

# St. Joseph's College of Commerce

(Autonomous)

163, Brigade Road, Bangalore – 560 025

Accredited and Re-Accredited with 'A' Grade by the  
National Assessment and Accreditation Council (NAAC)

Recognized by the UGC as

**“COLLEGE WITH POTENTIAL FOR EXCELLENCE”**



## Bachelor of Business Administration

Semester V & VI

*Syllabus w.e.f., 2015 – 2016*

**Academic year 2018 – 2019**

# St. Joseph's College of Commerce

An Autonomous Institution affiliated to Bangalore University  
Dedicated to Excellence with Relevance

St. Joseph's College, Bangalore was established in 1882 by the French Missionary Fathers for the purpose of imparting higher education. In 1937, the management of the College was handed over to the Jesuits, a worldwide Religious order going by the name 'Society of Jesus'. The college and its sister institutions are now managed by the Bangalore Jesuit Educational Society (Regd). A department of Commerce was established in the College in 1949. In 1972, this department became an independent college by the name St. Joseph's College of Commerce.

Since its inception as an independent institution, the College has shown growth and progress in academics, co-curricular and extra – curricular activities. Besides, there has been a constant effort made by the College to acquire excellence in every aspect of good education. Currently it stands re-accredited to the National Assessment and Accreditation Council (NAAC) with an 'A' grade. In February 2010, the College was recognized by the UGC as a "College with Potential for Excellence".

The College aims at the integral formation of its students, helping them to become men and women for others. Though it is a Christian minority institution, the college has been imparting liberal education to the students of all denominations without any discrimination. St. Joseph's College of Commerce is affiliated to Bangalore University and became autonomous in September 2005. The motto of the college is 'Fide et Labore' or 'Faith and Toil' and the college attempts to inculcate the motto in every student through its various courses and programs.

The College is committed to providing quality education to its students. It offers Bachelor of Commerce and Bachelor of Business Administration, three year Under Graduate Degree programs, and Master of Commerce, a two year Post Graduate program. Highly qualified staff members, excellent infrastructure of the

college like spacious classrooms, a good library and computer lab facilities helps to promote academic excellence.

### **THE DEPARTMENT OF BUSINESS ADMINISTRATION:**

With the world of business constantly changing and a strong base created for technology in the country, it is of utmost importance to augment management talent and resources at all levels. Strategies and goals of any educational institution has to be constantly redefined to keep in pace with the external environment. All this, led to the birth of the BBA Department of St. Joseph's College of Commerce in the year 2004 - 2005. Within a short period of time, the department has emerged as a promising institute in the field of management studies at the undergraduate level. This department aims at motivating students to take up higher studies in management, so that they may blossom into effective entrepreneurs who would not be afraid of taking risk, or teachers and researchers who would contribute positively towards the betterment of the society or to take up consultation to help business units leverage on management knowledge.

### **Objectives:**

1. To impart knowledge to students in functional areas of business so that they may pursue careers in management and excel in different fields of management.
2. To incorporate extensively - along with theoretical knowledge sharing - various skills (viz., Presentations, rapid reading, geo political awareness, time management) needed for managerial effectiveness
3. To promote knowledge through research - both applied and conceptual relevant to management
4. To enhance the decision - making skills and administrative competence of students
5. To motivate students to apply management techniques to new and innovative areas of management

## **I. ELIGIBILITY FOR ADMISSION:**

Candidates who have completed the Two year Pre – University course of Karnataka State or its equivalent are eligible for admission into this Program.

## **II. DURATION OF THE PROGRAM:**

The program of study is 3 years of Six Semesters. A candidate shall complete his/her degree within five (5) academic years from the date of his/her admission to the first semester.

## **III. MEDIUM OF INSTRUCTION:**

The medium of instruction shall be English.

## **IV. ATTENDANCE:**

- a) A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the subjects compulsorily.
- b) A student who fails to complete the course in the manner stated above shall not be permitted to take the end semester examination.

## **V. PROGRAM MATRIX:**

Refer page no 7-10.

## **VI. TEACHING AND EVALUATION:**

M.Com/MBA/MFA/MBS/MTA graduates with B.Com, B.B.M & B.B.S as basic degree from a recognized university are only eligible to teach and to evaluate the subjects including part-B subjects of I and II semesters (except languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation. Languages and additional subjects shall be taught by the graduates as recognized by the respective board of studies.

## VII. EVALUATION SYSTEM :

Evaluation for UG program consists of two components, viz. Continuous Internal Assessment (CIA) and End Semester Examination (ESE) with the weightage of 30% and 70% respectively.

Continuous Internal Assessment (CIA) includes a centrally organized MIDTERM TEST and other exercises administered by the teacher such as Unit test /Online test /Snap test / Surprise test /Quiz /Assignment /Presentation /Project / Research article /Seminar etc. Each teaching faculty is required to maintain a record of the Continuous Internal Assessment marks and make entries of the same in the ERP software.

The End Semester Examination will be conducted at the end of each semester. The duration and maximum marks for the End Semester Examination is 3 hours and for 70marks.

## VIII. MINIMUM FOR A PASS:

A UG student has to get a minimum of 40% marks in the ESE and 40% aggregate in CIA & ESE for a passing each subject. The minimum SGPA to qualify for the B.B.A degree is 4.00 and a pass in all subjects.

## IX. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

Grading System For Choice Based Credit System (CBCS) - The College adopts a ten point grading system. The modalities and the operational details are as follows.

1. Credits - Credits are assigned to subjects based on the following broad classification

Subject category	Instruction Hrs/week	Credits
Languages	3hrs	2
Major Core	4hrs	4
Major Optional	4hrs	5
Allied Required	4hrs	4
Open Elective	4hrs	4

2. Grade Points – The papers are marked in a conventional way for 100 marks. The marks obtained are converted to grade point according to the following table. If a student is absent for the paper the grade point assigned is 0.

% Marks	95-100	90-94	85-89	80-84	75-79	70-74	65-69	60-64	55-59	50-54	45-49	40-44	Below 40
Grade Points	10	9.5	9	8.5	8	7.5	7	6.5	6	5.5	5	4.5	0

3. The semester grade point average (SGPA)-is the sum of the product of the credits with the grade points scored in all subjects divided by the total credits of Part A and Part B in the semester.

$$SGPA = \frac{\sum \text{Credits} \times \text{Grade Points}}{\text{Total Credits}}$$

Minimum SGPA for a pass is 4.00. If a student has not passed in a subject or is absent then the SGPA is not assigned.

4. The cumulative grade point average (CGPA)-is the weighted average of all the subjects undergone by a student over all the six semesters of a program.

$$CGPA = \frac{\sum \text{Total credits in the semester} \times SGPA}{\text{Total credits of the program}}$$

SGPA and CGPA will be rounded off to two decimal places. Interpretation of SGPA/CGPA/ Classification of final result for a UG program.

SGPA/CGPA/ Subject Grade Point	Grade	Result/Class Description
9.00-10.00	O	Outstanding
8.00-8.99	A+	First Class Exemplary
7.00-7.99	A	First Class Distinction
6.00-6.99	B+	First Class
5.50-5.99	B	High Second Class
5.00-5.49	C	Second Class
4.00-4.99	P	Pass Class
Below 4	RA	To Re-Appear

## X. PATTERN OF QUESTION PAPER:

### Question Paper Pattern:

(3 Hours duration, Max. Marks: 70)

<b>Section-A</b>	Conceptual/Objective Questions	1 mark × 10 questions	10 Marks
<b>Section-B</b>	Analytical Questions	6 marks × 3 questions	18 Marks
<b>Section-C</b>	Essay Questions	15 marks × 2 questions	30 Marks
<b>Section-D</b>	Compulsory Question/ Case study	12 marks × 1 question	12 Marks
		<b>Total</b>	<b>70 Marks</b>

## XI. REVALUATION, RETOTALING and IMPROVEMENT:

There is provision for Revaluation, Re-totaling and Improvement within two weeks of the publication of the results.

**Revaluation and Re-Totaling:** There is a provision for **Revaluation and Re-Totaling** of marks if the application is made within 2 weeks of the publication of results with the prescribed fee.

**Provision for Improvement:** A candidate, who desires to improve his/her End Semester Examination marks, has to first withdraw his/her original End Semester Examination marks. The student will be awarded whatever marks he/she obtains in the later appearance even if they are less than the marks awarded previously.

## BBA – PROGRAM MATRIX

Content	I	II	III	IV	V	VI	TOTAL
<b>Part A: Languages</b>							
English	3hr/2Cr	3hr/2Cr	-	-	-	-	
Language	3hr/2Cr	3hr/2Cr	-	-	-	-	
<b>I</b>	<b>4 Cr</b>	<b>4 Cr</b>	-	-	-	-	<b>8</b>
<b>Part B: Core Subjects</b>							
Content	I	II	III	IV	V	VI	TOTAL
Major core 4hr/3Cr	<ul style="list-style-type: none"> <li>● Perspectives in Management</li> <li>● Organizational Behaviour</li> </ul>	<ul style="list-style-type: none"> <li>● Business Environment</li> <li>● Marketing Management</li> <li>● Fundamentals of Accounting</li> </ul>	<ul style="list-style-type: none"> <li>● Corporate Accounting</li> <li>● Financial Management</li> <li>● Human Resources Management</li> <li>● Production and Operations Management</li> </ul>	<ul style="list-style-type: none"> <li>● Cost Accounting</li> <li>● Business Law</li> <li>● Entrepreneurship Development</li> <li>● Project - Management</li> </ul>	<ul style="list-style-type: none"> <li>● Costing for Business Decisions</li> <li>● Income Tax -I</li> <li>● Quantitative Techniques</li> </ul>	<ul style="list-style-type: none"> <li>● Management Accounting</li> <li>● Income Tax -II</li> <li>● Business Ethics</li> <li>● Strategic management</li> </ul>	
Allied Required 4hr/3Cr	<ul style="list-style-type: none"> <li>● Micro -Economics</li> <li>● Business Mathematics &amp; Statistics</li> </ul>	<ul style="list-style-type: none"> <li>● Macro Economics</li> </ul>	<ul style="list-style-type: none"> <li>● Fundamentals &amp; Applications of E-commerce</li> </ul>	<ul style="list-style-type: none"> <li>● Research Methodology</li> </ul>	-	-	
Major Optional 4hr/4Cr	NA	NA	NA	NA	<ul style="list-style-type: none"> <li>● Elective Paper-1</li> <li>● Elective Paper-2</li> </ul>	<ul style="list-style-type: none"> <li>● Elective Paper-3</li> <li>● Elective Paper-4</li> </ul>	
Open Electives 4hr/3Cr	NA	NA	# 4hr/3Cr (as per list given)	# 4hr/3Cr (as per list given)	-	-	
Skill based Major 4hr/4Cr	-	-	-	-	Elective Skill based paper		
<b>II</b>	<b>12 Cr</b>	<b>12 Cr</b>	<b>18 Cr</b>	<b>18 Cr</b>	<b>21 Cr</b>	<b>20 Cr</b>	<b>101</b>
<b>Part C: Foundation, skill development, interdisciplinary &amp; Sports</b>							
HRD	1 Cr	1 Cr	-	-	-	-	
IC	-	2 Cr	-	-	-	-	
EVS	-	-	-	2 Cr	-	-	
Internship	-	-	-	-	-	1 Cr	
Certificate & Sports Program	-	2 Cr Certificate course	1Cr Excel	1Cr Advanced Excel	-	-	
<b>III</b>	<b>1 Cr</b>	<b>5 Cr</b>	<b>1 Cr</b>	<b>3 Cr</b>	<b>-</b>	<b>1 Cr</b>	<b>11</b>
<b>Part: D Extension and Extracurricular activities</b>							
Extension & Extra Curricular & Others	-	1 Cr	-	-	-	1 Cr	
<b>IV</b>	<b>-</b>	<b>1 Cr</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 Cr</b>	<b>02</b>
<b>Total</b>	<b>17 Cr</b>	<b>22 Cr</b>	<b>19 Cr</b>	<b>21 Cr</b>	<b>21 Cr</b>	<b>22 Cr</b>	<b>122</b>

**PROGRAM STRUCTURE**  
**SEMESTER SCHEME OF EXAMINATION CORE SUBJECTS**  
**SEMESTER V**

Subject Code	Title of the Paper	Lecture hrs per week	Marks		Total Marks	Grade/ Credits
			CIA	ESE		
M1 15 MC 501	Costing For Business Decisions	4	30	70	100	3
M1 15 MC 502	Income Tax-I	4	30	70	100	3
M1 15 MC 503	Quantitative Techniques	4	30	70	100	3
	Elective-Paper I	4	30	70	100	4
	Elective-Paper II	4	30	70	100	4
	Elective- Skill based paper	4	30	70	100	4
	<b>Total</b>	<b>24</b>	<b>180</b>	<b>420</b>	<b>600</b>	<b>21</b>

**SEMESTER - VI**

Subject Code	Title of the Paper	Lecture hrs per week	Marks		Total Marks	Grade/ Credits
			CIA	ESE		
M1 15MC 601	Management Accounting	4	30	70	100	3
M1 15MC 602	Income Tax-II	4	30	70	100	3
M1 15 MC 603	Business Ethics	4	30	70	100	3
M1 15 MC 604	Strategic Management	4	30	70	100	3
	Elective Paper-III	4	30	70	100	4
	Elective Paper-IV	4	30	70	100	4
	<b>Total</b>	<b>24</b>	<b>180</b>	<b>420</b>	<b>600</b>	<b>20</b>

## GROUP OF ELECTIVES

<b>ELECTIVE - I: ACCOUNTS</b>			
❖	Paper I	EL 15 AC 504	Advanced Corporate Reporting I
❖	Paper II	EL 15 AC 505	Advanced Corporate Reporting II
❖	Paper III	EL 15 AC 605	Audit and Assurance
❖	Paper IV	EL 15 AC 606	Contemporary Accounting and Reporting Developments
❖	Paper V	SB 15 AC 506	Accounting Information System

<b>ELECTIVE - II: FINANCE</b>			
❖	Paper I	EL 15 FN 504	Advanced Financial Management
❖	Paper II	EL 15 FN 505	Financial Institutions And Markets
❖	Paper III	EL 15 FN 605	International Finance
❖	Paper IV	EL 15 FN 606	Security Analysis & Portfolio Management
❖	Paper V	SB 15 FN 506	Financial Modeling.

<b>ELECTIVE - III: HUMAN RESOURCE MANAGEMENT</b>			
❖	Paper I	EL 15 HR 504	Employee Relation Laws in India
❖	Paper II	EL 15 HR 505	Human Resource Development
❖	Paper III	EL 15 HR 605	Performance And Compensation Management
❖	Paper IV	EL 15 HR 606	International Human Resource Management
❖	Paper V	SB 15 HR 506	Human Capital Management (SAP-HCM)

**ELECTIVE- IV: MARKETING MANAGEMENT**

❖	Paper I	EL 15 MK 504	Consumer Behaviour
❖	Paper II	EL 15 MK 505	Retail And Logistics Management
❖	Paper III	EL 15 MK 605	Integrated Marketing Communication
❖	Paper IV	EL 15 MK 606	Digital Marketing
❖	Paper V	SB 15 MK 506	Customer Relationship Management (SAP-CRM)

**ELECTIVE- V: INTERNATIONAL BUSINESS**

❖	Paper I	EL 15 IB 504	Fundamentals In International Relations
❖	Paper II	EL 15 IB 505	International Business
❖	Paper III	EL 15 IB 605	Global Financial Management
❖	Paper IV	EL 15 IB 606	International Marketing
❖	Paper V	SB 15 IB 506/7	French/Spanish Language

**ELECTIVE- VI: BANKING AND INSURANCE**

❖	Paper I	EL 15 BK 504	Bank Management
❖	Paper II	EL 15 BK 505	Principles and Practice of Insurance
❖	Paper III	EL 15 BK 605	Risk management
❖	Paper IV	EL 15 BK 606	Bank Technology Management
❖	Paper V	SB 15 BK 506	Bank Branch Management

**SEMESTER - V**  
**M1 15 MC 501: COSTING FOR BUSINESS**  
**DECISIONS**

**Objective:**

To emphasize on application of theoretical knowledge and help managers in decision making.

**Module 1 - Budgetary Control** **10 Hrs**

Meaning – Budget – Budgetary control and Budgeting – Need-Objectives and Functions – Advantages and Limitations – Requirements of a good Budgeting system – Process involved in Preliminaries for operation of Budgetary Control – Classification – Preparation of cash and flexible budget only.

**Module 2 - Marginal Costing** **10 Hrs**

Meaning of Marginal Cost – Meaning of Marginal Costing – Distinction between Absorption Costing and Marginal Costing– Cost Volume Profit Analysis – Break even Analysis – Break even Chart – Profit Volume Ratio – Margin of Safety – Limiting Factor.

**Module 3 - Tactical Decision Making** **15 Hrs**

Short term and Long term Decision Making – Parameters in Decision Making – Quantitative and Qualitative Factors to be considered – Fixation of selling price – Make or Buy Decision – Utilizing spare capacity – Product Mix Decision- Adding or Dropping a Product Line – Plant Shut Down Decisions.

**Module 4 - Standard Costing** **10 Hrs**

Meaning of Standard Costing – Advantages of Standard Costing – Steps involved in Standard Costing – Analysis of Variances – Material Variances – Labour Variances (Simple problems)- Overhead Variances (Concept only).

## **Module 5 - Relevant Costing**

**7 Hrs**

Relevant Costing - Analysis of Relevant Costs with other concepts – simple problems.

## **Module 6 - Neo Concepts in Decision Making**

**8 Hrs**

Activity Based Costing – Cost object – Cost Driver – Steps in Activity based Costing – Uses and Criticisms of Activity Based Costing- Emerging costing standards – Average revenue per user, cost per footfall, cost per cubic feet/sq meter, gross tonne per km, and industry wise applicability - Life Cycle Costing – Product Life Cycle - Life cycle costs – Benefits of Life cycle Costing Target Costing – Meaning – Process involved in Target Costing – Value engineering Review in Target Costing Kaizen Costing - Meaning – Relevance, Balance Score Card – Perspectives involved in Balance Score Card.

### **Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

1. Prepare a cash budget for your home, as if you are the only earning member of the family.
2. Prepare an expenditure budget for the year, to be submitted to your parents, asking him how much he should fund you for your Final year studies in Bangalore, as if you are staying in a paying guest accommodation.
3. Classifying various expenditures of six public sectors and six non-governmental organizations into relevant cost and irrelevant cost.
4. List the areas in which Activity Based information is used for decision making.
5. Make a comparative study of Marginal Costing and absorption costing of two different industries and find out their pattern of calculation of profits.
6. List various activity areas of a large scale manufacturing unit and identify their cost drivers.

**Books for Reference:**

- ❖ *Khan & Jain, Management Accounting, Mc. Graw Hill.*
- ❖ *M.N. Arora, Management Accounting, Himalaya Publishers.*
- ❖ *I.M Pandey, Management Accounting, Vikas Publishers.*
- ❖ *Homgren, Sunden, Stratton, Introduction to Management Accounting, Pearson Education.*
- ❖ *S.N. Maheshwari, Management Accounting, Sulthan Chand & Sons.*

**SEMESTER - V**  
**M1 15 MC 502: INCOME TAX - I**

**Objective:**

To expose the students to the various important provisions of Income Tax Act relating to computation of Income of individual assessee only.

**Module 1 - Introduction** **6 Hrs**

Brief history of Income Tax - Legal Frame work - Cannons of Taxation - Finance Bill - Scheme of Income Tax, Income Tax Authorities-Income tax officer and powers and functions, CBDT-powers and functions ,Commissioner of Income Tax- powers and functions ,Types of assessment and rectification of mistakes, Recovery of tax and refunds. ICDS- An Overview.

**Module 2 - Important Definitions** **10 Hrs**

Definition: Assessee - Person - Assessment Year - Previous Year- Income - Gross Total Income - Total Income, Exempted Incomes- Agricultural Income (Including Integration of Agricultural Income with Non-Agricultural Income).

**Module 3 - Revenue and Capital Items** **2 Hrs**

Revenue and Capital (a) Receipts (b) Expenditure and (c) Losses.

**Module 4 - Residential Status & Incidence Of Tax** **8 Hrs**

Residential status- Resident - Ordinary & Not ordinary and Non-Resident of individual with incidence of tax - HUF & company - Residential status only.

**Module 5 - Income from Salary** **20 Hrs**

Income from Salary - Features of Salary Income - Basic Salary- Allowance - Types - Perquisites - Types section 89(1) - Tax Rebate U/S 88 - Problems.

## **Module 6 - Income from House Property**

**14 Hrs**

Introduction – Annual value under different situations (self occupied – let out – partly self occupied partly let out – portion wise and time wise) – deductions (u/s 24) – problems.

### **Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

1. Form No. 49A (PAN) and 49B.
2. Filing of Income Tax Returns.
3. List of enclosures to be made along with IT returns (with reference to salary & H.P).
4. Preparation of Form-16.
5. Computation of Income Tax and the Slab Rates.
6. Computation of Gratuity.
7. Chart on perquisites.
8. List of enclosures to be made along with IT returns (with reference to salary and house property incomes).

### **Books for Reference:**

- ❖ *B. B. Lal: Direct Taxes, Konark Publisher (P) Ltd.*
- ❖ *Bhagwathi Prasad: Direct Taxes – Law and Practice, WishwaPrakashana.*
- ❖ *DinakarPagare: Law and Practice of Income Tax, Sultan Chand & Sons.*
- ❖ *Dr.GirishAhuja&Dr. Ravi Gupta: Income Tax.*
- ❖ *Dr.Mehrotra&Dr.Goyal: Direct Taxes – Law and Practice, SahityaBhavan Publication.*
- ❖ *Dr.Vinod K. Singhanian: Direct Taxes – Law and Practice, Taxmann Publication.*
- ❖ *Gaur &Narang: Income Tax.*

## SEMESTER - V

### M1 15 MC 503: QUANTITATIVE TECHNIQUES

#### Objective:

To provide a good foundation in the mathematics of Operation Research and appreciation of its potential application. To enable students to grasp the importance of conversion of business problems into mathematical problems and its application in business.

#### **Module 1 - Introduction to Operation Research** **4 Hrs**

Definitions - Scope - OR Models - Nature - Limitations - Applications.

#### **Module 2 - Introduction to Linear Programming** **12 Hrs**

Basic Concepts, Construction of Linear Program Model, Problems on Formulations, Graphical Solutions, Solution of Maximization and Minimization Problems (Simple Problems).

#### **Module 3 - Simplex Method** **12 Hrs**

Introduction, Simplex method, Maximization and Minimization Problems, Slack, surplus and artificial variables, Big M method, Duality.

#### **Module 4 - The Transportation Problem** **10 Hrs**

Introduction to Transportation Model, Methods of finding out initial solution- NWCR, LCM, Vogel's Approximation method, Test for Optimality- MODI method.

#### **Module 5 - The Assignment Problem** **10 Hrs**

Introduction, Methods of solving Assignment Problem- Enumeration, Simplex and Transportation (theoretical) Hungarian Method in detail.

## Module 6 - Network Analysis

12 Hrs

Introduction – Network Analysis – Guidelines for construction of network diagram – Deterministic Time Estimates – Developing a Project Network – Project Duration & Critical Path - Forward Pass- Backward Pass – Float – Probabilistic Time Estimates – Difference between PERT & CPM

### Skill Development:

*(These activities are only indicative, the Faculty member can innovate)*

1. Supply chain applications.
2. Job assignment.
3. Drawing network diagram for a project and identify the critical path.
4. Computation of earliest expected time and latest allowable time for events in a project.

### Books for Reference:

- ❖ *Budnik, Frank S Dennis Mcleavey & Richard Mojena: Principles of Operation Research, AIT BS, New Delhi.*
- ❖ *Gould F J: Introduction to Management Science, Englewood Cliffs N J Prentice Hall.*
- ❖ *Kalavathy S: Operation Research, Vikas Pub Co.*
- ❖ *Naray J K: Operation Research, Theory and applications, McMillan, New Delhi.*
- ❖ *Richard, I. Levin & Charles A. Kirkpatrick: Quantitative Approaches to Management,*
- ❖ *McGraw Hill, Kogakusha Ltd.*
- ❖ *Sharma J K: Operation Research, Theory and Applications, McMillan, New Delhi.*
- ❖ *Srivastava V. K. etal: Quantitative Techniques for Managerial Decision Making, Wiley Eastern Ltd.*
- ❖ *Taha Hamdy: Operations Research, Prentice Hall of India.*

**SEMESTER - V**  
**ELECTIVE-I: ACCOUNTS**

**PAPER-I**

**EL 15 AC 504: ADVANCED CORPORATE REPORTING I**

**Objective:**

To provide comprehensive and expert knowledge about preparation & presentation of consolidated financial statements of group companies as per the principles laid down in IFRS 3, IFRS 10, IFRS 11, IFRS 12 & IAS 27

**Module 1 - Concept of Group Accounting** **10 Hrs**

Concepts of simple & complex groups, Concept of Control, Power and significant influence, Associate. Concept of Joint operation, Joint venture, Associate Company. Process of Consolidation - Consolidation of subsidiaries, associates, joint operations and Joint ventures.

**Module 2 - Computation of Goodwill and Controlling Interest of Subsidiary Companies** **12 Hrs**

Computation of purchase consideration (cash, share exchange, deferred consideration, contingent consideration), Valuation of goodwill on date of acquisition, Negative good will, Fair value of net assets of subsidiary, Methods of valuing Non-Controlling Interest - Proportionate method and Fair value method, contingent liabilities of subsidiary.

**Module 3 - Treatment of Intra Group Transactions** **10 Hrs**

Purchase and Sale of goods and services, Unrealised profits, Transfer of non-current assets and Depreciation adjustment Bills receivable and Bills payable and Dividend declaration and Payments, Loans and Interest.

**Module 4 - Consolidated Statement of Financial Position 10 Hrs**

Preparation of Consolidated balance sheet (simple group only - one/two subsidiary, one associate)

**Module 5 - Consolidated Statement of Profit or Loss 8 Hrs**

Preparation of Consolidated Statement of Profit or Loss (simple group only - one/two subsidiary, one associate)

**Module 6 - Consolidated changes in Equity 10 Hrs**

Preparation of Consolidated changes in Equity (simple group only - one/two subsidiaries)

**Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

- a. Analysis of a real time case of consolidation - Holding Company and Subsidiary company (based on a published report).
- b. Analyse the after effects of a consolidated company - pro's and con's.

**Books for Reference:**

- ❖ *Jain & Narang - Kalyani Publications- Advanced Accounts*
- ❖ *S.N.Maheshwari- Advanced Corporate Accounting*
- ❖ *Ashok Sehgal, Deepak Sehgal, Taxmann's- Advanced accounting, Corporate accounting*
- ❖ *Sanjeev Singhal & R. Shankaraiah- Manual of Financial accounting and reporting*
- ❖ *Sariha Gosain and Rajeeh Gosain- Practical approach to IND AS implementation, illustrations, summary & comparisons*
- ❖ *CA Anand Banka- Comprehensive guide to IND AS implementation-*
- ❖ *CA Praveen Kumar- Consolidation under IND AS- IFRS converged standard*

## PAPER-II

### EL 15 AC 505: ADVANCED CORPORATE REPORTING II

#### Objective:

To provide an insight of various accounting standards related to Special transactions and Reporting in Financial Statements.

#### **Module 1 - Introduction to Special Transactions** **2 Hrs**

Special Transactions, Concepts – financial instruments, leases, employee benefits, and share based payments.

#### **Module 2 - Accounting for Leases** **8 Hrs**

IAS 17 and Ind AS 17(IFRS 16 & Ind AS 116 from 2019) , Finance and Operating Lease, Accounting in Books of Lessor and Lessee, (recognition, measurement & presentation).

#### **Module 3 - Financial Instruments** **20 Hrs**

IAS 32 and Ind AS 32, IFRS 9, Ind AS 109, IFRS 7, Ind AS 107. Recognition and Measurement for financial assets and financial liabilities. Distinction between Equity and Liability. Hybrid instruments – Convertible debentures, FCCB etc. Impairment of financial instruments. Hedge accounting (Simple concepts only).

#### **Module 4 - Employee Benefits** **10 Hrs**

IAS 19 and Ind AS 19, Short term and Long term benefits, Leaves and Holidays, Superannuation, Retirement and Post-retirement benefits. Defined contribution plan and Defined benefit plan, Actuarial valuation and assumptions. Recognition and Measurement of planned assets and benefit obligation in balance sheet & profit or loss account (Simple problems only).

#### **Module 5 - Share based payments** **10 Hrs**

IFRS 2, Ind AS 102, Equity settled and Cash settled, Share appreciation rights and recognition and measurement of equity options and Share Appreciation Rights obligations.

## **Module 6 - Revenue Recognition**

**10 Hrs**

IAS 11 & 18, Ind AS 11 & 18 ( Change to IFRS 15 & Ind AS 115 from 2018 onwards) basis of revenue recognition, Inclusion and Exclusions, Contract revenue, revenue from sale of goods and services.

### **Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

1. Analysis of Various case studies given in IFRS.org

### **Books for Reference:**

- ❖ CA Kamal Garg , *Bharat's- Practical guide to Ind AS and IFRS*
- ❖ B.D.Chatterjee, *Taxmann's- Illustrated Guide to Indian Accounting Standards*
- ❖ *Taxmann's- IFRS*
- ❖ *Dolphy D'Souza and Vishal Bansal, Snowwhite's- Indian Accounting Standards*
- ❖ *ICAI and IFRS.org Websites*
- ❖ *Sanjeev Singhal & R. Shankaraiah- Manual of Financial accounting and reporting*
- ❖ *Sariha Gosain and Rajeeh Gosain- Practical approach to IND AS implementation, illustrations, summary & comparisons*
- ❖ *CA Anand Banka- Comprehensive guide to IND AS implementation*
- ❖ *CA Praveen Kumar- Consolidation under IND AS- IFRS converged standard*

**SEMESTER - V**  
**SKILLED BASED PAPER (ELECTIVE)**

**ACCOUNTS**

**SB 15 AC 506 ACCOUNTING INFORMATION SYSTEMS**

**Objective :**

To enable students to understand the application of accounting tools and software that ensures the analytical skills of students.

**Module 1 - Information Systems** **8 Hrs**

Meaning of System and Information System-Elements of Information System-Components of Information System-Accounting Information System-Classification of Information System.

**Module 2 - Information Audit** **5 Hrs**

Information Audit-Differences between Traditional concepts of Audit and the latest trends-Applications of Audit and the concepts-System Audit in Internal Environment.

**Module 3 - Introduction To E-Commerce** **10 Hrs**

Meaning of E-commerce-Types of Ecommerce-Role of E-commerce-Framework and EFT-EDI. Components of EDI-Benefits, and Types of activities and users.

**Module 4 - Security and Control Issues in Information Systems**  
**12 Hrs**

Meaning of Security-Types of Securities-Firewall-Proxy and Cryptography-Digital Signatures and Certificates.-SET.

**Module 5 - Financial Accounting Systems and Packages** **25 Hrs**

Financial Transaction-Books of Original Entry-Ledger and Trial Balance-P/L Account and Balance Sheet-Tally commands-Funds flow Statement-Cash flow statement-Financial Ratios and Analysis-Practicality of the concepts.

**SEMESTER - V**  
**ELECTIVE II- FINANCE**

**PAPER-I**

**EL 15 FN 504: ADVANCED FINANCIAL MANAGEMENT**

**Objective :**

To familiarize the students with various advanced concepts in Financial Management. To expose students to various theories in Investment and dividend decisions. To enable students to understand risk, its measurement and its management.

**Module 1 - Finance Function 4 Hrs**

Overview of Financial Management- Nature and importance, goals of Financial Management - financial environment, changing role of Financial Management-Time Value of Money-discounting & compounding of a rupee & annuity (simple problems)

**Module 2 - Financing Decision-Capital Structure 12 Hrs**

Capital Structure- Equity & Debt in capital structure, leverage, effects of leverage, EBIT-EPS analysis, factors determining capital structure, optimum capital structure. Capital Structure theories – Net Income Approach, Net Operating Income approach, WACC Approach (Traditional view) & MM Approach (Modern view).

**Module 3 - Investment Decisions-Appraisal Techniques 12Hrs**

Investment Decisions & its importance; Estimating Cash Flows in an Investment decision, techniques of investment appraisal –NPV, IRR, Probability Index, Multiple IRR, effect of inflation and taxation in computing cash flows and in Investment decisions.

**Module 4 - Investment Decisions- Risk analysis 12 Hrs**

Risk analysis –meaning of risk and uncertainty-Measuring risk- Probability Approach, Standard Deviation of Cash Flows, Certainty Equivalent Approach, Risk Adjusted Discount rate, Sensitivity Analysis, Decision tree analysis.

## **Module 5 - Dividend Decisions**

**10 Hrs**

Dividend policy- Meaning, need, approaches to dividends, establishing a dividend policy. Dividend theories- Relevance Theory-Walter's Valuation model, Gordon's Growth model. Irrelevance Theory - Modigliani and Miller's model. Other Theories -tax differential theory, Residual theory, Gordon & Linter's theory.

## **Module 6 - Working Capital Decision**

**10 Hrs**

Working capital financing-trade credit, working capital from banks-Cash credit, Overdraft, Discounting. Security for short-term financing-pledge of Accounts receivables, charge on inventory. Working capital Estimation - Operating Cycle Method, Regression Analysis Method, Concept of Working Capital Leverage.

### **Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

1. Formulation of financial policies.
2. Case analysis of some live mergers reported in business magazines.
3. Preparation of small project report covering all components.
4. List out companies of recent mergers from past 3 years.(Indian and international).

### **Books for Reference:**

- ❖ *Gitman:Principles Of Managerial Finance*
- ❖ *I.M.Pandey: Financial Management.*
- ❖ *James & Van Horne: Financial Management.*
- ❖ *Khan& Jain Financial Management.*
- ❖ *Kovory: Cost and Management Accounting.*
- ❖ *M.Y.Khan & P.K.Jain: Cost and management Accounting*

- ❖ *M.Y.Khan & P.K.Jain: Management Accounting and Financial Analysis.*
- ❖ *Prasanna Chandra: Financial Management.*
- ❖ *S.N.Maheshwari: Financial Management Principles and Practices.*
- ❖ *Sharma & Sharshi Gupta: Financial Management.*
- ❖ *V.Pattabhi Ram & S.D.Bala: Management Accounting and Financial Analysis.*

## PAPER-II

### EL 15 FN 505: FINANCIAL INSTITUTIONS AND MARKETS

#### Objective :

The objective of this paper is to familiarize students with different aspects and components of Financial Institutions and Financial Markets in India. This will enable them to take the rational decision in the financial environment.

#### **Module 1 - Indian Financial System** **4 Hrs**

Evolution of Indian Financial System- Structure (sub-systems) of Indian Financial System: Introduction to: Markets, Instruments, and Institutions & Services.

#### **Module 2 - Financial Institutions** **8 Hrs**

Overview of Financial Institutions- Nature & Role: **Banks:** Commercial Banks, Regional Rural Banks, Development Banks, Co-operative Banks, EXIM, Investment Banks & Merchant Banks; NBFCs & Mutual Funds – Role of Regulatory Bodies: **SEBI:** Objectives & Functions; RBI, DCA & Stock Exchanges.

#### **Module 3 - Financial Markets** **6 Hrs**

Role and Importance & Classification of Financial Markets – Linkages between Economy and Financial Markets –Factors affecting financial markets-Integration of Indian Market with Global Markets.

#### **Module 4 - Primary Market** **14 Hrs**

Role and Importance -Public Issue through Prospectus, Green Shoe Option, Offer for Sale, Private Placements, Rights Issue, On-Line IPO, Book Building of Shares, Employees Stock Options, Preferential Issue of Shares, Venture Capital, Private Equity - Performance of Primary Market in India - Corporate Listings: Listing Requirements & Process - Delisting of Corporate Stocks.

## **Module 5 - Secondary Market**

**18 Hrs**

Regional and Modern Stock Exchanges - International Stock Exchanges -Indian Stock Indices and their Construction - Free Float vs. Full Float Methodology(concept only).

Stock Markets Instruments: Equity Shares, Debentures, And Bonds& Derivatives: Equity, Commodities, Currency & Indices.

Trading & Settlement: Trading & DEMAT Accounts - Types of Orders - Margin Trading, VaR Margin- Settlement Mechanism.

## **Module 6 - Money Market**

**10 Hrs**

Role and Participants in Money Markets- Segments of Money Markets: Call Money Markets, Repos and Reverse Repo Concepts, Treasury Bill Markets, Market for Commercial Paper, Commercial Bills and Certificate of Deposit- Role of STCI and DFHI in Money Market.

### **Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

1. To collect information regarding the various services offered by banks.
2. To track the changes in services offered by banks over the years.
3. To collect a sample tripartite lease agreement.
4. To collect complete details regarding companies funded by venture capitalists.
5. To study the role of derivatives in financial markets.
6. To visit a bank and collect information regarding the risk management tools offered by them with respect to derivatives.
7. To collect information on NASDAQ, Nifty and Sensex.
8. To submit a mock business proposal to venture capitalists.

### **Books for Reference:**

- ❖ *Khan, M Y. (2010). Financial Markets and Institutions, McGraw Hill Higher Education*
- ❖ *LM Bhole, Financial Institutions and Markets*
- ❖ *Shahani, Rakesh( 2011). Financial Markets in India: A Research Initiative. Anamica Publications*
- ❖ *Venkatesh T R: Indian Financial Market an Introduction*
- ❖ *Saunders, Anthony & Cornett, Marcia Million (2007). Financial Markets and Institutions (3rd ed.). Tata McGraw Hill*

**SEMESTER - V**  
**SKILLED BASED PAPER (ELECTIVE)**  
**SB 15 FN 506 FINANCIAL MODELING**

**Objective:**

- Understand the basic and advanced features of excel.
- Understand how to build models in excel to suit one's purpose .
- Building models in different areas of finance including investments, corporate finance and derivatives.
- Identifying and controlling the key sensitivities with advanced spreadsheet simulation.
- Understand how risk can be built into the model to enhance decision making process.

**Module - 1**

**10 Hrs**

Introduction to Understanding the Basic Features of Excel  
Introduction to Excel, Understanding Advanced Features of Excel  
Modeling Database Functions in Excel  
Creating Understanding Finance Functions Using Forms and Control Toolbox Charts  
Creating Dynamic Models present in Excel.

**Module - 2**

**10 Hrs**

Sensitivity Analysis using Excel  
Other Sensitivity Analysis Scenario Manager  
Different Statistical Distributions used in Features,  
Simulation using Excel  
Generating Random Numbers that follow a particular distribution  
Simulation Building Models in Finance using Simulation.

**Module - 3**

**10 Hrs**

Preparing common size statements  
Excel in Accounting directly from Trial Balance  
Forecasting Analyzing Financial Statements by using  
Financial Statements using Excel Spreadsheet Model .

Determining Project Viability  
Excel in Project Appraisal  
Simulation in Project Appraisal  
Risk Analysis in Project Appraisal.

**Module - 4****10 Hrs**

Determination of Value Drivers Excel in Valuation Risk Analysis in Valuation , Excel DCF Valuation Creating Dynamic Determining Efficient Portfolio in Portfolio Theory Portfolios Fixed Portfolio Insurance Black and Income Portfolio Management using Excel, Excel in Derivatives Real Options Valuation, Building a Greeks in Excel Scholes Model in Excel Mega Model.

**Module - 5****10 Hrs**

Understanding Subroutines and Functions and building simple financial models using subroutines and functions Subroutines and Recording and Editing Macros Functions Message Box Decision Rules, and Input Box Debugging.

**Module - 6****10 Hrs**

Designing Advanced Financial Models using VBA Actual Other Advanced Features User Forms Model Building.

**SEMESTER - V**  
**ELECTIVE - III: HUMAN RESOURCE**  
**MANAGEMENT**

**PAPER - I**

**EL 15 HR 504: EMPLOYEE RELATION LAWS IN INDIA**

**Objective:**

The objective of this paper is to introduce participative style of management in organizations and to develop and maintain harmonious relations between management and labour which is essential for higher productivity and industrial progress in the economy.

**Module 1 - Introduction**

**10 Hrs**

Concepts and Scope of Labour Welfare & Social Welfare and Social Security - Types of Welfare Activities - Statutory and non statutory - Principles of Labour Welfare-Indian Constitution and Labour -Growth of Labour Welfare & Social Security in India.

**Module 2 - Employee Relations Laws in India**

**13 Hrs**

Trade Unions Act 1926, Industrial Dispute (standing order) act 1946, Industrial Dispute Act 1947, The payment of Bonus Act 1965, Employee provident fund act 1952, Workmen's compensation Act 1923, Employees State Insurance act 1948, Payment of Gratuity Act, Maternity Benefit Act, Child Labour (Prohibition and Regulation) Act 1986, Whistleblowers Protection Act, 2014.

**Module 3 - Industrial Relations**

**6 Hrs**

Definitions & Nature -Impacts on Organisation; Industrial disputes - Causes of disputes - Types & Trends of disputes; Trade unions, Trade unions in India; Employee Federations-

Dispute settlement Machinery-collective Bargaining-Employees discipline and Domestic enquiry; Employee Grievances; Ways of settling disputes.

#### **Module 4 - Participative Management**

**10 Hrs**

Participative Management - Importance - Concept & Philosophy of Participative management-Scope -Perspectives of Participative Management(personal, sociological, classical, human relations & human resources perspectives)-Forms of Participation - Direct & Representative-self directed-; Participative management in different countries-problems in developing participative management; Empowerment - Ways of Empowerment-being an "Equal Opportunities" employer.

#### **Module 5 - Occupational Hazards - Industrial Health & Safety**

**15 Hrs**

Government of India's Concept of Occupational Safety & Health -the statutes of GOI-Sectors covered-DGFASLI-DGMS-Mines Act-Hazards exposure and Consequences-OSH in Agriculture-Construction Sector-Shops and Establishments-Beedi and Cigar Manufacturing-Waste Management.

**Accidents:** Types & category of accidents - Causes & Prevention of accidents-unsafe actions and conditions, personal and job factors of accidents; **Safety:** Need for safety - Measures - Supervisors role in safety- Prevention of Accidents-Job Safety Analysis-Planned Job Observations-steps in planned job observations; Hindsight Vs Foresight programs-Accident Control-Accident Response-Accident Investigations-Corrective Actions.

**Health:** Physical health & mental health - Problems and remedies - Noise control. Job stress: Industrial Stress-Meaning - Understanding stress and its consequences - Potential sources of stress - stress consequences- Physiological-psychological and behavioural symptoms - Stress Management strategies.

Occupational diseases Alcoholism and drug abuse - Violence in the work place.

## **Module 6 - Managerial Counselling**

**6 Hrs**

Meaning of counselling - Manager as a counsellor - Conditions for counselling - Counsellor's relation with ilk Counselee -Principles of personal counselling - Cordial relationship - Mutual recognition - Respect and congruence - Empathy - Types of problems for counselling.

### **Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

1. Learn the procedure involved in settling industrial disputes by visiting an organization. Write a report.
2. Report on how an industrial dispute was settled in a particular organization.
3. Make a study of the Labour Welfare and Social Security Measures in any organisation.
4. Make a case study of workers collaboration & participation in management of particular company.

### **Books for Reference:**

- ❖ *Naseer Elhahi- Industrial Safety Management-Kalpaz Publication, New delhi.*
- ❖ *Bernardin-Tata McGraw- Human Resource Management- Hill Education, 2007*
- ❖ *Bhagdiwal Flippo: Personnel Management and Industrial Relations.*
- ❖ *Biswanth Ghosh: Personnel Management and Industrial Relations.*
- ❖ *Davar- Personnel management and Industrial Relations.*

- ❖ *George Bohlander, (et al): Managing Human Resources. Thomson. South Western.*
- ❖ *Ian Beardwell and Len Holden. Human Resource Management - A Contemporary Perspective.*
- ❖ *Johnson: Introduction to Industrial Relations.*
- ❖ *Louis R Gomez – Mejia(et al): Managing Human Resources. Person Education.*
- ❖ *Memoria C B: Dynamics of Industrial Relations in India.*
- ❖ *Peter Ward: 360 Degree Feedback, Jake Publishing House.*
- ❖ *Raymond A. Noe et al. Human Resource Management - Gaining Competitive Advantage. Irwin McGraw Hill.*
- ❖ *Sharma, A. M.: Industrial Relations.*

## PAPER - II

### EL 15 HR 505: HUMAN RESOURCE DEVELOPMENT

#### **Objective:**

The objective of this paper is to make student aware of the concepts, techniques and practices of human resource development. It makes students capable of applying the principles and techniques as professionals for developing human resources in an organization.

#### **Module 1 - Introduction to Human Resource Development**

**7 Hrs**

Introduction to HRD - Meaning-Relationship between HRD AND HRM-HRD Processes and Outcomes-HRD Matrix-HRD Interventions- Personality quotient - Emotional quotient/ Intelligence - Changing view of Global HRD and the use of computer and the internet (HRIS) - Role and competencies of HRD Professionals.

#### **Module 2 - HRD Process and HRD Activities**

**16 Hrs**

**HRD Process** -Assessing need for HRD- Designing and developing effective HRD Programs- Implementing HRD Programs-Evaluating the effectiveness of HRD Programs.

**HRD Activities** - Orientation and training - Orienting employees - Training process - Training needs analysis - Training techniques - Evaluating training efforts - Methods of training - Sensitivity training - Case study - Role play - Business game - In basket exercise - Designing training program.

**Development:** Nature and purpose of management development- Managerial on-the-job training - Job rotation and management - Off the job management development techniques - Computerised managerial assessment and development program.

**Ethics**-Code of Employee Conduct- HR Audit-Data security and Data Breach, Antecedents and Incidences Reporting.

### **Module 3 - Organisational Development**

**8 Hrs**

Introduction – Definition and concept –Characteristics-Growth and relevance of OD – Operational goals of OD – Conditions for OD success – Phases of OD –Group level and Individual Level Diagnosis- Techniques of OD – Interventions: Meaning and types -Benefits and limitations of OD – Change Process: Meaning -Types of change – Managing resistance to change at work- Institutionalizing Organisational Changes.

### **Module 4 - Managing Productivity**

**10 Hrs**

Team Development – Nature of teams and types of teams – Techniques used in building team performance- Individualism V/S Collectivism.

QC: Meaning-Organisational Structure of Quality Circles-Merits and demerits of quality circles.

Alternative work arrangements

Quality of Work Life: Meaning – Specific issues in QWL – QWL and productivity – Strategies for improvement of QWL.

### **Module 5 - Transactional Analysis**

**12 Hrs**

Meaning and definition – Origins – Philosophy of TA – Goals – 6 Key Concepts – Ego States – Transactions – Cross – Parallel– Ulterior.

Strokes – Different Types – Negative Strokes – Strokes Economy.

Life Positions -Four quadrants – Its Relevance to Managers – Co Relative with Self-Esteem – Attitudes.

### **Module 6 - HR Applications and Trends**

**7 Hrs**

Competency Mapping, People Capability Maturity Model (PCMM), Balanced Score Card, Appreciative Enquiry, Employer Branding, Employee Branding, Cross Cultural Training, HRD Audit, Challenges in HR.

### **Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

1. Design a training program to train (a) Sales person; (b) Machine operator; (c) Accountant.
2. Give examples of the practical applications of computer and internet in HRD.
3. Report on the alternative work arrangement in any company in the IT Sector.
4. Study the concept of Quality of Work Life in any organisation.

### **Books for Reference:**

- ❖ *Beanchamp Tom L: Ethical Theory and Business, Prentice Hall.*  
TM™ *Jean Marleen: Performance Oriented HRD.*
- ❖ *Mahesh V S: Thresholds of Motivation, Tata McGraw Hill.*
- ❖ *Pandey: HRD.*
- ❖ *Rao & T. V. Verma: HRD.*
- ❖ *Rao M G, Mintty B. S. & Rao K. K: Personnel Management – Text & Cases.*
- ❖ *Singh B P & Chabra T N: Personnel Management & Industrial Relations.*
- ❖ *Subba Rao P & Rao V S P: Personnel / HRM: Text, Cases & Games.*

**SEMESTER - V**  
**SKILLED BASED PAPER (ELECTIVE)**  
**SB 15 HR 506 HUMAN RESOURCE SAP (HCM)**

**Objective:**

SAP HCM is one of the important function in an organization that carries Personnel Management, Organizational Management and Payroll and Time Management. The Prospects of HR is on demand where an individual can predict the resource demand who can be recruited.

**Module 1 - Introduction to SAP** **10 Hrs**

Introduction, Overview of ERP and SAP, Login Process, Customization of screens, user creation, defining a company code, assigning a company code to the company. Defining the personnel areas, assigning the personnel areas to the company code.

**Module 2 - Personnel Structure** **15 Hrs**

Define Employee Groups, Define Employee Sub Groups, Define the payroll area and assigning the employee sub group to the employee group.

**Module 3 - Organization Management** **15 Hrs**

Create a Organizational Unit, Set up number of assignment for plan versions, Maintain Number ranges in Organizational Management, Set up Transport connection and Integration.

**Module 4 - Personal Administration** **10 Hrs**

Maintain Number ranges of Personal numbers, Maintain User Parameters, Define Employee Attributes, set up personal action type, Maintaining Personnel actions.

**Module 5 - Recruitment****5 Hrs**

Creating new position, Applicant numbers creation, Create Media, Create Recruitment Instrument, Creating Advertisement and recruitment structure.

**Module 6 - Time Management****5 Hrs**

Define daily work schedules, Defining of rules and their integration with work schedule, Case Studies

**Book for Reference:**

- ❖ *SAP HR Time Management: Technical Reference and Learning Guide Paperback – 2010 by Aggarwal S.K (Author)*

**SEMESTER - V**  
**ELECTIVE-IV: MARKETING MANAGEMENT**

**PAPER- I**

**EL 15 MK 504: CONSUMER BEHAVIOUR**

**Objective:**

This paper provides a deeper insight into consumer behaviour and factors influencing the decision making process. It helps students with the theoretical foundations along with practical insights.

**Module 1 - Introduction**

**10 Hrs**

Definition and scope – Consumer and customer – Disciplines involved in the study of consumer behaviour – Scope of Consumer Behaviour - Necessity of studying consumer behaviour – Consumer behaviour application in marketing – Trends in consumer behaviour – Market segmentation and consumer behaviour – VALS psychographic segmentation – (Case Study approach) Meaning and Use of Big Data in Consumer behaviour Studies - Changing paradigm of Market Segmentation - Gaining Consumer Insights through Behavioral Insights on Big Data – Data Security and Privacy (Basics only).

**Module 2 - The External Environment**

**10 Hrs**

Factors influencing consumer behaviour – Consumer & cultural influences – Sub-cultural and cross cultural influences – Social class influences and consumer behaviour – Group dynamics and consumer reference groups – Household decision making and family influences – Opinion Leadership.

**Module 3 - Theories of Consumer Behaviour**

**8 Hrs**

Needs – Goals and motives of consumers – Other Theories of Motivation i.e., Marshallian's – Freud's – Herzberg's – Maslow's hierarchy of needs – Personality and self concept – Self concept theory – Psycho analytic theory – Neo Freudian theory – Trait theory of personality.

#### **Module 4 - Individual Determinants of Consumer Behaviour** **10 Hrs**

Perception: Factors and process – Components of consumer learning– Mechanisms of learning – Consumer memory – Consumer information processing – Nature of consumer attitudes – Components of attitudes – Hierarchy of effects – Attitude formation and change.

#### **Module 5 - Consumer Decision Making Process** **10 Hrs**

Stages in consumer decision process – Types of decision making – Post purchase behaviour – Personal influence and opinion leadership– Diffusion of innovations – Adoption process.(Case Study approach)

#### **Module 6 - Consumer Satisfaction And Consumerism** **12 Hrs**

Concept of consumer satisfaction: Working towards enhancing consumer satisfaction – Sources of consumer dissatisfaction – Dealing with consumer complaint – Concept of consumerism – Consumerism in India – Reasons for growth of consumerism in India – Consumer Protection Act 1986 –Cases from Indian Consumer Court.

#### **Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

1. Collect five print ads of products, which are directed at the life style segments. Describe the lifestyle that these ads focus on.
2. Construct a brand personality inventory for two different brands in the same product category. Ask five of your friends to rate each brand on ten different personality dimensions. Do these brand personalities relate to the advertising strategies to differentiate these brands?
3. Mention five examples each of classical conditioning instrumental conditioning and cognitive learning used in advertising.
  - a. Positive Re-enforcement
  - b. Negative Re-enforcement

4. Interview and report on three male and female consumers and attempt to find out products and situations leading to high involvement and low involvement conditions for them. What are the implications for marketers for influencing such consumers?
5. Prepare a report on the impact on western films on the outlook of urban youth in India. Identify the consumption of two products in different categories that reflect this.
6. Find and describe two ads which are based on affective (emotional) choice and cognitive (intellectual) choice. Why do you think the marketer is adopting this approach and do you think the approach is appropriate?

**Book for Reference:**

- ❖ *Assael Henry: Consumer Behaviour and Marketing Action; Asian Books (P) Ltd, Thomson Learning, 6th Edition; 2001.*
- ❖ *Blackwell: Consumer Behaviour, 2nd Edition.*
- ❖ *David L. Loudon & Albert J. Bitta: Consumer Behaviour; 4th Edition,*
- ❖ *Mcgraw Hill Inc., New Delhi, 1993.*
- ❖ *Jay D. Lindquist & M. Joseph Sirgy: Shopper, Buyer and Consumer Behaviour, 2003.*
- ❖ *Leon. G. Schiffman & Leslve Lazer Kanuk: Consumer Behaviour; 6th Edition; Phi, New Delhi, 2000.*
- ❖ *Satish K Batra & SHH Kazmi: Consumer Behaviour, Text and Cases. TMTM Schiffman: Consumer Behaviour.*
- ❖ *Sontakki: Consumer Behaviour, 2nd Edition.*
- ❖ *Suja R. Nair: Consumer Behaviour in Indian Perspective First Edition, Himalaya Publishing House, Mumbai, 2003.*
- ❖ *Colin Strong. Humanizing Big Data: Marketing at the Meeting of Data, Social Science and Consumer Insight. Colin Strong Kogan Page Publishers (2015 )*
- ❖ *Steve Lohr. Data-ism: The Revolution Transforming Decision Making, Consumer Behavior, and Almost Everything Else. Harper Collins*

## PAPER- II

### EL 15 MK 505: RETAIL AND LOGISTICS MANAGEMENT

#### Objective:

The main objective of this paper is to provide insights on retail and logistics management, to enable students to become good retail planners and decision makers. This paper provides the learner with an overview of the retail industry, concepts and process and an opportunity to understand the areas of accountability for a Retail Manager.

#### Module 1 - Introduction

6 Hrs

Retailing and economic significance- Functions of a retailer -Types of retailers - Trends in retailing - International Retailing - Retailing as a career -Retail Management Decision Process - Service Retailing.

#### Module 2 - Retailing Environment

10 Hrs

Theories of Retail Change: Theory of Natural Selection in retailing, Theory of Wheel of retailing, General-Specific-General Cycle or Accordion Theory, Retail Life Cycle Theory- - Multi channel retailing - Retail Aggregators Business Model - Phases of growth of retail markets - Retail Mix - BCG Matrix.

#### Module 3 - Store Loyalty Management and Retail Location

14 Hrs

Types of customers - Variables influencing store loyalty - Store loyalty models - Influencing customers through visual merchandising - Value added through private labels - Retail location strategy- Importance of location decision - Retail location research and techniques - Types of retail locations

#### Module 4 - Merchandise Management

10 Hrs

Meaning - Roles and responsibilities of the merchandiser and the buyer - Function of Buying for different types of Organizations - Process of Merchandise Planning - Merchandise Sourcing - Methods of procuring merchandise - Concept of private label - Retail Pricing policies.

## **Module 5 - Category Management**

**10 Hrs**

Meaning - Definition of Category Management - Components of Category Management - Category Management Business process - Category Definition - Defining the Category Role-Destination Category, Routine Category, Seasonal Category, Convenience Category - Category Assessment - Category Performance Measures - Category Strategies - Category Tactics - Category Plan implementation - Category Review.

## **Module 6 - Logistics Management**

**10 Hrs**

Meaning of Supply Chain Management – Role of Market Logistics - Function and Importance of Market Logistics – Market Logistic Objectives – Integrated Logistic Systems – Market Logistics Decisions.

### **Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

1. To collect information regarding some of the major retail brand names in the world.
2. To study the advantages and disadvantages in the retail sector.
3. To study the role of malls in retail marketing.
4. A report to be made on industries directly dependent on different modes of transport systems in India.
5. Changes in retail chain management.

### **Book for Reference:**

- ❖ *Coughlem: Marketing Channels.*
- ❖ *Gilbert Pearson: Retail Marketing Education Asia 2001.*
- ❖ *Micheal Levy & Barton AWeitz: Retailing Management, McGraw*
- ❖ *Patrick M Dunne: Robert F Lusch: Retail Management Hill Publications.*
- ❖ *Suja Nair: Retail Management, Himalaya Publishing House.*
- ❖ *W. Stern, E L. Ansary, T. Ooughlan: Marketing Channels, 6th Edition PHI New Delhi, 2001.*

**SEMESTER - V**  
**SKILLED BASED PAPER (ELECTIVE)**

**MARKETING**  
**SB 15 MK 506 CUSTOMER RELATIONSHIP**  
**MANAGEMENT (SAP)**

**Objective:**

SAP CRM is a marketing solution which can provide the complete understanding of the marketing concepts that can show case the needs of the customers across different segments in the industry. The target segment of the audience would be the students who are aiming to seek a challenging career in CRM Domain.

**Module 1 - Introduction to SAP** **10 Hrs**

Overview of ERP and SAP, Login Process, Customization of screens, user creation, sending messages, technical and functional, logout process, SAP Services, Cooperative business scenarios, CRM Architecture, Component Integration.

**Module 2 - Master Data and functions** **15 Hrs**

Organizational Management, Business Partner, and Product catalogues, Warranty Management, Solution Database, Territory Management. Transactions, Date Management, Text Management, Pricing, credit management, multilevel categorization, funds management and claims management.

**Module 3 - CRM Sales and Service** **15 Hrs**

Account Planning, Activity Management, Opportunity Management, Quotation and Order Management, Taxes and Rebate processing, Contract Management, Product Service letters, Web requests.

**Module 4 - Marketing Channelization and Scenarios: Web channel through B2B and B2C** **10 Hrs**

ICSS Service- Internet Customer Self Service, Campaign Management, Segmentation, Lead to cash, Email work list, Template designer, Survey tool.

**Module 5 - CRM Analytics** **10 Hrs**

Embedded Competitor Analysis in Opportunity Management, Dash board on Home page, Applications and Case Studies regarding analytics.

**SEMESTER - V**  
**ELECTIVE-V: INTERNATIONAL BUSINESS**

**PAPER - I**  
**EL 15 IB 504: FUNDAMENTALS IN INTERNATIONAL RELATIONS**

**Objective:**

Students who wish to increase their understanding of global markets and various regions of the world should strongly consider studying international relations. Relations will provide them with insights into the global economic and business climates.

**Module 1 - Introduction to International Relations      10 Hrs**

Evolution of the Discipline - Pre and Post Westphalia World (emergence only)

The History of French Revolution-Colonialism and Culture in British India-Enlightenment & Empire Brief insight into the 19th Century- Impact of World War-Cold war and India's stand- The Bretton Woods agreement.

Government & Non-Government players. Overview, objectives, role and importance: WTO- IMF-WORLD BANK-International Trade Organisations- NAFTA, SAARC, BRICS & ASEAN - International Trade Centre-EU trade policy- -GATS-TRIPS & TRIMS.

Major Developments in the Current International Monetary and Financial Environment. Role of the IMF and Other International Economic Institutions.

**Module 2 - India and Globalisation      8 Hrs**

Overview of Social and Cultural Patterns of Ancient India-The Indian Middle Ages (1500's)- 1990's Liberalisation. The Making of Modern India-From Aesthetics to War: History of the Modern West-Reading Texts: (18th Century)-History of Silk Road: Pre-modern Patterns of Globalization (200BC-1453AD)-Sociology of Post-Industrial Societies.

### **Module 3 - International Relations Theories** **12 Hrs**

IR-Meaning, purpose, global opportunities available for IR. International Politics: Meaning, Definition, International Political scenario of IR. India in global relations.

Realism-Meaning-concept-Assumptions of Realism from History of the Peloponnesian War.

Neo realism-Meaning-Concept-Kenneth Waltz's theory-Divide.

Liberalism -origin of liberal theory- Neoliberal Institutionalism-Prisoner's dilemma.

Radicalism-Primacy of economics-new patterns of social relations-Hobson theory-Understanding Constructivism. Theory in Action: Analysing the 2003 Iraq War- The Realist-Liberal-Radical Interpretations.

### **Module 4 - Institutional Framework for Exports and Imports and India's Foreign Policy since 1947 (Idealism Vs Neo-Liberalism)** **14 Hrs**

Foreign Trade Policy - Highlights - Special Focus Initiatives - Duty Drawback - Deemed Exports - ASIDE - MAI & MDA - Star Export Houses - Town of Export Excellence - EPCG Scheme - Incentives for Exporters. Export Promotion Councils-Commodity Boards - FIEO - IIFT - EOUs - SEZs - ITPO - ECGC - EXIM Bank.

India's journey over the decades, Non-alignment movement, India's wars, 1990's liberalization, Effect of domestic policies on foreign policy (eg: TN politics defining India's stand towards Sri Lanka), and effect of foreign policy on domestic policies (eg: quality standards aligning to meet WTO regulations).

### **Module 5 - Recent Trends in World Trade and International Negotiations** **8 Hrs**

Eco politics. Recent developments in WTO negotiations-The negotiations on industrial goods- The agriculture negotiations.

Switzerland's contribution in agriculture: implications for developing countries-The elimination of export subsidies-Reduction in domestic support- Market access

Migrations and Refugee. Climate change and trade-Agriculture, trade and climate change-The food miles debate-The liberalisation of environmental goods and services-Intellectual property rights and transfer of technology-Carbon leakage and border tax adjustments. India's stand at UN/WTO on climate change and agricultural negotiations.

### **Module 6 - EXIM**

**8 Hrs**

EXIM-Role, purpose, benefits, Recent EXIM Policy. Export-Preliminaries, categories of export- Physical – Direct & Indirect (ii) Deemed Exports (iii) Merchant & Manufacturer Exports. Procedure and Benefits- Excise clearance Benefit / Rebate (ii) Income Tax Benefit, Shipment & Transport – Sea, Air, Rail, Road, Pipeline. SEZ, EHTP,STP& EOU's, Types of Export Houses Role of overseas agent & remittance of commission. Export of Principal Commodities in India. Overview of India's Export Growth Performance, key drivers and challenges in the past 5 years.

### **Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

Foreign Language specialization: Spanish, French, German (Level 1)

### **Book for Reference:**

- ❖ *Base Reading for paper 1: International Relations (A very short introduction), Paul Wilkinson*
- ❖ *International Relations, Joshua Goldstein*
- ❖ *Glimpses of World History, Pt. Jawaharlal Nehru*
- ❖ *Communist Manifesto, Karl Marx*
- ❖ *Atlas Shrugged, Ayn Rand*
- ❖ *Weihrich, Heing and Harold Koontz, Management: A Global Perspective, Mc-Graw Hill, NewDelhi.*
- ❖ *Stoner, James A. F., A. E. Freeman, and D. A. Gilbert (Jr.), Management, Prentice Hall of India Pot.Ltd.*

**PAPER - II**  
**EL 15 IB 505: INTERNATIONAL BUSINESS**

**Objective:**

This course in international trade familiarizes students with theories and policies that guide international trade. Students learn why international trade is important for India and other nations, and they examine how it effects production, profit and the economy. Students analyze trade policies that are different than those that govern India and discuss why those differences exist.

**Module 1 - Trade and Manufacturing** **10 Hrs**

**Factors of production:** Land, Labour & Capital. Mobility of these factors in Post Independence. Introduction to the Manufacturing sector, Scenario and trends for the past 50 years, Concept and steps involved in going international-International business strategies -Global Manufacturing-concept- Expansion Strategies - Regionalization - Regionalization Strategies.Procurement of goods for manufacturing. International Supply and Demand trade scenario. Future prospects for the same. **Applications of demand and supply:** price rationing, price floors, consumer surplus, producer surplus. A look at India's GDP since 1950.

**New trends:** Rise of E-commerce, 3D printing. Euro-zone issues (Eg: Brexit, the Greek Debt Crisis, Resurgent Russia, heightened terrorism threats, etc.)

**Module 2 - International Supply chain** **10 Hrs**

Introduction to supply chain management The management components of supply chain management , supply chain processes , Electronically linking the supply chain , Supply chain performance measurement , Developing and implementing partnerships in the supply chain , Implementing supply chain management.

Concept, objectives of supply – production and distribution system, Role and Management of flow of material in supply chain management **Material Logistics: Concept and Importance of Material Logistics.**

**Module 3 - Logistics Management** **10 Hrs**

**Logistic Tasks:** Follow-up of Order, Transportation, Warehousing, Inventory Control, Information Monitoring.

**Logistic Planning:** Major Aspects and Factors.

**Transportation:** Different modes of transport used for movement of materials – advantages – disadvantages – suitability. Road transport – Air transport – Water and Ocean transport – Multi-Model Transport System (Related Concepts)

**Module 4 - Export Import Procedure** **10 Hrs**

Meaning and Definition of Export – Classification – Strategy and Preparation for Export Marketing – Export Marketing Organizations – Registration Formalities Export Licensing – Selection of Export Product – Identification of Markets – Methods of Exporting – Pricing Quotations – Payment Terms – Letter of Credit.

Aligned Documentation System – Commercial Invoice – Shipping Bill – Certificate of Origin – Consular Invoice – Mate’s Receipt – Bill of Lading – Import Documents – Transport Documents – Bill to Entry – Certificate of Inspection – Certificate of Measurements – Freight Declaration.

Overview of Free trade zone, SEZ, EOU and Steps in Export and Import Procedure.

**Module 5 - Development in Trade and Technology** **12 Hrs**

Recent Changes in IT sector in the field of Banking –Emergence of SWIFT-Definition-transactions and payments. E-Banking, NRI Banking , Self inquiry Facility, Remote Banking. (concepts Only)

Defining ERP, Origin and Need for an ERP System, ERP and Related Technologies: Business Process Re-engineering,

Management Information systems, Decision Support Systems, Executive Information Systems, Data Warehousing, Data Mining, On-Line Analytical Processing, Product Life Cycle Management, Supply Chain Management, ERP Security IT act Government initiatives for Income tax fillings.

Information System Audit – Objectives of Information System Audit, Maintenance of System effectiveness, Ensuring System Efficiency, Information System Audit Approached, Information System Audit Methodology, Broad Frame Work for Conducting IS Audit.

### **Module 6 - IHRM**

**8 Hrs**

International Human Resource Development: Nature- Approaches-difference between domestic HRM and IHRM.

IHRP- Recruitment, selection and issues in staff selection of expatriates.

Migrations & Refugee: change in demographics and movement of labour. Cross culture management: definition, concepts, elements of culture, the growing importance of culture in organizations, culture and diversity, cross culture issues in organization. Cross-culture team work – benefits and problems. The role of ILO, Trade Unions, Expats.

### **Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

Foreign Language: Spanish, French, German

### **Book for Reference:**

- ❖ Dutta A.K., *Materials Management: Procedures, Text and cases*, Prentice Hall of India Pvt. Ltd., New Delhi.
- ❖ Gopalakrishnan, P. and Sundareson, M., *Materials Management: An Integrated Approach*, Prentice Hall of India Pvt. Ltd., New Delhi.
- ❖ Varma, M.M., *Essentials of Storekeeping and Purchasing*, Sultan Chand and Sons, New Delhi.

- ❖ *Shah N.M. An Integrated concept of Materials Management, Indian Institute of Materials Management, Baroda Branch, Baroda.*
- ❖ *Sharma S.C., Material Management and Materials Handling, Khanna Publishers, New Delhi.*
- ❖ *Arnold, Champman and Ramakrishnan, Introduction to Materials Management 5th ed., 2007 Pearson Education, Inc.*
- ❖ *Pooler Victor H. Purchasing and Supply Management, Creating the Vision, New York, Chapman & Hall, 19997.*
- ❖ *Dutta A.K., Material Management, Inventory Control and Logistics, Jaicoi Publishing House, Mumbai.*
- ❖ *Roy Chaudhary, E.K. : Logistics Management*
- ❖ *Sharma SC: Warehousing and Distribution.*
- ❖ *Gopalakrishna, P. and Shandilya M.S. : Stores Management and Logistics.*
- ❖ *Martin Christopher : Logistics – The Strategic Issues.*
- ❖ *Handbook of Import-Export Procedures – Ministry of Commerce, -, Government of India, New Delhi*
- ❖ *Paras Ram Export: What, Where and How, Anupam Publishers, Delhi*

**SEMESTER - V**  
**SKILLED BASED PAPER (ELECTIVE)**

**INTERNATIONAL BUSINESS**  
**SB 15 IB 506 FRENCH**

**Objective:**

Understanding, Speaking and Writing French and to gain the knowledge to work with the language.

**Module 1 - Bonjour! 5 Hrs**

Basic phrases, how to introduce oneself and others. **Grammar:** Different accents in french, gender differentiation, definite and indefinite articles, verbs être and avoir. **Vocabulary:** Numbers till 20, professions and nationality.

**Module 2 - J'habite ici 10 Hrs**

Talk about where one lives and ask other people. **Grammar:** -ER ending verbs conjugation, singular and plural form of nouns, prepositions à and en. **Vocabulary:** numbers till 100, cities and countries.

**Module 3 - Chez moi 6 Hrs**

Talk about family and your home. **Grammar:** possessive adjectives mon, ma, mes..-IR ending verb conjugation. **Vocabulary:** Family, Parts of the house.

**Module 4 - L'heure 6 Hrs**

Telling time. **Grammar:** -RE ending verb conjugation, preposition de, contraction of prepositions. **Vocabulary:** Numbers, the day, days of the week, months of the year.

**Module 5 - La mode 7 Hrs**

Talking about clothes and describing people. **Grammar:** Adjectives and their accordance, Irregular verbs. **Vocabulary:** Colours, clothes, parts of the body, characteristics of people.

**Module 6 - Qu'est-ce que tu fais? 5 Hrs**

Talk about weather, sports and weekend activities. **Grammar:** Irregular verb conjugation, nouns and gender rules. **Vocabulary:** Weather, seasons, sports, leisure activities, likes and dislikes

**Module 7 - Une ville 7 Hrs**

Talk about places in town and asking directions. **Grammar:** Interrogatives and question patterns. **Vocabulary:** Places in a city, directions, Prepositions.

**Module 8 - Mmm, c'est bon! 6 Hrs**

Talk about food and drink, Ordering at a restaurant. **Grammar:** Negation of verbs, partitive articles. **Vocabulary:** Food and drink

**Module 9 - L'avenir 8 Hrs**

Talking about future plans. **Grammar:** using verb aller to express near future

## SB 15 IB 507 SPANISH

**Objective:** To have a basic understanding of the Spanish language and to be able to speak it.

### **Module 1 - Primeros contactos** **10 Hrs**

Basic phrases, give information about oneself and others.

**Grammar:** Nouns, gender, definite and indefinite articles, the verbs ser, tener and estar. **Vocabulary:** Countries, cities, nationalities, origin, professions, studies and alphabet.

### **Module 2 - Vida de estudiantes** **10 Hrs**

Talk about student life, classes, telling time and dates. **Grammar:**

AR,ER,IR regular verb conjugation, telling time, verbs of obligation. **Vocabulary:** Numbers till 100, days of the week, months of the year, activities and leisure, academic timetable.

### **Module 3 - Donde vives?** **8 Hrs**

Talk about where one lives, the house and family. **Grammar:** reflexive verbs, possessive adjectives, singular and plural forms of nouns. **Vocabulary:** parts of the house, the family, ordinal numbers.

### **Module 4 - Una ciudad** **7 Hrs**

Talk about your city, asking for directions. **Grammar:** verbs like gustar, comparatives, superlatives, interrogatives. **Vocabulary:** Places in a city, directions.

### **Module 5 - La moda** **7 Hrs**

Talk about clothes and describing people. **Grammar:** Adjectives and their accordance. **Vocabulary:** Clothes, colours, characteristics of people.

### **Module 6 - Cena fuera** **8 Hrs**

Talk about food and drink, ordering at a restaurant. **Grammar:** Irregular verbs, partitive articles. **Vocabulary:** food and drink

### **Module 7 - El futuro y el pasado** **10 Hrs**

Describe things in the past and future. **Grammar :** verb acabar for expressing recent past activities and verb ir to express the near future.

**PAPER - V**  
**ELECTIVE - VI: BANKING**

**PAPER I**  
**EL 15 BK 504: BANK MANAGEMENT**

**Objective:**

- To provide a general overview of the lending mechanism of banks.
- To facilitate the understanding of assessment and appraisal procedures for loans.
- To help in the familiarisation of documentation, legal formalities and loan recovery in banks.

**Module 1 - Introduction**

**6 Hrs**

Evolution of money and banking – Core Banking concepts of DRAT, DRT and Sarfaesi Act - Central banking structure – Function of commercial banking – Financial Institutions in India – Banking regulation act

**Module 2 - Types of Borrowers**

**10 Hrs**

Principles of lending – types of loans and advances – priority sector advances – Self-employment schemes – tribal and physically handicapped borrowers – women entrepreneurs – finance of SSI – personal and consumer loans – loans to partnership firms, government and local bodies – issues in lending- financial adequacy – assessing the borrower – project appraisal – technical feasibility – management competence – economic feasibility – legal and practical points – Guarantee Schemes available to banks.

**Module 3 - Overview of Banks Credit Policy**

**10 Hrs**

Introduction to Credit policy, Importance, Objectives and Formulation of Loan policy, Credit Exposure and RBI norms, Different types of Loan and Advances, Fund based and Non-Fund based facilities.

#### **Module 4 - Appraisal of Credit Proposals** **12 Hrs**

Introduction, Meaning and Scope of Credit Appraisal, The credit process, Pre-Appraisal stage, Appraisal stage, Post-sanction Compliance: Monitoring and Supervision of Advances, Documentation, Purpose, Process for Fresh Advances, Documentation at time of Renewal/Enhancement/Death of a borrower.

#### **Module 5 - Loan Recovery** **14 Hrs**

Follow up of loans – health codes – Narasimhan Committee on classification of assets – recovery process – follow up of satisfactory loans – irregular loans – sick : viable – under nursing – sick: non-viable sticky – advances recalled – suit filed accounts – decreed loans – bad and doubtful debts – Techniques of follow up – QIS – Identification of sick units – Tiwari Committee Report – preparation of rehabilitation programs – implementation of rehabilitation programs – follow up at the branch / regional and head office levels – follow up of loans by RBI – management of non-performing advances – assets management companies – Loan Recovery Tribunals – Provisions of Revenue Recovery Act.

#### **Module 6 - Management of Non-Performing Assets** **8 Hrs**

Introduction, Meaning and Definition, Importance, and Classification of Non - Performing assets, Guidelines for classification, Provisioning norms, Recovery of NPA's, Strategies for reducing NPA's.

#### **Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

1. Interview of employees/Managers of banks to bridge the gap between textual knowledge and practical banking.
2. Find distinct latest services rendered by banks to its customers.
3. Project on International Banking System.

### **Book for Reference:**

- ❖ *Chatterjee A.J., & Sharma D.P., Management Techniques of Bank Lending, Bombay.*
- ❖ *Bindhi S.N. and Sahae D. B. How bank credit is administered – supervision and follow up, New Delhi, vision books 1988.*
- ❖ *Srinivasa H. V. Banker Handbook of Credit Management, New Delhi, Criterion Publication 1989.*
- ❖ *Gupta L.C Controlling Corporate Sickness – lessons from experiences for manager and banker, New Delhi: Oxford University Press.*
- ❖ *Singh S. P. Bank lending some controversial issues (Ed) Bombay: national Institute of bank Management.*

**PAPER - II**  
**EL 15 BK 505: PRINCIPLES AND PRACTICE OF**  
**INSURANCE**

**Objective:** To familiarize the students with the concepts related to Insurance business and offer them an in depth understanding of the Insurance Industry.

**Module 1 - Introduction** **10 Hrs**

Definition and Nature of Insurance-Evolution of Insurance-Role and Importance of Insurance-Insurance Contract-Management Of Insurance Companies-Functions of Organization Insurers-Product Design & development-Underwriting-Claims Management-Insurance Pricing-Insurance Marketing-Insurance Intermediaries-Financial Management in Insurance Companies-Reinsurance-Information Technology in Insurance.

**Module 2 - Life and Health insurance** **12 Hrs**

Nature of Life Insurance Contract-Classification of Policies-Annuities-Selection of Risk-Measurement of Risk & Mortality Table-Calculation of Premium-Treatment of Sub-Standard Risk-The Reserve-Investment Of funds-Surrender Value-Valuation of Surplus-Policy Condition-Life Insurance of the Underprivileged-Industrial Life Insurance-Group Life Insurance-Disability Benefit Policies-Social Security Scheme & pension Plans-Micro Life Insurance-Progress of Life Business of LIC.

**Module 3 - General Insurance** **10 Hrs**

Nature of Marine Insurance Contract-Marine Insurance Policies-Policy Conditions-Premium Calculation-Marine Losses-Payment of Claims-Progress of Marine Insurance Business in India-Nature and Use of Fire Insurance-Fire Insurance Contract-Kinds of Policies-Policy Conditions-Rate Fixation in the Fire Insurance-Payment of Claim-Progress of Fire Insurance-Transport and Motor Insurance-Miscellaneous forms of Insurance Including Social Insurance-Rural Insurance & Prospects of Agriculture Insurance In India-Urban Traditional & Non Traditional Insurance-Progress of Miscellaneous General Insurance-Progress of Total General Insurance.

**Module 4 - Prospects of Insurance Companies** **8 Hrs**

Prospects of Insurance-Privatization of Insurance Industry-Insurance Innovation & Long Term Care Insurance-Risk Management & Commercial Insurance-Health Insurance-Catastrophe Insurance-Liability Insurance-Micro Insurance & Credit Insurance-Reinsurance-Corporate Governance & Corporate Social Responsibility-Bank Assurance-International Insurance Scene.

**Module 5 - Insurance Legislation** **10 Hrs**

Insurance Legislation in India-Insurance act 1938-Life Insurance act 1956-Marine Insurance act 1963-General Insurance act 1972-Insurance Regulatory and Development Authority act 1999

**Module 6 - Insurance Agent and Actuary In India** **10 Hrs**

Meaning-Types of Agents-Eligibility to Register as an Agent-Qualification-Rights-Duties/Functions-Liability-Remuneration of Agents-Termination of an Agent-Actuary-Meaning-Function of Actuary-Appointment of Actuary-Eligibility to Become an Actuary-Duties and Obligations of of an Actuary- Actuarial Society of India.

**Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

1. Find distinct latest services rendered by insurance companies.
2. Projects on understanding the functioning of National vs International Insurance companies.
3. Comparative analysis of plans offered and performance of insurance companies.

**Book for Reference:**

- ❖ *Ghanashyam Panda & Monika Mahajan: Principles and Practice of Insurance.*
- ❖ *G S Panda: Principle & Practice of Insurance.*
- ❖ *Goyal SV-Banking and Insurance*
- ❖ *Gulati Nelam-Insurance and Principles of Management.*

**PAPER - V**  
**SKILLED BASED PAPER (ELECTIVE)**  
**BANKING**

**SB 15 BK 506: BANK BRANCH MANAGEMENT**

**Objective:**

- To provide a general overview of the accounting and audit of banks.
- To facilitate the understanding of terminology and procedures of all products of a bank.
- To help in the familiarisation of documentation and legal formalities in banks.

**Module 1 - Overview of Banking** **6 Hrs**

Overview of Banking, Financial Services and NBFC 's in India . Key products and services offered by the banking and financial services.

**Module 2 - Financial Accounting and Mathematics** **14 Hrs**

The knowledge of financial mathematics and accounting concepts and skills for preparation of bank financial statement and tools to interpret financial health of a bank.

**Module 3 - Retail Banking-Product & Processes** **8 Hrs**

Introduction, Meaning and Definition, Importance, and Classification of private and public sector bank's retail and other products(Generic Product & Processes, Public sector banks (SBI and non SBI Banks) and private sector bank).

**Module 4 - Bank conversion and licensing new bank norms** **12 Hrs**

Introduction, Meaning and knowledge of conversion of unscheduled bank to scheduled bank. Guide lines of Reserve Bank of India for licensing new banks.

**Module 5 - Regulatory Environment audit of Banks and RBI norms and LFAR preparation and analysis of impact of GST on banking sector. 14 Hrs**

Preparation of LFAR and interpretation of RBI guidelines to classify advances into NPA, Statutory and concurrent audit overview and reporting and analysis of impact of GST.

**Module 6 - Professional Skills-Grooming/ Etiquette and Effective Business Communication 6 Hrs**

Banking customer Service Skills and Selling Skills. Techniques of various bank products with importance to professional and behavioral skills required in the banking Industry.

**Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

1. Interview of employees/Managers of banks to bridge the gap between textual knowledge and practical banking.
2. Find distinct latest services rendered by banks to its customers.
3. Project on Banking System.

**Book for Reference:**

- ❖ *ICAI material with regard to LFAR*
- ❖ *ACCOUNTING AND FINANCE FOR BANKERS GUIDE TO JAIIB Q&A N.S. Toor*

**SEMESTER - VI**  
**M1 15 MC 601: MANAGEMENT ACCOUNTING**

**Objective:**

To analyze the importance of accounting for the management, through analysis and interpretation of financial statements, calculation of ratios and their analysis, preparation of funds flow and cash flow statement with a view to prepare management reports for decision making.

**Module 1 - Introduction** **5 Hrs**

Meaning - Objectives - Nature and Scope of Management Accounting- Role of Management Accountant - Relationship between Financial Accounting - Cost Accounting and Management Accounting.

**Module 2 - Financial Statement Analysis** **10 Hrs**

Meaning and Concept of Financial Analysis - Importance - - Types of Financial Analysis - Methods of Financial Analysis - Problems on Comparative Statements - Common Size Statements - Trend Analysis.

**Module 3 - Ratio Analysis** **15 Hrs**

Meaning - Importance - Utility of Ratios - Classification of Ratios- Calculation and Interpretation of Ratios - Preparation of Income Statement and Balance Sheet with Ratios.

**Module 4 - Fund Flow Analysis** **13 Hrs**

Meaning - Concept of Fund and Funds Flow Statement - Uses and Significance of Funds Flow Statement - Procedure for Preparing FFS- Schedule of Changes in Working Capital - Statement of Sources and Application of Funds.

**Module 5 - Cash Flow Analysis** **12 Hrs**

Cash Flow Analysis - Meaning and Concept - Comparison between Funds Flow and Cash Flow Statements - Uses and Significance of CFS - Preparation of Cash Flow Statement as Per Accounting Standards.(Ind AS 7).

## **Module 6 - Management Reporting**

**5 Hrs**

Methods of Reporting – Requirements of A Good Report – Kinds of Reports – Principles of Good Reporting System – Drafting of Reports Under Different Situations.

### **Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

1. Collect financial statements of any one organization for two years.
2. Calculation of ratios based on the above financial statement: Profitability ratios – Gross Profit Ratio – Net Profit Ratio – ROCE – Current Ratio – Liquid Ratio.
3. Prepare Fund flow/Cash flow statements with imaginary figure as per Accounting Standards.
4. Draft an imaginary Management Report.

### **Book for Reference:**

- ❖ *Dr. S .N. Goyal&Manmohan: Management Accounting.*
- ❖ *Dr. S. N. Maheswari: Management Accounting.*
- ❖ *Foster: Financial Statement Analysis – Pearson.*
- ❖ *J. Batty: Management Accounting.*
- ❖ *Made Gowda: Management Accounting.*
- ❖ *P. N. Reddy &Appanaiah: Essentials of Management Accounting.*
- ❖ *R. S .N. Pillai&Bagavathi: Management Accounting.*
- ❖ *Saxena: Management Accounting.*
- ❖ *Sharma & Gupta: Management Accounting.*



## **Module 6 - Tax Liability of Individuals**

**10 Hrs**

Computation of total taxable income and tax liability of an individual.

### **Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

1. Chart of capital gains index numbers.
2. Table of rates of TDS.
3. Filing of Income tax returns.
4. List of enclosures for IT returns.
5. Tax planning.

### **Book for Reference:**

- ❖ *B. Lal: Direct Taxes, Konark Publisher (P) Ltd.*
- ❖ *Bhagwathi Prasad: Direct Taxes – Law and Practice, Wishwa Prakashana.*
- ❖ *Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and Sons.*
- ❖ *Dr. Girish Ahuja & Dr. Ravi Gupta: Income Tax*
- ❖ *Dr. Mehrotra & Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.*
- ❖ *Dr. Vinod K. Singhanian: Direct Taxes – Law and Practice, Taxmann Publication.*
- ❖ *Gaur & Narang: Income Tax.*

**SEMESTER - VI**  
**M1 15 MC 603: BUSINESS ETHICS**

**Objective:**

Create awareness about the importance of ethics in personal, professional and business contexts. Learn the theories and models of ethics. Explore ethical and moral dilemmas through literary and cinema works. Understand the meaning, scope and significance of corporate governance, its concepts, its evolution and practice, including risk management and control.

**Module 1 - Prologue to Ethics** **5 Hrs**

Meaning and scope - principles of personal ethics - principles of professional ethics - business ethics - code of conduct and ethics for managers - values and ethics - roots of unethical behaviour - need for business ethics - corporate governance ethics

**Module 2 - Ethical Theories and Models** **8 Hrs**

Ethical relativism and absolutism - role of ethical theory in business - classification of ethical theories: 1) Consequentiality or Teleological theories - Utilitarianism - Egoism. 2) Non-consequentialist or Deontological theories - Kantian theories. 3) Other normative theories: stockholder, stakeholder, social contract, and trusteeship theories.

**Module 3 - Ethical Decision Making** **7 Hrs**

Implications of unethical issues in different functional areas of business like finance, HR and marketing - Economic ideologies: Capitalism, Socialism and Communism -Economics and Business Ethics - Global Business Practices - Consumerism, Human Rights, Healthcare and Labour - Sustainable Development. Ethical models - Tucker's 5 question model - American Accounting Association model - Ethical Decision Making Process.

**Module 4 - Ethics and Literature** **20 Hrs**

Exploring ethical and moral dilemmas through literary and cinematic works. A discussion of the following literary and cinematic works

will explore ethical dilemmas that occur in various contexts in public and personal lives.

1. Antigone and Oedipus Rex: Politics and Governance.
2. Hamlet and Dr. Faustus: Duty, Responsibility and Temptation.
3. Crime and Punishment and A Short Film About Killing: Life and Death.
4. Three Colours: Blue, White & Red: Relationships.

### **Module 5 - Corporate Social Responsibility (CSR) 10 Hrs**

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance - Ethics in functional areas of Business - insider trading, whistle blowing etc. CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR - Case studies.

### **Module 6 - Corporate Governance 10 Hrs**

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance - World Bank's guidelines (basics only) - OECD principles (basics) - Sarbanes-Oxley Act 2002 (important clauses only).

### **Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

1. Grounding in philosophy of ethics and various debates on ethical practice and judgement.
2. Understanding ethical challenges through the lens of literature and cinema and applying them to real world situations.
3. Students are expected to study any five CSR initiatives by Indian organizations and submit a report for the same.

4. A group assignment on “The relationship between Business houses and Society” in Indian Context and relating the same with respect to the models studied.
5. Mini Project: Collect details of unethical practices by businesses in today’s context in the areas of Production, Marketing, HRM, and Financial services and make a report.
6. Case studies/Role plays related ethical issues in business with respect to Indian context.

### **Compulsory Reading:**

1. Antigone and Oedipus Rex by Sophocles
2. Hamlet by Shakespeare
3. Dr. Faustus by Christopher Marlowe
4. Crime and Punishment by Fyodor Dostoevsky

### **Compulsory Viewing:**

1. A Short Film About Killing - Krzysztof Kieslowski
2. Three Colours: Blue, White & Red- Krzysztof Kieslowski

### **Book for Reference:**

- ❖ *Routledge Ethics: A Contemporary Introduction (Routledge Contemporary Introductions to Philosophy)*
- ❖ *Fernando. A.S, Business Ethics, An Indian Perspective, Pearson, 7th Ed,2012*
- ❖ *Manuel G. Velasquez, Business Ethics, Concepts and Cases, 5th Ed PHI, 2002*
- ❖ *M.Jennings-Business Ethics , Latest Edition.*
- ❖ *Hartman-Business Ethics, Latest Edition.*

**SEMESTER VI**  
**M1 15 MC 604: STRATEGIC MANAGEMENT**

**Objective:**

- To study the concepts of Business Policy and Strategic Management to provide a disciplined approach to future managers for a meaningful business operation.
- To inculcate theoretical knowledge about Business Policies and Strategic Management.
- To expose students to current corporate practices on strategic management.

**Module 1 - Introduction to Business Policy & Strategy 10 Hrs**

Business Policy: Definition and Importance of business policy, Purpose of business policy, objectives of business policy, Company's vision and mission: need for a mission statement, criteria for evaluating a mission statement- Goal, Process & Input formulation of the mission statement. Drucker's Performance Area, Bennis's Core Problem; formulation of mission statement.

Meaning of Strategy – Need for strategic management, process of strategic management, Evolution of Strategic Planning – Strategy v/s. Policy – Role of Strategists Characteristics of corporate, Levels of Strategic Planning -business & functional level strategic management decisions ; Schools of Thought on Strategy Formulation & decision-making, Reasons for failure of strategic management:- Issues Faced in Strategic Planning.

**Module 2 - Strategic Intent and Environmental Appraisal**

**10 Hrs**

The concept of Strategic Intent-Fit-Environment appraisal: The concept of environment, The Company and its environment, scanning the environment, relating opportunities and resources based on appraisal of the environment (situation analysis - opportunities and threats analysis).

Sources and Techniques- External Analysis-Michael Porter's Five Force Industry Analysis – Value Chain Analysis Internal Analysis-Critical Success Factors (CSF): Key Factor Rating.

Internal analysis: Importance of organisation's capabilities, competitive advantage and core competence, Michael E. Porter's Value Chain.

### **Module 3 - Strategic Formulation-Corporate and Business Level Strategies** **12 Hrs**

Approaches to Strategy formation; Strategic planning: Strategic planning process, strategic plan major strategy options -

Corporate Level Strategies- Grand strategy -Stability, Growth- and Expansion- Merger & acquisitions - Types of renewal strategies - retrenchment and turnaround- Combination - Corporate Restructuring Strategies - McKinsey's 7S framework to analyze firm's organizational design

Business level strategy-SBU (strategic business units), Formulation of competitive strategies: Michael E. Porter's Generic competitive strategies, cost leadership, - Strategic Advantage -decentralization; BCG Model; Stop-Light Strategy Model; Directional Policy Matrix (DPM) Model, Product/Market Evolution - Matrix and Profit Impact of Market Strategy (PIMS) Model.

### **Module 4 - Strategic Analysis and Choice** **12 Hrs**

Strategic gap analyses -Process of Strategic Choice - focusing in strategic alternatives -horizontal, vertical diversification - active and passive alternatives- Contingency Strategies.

Selection Factors-Subjective Factors of Influencing Choice - Corporate portfolio analysis - BCG Matrix - Limitations of BCG Matrix -GE Nine cell matrix -Product market evolution matrix, experience curve, directional policy matrix, life cycle portfolio matrix, grand strategy selection matrix- SWOT analysis.

Behavioural considerations affecting choice of strategy; Culture and Strategic Leadership: Implementing & operationalizing strategic choice, Impact of structure, culture & leadership, functional strategies & their link with business level strategies, Balanced Score Card.

## **Module 5 - Strategic Implementation and Evaluation      8 Hrs**

Activating Strategy – Strategic Organization Structure – Functional – SBU – Project Organization – Matrix Organization – New Design Option – Leadership Style and Cultural Change – Managing Resistance to Change – Managing Conflict –Linking Performance and Pay To Strategies – Evaluation Criteria for Strategies .Process of evaluation – Setting Performance standards – Evaluation techniques for strategic control.

## **Module 6 - Strategic Control & Corporate Social Responsibility      8 Hrs**

Strategy Control: Meaning, Importance, Scope: Strategic surveillance -Relationship between Strategic evaluation and control, operational control, overview of management control, Types of strategic Control – focus on KRA (Key Result Areas)

Social responsibilities: The Company and its social responsibilities, Social responsibility for economic growth and sustainability -Triple bottom Line-Social Audit.

Ethics and Strategy--Meaning, scope and limitations

### **Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

1. Select a high profile industry such as IT or Entertainment Industry. Identify major Competitors and analyze the type of corporate level of strategies being used by firms.
2. Identify a business group (e.g. Reliance) that has relied extensively on Backward Integration as expansion corporate level strategy. Analyze reasons why company chose to do so.
3. List a few recent instances of Indian companies that adopted diversification strategies and make observations on why these companies diversified and types of diversification used.
4. Pick up several business magazines. Locate corporate reports of different types of companies according to

- different factors such as industry – size or type. Analyze these reports to identify types of corporate level strategies – the companies chosen by you are employing.
5. Analyze the following trends and extrapolate their implications for strategy formulation within companies (i) rising population (ii) crisis in higher education sector (iii) spread of Internet culture (iv) deplorable state of public utilities.
  6. Essential Readings: Azhar Kazmi : Business Policy and Strategic Management, Second Edition, Tata McGraw Hill Publications.

### **Book for Reference:**

- ❖ *Budhiraja Athreya: Cases in Strategic Management, Tata McGraw Hill Publications.*
- ❖ *Jeremy Kourdi : Business Strategy – A Guide to Effective Decision Making the Economist.*
- ❖ *John A. Pearce II & Richard B. Robinson Jr.: Strategic Management –Strategy Formulation and Implementation.*
- ❖ *Philip Sadler: Strategic Management, Second Edition, 2005, Kogan Page India Pvt. Ltd. New Delhi.*
- ❖ *V. S. P. Rao & V. Hari Krishna: Strategic Management – Text and Cases, Excel Books Publication, New Delhi.*
- ❖ *Francis Cherunillam -Strategic Management , Himalaya Publishing House, Bombay.*

**SEMESTER - VI**  
**ELECTIVE - I: ACCOUNTS**

**PAPER-III**

**EL 15 AC 605: AUDIT AND ASSURANCE**

**Objective:**

To provide brief knowledge about various concepts of audit and assurance, Functions of audit, auditors and various reports to be prepared in audit.

**Module 1 - Regulatory and Professional consideration of Audit**

**8 Hrs**

Companies Act 2013, SEBI requirements, FEMA Rules, Code of Ethics (Issued by ICAI).

**Module 2 - Pre Audit Planning**

**6 Hrs**

Acquiring plans (Direct & Outsource) , Types of assignments, Statutory Audit, Internal audit, Scope of Audit work, Certifications, Client Approaches and retention.

**Module 3 - Audit Risks and Audit Control**

**12 Hrs**

Purpose and Principles of quality control of audit, Engagement setting, Audit quality standards (Norms) monitoring control procedures and review by audit management team, Peer review.

**Module 4 - Different Types of Audit report**

**10 Hrs**

CARO, Key Audit Matters, Reports on Forensic and Money Laundering, Limited review report on quarterly reporting, Review reports on management representation.

**Module 5 - Audit under computerised environment**

**12 Hrs**

Special aspects of CIS Audit Environment, Need for review of internal control especially procedure controls and facility controls. Approach to audit in CIS environment, Use of computers for internal and management audit purposes, Computerised audit programs.

## **Module 6 - Special Audits, Assignments**

**12 Hrs**

Special audit assignments like audit of bank borrowers, audit of stock exchange brokers and depositories, Inspection of special entities like banks, financial institutions, mutual funds, stock brokers.

Audit under different statutes i.e., Income tax, other direct tax laws and Indirect tax laws. Due diligence assignments.

### **Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

1. Collect information about all types of audit conducted by any one organization
2. Visit an audit firm, write about the procedure followed by them in auditing the books of accounts of a firm.
3. Draft an investigation on behalf of a public limited company
4. Record the verification procedure with respect to any one fixed asset.
5. Prepare a qualified or a clean audit report for a given situation.
6. Case law on depreciation- facts and judgement.
7. List out the mandatory standards issued.

### **Book for Reference:**

- ❖ *CA Pankaj Garg – Taxmann- Auditing & Assurance*
- ❖ *CA Neeraj Arora – Aashiroasd- Auditing & Assurance*
- ❖ *Kaplan Publishing- ACCA – Audit and Assurance*
- ❖ *IPCC notes- ACCA – Audit and Assurance*
- ❖ *CA Vikas Oswal- Simplified approach to audit and assurance*
- ❖ *CA G Sekar- Students Handbook of audit and assurance*
- ❖ *Pankaj Garg- Audit and assurance*
- ❖ *Surbhi Bansal- Audit and assurance*

**PAPER - IV**  
**EL 15 AC 606: CONTEMPORARY ACCOUNTING AND**  
**REPORTING DEVELOPMENTS**

**Objective:**

To give an insight on recent and upcoming accounting and reporting concepts/ trends in the light of globalisation.

**Module 1 - First Time Adoption/ Convergence 16 Hrs**

IFRS 1 and Ind AS 101, Adoption, Transition date, Applicability, Phased implementation in India , Transfer of accounting policies, Convergence process – Recognition and de-recognition of assets and liabilities, adjustments to retained earnings, mandatory and optional exemptions, process and preparation of first Ind AS compliant Balance sheet transition date.

**Module 2 - Global Accounting and Reporting Practices 10 Hrs**

National accounting standards, International accounting standards, IFRS, Use of IFRS, Harmonisation efforts between IASB and FASB, Emerging developments of IFRS, Exposure Drafts.

**Module 3 - Comprehensive Reporting Practices 12 Hrs**

Global Reporting Initiatives, Integrated reporting (6 Types of Capital), Management commentary (Future outlook, competition etc.)

**Module 4 - Financial Reporting on business aspects 14 Hrs**

Environmental accounting, Human resource accounting, Brand accounting, Social Cost accounting, Segmental reporting, Reporting for SME's, Economic Value Added.

**Module 5 - Ethical duties of Accountant 8 Hrs**

Ethical framework, Handling conflict of interest, Ethical dilemma, Global code of ethic practiced by professional accounting bodies, Whistle blowing.

### **Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

1. Study of the financial statements issued by listed companies in compliance with the 1<sup>st</sup> time adoption requirements (based on the results published by Sensex & Nifty companies).
2. Study of published annual reports of Indian and international companies with regard to environmental & human resource accounting, brand accounting etc.
3. Study of code of conduct for professional accountants such as Chartered accountants. Analyse the ethical aspects of the code of conduct guidelines issued by ICAI, ACCA, ICAEW, CIMA and such other professional bodies.

### **Book for Reference:**

- ❖ *IFRS and Ind AS publications issued by IASB and ICAI respectively*
- ❖ *Code of conduct issued by ICAI, ACCA, ICAEW, CIMA*
- ❖ *Useful websites such as [www.gri.com](http://www.gri.com), [www.integratedreporting.org](http://www.integratedreporting.org)*



**Module 4 - Currency Derivatives** **10 Hrs**

Meaning of currency derivative-currency future -currency forward  
- currency option -currency swaps - Need for currency Derivative  
Market - Pricing of Futures - Opting for Options - Take off to  
Strategies - Strategy and option Valuation.

**Module 5 - International Risk Management** **12 Hrs**

Political - commercial - exchange control restrictions on remittance  
- different tax systems - exchange rate fluctuations - risk of non-  
payment - managing risk -relationship among inflation, interest rate  
& exchange rate - parity concept (PPP,IRP) - hedging , speculation  
& arbitrage process -international portfolio - currency basket.

**Module 6 - Investment Appraisal and Funding** **12 Hrs**

Overseas investment appraisal and funding - computing NPV -  
Evaluation from Projects point of view and investor-parent point  
of view - Considerations governing financing - International capital  
structure and cross -border acquisitions.

**Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

1. Prepare an international project report.
2. Draft a chart describing the working of ADR & GDR.
3. Make a list of major players in derivatives.
4. List out the innovative derivatives instruments.

**Book for Reference:**

- ❖ *Balachandran: Foreign Exchange.*
- ❖ *Chowdery: Finance of Foreign Exchange.*
- ❖ *Chowdery: Finance of Foreign trade and Foreign Exchange.*
- ❖ *K.V.Venkataraman: Finance of Foreign Trade & Foreign Exchange.*
- ❖ *Kovory: Cost and management Accounting.*

- ❖ *M.Y.Khan&P.K.Jain: Cost Accounting and Financial Management.*
- ❖ *M.Y.Khan&P.K.Jain: management Accounting and financial Analysis.*
- ❖ *Mittal: International Rate foreign exchange Tariff Policy.*
- ❖ *Srivastava: International Finance.*
- ❖ *Moorad Choudhry: Bond and Money Markets : Strategy, Trading, Analysis*
- ❖ *V.Pattabhi Ram & S.D. Bala: Management Accounting and Financial Analysis.*

**PAPER - IV**  
**EL 15 FN 606: SECURITY ANALYSIS & PORTFOLIO**  
**MANAGEMENT**

**Objective:**

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

**Module 1 - Introduction: Portfolio Management                      6 Hrs**

Meaning and Significance of Savings & Investment - Financial and Economic Meaning of Investment – Investment v/s Speculation, Hedging, Arbitrage & Gambling – Portfolio Management -Meaning & Process.

**Module 2 - Introduction: Security Analysis                                      8 Hrs**

Characteristics of Investments – Factors Influencing Investment Decisions – Various Investment avenues Available for Investors (special reference to Tax benefits, returns and risk) – Meaning; Security & Security Analysis- Selection of Securities using Life Cycle Approach.

**Module 3 - Fundamental Analysis & Security Valuation 14 Hrs**

Fundamental Analysis: Meaning & Components - Types of Risk: Systematic & Unsystematic- Risk and return assessment using Mean, Standard Deviation, Coefficient of Variation and Beta -Factors influencing Valuation of Securities –Valuation/Pricing of stocks - Yield Calculation & Valuation of Bonds.

**Module 4 - Technical Analysis & Related Theories                      12 Hrs**

Introduction to Technical analysis-Dow Theory, Elliot Wave Theory - Types of Charts & Chart Patterns-Technical Indicators & Oscillators: Moving Averages, ROC & RSI - Efficient Market Hypothesis & Random Walk Theory.

**Module 5 - Portfolio Construction****12 Hrs**

The Capital Asset Pricing Model, Arbitrage Pricing theory -Modern Portfolio Theories: Markowitz's Mean-Variance model& Sharpe's Single Index Model.

**Module 6 - Portfolio: Evaluation & Revision****8 Hrs**

Meaning of Portfolio Evaluation – Evaluation Techniques: Sharpe's, Treynor's & Jensen's Performance Indices – Meaning & Need for Portfolio Revision –Revision Strategies.

**Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

1. Select any debenture quoted in any Stock Exchange and compute YTM.
2. Examine the investment opportunities available to an employee.
3. Understand the procedure involved in buying and selling of shares and debentures through a line and Demat schemes.

**Book for Reference:**

- ❖ *Avadhani: Security Analysis & Portfolio Management*
- ❖ *Bhalla : Security Analysis & Portfolio Management*
- ❖ *Fisher & Jordan : Security Analysis & Portfolio Management*
- ❖ *Prasanna Chandra : Managing Investments*
- ❖ *Punithavathy Pandian: Security Analysis & Portfolio Management*

**SEMESTER - VI**  
**ELECTIVE-III: HUMAN RESOURCE MANAGEMENT**  
**PAPER - III**  
**EL 15 HR 605: PERFORMANCE AND COMPENSATION**  
**MANAGEMENT**

**Objective:**

- To familiarize students about concepts of performance and compensation management.
- To acquaint the students to the use of compensation as a vehicle to face the challenges of attracting, retaining and motivating employees to high performance.

**Module 1 - Introduction**

**8 Hrs**

Concept, Philosophy, History from performance appraisal to performance development. Objectives of performance management system; Performance management and performance appraisal.

**Module 2 - Performance Management process**

**10 Hrs**

Performance planning, Process and Documentation of Performance appraisal, Appraisal Interview, Performance Feedback and Counselling.

**Module 3- Performance management and reward systems**

**12 Hrs**

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

**Module 4 - Introduction to Job Evaluation**

**12 Hrs**

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, broad banding, competency based pay.

**Module 5 - Incentives plans for production employees and for other professionals** **8 Hrs**

Developing effective incentive plans, pay for performance,. Supplementary pay benefits, insurance benefits, retirement benefits, employee services benefits. Benefits & Incentive practices in Indian industry.

**Module 6 - Wage System of India** **10 Hrs**

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.

**Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

1. Make a study of the performance management system in an MNC in Bangalore.
2. Study the performance appraisal of an international employee as compared to the host country national.
3. Report on the process of setting work standards in an organisation.
4. Enumerate ways to use performance management training activity to explore the various elements and techniques that are key to the successful introduction of a sense of 'partnership' between an employee and their supervisor.

**Book for Reference:**

- ❖ *Milkovich & Newman, Compensation, McGraw Hill.*
- ❖ *T.J. Bergman, Compensation Decision Making, Harcourt, Fort Worth, TX*

- ❖ *Richard Henderson: Compensation management in a knowledge based world, Prentice Hall.*
- ❖ *Herman Aguinis: Performance Management, Prentice Hill.*
- ❖ *Armstrong, M. & Baron, A: Performance management and development, Jaico Publishing House*
- ❖ *Armstrong, M., Performance management: Key strategies and practical guidelines, Kogan Page, London.*
- ❖ *Bagchi, S. N.: Performance management, Cengage Learning India.*
- ❖ *Bhattacharyya, D.K.: Performance management systems and strategies, Pearson Education.*
- ❖ *Robert B.: Performance management, McGraw-Hill Education India.*

**PAPER - IV**  
**EL 15 HR 606: INTERNATIONAL HUMAN RESOURCE**  
**MANAGEMENT**

**Objective:**

The paper is designed to introduce students to the nature of developing and managing human resources in international, multinational, global, and transnational firms. It explores the complexity, challenges, and choices that firms are faced with and strategies they use to effectively develop and manage their international workforce in culturally and geographically diverse environments. The primary aim of this paper is the development of global leaders through cross-cultural awareness, interactive learning, and analysis of the expatriation and repatriation processes.

**Module 1 - Introduction**

**8 Hrs**

Nature of International HRM: Approaches to IHRM, difference between domestic HRM and IHRM: International mergers, acquisitions and IHRM; BRICS countries and IHRM

**Module 2 - Human Resources Planning in IHRM**

**8 Hrs**

Human resource planning in IHRM: Recruitment and selection, issues in staff selection of expatriates. Training and Development: Expatriates training, developing international staff and multinational teams.

**Module 3 - Performance Management in International context**

**10 Hrs**

Performance Management: Performance management challenges in MNEs: Performance management process: Criteria used for performance appraisal of international employee, Factors associated with individual performance and appraisal, appraisal of host country nationals in subsidiaries.

Compensation: Objectives of international compensation, approaches to international compensation, and international influences on compensation: Reward strategies.

**Module 4 - Labour Relations** **8 Hrs**

Labour Relations: Key issues in international relations, strategic choices before firms, strategic choices before unions, union tactics  
Expatriation: Causes for failure. Repatriation: Repatriation process and issues.

**Module 5 - International IHRM Concepts of MNEs.** **8 Hrs**

Concept of racism; classism; religious openness; Discriminatory management, equality management and diversity management; Return ship and its benefits;

Migrant labour problems- relevance of migrant labours in IHRM; Migrant workers in UK, USA and middle-east. Managing people in the international context-US.

**Module 6 - Institutional and Cultural Approach to IHRM**

**18 Hrs**

Institution theory-Institution effects: Political economy and historical context: legislation as a key Institutional factor Definitions and key concepts of Culture, Elements of Culture, The growing importance of culture in organizations, National culture and expatriate adjustments.

Culture and diversity- Diversity Management-Cross cultural issues in organizations. Cross-Cultural team work -Benefits and problems). EEO-meaning, concepts and benefits.

**Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

1. Make a study of the training and development given to expatriates in an MNC.

2. Study the performance appraisal of an international employee as compared to the host country national.
3. Report on the process of recruitment and selection in an international firm.
4. Study the activities undertaken by at least two firms to fulfil their social responsibilities.

**Book for Reference:**

- ❖ *Eileen Crawley, Stephen Swailes, David Walsh; Introduction to International Human Resource Management, OUP Oxford,*
- ❖ *Aswathappa K: Human Resource and Personnel Management, Tata McGraw Hill.*
- ❖ *Charles W L Hill: International Business, McGraw Hill.*
- ❖ *Cynthia D Fisher (et al): Human Resource Management, Houghton Mifflin Co.*
- ❖ *Ian Beardwell & Len Holden: Human Resource and Personnel Management, MacMillan.*
- ❖ *Peter J Dowling (et al): International Human Resource Management, South Western, Thomas Learning.*

**SEMESTER - VI**  
**ELECTIVE - IV: MARKETING MANAGEMENT**

**PAPER - III**  
**EL 15 MK 605: INTEGRATED MARKETING**  
**COMMUNICATION**

**Objective:**

- To understand the role communication plays in Marketing Management
- To study in depth the various marketing communication alternatives employed by organisations globally.
- To integrate the elements of marketing communication mix with a case study approach to deliver consistent brand message to the target markets.

**Module 1 - Concept and Process of Integrated Marketing Communications (IMC) 10 Hrs**

Introduction to IMC and the Communication Process: Evolution Of IMC and reasons for its growth - IMC Planning Process, Role of IMC in Marketing Process-Elements of IMC - Advertising, Sales Promotion -Types, relationship between advertising and sales promotion, Publicity - Types and relationship between advertising and publicity - Personal selling, Direct Marketing, Event Management, E-Commerce, Public Relations, Interactive Marketing - Push Advertising - New Trends in IMC - India & International Perspective.

**Module 2- Integrated Marketing Communications - Advertising Tools 15 Hrs**

Advertising Definitions, Concepts, Role & Functions - Role of Advertising Agencies - Role & Functions - Selection of Ad Agency - Advertising Budget Planning Process & Importance - Approaches to Setting Budgets with calculations - DAGMAR Approach - Creativity in Advertising - Creative Brief, Process & Strategies - The art of copywriting; Advertising Copy Testing; Creative Strategy Implementation & Evaluation.

**Module 3 - Integrated Marketing Communications - Media Tools** **12 Hrs**

Media Planning & Strategy - Media Channels and Channel Factors - Comparison of various Media - Media Selection - Media Mix -Media Buying, Strategies and Execution; Interactive Marketing - Online Advertising - Social Media Networks - Media Spiralling - Alternate Marketing and Media Venues.

**Module4 - Integrated Marketing Communications-Promotional Tools** **8 Hrs**

Promotional Tools in IMC - Comparison and Suitability of various Promotional Tools -Direct Response Marketing - Database Marketing Management; Personal Selling - Role and Functions & Process of Personal Selling; Sales Promotion -Importance and Types - Sales Promotion Strategies -Trade Promotion Strategies .

**Module 5 - Integrated Marketing Communications -Public Relations & Publicity Tools** **8 Hrs**

Public Relations and Publicity - Identifying Stakeholders in PR - Role of and PR Functions - Tools of PR and suitability - Forms of Publicity; Sponsorship-Objectives and Forms; Event Marketing - Objectives - Event Promotion - Cross Promotions.

**Module 6 - Integrated Marketing Communications -Evaluation & Ethics** **7 Hrs**

Evaluating Marketing Communication Program -Measuring Effectiveness of the Promotional Program & Evaluating Social, Ethical and Economic Aspects; Advertising and Promotion Ethics; Advertising and Children; Social and Cultural consequences of advertising, criticism of advertising Stereotypes.

**Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

1. Draft a print ad copy with appropriate punch lines for an upcoming Consumer product.
2. Design effective criteria for choosing an endorser for a new entrant Amusement park. Discuss the importance of each

in evaluation of potential candidates and how you would make the final decision.

3. Draft a questionnaire for an Italian ice cream outlet to analyse its customer feedback.
4. Analyse ambush marketing from any Recent Indian scenario and present the case study.
5. Visit an ad agency and analyse its functions and other working details.
6. Select any Sponsorship and Event Marketing Campaign aimed at consumers that have recently run, one that you consider as good and another as bad. Write a one-page assessment on each justifying your assessment.

#### **Book for Reference:**

- ❖ *Don E. Schultz, Stanley I. Tannenbaum, Robert F. Lauterborn; The New Marketing Paradigm: Integrated Marketing Communications; McGraw Hill Professional, 1994*
- ❖ *Kenneth Blown & Donald Baack, Integrated Marketing Communications PHI, 2002*
- ❖ *Belch & Belch, Advertising and Promotions - Tata McGraw Hill 2001*
- ❖ *Duncon, Integrated Marketing Communications –TMH*
- ❖ *Bowee, Hill, Dowell, Wood: Advertising Excellence.*
- ❖ *Chunawalla & K. C. Sethia: Foundations of Advertising, Theory and Practice, Himalaya Publishing House.*
- ❖ *Nigel Morgan and Annette Pritchard: Advertising in Tourism Leisure.*
- ❖ *David Ogilvy: Ogilvy on Advertising, Prion Publications, London.*
- ❖ *Kazmi S.H. & Satish Batra: Advertising and Sales Promotion.*
- ❖ *Mahendra Mohan: Advertising Management, Concepts and cases; Tata McGraw Publishing Co. Ltd. New Delhi.*
- ❖ *Rajeev Batra, John E Myers, David Aaker: Advertising Management, Fifth Edition, Pearson Education.*

**PAPER - IV**  
**EL 15 MK 606: DIGITAL MARKETING**

**Objective:**

- To understand the basics of digital marketing.
- To develop a comprehensive digital marketing strategy.
- To be able to analyze and understand the various tools of Digital Marketing.
- To be able to use new media such as search engine and social networking.

**Module - 1 - Introduction to Digital Marketing 10 Hrs**

Introduction to marketing in the digital environment- types of web presence- common ecommerce business models( B2B, B2C, C2C, B2G) - History of digital marketing - Digital marketing channels and classifications - Understanding Marketing Process - Digital Marketing Vs traditional Marketing. - Understanding Digital Marketing Process- Digital media options-online-fulfilment options. Introduction to payment gateways- (Case Study of PayPal, SecurePay and Payroo).

**Module - 2 - Digital Marketing Research 10 Hrs**

Audience profiling and segmentation-Internet usage patterns -Post Internet consumer behaviour and understanding buyer behavior online-pillars of direct marketing-Online research and behaviour tracking methods-Introduction to behavioural targeting. Online surveys- blog mining- data mining- Building customer profiles using navigation and sales data- Competitor analysis online- Integrating online and offline strategies.

**Module - 3 - Search Engine Optimization and Marketing 10 Hrs**

Meaning and Intro - keywords - Different types of keywords - Google keyword planner tool - Keywords research process - Understanding keywords mix. Email campaign creation and management-Google Adwords- search and display on search engines- pricing models online- Introduction to page rankings- Google Adwords analytics- Search Engine Optimization- Process and methodology- Long tail in

SEO- Link building- Key word analysis- process and optimization. Search Engine Marketing - Paid versus natural Search- SEM landscape- Landing pages and their importance in conversion analysis- Google vs. Bing vs. Yahoo. Search Methodology.

#### **Module 4 - Tools of Digital Marketing** **15 Hrs**

**Email Advertising:** Introduction –Creating Marketing Message - Challenges faced in sending bulk emails - Types of email marketing- Opt-in & bulk emailing.

**Online Display Advertising-** Mobile and Web Marketing- Social Media Marketing Types of Online Advertising - Display Advertising - Contextual advertising - Top ecommerce websites around the world & it's scenario in India

PPC (Pay per Click) Advertising- Google AdWords and Google Analytics

Understanding inorganic search results - Introduction to Google AdWords & PPC advertising

- Intro to SM Advertising - Creating a Page - Increasing fans on fan page - marketing on fan page Fan engagement - Types on Facebook- Twitter- Instagram- LinkedIn and Video advertising - Measuring Results

#### **Digital Marketing**

Understanding Mobile Devices - Mobile Marketing and Social Media - Mobile Marketing Measurement and Analytics - Advertising on mobile (App & Web) - Mobile marketing mix - SMS marketing

#### **Module 5 - E-Public Relations** **10 Hrs**

Introduction to online reputation management, Importance of managing online reputation for a business, strategies and tools of online reputation management, handling negative comments.

How to use blogs-forums and discussion boards- Blogs, forums and communities- Viral campaigns and the social graph. Building relationships with different stakeholders online.

## **Module 6 - Code of Practices in Digital Marketing**                      **5 Hrs**

Localization of content and advertising. Evolution of Indian banking industry - journey from brick and mortar to mobile banking, Consumer engagement - meaning and methods.

Regulations and Code of Practice in Digital Marketing in India.

### **Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

1. To get well versed with Google AdWords and Google tools
2. Free tools for website designing.
3. Understanding the various measures taken to relate to enhance Public relations.
4. Create and maintain a page on Social Media Eg: Facebook- Twitter- Instagram- LinkedIn.
5. Help a start up promote their local business using Google AdWords or Facebook Promotes.

### **Book for Reference:**

- ❖ *Deepak Bansal , A Complete Guide To Search Engine Optimization, B.R Publishing Corporation, 1st Edition, 2009*
- ❖ *Grienstein and Feinman- E-commerce –Security, Risk Management and Control (TMH,The Consumer Decision Journey, McKinsey Quarterly, No3, 2009*
- ❖ *Strauss.J and Frost . R , “E- Marketing”, Pearson Education, 5th Edition, 2009*
- ❖ *Ramsey , Seven Guidelines for Achieving ROI from Social Media, eMarketer , 2010*
- ❖ *Godfrey Parkin , Digital Marketing: Strategies for Online Success ,New Holland Publishers Ltd, 2009*
- ❖ *Damian Ryan , Understanding Digital Marketing : Marketing Strategies for Engaging the Digital Generation, Kogan Page, 3rd Edition, 2014*
- ❖ *Jonah Berger, Contagious Why Things Catch On, Simon & Schuster, 2013*

**SEMESTER - VI**  
**ELECTIVE - V: INTERNATIONAL BUSINESS**

**PAPER - III**  
**EL 15 IB 605: GLOBAL FINANCIAL MANAGEMENT**

**Objective:**

The course is designed to help the student uncover various aspects of International financial agencies, their roles and concepts which favour the successful flourishing of business in a global scenario.

**Module 1 - Introduction to Global Finance** **10 Hrs**

Introduction: concept of International trade, International Business, International Finance and differences among them. Theories of International trade, International trade financing in India, Balance of payments (of India). International Monetary System: Different types of Exchange rate mechanisms- the gold standard, the gold exchange standard, The Bretton Woods System, Current monetary system, European Monetary Union. IMF and World Bank. Asian Development Bank (ADB), Bank for International Settlement (BIS) and Organization for Economic Cooperation and Development (OECD).

**Module 2 - International Investment** **14 Hrs**

International investment: Types and significance of foreign investments, factors affecting international investment, growth and dispersion of FDI, Cross border mergers and acquisition, foreign investment in India-Impact of reforms on competitiveness of the Indian Firms, EURO/ADR issues, ECBs; current economic crises in US/Europe/Asia and its impact on economic growth in India. International Finance - Difference between International Business and International Finance - Methods of International Financing - Role of bank in host country- Escrow Accounts.

**Module 3 - Global Taxation and Treaties** **10 Hrs**

Customs laws - Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti-Dumping Duty, Safeguard Duty, Valuation, Customs, Procedures, Import and Export Procedures, Baggage, Exemptions.

WTO – MFNs – Other tax treaties pertaining to FTA, PTA, CECA and CEPAs.

**Module 4 - Global Strategy** **10 Hrs**

Mergers and Acquisitions: Introduction to mergers, types of mergers, theories of mergers & acquisitions; Cross-border mergers and acquisitions, issues and challenges in cross border M&A. Handling cross-culture and taxations issues in cross-border M&A. Analysis of Post-Merger Performance. Demerger, types of demerger, reverse merger, buyback of shares, leverage buy-out strategy, merger strategy – growth, synergy, operating synergy, financial synergy, diversification. Takeover and its types, takeover strategy, takeover bids, legal framework for mergers and acquisitions, leverages and buyouts.

**Module 5 - International Accounting** **8 Hrs**

Global accounting standard: Meaning, needs, benefits of accounting standards, types of accounting standards, Argument for and against Global accounting standards, Concept of Harmonization and Convergence International Financial Reporting Standards (IFRS): Main feature, Uses and objectives of IFRS, IFRS issued by IASB, Principle based vs. Rule based standards, Fair Value Accounting (FVA), Public sector and IFRS.

**Module 6 - Regulatory Bodies in Investment** **8 Hrs**

International Court of Justice – International Law – International Tribunals – Competition Law, 2002 – SEBI (Securities & Exchange Board of India) Takeover Code 2011 and criteria for negotiating friendly takeover. . Investment Regulatory Bodies in USA, UK and Euro-zone.

### **Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

1. Read any two related international treaties & write a report.
2. Follow any latest cross-border merger and evaluate its outcomes.
3. Work out on cross-currency valuations.
4. Evaluate the role of any two International Agencies.
5. Bring out the role of GST in being tax guardian to end-users.

### **Book for Reference:**

- ❖ *Maurice D. Levi: International Finance- The Markets and Financial Management of Multinational Business, Mcgraw Hill.*
- ❖ *Buckley, A. (2004). Multinational Finance (5th ed.). Pearson Education*
- ❖ *Frederick, D.S. Choi and G. Mueller: International Accounting, Englewood Cliffs. Prentice Hall*
- ❖ *Miller Paul B.W and Bahnson, Paul R.: Quality Financial Reporting, Tata McGraw-Hill.*
- ❖ *Weston, Fred; Chung, Kwang S. & Siu, Jon A.: Takeovers, Restructuring and Corporate Governance, (2nd ed.). Pearson Education*
- ❖ *V.S. Datey. Indirect Tax Law and practice, Taxmann Publications Pvt. Ltd., Delhi,*
- ❖ *Dr. Sanjeev Kumar. Systematic Approach to Indirect Taxes*

### **Online Readings/Supporting Material:**

1. Government Orders, Notifications, Objections & Circulars
2. Relevant Acts passed
3. Finance Act for relevant Assessment Year
4. Latest court judgments

## PAPER - IV

### EL 15 IB 606: INTERNATIONAL MARKETING

#### **Objective:**

The students will become more familiar with the nature and practices of international marketing through the integration of theory and case analysis.

#### **Module 1 - Introduction to International Marketing      8 Hrs**

Characteristics, Importance, Motives, Problems and Factors affecting International Marketing. The economic inter-dependence of nations, the International Marketing tasks, International Marketing v/s Domestic Marketing, International orientations, Internationalization stages, International marketing decisions, driving and restraining forces, Participants in International Marketing, Future of International Marketing.

#### **Module 2 - International Consumer Behaviour & Market**

#### **Research      14 Hrs**

Consumer behaviour and competition in foreign markets - Understanding Global Consumers - Analysing consumer markets and buyer behaviour - Factor influencing buyer behaviour - buying decision process - stages of the buying decision process. Consumer decision making -Nicosia, Howard - Sheth, Engel, Kollat and Black well models. Building Customer Satisfaction. Introduction to Marketing Research -Defining the Marketing Research Problem - International Marketing Research Plan- Importance of Research for International Marketing Decisions - Issues in International Marketing Research- New Developments in the field of Consumer Research.

#### **Module 3 - International Market Selection      10 Hrs**

Market selection process, Determinants of Market selection, Process of market segmentation, Requisites of sound International Marketing segmentation, Market entry strategies.

#### **Module 4 - International Product & Pricing Decision 10 Hrs**

International Product Life Cycle (IPLC), IPLC Stages and characteristics, International Product Policy, Product strategies, globalisation v/s localization, Marketing mix, factors affecting pricing, Information requirements for export pricing, export price structure, steps in export pricing.

#### **Module 5 - International Promotion & Distribution Strategies 10 Hrs**

Major decisions in International Marketing Communication, Product communication strategies, Problems in International Marketing Communication, Advertising and Regulation, International Marketing channel system, Types of foreign intermediaries, Factors influencing channel selection, Distribution issues - International Logistics. Distribution logistics for export, foreign sales agent selection & appointment.

#### **Module 6 - Other Dimension of International Marketing 8 Hrs**

Management of risks in International Marketing: Commercial, political, cargo, credit exchange fluctuation risks and risks arising out of foreign laws- CRM - E-Commerce- Ethical Issues in E-Commerce- International Marketing Ethics.

#### **Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

1. Collect literature from business magazines for global strategies used by Indian companies for branding.
2. List out case studies of dumping practices and benefits of implementing anti - dumping laws.
3. Visit any institution involved in export promotion and present a brief analysis.
4. Based on Porter's framework for competitive advantage analyze any four Indian companies that have global projections.
5. List out the various entry strategies of foreign multinationals in India and also analyze their success and failures.

### **Book for Reference:**

- ❖ Francis Cherunilum "International Marketing" Himalaya Publishing House.
- ❖ Joshi Rakesh Mohan " International Marketing" Oxford University Press
- ❖ Kotabe M, Helsen K. " Global Marketing Management" Wiley, Jhon & Sons, Inc
- ❖ Kotabe, Pelose, Gregory And Helsen " International Marketing Management" Wiley, Jhon & Sons, Inc
- ❖ Mathur, U. C., International Marketing Management: test & Cases, Sage Publications India Pvt. Ltd., N. Delhi.
- ❖ Michael R., Zinkota & Ilkka A Ronkainen "International Marketing"
- ❖ Srinivasan R., 'International Marketing' Prentice Hall India.
- ❖ Srinivasan. R., "International Marketing", PHI Pvt Ltd.
- ❖ Varma & Aggrawal: International Marketing Management
- ❖ Varshney R L & Bhattacharyya: International marketing Management, Sultan Chand & Sons.
- ❖ Warren & Keegan: International Marketing, Prentice Hall of India Pvt. Ltd

**SEMESTER - VI**  
**ELECTIVE - VI: BANKING**

**PAPER - III**  
**EL 15 BK 605: RISK MANAGEMENT**

**Objective:**

- To develop an understanding of what risk is, how it can be measured and transferred.
- To gain a deeper understanding on the need for Risk Management in the Banking and Insurance sectors.

**Module 1 - Introduction to Risk Management** **8 Hrs**

Definition of risk – Threat – Opportunity – Uncertainty distinguished - Relationship with performance objectives – Implications for uncertainty management – risk management – Opportunity management and uncertainty management compared – Types of risk.

**Module 2 - Analytical Overview of Bank Risk** **10 Hrs**

Why is risk critical to banks – Value drivers and business model of a bank – Understanding differing perspectives – shareholders, regulators and debt providers –major risk groups – Credit, market , liquidity, operational – management objectives - risk versus return – Lessons learned from recent risk management failures – Sub-prime, CLO's, leveraged loans, Trading Losses and etc - Capital allocation: Types of capital- Shareholder, regulatory and economic capital – Economic capital.

**Module 3 - Managing Credit Risk** **12 Hrs**

Defining Credit risk, The Basel Committee's Principles of Credit risk Management Regulatory capital Basel 1 versus Basel 2 – Managing capital structures – Comparisons between banks - Basel 3 (Overview and changes compared to Basel 2) - Measuring Credit risk, Credit rating framework - Managing credit risk – Limits and safeguards – Policy process and procedures.

**Module 4 - Interest Rate and Liquidity Risk** **10 Hrs**

Introduction, Asset- Liability Management, Managing and Measuring Interest rate risk, Methods to reduce Interest rate risk, Managing Interest rate with Interest rate derivatives, Liquidity risk-Sources, Approaches, Measuring Liquidity risk

**Module 5 - Managing Market Risk – Banks Investment Portfolio**

**10 Hrs**

Basic concepts, The Treasury functions, Risks and Returns of Investment securities, Measuring Interest rate risk with VAR, Approaches to VAR Computation, The Interplay between Market and Credit risk.

**Module 6 - Risk Management in Insurance Companies** **10 Hrs**

Risk Management :Meaning and objectives, Basic categories risk, Methods of managing risk/ Risk mitigation, Enterprise risk management, Risk management process, Different scenarios and Risk management strategies, Personal risk management, Risk control and Risk financing, Insurance market dynamics, Loss Forecasting.

**Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

1. Project on the technology adopted by different banks.
2. Latest trends in Bank technology Management.

**Book for Reference:**

- ❖ Joetta Colquitt (2007)., *Credit Risk Management*, Mc Graw Hill, New Jersey (Text Book).
- ❖ Michel Crouhy, Dan Galai and Robert Mark(2000), *Risk Management*, Mc Graw Hill, NJ
- ❖ Alan Waring and A.Ian Glendon (1988): *Managing Risk, Critical Issues for survivaland Success into the 21st century*, International Thomson Business Press. New York.

- ❖ *Arnaud de Servigny, Olivier Renault (2004), Measuring and Managing Credit Risk”, Mc Graw Hill, NJ*
- ❖ *Robin Kendall (1988): Risk Management for Executives, A practical Approach toControlling Business Risks, FT Pitman Publishers, London.*
- ❖ *William H Beaver and George Parker (ed) (1995): Risk Management, Problems and Solutions, McGraw Hill.NJ*
- ❖ *Vijaya Bhaskar P and Mahapatra.B (2006): Derivatives simplified An Introduction to Risk Management, Response Books, Sage publications, New Delhi*

**PAPER - IV**  
**EL 15 BK 606: BANK TECHNOLOGY MANAGEMENT**

**Objective:**

- To create awareness about the latest technologies adopted in the Banking sector.
- To understand the practical application of latest technology in efficient working of banks.

**Module 1 - Branch Operation and Core Banking** **12 Hrs**

Introduction and Evolution of Bank Management - Technological Impact in Banking Operations - Total Branch Computerization - Concept of Opportunities - Centralized Banking - Concept, Opportunities, Challenges & Implementation.

**Module 2 - Delivery Channels** **14 Hrs**

Overview of delivery channels - Automated Teller Machine(ATM) - Phone Banking - Call centers - Internet Banking - Mobile Banking - Payment Gateways - Card technologies - MICR electronic clearing.

**Module 3 - Back Office Operations** **14 Hrs**

Bank back office management - Inter branch reconciliation - Treasury Management - Forex Operations - Risk Management - Data centre Management - Net work Management - Knowledge Management (MIS/DSS/EIS) - Customer Relationships Management (CRM).

**Module 4 - Inter Bank Payment System** **10 Hrs**

Interface with Payment system Network -Structured Financial Messaging system - Electronic Fund transfer - RTGS, - Negotiated Dealing Systems & Securities Settlement Systems - Electronic Money- E Cheques - - SWIFT - Electronic clearing system - Debit and Credit Clearing - RBI - Net data - Net bank wire.

## **Module 5 - Contemporary Issues In Banking Techniques 10Hrs**

Analysis of Banking Committee Reports on Technology Integration – E Banking-Mobile Banking-Touch banking-Budgeting – Banking Softwares –Analysis of Recent Core Banking Softwares. . Bit Coin, E-Wallet, Crypto Currency and Innovations in banking related concepts.

### **Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

1. Projects on risk management information system followed in Banks and Insurance Companies.

### **Book for Reference:**

- ❖ *Jessica Keyes -Financial Services Information Systems - Auerbach publication; 2nd edition (March 24, 2000)(Text Book)*
- ❖ *Kaptan S S & Choubey N S., "E-Indian Banking in Electronic Era", Sarup & Sons, New Delhi, 2003*
- ❖ *Vasudeva, "E – Banking", Common Wealth Publishers, New Delhi, 2005*
- ❖ *Turban Rainer Potter, Information Technology, John Wiley & Sons Inc*
- ❖ *Banking Technology - Indian Institute of Bankers Public*