- Facilitate and communicate the human resources component of the organization's business plan.

Semester 5
Paper 5HC

Organisational Development

Marks 75

Classes 65

ObjectiveThe course gives an overview of the need for OD and OD practices which can develop and improve an Organization's systems and strategies leading to an optimal HRD climate

Course Contents

Unit 1.(10 Lectures)

Definition Foundations of OD, Managing the OD Process, Action Research and OD. Overview of OD Interventions, Comprehensive OD Interventions, Structural Interventions and the Applicability of OD,

Unit 2.(10 Lectures)

The Nature of Planned Change: Theories of Planned Change, General Model of Planned Change, Different Types of Planned Change, Critique of Planned Change, Development & Change Process.

Unit 3.(15 Lectures)

The OD Practitioner: Competencies of an Effective OD Practitioner; the Professional OD Practitioner, Professional Values, Professional Ethics, Entering into an OD Relationship, Developing a Contract, Inter-personal Process Issues in Entering and Contracting.

Unit 4(15 Lectures)

Diagnosing Organizations, Groups and Jobs: What is Diagnosis? The Need for Diagnostic Models, Group-Level Diagnosis, Individual-Level Diagnosis, Collecting and analyzing Diagnostic Information, Feeding back Diagnostic Information. **Unit 5(15 Lectures)**

Designing Interventions: Effective Interventions and design Types of Interventions, Process Consultation, Third-Party Interventions, Team Building, Techno-structural Interventions – Structural Design, Downsizing, Reengineering, Types of Employee Involvement Interventions; Work Design- the Engineering Approach, the Motivational Approach, The Socio-technical System Approach.

Suggested Readings:

- French Wendell L , Bell Jr Cecil H (, Vohra Veena , Organizational Development: Behavioral Science Interventions for Organizational Improvement . –2017, Pearson Ltd.
- Amitabh Mehta Organisation Development: Principles, Process & Performance , Global India Publications
- T.V. Rao Human Resources Development: Experiences, Interventions, Strategies Kindle Edition, Sage publications
- Cummings, T.G. & Worley, C.G. Organization Development and change (9th edition), South-Western, Cengage Learning, Canada

Organizational Development

Objectives/ Course Description:

The **objective of OD** is to improve the **organization's** capacity to handle its internal and external functioning and relationships. This includes improved interpersonal and group processes, more effective communication, and enhanced ability to cope with **organizational** problems of all kinds. Organizational Development is a comprehensive strategy for organizational improvement. It is a long range effort to improve an organization's problem solving and renewal processes, particularly through a more effective and collaborative management culture.

COURSE OBJECTIVES:

1. To increase the level of trust and support among organizational members.
2. To increase the incidence of confrontation of organizational problems, both within groups and among groups
3. To create an environment in which designation of assigned role is designated based on knowledge and skills.
4. To increase the openness of communication laterally, vertically and diagonally.
5. To increase the level of personal enthusiasm and satisfaction in the organization.
6. To increase the level of self and group responsibility in planning and implementation.
7. Make the members willing face organisational problems and contribute creative solutions to the organizational problems.

COURSE OUTCOMES:

Students are expected to have a clear idea regarding -

1. **Selection and Placement:** For the purpose of this research, this simply includes the use of realistic job previews
2. **Training:** Enhancing employee performance through learning
3. **Appraisal and Feedback:** Giving employees more extensive and frequent performance feedback
4. **Management By Objectives (MBO):** Engaging employees to set goals with management, being held accountable for objectives, and participating in the review of their work objectives
5. **Goal Setting:** In this research, goal setting is defined as “the specification of difficult but attainable goals for limited but important aspects of job performance.” In this instance, it does not require employee involvement
6. **Financial Compensation:** Tying monetary rewards to individual, team, or organizational performance
7. **Work Redesign:** This involves enhancing jobs with specific qualities that are tied with the employee's specific interests and motivations
8. **Decision Making Strategies:** Programs for enhancing the decision-making skills of leadership within an organization
9. **Supervisory Methods:** This includes programs designed to change the central roles of supervision, to include things such as increased participation for example
10. **Work Rescheduling**

Semester 6
PAPER 601
Computer Applications in Business (Core 13)

Marks: 75

Lectures: 50 PLUS 30 PP

Objectives: To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.

Contents

Unit 1: Introduction to Computer: (6 lectures)

Definition of Computer System; Evolution of Computer – a brief history; Classification of computer; Generation of Computers.

Unit 2: Computer System Architecture: (8 lectures)

Definition of Hardware; Basic units of Computer System; CPU – Control Unit, ALU; Memory module – Primary Memory, Secondary Memory – definition, classification, features and functions; measuring unit of memory – Bit, Byte, KB, MB, GB; Input Devices – Keyboard, Mouse, Scanner, Output Devices – Monitor, Printer.

Unit 3: Introduction to Number System: (8 lectures)

Positional and Non Positional number system; Various Number system-Decimal, Binary, Octal Hexadecimal; Number system conversions – working with integer and fractional number; Simple binary arithmetic – addition, subtraction multiplication, division.

Unit 4: Introduction to Software: (8 lectures and 15 practical lab)

Definition of Software; Classification of Software; Booting process; Working concept of Word processing software, presentation software, spreadsheet software, Accounting software and DBMS software.

Unit 5: Introduction to Operating System: (6 lectures and 9 practical lab)

Definition of OS; Functions of OS, basic concept of different types of OS, Working knowledge of MS-DOS, Window's family OS and Linux.

Unit 6: Basic concept of Flowcharts and Computer Languages: (10 lectures)

Definition of Algorithm and Flowchart; Symbols of Flowchart technique; Advantages and Disadvantages of Flowchart; How to draw flowchart of simple mathematical problems; definition of Computer language; Classification of programming problems; definition of Computer language; Classification of programming language; concept of Machine level language, Assembly language and High level language.

Unit 7: Introduction to INTERNET: (4 lectures and 6 practical lab)

Definition of INTERNET, INTRANET EXTERNET; Hardware and software of INTERNET – Devices, Web Browser, Concept of E-mail, Web Server, Web Page, Web Sites and WWW (World Wide Web); Some important terminology – HTTP, URL, FTP, DNS; Definition of Hypertext; Basic concept of HTML and static webpage development using HTML.

Suggested Readings:

- ITL Education Solutions Limited., *Introduction to Computer Science*, Pearson.
- Mukhopadhyay, A. K. and Das, A., *Introduction to Information Technology and Its Business Application*, KalimataPustakalaya.

- Rajaraman, V., *Fundamentals of Computers*, PHI Learning Private Limited.
- Sinha, P. K. and Sinha, P., *Computers Fundamentals*, Bpb Publications
- Ramakrishnan, R. and Gehrke, J., *Database Management System*, McGraw Hill Education.
- Petersin, R., *Linux-The Complete Reference*, McGraw Hill Education.

Computer Applications in Business

Objectives/ Course Description:

To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations. Investigate emerging technology in shaping new processes, strategies and business models. Achieve hands-on experience with productivity/application software to enhance business activities. Accomplish projects utilizing business theories, Internet resources and computer technolog

COURSE OBJECTIVES:

1. Give students an in-depth understanding of why computers are essential components in business, education and society.
2. Introduce the fundamentals of computing devices and reinforce computer vocabulary, particularly with respect to personal use of computer hardware and software, the Internet, networking and mobile computing.
3. Provide hands-on use of Microsoft Office 2013 applications Word, Excel, Access and PowerPoint. Completion of the assignments will result in MS Office applications knowledge and skills.
4. Provide foundational or “computer literacy” curriculum that prepares students for life-long learning of computer concepts and skills

COURSE OUTCOMES:

Students are expected to have a clear idea regarding –

1. Describe the usage of computers and why computers are essential components in business and society.
2. Utilize the Internet Web resources and evaluate on-line e-business system.
3. Solve common business problems using appropriate Information Technology applications and systems.
4. Identify categories of programs, system software and applications. Organize and work with files and folders.
5. Describe various types of networks network standards and communication software.
6. Gain familiarity with the concepts and terminology used in the development, implementation and operation of business computer applications.
7. Explore various methods where Information Technology can be used to support existing businesses and strategies.
8. Investigate emerging technology in shaping new processes, strategies and business models.
9. Achieve hands-on experience with productivity/application software to enhance business activities.
10. Accomplish projects utilizing business theories, teamwork, Internet resources and computer technology.
11. Work with simple design and development tasks for the main types of business systems

PAPER 602**Business Research Methods and Project Work (Core 14)****Marks: 75****Lectures hours 35, Project work 40 hours**

Objective: This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data.

Unit 1: Introduction 7 Lectures

Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses

Unit 2: Research Process 8 Lectures

An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies

Unit 3: Measurement and Hypothesis Testing 15 Lectures **Measurement:** Definition; Designing and writing items; Uni-dimensional and Multi- dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling –Steps, Types, Sample Size Decision; Secondary data sources
Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests

Unit 4: Report Writing 5 Lectures

Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification

Unit 5: Preparation of Project Report 40 hours**Notes:**

There shall be a term end written examination of **50 Marks on the basis of Unit 1 to 4**

In unit 5 the student will write a project report under the supervision of a faculty member assigned by the college/institution based on field work/ case studies/ empirical research etc. The Project Report carries **25 Marks** and will be evaluated by University appointed examiners.

There will be no continuing evaluation for this paper.

Suggested Readings:

- Gupta And Rang, Research Methology , Kalyani Publishers
- D K Bhattacharyya. Research Methodology, Excel Books India,
- C.R. Kothari, Research Methodology, New Age International

Business Research Methods and Project Work

Objectives/Course Description: All Business Management students require the ability to deal with quantitative material, including the collection, collation and analysis of such data. This course introduces students to the business research methods in business mainly centered on statistical aspects. It also provides them with experience in designing questionnaires and report writing. In order to effectively carry out statistical analysis, the students are required to have experience of computing. This course reinforces the experience gained in their Computing for Business course.

Course Objectives

1. To familiarize students with basic of research and the research process.
2. To help students in conducting research work and making research reports.
3. To familiarize students with Statistical packages such as EXCEL.

Course Outcomes

On completion of this course, the students will be able to

1. Have an understanding of various kinds of research, objectives of doing research, research process research designs and sampling
2. Be able to formulate research problem and develop a sufficiently coherent research design.
3. Have basic knowledge on qualitative, quantitative as well as measurement & scaling techniques.
4. Have a basic awareness of data analysis, including descriptive & inferential measures.
5. Be able to write & develop independent thinking for critically analyzing research reports.

GROUP A Specialization -FINANCE

**Discipline Specific Elective Courses 3 & 4 to be chosen from 6FA,
6FB and 6FC PAPER 6FA**

**PAPER 6FA
Financial Statement Analysis**

Marks: 75

Lectures: 65

Objective: The aim of this course is to provide a conceptual framework for analysis of the financial statements of a Company

Unit I: Financial Statements (6 Lectures)

Concept, nature, objectives and types of Financial Statements; Characteristics of ideal Financial Statement; Importance and limitations of Financial Statements

Unit II: Financial Statement Analysis (10 Lectures)

Concept of analysis and interpretation of Financial Statements; Types of Financial Analysis: External analysis and internal analysis – Horizontal analysis and vertical analysis; Techniques of Financial Statement Analysis: Comparative Statements, Common-size Statements, Trend Analysis

Unit III: Ratio Analysis (17 Lectures)

Meaning, nature, significance and limitations of Ratio Analysis; Analysis of liquidity, profitability, activities and capital structure; Inter-firm and intra-firm analysis

Unit IV: Cash Flow Statement (17 Lectures)

Concepts of funds; Preparation of cash flow statement as per Indian Accounting Standard (Ind- AS): 7

Unit V: Budgetary Control (15 Lectures)

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.

Suggested Readings

1. James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
2. Levy H. and M. Sarnat. *Principles of Financial Management*. Pearson Education
3. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
4. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
5. Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
6. Singh, J.K. *Financial Management- text and Problems*. DhanpatRai and Company, Delhi.
7. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
8. Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. MayurCourseback, New Delhi.
9. Pandey, I.M. *Financial Management*. Vikas Publications.

10. Bhabatosh Banerjee, *Fundamentals of Financial Management*, PHI Learning
11. Gupta & Sharma, *Management Accounting*, Kalyani Publishers

Financial Statement Analysis

Objective/ Course Description: One of the primary works of a finance executive or manager is to understand the financial statement of a company. Thus, this subject is the most important subject to be taught in finance specialization without which the specialized knowledge would be incomplete. Financial statements are varied in number and has their unique format and importance, like a balance sheet, fund flow statement, cash flow statement etc. Another implication of financial statement is financial reporting from the information provided in the statement, like preparation and understanding of ratios, horizontal and vertical analysis, etc. One very important application of the knowledge which the student will utilize in this semester only is the preparation of Project report where analyzing a financial statement maybe an important project work subject.

COURSE OBJECTIVES:

1. Understanding financial statement and its various formats and types.
2. Understanding the importance and implication of each type of financial statement.
3. Gaining the knowledge of how to interpret financial statements like external and internal analysis, horizontal and vertical analysis etc.
4. Detail knowledge of ratio analysis and practical problem solving.
5. Analyzing of Cash flow and fund flow statement and practical problem solving.
6. Understanding the concept of budgetary control and its implications.

COURSE OUTCOMES:

1. Students will get an idea about different forms of financial statement analysis.
2. Students will get a practical exposure about financial statement forms, importance and uses.
3. Students will learn how to interpret financial statements though different tools like Ratio analysis etc.
4. Student will learn different forms of budgetary control and its implication in financial reporting.

PAPER 6FB
Security Analysis and Portfolio Management

75 marks

65 Lectures

Objective: The aim of this course is to provide a conceptual framework for analysis from an investor's perspective of maximizing return on investment – a sound theoretical base with examples and references related to the Indian financial system

Unit 1: (10 Lectures)

Introduction Nature and Scope of Investment, Investment Process, Decisions areas, Components of Investment Risk, Types of investors, Investment V/S Speculation **Unit 2:** (10 Lectures)

Securities Market in India Introduction to Indian capital market and its classification, Organization and Functioning stock exchanges, Regulations of stock exchanges, listing of securities **Unit 3:** (15 Lectures)

Analysis for Investment Economy and Industry Analysis, Company Level Analysis, Technical Analysis, Valuation of Securities: Equity Shares, Debt/Bond and Preference shares, Derivatives, Mutual Funds

Unit 4: : (15 Lectures)

Efficient Market Hypothesis Random Walk Theory, The efficient market hypothesis and forms of market.

Unit 5: : (15 Lectures)

Portfolio Analysis Risk and return on portfolio, Risk and return trade-off, Portfolio with more than two securities, Diversified and concentrated Portfolio

Suggested Readings

1. S. Kevin – Security Analysis and Portfolio Management, PHI Learning Pvt. Ltd.
2. Shridharan - Security Analysis and Portfolio Management, McGraw Hill

3. Avadhani, Security Analysis & Portfolio Management, Himalaya
4. Damodaran Aswat- Corporate Finance Theory and Practice - John Wiley
5. Sasidharan, Security Analysis & Portfolio Management, TMH 7. Punithavathry
Pandian- Security Analysis & portfolio Management, Vikas

Security Analysis and Portfolio Management

Objectives/ Course Description: Security analysis and Portfolio management is one of the most indispensable subjects of finance students and may be one of the most practically applicable one. This subject will not only make the student acquit with different financial instruments but also will taught them different tools for making investment in shares, bonds and other financial instruments. It will also make the students aware of different approaches to portfolio management. It will also prepare the base of a student who want to build a career in Investment banking or a share market investor.

COURSE OBJECTIVES:

1. To acquaint with the basic concept of investment vs speculation, Risk and return, etc.
2. To make a detailed study of bond, different approaches in calculation of its value at par, bonus or discount, other features of bond trading etc.
3. To make a detailed study of Share, valuation on the basis of risk and return, other features of share market trading etc.
4. To acquaint a student with the concept of portfolio, theories behind portfolio management and their evolution, concept of Capital Asset pricing model and other models.
5. To make students acquire knowledge about calculations regarding valuation of portfolio according to different approaches.
6. To acquaint with the concept of Fundamental analysis with its different components and technical analysis.
7. Concept of Share market operations and different types of share market operational in Indian economy.

COURSE OUTCOMES:

The students are expected to get a detailed idea regarding:

- Concept of risk, its different elements and return.
- Concept of Bond valuation, Yield concept, YTM, etc
- Concept of Share valuation on the basis of risk and return.
- Concept of Portfolio, Markowitz's efficient portfolio concept, Capital Asset Pricing model, its application and other models like Arbitrage Pricing theory etc.
- Concept of different portfolio management models like Treynor, Sharpe and Jensen etc.
- Concepts of Fundamental analysis with detailed idea of Macro economic, Industry analysis and company analysis.
- Concept of technical analysis with different pattern and movement of share market graphs, charting techniques and technical indicators.

PAPER 6FC

INVESTMENT BANKING AND FINANCIAL SERVICES

75 marks

65 classes

Objective: The objective of this paper is to know the different aspects of Investment banking, mergers and acquisition and the detailed SEBI guidelines on issue management.

UNIT- 1: (15 Lectures)

Introduction: An Overview of Indian Financial System, Investment Banking in India, Recent Developments and Challenges ahead, Institutional structure and Functions of Investment / Merchant Banking; SEBI guidelines for Merchant Bankers, Registration, obligations and responsibilities of Lead Managers, Regulations regarding Continuance of association of lead manager with an issue

UNIT II: (15 Lectures)

Issue Management: Public Issue: classification of companies, eligibility, issue pricing, promoter's contribution, minimum public offer, prospectus, allotment, preferential allotment, private placement, Book Building process, designing and pricing, Green Shoe Option; Right Issue: promoter's contribution, minimum subscription, advertisements, contents of offer document, Bought out Deals, Post issue work & obligations, Investor protection, Broker, sub broker and underwriters

UNIT III: (15 Lectures)

Leasing and Hire Purchase :Concepts of leasing, types of leasing – financial & operating lease, direct lease and sales & lease back, advantages and limitations of leasing, Lease rental determination; Finance lease evaluation problems (only Lessee's angle), Hire Purchase interest & Installment, difference between Hire Purchase & Leasing, Choice criteria between Leasing and Hire Purchase mathematics of HP, Factoring, forfaiting and its arrangement, Housing Finance : Meaning and rise of housing finance in India, Fixing the amount of loan, repricing of a loan, floating vs. fixed rate, Practical problems on housing finance.

UNIT IV: (20 Lectures)

Venture Capital: Concept, history and evolution of VC, the venture investment process, various steps in venture financing, incubation financing.

Insurance: concept, classification, principles of insurance, IRDA and different regulatory norms, operation of General Insurance, Health Insurance, Life Insurance.

Credit Ratings: Introduction, types of credit rating, advantages and disadvantages of credit ratings, Credit rating agencies and their methodology, International credit rating practices.

Securitization: concept, securitization as a funding mechanism, Traditional and nontraditional mortgages, Graduated-payment mortgages (GPMs), Pledged-Account Mortgages (PAMs), Centralized Mortgage obligations (CMOs), Securitization of non mortgage assets, Securitization in India.

REFERENCES

1. M.Y.Khan: Financial Services, Tata McGraw –Hill.
2. Machiraju: Indian Financial System, Vikas Publishing House.

3. J.C.Verma: A Manual of Merchant Banking, Bharath Publishing House.
4. K.Sriram: Hand Book of Leasing, Hire Purchase & Factoring, ICFAI, Hyderabad.
5. Ennew.C.Trevor Watkins & Mike Wright: Marketing of Financial Services, Heinemann Professional

INVESTMENT BANKING AND FINANCIAL SERVICES

Objective/Course Description: Investment Banking is one of the most reputed sectors on finance job providing one of the most lucrative pay packages in the sector. As a student of finance, those who want to choose career in investment banking, this subject will prepares their base. Other than investment banking, this subject will also give a detailed knowledge about the other players in this sector with a very vivid knowledge regarding the operation of SEBI as the monitoring authority. Some other concepts like hire purchase, venture capital and its uses etc will also be discussed. On the other facet of this subject, student will get the knowledge of insurance sector in India, its operations, components and evaluation of IRDA as the regulatory authority of that sector.

Course objective:

1. To give an idea regarding the overview of Indian Financial system and its different players.
2. To give a clear conceptual knowledge regarding Investment banking and allied services, their product and other related aspects.
3. To provide knowledge regarding issue of shares, underwriting concept and other related areas of the aspect.
4. To provide a clear knowledge about the working of SEBI and how it monitors the primary and secondary market in India.
5. To provide conceptual knowledge regarding different financial products related to merchant banking.
6. To give knowledge related to hire purchase and related areas.
7. To make a conceptual base regarding insurance sector in India with special reference to IRDA.
8. To provide a clear understanding regarding new sources of long term finance with special reference to venture capital.

Course Outcome:

1. Students will be familiar with the concept of Investment banking and allied services.
2. Students will get a clear knowledge regarding issuance of share and role of SEBI
3. Students will get a conceptual knowledge regarding insurance sector and IRDA.
4. Students will be conversant with concepts like venture capital and modern sources of long term financing.
5. As a student of finance, it will create a strong conceptual base for them who want to pursue their career in merchant banking, share market, insurance etc.

GROUP B Specialization –MARKETING MANAGEMENT
Discipline Specific Elective Courses 3 & 4 to be chosen from 6MA,
6MB and 6MC

PAPER 6MA
Advertising and Sales Promotion

Marks: 75

Lectures: 65

Objective: The objective of this course is to provide basic knowledge of concepts, issues, tools and techniques of advertising and sales promotion.

Contents:

Unit 1: Introduction (20 Lectures)

Communication Process; IMC: meaning and importance; Communication models: AIDA, Hierarchy of Effects, innovation adoption model; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; development of advertising; social, ethical and legal aspects of advertising; Advertising Agencies: meaning, types and functions

Unit 2: Setting Advertising objectives and Budgeting (12 Lectures)

Audience analysis; Advertising objectives: Sales-oriented, communication –oriented, DAGMAR approach; budgeting approaches, factors influencing advertising budget

Unit 3: Message Development (13 Lectures)

Positioning Strategies; Advertising appeals; execution styles; Layout designing

Unit 4: Media planning & scheduling (12 Lectures)

Media decisions: media class, media vehicle & media option, factors influencing media planning; characteristics, advantages and drawbacks of different types of media; Media Scheduling: flighting, pulsing, & continuous

Unit 5: Sales Promotion (8 Lectures)

Importance & need for sales promotion, reasons for growth of sales promotion; planning for consumer schemes & contests, different types of consumer schemes

Suggested Readings:

- George E Belch, Michael A Belch, KeyoorPurani, *Advertising and Promotion : An Integrated Marketing Communications Perspective (SIE)*, McGraw Hill Education
- Batra, Myers and Aakers. *Advertising Management*. PHI Learning.
- Terence A. Shimp. *Advertising and Promotion: An IMC Approach*. Cengage Learning.
- Sharma, Kavita. *Advertising: Planning and Decision Making*, Taxmann Publications
- JaishreeJethwaney and Shruti Jain, *Advertising Management*, Oxford University Press, 2012
- Chunawala and Sethia, *Advertising*, Himalaya Publishing House
- Ruchi Gupta, *Advertising*, S. Chand & Co.
- O'Guinn, *Advertising and Promotion: An Integrated Brand Approach*, Cengage Learning.

Note: Latest edition of text books may be used.

Advertising and Sales Promotion

Course Objectives/ Course Description: The objective of the course is to provide students with detailed knowledge of some of the marketing mixes such as Sales and Promotion. This course will help students learn the fundamentals of advertising & its strategies. The course will introduce students to concepts of Media Planning, Media planning and measuring effectiveness of different media. The objective of this course is to give the student an insight towards the various underlying dimensions and challenges of the concept of Integrated Marketing Communication (IMC). The concept will be extensively discussed with individual promotional elements such as public relations, sponsorship, direct marketing and personal selling with special emphasis on Advertising and Sales Promotion.

Learning Objectives:

1. To help students learn the concepts that is commonly used in advertising and Sales promotion
2. To introduce students to the various advertising media and process of Media Planning.
3. To introduce students about advertising agencies and functions

Learning Outcomes:

After learning this course students will be able to:

1. Understand advertising terminologies and key decision making areas of adverting
2. Identify important managerial issues in advertising management such as how to set up advertising objectives and budgeting media planning and creative strategies
3. Describe the role, structure and functions of an ad agency
4. Describe and apply different sales promotion techniques

1.

PAPER 6MB

Distribution and Retail Management

Marks: 75**Lectures: 65**

Objective: The objective of the course is to develop an understanding about the role of Marketing channels, distribution and retailing. The course is also designed to prepare students for positions in the retail sector or positions in the retail divisions of consulting companies.

Contents:

Unit 1: Distribution Channel System(7 Lectures)

Distribution– Basic concept, emerging trends and challenges; functions and types of channel; channel management

Unit 2: Distribution location and channel decisions (15 Lectures)

Distribution channel decisions and logistic issues; Transportations, Inventory, Warehousing; factors affecting channel decisions; motivating channel members; conflict resolution; distribution audit and control

Unit 3: Introduction to Retailing (15 Lectures)

Definition, Characteristics, Types of retailing; Evolution of Retailing in India, Emerging Trends in Retailing, Factors Behind the change of Indian Retail Industry; Retail Marketing: Advertising & Sales Promotion, Store Positioning, Retail Marketing Mix, CRM

Unit 4: Retail Operations (18 Lectures)

Elements/Components of Retail Store Operation; Store Planning: Design & Layout, Location Planning and its importance, retailing image mix, Effective Retail Space Management, Floor Space Management; Store Administration, Store Manager –Responsibilities, Inventory Management, Management of Receipts, Customer Service, Management of Retail Outlet/Store, Store Maintenance, Store Security.

Unit 5: Retail Merchandising (10 Lectures)

Retail Merchandising: Buying function, Markups & Markdown in merchandise management, shrinkage in Retail merchandise management; Merchandise Pricing: Concept, Pricing Options, Pricing Strategies, Pricing Objectives, Types of Pricing.

Suggested Readings:

- Cullen & Newman: *Retailing – Environment & Operations*, Cengage Learning EMEA
- Berman & Evarv: *Retail Management*, Prentice Hall.
- Bajaj, Tuli&Srivastava: *Retail Management*- Oxford University Publications
- Gibson G Vedamani: *Retail Management: Functional principles & practices*, Jaico Publishing House.
- Harjit Singh: *Retail Management*, S. Chand Publication.
- Coughlan, Anderson, Stern, *Marketing Channels*, Prentice Hall.
- Ayers, J. B. (2006). *Handbook of supply chain management* (2nd ed.). Florida: Auerbach Publication
- Ballou, R. H., &Srivastava, S. K. (2008). *Business logistics/ supply chain management* (5th ed.). New Delhi: Pearson Education.

Distribution and Retail Management

Distribution and Retail Management

Objectives/Course Description: The course addresses the roles and processes of physical distribution, channel management, and retailing. Students study current practices in retail marketing strategy and its relevance to branding and positioning strategies (the store concepts, experiential marketing) the retail marketing mix decisions, the distribution channel function, and management. The relationship between the manufacturer and the end- user is analysed and the activities and functions of channels intermediaries are studied for their impact on market planning. Channels design and developments in contemporary retailing methods are covered, with the emphasis on retail store location, operations, and the influence of technology on distribution.

COURSE OBJECTIVES:

The objectives of this course are to:

1. Introduce students to the basic concepts and the decisions made in managing distribution channel and a retail business,
2. Explore how retailers respond to challenges and opportunities in the constantly changing environment.
3. Provide students with the knowledge and ability to apply the concepts to retail business situations.

COURSE OUTCOMES:

Students will be able to

1. Apply the knowledge of distribution and retailing management in a real business situation.
2. Recognize the importance of distribution strategies and their relevance in marketing management
3. Discuss the issues related to retail operation and merchandising

PAPER 6MC **International Marketing**

Marks: 75

Lectures: 65

Objective: The objective of the course is to develop an understanding about the role of international Marketing.

Unit I: (15 Lectures)

International Marketing vis-à-vis Domestic Marketing, Selection of Foreign Markets, Market Entry Strategies, Market Coverage Strategies.

Unit II : (15 Lectures)

International Product Decisions, International Pricing, International Distribution, Promotion in the International Market.

Unit III: (10 Lectures)

International Firm: Definition & Features, MNCs in Historical Perspectives, Genesis of MNC, MNCs in the late 20th Century, Emerging Features of MNCs in the 21st Century.

Unit IV: (10 Lectures)

Network of MNC Operations and the Organisational Structure of the MNCs. Globalization & WTO

Unit V: Brand Management(15 Lectures)

Understanding brands in relation to brand personality, brand image, brand identity, brand positioning, brand equity, value addition from branding, brand loyalty, financial aspects of brands, industrial, retail and service brands, development of customers loyalty through branding.

Suggested Readings:

- Warran J. Keegan: Global Marketing Management, PHI
- Czinkota. M. R., *International Marketing*, Dryden Press, Boston
- Bo Sodersten: International Economics
- Bhattacharya, B. Export Marketing. Strategies for Success. New Delhi, Global,Business Press.
- Terpstra. Vem and Sarathy, R. International Business. New York, John Wiley.
- Onkvisit, Sak and Shaw, J J. International Marketing: Analysis and Strategy.New Delhi, Prentice Hall of India

International Marketing

Objectives/Course description: This course examines core issues in international marketing, with every effort made to reflect the diversity of firms and markets across the world and not focused solely on western industrialized economies. The course starts by considering changes in the global marketplaces and emphasizes the importance of understanding cultural diversity in order for businesses to respond effectively to different market conditions. In addition to cultural factors, this course also examines other macro and micro-environmental factors which all help towards indentifying and evaluating market entry strategies. This course focuses on various key topics in international marketing planning, including: standardization vs. adaptation: marketing communications, looking at global branding and advertising, exporting, managing and logistics: pricing; ethical, financial and organizational issues

Course Objectives:

1. To make the students understand the marketing mix decisions for foreign market
2. To introduce students with foreign market entry strategies
3. To give them some exposure about Network and structures of MNCs

Course outcomes:

After learning this course students will be able to-

1. Understand the major marketing mix decisions for international market
2. Analyze and select foreign market entry strategies
3. Describe structure of MNCs and role of WTO in global trade.

Semester 6
Group C Specialization –HUMAN RESOURCE MANAGEMENT
Discipline Specific Elective Courses 3 & 4 to be chosen from
6HA, 6HB and 6HC

PAPER 6HA
Training and Development

Marks 75

Classes 65

Objective: To familiarize the students with the concept and practice of training and development in the modern organizational setting

Contents:

Unit I (10 Lectures)

Organization vision & plans, assessment of training needs, setting training objectives, designing training programmes, Spiral model of training.

Unit II (10 Lectures)

Tasks of the training function: Building support, overall training capacity, developing materials, strategic planning, networking, designing training programmes.

Unit III (15 Lectures)

Training methods: On the job training, job instruction training, apprenticeship, coaching, job rotation, syndicate method, knowledge based methods, lecture, conferences, programmed learning, simulation methods, case study, vestibule training, laboratory training, in-basket exercise, experiential methods, sensitivity training, etraining.

Unit IV (15 Lectures)

Management Development Programme Methods:-Understudy, Coaching, Action Learning, Role Play, Management Games, Seminars, University related programmes, special projects, behavioural modelling, job rotation, case study, multiple management, sensitivity training.

Unit V (15 Lectures)

Training Experiences. Issues in Consultant –Client Relationships, System Ramifications, Post training: Training evaluation, Training impact on individuals and organizations, Evaluating Programmes, Participants, Objectives.

Readings:

- Blanchard P.Nick& Thacker James: Effective Training, Systems, Strategies and Practices, Pearson.
- French Wendell, Bell Cecil and Vohra Veena: Organisation Development, Behavioral

- Science Interventions for Organisation Improvement, Prentice Hall.
- Lynton Rolf & Pareek Udai: Training & Development, Prentice Hall.
- Bhatia S.K.: Training & Development, Deep & Deep Publishers.

Training and Development

Objectives/ Course Description:

Training is an organized activity for increasing the technical skills of the employees to enable them to do particular jobs efficiently. In other words, training provides the workers with facility to gain technical knowledge and to learn new skills to do specific jobs. Training is equally important for the existing as well as the new employees. It enables the new employees to get acquainted with their jobs and also increase the job-related knowledge and skills. In this specialization subject of HRM the students are emphasized more one to understand the significance and requirement of adequate training and development for the employees in an organization to enhance their professional work performance.

COURSE OBJECTIVES:

1. To provide job related knowledge to the workers.
2. To impart skills among the workers systematically so that they may learn quickly.
3. To bring about change in the attitudes of the workers towards fellow workers, supervisor and the organization.
4. To improve the productivity of the workers and the organization.
5. To reduce the number of accidents by providing safety training to the workers,
6. To make the workers handle materials, machines and equipment efficiently and thus to check wastage of time and resources.
7. To prepare workers for promotion to higher jobs by imparting them advanced skills

COURSE OUTCOMES:

Students are expected to have a clear idea regarding –

1. To realize the importance of training and development of employees
2. To be able to develop and design a training and development program
3. Design a performance appraisal and a reward system for the organization.
4. Design pay plans and incentives.
5. Summarize the purpose and process of employee orientation.
6. List and briefly explain each of the four steps in the training process.
7. Discuss how you would motivate trainees.
8. Describe and illustrate how you would identify training requirements.
9. Explain how to distinguish between problems you can fix with training, and those you can't.
10. Adequate explanation of utilizing the training techniques.

PAPER 6HB

Discipline and Grievance Management

75 marks

65 classes

Objective: To acquaint students with concepts of Industrial Relations and various legislations related to Labour Welfare and Industrial Relations

Contents:

Unit 1 (15 Lectures)

Concept of Grievance: Meaning and Definition , Need of a Grievance Procedure Causes/Sources of Grievances and how to locate them

Unit 2(15 Lectures)

Legislative Aspect of a Grievance Procedure , Model Grievance Procedure: the machinery, procedure & essence, Managerial Practices to Prevent Grievances , Grievance Resolution, Union's Perspective on Grievance Resolution

Unit 3(18 Lectures)

Employee Discipline-Types of Discipline, Essentials of a Good Disciplinary System, Causes of indiscipline, Discipline Handling: What does it involve– rules, misconduct, etc ,Employer's position in Law in discipline handling, Dealing with minor misconducts– dos & don'ts in administering warnings ,Dealing with major misconducts

Unit 4 (17 Lectures)

How to deal with poor work performance issues • Being –pro-active in Grievance Management– general & individual , Arguments Against Negative Discipline or Punishment, Kinds of Punishment, Alternatives to Punishment

Suggested Readings

- Saini, Debi S., Redressal of Labour Grievances Claims and Disputes, New Delhi, Oxford & IBH
- Sunita Dwivedi , Grievance Handling Mechanism in India , Navjeevan Publication
- **Tricia Jackson**, Handling Grievances (Good Practice), **Chartered** Institute of Personnel & Development

Discipline and Grievance Management

Objectives/ Course Description:

A grievance is any dissatisfaction or feeling of injustice having connection with one's employment situation which is brought to the attention of management. Speaking broadly, a grievance is any dissatisfaction that adversely affects organizational relations and productivity. A grievance handling system serves as an outlet for employee frustrations, discontents, and gripes like a pressure release valve on a steam boiler. Employees do not have to keep their frustrations bottled up until eventually discontent causes explosion. The existence of an effective grievance procedure reduces the need of arbitrary action by supervisors because supervisors know that the employees are able to protect such behavior and make protests to be heard by higher management.

Discipline in modern management is a tool to work "for" the employees, and not "against" the employees. At a broader level, promotion of healthy industrial relations between the management, trade union, and the workers is a crucial objective of good discipline and grievance management within the organization.

COURSE OBJECTIVES:

1. To enable the employee to air their grievance
2. To clarify the nature of the grievance
3. To investigate the reasons for dissatisfaction
4. To obtain, where possible, a speedy resolution to the problem
5. To take appropriate actions and ensure that promises are kept

COURSE OUTCOMES:

Students are expected to have a clear idea regarding –

1. Acknowledge Industrial dissatisfaction and sort them out adequately.
2. Understand the principles supporting the management of discipline and grievance cases
3. Define the factor leading to employee discontent.
4. Adequate analysis and decision making related to grievance redressal process.
5. To create an atmosphere of organizational respect and harmony
6. It prevents minor organizational disagreements developing into more serious disputes
7. Adequate implementation of the decision to settle down employee dissatisfaction.
8. It saves employer's time and money as solutions are found for workplace problems. It helps to build an organizational climate based on openness and trust.

PAPER 6HC

Labour Welfare and Compensation Management

75 marks

65 classes

Objective: To familiarize students about concepts of performance and compensation management and how to use them to face the challenges of attracting, retaining and motivating employees to high performance.

Unit I(15 Lectures)

Introduction- Concept, Philosophy, History from performance appraisal to performance development. Objectives of performance management system; Performance management and performance appraisal; Performance Management process: Performance planning, Process and Documentation of Performance appraisal, Appraisal Interview, Performance Feedback and Counselling.

Unit II(14 Lectures)

Performance management and reward systems. Performance Coaching ,Mentoring and Counselling, Competency development, Use of technology and e-PMS, International Aspects of PMS. Performance systems trends, Ethical Perspectives in performance appraisal.

Unit III(12 Lectures)

Introduction to Job Evaluation. Methods of Job Evaluation. Company Wage Policy: Wage Determination, Pay Grades, Wage Surveys, Wage Components. Modern trends in compensation - from wage and salary to cost to company concept, Comparable worth, broadbanding, competency based pay.

Unit IV(12 Lectures)

Incentives plans for production employees and for other professionals. Developing effective incentive plans, pay for performance,. Supplementary pay benefits, insurance benefits, retirement benefits, employee services benefits. Benefits & Incentive practices in Indian industry. **Unit V(12 Lectures)**

Wages in India: Minimum wage, fair wage and living wage. Methods of state regulation of wages. Wage differentials & national wage policy Regulating payment of wages, wage boards, Pay commissions, dearness allowances, linking wages with productivity,. Special compensation situations: International compensation-managing variations. Expatriate Pay.

Suggested Readings:

1. Milkovich&Newman , Compensation, McGraw Hill.
2. T.J. Bergman , Compensation Decision Making, Harcourt, Fort Worth, TX
3. Richard Henderson: Compensation management in a knowledge based world, Prentice Hall. T.N.Chhabra&SavithaRastogi Compensation management, Sun India Publications.
4. Gary Dessler , Human Resource
5. Armstrong's Handbook of Performance Management: An Evidence-Based Guide to Delivering High Performance :Book by Michael Armstrong
6. Bagchi, S. N.: Performance management, Cengage Learning India.
7. Bhattacharyya, D.K.: Performance management systems and strategies, Pearson Education

Labor Welfare and Compensation Management

Course Description & Objectives

“Labor welfare may be understood and including such services facilities and amenities which may be established in vicinity of undertaking to perform their work in healthy and congenial environment and to avail of facilities which improve their health and bring high morale.” The main objective of this course is to understand how labor welfare relates to taking care of the well-being of workers by employers, trade unions, governmental and non-governmental institutions and agencies. Welfare includes anything that is done for the comfort and improvement of employees and is provided over and above the wages.

This course also aims to clarify the principles and basic concepts of compensation management in organizations, including the role of human resources management in dealing with employees, and methods used to provide compensation. It also highlights the importance of maintaining the capable education qualification, the value of developing their skills, and the significance of providing the appropriate atmosphere for them. Several important topics will be addressed in the class such as: Compensation professionals’ goals within a human resource department. Ways to strengthen the pay-for-performance link. Ways to strengthen the pay-for-performance link, health insurance concepts.

This course will examine the strategic use of compensation systems by management to attract, motivate, retain, and reward employee performance. This course will explore the factors of job analysis, job description, and job evaluation as the basis of compensation strategy offering students an opportunity to develop competencies in making equitable compensation decisions.

Learning Objective

1. To promote Economic Development of employees.
2. To improve employee work Efficiency.
3. To provide Proper Human Conditions for Work and Living.
4. To minimize work place hazards.
5. To Supplement Wage in Monetary Teams.
6. To Prevent Social Evils.
7. Strategy, rewards and behavior
8. Formulating reward and compensation strategy
9. Determining compensation values by job and market evaluation
10. Designing performance pay and indirect pay plans
11. Implementing, managing, evaluating and adapting the compensation system

Course Outcome:

At the end of the course the students will be able to:

1. To learn basic compensation concepts and the context of compensation practice
2. To illustrate different ways to strengthen the pay-for-performance link.
3. To learn the concepts of Payment and employee benefits issues for contingent workers.
4. To understand the legally required employee benefits.
5. To learn some of the implications for strategic compensation and possible employer approaches to managing legally required benefits
6. Become acquainted to the core principles and structures of Labor administration

7. Acquire the ability to understand the legal framework regarding labor relations
8. Understand the ability to process collective labor agreements
9. Learned how to show professional and ethical responsibility and sensitivity