# DAV University, Jalandhar Department of Commerce & Business Management



Scheme and Syllabi for Master of Commerce [M.Com.] 2024 Batch

(Program ID- 223)

The Master of commerce (M. Com) is a post graduate academic degree program aimed at fostering advanced knowledge in accounting, taxation, management and economics. The program is ideal for those who wish to build career in academia, research, business management, finance, banking, corporate sectors and entrepreneurship. The curriculum is designed to combine theoretical knowledge with practical applications, making graduates equipped to solve real-world business challenges. M. Com students can choose from a range of specializations depending on their career interests including Finance and Accounting, Marketing, HRM and Strategy and Entrepreneurship. With the curriculum that balances theoretical concepts with practical applications, it prepares students for leadership roles in a variety of industries, as well as offering opportunities in academia and research. The program opens up a wide range of career options in both the private and public sectors as financial analyst, tax consultant, auditor, corporate banker, management accountant, and business analyst. The degree also serves as a strong foundation for those aiming for professional certifications such as Chartered Accountancy (CA), Cost and Management Accountancy (CMA) or Company Secretary (CS). Moreover, an M. Com degree is often considered a stepping stone toward academic careers, with many graduates pursuing PhDs in commerce related disciplines or entering research initiative roles in organizations and universities.

## **Program Educational Objectives (PEOs)**

**PEO1**: To develop comprehensive knowledge in the field of commerce and allied subjects. **PEO2**: To foster competencies towards innovation and entrepreneurial skills for fulfilling business and society needs.

**PEO3**: To develop communication and team building skills amongst learners, thereby enhancing strategic thinking and managerial effectiveness in the various situations.

# **Program Outcomes (POs)**

**PO1: Business Environment and Domain Knowledge:** Graduates are able to improve their awareness and knowledge about functioning of local and global business environment and society. This helps in recognizing the functioning of businesses, identifying potential business opportunities, evolvement of business enterprises and exploring the entrepreneurial opportunities.

**PO2**: **Critical thinking, Business Analysis, Problem Solving and Innovative Solutions:** Competencies in quantitative and qualitative techniques. Graduates are expected to develop skills on analysing the business data, application of relevant analysis, and problem solvingin other functional areas such as marketing, business strategy and human resources.

**PO3: Global Exposure and Cross-Cultural Understanding:** Demonstrate a global outlook with the ability to identify aspects of the global business and Cross-Cultural Understanding.

**PO4:** Social Responsiveness and Ethics: Developing responsiveness to contextual social issues / problems and exploring solutions, understanding business ethics and resolving ethical dilemmas. Graduates are expected to identify the contemporary social problems, exploring the opportunities for social entrepreneurship, designing business solutions and demonstrate ethical standards in organizational decision making. Demonstrate awareness of ethical issues and can distinguish ethical and unethical behaviours.

**PO5: Leadership and Teamwork:** Understanding leadership roles at various levels of the organization and leading teams. Graduates are expected to collaborate and lead teams across organizational boundaries and demonstrate leadership qualities, maximize the usage of diverse skills of team members in the related context.

# **Program Specific Outcomes (PSOs)**

**PSO1:** To develop the ability in students to engage in competitive exams like CA, ICMAI, CS and related courses.

**PSO2**: Enabling the students to implement commerce and business management Know-How in various business & professional settings.

**PSO3**: To prepare the students to pursue their career in academics and research.

$\begin{array}{c} \text{PEOs} \rightarrow \\ & \text{POs} \downarrow \end{array}$	PEO 1	PEO 2	PEO 3
PO1	Yes	Yes	Yes
PO2			Yes
PO3			Yes
PO4		Yes	
PO5		Yes	Yes

# Mapping of POs with PEOs

# Mapping of PSO with PEO

PEOs→	PEO 1	PEO 2	PEO 3
PSO↓			

PSO1	Yes		
PSO2	Yes	Yes	Yes
PSO3	Yes		

# Scheme of Courses (Program ID-223) Master of Commerce: M. Com

Category of Course	No of Courses	Credit Per	Total Credits
	0	course	(0)
Core Discipline	9	4	60
	8	3	
Skill Enhancement	2	3	10
Course (SEC)	1	2	
	2	1	
Ability Enhancement Course (AEC)	1	3	5
	2	1	
Discipline Specific Elective (DSE)	7	3	21
Dissertation/Project	-	-	-
		TOTAL	96

# Scheme of Courses (Program ID-223) Master of Commerce: M. Com

# Semester 1

S.No	Paper Code	Course Title	L	Т	Р	Cr	Course Type	
1	ECO503	Business Economics	4	1	0	4	Core Course	
2	MGT514	Management Thought	4	0	0	4	Core Course	
3	MGT507	Financial Management	4	1	0	3	Core Course	
4	MGT695A	Patterns of	2	0	2	3	Ability	
		Entrepreneurship					Enhancement	
							Course (AEC)	
5	COM501	Business Statistics and	4	1	0	4	Core Course	
		Data Processing						
6	COM503A	Contemporary Issues in	0	0	3	3	Skill	
		Commerce					Enhancement	
							Course (SEC)	
7	MGT523	Westerland an Descinese					Skill	
		Workshop on Business	0	0	4	2	Enhancement	
		Computing					Course (SEC)	
			18	3	9	23		

# Semester 2

S.No	Paper Code	Course Title	L	Т	Р	Cr	Course Type	
1	MGT516	<b>Business Environment</b>	4	0	0	4	Core Course	
2	MGT506	Production and Operations Management	4	1	0	3	Core Course	
3	MGT508	Marketing Management	4	0	0	3	Core Course	
4	MGT510	International Business	4	0	0	3	Core Course	
5	COM502	Financial Statement Analysis	4	1	0	4	Core Course	
6	MGT518	Organisational Behaviour	4	0	0	4	Core Course	
7	MGT511B	Management Science	4	1	0	3	Core Course	
			28	3	0	24		

Summer Training: After 2<sup>nd</sup> Semester, Practical Training for a period of 4-6 weeks is compulsory Note: Students may opt for Swachh Bharat internship/Community service projects/short internships with NGO for community development/internship in industrial organisations.

L: Lectures T: Tutorial P: Practical Cr: Credits

Semester 5									
S.No	Paper Code	Course Title	L	Т	Р	Cr	<b>Course Type</b>		
1	COM601	Seminar on Summer Training Project	0	0	2	1	Skill Enhancement Course (SEC)		
2	MGT601	Strategic Management	4	0	0	3	Core Course		
3	MGT602	Workshop on Business Simulation	0	0	3	1	Skill Enhancement Course (SEC)		
4	COM602A	International Financial Reporting Standards	4	0	0	3	Core Course		
5	COM603	Banking, Financial Institutions and Services	4	0	0	4	Core Course		
6	CEC101	Community Engagement Course	1	0	0	1	Ability Enhancement Course (AEC)		
7	CEC102	Community Engagement Course	0	0	1	1	Ability Enhancement Course (AEC)		
8		Specialization Elective -1*	3	1	0	3	Discipline Specific Elective (DSE)		
9		Specialization Elective -2*	3	1	0	3	Discipline Specific Elective (DSE)		
10		Specialization Elective -3*	3	1	0	3	Discipline Specific Elective (DSE)		
11		Specialization Elective -4*	3	1	0	3	Discipline Specific Elective (DSE)		
			25	4	6	26			

# **Scheme of Courses** Master of Commerce: M. Com Semester 3

\* 3 Specialisation Electives should be from one group and 1 from any of the remaining groups.

Semester 4									
S.No	Paper Code	Course Title	L	Т	Р	Cr	Course Type		
1	COM604	Income Tax Law and Corporate Tax Planning	4	1	0	4	Core Course		
2	MGT612	Workshop on Financial Modeling	0	0	3	3	Skill Enhancement Course (SEC)		
3	COM606	Corporate Governance and Business Ethics	4	0	0	3	Core Course		
4	MGT609	Human Resource Management	4	0	0	4	Core Course		
5		Specialization Elective -5**	3	1	0	3	Discipline Specific Elective (DSE)		
6		Specialization Elective -6**	3	1	0	3	Discipline Specific Elective (DSE)		
7		Specialization Elective -7**	3	1	0	3	Discipline Specific Elective (DSE)		
			21	4	3	23			

# Semester 4

 

 21
 4
 3
 23

 \*\* At least one Specialisation Elective must be from the group from which 3 courses were chosen in

 3<sup>rd</sup> Semester.

L: Lectures T: Tutorial P: Practical Cr: Credits

# Scheme of Courses Master of Commerce: M. Com

# **Specializations Electives (for Semester 3 and 4)**

# **GROUP** (A) Marketing

Consumer Behaviour	3	1	0	3
Sales and Distribution	3	1	0	3
Management				
Product and Brand	3	1	0	3
Management				
Integrated Marketing	3	1	0	3
Communication				
Retail Management	3	1	0	3
	Sales and Distribution Management Product and Brand Management Integrated Marketing Communication	Sales and Distribution3Management3Product and Brand3Management3Integrated Marketing3Communication3	Sales and Distribution31Management31Product and Brand31Management31Integrated Marketing31Communication31	Sales and Distribution310Management310Product and Brand310Management310Integrated Marketing310Communication310

# **GROUP (B)** Finance and Accounting

I manee an	la necounting				
MGT626	Security Analysis and	3	1	0	3
	Portfolio Management				
MGT630	Project Appraisal and	3	1	0	3
	Finance				
MGT666	Derivatives and Risk	3	1	0	3
	Management				
MGT687	International Financial	3	1	0	3
	Management				
COM652	Advanced Corporate	3	1	0	3
	Accounting				

# GROUP (C) HRM

MGT631	Organizational Change	3	1	0	3
	and Development				
MGT632	Manpower Planning and	3	1	0	3
	HRD				
MGT634	Training and Development	3	1	0	3
MGT669	Industrial Relations and	3	1	0	3
	Labour Policy				
MGT986	Talent Acquisition and	3	1	0	3
	Employee Engagement				

# **GROUP (D) Strategy and Entrepreneurship**

· ·	on aregy and	. Entropreneursmp				
	MGT665	Management Control	3	1	0	3
		Systems				
	MGT672	Knowledge Management	3	1	0	3
	MGT694	Dynamics of Family	3	1	0	3
		<b>Business Management</b>				
	MGT695B	Business Model	3	1	0	3
		Innovation				
	MGT696	Mergers and Acquisitions	3	1	0	3

## Course Title: Business Economics Course Code: ECO503

L	Т	Р	Credits
4	1	0	4

**Course Outcomes:** On completion of this course, the students will be able to achieve the following course outcomes

CO1-Students will be able to apply economic theory and principles in managerial decision making. CO2-Students will be able to learn Theory of Consumer Behaviour; Indifference curve analysis. CO3- Understand the concept of Production and Cost Analysis CO4-They will learn different market form, Price discrimination and Monopolistic competitions. Unit – A (Managerial Economics) CO Manni

		Mapping
•	Meaning, nature and scope of managerial economics	l
•	Demand and Supply Analysis; Demand, Types of Demand	1
• Demar	Determinants of demand, Demand function, Law of demand, Demand schedule, ad curve	1
•	Why demand curve slopes downward, Exceptions to the law of demand	1
•	Movements along a demand curve, Shift in demand curve	1
•	Supply: Meaning, Determinants of supply, Supply schedule and supply curve	1
• supply	Movements along a supply curve, Shift in supply curve, Exceptions of the law of	1
	Market equilibrium, shifts in market equilibrium due to change in supply, shifts in t equilibrium due to change in demand, shifts in market equilibrium due to change in and demand	1
• Degree	Elasticity of demand, Types of elasticity of demand, Price elasticity of demand, es of price elasticity of demand, Determinants of elasticity of demand	1
•	Methods of measurement of price elasticity of demand	1
• elastici	Income elasticity of demand, Degrees of income elasticity of demand, Cross ity of demand, Degrees of cross elasticity of demand	1
• analysi	Demand Estimation and Forecasting; estimation through time series and regression is.	1
UNIT ● utility	<b>B</b> (Cardinal and Ordinal Approach) Theory of Consumer Behaviour; Utility analysis; Law of diminishing marginal	2
•	Law of equi-marginal utility	2
•	Ordinal approach, Indifference curve analysis, Properties of Indifference curve	2
•	Marginal rate of substitution, Budget line, Shift in budget line	2
•	Consumer equilibrium, Conditions of consumer equilibrium	2
•	Price effect, Income effect, Substitution effect	2

	Decomposition of price effect into income effect and substitution effect with Hicks tsky method.	2
	C: Production and Cost Analysis Introduction, Production function, Types of inputs, Factors of production	3
•	Total Product, Average Product, Marginal Product and their relationship	3
•	Isoquants, Isocost line, Expansion path	3
• substitut	Marginal rate of Technical Substitution, Principle of marginal rate of technical tion	3
•	Return to factor; short run production function, Law of variable proportion	3
•	Returns to scale; Constant, increasing and decreasing return to scale	3
•	Cost analysis, Cost function and Types of costs	3
•	Traditional theory; Different shapes of cost curves in short run	3
•	Different shapes of cost curves in long run	3
•	Modern theory: Different shapes of cost curves in short run and long run	3
•	Economies of scale: Internal and external economies and diseconomies.	3
•	Market Forms Meaning and Features of perfect competition Short run and long run equilibrium of firm under perfect competition	4 4
•	Shut down point, Supply curve of firm, Supply curve of industry	4
	Monopoly: Meaning, Features Short run and long run equilibrium of firm under monopoly	4 4
discrimi	Price discrimination; meaning, when price discrimination is possible, when price ination is profitable, Degrees of price discrimination Price and output equilibrium under-price discriminatory monopoly	4 4
of firm u	Monopolistic Competition: Meaning, Features, Short run and long run equilibrium under monopolistic competition Product differentiation, Selling cost, Excess Capacity	4 4
•	Dumping, Duopoly, Oligopoly; Meaning, Features	4
•	Cartels under oligopoly and price rigidity (Paul Sweezy Kinked demand curve).	4
•	Decisions under Risk and Uncertainty	4

# **Reference Books:**

1. Ahuja, H. Principles of Microeconomics. New Delhi: S Chand, Latest Edition

2. Koutsoyiannis, A. Modern Microeconomics. New Delhi: Palgrave Macmillan Publishers, Latest Edition

3. Bernheim, B., Whinston, M. and Sen, A. Microeconomics. Noida: Tata McGraw-Hill Education, Latest Edition

4. Dwivedi, D. N. Microeconomics: Theory and Applications, New Jersey: Pearson Education, Latest Edition

5. Mithani, D. M. Business Economics, Mumbai: Himalaya Publishing House, Latest Edition Salvatore, D. Microeconomics: Theory and Applications, USA, Oxford University Press, Latest Edition

# Course Title: Management Thought Paper Code: MGT514

L	Τ	Р	Credits
4	0	0	4

**Course Outcomes:** On completion of this course, the students will be able to achieve the following course outcomes

CO1- They would gain the knowledge of the world's foremost thinkers of management and will learn how the evolution of management took place.

CO2- The course will equip them with the understanding of the concepts of management and the people who changed the business world with their work.

CO3-Understand the management Thoughts in Quality Management

CO4-The participants of this course will also learn about the contemporary management thinkers of India.

#### **UNIT-A** CO Mapping Scientific era- contributions of F.W. Taylor, Frank and Lillian Gilbreth 1 Max Weber- an administrative approach 1 . • Contribution of Henri Fayol- Fayolism 1 **UNIT-B** Behavioural Sciences: Contribution of Elton Mayo 2 Chris Argyris- Model 1 and Model 2 personalities 2 . Mary Parker Follet – pioneering behavioural management 2 • Herzberg- theory of hygiene and motivation 2 • Abraham Maslow- hierarchy of needs 2 . Douglas McGregor- theory X and theory Y 2 Ouchi – Theory Z (Japanese and American management) 2 • **UNIT-C** Management Thoughts in Quality Management: Edward Deming 3 • Joseph M. Juran- Just in time/ Toyota production system 3 Shigeo Shingo- quality improvements 3 • Contemporary thinkers -Contributions of Peter Drucker 3 Gary Hamel- core competence of corporations 3 • Michael Porter- generic strategies, 5 force model 3 Tom Peters- in pursuit of wow, customer centric approaches 3 • W. Chan Kim and Renée Mauborgne-Blue Ocean strategy • 3 Malcolm Gladwell- the tipping point, Blink 3 • Jim Collins- built to last and from good to great, how companies become great 3

•	Rosabeth Moss Kanter- Men and women of the corporation	3
UNIT-I	D	
• compete	Indian management thinkers- C K Prahlad- bottom of pyramid studies and core 4 encies	1
•	Vijay Govindrajan- reverse innovation (from developing to developed-countries) 4	ł
•	Tarun Khanna- winning in emerging markets	ł
•	Nirmalaya Kumar -"3Vs": valued customer, value proposition and value network 4	ł
•	Pankaj Ghemawat-redefining global strategy 4	1
• value to	Nitin Nohria-professionalism of a profession and the profession's ability to deliver 4 o society	1
•	Sheena Iyengar-The art of choosing 4	ł

## **Reference books**

Koontz, H. and Heinz W. Essentials of Management, United States, McGraw-Hill College, Latest Edition

Porter, M. E. "The five competitive forces that shape strategy." Harvard business review 86.1 (2008): 25-40.

Kim, W.C. and Mauborgne, R., Blue Ocean Strategy: How to create uncontested market space and make the competition irrelevant, United States of America, Harvard Business School Publishing Corporation, Latest Edition.

Collins, J. C. and Porras, J.I., Built to last: Successful habits of visionary companies. New York, Harper Collins Publishers Inc., Latest Edition

Collins, J. C., Good to great: Why some companies make the leap... and others don't. New York, Harper Collins Publishers Inc., Latest Edition.

Gladwell, M., The tipping point: How little things can make a big difference. France, Hachette Audio.

Gladwell, M., The power of thinking without thinking. France, Hachette Audio

Prahalad, C. K. The Fortune at the Bottom of the Pyramid. New Jersey, Pearson Education, Latest Edition

Prahalad, C. K., & Hamel, G. (1990). The Core Competence of the Corporation. Harvard Business Review, 68(3), 79-91. p.84

Govindarajan, V. and Trimble, C., Reverse innovation: Create far from home, win everywhere. United States of America, Harvard Business School Publishing Corporation, Latest Edition.

## Course Title: Financial Management Paper Code: MGT507

L	Т	Р	Credits
4	1	0	3

## **Course Outcomes**

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

CO1-Gain knowledge of numerous facets of financial management, recognise real-world problems with time value of money, and learn various techniques for assessing investment ideas/proposals. CO2-Acquired knowledge of fundamentals of cost of capital and its assessment, and comprehend how dividend decisions affect a company's valuation.

CO3-Apply major capital structure theories to explore the relationship between leverage and cost of capital from the standpoint of valuation.

CO4-Examine the necessity, determining factors, and computation of the working capital requirement CO5-Recognize the various models of cash management and evaluate the impact of credit policies of an organization on overall profitability of the business.

UNIT-A	CO Mapping			
• Financial management: an overview, nature, scope and objectives of financial management.	1			
• Financial decision making and types of financial decisions, agency problem	1			
• The time value of money: concept and significance, calculation of rate of interest, present value and future value.	1			
• Sources of short term and long-term finance	1			
• Concepts and tools used in measuring risk and return	1			
• Cost of capital: cost of debentures, cost of equity. Cost of preference shares and cost of retained earnings, WACC and its practical application	1			
UNIT-B	1			
• Valuation of Bonds and Stocks: Types and pricing of bonds, Features of equity and methods of valuation of equity.	2			
• Capital Structure: Introduction, Relevance and irrelevance of Capital Structure (Net Income, net operating income Traditional Views and MM hypothesis), Trade off Theory, Pecking Order Theory.	2			
• Capital Structure Decisions: Optimal capital structure. Determinants of Capital structure in practice				
<ul> <li>Dividend Decision. Relevance of dividend policy under market imperfections.</li> <li>Traditional and Radical position on dividend. Issues in dividend policy.</li> </ul>				
• Theories of relevance and irrelevance of dividend in firm valuation (Walter's model, Gordon's Model, MM Hypothesis) UNIT-C	2			
• Capital Budgeting: meaning, significance and process. Estimation of Project Cash Flows	3			
• Techniques of Decision making: Non-discounted and Discounted Cash flow Approaches	3			
Risk Analysis in Capital Budgeting	3			
• Relevance and conflict among different techniques of capital budgeting	3			
• Leasing and Hire Purchase: Types of leases, Leasing V/s buying decisions, evaluating financial lease, Need and importance of hire purchase. Lease V/S hire Purchase. UNIT-D	3			

• Transfer Pricing: meaning methods and practical implications. 4

	4
working capital requirement. Working capital financing. Determinants of working	
capital	
• Forecasts of working capital requirements	4
• Cash Management (Baumol's Model Miller-Orr Model of	4
• managing cash)	
• Inventory Management: Significance, tools and techniques used in inventory	4
Management.	
• Receivable Management: Dimensions of credit policy of a firm and evaluation	4
of credit policies; credit analysis	

# **Text Book:**

1. Jain, K., Khan, Y. M., Jain, Financial Management. New Delhi: Tata McGraw-Hill Education, Latest Edition.

## **Reference Books:**

1. Srivastva, R., Misra, N, Financial Management. New Delhi: Oxford University Press., Latest Edition.

2. Van Horne, J. C. and Dhamija, S. Financial Management and Policy. New Delhi: Pearson Education. Latest Edition.

3. Chandra, P. Financial Management: Theory and Practice. New Delhi: Tata McGraw Hill Education. Latest Edition.

## Course Title: Patterns of Entrepreneurship Course Code: MGT695A

L	Т	Р	Credits
2	0	2	3

**Course Outcomes:** On completion of this course, the students will be able to achieve the following course outcomes:

CO1- Understand about entrepreneurial trails, types of starts ups, legal aspects and IPRS.

CO2- Developing the knowledge about how to make business plan, understanding the market and competitors.

CO3- To enable students understand about organizational structural, financial statement and venture capital funding.

CO4- Students will learn about the growth strategies, IPO and Marketing strategies.

CO
Mapping

## UNIT-A

• Fundamentals of entrepreneurship: Introduction, Entrepreneurial traits, Business model, Types of start-ups, small and medium business enterprises, international entrepreneurship	1	
• Entrepreneurial leadership and business idea: Leader vs manager, Entrepreneurial leadership, Creativity and entrepreneurship, Techniques for generating ideas, Idea to opportunity	1	
• Legal aspects of business and intellectual property rights: formation of a business entity, Requirements for incorporation of a private and public limited company	1	
• Legal acts governing business in India, IPRs and their importance, Patents, trademarks and copyrights	1	
UNIT-B		
• Business Plan: Significance of business plan, Business plan drivers, Basics of a business plan, Reasons for failure of business plans	2	
• Marketing Plan: Benefits of undertaking marketing research, Industry and competitors' analysis, Segmentation, targeting and positioning, Marketing mix		
• Operation and production plan: Types of production systems, new product development,		
• Project layout, Production planning and control		
UNIT-C		
• Venture team and organizational plan: Venture success Importance of team, Building an effective venture team,	3	
• People management, Organizational structure and systems	3	
• Insights from financial statements and financial venture: Meaning and objectives of financial statements,	3	

• Ratio ar	Balance sheet concepts and understanding, Fund flow and cash flow statements, nalysis,	3
• in India	Financing venture, Venture capital funding, Funding opportunities for start-up , Launching a venture	3
UNIT-I	D	
	Managing growth: Growth sources, Venture development stages, Growth es for venture	4
•	Start up to going public, revival and end to a venture: Importance of IPO,	4
•	Steps involved in issuing an IPO, Marketing strategies for IPO	4
•	Key strategies for turning around a company, Exit strategies for entrepreneur	4
		60 Hours

## **Text Book:**

1. Kumar, A. Entrepreneurship. New Delhi, Pearson, Latest Edition.

## **Reference Books:**

1. Kuratko, D.F. and Hodgetts, R.M. Entrepreneurship in the New Millennium. New Delhi, Cengage Learning, Latest Edition.

2. Blundel, L. Exploring Entrepreneurship Practices and Perspectives. New Delhi, Oxford University Press, Latest Edition.

# **Course Title: Business Statistics and Data Processing** Paper Code: COM501

L T P Cro		Credits	
4	1	0	4

Course Outcomes: On completion of this course, the students will be able to achieve the following course outcomes:

CO1- Identify critical thinking and scientific approaches to formulate research problems

CO2- Describe research design approaches, methods and concepts apply across different research contexts

CO3- Generalize familiarity with a phenomenon or to achieve new insights into it

CO4- Apply relevant statistical software for data analysis purpose

## Unit – A

Unit – A	CO Mapping
• <b>Business Research Methods</b> : Meaning of Research, Objectives of Research, Types of Research, Research Approaches, Significance of Research, Research Process, Criteria of Good Research, Problems Encountered by Researchers in India.	1
<ul> <li>Defining the Research Problem: What is a Research Problem? Selecting the Problem, Necessity of Defining the Problem, Technique Involved in Defining a Problem</li> <li>Research Design: Meaning of Research Design, Need for Research Design,</li> </ul>	1
Features of a Good Design, Important Concepts Relating to Research Design, Different Research Designs, Basic Principles of Experimental Designs, factors affecting RDs, Relation among RDs, Developing a Research Plan. Unit – B	1
• <b>Measurement and Scaling</b> : Non-comparative Scaling Techniques, Continuous Rating Scale, Itemized Rating Scale, Non-comparative Itemized Rating Scale Decisions, Multi-item Scales, Scale Evaluation, Choosing a Scaling Technique.	2
• Questionnaire & form design: questionnaire & observation forms, questionnaire design process.	2
• <b>Sampling design and Procedures</b> : Sample or Census, The Sampling Design Process, A Classification of Sampling Techniques, Choosing Nonprobability Versus Probability Sampling, Uses of Nonprobability Versus Probability Sampling.	2
• Methods of Data Collection: Collection of Primary Data, Observation Method, Interview Method, Collection of Data through Questionnaires, Collection of Data through Schedules, Some Other Methods of Data Collection, Collection of Secondary Data, Selection of Appropriate Method for Data Collection. Unit – C	2
• <b>Statistical Inferences:</b> Introduction to Hypothesis Testing, A General Procedure for Hypothesis Testing, Hypothesis Testing Related to Differences, Parametric Tests: One Sample, Two Independent Samples, Paired Samples, Non-parametric Tests: One Sample,	2
Two Independent Samples, Paired Samples, Product-Moment Correlation, Partial Correlation, Nonmetric Correlation, Regression Analysis: Bivariate Regression, Statistics	3

Analysis • Multivariate Analysis: Multiple Regression: Overview of Multiple Regression, Statistics Associated with Multiple Regression, Conducting Multiple Regression, Stepwise Regression, Multicollinearity

Associated with Bivariate Regression Analysis, Conducting Bivariate Regression

3

• <b>Discriminant Analysis</b> : Discriminant Analysis Model, Statistics Associated with Discriminant Analysis, Conducting Discriminant Analysis	3
• Conjoint Analysis: Basic Concepts in Conjoint Analysis, Statistics Associated with Conjoint Analysis, Conducting Conjoint Analysis, Assumptions & Limitations of	3
Conjoint Analysis, Hybrid Conjoint Analysis	
<ul> <li>Unit – D</li> <li>Multi-Dimensional Scaling: Basic Concepts in Multidimensional Scaling (MDS), Statistics Associated with MDS, Conducting Multidimensional Scaling, Selecting an MDS Procedure, deciding on the Number of Dimensions, Labelling the Dimensions &amp; Interpreting the Configuration, Assessing Reliability and Validity, Assumptions &amp; Limitations of MDS, Scaling Preference Data</li> </ul>	4
• Correspondence Analysis, Relationship between MDS, FA, & DA.	4
• Factor Analysis: Factor Analysis Model, Statistics Associated with Factor Analysis, Conducting Factor Analysis, Applications of Common Factor Analysis	4
• <b>Cluster Analysis</b> : Statistics Associated with Cluster Analysis, Conducting Cluster Analysis, Applications of Non-hierarchical Clustering, Clustering Variables.	4
• <b>Research Report Writing</b> : Contents of Report, Executive Summary, Bibliography format. Presentation of Report.	4

## **Reference Books:**

1. Bajpai, N. Business Research Methods. New Delhi: Pearson Educations, Latest Edition

2. Malhotra, N. Marketing Research: An Applied Orientation. New Delhi: Pearson/Prentice-Hall, Latest Edition.

3. Malhotra, N. Marketing Research: An Applied Orientation. New Delhi: Pearson/Prentice-Hall, Latest Edition.

4. Proctor, T. Essentials of Marketing Research. New Jersey: Prentice Hall, Latest Edition

## Course Title: Contemporary Issues in Commerce Course Code: COM503A

L	Т	T P Credit	
0	0	3	3

**Course Outcomes:** On completion of this course, the students will be able to achieve the following course outcomes:

CO1- The students will be able to examine various contemporary issues in the area of commerce.

CO2- The course will lead to enhance the presentation skill of the students.

CO3- Student will be able to analyse the situation from the stakeholder's point of view and differentiate the national and international scenario for different areas of commerce.

CO4- The students will be able to learn how to take decisions in the contemporary business environment.

# List of Topics on Contemporary issues

- Financial Reporting
- Capital Market Instruments
- E Banking
- Indian Taxation Structure
- Pandemics and Economic Growth
- Knowledge Management
- E Marketing
- Sources for Global Development Finance
- Value-for-Money Audit
- Managing Change
- Corporate Social Responsibility
- Human Resource Accounting
- Corporate Restructuring
- Financial Inclusion
- Employee Retention
- Role of Micro Finance in Rural Development
- Financial literacy
- Social Entrepreneurship

## Course Title: Workshop on Business Computing Course Code: MGT523

L	Τ	Р	Credits
0	0	4	2

## **Course Outcomes:**

CO1- Students will learn about basic operations, worksheet and charts

CO2- Understand how to Create a presentation slide and use Auto Content Wizard

CO3- Able to learn Editing and Formatting a Document and Inserting Graphics From files

CO4- Learn to Use Mail Merge - Mail Merge Procedure, Printing a document

## Spreadsheets

• Basic Operations - Arithmetic operators, Comparison operators, Text operator & (ampersand) Reference operator

• Modifying the worksheet layout - Changing Width of Column, Changing Height of Row, Deleting Rows/Columns/Cells, Moving and copying contents of cell, Alignment of text in the cell

• Working with functions - Date and time function, Statistical function, financial function, Mathematical and Trigonometric functions, Lookup and Reference Functions, Data Base functions, Text function, Logical functions

• Working with Pivot Tables, Using Data Analysis Tools and Techniques

• Printing the workbook - Setting up Print Area, setting up Margins, Defining Header and Footer, Controlling Gridlines

• Introduction to CHARTS - Formatting Charts

# **Power Point Presentations**

• Creating a presentation slide, Design Templates and Blank presentations, Power Point standard toolbar buttons

• Changing Font, Font Size and Bold; Moving the frame and inserting clip art; Different slide layouts; Formatting the Slide Design; Work with the Slide Master; Saving the presentation

• The Auto Content Wizard; Using Existing Slides; Using the different views of a slide, Adding Transitions and Animation, Running Slide Show

- Adding and Deleting Records
- Creating, Saving, Editing, Joining Tables in Queries
- Creating and Using Forms
  - Creating and Printing Reports

# Word Processing

• Editing and Formatting a Document, Text Formatting, Paragraph Formatting, Headers and Footers

• FIND command & REPLACE command, Checking Spelling and Grammar; On-line Spelling and Grammar correction using Auto correct, Auto Text, Using Thesaurus, Using Clip Gallery

• Inserting Graphics From files, Working with Tables - Entering Text in the Table, Creating Table, Changing Format of Text of cells, Changing Column width and Row height, Formatting Table Border

• Using Mail Merge - Mail Merge Procedure, Printing a document

# **Reference Book:**

1. Etheridge, D. Excel Data Analysis, Indianpolis, Wiley Publishing. Latest Edition

## Course Title: Business Environment Paper Code: MGT516

L	Т	Р	Credits
4	0	0	4

CO

**Course Outcomes:** On completion of this course, the students will be able to achieve the following course outcomes:

CO1- Articulate the concept of business environment and explore the political, economic, social, technological and legal factors affecting business environment.

CO2- Interpret the fiscal policy and Central Bank's policy prevailing in India.

CO3- Describe the concept of trade flow, capital flow and international linkages with respect to external environment

CO4- Outline the corporate governance policies, exchange rate regimes along with description of Indian Financial system.

## UNIT-A

<ul> <li>Significant of Environment Scanning for Business Managers- Tools of Internal and External Environment Scanning – SWOT, Value Chain Analysis and Porter's 5 Forces Analysis</li> <li>Political, Economic, Social, Technological and Legal Environment of Business in Indian Context.</li> <li>Economic System, Planning Process, Trends in Macro-Economic Variables</li> <li>Inflation- Types of inflation, Effects of inflation and Control of Inflation</li> <li>Eisend Bulice, Objecting, Tences Internation of Eisend Deficit</li> </ul>
Analysis       •       Political, Economic, Social, Technological and Legal Environment of Business in Indian Context.       1         •       Economic System, Planning Process, Trends in Macro-Economic Variables       1 <b>UNIT-B</b> •       Inflation- Types of inflation, Effects of inflation and Control of Inflation       2
<ul> <li>Political, Economic, Social, Technological and Legal Environment of Business in Indian Context.</li> <li>Economic System, Planning Process, Trends in Macro-Economic Variables</li> <li>INIT-B</li> <li>Inflation- Types of inflation, Effects of inflation and Control of Inflation</li> <li>2</li> </ul>
Indian Context.Economic System, Planning Process, Trends in Macro-Economic Variables1UNIT-BInflation- Types of inflation, Effects of inflation and Control of Inflation2
<ul> <li>Economic System, Planning Process, Trends in Macro-Economic Variables</li> <li><b>UNIT-B</b></li> <li>Inflation- Types of inflation, Effects of inflation and Control of Inflation</li> <li>2</li> </ul>
UNIT-B• Inflation- Types of inflation, Effects of inflation and Control of Inflation2
• Inflation- Types of inflation, Effects of inflation and Control of Inflation 2
Einer Delier Chievier Tenner Instruments Einer install Definit
• Fiscal Policy – Objectives, Types, Instruments, Financing of Fiscal Deficit 2
• Monetary Policy – Objectives, Instruments of monetary policy 2
UNIT-C
• Balance of Payment- Constituents of BOP, Implications of Large Current Account <b>3</b>
Deficit.
• Trade Flows, International Linkages and External Environment, Arguments for and 3
against Protectionist Policies
• Capital Flows, Growth and Macroeconomic Instability, Arguments for and against 3
free flow of foreign capital.
UNIT-D
• Exchange Rate Regimes and Currency Convertibility- current account convertibility 4
and capital account convertibility
• Financial System, Financial Crisis and Reforms 4
Corporate Governance - Policy and Issues, Corporate Social Responsibility     4
Total 60 Hours
Text Book:

1. Pailwar, V. K. Economic Environment of Business, New Delhi, PHI. Latest Edition.

# **Reference Books:**

1.Fernando, A.C. Business Environment, New Delhi, Pearson Education, Latest Edition

2.Aswathappa, K. Essentials of Business Environment. New Delhi, Himalaya Publishing House. Latest Edition.

3. Cherunilam, F. Business Environment. New Delhi, Himalaya Publishing House. Latest Edition

4. Paul, J. Business Environment. New Delhi: Tata McGraw Hill. Latest Edition,

5.Saleem, S, Business Environment, New Delhi: Pearson Education, Latest Edition.

## **Course Title: Productions and Operations Management**

## Course Code: MGT506

**Course Outcomes:** On completion of this course, the students will be able to achieve the following course outcomes:

CO1: To make students acquaint with Operation management development and strategies.

CO2: Understanding Process Analysis techniques and Capacity management

CO3: Understanding Supply chain under full information and Stochastic Demands

CO4: To make students acquaint with modern production techniques like TQM, JIT, SIX sigma

### CO Mapping

# Unit- A

## 1

Operations management: concept, functions, transformation process model: inputs, process and outputs; classification of operations; responsibilities of operations manager. Facility Location – importance, factors in location analysis, location analysis techniques. Product Design and development – product design and its characteristics, product development process (technical), product development techniques. Process selection- project, job, batch, mass and process types of production systems.

# Unit- B

Facility Layout – Objectives, Advantages, Basic Types of Layouts, Problems in facility layout. Production Planning & Control (PPC): –Concepts, Objectives, and Functions, work study – Productivity: Method study; Work measurement. Capacity Planning – Concepts, Factors affecting Capacity Planning, Capacity Planning Decisions.

# Unit- C

3

Introduction, Meaning, Quality Characteristics of Goods and Services, Deming's 14 principles, Tools and Techniques for Quality Improvement, Statistical Process Control Chart, Quality Assurance, Total Quality Management (TQM) Model Concept of Six Sigma and its Application.

# Unit- D

JIT and Lean Production System: JIT Approach, Implementation requirements, Services, Kanban System. Inventory Management: Concepts, Classification, Objectives, Factors Affecting Inventory Control Policy, Inventory Costs, Basic EOQ Model, Re-order level, ABC analysis. Logistics and Franchising. Purchasing Management – Objectives, Functions, Methods.

# **Reference Books:**

1. Gaither, N. and Frazier, G. Operations Management, New Delhi, Cengage learning, Latest Edition

2. Buffa, E.S. and Sarin, R.K., Modern Production/Operations Management, New Delhi, Wiley India Private Limited, Latest Edition

3. Chary, S.N., Production and Operations Management, New Delhi, Tata McGraw-Hill, Latest Edition

4. Mahadevan B, Operations Management: Theory and Practice, New Delhi, Pearson Education, Latest Edition

5. Krajewski, L.J., Ritzman, L.P. and Malhotra, M.K. Operations Management: Processes and Supply Chain, New Jersey, Pearson Education, Latest Edition

L	Τ	Р	Credits
4	1	0	3

## **Course Title: Marketing Management Course Code: MGT508**

Course Outcomes: On completion of this course, the students will be able to achieve the following course outcomes:

CO1-Understand the dynamics of marketing in business

CO2-Formulate strategies for developing new and/or modified products

CO3-Formulate effective pricing strategy for the products

CO4- Develop an integrated marketing communications plan for existing or new products

CO5- Apply the theoretical marketing concepts to the practical situations

## Unit – A

Mapping Understanding Marketing Management: Defining Marketing for the 21st Century,

**Developing Marketing Strategies and Plans** Assessing Market Opportunities and Customer Value: Scanning the Marketing 1

Environment, Forecasting Demand, and Conducting Marketing Research, Creating Customer Value and Customer Relationships, Analysing Consumer Markets, Analysing Business Markets

**Choosing Value** Identifying Market Segments and Targets, Competitive Dynamics, Crafting the Brand Positioning, Creating Brand Equity

## Unit – B

# **Designing Value** Setting Product Strategy, Designing and Managing Services, Developing Pricing **Strategies and Programs**

Delivering Value: Designing and Managing Integrated Marketing Channels, Managing Retailing, Wholesaling, and Logistics

# Unit – C

Communicating	Value:	Designing	and	Managing	Integrated	Marketing	3
Communications,	Managi	ng Mass	Com	munications,	Managing	Personal	
Communications							

Sustaining Growth and Value	3
Introducing New Market Offerings, Tapping into Global Markets	

Unit – D

Managing a Holistic	Marketing Organizatio	n for the Long Run	4	
00				

L	Т	Р	Credits
4	0	0	3

# 1

CO

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- 2
- 2

## **Text Book:**

1. Kotler, P., Keller, K. L., Koshy, A., and Jha, M. Marketing Management: A South Asian Perspective. New Delhi, Pearson Education. Latest Edition.

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Reference Books:
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1. Czinkota, M.R. and Kotabe, M. Marketing Management. New Delhi: Vikas Publishing, Latest Edition

2. Douglas, J., Darymple, J. and Parsons, L.J. Marketing Management: Text and Cases, New York, John Wiley and Sons, Latest Edition

3. Kotler, P. Marketing Management: Analysis, Planning, Implementation & Control. New Delhi: Prentice Hall of India, Latest Edition

4. Michael, J.E., Bruce, J.W. and William, J.S. Marketing Management, New Delhi: Tata McGraw-Hill, Latest Edition

5. Perreault, W.D. and Jerome, E.M. Basic Marketing. New Delhi: Tata McGraw Hill, Latest Edition

6. Pride, W.M. and Ferrell, O.C. Marketing: Concepts and Strategies. New Delhi: Biztantra Press, Latest Edition

7. Ramaswamy, V.S. and Nama Kumari, S. Marketing Management: Planning, Control. New Delhi: MacMillan Press, Latest Edition

8. Zikmund, A. Marketing. Mumbai: Thomson Learning, Latest Edition

## **Course Title: International Business** Paper Code: MGT510

L	Τ	Р	Credits
4	0	0	3

Course Outcomes: On completion of this course, the students will be able to achieve the following course outcomes:

CO1-Students will learn the importance of growing global business today and the effect of international business on India.

CO2- They will be able to devise basic strategies which a manager must follow in order to survive in a competition.

CO3- Understand the international Financial Markets and Methods of payment in International Trade CO4- Ability to understand Regional Integrations, Trading Blocks and country risk analysis

> CO Mapping 1

> > 2

4

## Unit A

Globalization - Effect of globalization and its Drivers Modes of entry for corporations into international business the globalization debate - arguments for and against, Differences between domestic and international business; Multinational Corporations- Definition and Types

## Unit B

Introduction to International Trade - Theory of Mercantilism, Absolute advantage, Comparative advantage, Hecksher-Ohlin theory, The new product life cycle theory, The new trade theory, Porter's diamond model; Instruments of International trade policy - tariffs, subsidies, local content requirements, and administrative policies, anti-dumping policies, political and economic arguments for intervention; International trade bodies- GATT, WTO, IPR, TRIPS, TRIMS, GATS, Introduction to current EXIM policy of India International Regulatory & Dispute Settlement Mechanisms 3

## Unit C

International Financial Markets – Equity, Debt, Foreign Exchange & Commodities; World Bank & International Monetary System; International Financial Risks of Trade Payments, Methods of payment in International Trade, Foreign investments (FDI and FII), Currency fluctuations etc.; Introduction to Foreign Exchange Market – functions, nature, trading, rate determination, currency convertibility, Movement of international workforce (Expatriation, Repatriation)

## Unit D

Regional Integrations, Trading Blocks - EU, NAFTA, SAARC, ANDEAN PACT, MERCOSUR, ASEAN, APEC; Country Risk Analysis - How to assess Political, Social & Economic risks International Marketing -localization and glocalization

## References

Daniels, J. Radebaugh, L. and Sullivan, D.P. International Business Plus NEW My 1. Management Lab with Pearson e-text -- Access Card Package, New Delhi, Pearson Education. Latest Edition.

2. Daniels, J.D., Radebaugh L.H., Sullivan D.P. and Salwan, P. International Business: Environments and Operations. New Delhi: Pearson Education. Latest Edition

Hill, C.W.L. International Business. New York, McGraw Hill, Latest Edition. 3.

4. Sundaram, A.K. and Black, J.S. International Business Environment, New Delhi, Prentice-Hall of India Pvt. Ltd., Latest Edition.

5. Wild & Wild International Business Plus NEW My Management Lab with Pearson e-Text --Access Card Package. New Delhi, Pearson Education. Latest Edition.

6. Cavusgil, S.T., Knight, G. and Riesenberger, J. International Business Plus NEW My Management Lab with Pearson e-text -- Access Card Package. New Delhi, Pearson Education, Latest Edition.

## Course Title: Financial Statement Analysis Course Code: COM502

L	Τ	Р	Credits
4	1	0	4

**Course Outcomes:** On completion of this course, the students will be able to achieve the following course outcomes:

**CO1-**This course introduces the student to know the relevance of different financial statements and costs related to it.

**CO2**-The students will be able to apply the tools for analysing the various financial statements. **CO3** - Preparation of cash and fund flow statements

**CO4-** The students will be able to do the distress analysis for corporates. Further, process of sanction and completion of loan and overcoming the limitations of financial statements

Unit – A	CO Mapping
• Introduction to demand for financial statement information	1
• Introduction to generally accepted accounting principles	1
Parties demanding Financial Statement Information	1
• Conflicts among diverse parties	1
• Factors affecting demand for financial statement information	1
• Regulatory forces and supply of financial statement information	1
• Market forces and supply of financial statement information	1
Cost associated to generating of financial statement Information	1
• Some empirical issues and evidence of Financial Statement Analysis	1
Unit- B	
• Introduction to Financial statement numbers	2
Common size statements and Comparative statements	2
• Introduction to cross sectional techniques of financial statement analysis	2
• Trend analysis	2
• Ratio analysis and its application in investment decisions	2
Computational issues in calculating ratios	2
• Combining financial statement with non-financial statement information	2
• Time series analysis of financial statement Information	2
Unit- C	
Introduction to Fund flow analysis	3
• Preparation of fund flow statement	3
• Relevance of different approaches of computation of funds from operation	3
Introduction to cash flow analysis	3
Operating activity analysis of liquidity	3
• Financing and investing activity analysis	3
• Interpretations of cash flow and net income	3
• Limitations of cash flow reporting	3
• Specialized cash flow ratios	3
Unit- D	
• Concept of corporate distress analysis	4
Identification of corporate sickness	4
• Causes, indicators and predictors of financial distress	4
• Models of financial distress (Univariate and Multivariate)	4
Information sources of Loan decisions	4

4 4

•	Descriptive analysis of loan decisions
•	Identifying and overcoming the limitations of Financial Statements

# **Text Book:**

1. Foster, G. Financial Statement Analysis. New Delhi Pearson Education, Latest Edition.

# **Reference books:**

1. Bhattacharyya, D. Financial Statement Analysis. New Delhi, Pearson Education. Latest Edition.

2. Gibson, C. H. Financial Statement Analysis. New Delhi, Cengage Learning, Latest Edition.

3. Subramanyam, K.R. and Wild, J.J. Financial statement Analysis. New Delhi, McGraw Hill Education, Latest Edition.

# **Course Title: Organisational Behaviour** Paper Code: MGT518

	4	0	0	4	
pletion of this course, the students will be able to	achi	eve	the	following	

Course Outcome: On comp course outcomes:

**CO1-** Students will learn the dynamics of organizational behaviour and they are equipped with the latest contemporary tools to handle challenges.

CO2- Ability to understand various theories by the researchers will guide their actions in right direction which will bring efficiency in their working styles.

CO3- To understand the Work stress and various aspect of Conflict in workplace.

CO4- To understand the framework of organizational culture and Emotional Intelligence.

## Unit A

**CO** Mapping 1

L T P Credits

Introduction to organizational behaviour- concept and significance, foundations, contributing disciplines to OB, role of OB in management practices

Challenges and opportunities for OB, OB in the context of globalization,

Concepts of Personality, Self-awareness, Perception and Attribution, Learning, Values and Attitudes and their determinants, motivation

## Unit B

Concept of teams, Foundations of Team Dynamics, types of teams, teams in modern workplace, Group process: group and intergroup behaviour, group decision making interpersonal group dynamics, Skills for Managing Teams: Communication, Conflicts and negotiation, Power & Influence, Group Development and Cohesiveness, Team Performance and Decision Making. Concept of Leadership Theories and Perspectives on Effective Leadership-Power and Influence, Charismatic and Transformational Leadership power distribution in organization,

# Unit C

Work stress: causes, organizational and extra organizational stressor, individual and group stressor, effect of stress, stress coping strategies. Conflict and inter-group behaviour: sources of conflict, types of conflict, functional and dysfunctional aspects of conflict, approaches to conflict management

# Unit D

Organizational culture: functions of OC, creating and sustaining of OC, development and implications of OC

Organizational effectiveness: concept and approaches to OE, factors in OE, effectiveness through adaptive coping cycle. Emotional intelligence.

# **Reference Books:**

Robbins, S.P., Judge, T., and Sanghi, S. Organizational Behaviour. New Delhi, Pearson 1. Education, Latest Edition

2. Luthans, F. Organizational Behaviour. New York, McGraw -Hill Inc, Latest Edition

2

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- 3. Newstrom, J.W. and Davis, K. Organizational Behaviour Human Behaviour at Work. New York, McGraw Hill, Latest Edition
- 4. Weiss, P. Organizational Behaviour and Change. West Group Publication
- 5. Koontz, H. and Weihrich, H. Essentials of management, New Delhi, McGraw Hill Education

Course Title: Management Science Course Code: MGT511B

L	Τ	Р	Credits
4	1	0	3

## **Course Outcomes:**

After completion of this course student will be able to:
CO1: Acquaint with various quantitative techniques like LPP Graphic and Simplex.
CO2: Apply technique of Duality and Transportation techniques in business decision making.
CO3: Understand the technique of Assignment, Sequencing and Queuing theory.
CO4: Acquire required skills to solve various problems of Game theory and Network PERT-CPM.

Unit – A

## CO Mapping

1

1

1

2

2

2

**Introduction to OR-** Introduction and history of OR, Operations research in India, Nature of Operations research, Definition of operation research, Features of OR, OR and management decision making, Limitation of OR, Types of OR models, Principles of OR modelling, Typical applications of OR/scope of OR, Phases and processes of OR study/ methodology of, operation research and Techniques/ tools of operations research

Linear Programming: Problem Formulation and Graphical Method- Linear programming problems, History of LP, Definitions of LP, Basic requirements, Terminology of LP, Basic assumptions of LP, General form of LP problem, Applications of LP methods, administrative applications of LP, Solution procedure of LPP, Formulation of LPP, Merits of LPP, Limitations of LPP, Convex set, Graphic method of solving LPP, Unbounded problem, Infeasible problem, Multiple optimal solutions

**Simplex Method-** Introduction, Steps in the solution of LPP by simplex method, Minimization problem by Big M method/Penalty method, Rules for simplex method for minimization problem, Simplex problem (Mixed constraints), Special cases in applying the simplex method, two phase simplex method.

# Unit – B

**Duality-** Concept of duality in LPP, Formulation of the dual problem, Rules for constructing the dual problem, Primal-Dual relationship, Interpreting the Primal-Dual relationship, -Dual of the Dual is Primal, -Dual Simplex, Steps in Dual Simplex

Sensitivity Analysis- Sensitivity analysis, Limitations of Sensitivity analysis

**Transportation Models-** Introduction, Terminology used in Transportation model, Basic assumptions of model, Tabular presentation of model, Optimal solution of Transportation problem, Methods for initial basic feasible solutions-NWCM, LCM, VAM, Optimality Tests- Stepping stone method, Modified distribution method, Degeneracy in Transportation problem, Profit maximization in Transportation problem, Unbalanced Transportation problems, **Trans-Shipment Problem.** 

# Unit – C

Assignment Models- Introduction, Mathematical Formulation, Hungarian method [Minimization case]/HAM, Steps to follow, Maximization case in Assignment Problems, travelling salesman Problems, Un-balanced Assignment

3

Problem, Air Crew assignment, Prohibited assignment/ Constrained assignment problem, LPP formulation of Assignment Problem

**Queuing Theory-** Introduction, Features of Queuing system, Service system, Basic Notations, Queuing models- Probabilistic, Deterministic, Mixed

**Inventory control-** Meaning, Inventory decisions, Types of Inventories, Factors affecting IC policy, Objectives of IC, Scope of IC, IC systems- Pand Q, Inventory Models-Deterministic models (EOQ), Price break approach, Safety stocks- factors and methods, Approaches to IC- ABC, VED etc

## Unit – D

**Game Theory-** Introduction, Significance of Game theory, Essential features of Game theory, Limitations Game theory, Strategy and Types of strategy, The Maximin-Minimax principle, Saddle point, Types of problems-Games with pure strategies, Games with mixed strategies (8 methods), Limitations of Game theory **Network Analysis- PERT and CPM-** Introduction, History of PERT and CPM analysis, Objectives of Network Analysis, Applications of Network Model, Terminology or Concepts used, Errors in Network Logic, Rules to frame a Network, Fulkerson's Rule to numbering of events, Stages of project management, Activity Times and Critical Path Computation of Critical Path Slack and Float, PERT- Steps and computing variance, Merits and demerits of PERT, CPM- Time estimating and Limitations, Comparison between PERT and CPM, Project Cost analysis- Direct and indirect costs, The lowest cost schedule, Crashing of jobs, Allocation and Levelling of resources (through CPM)

Sequencing Problems- Introduction, Two Machines and three machines

4

## **Reference Books:**

1. Kalavathy, S. Operations Research. New Delhi: Vikas Publishing House, Latest Edition

2. Kapoor, V.K. Operations Research. New Delhi: Sultan Chand and Sons, Latest Edition

3. Paneer Selvam, R. Operations Research. New Delhi: Prentice Hall of India, Latest Edition

4. Sharma, J K. Operations Research: Theory and Applications. Delhi: Macmillan Publishers India, Latest Edition

5. Taha, Hamdy A. Operations Research: An Introduction. New York: Macmillan, Latest Edition

6. Vohra, N.D. Quantitative Techniques in Management. New Delhi: Tata McGraw-Hill, Latest Edition

7. Chawla, Gupta and Sharma . Operations Research. New Delhi : Kalyani Publihers, Latest Edition

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<b>Course Title: Strategic Management</b>
Course Code: MGT601

L	Т	Р	Credits
4	0	0	3

Course Outcomes: On completion of this course, the students will be able to achieve the following course outcomes:

- CO1- Learning the process of corporate strategy formulation
- CO2- Learning the nuances of grand strategic choices/corporate level strategies
- CO3- Learning the allocation of resources and design of portfolio of businesses
- CO4- Learning the strategy implementation and strategy evaluation skills UNIT-A CO Mapping Introduction to Strategic Management and Business Policy 1 • Hierarchy of Strategic Intent 1 **Environmental Appraisal** 1 . **Organisational Appraisal** 1

# **UNIT-B**

•	Corporate-Level Strategies: Concentration, Integration, and Diversification	2
•	Corporate-Level Strategies: Internationalization, Cooperation, and Digitalization	2
•	Corporate-Level Strategies: Stability, Retrenchment and Restructuring	2
UNIT	C	
•	Business-Level Strategies	3
•	Strategic Analysis and Choice	3
•	Activating Strategies	3
UNIT	D	

# UNIT-D

•	Structural Implementations	4
•	Behavioural Implementation	4
•	Functional and Operational Implementation	4
•	Strategic Evaluation and Control	4

## **Text Book:**

1. David R. F. Strategic Management: Concepts and Cases. New Delhi, PHI Learning, Latest Edition

## **Reference Books:**

1. Pearce, J., Robinson, R. Mital, A. Strategic Management. New Delhi, Tata McGraw Hill, Latest Edition

- 2. Hill, C. and Jones, R. G. Strategic Management. Cengage Learning, Latest Edition.
- 3. Kazmi, A. Strategic Management. New Delhi, Tata Mc Graw Hill. Latest Edition
- 4. Hunger J. D. and Wheeler T. L. Strategic Management & Business Policy. New Delhi: Pearson Education, Latest Edition

## Course Title: Workshop on Business Simulation Course Code: MGT602

L	Т	Р	Credits
0	0	3	2

## **Course Outcomes:**

After completion of this course student will be able to: **CO1.**Understand the business operations from introduction to maturity. **CO2.**Learn the dynamics of competition and role of strategy in business. **CO3.**Get used to data analysis and report generation for business decision making. **CO4.**Learn the importance of team work in the success of business ventures.

# Virtual Business Simulation Platform will be used for this workshop. Students will compete against peers in simulated business environment.

Students (in groups of 4-6 each) will work within a multifunctional business setting where they start up and manage a new venture. They will be responsible for managing all of their business' functional areas such as:

- Marketing
- Sales and Distribution
- Human Resource Management
- Manufacturing
- Accounting and Finance
- Strategic Planning

Your students will be provided with the seed capital to start up their business. They will be a totally integrated company that does it all from marketing to production to human resource management. They will have limited financial resources and complete accounting responsibility. They will build a production facility, open stores and launch a web site, design brands and advertising campaigns. They will hire sales people and decide on the compensation packages, deal with demand projections and a simple production scheduling process. After several quarters in business, your students' firms will be able to receive additional funding from the Venture Capitalists. They will invest this money in new R&D, bring out improved products, and expand their distribution and production capacity in order to maximize their performance.

## **Time Frame**

6 rounds spread over one full semester

## Grading

Grading is based on the balanced scorecard that measures profitability, customer satisfaction, market share in the targeted market segments, human resource management, asset management, financial risk, preparedness for the future and wealth.

#### Course Title: International Financial Reporting standards Course Code: COM602A

L	Т	Р	Credits
4	0	0	3

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

CO1- Be familiar with the international financial reporting framework and its implicationsCO2- Know the pre requisites for adopting IFRS, calculating revenue and presenting the financial statementsCO3- Know the practices related to accounting for assets and liabilities as per IFRS

**CO4-** Know the practices related to group accounting as per IFRS.

Unit A: The International Accounting Standards Board (IASB) and the regulatory framework	CO Mapping
• Introduction to IFRS, Characteristics of IFRS, Objectives and Need of IFRS, possible barriers to their development	1
• The structure and constitution of the IASB and the standard-setting process	1
• Understand and interpret the IASB's Conceptual Framework for Financial Reporting	1
• The convergence of IFRS with Indian Accounting Standards and IAS	1
• Problems in enforcement of IFRS"	
Unit B: IFRS Adoption and Elements of Financial Statements	1
	2
• IFRS:1 First time Adoption of international financial reporting standards: Objective and Scope; Introduction to Accounting Policies, Recognition and measurement as per IFRS 1, Presentation and disclosure as per IFRS 1	2
<ul> <li>IFRS 15: Revenue from Contracts with customers: Meaning, Objective and Scope, Identifying the contract; combination; contract modification; identifying performance obligations, Determination of Transaction price, recognition of revenue,</li> </ul>	2
• Basic items of the statement of financial, Position and profit and loss. (plant and equipment; employee benefits; Taxes in financial statement)	2
Unit C: Accounting for Assets and Liabilities	
• IFRS 2, Share-based payments: Objective scope and recognition; Equity settled share-based payment transactions	3
• IFRS 7, Financial instruments: disclosures: Objective Scope and Measurement.	3
• IFRS 13, Fair Value Measurement: Objective Scope and Measurement (Asset or liability, Transaction)	3
• <b>IFRS 16: Leases:</b> Objective Scope, lease term, recognition, measurement; classification of leases; disclosure	3
UNIT D: Group Accounting	
• IFRS 3, Business Combination; Objective, Scope and identifying a business combination, Acquisition method; Subsequent measure and Accounting; Disclosure related to business combinations.	4
• IFRS 10: Consolidated Financial Statements; Objective, scope Control, Power, returns accounting requirements, non-controlling interests, Loss of control, preparation of consolidated balance sheet	4

• IFRS 11, Joint arrangement (Meaning objective Scope; Joint Control; Types of Joint Arrangements, joint operations, Joint ventures.			
• IFRS 12, Disclosure of interests in other entities; Meaning, Objective and Scope; interest in subsidiaries	4		

#### Text Book:

1. Terry D. Warfield, Donald E. Kieso, Jerry J. Weygand" Intermediate Accounting" IFRS Edition. Wiley Publication. 4<sup>th</sup> Edition, 2022.

2. Garg, K "Beginners Guide to Ind AS &IFRS" Bharat Law House. Latest Edition.

3. PKF, "Interpretation and applications of IFRS standards". USA: Wiley, Latest Edition.

4. IFRS Standards issued by International Accounting Standard Board. Available At https://www.ifrs.org/issued-standards/list-of-standards/.

#### **Course Title: Banking, Financial Institutions and Services Course Code: COM603**

**Course Outcomes**: On completion of this course, the students will be able to achieve the following course outcomes:

L	Т	Р	Credits
4	0	0	4

**CO1**: Understand the entire structure of the Indian Banking system along with evolution, nationalization and current monetary policy of RBI applicable in India.

**CO2**: Gain knowledge on the components of the Indian financial system with an in-depth understanding of the functioning of all different financial markets.

**CO3**: Recognize the role of different financial institutions prevalent in India and their mechanism of delivering financial instruments in the market.

**CO4**: Comprehend the peculiar features and relevance of specific financial services prevalent in the present scenario.

Unit-A The Indian Banking System	CO Mapping
• Introduction and components of Indian Banking System	1
• Commercial banks in India: Structure, Functions, evolution	1
• Nationalisation of banks in India	1
• The Reserve Bank of India	1
• Monetary policy of RBI, Tools, Goals, Strategy, and Tactics of Monetary Policy	1
Unit B: Overview of the Financial System and markets	
• Introduction to Indian financial system	2
• Overview of Capital Market and its instruments	2
• The Money Markets	2
• The Bond Market	2
• The Stock Market and Exchanges	2
• The Foreign Exchange Market	2
Unit C: Financial Institutions	
• Mutual Fund Industry	3
Insurance Companies and Pension Funds	3
• Venture Capital Firms	3
Credit Rating Agencies, Depositories	3
• Investment Banks, Security Brokers and Dealers,	3
Unit D: Financial Services	
Merchant Banking	4
• Hire Purchase	4
• Discounting, Factoring, Forfaiting	4
• Credit Rating	4
• Securitisation	4

#### **Reference Books:**

1. Bhole, L. Financial Institutions and Markets, New Delhi, Tata McGraw-Hill Education, Latest Edition

2. Gurusamy, S. Financial Markets and Institutions, New Delhi, Tata McGraw-Hill Education, Latest Edition

3. Christopher, L. Financial Institutions Instruments and Markets, New Delhi, Tata McGraw-Hill Education, Latest Edition

4. Berton, M., Nesiba, R. and Brown, B. An Introduction to Financial Markets and Institutions, New York, M.E Sharpe, Armonk, Latest Edition

#### Course Title: Community Engagement Course Course Code: CEC101

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

CO1- Student will be able to gain an understanding of rural life, Indian culture & ethos and social realities.

CO2- To develop a sense of empathy and bonds of mutuality with local community, appreciate significant contributions of local communities to Indian society and economy.

CO3- To learn to value the local knowledge and wisdom of the community as well as identify opportunities for contributing to community's socioeconomic improvements.

CO4- To enable the students to understand Rural& National Development Programmes

#### Unit – A

#### **Appreciation of Rural Society**

• Rural lifestyle, rural society, caste and gender relations, rural values with respect to community, nature and resources, elaboration of "soul of India lies in villages' (Gandhi), rural infrastructure

#### Practical assignment

• Prepare a map (physical, visual or digital) of the village you visited and write an essay about inter-family relations in that village.

#### Unit - B Understanding rural and local economy & livelihood

• Agriculture, farming, landownership, water management, animal husbandry, non-farm livelihoods and artisans, rural entrepreneurs, rural markets, migrant labour **Practical assignment** 

• Describe your analysis of rural household economy, its challenges and possible pathways to address them Circular economy and migration patterns focus

#### **Unit – C** Rural and local Institutions

• Traditional rural & community organisations, Self-help Groups, Panchayati raj institutions (Gram Sabha, Gram Panchayat, Standing Committees), Nagarpalikas & municipalities, local civil society, local administration

#### **Practical assignment**

• How effectively are Panchayati Raj & Urban Local Bodies (ULBs) institutions functioning in the village? What would you suggest to improve their effectiveness? Present a case study (written or audio-visual)

#### Unit – D Rural& National Development Programmes

• History of various /development in India, current national programmes: Sarva Shiksha Abhiyan, Beti Bachao, Beti Padhao, Ayushman Bharat, Swatchh Bharat, PM Awaas Yojana, Skill India, Gram Panchayat Decentralised Planning, NRLM, MNREGA, SHRAM, Jal Jeevan Mission, SFURTI, Atma Nirbhar Bharat, etc.

#### Practical assignment

• Describe the benefits received and challenges faced in the delivery of one of

L	Т	Р	Credits
1	0	1	2

Mapping

1

CO

2

3

these programmes in the local community; give suggestions about improving implementation of the programme for the poor. Special focus to urban informal sector and migrant households.

#### Course Title: Income Tax Law and Corporate Tax Planning Course Code: COM604

L	Т	Р	Credits
4	1	0	4

**Course Outcomes**: On completion of this course, the students will be able to achieve the following course outcomes:

**CO1:** Understanding of basic terminologies of direct tax along with differences between tax planning, tax avoidance and tax evasion.

**CO2:** Gain the knowledge of legal provision of direct tax applicable on individuals as well as corporate such as TDS, TCS, Advance tax, Clubbing provisions, set off and carry forward of losses.

**CO3:** Thorough knowledge of different heads of direct tax as per the latest assessment year.

**CO4:** Application of deductions with respect to incomes and payments for the computation of tax liability.

**CO5:** Framing strategies of corporate tax planning with respect to certain businesses and specific business decisions.

Dusine		СО
Unit-A	Taxation Basics	Mapping
•	Overview of tax system in India, types of taxes	1
•	Tax management, Tax planning, tax avoidance and tax evasion	1
•	Basic definitions under income tax act	1
•	Residential Status of Companies	1
•	Exempted Incomes	1
Unit B	: Tax Computation	
•	Computation of Income under different heads: Salaries, House property	2
•	Computation of Income under different heads: Capital gains, Business and	2
profess •	ion, Income from other sources Tax Planning on Deductions under Chapter VIA	2
•	Rates of tax & computation of tax liability of individuals.	2
•	Clubbing provisions, set off and carry forward of losses	2
•	TDS and Advance tax	2
• Unit C	: Tax Planning for the Business	-
	Tax Planning with reference to setting up of a new business.	3
•	Tax Planning with reference to location of business.	3
•	C C C C C C C C C C C C C C C C C C C	-
•	Tax Planning with reference to form of organization.	3
• Tax	Planning with reference to nature of business	3
Unit D	: Tax Planning for specific Business decisions	
•	Tax Planning with reference to Financial Management Decisions.	4

•	Tax Planning with reference to Managerial Decisions.	4
•	Tax Planning regarding Capital Gains.	4
•	Tax Planning in respect of Amalgamation or Demerger.	4

#### **Reference Books:**

1. Girish Ahuja & Ravi Gupta, Corporate Tax Planning & Management, Bharat Law House Pvt. Ltd.

2. Dr Vinod K. Singhania, Kapil Singhania, Monica Singhania, Direct Taxes Planning & Management, Taxmann's Publication Pvt. Ltd.

3. Dr. Vinod K. Singhania, Kapil Singhania, Monica Singhania, Direct Taxes – Law & Practice, Taxmann's Publication, Pvt. Ltd.

#### **Course Title: Workshop on Financial Modeling**

L	Т	Р	Credits
0	0	3	3

**Course Code: MGT612** 

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

CO1- Enable the students to understand the functionalities of MS-Excel

CO2- Practically examine how the valuation tools and techniques are applied in MS-Excel

CO3- Understand how to create professional business in excel

CO4- Students will be able to understand the practical implications of financial modelling.

- Excel key functions and functionalities
- Financial functions in excel
- Business analysis techniques applied in excel
- Creating a professional business in excel
- Introduction to capital budgeting
- Time value of money
- Calculating present and future value in MS-Excel
- Capital budgeting techniques in MS-Excel
- Cost of capital methods
- Fundamentals of financial modeling
- Forecasting guidelines under financial modeling
- Modeling of the income statement
- Modeling of balance sheet
- Company valuations
- Merger and acquisitions
- DCF Model in MS-Excel
- Company valuation with multiples in Excel

#### Reference Books:

- 1. Michael Rees, *Financial Modeling in Practice*. USA: Wiley, Latest Edition.
- 2. John Tjia, Building Financial Models, USA: McGraw Hill, Latest Edition

#### **Course Title: Corporate Governance and Business Ethics Course Code: COM606**

L	Т	Р	Credits
4	0	0	3

**Course Outcomes:** On completion of this course, the students will be able to achieve the following course outcomes:

CO1: To Understand Basic concepts of Business Ethics, Values, Norms and Beliefs

CO2: To Analyse the Role of values for managers and ethical issues in working conditions

**CO3:** Understand Ethical Codes, Corporate Social Responsibility and analyse the Ethical issues in Corporate Governance

**CO4:** To Articulate Corporate Ethics, Corporate Culture and Ethical issues in employer – employee relation

Unit – A	CO Mappin g
Business Ethics: An Overview – Principles of Personal and Professional Ethics, Code of Conduct and Ethics for Managers, Significance and Importance of Business Ethics, Values, Ethics and Business Strategy, Corporate Governance Ethics	1
Concepts and Theories of Business Ethics – Personal Ethics and Business Ethics, Morality and Law, Management and Ethics, Normative Theories, Teachings o the Church, Indian Ethical Traditions	1
Ethical Dilemmas, Sources and Their Resolutions – Corporate Dilemma over Ethical Behaviour, Sources of Ethical Problems, Walton's Six Model of Business Conduct, Resolving Ethical Problems and Dilemmas	1
<b>Unit – B</b> Ethical Decision Making in Business –Ethical Models that Guide Decision Making, Ethical Decision Making with Cross-Holder Conflicts and Competition, Kohlberg's Model of Cognitive Moral Development, Influences on Ethical Decision Making, Personal & Corporate values, Framework of Ethical Decision Making, Process of Making Good Ethical Decisions	2
Creating an Ethical Organization – Role of Accounting, Independent directors, Corporate Culture, Corporate Governance, Corporate Social Responsibility, Codes of Conduct, Ethics Committees, Ethics office, Ethics Training Programmes, Disciplinary System	2
Corporate Ethics: Good Governance -Definition, Significance and Issues of Governance, Major Thrust Areas, Model of Good Corporate Governance, Obligations to Investors, Employees, Customers, Regulations and Self-regulations Unit – C	2
Corporate Ethics: Investors Rights, Privileges, Problems and Protection - Ethical Governance Needed to Protect Stakeholders, Theoretical Basis – Agency Costs, Long-term Shareholder Value, Rights of Shareholders	3

Dr JJ Irani Committee Report, Investor Protection, NK Mitra Committee on Investors Protection, Problems of Investors, Investor Protection

Handmaid of Ethics: Corporate Social Responsibility – Social Responsibility of Business, Models of Implementation of CSR, Advantages, Scope and Steps to Attain CSR, External Standards of CSR, Indian Perspective, Ethics and Social Responsibility

#### Unit – D

Role of various agencies in ensuring ethics in corporations – Public Opinion, Role of Auditors, Board of Directors in Ensuring Ethical Business, Media and Business Ethics, Ethics In Advertising, Role of Government Agencies in Ensuring Ethical Practices, Role of Judiciary, Role of SEBI in Ensuring Ethical Corporate Governance, Role of Whistle Blowing

Ethics and Indian Business – Impact of Globalization, Role of Securities Market, Phenomenal Growth of Indian Capital Market, Nature of Indian Capital Market, Development of the Indian Capital Market, Deficiencies of Indian Capital Market, Unethical Issues in India, Ethical Attitudes of Managers, Questionable Business Practices

#### **Reference Books:**

1. Fernando, A.C., Business Ethics – An Indian Perspective, New Delhi, Pearson Education, Latest Edition

2. Stanwick, P. A. and Stanwick S. D., Understanding Business Ethics, New Delhi, Pearson Education, Latest Edition

3. Weiss W. J., Business Ethics Concepts and Cases, New Delhi, Cengage Learning, Latest Edition

4

#### Course Title: Humar Resource Management Paper Code: MGT609

**Course Outcomes:** On completion of this course, the students will be able to achieve the following course outcomes:

CO1- Students will learn the fundamentals of human resource management

CO2- They will be able to understand principles of managing the employees which in turn enhance their managerial skills to achieve business excellence.

CO3- To understand the career planning and methods to improve performance.

CO4- To make the students to understand the HR outsourcing, workforce rationalization and Industrial disputes.

#### Mapping

Unit A

Introduction to HRM- Meaning, Scope. Definition and Objectives of HRM, Functions of HRM and Models of HRM Activities of HRM, Challenges of HRM Role of HR Manager

#### Unit B

Recruitment & Selection Recruitment Process & Methods of Recruiting, Selection process – type of tests & types of interviews, HR interview, Job offer, Induction and Placement. Wage and Salary administration., Principles and techniques of wage fixation, job evaluation, incentive schemes

#### Unit C

Appraisals and Methods to improve performance, Career Planning and Development Training and Development Nature of Training, Methods of Training

#### Unit D

HR outsourcing, Management of Turnover and retention, Workforce Rationalization and International HRM, Quality of work life, Industrial Relations, Industrial Disputes and causes, Remedial measures, Collective Bargaining Grievance Management

#### **Reference Books**

1. Decenzo, D.A. and Robbins, S.P. *Fundamentals of Human Resource Management,* United States of America, John Wiley and Sons, Latest Edition

2. Noe, R., Hollenbeck, J., Gerhart, B. and Wright, P. Fundamentals of Human Resource Management, New York, McGraw Hill, Latest Edition

3. Dessler, G. Human Resource Management, New Delhi, Pearson Education, Latest Edition.

4. Bernardin, John. Human Resource Management – An experimental Approach. New York, TMH, 2013.

5. Ivancevich, J.M. Human Resource Management. New York, McGraw Hill, Latest Edition

L	Τ	Р	Credits
4	0	0	4

3

4

CO

1

# MARKETING

#### **Course Title: Consumer Behaviour Course Code: MGT621**

Course Outcome: On completion of this course, the students will be able to achieve the following course outcomes:

CO1- Understanding consumer market segmentation and positioning strategies.

CO2-To acquaint students with consumer motivation, personality and perceptions.

CO3-Understanding consumer Attitude formation and change strategies.

CO4- To understand effect of reference groups, family, social class and culture on consumer. **CO** Mapping

## Unit-A

Introduction to Consumer Behaviour: Consumer Culture, Consumer Behaviour, Consumer and society, Market Segmentation: meaning and bases of segmentation, Effective targeting, Individual Determinants of Consumer Behaviour: Personality: Theories, Product Personality, Self, Self-image, Vanity

#### Unit- B

Motivation: Nature and Types of Motives, Types of Needs, Motivational theories, Consumer Perception: Concept and Elements of Perception, Dynamics of perception, Consumer Imagery, Perceived Risk, Consumer Learning: Elements of learning, Behavioural and Cognitive Learning Theories, Consumer Attitude: Functions of Attitude, Attitude Theories: Tricomponent, Multi attribute and Cognitive Dissonance, Attitude formation, Attitude Change Strategies 3

#### Unit- C

External Influences on Consumer Behaviour: Group behaviour: Meaning and types of groups, Influence of Reference Groups, Family decision making, Family Life Cycle, Culture: Values and Norms, Characteristics and Effect on Consumer Behaviour, Types of sub culture, Cross cultural consumer, Social Class: Categories, Measurement and Applications of Social Class

#### Unit- D

Consumer Influence and diffusion of Innovation: Types of Innovation, Diffusion process, models, Diffusion through word of mouth. Consumer Research: Introduction, process, types. Consumption and Post purchase behaviour: Type of purchase decisions, Consumer satisfaction, and Customer loyalty.

#### **Text Books:**

1. Schiffman, L.G. and Kanuk, L.L., Consumer Behaviour, New Delhi, Pearson Education, Limited Edition

2. Kumar, D., Consumer Behaviour, New Delhi, Oxford University Press, Latest Edition

#### **Reference Books:**

1. Loudon, D. and Bitta, D., Consumer Behaviour, New Delhi, Tata McGraw Hill, Latest Edition

2. Assael, H., Consumer Behaviour and Marketing Action, New Delhi, Cengage Learning, Latest Edition

3. Blackwell, R.D., Miniard, P.W. and Engel, J.F., Consumer Behaviour, New Delhi, Cengage Learning, Latest Edition

L	Τ	Р	Credits
3	1	0	3

2

- 4

#### **Course Title: Sales and Distribution Management Course Code: MGT622**

L	Т	Р	Credits
3	1	0	3

**Course Outcomes:** On completion of this course, the students will be able to achieve the following course outcomes:

**CO1-**Student will be able to understand and apply the concepts of sales and distribution management in real business scenario.

**CO2-** To make the students acquaint with selection of the sales force, Training the sales force, Sales force motivation.

CO3- Understanding the distribution channel management and Customer-oriented logistics management.

**CO4-** To study the Managing Channel member behaviour, Wholesalers and Franchisees, Retail Management.

	CO Mappin g
<b>Unit</b> – <b>A</b> Introduction to sales management, The selling process, Sales organization, Management of	1
sales territory, Management of sales quota	1
Unit- B	
Recruitment and selection of the sales force, Training the sales force, Sales force motivation,	2
Sales force compensation, Sales force control, Evaluation of sales force	
Unit-C	
Introduction to distribution channel management, Designing Customer-oriented marketing	3
channels, Customer-oriented logistics management	3
Unit –D	
Managing Channel member behaviour, Managing Wholesalers and Franchisees, Retail	1
Management	4

#### **Reference Books:**

• Panda, T.K. and Sahadev, S., Sales and Distribution Management, New Delhi, Oxford University Press, Latest Edition

• Havaldar, K., Sales and Distribution Management, New Delhi, Tata McGraw Hill, Latest Edition

#### **Course Title: Product and Brand Management** Paper Code: MGT624

L	Τ	Р	Credits
3	1	0	3

Course Outcome: On completion of this course, the students will be able to achieve the following course outcomes:

CO1- Understand the concept of product management and underline various product mix strategies by examining the factors influencing product designs.

CO2- Discover the methods to analyse customers and competitors to plan and design product.

CO3- Elaborate the basics of branding and strategic brand management series and highlight brand resonance model and brand elements.

CO4- Evaluate the brand value and formulate strategies for brand portfolio, hierarchy and rebranding.

#### Unit A

Product Development- What is a Product- Factors influencing design of the product- Changes affecting product management- Developing Product Strategy; Setting objectives & alternatives, Product strategy over the lifecycle, Customer analysis, Competitor analysis, Design of manufacture

#### Unit B

New product development-Product Differentiation and Positioning strategies. Product Personality, Product Mix- Product Line, Product length, product width, product depth.

#### Unit C

Brand Management- What is a Brand- Brand Development: Extension, Rejuvenation, Re launch-Product Vs Brands, Goods and services, Retailer and distributors, People and organization, Brand challenges and opportunities, The brand equity concept, Identity and image. Brand Leveraging & Brand Performance- Establishing a brand equity management system, measuring sources of brand equity and consumer mindset, Co-branding, celebrity endorsement.

#### Unit D

Brand Positioning & Brand Building- Brand knowledge, Brand portfolios and market segmentation-Steps of brand building, Identifying and establishing brand positioning, Defining and establishing brand values. Designing & Sustaining Branding Strategies- Brand hierarchy, Branding strategy, Brand extension and brand transfer- Managing brand over time.

#### **Reference Books**

Keller, K.L. Strategic Brand Management. USA, Pearson Higher Education Latest Edition. 1.

2. Aaker, D.A. Brand Portfolio Strategy, New York, Free Press, Latest Edition.

Ries, A. and Ries, L. The 22 Immutable Laws of Branding, London, Profile Books Ltd, Latest 3. Edition

Morgan, A. Eating the Big Fish: How Challenger Brands Can Compete Against Brand 4. Leaders. New York, John Wiley & Sons, Latest Edition

Godin, S. Permission Marketing, New York: Simon & Schuster, Latest Edition 5.

Gobe, M. Emotional Branding: The New Paradigm for Connecting Brands to People, New 6. York, Allworth Press. Latest Edition

Lawley, B., Cohen, G. and Lowell, L. 42 Rules of Product Management. USA, Super Star 7. Press. Latest Edition

3

#### 4

### Mapping 1

CO

#### **Course Title: Integrated Marketing Communications Course Code: MGT625**

L	Т	Р	Credits
3	1	0	3

**Course Outcomes:** On completion of this course, the students will be able to achieve the following course outcomes:

CO1- Understand the fundamental concepts of Integrated Marketing Communications

CO2- Develop advertising strategy for a brand

CO3- Formulate strategies for various promotional tools of a brand

CO4- Developing a Media plan matching the IMC strategy

CO5- Formulating the promotional objectives, budget and ways to measure the results of IMC tools

Unit – A	CO Mapping
Challenges and Opportunities of Promotions Career, Introduction of Integrated Marketing Communication: Introduction, IMC as integral part of marketing mix, Understanding Consumer Behaviour, Understanding Communications Process	1
<b>Unit B</b> <b>Advertising</b> : Advertising Research & Strategy, Finding the Big Idea, Creative Execution in Advertising, Creative Execution and design in Print, Creative Execution on Broadcast	2
<b>Unit – C</b> Managing Other Promotional Tools: Sales Promotion, Direct Marketing, Public Relations and Publicity, Communication in the New Age: Online and Mobile Media	3
<b>Unit – D</b> Media Planning and Strategy: Broadcast Media, Developing Media Plan, Promotion Objectives and Budget Determination, Measuring IMC Performance	4

#### **Reference Books:**

1. Shah Kruti, Advertising and Integrated Marketing Communication, Tata McGraw-Hill, New Delhi, Latest Edition.

2. Schultz, Don E, and Heidi F. Schultz. Imc, the Next Generation: Five Steps for Delivering Value and Measuring Returns Using Marketing Communication. New York: McGraw-Hill, Latest Edition.

3. Duncan, Tom, and Tom Duncan. Principles of Advertising & Imc. Chicago, IL: McGraw-Hill/Irwin, Latest Edition.

4. Dahlén, Micael, Fredrik Lange, and Terry Smith. Marketing Communications: A Brand, Narrative Approach. Chichester, U.K: Wiley, Latest Edition.

5. Belch, George E, and Michael A. Belch. Advertising and Promotion: An Integrated Marketing Communications Perspective. New York: McGraw-Hill/Irwin, Latest Edition.

6. Murthy, S N, and U Bhojanna. Advertising: An Imc Perspective. New Delhi: Excel Books, Latest Edition.

7. Clow, Kenneth E, and Donald Baack. Integrated Advertising, Promotion & Marketing

8. Communications. Upper Saddle River, N.J: Pearson Prentice Hall, Latest Edition.

9. Aaker, David A, Rajeev Batra, and John G. Myers. Advertising Management. Englewood Cliffs, N.J: Prentice Hall, Latest Edition.

10. Gaur, Sanjaya S, and Sanjay V. Saggere. Event Marketing and Management. New Delhi: Vikas Pub. House, Latest Edition.

#### Course Title: Retail Management Course Code: MGT662

L	Т	Р	Credits
3	1	0	3

**Course Outcomes:** On completion of this course, the students will be able to achieve the following course outcomes:

**CO1-** Understand the concepts of retailing by listing various retail formats and analysis of challenges and opportunities available for retail industry in present scenario.

**CO2-** Discover consumer behaviour with reference to retail business and setting up the retail strategy by considering different market segment.

**CO3-** Develop retail mix strategies for different types of retail formats and concept of store design.

**CO4-** Elaborate the other aspects of retail such as supply chain management, human resource management, inventory management and store operations.

<ul> <li>Unit – A</li> <li>Retailing Environment: An overview: Introduction, Evolution &amp; Challenges of Retailing; Types of Retailers.</li> <li>Ethical &amp; Security Issues in retailing, Retailing in other countries, opportunity in Retailing, multichannel retailing.</li> <li>Unit – B</li> <li>Strategic Retail Planning: Strategic Retail Planning Process; Understanding the Retail Customer; Delivery value through retail formats; Role of Customer services and Relationship Marketing in Retail,</li> </ul>	CO Mapping 1 1 2
<b>Retail location &amp; Site decision</b> . Retail buying. Retail Market Segmentation, Evaluating Areas for location.	2
<b>Unit – C</b> <b>Retail Mix</b> : Product Merchandise; Pricing decisions in retailing; Promotion & Communication Mix in Retail and Multi-channel retailing, managing retail services; Category management.	3
Merchandise management process overview, considerations in setting up retail prices; Store design objectives.	3
<ul> <li>Unit – D</li> <li>Retail Operations: Supply chain management &amp; vendor relation's role in Retail; Management of Human Resources; Financial Management Issues in Retail; The strategic profit model, the profit path.</li> <li>Store operations - size &amp; place allocation, Store Maintenance, Inventory Management; FDI in Retailing.</li> </ul>	4 4

#### **Reference Books:**

1.Berman, B.R. and Evans, J.R. Retail Management, New Jersey, Prentice Hall, Latest Edition

2. Levy, M. and Wertz, B. A., Retailing Management. USA, McGraw Hill/Irwin, Latest Edition

3. Dunne, P.M, Lusch, R.F. and Carver, J.R., Retailing. Mason, OH, South Western Cengage Learning, Latest Edition.

4. Bajaj, C., Tuli R., Srivastava, N. Retail Management, New Delhi, Oxford University Press, Latest Edition

5. Pradhan, S. Retailing Management, New Delhi, Tata McGraw Hill, Latest Edition.

6. Varley, R. and Rafiq M., Principles of Retail Management. Basingstoke, Houndmills, Palgrave Macmillan.

# FINANACE AND ACCOUNTING

#### Course Title: Security Analysis and Portfolio Management Course Code: MGT626

L	Т	Р	Credits
3	1	0	3

**Course Outcomes:** On completion of this course, the students will be able to achieve the following course outcomes:

CO1- Understanding financial securities, markets and process of trading

CO2- Learning the techniques of fundamental and technical analysis for security evaluation

CO3- Learning the process of portfolio management, evaluation and control

CO4- Learning different theories for construction of optimal portfolio

CO-5 Developing the ability to manage a portfolio of securities

	CO Mapping
Unit-A The Investment Environment	
• The investment decision process, Types of Investments	1
• Indian securities market, the market participants	1
• Primary Markets and secondary markets. Introduction to Primary Market, Primary Market Design and its Role	1
• Secondary Market: Introduction, Major players, Trading and settlement Mechanism, Types of orders	1
• Insider Trading, Odd lot Trading, Bulk Deals, Block Deals, Arbitrage Opportunity in the market.	1
Unit-B Security Analysis (Fundamental and Technical Analysis)	
• Fundamental Analysis: International Environment: Global Economy Overview, Global Markets, Global Market and Indian Market Inter linkages.	2
• Economic Analysis, Fiscal Policy, Monetary Policy and Liquidity, Inflation, Interest Rate, Unemployment, Individual Savings, Domestic corporate Tax Rate, Balance of Trade	2
• Industry Analysis: Tools for Industry Analysis, Cross Sectional Industry Performance over Time, Industry Life Cycle. Company Analysis: Analysis of Financial statements	2
• Technical Analysis: Introduction, Basic Tenets of Dow Theory, Characteristic Phases of Bull and Bear Trends, Critical Appraisal of Dow theory	2
• Different Types of charts, Concept of trend, Trend lines	2

#### **Unit-C** Portfolio Management and derivatives

• Meaning, Importance and Approaches of Portfolio Management, ,	3
Portfolio analysis	3
• Portfolio evaluation and revision techniques.	3
Introduction to Financial Derivatives	3
Forwards, Futures & Options	3
Unit- D Portfolio Theories	
Markowitz Model	4
Capital Asset Pricing Model	4
• Single-index model	4
<ul> <li>Sharpe, Treynor&amp; Jensen Indices</li> <li>Arbitrage Pricing theory</li> </ul>	4 4
Market Efficiency and Behavioural Finance	4

#### **Text Book:**

1. Chandra, P., Investment Analysis and Portfolio Management. New Delhi, Tata McGraw Hill, Latest Edition

2. Bodie, Z., Kane, A., Marcus, A.J. and Mohanty, P. Investments. New Delhi, Tata McGraw Hill, Latest Edition

#### Suggested Reading:

1. Fischer, D.E. and Ronald, J.J., Security Analysis and Portfolio Management. New Delhi, Prentice Hall of India, Latest Edition

2. Reilly, F. and Brown, K., Analysis of Investments and Management of Portfolios, United States, South Western. Latest Edition.

### **Course Title: Project Appraisal and Finance Course Code: MGT630**

L	Τ	Р	Credits
3	1	0	3

**Learning Outcomes:** On completion of this course, the students will be able to achieve the following course outcomes:

**CO1-** Students will be able to understand the meaning and criteria for appraisal and funding the Projects.

CO2- To understand the Market and Technical Appraisal of the project.

CO3- To study the Risk and Financial Appraisal

CO4- To enable the students to understand the Financing for the projects And Environment Analysis

Unit-A Introduction to Project Management	CO Mapping
• Project Management: Overview of Project management, Types of Projects	1
• Project Life cycle	1
Project Management Framework	1
• Project Planning: Strategy and Resource allocation, Generation and screening of project ideas	1
Unit- B Market and Technical Appraisal of the project	
• Marketing appraisal: Overview, Market Survey	2
• Demand Forecasting, Uncertainties in Demand Forecasting, Methods of Demand forecasting: Time series projection methods & causal methods	2
• Technical Appraisal: Meaning, Components of analysis	2
• Network Analysis in Project management: PERT and CPM	2
<ul> <li>Unit C: Risk and Financial Appraisal</li> <li>Risk Management in Projects</li> </ul>	3
Measures of Risk, Sensitivity Analysis	3
• Financial appraisal of Project: Time Value of Money	3
• Financial appraisal of Project: Capital Budgeting	3
Unit D- Financing for the projects And Environment Analysis	
• Determination of Project Cost,	4
• Financing decision in Project: Short term financing (Working capital requirements)	4
• Financing decision in Project: Long term financing	4
• Project Statements in Projects: profitability projections, projected cash flow statement and projected balance sheet.	4
• Environmental Appraisal: SCBA	4
• SCBA Approaches: UNIDO Approach, LM Approach, SCBA by Financial	4

#### Institutions

#### **Text Book:**

1. Chandra, Prasanna. Projects: Planning, Analysis, Selection, Financing, Implementation and Review. New Delhi: Tata McGraw-Hill, Latest Edition

#### **Reference Books**:

1. Patel, Bhavesh M. Project Management: Strategic Financial Planning, Evaluation and Control. New Delhi: Vikas, Latest Edition

2. Wysocki, Robert K. Effective Project Management: Traditional, Agile, Extreme. Indianapolis, IN: Wiley Pub, Latest Edition

#### Course Title: Derivatives and Risk Management Course Code: MGT666

L	Τ	Р	Credits
3	1	0	3

students

**Learning Outcomes:** On completion of this course, the will be able to achieve the following course outcomes:

CO1- Students will be able to understand the mechanism of how derivatives and risk management.
 CO2- To understand the option and strategies of options- Strategies, Pay-offs
 CO3- To study the swaps, Interest Rate Derivatives and Credit Derivatives
 CO4- To learn about Hedging and their types

#### **Unit** – A (Introduction to Derivatives) CO Mapping Derivatives- Introduction, Types and Advantages 1 Regulation of Trading of Derivatives, SEBI guidelines related to Trade of • 1 Derivatives Forwards and Futures- Introduction, Distinction between Forwards and Futures 1 Contracts Hedging Practices, Pay-offs, Cash Settlement vs. Physical Settlement 1 Pricing Principles, Beta and Optimal Hedge Ratio 1 **Unit- B (Introduction to Options)** Options- Meaning, Types, Key Determinants of Option Prices, introduction to The 2 Binomial Model and The Black-Scholes Model. European and American Calls and Puts, Exotic and Asian Options 2 Put Call Parity 2 Strategies of Options- Strategies, Pay-offs 2 Unit- C (Swaps, Interest Rate Derivatives and Credit Derivatives) Swaps- Meaning and Mechanics of Swaps 3 Interest Rate Derivatives and Euro- Dollar Derivatives 3 Credit Derivatives 3 **Unit- D (Risk Management)** Risk Management with Derivatives- Meaning, Reasons of Managing Risk, Types of 4 Risk in trading with Derivatives. Hedging Types of traders: Hedgers, Speculators, and Arbitrageurs 4 Hedging using Greeks 4 • Hedging with Futures 4 Strategies of Hedging, Speculation and Arbitrage. 4

#### **Text Book:**

1. Hull, J.C. Options, Futures and Other Derivatives. New Delhi, Pearson India. Latest Edition.

#### **Reference books:**

1. Parasuraman, N.R., Fundamentals of Financial Derivatives. New Delhi, Wiley India Private Limited. Latest Edition.

2. Varma, J. R., Derivatives and Risk Management. New Delhi, Tata McGraw Hill, Latest Edition.

#### **Course Title: International Financial Management Course Code: MGT687**

L	Τ	Р	Credits
3	1	0	3

will be

**Course Outcomes:** On completion of this course, the students able to achieve the following course outcomes:

**CO1**- Students will be able to understand how companies' financial management is affected international trade.

**CO2-** They will be equipped with abilities to understand mechanics of free flows of foreign capital and floating exchange rates.

**CO3-** To understand the Cross-border Capital Budgeting.

**CO4-** To study the Foreign Exchange Risk Management and their instruments

	(	CO Mapping
Unit –	- A (Introduction of Multinational Financial Management)	1
•	Financial Management in Global- rise of Multinational Corporations	1
•	Relationship of Multinational Financial Management with domestic Financia	al 1
Manag	gement	
•	Financing the Multinational Corporation, International Monetary System	1
•	Foreign Exchange Rate Determination and Currency Forecasting - Spot Mar	ket 1
and Fo	orward, Market, Exchange Rate Equilibrium, Asset Market model of Exchange	;
Rates,	Purchasing Power Parity, Intervention of Central Bank in Determination of	
Excha	nge Rates.	
Unit-	<b>B</b> (Translation and Transaction Exposure)	
•	Managing Translation and Transaction Exposure	2
•	Measuring Translation and Transaction Exposure	2
•	Foreign market entry and country risk management	2
Unit-	C (Cross border Capital Budgeting)	
•	Cross border Capital Budgeting- Meaning	3
•	Calculation of Cash Outlay and Future Cash Inflows for Parent and Subsidia	ary. <b>3</b>
Unit-	D (Foreign Exchange Risk Management)	
•	Foreign Exchange Risk Management - Currency Futures and Options Marke	et, <b>4</b>
Swaps	, Interest Rate Forwards and Futures	
•	Foreign Exchange Instruments	4
•	Swaps	4

#### **Text Book:**

1. Shapiro, A.C. Multinational Financial Management. New York, John Wiley & Sons, Latest Edition.

#### **Reference books:**

1. Apte, P.G. International Financial Management. New Delhi, Tata McGraw Hill, Latest Edition.

#### Course Title: Advanced Corporate Accounting Course Code: COM652

L	Т	Р	Credits
3	1	0	3

**Course Outcomes**: On completion of this course, the students will be able to achieve the following course outcomes:

CO1- Students will be able to understand, prepare and use the financial Records of the companiesCO2- They will know about the Procedural Aspects for the different corporate restructures.CO3- To study the Schedules for preparation of accounts of insurance companies and banking companies.

CO4- To Understand the Preparation and presentment of financial statements of corporate

Unit A	: Amalgamation	CO Mapping
•	Meaning of amalgamation	1
•	Difference between amalgamation and absorption	1
•	Types of amalgamation	1
•	Amalgamation in the nature of purchase and merger	1
• (conce	Methods of purchase consideration and its computation by different methods pt of transferor company and transferee company).	1
•	Case analysis of corporate acquisitions	1
•	Current trends in mergers and acquisitions	1
•	Practical applications	1
Unit- l	B Internal Reconstruction & Liquidation of Companies	
•	Meaning & significance of internal reconstruction	2
•	Difference between external and internal reconstruction	2
•	Causes and entries of reconstruction	2
•	Preparation of statement of affairs,	2
•	Liquidators final statement of account,	2
•	Disbursement of cash.	2
•	Receiver for debenture holders and list of contributories	2
Unit-C	CAccounts of Banking Companies and Insurance Companies	
•	Introduction to Banking Regulation Act 1949	3
•	Schedules for preparation of accounts of banking companies	3
•	Introduction to IRDA	3
•	Schedules for preparation of accounts of insurance companies	3

#### **Unit –D Corporate Financial Reporting**

•	Preparation and presentment of financial statements of corporate	4
•	Recent developments in financial accounting and reporting.	4
•	Form and contents of financial statements as applicable	4
•	Meaning and significance of holding companies	4
•	Calculation of capital & revenue profits	4
•	Industrial practices regarding holding and minority entities	4
•	Consolidated financial statements	4

#### **Text Book:**

1. Mukherjee, A. and Hanif, M. Corporate Accounting, New Delhi, Tata McGraw-Hill Education, Latest Edition

#### **Reference Books:**

1. Maheshwari, S.N. "Corporate Accounting, New Delhi, Vikas Publications, Latest Edition

2. Shukla, M. C., Grewal, T. S. and Gupta, B. C. Advanced Accounts, New Delhi, S. Chand,

3. Gupta, R. L. and Radhaswamy, M. Advanced Accountancy, New Delhi, Sultan Chand, Latest Edition.

## HUMAN RESOURCE MANAGEMENT

#### **Course Title: Organizational Change and Development Paper Code: MGT631**

Learning Outcome: On completion of this course, the students will be able to achieve the following	
course outcomes:	

CO1- To understand the concept of organizational development so that students can take decisions wisely as Organization development consultant.

CO2- To enable the students gain knowledge related to the process of bringing about planned change in the organization and how they can practically implement those interventions.

CO3- To make the students fully conversant with the techniques and factors required for bringing change in the organization

CO4- To practically examine the success and failure of changes as well as enable students to draw its implications for future.

### CO Mapping

#### Unit A

Nature, Assumptions, Characteristics & techniques. Historical framework of Organizational Development. The Lab training stem, the survey research and feedback stem, The Action Research stem, Steps involved in Organizational Development, Role of Managers, Factors affecting Organizational Development. Interventions designed at Individuals, Dyads/Triads, Team and Groups, Inter-group Relations, Total organization, Weisboard Model.

#### Unit B

Introduction to Action Research, Action Research as a Process and as an Approach, Determinants of Organizational Design, Components of Organization Design, Organization - The Environment Interface, Organizational Decision-Making Team Interventions, Inter-group Interventions, Comprehensive Interventions, Structural Interventions, Issues in Consultant - Client Relationship; Power, Politics and Organizational Development

#### Unit C

Why Organization Change, need for change, Factors causing change- Environmental, Technological, Legal, Political, Social, &, Cultural factors of change, Models & techniques involved in change management, Total Quality Management, Business Process Reengineering, Guidelines for Facilitating change.

#### Unit D

Changing values, Cultural Models & theories of planed change, organizing for the Future, Organizations as learning systems, and Implications for future managers. Success and failure of organization change and development.

#### **Reference books**

1. Brown, D.R., An Experiential Approach to Organization Development, New Jersey, Prentice Hall, Latest Edition

2. Palmer, I., Dunford, R., and Akin, G. Managing Organizational Change a Multiple Perspectives Approach. New Delhi: Tata McGraw Hill Publication, Latest Edition.

3. Cummings, T., and Worley, C., Organizational Development and Change, New Delhi: Cengage Learning, Latest Edition.

4. French, W. and Bell, Cl. Organization Development and Transformation. New Delhi: Prentice Hall, Latest Edition.

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#### **Course Title: Manpower Planning and HRD Course Code: MGT632**

L	Τ	Р	Credits
3	1	0	3

Course Outcome: On completion of this course, the students will be able to achieve the following course outcomes:

CO1-Students will learn the fundamentals of manpower planning

CO2- They will be able to understand principles of managing the employees which in turn enhance their managerial skills to achieve business excellence.

CO3- To understand the Organisational Development and Competency Mapping

CO4- To study the Global HRM and Challenges and Career Management in Global Employees

#### Unit A

Manpower Planning Objectives (Micro and Macro levels) Benefits Advantages Limitations and Problems, HR Planning Linkage of HR Planning with other HR Functions.

Manpower Planning: Tools, Methods and Techniques, Job Analysis, Job Description, Job Specification, Skills Analysis/Skill Inventory, Performance Appraisal, Manpower Inventory, Quantitative Aspects, Qualitative Aspects Methodology, Computerized Manpower Planning Information System, Use and Applicability of Statistical and Mathematical Models in Manpower Planning, Cohort Analysis, Census Analysis, Markov Models 2

#### Unit B

HRD: Meaning, Scope, Functions, Importance, Approaches to Human Resource Development, Role of HRD Managers, Relationship between HRD and HRM

Introductions to Strategic Human Resource Management and Strategic Human Resource Development, Strategic Selection, Re-Deployment, Re-Training, Retention Strategies 3

#### Unit C

Organisational Development: Objectives, Characteristics, Process, Models of Organisation Development, Implementing Organisational Development Program, Organisation Culture, Learning Organisation, Organisation Effectiveness, Career Growth and Development, Competency Mapping Unit D

Global HRM and Challenges, Retention and Career Management in Global Employees, Recent Trends in HRD, Progress in India and Abroad.

#### **Reference Books:**

Belcourt, M., Kenneth J. M. and Kenneth J. M., Strategic Human Resources Planning. 1. Toronto: Nelson Education, Latest Edition

Bhattacharyya, D K. Human Resource Development. Mumbai: Himalaya Publishing. House, 2. Latest Edition.

Walker, J. W., Human Resource Strategy. New York.: McGraw-Hill, Latest Edition. 3.

Prasad, K., Strategic Human Resource Development. New Delhi: PHI Learning Pvt. Ltd., 4. Latest Edition

5. Balakrishnan, L. and Srividhya, S., Human Resource Development. Mumbai: Himalaya Publishing House, Latest Edition.

Mapping

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### Course Title: Training and development Paper Code: MGT634

L	Т	Р	Credits
3	0	0	3

**CO Mapping** 

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**Course outcome:** On completion of this course, the students will be able to achieve the following course outcomes:

CO1-To understand and analyse the different dimensions related to conceptual framework of training and learning

CO2- Ability to understand the identification of training needs and designing the training programme.

CO3- Ability to analyse the training types, methods, aids & implementation of training

CO4- To appreciate the understanding of training evaluation & trainer's requirements

#### Unit A

Training: Introduction, Scope - Conceptual framework of training. Systems view on Training. Difference between Training, Development and Education. Problems, Roles & Responsibility of Training.

Learning- Nature, Principles, process, Models of learning, feedback, conditions of transfer of learning.

#### Unit B

Need for Training – Types, Significance, Methods of Identification of Training needs, Reactive & Proactive approach to training, Training Outcomes, Competency Mapping. Training policy. Training Design- Factors, Constraints, training cost, developing training objectives, Facilitation of learning, Transfer outcome of training- factors, strategies.

#### Unit C

Training Methods, Techniques & Aids – Types, approaches, technologies, methods & methodologies-Lecture, Group Discussion, Case Study, Incident process, Role play, Management games, In basket exercise, Conference, Seminar, Demonstration, Outbound learning, CBT, Satellite based, T-Group training. Matching methods with outcomes and training aids. Management Development.

Training Implementation- Preparation, physical arrangements, room layout, process. Classroom Management, Group Climate.

#### Unit D

Trainer's skills, styles and competence, Trainer's style by Udai Pareek. **4** Evaluation of Training Program: Kirkpatrick Model of Evaluation, CIRO Model, Cost-Benefit Analysis, ROI of Training Technology in Training: Multimedia Training, E-Learning/Online Learning, Distance Learning.

#### **Reference Books:**

1. Blanchard, P. Nick & Thacker, James W. Effective Training: Systems, Strategies and Practices. Pearson Education.

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2. Patrick, J., Training: Research and Practice, London: Academic Press, French, Wendell L, and Cecil Bell. Organization Development: Behavioural Science Interventions for Organization Improvement. Englewood Cliffs, N.J: Prentice-Hall, Latest Edition.

3. Armstrong, M. A Handbook of Human Resource Management Practice. London: Kogan Page,

4. Craig, R. L. Training and Development Handbook: A Guide to Human Resource Development. New York: McGraw-Hill, Latest Edition.

#### **Course Title: Industrial Relations and Labour Policy Paper Code: MGT669**

L	Τ	Р	Credits
3	1	0	3

**Learning Outcome:** On completion of this course, the students will be able to achieve the following course outcomes:

**CO1-** To understand the framework of industrial relations and impact of industrialization & globalization on it.

CO2- Understanding of trade unionism, existence at national level & its legal framework

**CO3-** Understanding of industrial conflict/disputes & its legal framework

**CO4-** To understand the mechanisms of maintaining industrial relations & international practices related to industrial relations

Students will learn major issues related to industrial laws and labour policies prevailing in India and they will able to understand basic requirements needed to manage labour force and employees in the present dynamic business environment.

#### Unit A

Industrial Relations- Meaning, Scope, Participants, The various approaches-The systems model, John Dunlop Model, The Pluralist Approach, Marxian Approach, Gandhian Approach, Foundations of a Sound Industrial Relations System, Partnership model.

Industrialization & Industrial relations, Globalisation & Industrial Relations.

#### Unit B

Trade Unionism, Trade Unionism in India-Growth, Approaches, Reasons for joining a Union, Problems of Indian Trade Unions, National Trade Unions-AITUC, INTUC, CITU, HMS, BMS. Trade Union Act, 1926- Object of Act, Scope and Application of the Act, Definitions. Registration of Trade Union and Cancellation of Trade Union, Duties and Liabilities of Registered Trade Union, Regulations and Penalties.

#### Unit C

#### Anatomy of Industrial Conflict/Disputes-

Industrial Disputes Act- Definition of Industrial Dispute, Object and Extent of Act, Causes of Industrial Dispute, Modes of Settlement of industrial Dispute -Conciliation, Adjudication and Arbitration.

Strikes vs. Lock-outs, Lay -off vs. Retrenchment, Unfair Labour Practices under Fifth Schedule. Definition of Continuous Service, Calculation of Working Days, Right of Workmen Laid-off for Compensation, Conditions Precedent to Retrenchment of Workmen, Transfer and Closing Down of Undertakings, Compensation of Workmen in Case of Closing Down of Undertaking, Penalties. Binarism& Tripartism: Types, Binarism's linkage with Tripartism

#### Unit D

Grievance & Discipline Handling- Reasons, Grievance procedure as per National Commission on Labour (1969), Managing Discipline.

Collective Bargaining- Model, Principles, Essential Conditions, Process of collective bargaining, National Commission Recommendations on Collective Bargaining.

Contract Labour (Regulation and Abolition Act, 1986)

Industrial relations in U. K., USA & Japan.

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**CO** Mapping

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1. Bagri, P R. Law of Industrial Disputes: A Commentary on the Industrial Disputes Act, 1947 As Amended by the Industrial Disputes (amendment) Act, 1984 (49 of 1984). New Delhi: Bharat Law House, Latest Edition

2. Venkata, R. C. S. Industrial Relations. New Delhi: Oxford University Press, Latest Edition.

3. Kumar, H L., What Everybody Should Know About Labour Laws. New Delhi: Universal law, Latest Edition.

4. Malhotra, O P. The Law of Industrial Disputes. Bombay: N.M. Tripathi,

#### **Course Title: Talent Acquisition and Employee Engagement**

#### **Course Code: MGT986**

#### **Course Outcomes**

After completion of this course student will be able to:

CO1. Comprehend the importance of talent in the organization and challenges linked with talent acquisition.

CO2. Gain insights into the various strategic methods of recruitment and selection of employees for efficient working in the organization.

**CO3.** Acquire knowledge about tools for engaging employees and increasing their productivity through employee engagement.

CO4. Understand contemporary issues in management and demonstrate skills for managing and retaining employees.

#### **CO** Mapping

## Unit A

Talent Acquisition- Concept, Need and importance of Talent, Talent Planning Process, significance, Future Oriented Strategic Job Analysis, Talent Mapping

Advancing talent- Potential appraisal and career system, Competency framework for talent management

#### Unit B

Acquiring Human Resource- Strategic issues in Recruiting, E- HRM: Internal and External Recruiting, Evaluation and Benchmark of Recruitment.

Decision making in selection, Utility and efficiency in selection, Inducting and Placing new hires

#### Unit C

Employee Engagement- concept, Definition, measures, Significance and outcomes, Drivers and factors leading to Employee Engagement, Principles and Models of employee engagement. Organizational culture & employee engagement, Engagement practices in service sector.

#### Unit D

Contemporary issues- Gender issues in Management, Employee empowerment & Employee participation, Organizational exit, Retention strategies and separation

#### **Reference Books**

1. Haldar & Sakar, Human Resource Management, Oxford Publication, Latest Edition

2. Biswajeet Pattanayak, Human Resource Management, PHI learning private limited, Latest Edition

3. Ashwathappa K. Human Resource Management, Tata Mc Graw Hill Publication, Latest Edition

4. Singh Kavita, Organizational Behaviour, Vikas Publications, Latest Edition

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#### 4

5. Sarma A. M., Personnel and Human Resource Management, Himalayan Publication House, Latest Edition

6. Rao Subba P. Essentials of Human Resource Management and Industrial Relations, Himalya Publishing House

7. Fisher, Schoenfeldt and Shaw, Human Resource Management, Biztantra Publication

8. Gary Dessler & Biju Varrkey, Human Resource Management, Pearson Publication, Latest Edition

9. Employee Engagement and HR initiatives, Mishra and Tripathy, Himalya Publishing House, Latest Edition

10. Noe, Hollenbeck, Gerhart & Wright, Fundamentals of Human Resource Management, Mc Graw Hill Publication, Latest Edition

## STRATEGY AND ENTREPRENEURSHIP

#### Course Title: Management Control Systems Course Code: MGT665

L	Τ	Р	Credits
3	1	0	3

**Learning Outcomes:** On completion of this course, the students will be able to achieve the following course outcomes:

CO1- Students will learn approaches and thoughts in management control systems like budget preparations, responsibility centres and key success variables which in turn enhance their managerial skills required for achieving business excellence.

CO2- To understand the Responsibility Centres and Measures of Performance.

CO3- To Student the Budget Preparations & Financial Reporting.

CO4- To enable the students to know about MCS in Multinational Corporation: control issues, cultural differences.

#### Unit-A

Introduction to Management Control Systems: nature of management control- purpose of MCS-the organizational context of MCS-the formal systems the informal systems- the subsystems and the components of the control systems- use of information technology on control systems, Designing the Control Process and Managerial Control: introduction- schools of thoughts in control (contingency approach, cybernetics approach) – designing management controls- the control process hierarchy-communication and reporting structures in the control systems. Ethical dimensions in MCS, corporate culture of MCS, organization structures. Behaviour in Organizations: goal congruence, action control, result control, types of organizations, functions of controller.

#### Unit- B

Responsibility Centres: responsibility accounting, different types of responsibility centres (investment centres, revenue centres, expense centres, administrative and support centres, R& D centres, marketing centres, profit centres), general considerations/business units as Profit centres/measuring loose coupling between inter profit centres. Key Success Variables and Measures of Performance: identifications of key success variables-key success variables and the control paradigm-performance indicators-EVA and profitability measures.

#### Unit- C

Budget Preparations & Financial Reporting: nature of a budget, operating and other budgets, flexible and fixed budgets, budget preparation process, behaviour aspects. Analysing financial performance reports: calculating variances like material, labour and profit: Limitations of variance analysis, tools like standard costing, target costing, life cycle costing and activity-based costing. (appropriate numerical examples should be given). MCS in service & non-profit organizations: characteristics, professional service organizations, financial service organizations, healthcare organizations, nonprofit organizations.

#### Unit- D

MCS in Multinational Corporation: control issues, cultural differences, exchange rates, transfer pricing-objectives, methods, administration of transfer prices. (appropriate numerical examples should be given) MCS in projects nature of projects, control environment, project planning and appraisal, project execution, project evaluation. Management audit: concepts, types, process, and applications in various functions.

#### **Reference Books:**

1. Anthony, R., and Govindarajan, V., Management Control System. Tata McGraw Hills.

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2. Kenneth, M. Modern Management Control Systems- Text & Case, New Jersey, Prentice Hall, Latest Edition

3. Maciariello, J., and Calvin, J. Management Control Systems: Using Adaptive Systems to attain Control. New Jersey, Prentice Hall, Latest Edition

#### **Course Title: Knowledge Management** Paper Code: MGT672

L	Т	Р	Credits
3	1	0	3

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#### **Course Outcomes:**

After completion of this course student will be able to:

CO1.Get the understanding about Knowledge Centric Organisation along with the Knowledge management framework - A lifecycle view.

CO2.Learn about the concepts of Knowledge Capture Techniques and also get the insightful knowledge about Verification & Validation of Knowledge Base.

CO3.Develop the understanding about how to design and Implement knowledge management strategies along with the Knowledge tools and technologies.

CO4.Get the conceptual understanding about the Learning, Innovation and Knowledge Management along with the major Issues & challenges faced in Knowledge Management.

Mapping Working Smarter in the Knowledge Economy The Knowledge-Centric Organisation Understanding Knowledge-the Core of Business Knowledge Creation and Knowledge Architecture Knowledge Management Framework: A Life Cycle View Capturing Tacit Knowledge Other Knowledge Capture Techniques **Knowledge Codification** Verification and Validation of Knowledge Base Knowledge Transfer and Knowledge Sharing Knowledge Management Strategies- Designing and Implementation Communities of Practice for effective KM Strategy Knowledge tools and technologies

Information Technology Orientation

#### Unit D

Unit C

Unit A

Unit B

- **Organisation Learning**
- Learning, Innovation and Knowledge Management
- **Knowledge Management and Business Performance**
- KM orientation of firms •
- Issues and Challenges in KM

#### **Reference Books:**

Awad, E.M. and Ghaziri, H.M., Knowledge Management, New Delhi, PHI Learning Private 1. Limited, Latest Edition.

2. Mohapatra, S., Knowledge Management, New Delhi, Macmillan Publishers India Ltd.

3. HIslop, D., Knowledge Management in organizations, USA, Oxford University Press, Latest Edition.

Reddy, B.R., Knowledge Management - Tools for Business Development, Mumbai, Himalaya 4. Publishing House, Latest Edition.

Jawadekar, W.S., Knowledge Management, New Delhi, Tata McGraw Hill, Latest Edition 5.

#### **Course Title: Dynamics of Family Business Management Course Code: MGT694**

L	Т	Р	Credits
3	1	0	3

**Course Outcomes:** On completion of this course, the students will be able to achieve the following course outcomes:

**CO1-** The students will understand the dynamics of family business management and issues specific to family managed businesses.

**CO2-** They will be able to improve the performance of family run businesses because of this training. **CO3-** To understand the Perspective of Nonfamily Managers and family councils.

**CO4-** To learn about the Future of Family Business, Change, Adaptation and Innovation.

#### UNIT-A

The Nature of Family Business, Importance of Family Business, Uniqueness of Family Business Zero-Sum Dynamics and Family Culture, The Family Systems Perspective, Family Emotional Intelligence, The Family Business Interaction Factor, Family Unity and Continuity, Planning and Policy Making, Trust, Legal agreements, and Personal Responsibility Shareholder Priorities, Responsibility of Shareholders to the Company, The Role of the Board, Ownership Structure

#### UNIT-B

Next Generation Good Enough to Run the Business, Rewards and Challenges for Latter-Generation Family Members, Ingredients for Responsible Leadership: Family Relations, Succession and the Transfer of Power Strategic Planning and the Family business, Creating Value with Unique Business Model, The Lifecycle of the Firm, the Family, and the Need for Parallel Strategic Planning, The Customer Oriented Company, Estate Taxes and the Estate Plan, Pitfalls to Avoid in Estate and Ownership Transfer Planning

#### UNIT-C

The Perspective of Nonfamily Managers, a Nonfamily Manager as a Bridging President or CEO, Financial Considerations and Valuation of the Family Business. Governance Structure of Family Owned, Family Controlled Business, Advisory Boards, Board of Directors and Family Assembly. Family Meetings, The Family Council and Constitution, The Family Office

#### UNIT-D

The Future of Family Business, Change, Adaptation and Innovation for Family Business, Organization Development Approaches to Change. Family Culture, Organizational Culture, and Cultural Blur in Family Firms, Family Firm Resources for the Future

#### **Text Book:**

1. Poza, E. Family Business, New Delhi: Cengage Learning, Latest Edition.

#### **Reference Books:**

1. Thomas, Z., and Norman, S. Essentials of Entrepreneurship and Small Business Management. New Delhi: PHI Learning Pvt Ltd., Latest Edition.

CO Mapping

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3	1	0	3

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#### Course Title: Business Model Innovation Course Code: MGT695B

**Course Outcomes:** On completion of this course, the students will be able to achieve the following course outcomes:

**CO1-** Explain the importance of business models to value creation and new venture success in today's economy.

CO2- Describe, compare, and critically examine different business model frameworks.

CO3- Analyse and critically evaluate business models used by actual ventures.

CO4- Construct and present a business model for an innovative and viable new venture.

Note: There is a widespread recognition that competition between businesses today is not solely based on their competitive strategy but on their business models. Furthermore, a sustainable competitive position is reached only when a company is able to innovate its business concept and from there its business model. Companies today are engaging in "strategic benchmarking", that is, learning from the best practices entailed in the innovative business models of companies in a wide variety of industries in different countries. This course analyses innovative business models of diverse companies through the systematic application of various conceptual frameworks.

<b>UNIT-A</b> Business Model Canvas: Development and refinement Analysing existing business models on Business Model Canvas	CO Mapping 1
<b>UNIT-B</b> Design and conduct tests for different business model building blocks Business model history and significance Customer development process	2
<b>UNIT-C</b> Value creation through BMI Developing a business model for a new start-up venture and testing business model buil	<b>3</b> ding blocks.

#### UNIT-D

Lean start-up methodology Financial drivers of business models

#### **Reference Books:**

1. Osterwalder, A., & Pigneur, Y. (2010). Business model generation: a handbook for visionaries, game changers, and challengers. John Wiley & Sons.

2. Afuah, A. (2014). Business model innovation: concepts, analysis, and cases. Routledge.

3. Malhotra, Y. (Ed.). (2001). Knowledge management and business model innovation. IGI Global.

4. Kaplan, S. (2012). The business model innovation factory: How to stay relevant when the world is changing. John Wiley & Sons.

L	Т	Р	Credits
3	1	0	3

#### **Course Title: Mergers and Acquisitions Paper Code: MGT696**

**Course outcome:** On completion of this course, the students will be able to achieve the following course outcomes:

CO1- Students will learn various critical issues related to mergers and acquisitions. CO2- They will understand the present complex scenario of corporate by which they are able to formulate accurate corporate business strategies.

CO3- To Understand the computation of Impact on EPS and Market Price.

CO4- To study the Hostile takeovers and their defence strategies, deal structuring Defence Against Hostile Takeover.

#### Unit A

Mergers & acquisitions concept, process. Drivers of Mergers, Merger Proxy Statement, Ethics in M&A, the strategic rationale for mergers and acquisitions, Cross-Border Mergers & Acquisitions acquisition search, Due diligence for M&A, Motives for Merger; Financial Evaluation, Types of Mergers.

#### Unit B

Funding Options for M&A, Valuation Aspects of M&A Fundamental and methods of valuation, Calculations of synergy and return, Different approaches of valuation – Comparable company & transaction analysis method, DCF, Real Option method, Formula approach for valuation and other important methods of valuations like Cash flow Basis, Earning Potential Basis, Growth Rate, Market Price etc. Valuing Highly Levered Deals, Valuing Liquidity and Control Valuation of a Business

#### Unit C

Computation of Impact on EPS and Market Price, Determination of Exchange Ratio, Impact of Variation in Growth of the Firms, MBO, LBO, Boot Strapping; Financing of Merger. Accounting, Taxation & legal aspects of M&A Accounting for Mergers & Demergers, Company Law & Competition Act for M&A, SEBI's rules & regulations for M&A, Share Buyback guidelines, Tax implications. Calculations of exchange ratio

#### Unit D

Hostile takeovers and defence strategies, deal structuring Defence Against Hostile Takeover, Poison Pill, Bear Hug, Greenmail, Pacman, golden parachute, golden handshake. Post Merger Integrations-process

H.R. and Cultural Issues. Criteria for Negotiating for Friendly Takeover.

#### **Reference Books:**

1. Weber, Y. Tarba, S. and Oberg, C. Comprehensive Guide to Mergers & Acquisitions, A: Managing the Critical Success Factors Across Every Stage of the M&A Process. New Jersey, Pearson, Latest Edition

2. Sherman, A.J., Mergers and Acquisitions from A to Z: Strategic and Practical Guidance for Buyers and Seller, United States of America, Amacom, Latest Edition.

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CO Mapping

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3. Weston, J.J.F., Mitchell, M.L. and Mulherin, H., Takeovers, Restructuring, and Corporate Governance. New jersey, Prentice Hall, Latest Edition.

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5. Arzak. Value Creation from Mergers and Acquisitions. New Delhi, Wiley India (P) Ltd., Latest Edition

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