

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”**



Master of Commerce (Regular)

Semester I & II

(2020-2022 BATCH)

Syllabus w.e.f., 2015 – 2016

Academic year 2020-2021

St. Joseph's College of Commerce

(An Autonomous Institution affiliated to Bengaluru Central 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 Bengaluru Central 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 programmes.

The College is committed to providing quality education to its students. It offers Bachelors in Commerce/Management and Post-

Graduate Programmes; Masters in Commerce(Regular/Financial Analysis/International Business). Highly qualified staff members, quest for research, excellent infrastructure of the college like spacious classrooms, good library and computer lab facilities helps to promote academic excellence.

GOALS OF THE M.COM PROGRAMME

1. Choice Based Credit System is followed for the M.Com Programme with Cumulative Grade Point Average for Evaluation.
2. Specialization is available in Finance, Taxation, Human Resource, and Business Administration with PGD.
3. Inbuilt provision for on the job training for those who intend to pursue a career in teaching and other sectors.
4. Focus on preparing professionals for financial analysis, research orientation, investment and risk management, financial management including derivatives, hedge funds and debt funds.
5. Provisions to pursue certificate course in soft skill training, competitive exams and personality grooming programmes.
6. Students will have compulsory research backed paper presentation in state level and national level seminars, research projects, corporate internships, teaching practice and dissertation.
7. The course has inbuilt provisions to learn a skill based course based on their specializations.

I. ELIGIBILITY FOR ADMISSION:

Admission Requirement and Admission test:

- i. Candidates who have passed B.COM or BBM of any recognized university and have secured at least 50% of mark in the aggregate of all papers studied in the qualifying examinations are eligible for admission into this course.
- ii. Admission will be based on an entrance test conducted by the college. Marks scored at the test and qualifying examina-

tion will be considered for final selection.

II. DURATION OF THE PROGRAMME:

The programme of the study is 2 years of four (4) semesters. A candidate shall complete his/her degree within four (4) 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 PROGRAMME in the manner stated above shall not be permitted to take the end semester examination.

M.COM (REGULAR) PROGRAMME MATRIX, PROGRAMME STRUCTURE AND SEMESTER SCHEME OF EXAMINATION:

Refer pages 7 to 9

V. TEACHING AND EVALUATION:

M.Com/MBA/MFA/MBS/Ph.D graduates with B.Com/BBA/BBS as basic degree from a recognized university are only eligible to teach and evaluate the courses in-

cluding part-B courses of I and II semesters

VI. EVALUATION SYSTEM:

Evaluation for PG programme 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 MID-TERM Test for 20 marks and other exercises administered by the teacher such as Surprise test / quiz / business case analysis/ Assignment / Presentation/ Research Project/ Research article/ Seminar etc. for an aggregate of 10 marks. Each teaching faculty is required to maintain a record of the Continuous Internal Assessment (CIA). Under the PG programme, a student must score a minimum of 12 marks through CIA.

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 70 marks.

VII. MINIMUM FOR A PASS:

A PG student has to get a minimum of 40% marks in the ESE (28 on 70) and 40% aggregate in CIA & ESE (40 on 100) for a pass in each subject. The minimum SGPA to qualify for the M.Com degree is 5.00 and a pass in all subjects.

VIII. 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:

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

Subject Category	Instruction hours/week	Credits
Major Core	4 hours	4
Allied Required	3 hours	3
Allied Optional	3 hours	3
Graded Subjects	2hours	1

- ii. 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

- iii. 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 credit 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 5.

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

- iv. 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 PROGRAMME.

$CGPA = \frac{\sum \text{Total credits in the semester} \times SGPA}{\text{Total credits of the PROGRAMME}}$. SGPA and CGPA will be rounded off to two decimal places. Interpretation of SGPA/CGPA/ Classification of final result for a PG PROGRAMME.

- v. Interpretation of SGPA/CGPA/ Classification of final result for

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

IX. PATTERN OF QUESTION PAPER:

Question Paper Pattern: (3 Hours duration, Max. Marks: 70)

Section A	Analytical questions	5 marks x 4 questions	20 Marks
Section B	Essay questions	12 marks x 3 questions	36 Marks
Section C	Compulsory questions/Case study	14 marks x 1 question	14 Marks
		Total	70 Marks

X. TEACHING PRACTICE AND SUMMER CORPORATE INTERNSHIP:

As part of the curriculum, the M.Com Regular and IB students can take up either a Corporate internship of eight weeks during their II semester summer break or can take up 60 hours of Teaching Practice alongside regular classes during their III semester for undergraduate courses. The progression of the corporate internship/ teaching practice is supervised and evaluated by an internal guide allocated by the college.

The student will report to the internal guide once/twice a month, thus enabling the tracking of learning and work progress of the student.

Each candidate shall submit a comprehensive Internship/Teaching Practice Report at the end of the stipulated term. Based on the performance of the student the internal guide will assign marks out of 100 for the performance of the student during the internship/teaching practice. The guides will fill out a Matrix based Evaluation form consisting of various criterion spread across academic, interpersonal and soft skill characteristics expected of an employee by an organization.

M.COM PROGRAMME STRUCTURE PROGRAMME MATRIX

Content	I	II	III	IV	Total
I. ACADEMICS					II.
Major core	<ul style="list-style-type: none"> Financial Reporting & Analysis Advanced Financial Management International Business Environment 	<ul style="list-style-type: none"> Cost Management Business Ethics & Corporate Governance International HRM 	<ul style="list-style-type: none"> Project Appraisal & Finance Company Legislations & Compliance 	(Dissertation)	
Allied Required	<ul style="list-style-type: none"> Business Information System Research Methodology 	<ul style="list-style-type: none"> QT & OR Managerial Economics 	<ul style="list-style-type: none"> Bank Management 	<ul style="list-style-type: none"> Business Policy & Strategic Management 	
Major Optional	NA	NA	Elective Paper I, II & III	Elective Paper IV, V & VI	
Allied Optional	*3 Hrs/3 Credits (as per list given below)	*3 Hrs/3 Credits (as per list given below)	-	-	
TOTAL	21 Cr	21 Cr	23 Cr	23 Cr	88
II SKILL ORIENTED/VALUE ADDED PROGRAMMES					
QT and LR	1 Cr	1 Cr	-	-	
Analysis of Current Business and Economics	1 Cr	1 Cr	-	-	
SPSS / Statistical packages	-	-	1 Cr	-	
Teaching Practice / Corporate Internship	-	-	1 Cr	-	
Managerial Communication	1 Cr	-	1 Cr	-	
TOTAL	3 Cr	2 Cr	3Cr	-	8
III EXTENSION ACTIVITIES, CO-CURRICULAR & OTHERS					
Extension/Extra Curricular & Others		1 Cr		1 Cr	
TOTAL	-	1 Cr	-	1 Cr	2
GRAND TOTAL	24 Cr	24 Cr	26 Cr	24 Cr	98

**M.COM PROGRAMME STRUCTURE
(for I & II Semesters) SEMESTER SCHEME OF
EXAMINATION
CORE SUBJECTS**

SEMESTER – I

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CI A	ESE		
P115 MC 101	Financial Reporting & Analysis	4	30	70	100	4
P115 MC 102	Advanced Financial Management	4	30	70	100	4
P115 MC 103	International Business Environment	4	30	70	100	4
P115 AR 101	Business Information System	3	30	70	100	3
P118 AR 102	Research Methodology	3	30	70	100	3
TOTAL		18	150	350	500	18

SEMESTER – II

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CI A	ESE		
P115 MC 201	Cost Management	4	30	70	100	4
P115 MC 202	Business Ethics & Corporate Governance	4	30	70	100	4
P115 MC 203	International Human Resource Management	4	30	70	100	4
P116 AR 201	Quantitative Techniques & Operations Research	3	30	70	100	3
P115 AR 202	Managerial Economics	3	30	70	100	3
Total		18	150	350	500	18

CIA – Continuous Internal Assessment

**M.COM PROGRAMME STRUCTURE (for I & II Semesters) SEMESTER SCHEME OF EXAMINATION
ALLIED OPTIONAL
SEMESTER – I**

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CI A	ESE		
PG20AM001/ PG20AM002/ PG20AM003	The Science of Wellbeing/Powerful Mental Tools/ Introduction to Psychology	3	30	70	100	3
TOTAL		3	30	70	100	3

SEMESTER – II

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CI A	ESE		
P119 AO 214/ P119 AO 215/ P118 AO 216	Disaster Management/Startup Launchpad/AI Training	3	30	70	100	3
TOTAL		3	30	70	100	3

CIA – Continuous Internal Assessment

**M.COM PROGRAMME STRUCTURE (for I & II Semesters) SEMESTER SCHEME OF EXAMINATION
GRADED SUBJECTS (VALUE ADDED COURSE)
SEMESTER – I**

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
P415 MCE 101	Managerial Communication - I	2	-	-	-	1
P115 ACBE 101	Analysis of Current Business and Economics – I	2	-	-	-	1
P115 QTLR 101	Quantitative Techniques and Logical Reasoning- I	2	-	-	-	1
TOTAL		6	-	-	-	3

SEMESTER – II

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
P115 ACBE 201	Analysis of Current Business and Economics – II	2	-	-	-	1
P115 QTLR 201	Quantitative Techniques and Logical Reasoning- II	2	-	-	-	1
P115 EA 201	Extension Activity	2	-	-	-	1
TOTAL		6	-	-	-	3

Outcome Based Education (OBE)
M.Com
Program Educational Objectives (PEO)

After undergoing the **M.Com** Programme, the student will be able to:

1. attain higher levels of proficiency for a successful career in commerce, the industry and entrepreneurship with adequate theoretical knowledge about the core and domain disciplines
2. professional competence to pursue higher studies, research, life-long learning for continuous growth and development
3. adapt to a rapidly changing environment with new learned and applied skills, become socially responsible and value driven citizens, committed to sustainable development

Program Outcomes (POs)

At the end of the **M.Com** Programme, graduates will be able to:

- PO1. Business Environment and Domain Knowledge (BEDK):** demonstrate conceptual managerial knowledge across functional domains and advanced knowledge in the area of specialization, with an integrative ability, awareness and relationship between business and its environments, both in the national and global context
- PO2. Critical thinking, Business Analysis, Problem Solving and Innovative Solutions (CBPI):** demonstrate critical business thinking in core functional areas of business and the ability to take decisions with a holistic perspective

- PO3. Research and Design thinking:** design and develop conceptual knowledge, using contemporary research tools for effective performance, and recognize the need for self-motivation to engage in life-long learning
- PO4. Economic, Social and Environmental Sustainability:** understand the impact of the professional management solutions in societal, economic and environmental contexts, demonstrate the knowledge and need for sustainable development.
- PO5. Leadership and Teamwork (LT):** function effectively as an individual and a member or leader in diverse teams, in multidisciplinary settings.
- PO6. Modern Tool Usage:** create, select and apply appropriate techniques, resources, modern management and IT tools (including prediction and modeling) to complex management activities with an understanding of the limitations.
- PO7. Entrepreneurial Perspective:** able to identify, assess and shape entrepreneurial opportunities, and evaluate their potential for business success.
- PO8. Social Responsiveness and Ethics (SRE):** develop responsiveness to contextual social issues/problems and explore solutions, understand business ethics and resolve ethical dilemmas.
- PO9. Global Perspective:** demonstrate a global outlook with the ability to identify aspects of the global business and cross-cultural understanding
- PO10. Independent and life-long learning:** achieve higher levels of proficiency and self-actualization through the pursuit life-long learning

Program Specific Outcomes (PSOs)

- PO11. Cross-Disciplinary Integration and Strategic Perspective:** conceptualize, organize and resolve complex business problems/ issues using the resources available at their disposal
- PO12. Integrative experience and experiential learning:** formulate an integrative business project through the application of multidisciplinary knowledge.

P116 MC 101: FINANCIAL REPORTING AND ANALYSIS

COURSE OBJECTIVES:

The students should be able to

1. Outline the contents of Annual Report and Financial statements that comply with IND AS Report Framework.
2. Illustrate Accounting Concepts, Conventions and Standards relating to IND AS 2, 8, 10, 16, and 18.
3. Show the treatment of the items as per IND AS 12, 17, 21, 23, 24,33,34,36, 37, 38 and 40.
4. Examine the implications and applicability of list of IND AS and
5. IFRS in India.
6. Conduct Financial Statement Analysis by using Ratio , Cash flow and Prospective Analysis.

Module 1:

ORIENTATION TO ANNUAL REPORT AND FINANCIAL STATEMENTS

Annual Report – Contents of Annual Report and Purpose of each

item; Financial Statements - Meaning, Purpose and Format of Income Statement, Balance Sheet and Notes to Accounts **IND AS** per Schedule III of Companies Act, 2013; Environmental Reporting and Corporate Social Reporting.

Module 2:

ACCOUNTING CONCEPTS, CONVENTIONS AND STANDARDS – I

Accounting Concepts: Income Statement Concepts and Balance Sheet Concepts; Accounting Conventions. Accounting Standards: Accounting Standard (IND AS) 1 – Presentation of financial statements, (IND AS) 2-Inventories, (IND SJCC/M.Com - 1st Sem/2019-21/P-5 AS) 8- Policies, Changes in Accounting Estimates and Errors, (IND AS)10 Events after the Reporting Period, (IND AS) 16 Property, Plant and Equipment, (IND AS) 18 Revenue.

Module 3:

ACCOUNTING CONCEPTS, CONVENTIONS AND STANDARDS – II

(IND AS) 21- Effects of changes in Foreign Exchange, (IND AS) 23 Borrowing Costs, (IND AS) 24- Related Party Disclosures, (IND AS) 17 Leases, (IND AS) 33- Earnings Per Share, (IND AS) 12 Income Taxes, (IND AS) 34 – Interim Financial Reporting, (IND AS) 38- Intangible assets, (IND AS) 36 - Impairment of assets, (IND AS) 37 - Provisions, Contingent Liabilities and Contingent assets, (IND AS) 40- Investment Property,

Module 4:

IND IND AS AND IFRS

Implementation and Applicability in India, List of Ind IND AS [Indian Accounting Standards] issued on date – International Accounting in Current Scenario – List of International Financial Reporting Standards. Difference between Companies Accounting Standard Rules, 2006 and IND IND AS.

Module 5:

ANALYSIS OF FINANCIAL STATEMENTS

Meaning and Purpose of Financial Statement Analysis; Tools and Techniques of Financial Statement Analysis – Ratio Analysis, Cash Flow Analysis, Prospective Analysis.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the contents of Annual Report and Financial statements that comply with IND AS Report Framework.
2. Apply Accounting Concepts, Conventions and Standards relating to IND AS 2, 8, 10, 16, and 18.
3. Justify the treatment of the items as per IND AS 12, 17, 21, 23,24,33,34,36, 37,38 and 40.
4. Evaluate the implications and applicability of list of IND AS and IFRS in India.
5. Interpret Financial Statement Analysis by using Ratio, Cash flow and Prospective Analysis.

Books for Reference:

- *Wild, Subramanyam and Halsey, “Financial Statement Analysis”, Tata Mc Graw Hill*
- *Vijaykumar M P, “First Lessons in Financial Reporting”, SnowWhite.*

- *Vijaykumar M P, "First Lessons in Accounting Standards", Snow White.*

P115 MC 102: ADVANCED FINANCIAL MANAGEMENT

COURSE OBJECTIVES:

The students should be able to

1. Explain the Role of Financial Manager in the present state of Affairs.
2. Design an optimum Capital structure that minimises the overall Cost of Capital
3. Calculate Risk and Return of portfolio by using CAPM.
4. Evaluate Investment Decision by using Capital Budgeting Technique under Risk and Uncertainty.
5. Examine the extent to which Capital Markets are efficient and its implications on the role of Capital Market in Merchant Banking.

Module 1:

Financial Management Function – The nature and purpose of financial management, financial objectives and relationship with corporate strategy, Stakeholders and impact on corporate objectives, Financial and other objectives in not-for-profit organizations.

Financial Management Environment – The economic environment for business, The nature and role of financial markets and institutions, The nature and role of money market.

Time value of Money – present value, future value, discounting, compounding and annuity.

Module 2:

Source of Finance- Sources of, and raising business finances, Estimating the cost of capital, Sources of finance and their relative costs, Capital Structure theories and practical considerations, Finance for small and medium sized entities.

Module 3:

Risk and Return- Capital market theory – single asset and expected return and risk, portfolio theory and assets pricing models – 2 assets case, minimum variance portfolio, efficient portfolio and mean variance criterion, capital asset pricing model (CAPM), beta estimation and cost of equity.

Module 4:

Investment Appraisal Techniques: capital budgeting and its importance in decision making, estimating cash flows, techniques of investment appraisal – NPV, IRR. Allowing for inflation and taxation in investment appraisal. Projects with different lives, investment timing and duration, Risk analysis in capital budgeting.

Module 5:

Capital Markets in India & Capital Market Efficiency– introduction, capital market efficiency, forms of capital market efficiency, primary and secondary markets in India, role of capital markets in merchant banking.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the Role of Financial Manager in the present state of Affairs.
2. Plan for an optimum Capital structure that minimises the overall Cost of Capital
3. Compute Risk and Return of portfolio by using CAPM.
4. Examine Investment Decision by using Capital Budgeting Technique under Risk and Uncertainty.
5. Relate the extent to which Capital Markets are efficient and its implications on the role of Capital Market in Merchant Banking.

Books for Reference:

- Prasanna Chandra, Financial Management, TMH
- Khan and Jain, Basic Financial Management, TMH

- S Bhat, Financial Management, EB
- James Van Horne and John Wachowicz, Financial Management, Pearson
- Brigham & Houston, Fundamentals of Financial Management, Thomson
- Paresh P Shah, Financial Management, Biztantra
- Prasanna Chandra, Fundamentals Financial Management, TMH
- John Wild, Subramanyam & Robert Halsey, Financial Statement Analysis, TMH

P115 MC103 - INTERNATIONAL BUSINESS ENVIRONMENT

COURSE OBJECTIVES:

The students should be able to

1. Describe the drivers of International Business in the context of Theories of International Trade and Globalisation.
2. List the variables that influence International Business decisions in the context of International Business Environment.
3. Examine the forms of International Trade and its implications on International Business.
4. Evaluate the Role of International Bodies in promoting the trade and Development of a country (s) in the context of Free Trade and Protection Regime.
5. Identify the methods of International Payment under FEMA Double Tax Agreement and FDI Laws and Regulations.

Module 1:

Nature of International Business (IB) - Drivers of International Business, Comparison of IB and Domestic Business, Routes of globalization, Players in International Business. Theories of international trade, Concepts on international trade: classical, factor endowment factor price equalization terms of trade, new trade theories.

Module 2:

International Business Environment - Unipolar world: US hegemony over the global economy - The global economic perfor-

mance: The US slowdown – The recession in the Japanese Economy

Socio-cultural environment, Significance, Religion, Language, Education, Aesthetics, Attitudes, Culture, Cross cultural literacy, Managing Diversity, Strategy , Compatibility, Social Responsibility of Business.

Module 3:

International Trade – Licensing, Franchising, Joint Ventures, Electronic Commerce – International Sale Contracts – Imports – Exports – Customs – International Carriage – Restrictions in trade – Dispute resolution mechanisms.

Module 4:

Trade and Development - Developing Countries Free Trade Versus Protection Debate, Quota Tariff other Methods of Restricting Trade , an overview of Gains from Trade, FDI, MNC, FII- Labour Migration, Outsourcing Technology Transfer International Cartel, Need and Problems

Trade Liberalization – Process of Globalization. overview and Principles of GATT, WTO. Provisions AGRI, MFA, TRIMS TRIPS, GATS, Relevance to Developing Countries. Trading Blocks: Impacts – Levels of Integration Agreements on Subsidies and Countervailing Measures (SCM)- Anti-Dumping Measures-

Module 5:

International Payment Mechanisms – Letters of Credit (LC) – DA – DP (UCPDC & URC of ICC) – FEMA – Double Taxation Agreements (DTA) – FDI – Laws and Regulations.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the drivers of International Business in the context of Theories of International Trade and Globalisation.
2. Identify the variables that influence International Business decisions in the context of International Business Environment.
3. Compare and Contrast the forms of International Trade and its implications on International Business.
4. Relate the Role of International Bodies in promoting the Trade and Development of a country (s) in the context of Free Trade and Protection Regime.
5. Choose the methods of International Payment under FEMA Double Tax Agreement and FDI Laws and Regulations

Books for Reference:

- *Charles W Hill: International Business, TMH Publishing Company Ltd.*
- *Darrell Mahoney: International Business, Longman, 1998.*
- *Donn Ball & Wendell Mcculloch: International Business, Irwin McGraw Hill, 1999.*
- *John D. Daniels & Lee Radfaugh: International Business, Pearson 2003.*
- *John. J. Wild (et al): International Business, Prentice Hall of India, 2003.*
- *Michael Zinkata (et al): Global Business, Dryden Press 1988.*
- *M. Schaffer (et al): International Business Law and its environment, Thomson 2002.*
- *WTO Annual Reports, Geneva.*

- *WTO, Overview of Developments in the International Trading Environments, Annual report by the Director General WTO, Nov. 22, 2000.*
- *International Business Environment – Sundaram & Black – Prentice Hall.*
- *World Resources & Trade - Khanna & Gupta.*
- *International Trade – Law & Practice – Motiwal&Awasthi.*
- *Legal Environment Today – Miller & Roger Leroy.*

P115 AR 101 – BUSINESS INFORMATION SYSTEM

COURSE OBJECTIVES:

Students should be able to

1. Illustrate the role of Management information system in providing information for Managerial/ Business decision making.
2. Develop information system Audit for Business information system of hypothetical organization.
3. Design an Internet Electronic Data Exchange to take an advantage of advancement of Communication Technology.
4. Compare and contrast the Transaction Process system of any two E – Commerce and M – Commerce entities of the contemporary world.
5. Identify the security issues of Web publishing, learning HTML in the context of existing infrastructure of SOHO, BPO AND KPO.
6. Illustrate the phases of developing Business continuity Planning and Disaster recovery planning.

Module 1:

Management Information System , Importance of a System & IT – Importance, functions, characteristics, evolution of MIS, implementation issues, MIS resistance, System approach. Need for MIS, advantages, disadvantage, Event in MIS, management and Decision-making. Definition of a system-Types , Establishing the type of Information needed by the management, Information

System (IS) – Data and information, Knowledge, Intelligence, Classification, Components , Information Support for Functional areas of Management, Impact of business and Information system, Information technology (IT), IT vs. IT. System Development Life Cycle –Basics-Methodology-Water fall Approach, Role of Accountants in SDLC.

Module 2:

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- Planning of Information Systems Audit.

Module 3:

Communication Technology & Electronic Data Interchange – Telecommunication, Computer Networks, Internet, internet architecture, intranet, extranet. What is EDI -Internet EDI, Value added networks, Financial EDI,

Module 4:

E-Commerce and Transaction Processing Systems: Evolution – Role- Elements of e-commerce application, conceptual framework - categories - e-commerce consumer application. E-commerce in internet, e-commerce using e-mail, technology behind the web. E-Commerce framework – E-commerce application framework, Security Techniques for e-com. - Need of security in e-commerce, Cryptography techniques, digital signatures and certificates, virtual private network. Transaction Processing Systems, M Commerce.

Module 5:

Publishing on the Web and Security – Web Publishing, Learning HTML, Multimedia Security – Security Life Cycle, Information Technology and IT enabled services, SOHO infrastructure, the BPO and KPO infrastructure.

Module 6:

Business Continuity Planning and Disaster Recovery Planning - Meaning-Objectives-Methodology-Eight Phases in Developing BCP-Types of Plans-Threats-Different back up techniques-Alternate Processing Sites.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the role of Management information system in providing information for Managerial/Business decision making.
2. Develop information system Audit for Business information system of hypothetical organization.
3. Design an Internet Electronic Data Exchange to take an advantage of advancement of Communication Technology.
4. Compare and contrast the Transaction Process system of any two E – Commerce and M – Commerce entities of the contemporary world.
5. Identify the security issues of Web publishing, learning HTML in the context of existing infrastructure of SOHO, BPO AND KPO.
6. Illustrate the phases of developing Business continuity Planning and Disaster recovery planning

Books for Reference:

- *Agarwala K. N. &DeekshaAgarwala: Business on the Net, Bridge to the online store front, MacMillan, New Delhi.*
- *Diwan Parag & Sunil Sharma: Electronic Commerce, A Manager Guide to E-Business, Vanity Books International, Delhi.*
- *Gordan B Davis: Management Information Systems, McGraw Hill International.*
- *Kalakota Ravi & A. B. Whinston: Frontiers of Electronic Commerce, Addison Wesley.*
- *Lauden & Laudan: Management Information Systems, Prentice all of India, New Delhi.*
- *Martin J: Management Information Systems, Prentice Hall of India.*
- *Murthy C V S: E-Commerce, Himalaya Publishing House.*
- *Murthy C V S: Management Information System, Himalaya Publications.*
- *O'Brien James: A Management Information Systems, Tata McGraw Hill, New Delhi.*
- *Sadagopan S: Management Information Systems, Prentice Hall of India.*
- *Schneider Gary P: Electronic Commerce Course, Technology Delhi.*
- *Watson R T: Electronic Commerce, Strategic Perspective, Dryden Press.*
- *Young Margaret Levine: Complete Reference to Internet, TMH.*

P118 AR 102: RESEARCH METHODOLOGY

COURSE OBJECTIVES:

Students should be able to

1. Design review of literature under conceptual framework/ theoretical framework/ chronological order so as to identify the research gap and question.
2. Choose an appropriate sampling technique for a given study.
3. Differentiate from one to other methods of collecting primary and secondary data for given study
4. Choose appropriate tool of analysis of data for testing of hypothesis.
5. Develop a research report for research article, Project report and Thesis.

Module 1:

Introduction to Research - Research - Meaning, Purpose, Scope, Research approaches, Types of research, Research process; Literature review – need, sources, taking notes, identification of research gap, writing a literature review; Research problem – Identification, Selection and Formulation; Research design (Plan) – concepts, meaning, components, process of preparation.

Module 2:

Hypothesis Construction & Sampling - Concept of hypothesis –
Role, Formulation of Hypothesis. Sampling design: Meaning, logic and application of sampling - Sampling terminology: universe, population, sampling frame, sample – Determination of

sample size – Methods of sampling: Probability and Non-Probability, criteria of choosing an appropriate sampling method.

Module 3:

Data Collection, Measurement and Scaling - Primary method of data collection – Schedule and questionnaire design – types of questionnaires, procedure, types of questions, criteria for question designing, questionnaire structure.-Secondary method of data collection – Classification of secondary data, Evaluation of secondary data.- Qualitative method of data collection – types of methods -Attitude measurement and scaling –types of scales, classification of scales, measurement errors.

Module 4:

Data Analysis - Data Processing –validation, editing, coding, transcription, tabulation. – Measures of central tendency – mean, mode, median; Measure of dispersion, Normal distribution, Crosstabulation. Descriptive and inferential analysis - Hypothesis testing – steps; Parametric and Non-parametric tests; Methods of hypothesis testing – case of single population, test for difference between two population means – t-test, z test; ANOVA, Chi-square test. Correlation – types, testing the significance of correlation coefficient, Regression – simple linear regression equation, significance of r^2 .

Module 5:

Research Report and Ethics - Need for effective documentation, guidelines for effective documentation, types of research reports, report preparation and presentation, report structure, Bibliography, Citation - APA, MLA, Chicago, Harvard, Vancouver – Research Ethics- Importance of ethical considerations in research and publi-

cation Significance of plagiarism, Ethical codes, Importance of ICT in research.

COURSE OUTCOMES:

1. After completion of the course the students will be able to
2. Develop review of literature under conceptual framework/ theoretical framework/ chronological order so as to identify the research gap and question.
3. Choose an appropriate sampling technique for a given study.
4. Compare and contrast the methods of collecting primary and secondary data for given study
5. Select appropriate tool of analysis of data for testing of hypothesis.
6. Design a research report for research article, Project report and Thesis.

BOOKS FOR REFERENCE

- *“Business Research Methods” - Donald R. Cooper & Pamela S. Schindler, 2006. Tata McGraw-Hill.*
- *“Methodology of Research in Social Sciences”- O.R. Krishnaswamy & M. Ranganatham, 2008. Himalaya Publishing House.*
- *Israel .D. Data Analysis in Business Research: A step by-step Nonparametric Approach, Sage Publications, New Delhi.*
- *Research Methodology: Methods and Techniques” C. R. Kothari,2008. New Age International Publishers.*

- *“Methodology and Techniques of Social Research” - P. L. Bhandarkar & T.S. Wilkinson, 2009. Himalaya Publishing House.*
- *“Business Research Methods” - Alan Bryman & Emma Bell, 2008. Oxford University Press – India Edition.*
- *“Business Research Methods” - William G. Zikmund, 2009. Cengage Learning – India edition.*
- *A Practical Guide for Undergraduates & Postgraduates “Jill Collis & Roger Hussey, 2009. Palgrave Macmillan – India.*
- *“Research Methodology – A Step-By-Step Guide for Beginners” -Ranjit Kumar, 2008. Pearson Education.*
- *SPSS 17.0 for researchers-Dr.S.L.Gupta& Hitesh Gupta, International Book House Pvt Ltd, Mumbai.*
- *Working papers on commerce/management/ social science research.*
- *Research articles from peer reviewed journals.*

Websites

www.google scholar.com

www.doaj.org

www.eric.ed.gov

www.ssrn.com

P115 AO 101: BASIC SKILLS IN COUNSELLING

COURSE OBJECTIVES:

Students should be able to

1. Explain the modes of counselling of individual, Group, family and its ethical practices of the same
2. Relate the identification, expression and regulation of emotions.
3. Evaluate the applicability of person centered theory and psycho analytical theory while designing a session for case history taking.
4. Examine the implications and applicability of theories of psychosocial development and behavioural theories.
5. Develop a method of a identification of CBT .
6. Suggest a solution for work life balance and stress management.

Module 1:

Meaning & Definition of Counseling, Qualities of a Counselor: Self- Awareness, Counseling situations, Different modes of Counseling: Individual, Group, Family, Tel,E-Mail, Ethical issues in Counseling.

Module 2:

Rapport Building, Attending Skills, Observation Skills, Questioning Skills, Positive Asset Search Encouraging, Paraphrasing and

Summarizing, Reflection Feeling/Empathy, Emotions: Identification, expression, regulation.

Module 3:

Case history taking, Structuring a session, Self Esteem. Person-Centred Theory - Core Conditions of Counseling, Psychoanalytic Theory: Unconscious, Defense Mechanism.

Module 4:

Theory of Psycho-social development, Behavioural Theories: Classical & Operant Conditioning and its application

Module 5:

CBT identification: A-B-C , Assertiveness training, Peer Pressure.

Anxiety, Depression, Suicide.

Module 6:

Boundaries as a teacher, referral skills, Stress and Stress Management Techniques & Work Life Balance. Evaluation

COURSE OUTCOMES:

1. After completion of the course the students will be able to Illustrate the modes of counselling of individual, Group, family and its ethical practices of the same
2. Arrange for identification, expression and regulation of emotions.

3. Examine the applicability of person centered theory and psychoanalytical theory while designing a session for case history taking.
4. Evaluate the implications and applicability of theories of psychosocial development and behavioural theories.
5. Design a method of a identification of CBT.
6. Develop a solution for work life balance and stress management.

Books for Reference:

- *Bond, T. (1997). Standards and ethics for counsellors in action. New Delhi: Sage.*
- *Cormier, S. & Cormier, B. (1998). Interviewing strategies for helpers (4thedn.). Pacific Grove, CA: Brooks/Cole.*
- *Corey, G (2009). Theory and practice of counselling and psychotherapy (8thedn.). Pacific Grove, CA: Brooks/Cole.*
- *Egan, G. (1994). The skilled helper (5thedn.). Pacific Grove, CA: Brooks/Cole.*
- *Ivey, A.E. & Ivey, M.B. (2003). Intentional interviewing and counselling (5thedn.). Pacific Grove, CA: Brooks/Cole.*
- *Shertzer, B. & Stone, S. C. (1980). Fundamentals of counselling. Boston: Houghton Mifflin .*

P119 AO 114: ENVIRONMENTAL MANAGEMENT

COURSE OBJECTIVES:

Students should be able to

1. Illustrate the role of stakeholders participation in environment management practices and its implications on sustainable Development in the wake of major environmental issues
2. Relate the enactment of Environmental laws and its impact on Green Product and Green Marketing in the context of various international summit on environmental issues
3. Illustrate the process of Environment Impact Assessment practice in compliance with the ISO 14000.
4. Examine the applicability of ethical theories and its implication
5. of establishing of symbiotic relationship between people and environment
6. Justify the relevance of Solid waste management practices in alignment with 3 R's of waste management with current waste management issues in your locality.

Module 1:

Meaning and scope – environment management concepts – sustainable development – stakeholder concept – major environmental issues – pollution, global warming, climate change – need for renewable energy – biodiversity and eco systems – exploitation of natural resources and related conflicts.

Module 2:

Environmental Laws – Stockholm convention, the Earth Summit, Kyoto protocol – Environment governance and laws in India – green products and production, green marketing – public participation and public interest litigations.

Module 3:

Environment Impact Assessment – planning, relevance – EIA process – EIA practices in India – Corporate Environmental Responsibility – ISO 14000 and Environment Managing System.

Module 4:

Environment Ethics – Application of ethical theories to environment – fundamental concerns – ethical conflicts – relationship of business and people to environment.

Module 5:

Solid waste management – disposal of garbage – issues – effects of garbage dumping – hazardous wastes and related issues – solid waste management practices – the 3 R's of waste management : reuse, reduce, recycle – relevance to India Class activities: Case study analysis and presentations of live environmental issues by the students.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the role of stakeholder's participation in environment
2. management practices and its implications on sustainable Development in the wake of major environmental issues

3. Relate the enactment of Environmental laws and its impact on Green Product and Green Marketing in the context of various international summit on environmental issues.
4. Illustrate the process of Environment Impact Assessment practice in compliance with the ISO 14000.
5. Examine the applicability of ethical theories and its implication of establishing of symbiotic relationship between people and environment
6. Justify the relevance of Solid waste management practices in alignment with 3 R's of waste management with current waste management issues in your locality.

Reference Books:

- *Environmental Management – Text and Cases, Bala Krishnamoorthy, PHI, 2nd ed, 2012*
- *Introduction to Environmental Management, M.M. Sulphrey and M.M. Safeer, 3rd ed, PHI, 2015*

P119 AO 115: LIFE SKILLS & ETHICS

COURSE OBJECTIVES:

Students should be able to

1. Explain the concept of Life Skills & its need, benefits, utility.
2. Relate the importance of self-awareness, goal setting in exploring and evaluating their career opportunities.
3. Use abilities to think objectively, creatively and explain lateral thinking its techniques and benefits.
4. Generate and choose the alternative solutions for addressing problems of personal and profession
5. Examine the various forms of interpersonal relationship management and stress management and its implications on the stress and emotions management
6. Identify the ethical practices from the teachings of various reformers, leaders and application of empathy and emotional intelligence in everyday life.

Module 1:

Introduction To Life Skills - What are Life Skills? Why Life Skills? Benefits of Life Skills. Life Skills Development. - WHO's ten core Life Skills.

Module 2:

Understanding Of Life Skills - Self-awareness - Recognition of "Self" & establishing personal identity. - Understanding one's

strength, weakness, desires and dislikes. Exploring one's potential in general (career perspective in particular.) - Self-confidence – Self-esteem.

Goal Setting - What are goals? - Importance of goal setting - Classification of goals as short, medium & long term goals - Identifying goals - SMART goals.

Module 3:

Thinking Ability - Concept of critical thinking, - Characteristics of critical thinking - Strategies involved in critical thinking – Critical thinking models.

Concept Of Creative Thinking - Characteristic of four components in creative thinking – fluency, flexibility, originality and elaboration Creative solution finders.

Lateral Thinking – Definition, Understanding of Lateral thinking, Lateral thinking techniques, Benefits of lateral thinking.

Module 4:

Problem Solving & Decision Making - Problem solving: - Meaning of problem - Understanding of problem solving - Causes and consequences - Steps in problem solving. 5 Ws (Why) & 1 H (How) frame work) - Solution is the word

Decision Making:- What is decision making? - Process of decision making. - POWER model of decision making - Practicing making decisions -Smart decisions - Difficult decisions.

Module 5:

Interpersonal Relationship & Stress Management - Meaning of Interpersonal relationship Managing Interpersonal relationships - Network of relationships.

Coping With Stress – Recognition of stress. Factors causing stress, Positive & Negative type of stress, Effects of stress on body and mind. Stress removal technique – Therapeutic writing.

Coping With Emotions – Recognition of emotions, Relationship between emotions and behavior. Response to emotions. Intense emotions' effects on health.

Module 6:

Ethics & Values - Understanding of Ethics - Essence, Determinants & Consequences of Ethics in human actions.

Human Values: Lessons from the lives of teachings of great leaders, reformers - Role of family, society and educational institutions in inculcating values.

Empathy & Emotional Intelligence: Concept and their utilities and application in day to day life.

Pedagogy: Class lecture on theoretical part - Case Studies, Active exercises such as role play, presentations, Videos for practical understanding.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Elucidate the concept of Life Skills & its need, benefits, utility.

2. Relate the importance of self-awareness, goal setting in exploring and evaluating their career opportunities.
3. Use abilities to think objectively, creatively and explain lateral thinking its techniques and benefits.
4. Generate and choose the alternative solutions for addressing problems of personal and profession
5. Examine the various forms of interpersonal relationship management and stress management and its implications on the stress and emotions management
6. Identify the ethical practices from the teachings of various reformers, leaders and application of empathy and emotional intelligence in everyday life.

Books for Reference:

Vikas (Life Skills Manual) Published by Karnataka Knowledge Commission, Government of Karnataka.

P115 MCE 101: MANAGERIAL COMMUNICATION – I

COURSE OBJECTIVES:

The students should be able to

1. Illustrate the process of different formats of Managerial communication.
2. Evaluate the scope of modes of oral communication in the context of large group communication.
3. Examine the scope of mode of written communication in the context of creative expression.
4. Develop an effective communication by using master listening skills , non-verbal communication and interpersonal skills.
5. Design a model of role plays, cases, lectures, individual and group exercises, films as business communication.

Module 1:

Foundation of Management Communication: importance of Communication Concepts and Dimensions; Forms of Communication; Process of Communication: Different Stages; Introduction, Barriers and Gateways in Communication; Difference between Oral and Written Communication, Listening and Feedback; Communicating in teams.

Module 2:

Effective Oral Communication: (Large Group Communication)

Demonstrate improved persuasion skills and Influencing skills, Negotiation Skills,, Public Speaking, and Presentation Skills.

Module 3:

Business Writing And Creative Expression: (Commercial Communication) - Routine /Business/Sales Letter, Proposal writing, Report writing, Content writing Brochures, Flyers, News Letter.

Module 4:

Mastering Listening Skills/Non Verbal Communication/ Interpersonal Skills - Understanding Listening Process, Overcoming Barriers to Effective Listening, Recognizing Different Types of Listening, Note Taking, Using Nonverbal Communication Effectively. Communication for Giving and Receiving Constructive Criticism and Conflict Resolution.

Module 5:

Business Vocabulary: Fundamentals Of Executive English, Errors Analysis, Punctuation and Global English. Role-Plays, Cases, Lectures, Individual & Group Exercises, Films, Presentations by Students and Videos.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the process of different formats of Managerial communication.

2. Evaluate the scope of modes of oral communication in the context of large group communication.
3. Examine the scope of mode of written communication in the context of creative expression.
4. Develop an effective communication by using master listening skills, non-verbal communication and interpersonal skills.
5. Design a model of role plays, cases, lectures, individual and group exercises, films as business communication

Methodology and Evaluation

Quiz, Assignments & Presentation - 50%

End Term Exam 50%

Textbooks & Course Material

Essentials of Business Communication, 6th Edition, Mary Ellen Guffey, South-Western College Publishing, 2003.

- *Excellence in Business Communication, 8th Edition, Thill, John V., Courtland L. Bovee Prentice Hall, 2007.*
- *Business Communication, 2nd Edition, Prof. Dr. Asha Kaul, PHI Learning P.Ltd., 2009.*
- *Secrets of Face-to-Face Communication, 1st Edition, Peter Bender & Dr. Robert Tracz, Macmillan India, 2007.*
- *Soft Skills, 1st Edition, Prof. Dr. K. Alex, S. Chand & Co. Ltd., 2009*
- *Personal Development, All-in-One, 1st Edition, Edited by: Gillian Burn, Wiley India, 2009*
- *The Economist: Style Guide, 9th Edition, Profile Books, Indian Edition: Viva Books, 2009*

P115 QTLR 101: QUANTITATIVE TECHNIQUES AND LOGICAL REASONING- I

COURSE OBJECTIVES:

The students should be able to

1. Choose the appropriate arithmetic in accordance with nature of problem
2. Apply geometric techniques to solve the problems related geometrical in nature

Module I:

Quantitative Aptitude: Number System ; LCM & HCF – Problems & Its Application; Speed, Time & Distance, Problems on Trains & Boats; Time & Work, Pipes & Cisterns; Percentage; Problems on Ages; Average; Ration & Proportion, Allegation & Mixtures; Partnership; Profit, Loss & Discount; Simple Interest & Compound Interest; Permutations & Combination; Probability; Clocks; Calendar.

Module II:

Geometry: Lines and angles, Plane and plane figures. Areas of squares, rectangles, parallelograms, triangle and circle. Surface area and volume of cuboids, lateral surface and volume of right circular cones and cylinders, surface area and volume of spheres.

COURSE OUTCOMES:

1. After completion of the course, the students will be able to
2. Choose the appropriate arithmetic in accordance with nature of problem
3. Apply geometric techniques to solve the problems related to geometrical in nature

Books for Reference:

- *Quantitative Attitude* by R.S.Agarwal, Chand Publisher.
- *Verbal and nonverbal reasoning* by R.S. Agarwal, Chand Publications

P115 MC 201: COST MANAGEMENT

COURSE OBJECTIVES:

Students should be able to

1. Illustrate the role of cost manager in developing cost ascertainment systems.
2. Examine the applications and implications of marginal cost statement analysis in the context of product mix, pricing, make or buy decisions.
3. Evaluate the applicability of budgetary control in managerial decision making by using functional, fixed and flexible budgets
4. Compare and contrast the implications of different pricing decisions.
5. Justify the applicability of contemporary cost concepts in accordance with the merit of the case.

Module 1:

Basic Concepts – Types of costing, methods and techniques of costing, nature of variable, semi variable, fixed costs, sunk costs, opportunity cost, differential costs and revenues.

Module 2:

Marginal costing & CVP Analysis - Marginal costing (practical application technique), key or limiting factors analysis, profit planning, optimizing product mix, make or buy decision, price fixation, discontinuance of product, diversification of product line, accept or reject new order, close down of operations. Relevant Cost Analysis, incremental costing, short term decision mak-

ing. Uses of CVP analysis, simple, elaborate, cash, control, profit volume charts.

Module 3:

Budgeting and Budgetary Control - Budget Concepts and Budget Preparation, Fixed and Flexible Budgets, Fixed, variable, semi variable and activity-based categorizations of cost and their application in projecting financial Results, Zero Base Budgeting (ZBB), Budgetary Control.

Module 4:

Pricing decisions – differential price, shadow price, transfer price, export pricing, relation of cost and prices, mechanism of price fixation.

Module 5:

Contemporary concepts- Activity based costing, life cycle costing, target costing, Cost of quality and TQM, Responsibility accounting & divisional performance measurement, Financial and nonfinancial performance measurement (roi, ri, eps, npv etc.), target costing, Kaizen costing, Balance Score Card.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the role of cost manager in developing cost ascertainment systems.
2. Examine the applications and implications of marginal cost statement analysis in the context of product mix, pricing, make or buy decisions.

3. Evaluate the applicability of budgetary control in managerial decision making by using functional, fixed and flexible budgets
4. Compare and contrast the implications of different pricing decisions.
5. Justify the applicability of contemporary cost concepts in accordance with the merit of the case.

Books for Reference:

- *Arora M. N.: A Text Book of Cost Accountancy, Vikas Publishing Pvt. Ltd.*
- *AsishBhattarcharya: Principles and Practice of Cost Accounting, Sultan Chand.*
- *Bhabatosh Banerjee: Cost Accounting, World Press.*
- *Bhar B. K.: Cost Accounting - Method & Problems, Academic Publishers.*
- *Edmonds, Edmonds &Tsay: Fundamental Managerial Accounting Concept, Irwin McGraw Hill.*
- *Eldon S. Hendriksen: Accounting Theory, Richard D. Irwin.*
- *Horngren, Foster &Datar: Cost Accounting – A Managerial Emphasis, Prentice Hall.*
- *Moriarity& Allen: Cost accounting, John Wiley.*
- *Most K. S.: Accounting Theory, Holt, Rinehart & Winston.*
- *Owler& Brown: Wheldon's Cost Accounting, Macdonald.*
- *Prasad N. K. & A. K. Prasad: Cost Accounting, Book Syndicate.*
- *Saxena&Vashist: Cost Accounting (Text), Sultan Chand.*

- *Saxena V. K. & C. D. Vashist, Advanced Cost & Management Accounting – Problems & Solutions, Sultan Chand.*
- *Van Horne J. C.: Financial Management and Policy, Prentice Hall.*
- *Weston & Brigham, Essentials of Managerial Finance, Dryden Press.*

PI15 MC 202: BUSINESS ETHICS AND CORPORATE GOVERNANCE

COURSE OBJECTIVES:

Students should be able to :

1. Illustrate the role of code of conduct and ethical behaviour of a manager at personal, professional, business in corporate governance level.
2. Identify the ethical and unethical issues and practices in the marketing management of a firm.
3. Distinguish between the ethical and unethical issues and practices of Human Resource Management.
4. Examine the implications of issues and unethical practices in the area of finance and accounts.
5. Identify the principles, issues and techniques of Corporate Governance and determine Corporate Governance model in India and its obligations to the stakeholders.
6. Justify the applicability and implications of sustainable practices of a firm under the companies Act.2013 in CSR.

Module 1:

Business Ethics an overview: Nature - Need - Importance, Sources of Ethics: Religion, Philosophical System. Ethical Concepts: Values - Moral Standards – Principles of Rights – Justice – Equality- Care – Virtue- Agency – Prisoners Dilemma - Types and codes of ethics. Kantianism -Kohlsberg Vs Utilitarianism, Individualism Vs Collectivism. Ethical Decision Making Model.

Module – 2:

Ethical issues in Marketing Management – Marketing Strategy, Marketing Mix – Pricing and Distribution- Advertising and its Impact. Product Safety - Due Care theory -Contractual theory – Strict Liability Theory.

Module 3:

Ethical issues in Human Resource Management – Nature of employment contracts, Ethical hiring, equality of opportunity, Ethics and Remuneration; Ethics in Retrenchment.

Module 4:

Ethical issues in Finance and Accounts – Importance of Financial Statements, Importance of Transparency in Disclosure, Ethical issues in Mergers and Acquisition, Insider trading, Money Laundering. Banking Ombudsman Scheme. Right to information Act.

Module 5:

Corporate Governance: Meaning – Definition- Significance – Principle of Corporate Governance- Issues- Strategies and Techniques to Sound Corporate Governance- Indian Model. Obligation: investors, employees, customers, Managerial. Legislative Changes.

Module 6:

Corporate Social Responsibility: Definition – importance – Scope – Advantages – Steps- Theoretical Justification for CSR- CSR as a Business strategy for sustainable Development- External Standards on CSR- Indian perspective- Ethics and CSR of business. Companies Act (Amendment) 2013 on CSR.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the role of code of conduct and ethical behaviour of a manager at personal, professional, business in corporate governance level.
2. Identify the ethical and unethical issues and practices in the marketing management of a firm.
3. Distinguish between the ethical and unethical issues and practices of Human Resource Management.
4. Examine the implications of issues and unethical practices in the area of finance and accounts.
5. Identify the principles, issues and techniques of Corporate Governance and determine Corporate Governance model in India and its obligations to the stakeholders.
6. Justify the applicability and implications of sustainable practices of a firm under the companies Act.2013 in CSR.

Books for Reference:

- *Ferrell, O.C., Fraedrich, John, and Ferrell, Linda (2008). Business Ethics, Ethical Decision Making & Cases, Seventh Edition. Boston, MA: Prentice Hall.ISBN (10 digits) – 0-618-74934-9.*
- *Manuel G. Valasquez, Business Ethics – Concepts and Cases, Pearson Education, 2002.*

- *John R. Boatright., & Bibhu PrasanPatra., Ethics and conduct of Business, sixth edition, Pearson, 2011.*
- *Parthasarathy S, Rangarajan P, Concepts and realities in Business Ethics, Sadagopan Publishers, 2003.*
- *Bhatia SK, Business ethics and managerial values, Deep and Deep Publications, 2001.*
- *Banerjee, R P., Ethics in business management, concepts and cases, Himalaya Publishing House, 2001.*

PI15 MC 203: INTERNATIONAL HUMAN RESOURCE MANAGEMENT

COURSE OBJECTIVES:

The students will be able to

1. Distinguish between the nature of Human Resource Management and International Human Resource Management and approaches to them.
2. Explain the functions of Human Resource Management and its implementations in the International context.
3. Illustrate the HRM practices with respect to Expat training, repatriation programme and International compensation.
4. Examine the benefits of Human resources information system in context of Virtual organization and Global Talent Search.
5. Justify the need for frame work of international industrial relations in the context of emerging trends in Employee relations and employee involvement and issues

Module 1:

IHRM Practice and Environment - Functions, Objectives of IHRM. Model of IHRM, Human Resources in a Comparative Perspective, Difference between Domestic HRM and IHRM, Managing International HR activates- HR planning, Recruitment & Selection. Stages in Internationalization, Path to Global Status (Modes of growth of a domestic business into being international). Employees participation – Practices in various countries: Comparative study of HRM practices in major global economies (Germany, Japan, US, India).

Module 2:

Global workforce staffing - Staffing approaches, Developing International Staff and Multinational Teams, Managing Global, Diverse Workforce. Expatriates – meaning, expat selection, expat failures, how to minimize failures. Factors in Expatriate selection Technical ability, Cross-cultural suitability / (CCT), Understanding the various cultural factors that affect International HRM, Understanding the various functions of HRM and its implementation

in international context, International HRM strategies adopted by various MNCs. ,Family requirements, MNE requirements.

Module 3:

HRM practices in international context - Role of expat training, pre-departure training, developing staff through international assignments, Re-entry and career issues – culture shock, repatriation

process, repatriation programme,

International compensation – Approaches to International Compensation , objectives, key components, approaches, Performance appraisal and management of international employees. Performance management, issues in performance management, Remuneration, Expatriate Compensation, Understanding the various cultural factors that affect an expatriate, Performance appraisal and management of international employees.

Module 4:

HRIS and Virtual Organization - HR Information System – Meaning, Need, Advantages and uses. Designing of HRIS, Com-

puterized HRIS, Limitation of HRIS. Computerized skill inventories, Global Talent Search.

Virtual Organisation – Meaning, Types of virtual organization, Difference between traditional & virtual organizations, Advantages and disadvantages of virtual organizations, Features of virtual organization, Managing HR in virtual organization.

Module 5:

Industrial Relations and Other Issues in IHRM - A framework for international industrial relations; Cross border ethics management; Designing organisations for dynamic international environment; HRM in cross border mergers and acquisitions; Joint ventures, alliances and SMEs; IHRM trends- Complexities, challenges, and choices in future, Emerging Trends in Employee Relations and Employee Involvement, Trade unions, Collective bargaining, Participative management & Quality circles.

Industrial relations – key issues - Cross Cultural Issues and Cross Cultural Relations in IHRM, Trade Unions, Who handles relations, ILO (Including its difference from the Indian Labour laws).

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Distinguish between the nature of Domestic Human Resource Management and International Human Resource Management and its approaches.
2. Explain the role and functions of Human Resource Manager in the International context.

3. Illustrate the HRM practices with respect to Expat training, Repatriation programme and International compensation.
4. Evaluate the benefits of Human resources information system in context of Virtual organization and Global Talent Search.
5. Justify the need for frame work of international industrial relations in the context of emerging trends in Employee relations and Employee involvement and issues.

Books for Reference:

1. *Anne Wil Harzing & Joris Van R: International Human Resource Management, Sage Publications.*
2. *Cynthia D. Fisher (etal): Human Resource Management, Houghton Mifflin.*
3. *Hilary Harris (etal): International Human Resource Management, VMP Publishers and Distributors.*
4. *Peter J. Dowling & Denice E. Welch: International Human Resource Management, Thomson Learning.*

P116AR201: QUANTITATIVE TECHNIQUES & OPERATIONS RESEARCH

COURSE OBJECTIVES:

The students will be able to

1. Develop optimum solution for business decisions by using linear programming models.
2. Develop optimum solution for business decisions by using Transport problems models
3. Generate optimum solution for business decisions by using Assignment problems models
4. Design a solution for Business decision problems by using Monte- Carlo Technique of simulation
5. Select an appropriate business application or analytical tool for solution in accordance with the basis of the type of probability distribution.
6. Generate optimum solution for business decisions by using Decision Tree Technique

Module 1:

Introduction to Operations Research & Linear Programming-

Origin of OR, Scope, Methodology, Models. Linear Programming

Problem- Model Formulation, Graphical Method of solving Linear

Programming, Simplex Method – Maximization and Minimization case, Duality in Linear Programming, Special Cases in Linear Programming. Solving problems using MS- Excel.

Module 2:

Transportation Problems - Transportation Problem, Mathematical Formulation, Methods for Initial Basic Feasible Solution. Optimality Test using Modified Distribution Method, Transshipment Model (concept only). Special cases- Unbalanced, Maximization, Multiple Optimal Solutions, Prohibited and Preferred Routes, Degeneracy. Solving problems using MS- Excel.

Module 3:

Assignment Problems- Mathematical Formulation, Solution using Hungarian Method. Special Cases- Unbalanced, Maximization, Multiple Optimal Solutions, Prohibited and Preferred Assignments, Travelling Salesman Problem. Solving problems using MS- Excel.

Module 4:

Simulation- Essence of simulation, applications of simulation, generation of random numbers, Problems using Monte- Carlo Technique. Solving problems using MS- Excel.

Module 5:

Probability Distribution- Baye's Theorem, Random variable, expectation and variance of random variable, Probability distributions-Binomial, Poisson and Normal distributions with business applications.

Module 6:

Decision Theory- Process of Decision Making, Elements, Types of decision making situations, Decision making under certainty, uncertainty and risk, Bayesian approach, Decision Tree Technique

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Develop optimum solution for business decisions by using linear programming models.
2. Develop optimum solution for business decisions by using Transport problems models.
3. Generate optimum solution for business decisions by using Assignment problems models.
4. Design a solution for Business decision problems by using Monte - Carlo Technique of simulation.
5. Select an appropriate business application or analytical tool for solution in accordance with the basis of the type of probability distribution.
6. Generate optimum solution for business decisions by using Decision Tree Technique.

Books for Reference:

1. *Anderson Sweeney Williams: An Introduction to Management Science Quantitative Approaches to Decision*, Thomson.

2. *George K Chacko: Applied Operations Research/Systems Analysis in Hierarchical Decision Making, North Holland Publishing Co.*
3. *Hamdy A Taha: Operations Research – Prentice Hall India.*
4. *Hiller / Lieberman: Introduction to Operations Research, Tata McGraw Hill*
5. *Sharma S. D.: Operations Research, Kedarnath Ramnath & C*

P115 AR 202: MANAGERIAL ECONOMICS

COURSE OBJECTIVES:

Students should be able to:

1. Integrate the basic concepts of economics with the tools of mathematics and statistics in order to analyze and make optimal business decisions.
2. Illustrate the role of basic factors/ principles of managerial economics in business decision making.
3. Develop demand forecasting technique.
4. Construct a production functions of short and long term in the context of multi-product firms.
5. Use the implications of cost theory and revenue concepts in determining Cost and revenue functions.
6. Explain the Government Regulations to support Business and to protect consumers, workers and the environment .

Module 1:

The Nature and Scope of Managerial Economics: Definition of Managerial Economics, Relationship to Economic Theory, Relationship to Decision Sciences, The Basic process of Decision making. Theory of the Firm: Reasons for the existence of Firms and their Functions, Objective and Value of the Firm, Constraints on the operation of firm, Limitations of the Theory of the Firm. Business versus Economic Profit. Theories of Profit. Functions of Profit. International Framework of Managerial Economics.

Module 2:

Optimization Techniques and New Management Tools: Methods of Expressing Relationships: Total, Average and Marginal Relationships. Optimization Analysis. Constrained Optimization, New Management tools for Optimization: Bench marking, TQM, Reengineering, Other Management Tools for Optimization.

Module 3:

Demand Analysis, Estimation and Forecasting: Demand theory, Price Elasticity of Demand: Point, Arc, Price Elasticity, Total Revenue and Marginal Revenue, Using Elasticities in Managerial Decision Making. Demand Estimation: Identification Problem, Marketing Research Approaches to Demand Estimation: Consumer Surveys and Observational Research. Demand Forecasting: Qualitative and Quantitative Forecasts.

Module 4:

Production Theory and Estimation: The Organization of Production and the Production Function with One-variable and Two-variable inputs, Optimal Combination of Inputs: Isocost Lines, Optimal input Combination for Minimizing Costs or Maximizing output, Profit maximization, Effect of Change in Input Prices. Returns to Scale. Empirical Production Functions (Cobb-Douglas). The Innovation Process.

Module 5:

Cost theory and Estimation: The Nature of Costs: Plant size and Economies of Scale, Learning Curves, Minimizing Costs Internationally- the New Economies of Scale. Logistics Management. Cost-Volume- profit Analysis and operating Leverage. Empirical Estimation of Cost functions.

Module 6:

Regulation and Anti-Trust: the Role of Government in the Economy: Government Regulation to Support Business and to Protect Consumers, workers and the environment. Externalities and Regulation. Public Utility Regulation. Antitrust: Government Regulation of Market structure and Conduct. Enforcement of Antitrust Laws and the Deregulation Movement. Regulation of International Competition. The Effect of Taxation on Business Decisions.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Integrate the basic concepts of economics with the tools of mathematics and statistics in order to analyze and make optimal business decisions.
2. Illustrate the role of basic factors/ principles of managerial economics in business decision making.
3. Develop demand forecasting technique.
4. Construct production functions of short term and long term in the context of multi-product firms.
5. Use the implications of cost theory and revenue concepts in determining Cost and Revenue functions.
6. Explain the Government Regulations to support Business and to protect consumers, workers and the environment .

Books for Reference:

- *Atmanand, Managerial Economics, EB*

- *SkMisra and VK Puri, Indian Economy, HPH*
- *Dominick Salvatore, Managerial Economics, Thomson*
- *Damodaran, Managerial economics, Oxford*
- *Keating and Wilson, Managerial Economics, Biztantra*
- *Craig Peterson, Chris Lewis and Sudhir Jain, Managerial Economics, Person*
- *Chirstopher Thomas and Charles Maurice, Managerial Economics, TMH*
- *Mankar, Business Economics, McMillan*
- *Paul Keat and Philip Young, Managerial Economics, Pearson*
Johnston, J., Econometric Methods, McGraw Hill Book Company, New Delhi, 1994.
- *Gujarati, D.E., Essentials of Econometrics, 3rd ed. macMil-*
lan.

P119 AO 214: DISASTER MANAGEMENT

Objectives

- *To familiarize the students with the concepts, terminologies and developments in the field of Disaster Management*
- *To inform them about the necessity of studying Disaster Management and the prospects of a Disaster Manager.*
- *To create awareness about mitigation, preparedness, response and recovery strategies and action plans related to disasters*

Module 1:

Introduction to Disaster Management - Disaster – Definition; Types of disasters; History of disasters; Components of disaster; Dimension of disasters; Phases of disaster. iii) Hazard – Definition; types of hazards; characteristic features, occurrence and impact of different types of hazards viz. natural hazards (including geo hazards), human induced hazards, environmental hazards, bio hazards. iv) Vulnerability – Definition; Types of vulnerability – physical vulnerability, socioeconomic vulnerability, vulnerability related to gender and age, rural & urban vulnerability;.

Module 2:

Disaster Management and Planning - Nature and scope and disaster management process – policy – types of plans – SWOT analysis – hazard and vulnerability analysis with special reference to India – identifying crisis situations – organisation structure – roles, skills and competencies – importance of control process-team building for disaster management.

Module 3:

Disaster Management Cycle - Pre-Disaster – Risk Assessment and Analysis, Risk Mapping, zonation and Microzonation, Prevention and Mitigation of Disasters, Early Warning System; Preparedness, Capacity Development; Awareness During Disaster – Evacuation – Disaster Communication – Search and Rescue – Emergency Operation Centre – Incident Command System – Relief and Rehabilitation – Post-disaster – Damage and Needs Assessment, Restoration of Critical Infrastructure – Early Recovery – Reconstruction and Redevelopment.

Module 4:

Contemporary issues in Disaster Management- Roles and responsibilities of government and agencies- national and international agencies – state and local bodies - NGOs –role of stakeholders - impact and role of media – community based approach to disaster management

Module 5:

Challenges in Disaster Management- Education - promoting public awareness – public health system – charting hazard maps - environmental degradation – behavioural aspects – psychological and humanitarian considerations.

Module 6:

Class activities - Case study analysis and group/individual presentations of live disaster related issues by the students. Assignments based on natural and manmade disasters which happened in India and abroad, and the lessons to be learnt from them.

Recommended Books:

1. Disaster Management, Dr. Mrinalini Pandey, Wiley India,
2019

P119 AO 215: STARTUP LAUNCHPAD: How to build your own startup

Objective:

The objective of this course is learning to build startups from scratch by rapidly developing and testing ideas, engaging customers through the GKG model, calculating risks, costs and how to be profitable and sustain businesses.

Module 1:

Exploring business opportunities through research - Many startups fail by not validating their ideas early on with real-life customers. In order to mitigate that, students will learn how to get out of the building and search for the real pain points and unmet needs of customers. Only with these can the entrepreneur find a proper solution and establish a suitable business model.

Module 2:

Ideating solutions & prototyping startup ideas - Students will learn to have numerous brainstorming sessions to prioritise the best idea and prototyping solutions. This will enable them to have a Minimum Viable Product and use the tools to test feasibility, cost & time to go to market.

Module 3:

Iteration & gathering feedback - Building a startup is not simply building an execution plan for a business model that the entrepreneur thinks will work, but rather, a search for the actual business model itself.

Module 4:

Business models & value proposition - Understand Value Proposition through Customer Segments and generate Revenue Streams. Customer Development Processes help us develop multiple MVP and conduct Market Opportunity Analysis.

Module 5:

Unique Experiences & Interaction with founders, lawyers & CAs - Every entrepreneur's best friend is their lawyer and CA! Learn the legalities involved in starting-up and interact with professionals who are involved in the start-up ecosystem who will share insights from their unique experiences.

Module 6:

Cost & revenue models - How Do You Make Money and define Revenue Streams and Price. Is it through Direct or Ancillary Models? So let's identify Common Startup Mistakes and understand various Market Types, Pricing, Single and Multiple Side Markets. Is your startup a Revenue First Company and how do you measure Market Size and Share?

Module 7:

How to get your first investor & Startup demo day - Students will learn to create pitches & deliver their pitches to potential investors. They will present their startup journey and their business models on a decided demo day.

Field Trip to IIMB NSRCEL where students will experience and interact with Startup Founders, investors & mentors.

BOOKS OF REFERENCE:

1. *The Lean Startup* by Eric Ries, 2011
2. *Zero to One* by Blake Masters and Peter Thiel, 2014
3. *The \$100 Startup* by Chris Guillebeau, 2012
4. *Built to Last: Successful Habits of Visionary Companies* by James
5. *C. Collins and Jerry I. Porras, 1994*
6. *Hooked: How to Build Habit-Forming Products* by Nir Eyal, 2013
7. *The Design of Everyday Things* by Don Norman, 1988

P119 AO 216: ARTIFICIAL INTELLIGENCE

Objective:

Considering the impact of technology on the world, the objective of this course is to understand the basic mechanics of artificial intelligence systems to have a strong command on the AI landscape and build strong ethics.

Module 1:

Input + Black Box = Output - Recognizing algorithms in the world and be able to give examples of computer algorithms and algorithms in everyday contexts with respect to AI. Learning the technologies associated with AI - neural networks, classification model, deep learning and others.

Module 2:

The Past - AI has its roots in the Enlightenment, during which a new theoretical framework was built to explain human thought. It wasn't until the 20th century that technology had advanced sufficiently to finally put those theories to the test. We will look at how the field evolved from theory to reality.

Module 3:

The Present - The last century of technological advancement has allowed AI to permeate many facets of modern life. AI and Algorithms are ubiquitous, often for the better, although increasingly in ways that ought to cause us some concern. Discovery of AI in the fields of healthcare, love, retail, art and education.

Module 4:

The Future: Towards Superintelligence - If mankind continues to develop AI with the tenacity of the past century, then a new social, societal and economic structures will be essential to ensure that technological advancements will benefit us all.

Module 5:

Ethics of AI - With the focus on humane tech - we'll look at how data is used as a tool of surveillance and discrimination and it's deep implications. The students will create a set of guidelines/framework that will help create better technologies for the future.

Module 6:

Beyond AI - Inherent Human Curiosity - Impact of Technological Singularity on society based on inherent human curiosity and needs, even at our own peril. Focus on classical thinking, postmodernism & the future of human societies.

Interactions with experts in the field of Artificial Intelligence & Machine Learning.

Activities:

1. AI Bingo
2. The Algorithmic Recipe
3. Ethical Matrix
4. Speculative Fiction
5. YouTube Scavenger hunt
6. YouTube Redesign
7. The Three Boxes
8. Experiment with Google Home

9. Teachable Machine Tool

BOOKS OF REFERENCE:

1. *Superintelligence: Paths, Dangers, Strategies*, Nick Bostrom, 2014
2. *Life 3.0: Being Human in the Age of AI*, Max Tegmark, 2017
3. *AI Superpowers*, Kai Fu Lee, 2018
4. *How to create a mind*, Ray Kurzweil, 2012
5. *Godel, Escher, Bach: an eternal golden braid*, Douglas Hofstadter, 1979
6. *Weapons of Reason: Towards Superintelligence*, 2019
7. *Course - AI for Everyone* by Andrew Ng

P115 QTLR 201: QUANTITATIVE TECHNIQUES AND LOGICAL REASONING- II

COURSE OBJECTIVES:

The students should be able to:

1. Select appropriate charts and graphs to represent the tabulated data.
2. Solve problems of logical reasoning in nature
3. Solve problems of Verbal reasoning in nature

Module 1 :

Charts & Graphs - Bar Chart; Histograms; Pie-Chart; Table Chart; Line Chart.

Module 2 :

Logical Reasoning - Series & Sequences – Alphabetic Series, Number Series & Alphanumeric Series; Linear Arrangement (Seating Arrangement) – Single Row, Double Row & Circular; Complex Arrangement (Puzzle Solving Test); Coding-Decoding; Blood Relations; Direction sense & Distance test; Syllogisms; Statement & Conclusion/Arguments/ Course of Action/ Assumption; Venn Diagrams & Logical Diagrams; Ranking & Order Test; Mathematical Operations; Data Interpretation & Data Sufficiency; Analytical Reasoning.

Module 3 :

Verbal Reasoning - Analogy; Verbal Classification; Sentence Completion; Paragraph completion

COURSE OUTCOMES:

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

1. Select appropriate charts and graphs to represent the tabulated data.
2. Solve problems of logical reasoning in nature
3. Solve problems of Verbal reasoning in nature

Books for Reference:

- *Quantitative Attitude by R.S.Agarwal, Chand Publisher.*
- *Verbal and nonverbal reasoning by R.S. Agarwal, Chand Publications*

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”**



**Master of Commerce (Regular)
Semester III & IV**

(2020-2022 BATCH)

Syllabus w.e.f., 2015 – 2016

Academic year 2020-2021

St. Joseph's College of Commerce

(An Autonomous Institution affiliated to Bengaluru Central 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 Bengaluru Central 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 programmes.

The College is committed to providing quality education to its students. It offers Bachelors in Commerce/Management and Post-

Graduate Programmes; Masters in Commerce(Regular/Financial Analysis/International Business). Highly qualified staff members, quest for research, excellent infrastructure of the college like spacious classrooms, good library and computer lab facilities helps to promote academic excellence.

GOALS OF THE M.COM PROGRAMME

1. Choice Based Credit System is followed for the M.Com Programme with Cumulative Grade Point Average for Evaluation.
2. Specialization is available in Finance, Taxation, Human Resource, and Business Administration with PGD.
3. Inbuilt provision for on the job training for those who intend to pursue a career in teaching and other sectors.
4. Focus on preparing professionals for financial analysis, research orientation, investment and risk management, financial management including derivatives, hedge funds and debt funds.
5. Provisions to pursue certificate course in soft skill training, competitive exams and personality grooming programmes.
6. Students will have compulsory research backed paper presentation in state level and national level seminars, research projects, corporate internships, teaching practice and dissertation.
7. The course has inbuilt provisions to learn a skill based course based on their specializations.

I. ELIGIBILITY FOR ADMISSION:

Admission Requirement and Admission test:

- i. Candidates who have passed B.COM or BBM of any recognized university and have secured at least 50% of mark in the aggregate of all papers studied in the qualifying examinations are eligible for admission into this course.
- ii. Admission will be based on an entrance test conducted by the college. Marks scored at the test and qualifying examina-

tion will be considered for final selection.

II. DURATION OF THE PROGRAMME:

The programme of the study is 2 years of four (4) semesters. A candidate shall complete his/her degree within four (4) 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 PROGRAMME in the manner stated above shall not be permitted to take the end semester examination.

M.COM (FINANCIAL ANALYSIS) PROGRAMME MATRIX, PROGRAMME STRUCTURE AND SEMESTER SCHEME OF EXAMINATION:

Refer pages 7 to 9

V. TEACHING AND EVALUATION:

M.Com/MBA/MFA/MBS/Ph.D graduates with B.Com/BBA/BBS as basic degree from a recognized university are only eligible to teach and evaluate the courses in-

cluding part-B courses of I and II semesters

VI. EVALUATION SYSTEM:

Evaluation for PG programme 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 MID-TERM Test for 20 marks and other exercises administered by the teacher such as Surprise test / quiz / business case analysis/ Assignment / Presentation/ Research Project/ Research article/ Seminar etc. for an aggregate of 10 marks. Each teaching faculty is required to maintain a record of the Continuous Internal Assessment (CIA). Under the PG programme, a student must score a minimum of 12 marks through CIA.

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 70 marks.

VII. MINIMUM FOR A PASS:

A PG student has to get a minimum of 40% marks in the ESE (28 on 70) and 40% aggregate in CIA & ESE (40 on 100) for a pass in each subject. The minimum SGPA to qualify for the M.Com degree is 5.00 and a pass in all subjects.

VIII. 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:

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

Course Category	Instruction hours/week	Credits
Major Core	4 hours	4
Allied Required	3 hours	3
Allied Optional	3 hours	3
Graded Subjects	2hours	1

- ii. 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

- iii. 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 credit 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 5.

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

- iv. 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 PROGRAMME.

$CGPA = \frac{\sum \text{Total credits in the semester} \times SGPA}{\text{Total credits of the PROGRAMME}}$. SGPA and CGPA will be rounded off to two decimal places. Interpretation of SGPA/CGPA/ Classification of final result for a PG PROGRAMME.

- v. Interpretation of SGPA/CGPA/ Classification of final result for

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

IX. PATTERN OF QUESTION PAPER:

Question Paper Pattern: (3 Hours duration, Max. Marks: 70)

Section A	Analytical questions	5 marks x 4 questions	20 Marks
Section B	Essay questions	12 marks x 3 questions	36 Marks
Section C	Compulsory questions/Case study	14 marks x 1 question	14 Marks
		Total	70 Marks

X. Teaching Practice and Summer Corporate Internship:

As part of the curriculum, the M.Com Regular and IB students can take up either a Corporate internship of eight weeks during their II semester summer break or can take up 60 hours of Teaching Practice alongside regular classes during their III semester for undergraduate courses. The progression of the corporate internship/ teaching practice is supervised and evaluated by an internal guide allocated by the college.

The student will report to the internal guide once/twice a month, thus enabling the tracking of learning and work progress of the student.

Each candidate shall submit a comprehensive Internship/Teaching Practice Report at the end of the stipulated term. Based on the performance of the student the internal guide will assign marks out of 100 for the performance of the student during the internship/teaching practice. The guides will fill out a Matrix based Evaluation form consisting of various criterion spread across academic, interpersonal and soft skill characteristics expected of an employee by an organization.

M.COM PROGRAMME STRUCTURE PROGRAMME MATRIX

Content	I	II	III	IV	Total
I. ACADEMICS					
Major core	<ul style="list-style-type: none"> • Financial Reporting & Analysis • Advanced Financial Management • International Business Environment 	<ul style="list-style-type: none"> • Cost Management • Business Ethics & Corporate Governance • International HRM 	<ul style="list-style-type: none"> • Project Appraisal & Finance • Company Legislations & Compliance 	(Dissertation)	
Allied Required	<ul style="list-style-type: none"> • Business Information System • Research Methodology 	<ul style="list-style-type: none"> • QT & OR • Managerial Economics 	<ul style="list-style-type: none"> • Bank Management 	<ul style="list-style-type: none"> • Business Policy & Strategic Management 	
Major Optional	NA	NA	Elective Paper I, II & III	Elective Paper IV, V & VI	
Allied Optional	*3 Hrs/3 Credits (as per list given below)	*3 Hrs/3 Credits (as per list given below)	-	-	
TOTAL	21 Cr	21 Cr	23 Cr	23 Cr	88
II SKILL ORIENTED/VALUE ADDED PROGRAMMES					
QT and LR	1 Cr	1 Cr	-	-	
Analysis of Current Business and Economics	1 Cr	1 Cr	-	-	
SPSS / Statistical packages	-	-	1 Cr	-	
Teaching Practice / Corporate Internship	-	-	1 Cr	-	
Managerial Communication	1 Cr	-	1 Cr	-	
TOTAL	3 Cr	2 Cr	3Cr	-	8
III EXTENSION ACTIVITIES, CO-CURRICULAR & OTHERS					
Extension/Extra Curricular & Others		1 Cr		1 Cr	
TOTAL	-	1 Cr	-	1 Cr	2
GRAND TOTAL	24 Cr	24 Cr	26 Cr	24 Cr	98

**M.COM PROGRAMME STRUCTURE
(for I & II Semesters) SEMESTER SCHEME OF
EXAMINATION
CORE SUBJECTS
SEMESTER – III**

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CI A	ESE		
P115 MC 301	Project Appraisal and Finance	4	30	70	100	4
P115 MC 302	Company Legislation & Compliance	4	30	70	100	4
P115 AR 301	Bank Management	3	30	70	100	3
TOTAL		11	90	210	300	11

SEMESTER – IV

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CI A	ESE		
P115 MC 401	Dissertation/Project (Based on the Specialization)	-	-	-	200	8
P115 AR 401	Business Policy and Strategic Management	3	30	70	100	3
Total		3	30	70	300	11

CIA – Continuous Internal Assessment

M.COM PROGRAMME STRUCTURE
(for I & II Semesters) SEMESTER SCHEME OF
EXAMINATION
SPECIALISED SUBJECTS
SEMESTER – III
FINANCE & TAXATION

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CI A	ESE		
P115 FT 301	Corporate Tax Planning & Law	4	30	70	100	4
P115 FT 302	Strategic Financial Management	4	30	70	100	4
P115 FT 303	Security Analysis & Portfolio Management	4	30	70	100	4
TOTAL		12	90	210	300	12

MARKETING & ANALYTICS

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CI A	ESE		
P115 MA 301	Advertising and Sales Promotion	4	30	70	100	4
P115 MA 302	International Marketing	4	30	70	100	4
P115 MA 303	Business Marketing	4	30	70	100	4
TOTAL		12	90	210	300	12

CIA – Continuous Internal Assessment

IV SEMESTER

FINANCE & TAXATION

Course Code	Title of the Paper	Hours per week	Marks			Credits
			CIA	ESE	Total Marks	
P117 FT 401	Goods and Service Tax	4	30	70	100	4
P115 FT 402	International Financial Management	4	30	70	100	4
P115 FT 403	SAP - FICO	4	30	70	100	4
TOTAL		12	90	210	300	12

MARKETING & ANALYTICS

Course Code	Title of the Paper	Hours per week	Marks			Credits
			CIA	ESE	Total Marks	
P115 MA 401	Rural Marketing	4	30	70	100	4
P115 MA 402	Strategic Brand Management	4	30	70	100	4
P115 MA 403	Marketing Analytics(SAS)	4	30	70	100	4
TOTAL		12	90	210	300	12

CIA – Continuous Internal Assessment

**M.COM PROGRAMME STRUCTURE (for I & II Semesters) SEMESTER SCHEME OF EXAMINATION
GRADED SUBJECTS (VALUE ADDED COURSE)
SEMESTER – III**

Course Code	Title of the Paper	Hours per week	Marks			Credits
			CIA	ESE	Total Marks	
P115 TP 301	Teaching Practice	-	Grade Points			1
P115 CI 301	Corporate Internship					
P118 ST 301	Statistical Tools For Data Analysis	2				
P115 MCE 301	Managerial Communication - II	2				
TOTAL		4				3

SEMESTER IV

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
P115 EA 401	Extension Activity	-	-	-	-	1
TOTAL		-	-	-	-	1

CIA – Continuous Internal Assessment

Outcome Based Education (OBE)

M.Com

Program Educational Objectives (PEO)

After undergoing the **M.Com** Programme, the student will be able to:

1. attain higher levels of proficiency for a successful career in commerce, the industry and entrepreneurship with adequate theoretical knowledge about the core and domain disciplines
2. demonstrate professional competence to pursue higher studies, research, life-long learning for continuous growth and development
3. adapt to a rapidly changing environment with new learned and applied skills, become socially responsible and value driven citizens, committed to sustainable development

Program Outcomes (POs)

At the end of the **M.Com** Programme, graduates will be able to:

PO 1. **Business Environment and Domain Knowledge (BEDK):**

Demonstrate conceptual managerial knowledge across functional domains and advanced knowledge in the area of specialization, with an integrative ability, awareness and relationship between business and its environments, both in the national and global context

PO2. **Critical thinking, Business Analysis, Problem Solving Innovative Solutions (CBPI):** demonstrate critical business thinking in core functional areas of business and the ability to take decisions with a holistic perspective

PO3. **Research and Design thinking:** design and develop conceptual knowledge, using contemporary research tools for effective performance, and recognize the need for self-motivation to engage in life-long learning

PO4. **Economic, Social and Environmental Sustainability:** understand the impact of the professional management solutions in societal, economic and environmental contexts,

demonstrate the knowledge and need for sustainable development

- PO5. **Leadership and Teamwork (LT):** function effectively as an individual and a member or leader in diverse teams, in multidisciplinary settings
- PO6. **Modern Tool Usage:** create, select and apply appropriate techniques, resources, modern management and IT tools (including prediction and modeling) to complex management activities with an understanding of the limitations
- PO7. **Entrepreneurial Perspective:** able to identify, assess and shape entrepreneurial opportunities, and evaluate their potential for business success
- PO8. **Social Responsiveness and Ethics (SRE):** develop responsiveness to contextual social issues/problems and explore solutions, understand business ethics and resolve ethical dilemmas
- PO9. **Global Perspective:** demonstrate a global outlook with the ability to identify aspects of the global business and cross-cultural understanding
- PO10. **Independent and life-long learning:** achieve higher levels of proficiency and self-actualization through the pursuit life-long learning

Program Specific Outcomes (PSOs)

PO11. **Cross-Disciplinary Integration and Strategic Perspective:** conceptualize, organize and resolve complex business problems/ issues using the resources available at their disposal

PO12. **Integrative experience and experiential learning:** an

integrative business project through the application of
multidisciplinary knowledge

P115 MC 301: PROJECT APPRAISAL & FINANCE

COURSE OBJECTIVES:

Students should be able to

1. Investigate into each project idea in the context of feasibility of study.
2. Justify the viability of the project by using Situation Analysis, Demand Forecasting and Financial Projections.
3. Examine the criteria of selection of a project by using the qualitative and quantitative criteria.
4. Evaluate the financing options in terms of targeted overall cost of capital.
5. Illustrate the project planning and control by using PERT and CPM

Module 1:

Overview - Capital Investments, Phases of Capital Budgeting, Levels of Decision Making, Facets of Project Analysis, Feasibility Study Capital Allocation, Strategic Planning and Capital Budgeting, Generation of Ideas, Porter Model, Scouting for Project Ideas, Preliminary Screening, Project Rating Index, Sources of Positive Net Present Value.

Module 2:

Analysis - Situational Analysis, Collection of Secondary Information, Market Survey, Demand Forecasting, Market Planning, Technical Analysis, Manufacturing Process / Technology, Product Mix, Plant Capacity, Location and Site, Machineries and Equipment, Structures and Civil works, Environmental Aspects, Project Charts and Layouts, Schedule of Project Implementation, Need for Considering Alternatives, Financial Estimates and Projections.

Module 3:

Project Selection - Survey of Time Value of Money, Survey of Investment Criteria, Project Cash Flows, Cash Flow Estimations, Survey of Cost of Capital & Capital Budgeting Techniques, Risk Analysis of Single Investments, Advanced Techniques, Risk Analysis, Firm Risk & Market Risk, Portfolio Related Risk Measures, Portfolio Theory and Capital Budgeting, CAPM and capital Budgeting, Choice Between Mutually Exclusive Projects of Unequal Life, Inflation and Capital Budgeting, Social Cost Benefit Analysis (SCBA – Basics) Judgmental, Behavioral, Strategic and Organizational Considerations.

Module 4:

Financing of Projects - Capital Structure, Different Forms of Financing, Raising Venture Capital, Raising Capital in International Markets, Financing Infrastructure Projects, Private Equity Funding, Venture Capital, Venture Capital Investors, The Venture Capital Investment appraisal Process and Management, The Indian Venture Capital Industry, Regulation of Venture Capital Industry in India, Current Concerns of the Indian Venture Capital Industry.

Hybrid instruments – convertible debentures, series A, B,C funding.

Module 5:

Project Implementation and Management: Project Planning, Project Control and Implementation, Network Techniques for Project Management, Development of Project Network, Time Estimation, Determination of the Critical Path, Scheduling when Resources are limited, PERT Model, CPM Model, Network Cost System, Project Review and Administrative aspects, Control of in-progress projects, Post-completion Audits.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Investigate into each project idea in the context of feasibility of study.
2. Justify the viability of the project by using Situation Analysis, Demand Forecasting and Financial Projections.
3. Examine the criteria of selection of a project by using the qualitative and quantitative criteria.
4. Evaluate the financing options in terms of targeted overall cost of capital.
5. Illustrate the project planning and control by using PERT and CPM

Books for Reference:

- ❖ *Prasanna Chandra, Dr: Projects Planning, Analysis, Financing, Implementation & Review, Tata McGraw Hill.*
- ❖ *Narendra Singh: Project Management.*
- ❖ *Jach R. & Meredith Samuel J: Project Management.*
- ❖ *Vasanth Desai: Project Management, Himalaya Publishing House.*

Case studies OLA, UBER etc.

P115 MC 302: COMPANY LEGISLATION & COMPLIANCE

COURSE OBJECTIVES:

Students should be able to

1. Illustrate the stages involved in promotion of public limited company
2. Examine the process of raising capital by way of public offer and private placement
3. Justify the acceptance of deposits by companies as one of the components of capital mix
4. Illustrate the conduct of each type of general meeting in compliance with provisions of Indian company act
5. Identify the usual business transacted in annual general body meeting
6. Justify the appointment of directors that comply with provisions of Indian Companies Act.

Module 1:

Preliminary- Accounting Standards, Articles, Authorized Capital, Board of Directors, Called up Capital, Charge, Debenture, Deposit, Director, Dividend, Financial Statements, Financial Year, Issued Capital, Member, Memorandum, Private Company, Public Company, Related Party, Share, Small Company, Sweat Equity Shares, Associate, Joint Venture, Auditing Standards, Body Corporate, Books & Paper, Chartered Accountant, Company, Company Limited by guarantee, Company Limited by Shares, Employee Stock Option Plan, Foreign Company, Free Reserves, Holding Company, Key Managerial Personnel, Net worth, One Person Company, Paid up share capital, Promoter, Prospectus, Relatives, Subsidiary Company, Turnover, Independent Director.

Incorporation Of Company And Matters Incidental Thereto
–Incorporation – Public and Private Company, Incorporation

Requirements, Pre and Post Incorporation Contracts, Memorandum and articles of Association, Commencement of Business, Alteration of MOA and AOA, Registered office.

Module 2:

Prospectus and Allotment of Securities – Public offer and private placement Share Capital and Debentures – Kinds of securities – Equity shares, Preference shares – Debentures- steps involved in the issue, reduction and transfer of securities, Right shares, Issue of bonus shares, Reduction of Share Capital, Buy back of shares, Issue of Sweat equity shares, Transfer and transmission of securities, Debenture – Introduction, issue and redemption.

Module 3:

Acceptance of deposits by companies – Acceptance of deposits from public for private companies.

Registration of charges – Duty to register charges, etc., Application for registration of charge, Satisfaction of charge, Company's register of charges.

Module 4:

Meetings – Types of General Meeting – Annual General Meeting and Extraordinary General Meeting – transaction of business, Notice of meeting, Calling of extraordinary general meeting, Statement, Statement to be annexed to notice, Quorum for meetings, Chairman of meetings, Proxy, Voting.

Resolutions - Ordinary and special resolutions, Resolutions requiring special notice, Resolutions passed at adjourned meeting Resolutions and agreements to be filed.

Meetings Of Board And Its Powers - Meetings of Board, Quorum for meetings of Board, Place of holding meeting, Powers of Board, Loan to directors, etc., Loan and investment by company, Related party transaction.

Module 5:

Declaration And Payment of Dividend - Declaration of dividend, Unpaid Dividend Account, Investor Education and Protection Fund.

Accounts Of Companies- Books of account, etc., to be kept by company, Financial statement, Financial Statement, Board's report, etc., Corporate Social Responsibility.

Audit And Auditors- Appointment of auditors, Removal, resignation of auditor and giving of special notice, Eligibility, qualifications and disqualifications of auditors, Remuneration of auditors, Powers and duties of auditors and auditing standards, Auditor not to render certain services, Auditors to sign audit reports, etc., Auditors to attend general meeting.

Module 6:

Appointment And Qualifications Of Directors - Company to have Board of Directors, Appointment of directors, Application for allotment of Director Identification Number, Allotment of Director Identification Number, Prohibition to obtain more than one Director Identification Number, Director to intimate Director Identification Number, Company to inform Director Identification Number to Registrar, Obligation to indicate Director Identification Number, Punishment for contravention, Appointment of additional director, alternate director and nominee director, Appointment of directors to be voted individually, Disqualifications for appointment of director, Number of directorships, Duties of directors, Vacation of office of director, Resignation of director, Removal of director.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the stages involved in promotion of public limited company
2. Examine the process of raising capital by way of public

offer and private placement

3. Justify the acceptance of deposits by companies as one of the components of capital mix
4. Illustrate the conduct of each type of general meeting in compliance with provisions of Indian Companies Act
5. Identify the usual business transacted in the annual general body meeting
6. Justify the appointment of Directors that comply with provisions of Indian Companies Act.

Books for Reference:

- ❖ *Bare Act pocket edition – Taxmann*
- ❖ *Company Law - Avtar Singh*
- ❖ *Company Law - Nabhi Publication*
- ❖ *Company Law - Gourish Kumar*

Relevant e-forms to be filed Chapter wise under Companies Act, 2013

SL No.	Chapter	e-Form	Purpose of Form
1	II	INC-2	Form for Incorporation and nomination (One Person Company)
2	II	INC-3	Form for consent of nominee of One Person Company
3	II	INC-7	Application for Incorporation of Company (Other than One Person Company)
4	II	INC-21	Declaration prior to the commencement of business
5	II	NC-22	Notice of situation or change of situation of registered office and verification
6	II	INC-27	Conversion of public company into private company or private company into public company
7	III	PAS-3	Return of allotment
8	III	PAS-4	Private Placement Offer Letter
9	IV	SH-7	Notice to Registrar for alteration of share capital
10	V	DPT-3	Return of Deposits
11	VI	CHG-4	Particulars for satisfaction of charge
12	VI	CHG-	Application for registration of creation, modification of charge (other than those related to debentures) including particulars of modification of charge by Asset Reconstruction Company in terms of Securitization and Reconstruction of Financial

		1	Assets and Enforcement of Securities Interest Act, 2002 (SARFAESI)
13	VII	MGT-14	Filing of Resolutions and agreements to the Registrar under section 117
14	VII	MGT-7	Form for filing annual return by a company.
15	IX	AOC-4	Form for filing financial statement and other documents with the Registrar
16	X	ADT-1	Information to the Registrar by Company for appointment of Auditor
17	X	ADT-3	Notice of Resignation by the Auditor
18	XI	DIR-3	Application for allotment of Director Identification Number
19	XI	DIR-6	Intimation of change in particulars of Director to be given to the Central Government
20	XI	DIR-11	Notice of resignation of a director to the Registrar
21	XI	DIR-12	Particulars of appointment of directors and the key managerial personnel and the changes amongst them
22	XXI-V	GNL-1	Form for filing an application with Registrar of Companies
23	XXI-V	GNL-2	Form for submission of documents with Registrar of Companies

P115 FT 301: CORPORATE TAX PLANNING & LAW

COURSE OBJECTIVES:

The students will be able to

1. Calculate the taxable income of companies and corporate tax liability in compliance with Income tax act of 1961 as a part of corporate tax planning and management.
2. Justify the implications of Tax concessions and incentives in setting up of new Business unit in the context of SEZ and R & D expenditure decisions.
3. Examine the tax exemptions and restraints available for inbound and outbound investments of NonResidents under tax treaties with Mauritius, Singapore Netherland and Cyprus /FEMA
4. Design a tax planning as a tool of managerial decision to take advantage of tax deductibles under Income tax act of 1961
5. Illustrate the mechanism of carry forward losses in respect of Amalgamation, de- merger and conversion of firm into company

Module 1:

Meaning of Assessee, Corporate Assessee, Computation of taxable income of companies, Computation of the amount of corporate tax liability; Carry forward and set off of losses in the case of certain companies under Sec. 79 of Income -tax Act, 1961; Minimum Alternate Tax; Tax evasion and tax avoidance; Nature and scope of tax planning and management in the corporate sector; Justification of corporate tax planning and management. Tax on distributed profits of domestic companies; Tax on income distributed to unit holders.

Module 2:

Implications of Tax concessions and incentives for corporate decisions in respect of setting up a new business, location of business and nature of business. Special Economic Zones (SEZ) – sections 80IAB, 80IB, 80IC, 35AD, 10AA. Deduction for R&D expenditure under section 35.

Module 3:

Taxation of non-residents, double tax treaties, royalty, fees for technical services, transfer pricing analysis – sections 90 to 94A.

Inbound investment – tax planning, capital gains tax exemption under tax treaties between India and Mauritius, Singapore, Netherlands, Cyprus (including the Limitation of benefits clause, if any). Outbound investment – tax planning, restrictions under FEMA

Module 4:

Tax planning with reference to managerial decisions- Owning or leasing of an asset; purchasing of assets by installment system or Hire System; Purchasing of an asset out of own funds or out of borrowed capital; manufacturing or buying; Repairing, replacing, renewing or renovating an asset; Sale of assets used for scientific research; Shutting down or continuing operations.

Module 5:

Restriction on carry forward of losses – Section 79; Tax Planning in respect of amalgamation or de-merger of companies or Slump sale or conversion of a firm into a company. General Anti-Avoidance Rules

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Compute the taxable income of companies and corporate tax liability in compliance with Income tax act of 1961 as a part of corporate tax planning and management.
2. Examine the implications of Tax concessions and incentives in setting up of new Business unit in the context of SEZ and R & D expenditure decisions.
3. Evaluate the tax exemptions and restraints available for inbound and outbound investments of Non Residents under tax treaties with Mauritius, Singapore Netherland and Cyprus /FEMA
4. Devise a tax planning as a tool of managerial decision to take advantage of tax deductibles under Income tax act of 1961
5. Illustrate the mechanism of carry forward losses in respect of Amalgamation, de- merger and conversion of firm into company

Books for Reference:

- ❖ *E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.*
- ❖ *Vinod K. Singhanian, Taxmann's Direct Taxes Planning and Management.*
- ❖ *V.S. Sundaram, Commentaries on the Law of Income-Tax in India, Law Publishers, Allahabad.*
- ❖ *A.C. SampathIyengar, Law of Income Tax, Bharat Publishing House, Allahabad.*
- ❖ *Taxman, The Tax and Corporate Law Weekly.*
- ❖ *Bhagmati Prasad, Direct Taxes Laws Practice, WishwaPrakashan.*

P115 FT 302: STRATEGIC FINANCIAL MANAGEMENT

COURSE OBJECTIVES:

The students will be able to

1. Explain the role and functions of financial manager in the context of formulation of strategic policy in finance.
2. Relate the implications of strategic investment policy with financing, dividend and stock refunding decisions.
3. Compare and contrast the implications of approaches of shareholders value creation with one and another
4. Integrate the new metrics with traditional measures of valuation metrics for better valuation approach
5. Justify the applicability of each types of Mergers and Acquisitions /takeovers and its implications.

Module 1:

Introduction to Strategic Financial Management (SFM) - SFM, Interface of Financial Policy & Strategic Policy, The relevance, Importance & Constituents.

Module 2:

Strategic Aspects of Investment Policies - Strategic Aspects of Financing & Dividend Policies, Strategic Cost Management, Stock Refunding.

Module 3:

Various Approaches - Adjusted Book Value Approach, Stock & Approach, Direct Comparison Approach, Discounted Cash Flow (DCF) Approach DCF 2 Stage & 3 Stage Models, Inflation & Asset Valuation, Valuation of Intangible & Knowledge Assets.

Value Based Management & Value Metrics:

Shareholder Value Creation, Traditional Approaches, New Approaches Value Drivers, Marabon Approach, Alcar Approach,

Mckine Approach, EVA Approach, BCG Approach, Executive Compensation & Value Creation, Stock Options & Indexed Stock Options

Module 4:

Measures of Valuation - Traditional measures of EPS, ROI, EBIT, ROCE etc., New Metrics of: Market to Book Ratio (MBR), Total Shareholder Return (TSR), Total Business Return (TBR), EBITDA. Market Value Added (MVA), Economic Value (EVA), Return on Net Assets (RONA), Future Growth Value (FGV), Cash Value Added (CVA), Cash Flow Added Return on Investment (CFROI) and the Balanced Score Card (BSC).

Module 5:

Mergers & Acquisitions & Restructuring - Mergers, Forms of Mergers, Reasons for Mergers, Process of Mergers, Legal Procedures, Tax Aspects, Accounting Aspects, Evaluation of Mergers using DCF Techniques, Stock vs. Cash Payments, Basis for Exchange & Shares, Take-Over, Purchase & Division / Plant, Regulation of Mergers & Takeovers. Anti-Takeovers Defenses, Joint Ventures, Management of Acquisitions and Takeovers, Leveraged Buy-outs (LBOs), Portfolio Restructuring, Demergers, Financial Restructuring, Organizational Restructuring, Disinvestment of PSV's.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the role and functions of financial manager in the context of formulation of strategic policy in finance.
2. Relate the implications of strategic investment policy with financing, dividend and stock refunding decisions.

3. Compare and contrast the implications of approaches of shareholders value creation with one and another
4. Integrate the new metrics with traditional measures of valuation metrics for better valuation approach
5. Justify the applicability of each types of Mergers and Acquisitions / take overs and its implications.

Books for Reference:

- ❖ *Allen: An Introduction to Strategic Financial Management, Kogam Page.*
- ❖ *Coplaned T (et al): Valuation Measuring & Managers – The Values of Companies, John Wiley.*
- ❖ *Fred Weston & E.F. Brigham: Managerial Finance, Dryden Press.*
- ❖ *Jakhotia. G. P.: Strategic Financial Management, Vikas Publishing House.*
- ❖ *Mathew P. K.: Corporate restructuring an Indian, Perspective, Macmillan.*
- ❖ *Sudarsanam P. S.: The Essence of Mergers & Acquisitions, Prentice Hall of India.*
- ❖ *AshwathDamodaran: Damodaran on valuations, Wiley Eastern Publication*
- ❖ *Sridar, Strategic Financial Management, Shroff publication*
- ❖ *Bala&Pattabhiram, Strategic Financial Management, Snowwhite publication.*

P115 FT 303: SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

COURSE OBJECTIVES:

The students will be able to

1. Illustrate the steps involved in investment management process from the perspectives of financial advisor of client.
2. Calculate the Risk and return of each avenue of investment (financial Assets) for construction of portfolios.
3. Conduct Fundamental Analysis, Technical analysis and Efficient Market Hypothesis analysis to decide whether to buy or sell or hold financial asset.
4. Examine the profile of each avenues of investment of capital and Money market instruments
5. Use derivatives for speculation and hedging the risks of stock in futures and options market
6. Construct optimum portfolio by using Markowitz's efficient portfolios and Sharpe single index Model.

Module 1:

Introduction to Securities & Investment - Concept, Investment Vs. Speculation, Arbitrage, Gambling, Investment Objective, Investment Process, Investment Constraints, Investment Strategy, Selection of Securities, Buying, Selling, & Holding Decisions & Strategies, Market Indices, Credit Rating Agencies – Process and Functions.

Module 2:

Risk & Return - Expected Return, Historical Return, Systematic & Unsystematic Risk, Beta Coefficient, CAPM, SML & CML, Factor Model & Arbitrage Pricing Theory.

Module 3:

Security Analysis - Fundamental Analysis, Economic Analy-

sis, Economic Forecasting, Indicators, Industry Analysis, Classification Schemes, Industry Life Cycle, Company Analysis, Measuring Earnings, Forecasting Earnings, Technical Analysis, Charting, Different Tools for Technical Analysis, Efficient Market Hypothesis.

Module 4:

Financial Instruments - Corporate Bonds, Government Bonds, Special Bonds, Bond Returns, Bond Management Strategy, Equity Shares, Dividend Policy, Money Market Instruments, ADRs, GDRs and Recent Innovative Instruments.

Module 5:

Derivatives - Financial Derivative Markets, Global Perspectives, Indian Context, Options – Types, Pricing, Models, Futures, Kinds of Futures, Swaps, Warrants & Convertibles, Valuation & Analysis of Derivatives, Hedging and Speculation.

Module 6:

Portfolio Analysis & Management - Risk & Return, Markowitz Model, Risk Return Optimization, Sharpe Portfolio Optimization, Portfolio Investment Process, Investment Timing & Evaluation, Portfolio Revision, Mutual Funds, Managed Portfolio & Performance.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the steps involved in investment management process from the perspectives of financial advisor of client.
2. Calculate the Risk and return of each avenue of investment financial Assets) for construction of portfolios.
3. Conduct Fundamental Analysis, Technical analysis and Efficient Market Hypothesis analysis to decide whether to buy or sell or hold financial asset.

4. Examine the profile of each avenues of investment of capital and Money market instruments
5. Use derivatives for speculation and hedging the risks of stock in futures and options market
6. Construct optimum portfolio by using Markowitz's efficient portfolios and Sharpe single index Model

Books for Reference:

- ❖ *Avadhani. V. A.: Security Analysis & Portfolio Management, Himalaya Publishing House.*
- ❖ *Bhalla. V. K.: Investment Management, S. Chand*
- ❖ *Fischer & Jordan: Security Analysis & Portfolio Management, Prentice Hall.*
- ❖ *Prasanna Chandra: Investment Analysis & Portfolio Management, Tata McGraw Hill.*

P115 MA 301: ADVERTISING AND SALES PROMOTION

COURSE OBJECTIVES :

Students should be able to

1. Explain the role of advertising in a developing economy
2. Design a copy of advertisement and media plan
3. Examine the applicability and execution of advertisements in a chosen medium of advertising.
4. Illustrate the role of sales promotion in the use of Integrated Marketing Communication.
5. Evaluate the recent trends in advertising and its applicability under the existing legal framework.

Module 1:

Introduction to advertisement - Concept and definition of advertisement – Social and Economic Implications of advertisements – role of advertising in a developing economy- criticism on advertising- types of advertisement consumer, industrial, institutional, retail, trade and professional, advertisement in marketing mix-setting advertisement objectives

Module 2:

Advertisement Media-Planning and strategy - Advertising department and advertisement manager - objectives and functions - Role of advertisement agencies- functioning of advertisement agencies-selection and remuneration- Advertising agency skills and service- client agency relationship-Advertisement campaigns – DAGMAR Approach – Campaign planning process

Copywriting – Copy testing – Types of appeals

Types of budgets - determining optimal expenditure, decision models, sales response and decay, communication, state, competitive share - Media plan – Type and choice criteria – Reach and frequency of advertisements – Cost of advertisements - Media

strategy and scheduling - Characteristics, media selection, optimizing and non optimizing approaches, media scheduling, media research- Sources of themes: Adapting presentation to medium campaign, USP, brand image, positioning, purchase proposition and creative interpretation, insertions, contract.

Module 3:

Design And Execution Of Advertisements - Message development – Different types of advertisements – Layout – Design appeal – Copy structure – Advertisement production – Print – Radio. T.V. and Web advertisements – Media Research – Testing validity and Reliability of ads – Measuring impact of advertisements - Pre-testing, post testing, experimental designs – Case studies.

Module 4:

Sales Promotion – Introduction -Scope and role of sale promotion
– Definition – Objectives of sales promotion - sales promotion techniques – Trade oriented and consumer oriented.

Sales promotion – Requirement identification – Designing of sales promotion campaign – Involvement of salesmen and dealers – Out sourcing sales promotion national and international promotion strategies – Integrated promotion – IMC - Coordination within the various promotion techniques.

Process of PR, Publicity, power of publicity, control and dissemination of publicity, advantages and disadvantages.

Module 5:

Regulatory Framework and Trends in Advertising -Regulatory framework related to advertising – Advertising Standards Council, Legal implications and controls in India.

Recent trends in advertising – Online advertising – Opportunities of Internet as Media – websites, portals, e-commerce, search engines -formats of Internet ads: banners, content spon-

sorship, pop-ups, links, paid searches, contextual ads, rich media, interstitials, webcasting and push, behavioral targeting, blogs, etc - Social Media Advertising – types, efficacy, advantages and disadvantages – sales promotion on the Net – measuring online ads audience.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the role of advertising in a developing economy
2. Design a copy of advertisement and media plan
3. Examine the applicability and execution of advertisements in a chosen medium of advertising.
4. Illustrate the role of sales promotion in the use of Integrated Marketing Communication.
5. Evaluate the recent trends in advertising and its applicability under the existing legal framework

Books for Reference:

- ❖ *S. H. H. Kazmi and Satish K Batra, Advertising & Sales Promotion, Excel Books, New Delhi, 2001.*
- ❖ *George E Belch and Michel A Belch, Advertising & Promotion, McGraw Hill, Singapore, 1998.*
- ❖ *Kenneth Clow. Donald Baack, Integrated Advertisements, Promotion and Marketing communication, Prentice Hall of India, New Delhi, 2003.*

P115 MA 302: INTERNATIONAL MARKETING

COURSE OBJECTIVES :

Students should be able to

1. Illustrate the steps involved in international marketing management process in the context of each international marketing entry strategies.
2. Identify the factors that influence international consumer buying behavior
3. Develop a product mix and pricing strategy for an international business firm
4. Design a channel of distribution for an International business firm in the context of multi channeling, international retailing and E-tailing.
5. Devise a plan for promotion mix strategies of international business firm
6. Compare and contrast the role of global logistics and supply chain management and its applicability in international marketing.

Module 1:

International Marketing - Meaning, Nature and Importance; International Marketing Orientation: E.P.R.G Approach: An overview of the International Marketing Management Process; International Marketing Environment. International Market Segmentation and Positioning; Screening and Selection of Markets; International Market Entry Strategies: Exporting, licensing, Contract Manufacturing, Joint Venture M & A, Setting-up of Wholly Owned Subsidiaries Aboard, Strategic Alliances.

International Marketing Research– problems and issues in

Primary research, analysis of competitors, market analysis, Organizing Research.

Module 2:

International consumer behavior and culture – Consumer behavior

– meaning, factors affecting consumer behavior, types of buying decision behavior, stages in buyer decision process, buyer decision process for new products, consumer behavior across international borders.

Culture – meaning, characteristics, forms, measurement of culture.

Module 3:

International Product and Pricing Strategies- Product Designing: Product Standardization Vs. Adaptation; Managing Product Line, International Trade Product Life Cycle, New Product Development; Pricing for International Markets: Factors Affecting International Price Determination; Price Quotations and Terms of Sale.

Module 4:

International Distribution Decisions, International Retailing, E-Tailing - Distribution channel strategy- International distribution channels; their roles and functions; selection and management of overseas agents; International distribution logistics- inventory management, transportation, warehousing, and insurance.

International Retailing –definition, Retail formats – variations in different markets, International food retailers – conventional supermarkets, superstores, warehouse clubs, convenience stores, non store retailing, Network marketing, Issues.

E-tailing- meaning, sectors using E-Tailing, types of E-Tailers, barriers, benefits, E-Tailing in India.

Module 5:

International Promotion Strategies - Communications across

countries-complexities and issues; Country-of-origin effect; International promotion tools and planning; Advertising, personal selling, publicity, and sales promotion; International public relations, Developing international promotion campaign; Standardization vs. adaptation issue; Planning for direct mail, sales literature, trade fairs, and exhibitions.

Module 6:

Global Logistics and Supply Chain Management – meaning, Concept: Global sourcing, Global manufacturing, managing global logistics, components of global logistics management, Global logistics management process. Guidelines for developing a Global logistics Strategy.

Supply Chain Management - Meaning, Significance, Objectives, phases in a supply chain, process view of a supply chain, Global Supply Chain Management Vs Domestic Supply Chain Management, Problems and challenges facing Global Logistics and Supply Chain Management.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the steps involved in international marketing management process in the context of each international marketing entry strategies.
2. Identify the factors that influence international consumer buying behavior
3. Develop a product mix and pricing strategy for an international business firm
4. Design a channel of distribution for an International business firm in the context of multi channeling, international retailing and E-tailing.
5. Devise a plan for promotion mix strategies of international business firm

6. Compare and contrast the role of global logistics and supply chain management and its applicability in international marketing.

Books for Reference:

- ❖ *Cateora, Philip R. and Graham John L.(2005). International Marketing. Tata McGraw- Hill Edition.*
- ❖ *Keegan, Warren J. (7th Edition, 2002). Global Marketing Management. Pearson Education , New Delhi.*
- ❖ *Global Marketing Strategies by Jeannet*
- ❖ *International Marketing Management by Subhash Jain*
- ❖ *Kotabe Masaaki and HelsenKristiaan (2nd Edition, 2001). Global Marketing Management. John Wiley & Sons (Asia) Pte Ltd.*
- ❖ *Onkvisit, Sak and Shaw, John J. (2004). International Marketing: Analysis and Strategy, Edition, Prentice Hall.*
- ❖ *Varshney, R. L. and Bhattacharya, B. (2001). International Marketing: An Indian Perspectives. Sultan Chand, New Delhi.*
- ❖ *Francis cherunialan, International Marketing, Himalaya Publishers.*
- ❖ *Terpstra, Vern and Sarathy, Ravi (2000). International Marketing. The Dryden Press, Chicago. 43*

P115 MA 303: BUSINESS MARKETING

COURSE OBJECTIVES :

Students should be able to

1. Differentiate the role and implications of consumer marketing from business marketing.
2. Identify the factors that influence on organizational buying behavior
3. Illustrate the process of marketing intelligence system and its importance and applicability in business marketing.
4. Design a product mix and pricing strategies for industrial/business marketing in the wake of recent development in E-commerce.
5. Design a channel of distribution for the distribution of an industrial product and services
6. Plan for promotional mix for the distribution of the industrial product and services.

Module 1:

Nature of Business Marketing – What is Industrial/Business Marketing, Differences between Business and Consumer Marketing, environmental analysis in industrial / business marketing.

Nature of Demand in Industrial Markets. Business Markets, Products and Environment – Types of organizational customers, purchasing practices of business customers.

Module 2:

Organizational buying and buying behavior – Organizational buying decision process, buying situations, buy grid framework, buying center roles, key members of buying center, mod-

els of organizational buying behavior-the Webster and Wind-Model, the Sheth Model. Buyer Seller Relationship – Buyer and Sales representative interaction, relationship marketing, sales presentation, negotiation, reciprocity, dealing with customer's customer, customer service, management of major and national accounts. Relationship marketing: managing buyer seller relationship, customer relationship management.

Module 3:

Marketing Research and Marketing Intelligence – Nature and scope of industrial marketing research, marketing research process- Problem definition and approach, Research Design, Exploratory Research Design, Primary data collection methods, Secondary data importance, Data Analysis .

Industrial marketing intelligence system-Meaning, Tools and applications, Importance, Marketing Intelligence Process, Trend Analysis, bases for segmenting consumer and business markets.

Developing industrial marketing plan, implementing and controlling marketing plans, industrial market segmentation, target marketing, and positioning.

Module 4:

Product strategies and new product development – meaning of industrial product, changes in product strategy, product strategies for existing products, product life cycle and strategies. Impact of technology – Hi-Tech marketing, new product classification, development process and strategy.

Pricing Strategies and Policies: Factors that influence pricing decisions, pricing strategies – competitive / tender bidding, pricing new products, pricing across product life-cycle. Pricing policies – application of discounts, geographical pricing, role of leasing.

Defining E commerce, key elements supporting E commerce, internal strategy implementation

Module 5:

Distribution channels and marketing logistics: Alternative structures of industrial channel, types of business intermediaries, channel design, managing channel members. Business logistics system - tasks of physical distribution, total distribution cost and customer service. Supply chain Management – Concept of supply chain management, strategic role of logistics, business to business logistical management. Creating B2B Channel Strategies

Module 6:

Marketing Communications and Marketing Promotion - Direct selling, applications of needs satisfaction theory in marketing industrial products, Dealer management-Appointment motivation leadership communications and control of dealers.

Promotional of Industrial products: Supporting Salesman, Motivating distributors, stimulating primary demands, sales appeal, publicity and sponsorships, trade shows, exhibits, catalogues, samples, promotional letters, promotional novelties.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Differentiate the role and implications of consumer marketing from business marketing.
2. Identify the factors influencing organizational buying behavior
3. Illustrate the process of marketing intelligence system and its importance and applicability in business marketing.
4. Design a product mix and pricing strategies for industrial/business marketing in the wake of recent development in E-commerce.
5. Design a channel of distribution for the distribution of an

industrial product and services

6. Plan for promotional mix for the distribution of the industrial product and services.

Books for Reference:

- ❖ *James, C. Anderson & James A. Narus: Business Market Management, Pearson Education, 1999.*
- ❖ *Krishna K Havaldar: Industrial Marketing, Tata McGraw-Hill.*
- ❖ *Michael Dhutt Thomas W Spen: A Strategic View of Industrial and Organizational Markets, Thomson Publications.*
- ❖ *Richard Hill, Alexander Rosph & James S. Cross: Industrial Marketing, AITBS, 2001.*
- ❖ *Robert R. Reeder, Edward G. Brierty & Betty H. Reeder: Industrial Marketing – Analysis, Planning and control, Prentice Hall, India, 1998.*

P116 AR 301: BANK MANAGEMENT

COURSE OBJECTIVES:

Students should be able to

1. Illustrate the primary and secondary functions of commercial banks in India
2. Relate the process of maintenance of assets and liabilities of balance sheet as per the norms of Basel II and III with management of risk in the context of credit, market and operational risks.
3. Evaluate the role and implications of money market instruments and derivatives in treasury management and Disaster management as per IT act and Cyber Crimes and Law.
4. Justify the effect of service quality offered by banks in the wake of adoption of new banking technology ranging from banking distribution channel to information system security
5. Examine the applicability and implications of contemporary issues of banking technologies with recent banking techniques as per reports of Rangarajan committee.

Module 1:

Functions Of Banks - Deposit Mobilization- Banker, Customer Relationship-know Your Customer (KYC) and Anti-Money Laundering (AML) guidelines- Different Deposit Products - Opening of Accounts for various Types of Customers. Credit Deployment- principles of lending-Variou credit products-Working Capital and Term Loan, Services Rendered by Banks- - Function under Negotiable Instrument Act- Payment and Collection of Cheques, Ancillary services-, Remittances, Safe Deposit Lockers, forfaiting etc.

Module 2: Operation Management

Balance Sheet Management – Understanding Bank's balance sheet- components of assets and liabilities- Asset Liability

Management- Asset Classification- Provisioning, NPA Management-Effect of NPA on profitability, Prudential norms-Capital Adequacy- Basel II and Basel III guidelines.

Risk Management- Risk-Definition- Risks in Banks- Risk Management in Banks- Risk identification, measurement, mitigation- Credit Risk- Market Risk- Operational Risk.

Module 3:

Treasury Management and Disaster Management

Treasury Management - Concepts and function- Control and Supervision of Treasury Management- Interest Rate Risk- Debt instruments- Treasury bills, Money Market Instruments- Securitization –Refinance and Rediscounting facilities- Derivatives.

Disaster Management - Disaster Recovery, Business Impact Assessment, RTO, RPO, Testing, Maintenance, IT Act 2000. Legal Issues, Cyber crimes and law

Module 4:

Banking Technology - Electronic Banking-Core Banking-Distribution Channels-Electronic payment Systems-ATM-Internet Banking- Mobile Banking- Electronic Funds Transfer Systems-NEFT-RTGS, ECS- Point of Sales- Plain Messages (Data communication)- Structured Messages (SWIFT)- Information Technology – Banknet, RBINet, Datanet, Nicenet, I-net, Internet, E-mail,- Role and Uses of Technology up gradation-Global Developments in banking Technology- Impact of Technology on Banks- effect on Service Quality and on Customers-Information System Audit- Information System Security.

Module 5:

Issues in Banking Technologies - Contemporary Issues in Banking Techniques – Analysis of Rangarajan Committee Reports –

E Banking – Budgeting – Banking Softwares – Case study:
Analysis of Recent Core Banking Software.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the primary and secondary functions of commercial banks in India
2. Relate the process of maintenance of assets and liabilities of balance sheet as per the norms of Basel II and III with management of risk in the context of credit, market and operational risks.
3. Evaluate the role and implications of money market instruments and derivatives in treasury management and Disaster management as per IT act and Cyber Crimes and Law.
4. Justify the effect of service quality offered by banks in the wake of adoption of new banking technology ranging from banking distribution channel to information system security
5. Examine the applicability and implications of contemporary issues of banking technologies with recent banking techniques as per reports of Rangarajan committee.

Books for Reference:

- ❖ *Khan M.Y., Indian Financial System, McGraw Hill Education (India) Private limited*
- ❖ *Indian Institute of Banking and Finance (IIBF), Principles and Practice of Banking, Macmillan, 2014*
- ❖ *Indian Institute of Banking and Finance (IIBF), Bank Financial Management, Macmillan, 2014*
- ❖ *Neelam C. Gulati, Principles of Banking Management, Excel*

Books

- ❖ *W.S.Jawadekar, Management Information System s, Tata McGraw Hill Publishing Company Limited, 1997. (Text Book)*
- ❖ *Jerome Karnter, Management Information System, III edition, PHI, 1990.*

P118 ST 301: STATISTICAL TOOLS FOR DATA ANALYSIS

COURSE OBJECTIVES:

Students should be able to

1. Use Minitab for editing the data , sampling size selection and sampling error
2. Analyze the given data by using descriptive statistics tools
3. Use appropriate Parametric tool for testing the given hypothesis
4. Select appropriate Non Parametric tool for testing the given hypothesis
5. Interpret the R & R Square value while using simple linear regression analysis
6. Develop appropriate graphs and charts for the presentation of data on the basis of given data/distribution

Module 1:

Data Processing

Data Reading, editing - Data interpretation - Sampling size selection and sampling error - Use of mini tab

Module 2:

Analysis of Data

Analytical and Descriptive Statistics: Measures of Central Tendency: Calculation of Mean, Median, Mode, Variance, Standard Deviation, Range, Sample mean, Sample Variance, Sample S.D., Coefficient of Variation.

Module 3:

Parametric Hypothesis Testing

One sample testing: Tests for mean and variance: z test, stu-

dent's test, Chi square test and test for proportions. Two sample testing: Paired – comparison tests: Test the difference between two means (equal and unequal known variances), Test the difference between two means (equal and unequal unknown variances), Contingency table tests, and F test.

Module 4:

Non Parametric Hypothesis Testing

Mood's Median Test, Levene's test, Wilcoxon Signed Rank Test, Kruskal Wallis test, One way ANOVA test, Mann Whitney U test, Spearman Rank Correlation coefficient test.

Module 5:

Advanced Data Analysis Techniques

Simple Linear Regression: Method of Least Squares, R and R² value interpretation.

Module 6:

Graphs and Charts

7 Quality Control Tools/Graphical Methods For Data Interpretation: Histogram, Box and Whisker plots, Scatter plots, Run/time charts, Stem & Leaf diagram, Probability plots, Frequency & Cumulative frequency curves. Probability Distributions: Binomial, Poisson and Normal Distributions.

COURSE OUTCOMES:

After completion of the course the students will be able to Students should be able to

1. Use Minitab for editing the data , sampling size selection and sampling error
2. Analyze the given data by using descriptive statistics tools
3. Use appropriate Parametric tool for testing the given hypothesis

4. Select appropriate Non Parametric tool for testing the given hypothesis
5. Interpret the R & R Square value while using simple linear regression analysis
6. Develop appropriate graphs and charts for the presentation of data on the basis of given data/distribution

P115 MCE 301: MANAGERIAL COMMUNICATION - II

COURSE OBJECTIVES:

Students should be able to

1. Explain the role of cross cultural communication in business in an intercultural business set up.
2. Justify the use of appropriate oral communication in the context of a small group communication.
3. Compare and contrast different modes of a business correspondence in writing.
4. Explain the role business etiquette and protocol as effective form of a managerial communication.

Module 1:

Cross Cultural Communication In Business - Focus on the importance of culture in our everyday lives, and the ways in which culture interrelates with and effects communication processes. Understanding the concept of culture, Overcoming ethnocentrism, Recognizing cultural signs and improving Intercultural communication skills.

Module 2:

Effective Oral Communication: (Small Group Communication) - Small Group Interaction, Impromptu and Prepared Speeches, Tele conferencing, Video conferencing, Interview Skills, Group Discussions.

Module 3:

Business Writing And Creative Expression:(Work place Messages & Employment Messages) - Email writing (Netiquette), Memos, Minutes of a Meeting, Curriculum Vitae writing, Application Letters, Job-Inquiry Letters.

Module 4:

Business etiquette & protocol - Understand how business eti-

quette has evolved from its earliest days to today's modern concepts and why actions speak louder than words. Etiquette awareness : Cubicle etiquette, Dress etiquette, Business Etiquette, Handshake Etiquette, Guest Etiquette, Party Etiquette, Business dining Etiquette, Gift giving and International business etiquette.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the role of cross cultural communication in business in an intercultural business set up.
2. Justify the use of appropriate oral communication in the context of a small group communication.
3. Compare and contrast different modes of a business correspondence in writing.
4. Explain the role of business etiquette and protocol as effective form of managerial communication.

METHODOLOGY

Role-Plays, Cases, Lectures, Individual & Group Exercises, Films, Presentations by Students and Videos.

EVALUATION

Quiz, Assignments & Presentation - 50%

End Term Exam 50%

Books for Reference:

- ❖ *Eats, Shoots & Leaves (The Zero Tolerance Approach to Punctuation)*, Lynne Truss, Profile Books, Indian Edition: Viva Books, 2007.
- ❖ *The Power of Now, 1st Edition*, Eckhart Tolle, Hodder

Mobius, 2001

- ❖ *I'm O.K., You're O.K., 1st Edition reprint, Dr. Thomas A. Harris, Harper Collins, 2004. High School English Grammar & Composition, Revised Edition, Wren & Martin, edited by: Prof. Dr. N.D.V.Prasad Rao, S. Chand & Co. Ltd., 2006.*
- ❖ *Advanced English Grammar, Revised Edition, Martin Hewings, Cambridge University Press, 2006.*
- ❖ *Common Errors in English, 1st Edition, Prof.S.Jagadisan & Dr. N. Murugaian, Neelkamal Publications, 2002.*
- ❖ *Concise Oxford Dictionary, 11th Edition, Edited by Catherine Soanes & Angus Stevenson, Oxford University Press, 2004.*
- ❖ *Roget's Pocket Thesaurus, 10th Edition, Houghton Mifflin Harcourt, 2008*

P117 FT401: GOODS AND SERVICES TAX

COURSE OBJECTIVES:

The student should be able to

1. Explain the structure and functions of Dual Model under GST Act.
2. Examine the complimentary role and implication of SGST Act of Karnataka State under the Dual Model of IGST Act.
3. Illustrate the procedure and levy under GST for a Casual Non Resident taxable provision.
4. Compute Tax Liability of an Assessee under GST and file returns for the same.
5. Relate the implication of integration of GST system with GSP Eco System.

Module 1:

Introduction To Goods And Services Tax (GST) -Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes – Benefits of implementing GST – Constitutional amendments - Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST - GST Council: Structure, Powers and Functions. Provisions for amendments.

Module 2:

GST ACTS: CGST Act, SGST Act (Karnataka State), IGST Act - Salient features of CGST Act, SGST Act (Karnataka State), IGST Act - Meaning and Definition: Aggregate turnover, Adjudicating authority, Agent, Business, Capital goods, Casual taxable person, Composite supply, Mixed supply, Exempt supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Input service distributor, Job work, Manufacture, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, Casual taxable person, Non-resident person.

Export of goods / services, Import of goods / services, Intermediary, Location of supplier of service, Location of recipient of service.

Module 3:

Procedure And Levy Under GST -Registration under GST: Persons liable for registration, Persons not liable for registration, Compulsory registration, Deemed registration, Special provisions for Casual taxable persons and Non-resident taxable persons. Exempted goods and services - Rates of GST. Procedure relating to Levy: (CGST & SGST): Scope of supply, Tax liability on Mixed and Composite supply, Composition Levy, Time of supply of goods and services, Value of taxable supply. Computation of taxable value and tax liability. Procedure relating to Levy: (IGST): Inter-state supply, intra-state supply, Zero rates supply, Value of taxable supply – Computation of taxable value and tax liability. Input tax Credit: Eligibility, Apportionment,– Transfer of Input tax credit - Simple Problems on utilization of input tax credit. Tax Invoice, E-Way bill, Provisions relating to E-Commerce.

Module 4:

Assessment And Returns - Furnishing details of outward supplies and inward supplies, First return, Claim of input tax credit, Matching reversal and reclaim of input tax credit, Annual return and Final return. Problems on Assessment of tax and tax liability.

Module 5:

GST And Technology - GST Network: Structure, Vision and Mission, Powers and Functions. Goods and Service Tax Suvidha Providers (GSP): Concept, Framework and Guidelines and architecture to integrate with GST system. GSP Eco system. (Theory only).

Skill Development:

1. Narrate the procedure for calculation of CGST, SGCT and

IGST.

2. Show the flow chart of GST Suvidha Provider (GST).
3. Prepare chart showing rates of GST.
4. Prepare challans for payment of duty.
5. Prepare Tax invoice under the GST Act.
6. Prepare structure of GSTN and its working mechanism.
7. Prepare list of exempted goods/ services under GST.
8. Prepare organisation chart of GST Council.
9. Prepare the chart showing scheme of GST.
10. Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST.
11. Procedure for registration
12. Furnishing of monthly returns. (GST R1, R2 & R3)

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the structure and functions of Dual Model under GST Act.
2. Examine the complimentary role and implication of SGST Act of Karnataka State under the Dual Model of IGST Act.
3. Illustrate the procedure and levy under GST for a Casual Non Resident taxable provision.
4. Compute Tax Liability of an Assessee under GST and file returns for the same.
5. Relate the implication of integration of GST system with GSP Eco System.

Books for Reference:

- ❖ *Deloitte: GST Era Beckons, Wolters Kluwer.*
- ❖ *Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.*

- ❖ *All About GST: V.S Datey - Taxman's.*
- ❖ *Guide to GST: CA. Rajat Mohan,*
- ❖ *Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication*
- ❖ *Goods & Services Tax – CA. Rajat Mohan,*
- ❖ *Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.*
- ❖ *GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,*
- ❖ *Understanding GST : Kamal Garg, Barat's Publication*

P115 FT 402: INTERNATIONAL FINANCIAL MANAGEMENT

COURSE OBJECTIVES:

The student should be able to:

1. Illustrate the role of a financial manager in an international business firm in the context of dynamic international financial Environment and BOP equilibrium and dis-equilibrium
2. Evaluate the role of foreign exchange market in international financial decision.
3. Use the tactics and strategies for minimizing the risk of foreign exchange exposure
4. Evaluate capital budgeting decisions of international business firm in taking into account of international tax, overall cost of capital and capital budgeting.
5. Examine the implications of international working capital management decisions of international business firm
6. Choose a financing mix for an international project in the context of prevalent international financial Environment.

Module 1:

Introduction to International Finance -

Meaning and scope, International business methods, International Sources of finance for the firm – Bond financing, Loan financing, Securitized financing, equity financing, loan agreement and negotiations, international financial transactions.

Balance of Payments – Accounting components of Balance of Payments, equilibrium, disequilibrium and adjustments of Balance of Payments and trade deficits.

Module 2:

The Foreign Exchange Market- Structure, Exchange rate determination and Forecasting (Time Series Model), fundamental factors affecting exchange rates, parity conditions in Foreign exchange markets. Purchasing Power Parity, Balance of Payments theory, Fisher's effect covered intent parity, Real intent

parity. Parity conditions and managerial implications.

Module 3:

Foreign Exchange Risk Management - Conceptual overview, nature of exposure – Economic/Transaction/Translation – Hedging & Speculation. Derivatives and exposure management – currency future, currency options, Interest rate Risk Management – Internal and external hedging strategies, recent developments in management of exposure.

Module 4:

International Financing Decision - Issues in overseas funding choices, economic circumstances and overall funding choices, funding and risk management aspects. Analysis of capital budgeting - Foreign project appraisal and growth evaluation, cost of capital of a foreign investment and incorporating International Tax Laws in Multi- national Capital Budgeting.

Module 5:

Short Term Asset and Liability Management - International Working Capital Management - financing strategies and options, International Cash, Inventory and Receivables Management.

Module 6:

International Project Finance - Techniques of financing, leasing, Cross border finance, FDI, Joint ventures management.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the role of a financial manager in an international business firm in the context of dynamic international financial Environment and BOP equilibrium and dis-equilibrium
2. Evaluate the role of foreign exchange market in international financial decision.
3. Use the tactics and strategies for minimizing the risk of foreign exchange exposure

4. Evaluate capital budgeting decisions of international business firm in taking into account of international tax, overall cost of capital and capital budgeting.
5. Examine the implications of international working capital-management decisions of international business firm
6. Choose a financing mix for an international project in the context of prevalent international financial Environment.

Books for Reference:

- ❖ *Madura, Jeff: International Financial Management, Cengage Learning, New Delhi.*
- ❖ *Alan Shapiro: Multinational Financial Management, Prentice Hall, New Delhi.*
- ❖ *Apte: International Financial Management, Tata Mcgraw Hill, Delhi.*
- ❖ *David B. Zenoff & Jack Zwick: International Financial Management.*
- ❖ *Rita M. Rodriguez L. Bigame Carter: International Financial Management.*
- ❖ *V. A. Avadhani: International Finance - Theory and Practice, Himalaya Publishing House.*
- ❖ *J. Fred Weston & Bart: Guide to International Financial Management.*
- ❖ *Robery O. Edmister: Financial Institutions - markets and Management.*
- ❖ *A. V. Rajwade: Foreign Exchange International Finance and Risk Management, Prentice Hall.*
- ❖ *Jeff Madura: International Financial Management, Thom-*

son Learning.

- ❖ *Jeevanandam: Foreign Exchange – Practice, Concepts & Control, Sultan Chand & Sons.*

P115 FT 403: SYSTEMS, APPLICATIONS, PRODUCTS – FINANCIAL ACCOUNTING & CONTROLLING (FICO)

COURSE OBJECTIVES:

The students should be able to:

1. Describe the role of R/3 in FICO of Business firm.
2. Examine the implication and Integration of Financial Accounting with each components of Material Management of Business Firm.
3. Analyse the implication and integration of Accounting with sales and distribution.
4. Devise a plan for Controlling in alignment with Cost centre reports.
5. Conduct the procedure for creating settlement of real time internal orders.
6. Devise a cost estimate with and without Quantity Structure.

Module 1:

Introduction to R/3 - Financial Accounting Basic Settings, General Ledger Accounting, Accounts Payable, Accounts Receivable, Asset Accounting, New General Ledger Accounting

Reports, Integration, Architecture, SAP service, landscape.

Module 2:

Integration of financial accounting with materials management

- Definition of organizational units in materials management i.e. plant, storage location and purchase organization, Assignment of organizational units to each other, 3. Definition of tolerance groups for purchase orders, Definition of tolerance groups for goods receipt, 5. Definition of tolerance groups for invoice verifi-

cation, Definition of vendor specific tolerances, Creation, display and change of material master records, Creation of plant parameters, Maintenance of posting periods for materials management, Maintenance of parameters for invoice verification, Maintenance of plant parameters for inventory management and physical inventory, Definition of attributes for material types, Assignment of GL accounts for material transactions in financial accounting (Integration of MM with FI), Creation of purchase order, posting of goods receipt, invoice verification and Goods issue for production.

Module 3:

Integration of financial accounting with sales and distribution- Definition of sales organization, definition of distribution channels, definition of divisions, assignment among various organizational units in SD, definition of partner functions, definitions of shipping point and loading points, definition of pricing procedures, determining the shipping points, determining the pricing procedures, maintenance of SD condition types, maintenance of condition records, assignment of GL accounts for sales transactions(integration of FI with SD), creation of sales order, initialization of stock, posting the delivery of goods, creating the sales invoice

Module 4:

Controlling - Basic settings for controlling - Defining Controlling Area, Defining Number ranges for Controlling Area, Maintain Planning Versions Cost Center Accounting - Defining Cost Center Standard Hierarchy, Creation of Cost Centers and cost center groups, display cost center master records, change cost center master records, creation of cost center groups, posting to cost centers, reposting of co line items, Re-post of Costs, Planning for cost centers. Overhead Calculation, Creation of secondary cost element master records, Creation and Execution of Distribution Cycle, Creation and execution of assessment cycles, Cost center reports

Module 5:

Internal Orders - Defining order types, Creation of internal order master records, display internal order master records, change internal order master records, postings to internal orders, planning for internal orders, reposting co line items for internal orders, Repost of costs for internal orders, Report of Variance analysis for internal orders, Creation of real internal orders, Posting of business transaction to real orders, Definition of allocation structures, Definition of settlement profiles, Definition of planning profiles, Settlement of real internal orders, Budgeting and availability control, Maintain number ranges for budgeting, Define tolerances for availability control, Specification of exempt cost elements from availability control, Maintenance of budget manager

Module 6:

Product cost planning - creation of bill materials, creation of activity type master records, planning for activity hours, activity type price calculation, creation of work center master records, creation of routings, defining cost sheet(over head structures), assignment of cost sheet to costing variant, creation of cost estimate with quantity structure, marking, releasing, creation of cost estimate without quantity structure

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the role of R/3 in FICO of Business firm.
2. Examine the implication and Integration of Financial Accounting with each components of Material Management of Business Firm.
3. Analyse the implication and integration of accounting with sales and distribution.
4. Devise a plan for Controlling in alignment with Cost centre reports.

5. Conduct the procedure for creating settlement of real time Internal orders.
6. Devise a cost estimate with and without Quantity Structure.

Books for Reference:

- ❖ *SAP(R) ERP Financials and FICO Handbook (The Jones and Bartlett Publishers Sap Book Series) by S. N. Padhi (Author).*
- ❖ *SAP Fico Covers Sap Ecc 6.0 Black Book (English) (Paperback) Author: Bhushan Jairamdas Mamtani.*

P115 MA 401: RURAL MARKETING

COURSE OBJECTIVES:

The students will be able to

1. Illustrate the role and implications of marketing manager from the perspectives of Rural marketing.
2. Identify the factors that are responsible for the buying behavior of rural consumers
3. Examine the issues and challenges of marketing of FMCG and consumer durables in rural India.
4. Compare and contrast the challenges and implications of marketing of Agriculture inputs and Produces.
5. Justify the development of distribution model of FMCG and Consumer durables companies for rural and rural communication strategy.
6. Evaluate the implications and applicability of each recent trends in rural Marketing.

Module 1:

Introduction to Indian Rural Marketing - Nature and scope of rural marketing; concepts and classification of rural markets; rural vs. urban markets. Rural marketing environment: Population, occupation pattern, income generation, location of rural population, expenditure pattern, literacy level, land distribution, land use pattern, irrigation, development programs, infrastructure facilities, rural credit institutions, rural retail outlets, print media in rural areas, rural areas requirement, rural demand and rural market index; problems in rural marketing.

Module 2 :

Rural Consumer behavior - Consumer buying behaviour in rural markets, Factors affecting Consumer Behaviour, Social factors,

Technological Factors, Economic Factors, Political Factors; Characteristics of Rural consumer- Age and Stages of the Life cycle, Occupation and Income, Economic circumstances, Lifestyle, Personality and Brand Belief, Information Search and pre purchase Evaluation, Rise of Consumerism, Consumer Buying Process, Opinion Leadership Process, Diffusion of Innovation, Brand Loyalty. Researching Rural Market: Sensitizing rural market, Research design- reference frame, Research approach, Diffusion of innovation, Development studies, PRA approach (Participatory Rural Appraisal), The need for PRA, Sampling, Operational aspects of data collection,

Module 3:

Rural Marketing of FMCG's - Indian FMCG industry, characteristics of Indian FMCG sector, Challenges in marketing FMCG in rural markets; Rural Marketing of Consumer durables: Issues related to consumer durables in the rural market, Rural marketing of financial services: Marketing objectives and approaches, Evolution of rural banking after independence, Challenges in marketing for banking services in rural, opportunities for banking in rural areas, marketing strategies for banking services

Module 4:

Marketing of agricultural inputs - Indian tractor industry: A brief overview, Challenges for Indian tractor industry, factors suggesting better future prospects for tractor industry, marketing strategies for tractor industry ; Fertilizer industry in India: Marketing of fertilizers, classification of fertilizer industry, Challenges for marketing of fertilizers, marketing strategies for fertilizer industry. Indian agrochemical market: Marketing environment for agrochemicals in India, factors affecting agrochemicals market growth, marketing strategies for agrochemicals. Marketing of agricultural produce - Profiling of Indian

agricultural produce marketing, challenges in marketing of agricultural produce, Strategies to promote marketing of agricultural produce, Governments initiative and support; Marketing of rural artisan products, Characteristics of Indian handicrafts industry, Challenges for rural artisan sector, Government policy towards handicrafts sector, marketing strategies for the development of rural artisan sector

Module 5:

Distribution and Communication Strategy - Accessing Rural Markets, Channels of Distribution, Evolution of Rural Distribution Systems- Wholesaling, Rural Retail System, Vans, Rural Mobile Traders: The last Mile Distribution, Shandies, Public Distribution System, Co-operative Societies; Behaviour of the Channel, Prevalent Rural Distribution Models- Distribution Models of FMCG Companies, Distribution Model of Durable Companies, Distribution of fake products, Emerging Distribution Models- Corporate –SHG Linkage, Satellite Distribution, Syndicated Distribution, ITC's Distribution Model, Petrol pumps and Extension counters, Barefoot agents, Agricultural agents, Agricultural input dealers, Other channels; Rural Communication strategy: Challenges in Rural Communication, Communication Process, Developing Effective- Profiling the Target Audience, Determining communication objectives, designing the message, selecting the communication channels, deciding the promotion mix, Creating advertisement for rural audiences rural media-Mass media, Non-Conventional Media, Personalized media, Rural Media: The importance of the two- step flow of communication Media Typology, Media innovation, Influence of Consumer Behaviour on Communication strategies.

Module 6:

Recent Trends in Rural Marketing - Rural India goes mobile and online – Internet reach – brand consciousness – opportunities – case studies of new trends – Philips free power radio – rural banking thrust – ICICI rural ATMs – Kissan Credit Cards – insurance reach – e-Choupal of ITC – information sources from

APMC and MARKFED – Wired Village project – Gyandoot – Akshaya scheme – project Rural e- Seva etc.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the role and implications of marketing manager from the perspectives of Rural marketing.
2. Identify the factors that are responsible for the buying behavior of rural consumers
3. Examine the issues and challenges of marketing of FMCG and consumer durables in rural India.
4. Compare and contrast the challenges and implications of marketing of Agriculture inputs and Produces.
5. Justify the development of distribution model of FMCG and Consumer durables companies for rural and rural communication strategy.
6. Evaluate the implications and applicability of each recent trends in rural Marketing.

Books for Reference:

- ❖ *Rural Marketing, T.P.Gopaldaswamy, Vikas Publishing House*
- ❖ *Rural Marketing, Badi and Badi, Himalaya Publishing House, 2 ed, 2005*
- ❖ *Agricultural Marketing in India, Acharya and Agarwal, 3rd ed, Oxford and Wheeler Publishers.*

P115 MA 402: STRATEGIC BRAND MANAGEMENT

COURSE OBJECTIVES:

The students will be able to

1. Illustrate the steps involved in strategic Brand Management process in the capacity of Brand Manager.
2. Justify the development, application and implication of customer based Brand equity model.
3. Evaluate the contribution of each brand element towards building brand equity.
4. Compare and contrast the applicability of each branding strategy in the context of Indian marketing.
5. Identify the factors that determine the brand imitation decision in the global context.
6. Evaluate the steps involved in each method of brand valuation in finance and Accounting.

Module 1:

Introduction to the concept of Brand Management- Brand-Meaning, Definition, Evolution of Brands, Functions of Brand to consumer, Role of Brand- Advantages of Brand, Product Vs Brand. Branding- Meaning, Creation of Brands through goods, services, people, Organisation, Retail stores, Places, Online, Entertainment, Ideas, Challenges to Brand builders Brand. Management- Meaning & definition, Strategic Brand Management Process- Meaning and Steps.

Module 2:

Customer Based Brand Equity- Meaning, Model of CBBE:

Brand Equity: Meaning, Sources, Steps in Building Brands, Brand building blocks- Resonance, Judgments, Feelings, Performance, Imagery, Salience Brand Building Implications, David

Aaker's Brand Equity Model. Brand Identity & Positioning: Meaning of Brand identity, Need for Identity & positioning, Dimensions of Brand Identity, Brand Identity prism. Brand Positioning- Meaning, Point of Parity & point of difference, positioning guidelines. Brand Value: Definition, Core brand values, Brand mantras, Internal Branding.

Module 3:

Choosing Brand Elements to Build Brand Equity- Criteria for choosing brand elements, options & tactics for brand elements- brand name, Naming guidelines, Naming procedure, Awareness, Brand Associations, Logos & symbols & their benefits, Characters & Benefits, Slogans & Benefits, Packaging. Leveraging Brand Knowledge: Meaning of brand Knowledge, Dimensions of Brand Knowledge, Meaning of Leverage Secondary Brand Knowledge & Conceptualizing the leverage process. Measuring & interpreting brand performance: Brand Value chain- Designing brand tracking Studies, Establishing brand Equity Management systems.

Module 4:

Brand Strategies- a) Brand Extension- Meaning, Types, Needs, Advantages & Disadvantages of Brand Extension, Brand-Product matrix, Brand Hierarchy- Kapferer's Branding systems, Building Brand Equity at different hierarchical levels, Brand hierarchy decision- Consumer's Evaluation of Brand Extensions & Opportunities. b) Brand Personality - Meaning & Definition, types of Brand Personalities, Element of Brand Personality. C) Brand Image- Meaning & Definition, Sources of Brand Image, Brand Image for Established and New Products, Brand Image & celebrity. Brand repositioning: Meaning, types of repositioning strategies in Indian Marketing.

Module 5:

Brand Imitations- Meaning of Brand Imitation, Kinds of Imitations, Factors affecting Brand Imitation, Imitation Vs Later market entry, First movers' advantages, Free rider effects, benefits for later entrants, Imitation Strategies. Making Brands go Global: Geographic extension, sources of opportunities for

global brand, single name to global brand, consumers & globalisation. Conditions favouring Marketing, Barriers to globalisation, Managerial Blockages, Organisation for a global Brand, Pathways to globalisation.

Module 6:

Financial Brand valuation and Accounting for Brands- Meaning of Financial brand equity, Accounting for brands, Evaluating brand value methods in Finance & Accounting, steps, The Evaluation of Complex cases, publication of annual reports in the press.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the steps involved in strategic Brand Management process in the capacity of Brand Manager.
2. Justify the development, application and implication of customer based Brand equity model.
3. Evaluate the contribution of each brand element towards building brand equity.
4. Compare and contrast the applicability of each branding strategy in the context of Indian marketing.
5. Identify the factors that determine the brand imitation decision in the global context.
6. Evaluate the steps involved in each method of brand valuation in finance and Accounting.

Books for Reference:

- ❖ A. Kevin Lane Keller; “Strategic Brand Management, Building Measuring & Managing Brand Equity” – 2nd Edition PHI/ Pearson Education Publishers, II Edition.
- ❖ Kotler/ Keller/ Koshy/ Jha; “Brand Management” , Prentice Hall, 2002, ISBN: 81-203-2663-9
SJCC/M.Com - 4th Sem/2018-20/P-76

tice- Hall of India, New Delhi, Twelfth Edition

- ❖ *Y L R Moorthi, “Brand Management” Vikas Publications, New Delhi, 3rd Edition (2008).*
- ❖ *Jean-Noel Kapferer, “ The New Strategic Brand Management”, Kogan Page, 1st Edition(2004).*

P115 MA 403: MARKETING ANALYTICS (SAS / SPSS)

COURSE OBJECTIVES:

The students will be able to

1. Illustrate the benefits of marketing solution offered by SAS marketing Automation programme.
2. Examine the design of information maps for SAS marketing Automation programme.
3. Create and generate Metadata for marketing optimization problems by using user interface
4. Design an optimization scenario model by using SAS maps.
5. Illustrate the role and benefits of SAS real – time decision manager in the diverse situations of marketing Analytics

Module 1:

Introduction - Course overview, SAS Marketing Automation overview, creating a new campaign, defining the target audience, choosing a communication channel, Assigning an offer, Scheduling and executing a campaign, creating subgroups using the Split node, Testing competing offers, prioritization, introduction to subjects, data-item-subject relationships.

Module 2:

Reports and Custom Tasks - Creating documents, creating SAS Visual Analytics reports and other reports, report linking, executing custom tasks, overview Information Maps for SAS Marketing Automation, data items and folders, defining subjects, assigning subjects, setting up metadata tables.

Module 3:

Business Contexts: Generating Metadata - Creating metadata tables, updating metadata, Enabling Mappings, creating definitions, using the common data model, using measures, using calculated data items, overview of the marketing optimization

problem, major features of SAS Marketing Optimization, navigating the user interface, required and optional data tables, the Input Data window, creating input data.

Module 4:

Creating and Optimizing a Scenario - Working in the Optimization Scenarios Category view, the Scenario window, creating and optimizing a scenario, filters and measures of scenario modelling, scenario modelling the Base scenario, infeasible scenarios, customer and household-level constraints and contact policies, optimization parameters, contact history and mandatory communications (self- study).

Module 5:

Introduction to SAS Real -Time Decision Manager - Introduction to Navigating the interface, exploring SAS Real-Time Decision Manager, exploring the Required and Decision nodes

Beginning a Campaign - Beginning steps, adding Decision nodes, applying treatments to a campaign, testing a campaign.

Arbitration - Arbitrating treatments

Treatments - Creating treatments, dynamic treatments, staged treatments, updating treatments.

Decision Treatment Campaigns and Campaign Sets - Overview of campaigns, treatment campaigns, and treatment campaign sets, creating decision treatment campaigns, creating decision treatment campaign sets.

Documenting a Campaign and Marking for Deployment - Review, documenting a campaign, marking a campaign for deployment.

Reporting and The Common Data Model - What is the common data model, creating and publishing history campaigns,

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the benefits of marketing solution offered by SAS

- marketing Automation programme.
2. Examine the design of information maps for SAS marketing Automation programme.
 3. Create and generate Metadata for marketing optimization problems by using user interface
 4. Design an optimization scenario model by using SAS maps.
 5. Illustrate the role and benefits of SAS real – time decision manager in the diverse situations of marketing Analytics

Books for Reference:

- ❖ *SAP(R) ERP Financials and FICO Handbook (The Jones and Bartlett Publishers Sap Book Series) by S. N. Padhi (Author).*
- ❖ *SAP Fico Covers Sap Ecc 6.0 Black Book (English)(Paperback) Author: Bhushan Jairamdas Mamtani.*

P115 AR 401: BUSINESS POLICY AND STRATEGIC MANAGEMENT

COURSE OBJECTIVES:

The students should be able to:

1. Illustrate the steps involved in Strategic Management Process from the perspective of Top Management and Board of Directors.
2. Examine the relationship between Long term behavior of variables of external environment and strategic analysis of stakeholders' expectations and Strategy formulations.
3. Evaluate the implications of five generic strategies from the performance of Business firm that have adopted.
4. Describe a plan for allocation of necessary resources and choice of Organisation structure to carry out implementation of Strategy.
5. Evaluate the implication and applicability of functional strategy in the context of corporate strategy.
6. Evaluate the Strategic performance and its applicability of Corporate Restructuring, Business Cost Reengineering, Benchmarking, TQM, Six Sigma in achieving desired strategic performance.

Module 1:

Nature and Scope of Strategic Management:- Characteristics, Dimensions – Approaches to Strategic Decision Making, Strategic Management Process – Components of Strategic Management Model, -Policy & Strategic Management, Strategic role of Board of Directors and Top Management, Strategic Implications of Social and Ethical Issues.

Module 2:

Strategy Formulation and Strategic Analysis- Company's Goals, Mission and Social Responsibility, Vision – Objec-

tives Analysis of Board Environment – External Environment Factors Economic, Social, Political, Ecological, International, Industrial – Competitive Forces and Strategy, Industry Analysis (Michael Porter’s Model) Analysis of Strategic advantage, -Resource Audit, Value Chain Analysis, Core Competencies, SWOT Analysis, Analysis of Stakeholders Expectations.

Module 3:

Strategic Choices/Options- The five generic competitive strategies; Tailoring strategies to fit specific industry and company situations; External Growth Strategies – Mergers, Acquisition, Joint Ventures and Strategic Alliance; Competing in foreign markets; Evaluation of Strategic Alternatives, -Product Port Folio Models,

Module 4:

Strategy Implementation- Implementation Issues, Planning and Allocating Resources, – Financing Planning, Manpower Planning, Organizational Structures, -Factors affecting choice of structure, Degree of Flexibility and Autonomy.

Module 5:

Functional Strategy- i) Marketing Strategy – Nature, Significance, Formulating Marketing Strategy, ii) Production Strategy – Need, Formulation of Production of Strategy for an organization. iii) Research and Development (R&D) Strategy –Need, Formulating R and D Strategy iv) Human Resource (HR) Strategy – Acquisition of Human Resources, motivation and maintenance of HR v) Financial Strategy – Need, Financial Objectives, Making Strategic Financial Decisions vi) Logistics Strategy

Module 6:

Strategic Review- Evaluating the Strategic Performance – Criteria and Problems –Concepts of Corporate Restructuring, Business Process Reengineering, Benchmarking, TQM, Six Sigma

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the steps involved in Strategic Management Process from the perspective of Top Management and Board of Directors.
2. Examine the relationship between Long term behaviour of variables of external environment and strategic analysis of stakeholders' expectations and Strategy formulations.
3. Evaluate the implications of five generic strategies from the performance of Business firm that have adopted.
4. Describe a plan for allocation of necessary resources and choice of Organisation structure to carry out implementation of Strategy.
5. Evaluate the implication and applicability of functional strategy in the context of corporate strategy.
6. Evaluate the Strategic performance and its applicability of Corporate Restructuring, Business Cost Reengineering, Benchmarking, TQM, and Six Sigma in achieving desired strategic performance.

Books for Reference:

- ❖ *Crafting and Executing Strategy* by Thompson, Strickland, Gamble and Jain – 14th Edition Tata McGraw Hill
- ❖ *Strategic Management -Formulation, Implementation and Control* By John A Pearce II, Richard B. Robinson Jr. 9th Edition (The Mc-Graw Hill Companies)
- ❖ *Management Policy and Strategic Management (Concepts, Skills and Practices)* By R. M. Srivastava, Himalaya Publishing House
- ❖ *Essence of Strategic Management* –By Bowman, Cliff,

Prentice Hall
N. J.