

**St. Joseph's College of Commerce (Autonomous)**  
**163, Brigade Road, Bangalore - 560 025**

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

**Recognized by the UGC as  
College with Potential for Excellence**



**Master of Commerce**

**Syllabus : 2018 - 2019**

**Courses having focus on  
Employability/ Entrepreneurship/  
Skill development**

# P115 MC 101: FINANCIAL REPORTING AND ANALYSIS

## Objectives:

1. To orient the students about annual report and financial statements.
2. To impart knowledge on reporting of financial information in statements in adherence to the mandatory requirement.
3. To make understand the disclosure requirements for enabling eliciting of information for decision making.
4. To impart skill on analysing financial statements.

## Module 1:

### ORIENTATION TO ANNUAL REPORT AND FINANCIAL STATEMENTS

**Annual Report** – Contents of Annual Report and Purpose of each item; Financial Statements - Meaning, Purpose and Format of Income Statement, Balance Sheet and Notes to Accounts as per Schedule III of Companies Act, 2013;

**Environmental Reporting and Corporate Social Reporting.**

## Module 2:

### ACCOUNTING CONCEPTS, CONVENTIONS AND STANDARDS - I

**Accounting Concepts:** Income Statement Concepts and Balance Sheet Concepts; Accounting Conventions.

**Accounting Standards:** Accounting Standard (AS) 1 – **Disclosure of accounting policies**, Accounting Standard (AS) 2-**Valuation of Inventories**, Accounting Standard (AS) 4- Contingencies and Events Occurring After the Balance Sheet Date, Accounting Standard (AS) 5- Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies, Accounting Standard (AS) 6- **Depreciation Accounting**, Accounting Standard (AS) 9 - **Revenue Recognition**, Accounting Standard (AS) 10 - **Accounting for Fixed Assets**,

## Module 3:

### ACCOUNTING CONCEPTS, CONVENTIONS AND STANDARDS – II

**Accounting Standard (AS) 13- Accounting for Investments**, Accounting Standard (AS) 16 - Borrowing Costs, Accounting Standard (AS) 17 – Segment Reporting, Accounting Standard (AS) 18- Related Party Disclosures, Accounting Standard (AS) 19- Leases, Accounting Standard (AS) 20- **Earnings Per Share**, Accounting Standard (AS) 22- Accounting for Taxes on Income, Accounting Standard (AS) 25 – **Interim Financial Reporting**, Accounting Standard (AS) 26- **Intangible Assets**, Accounting Standard (AS) 28 - Impairment of Assets, Accounting Standard (AS) 29 - Provisions, Contingent Liabilities and Contingent Assets,

## **Module 4:**

### **Ind AS AND IFRS**

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

## **Module 5:**

### **ANALYSIS OF FINANCIAL STATEMENTS**

Meaning and Purpose of Financial Statement Analysis; Tools and Techniques of Financial Statement Analysis – Ratio Analysis, **DU PONT ANALYSIS**, Altman's Z Score, Value Added Statement, **Economic Value Added, Cash Flow Analysis, Prospective Analysis.**

#### **REFERENCE BOOKS:**

1. *Wild, Subramanyam and Halsey, "Financial Statement Analysis", Tata Mc Graw Hill*
2. *Vijaykumar M P, "First Lessons in Financial Reporting", Snow White.*
3. *Vijaykumar M P, "First Lessons in Accounting Standards", Snow White.*

## **P115 MC 102: ADVANCED FINANCIAL MANAGEMENT**

### **Objectives:**

*To develop the knowledge and skills expected of a finance manager, in relation to investment, financing, and dividend policy decisions.*

### **Module 1:**

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

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

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

### **Module 2:**

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

### **Module 3:**

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

### **Module 4:**

**Investment Appraisal** - Investment appraisal techniques, Allowing for inflation and taxation in investment appraisal, Adjusting for risk and uncertainty in investment appraisal, Specific investment decisions (lease or buy; asset replacement, capital rationing), projects with different lives, investment timing and duration, risk analysis in capital budgeting.

### **Module 5:**

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

**BOOKS FOR REFERENCE:**

1. *Prasanna Chandra, Financial Management, TMH*
2. *Khan and Jain, Basic Financial Management, TMH*
3. *S Bhat, Financial Management, EB*
4. *James Van Horne and John Wachowicz, Financial Management, Pearson*
5. *Brigham & Houston, Fundamentals of Financial Management, Thomson*
6. *Paresh P Shah, Financial Management, Biztantra*
7. *Prasanna Chandra, Fundamentals Financial Management, TMH*
8. *John Wild, Subramanyam & Robert Halsey, Financial Statement Analysis, TMH*

# P115 MC 103 - INTERNATIONAL BUSINESS ENVIRONMENT

## Objectives:

1. To familiarize the students with the concepts, functions and practices of international business.
2. To enable them get global perspective on issues related to business.

## Module 1 :

**An Overview of International Business:** Introduction, Definition of International Business, Changing Environment of International Business, Globalization of Markets, Trends in Globalization, Effects and Benefits of Globalization.

## Module 2 :

**International Trade and Theories:** Mercantilism; Absolute Cost theory, Comparative Cost theory, Opportunity Cost theory, factor endowment theory, Complimentary trade theories –stopler – Samuelson theorem, International Product life Cycles. Instruments of Trade Policy-Tariffs, Subsidies, Import Quotas, Voluntary Export Restraints, Administrative Policy, Anti-dumping Policy

## Module 3 :

**Socio-cultural environment,** Significance, Religion, Language, Education, Aesthetics, Attitudes, Culture (Hofstede's 5 Dimensions Theory), Cross cultural literacy, Managing Diversity, Strategy , Compatibility, Social Responsibility of Business.

## Module 4 :

**Global Trading Environment:** Free Trade Verses Protection, Liberalization of World Trade. FDI and their Impact on the Economy, PESTLE Factor- ( Multinationals and their Economic Impact; Political and Legal Impact of Multinational Corporations; Strategies for Dealing with Multination's; Technology Transfer – Importance and Types, Issues in Transfer of Technology to Developing Countries, Social Factor).

## Module 5:

**International Institution:** UNCTAD, Its Basic Principles and Major Achievements, IMF, Role of IMF, TRIMS, TRIPS, Features of TRIMS/TRPIS, International Legal Environment as related to Business- WTO, Role and Advantages of WTO. Regional Economic Integration: Introduction, Levels of Economic Integration, Regional Economic Integration in Europe, Regional Economic Integration in U.S.A., ASEAN, SAARC, Integration for Business.

Letters of Credit (LC), FEMA – Double Taxation Agreements (DTA).

### **BOOKS FOR REFERENCE:**

1. *Charles W Hill: International Business, TMH Publishing Company Ltd.*
2. *Darrell Mahoney: International Business, Longman, 1998.*
3. *Donn Ball & Wendell Mcculloch: International Business, Irwin McGraw Hill, 1999.*
4. *John D. Daniels & Lee Radfaugh: International Business, Pearson 2003.*
5. *John. J. Wild (et al): International Business, Prentice Hall of India, 2003.*
6. *Michael Zinkata (et al): Global Business, Dryden Press 1988.*
7. *Richard M. Schaffer (et al): International Business Law and its environment, Thomson 2002.*
8. *WTO Annual Reports, Geneva.*
9. *WTO, Overview of Developments in the International Trading Environments, Annual report by the Director General WTO, Nov. 22, 2000.*
10. *The International Business Environment – Sundaram & Black – Prentice Hall.*
11. *World Resources & Trade - Khanna & Gupta.*
12. *International Trade – Law & Practice – Motiwal & Awasthi.*
13. *Legal Environment Today – Miller & Roger Leroy.*

# **P115 AR 101 – BUSINESS INFORMATION SYSTEM**

## **Objectives:**

*To equip students with knowledge and skills of information system needed to succeed in any work place. This programme focuses on new generation information system specially e-commerce with importance to EDI, EPS, Internet Applications.*

## **Module 1:**

**Management Information System , Importance of a System & IT** – Importance, functions, characteristics, evolution of MIS, implementation issues, MIS resistance, System approach. Need for MIS, advantages, disadvantage, Event in MIS, management and Decision-making. Definition of a system-Types , Establishing the type of Information needed by the management, Information System (IS) – Data and information, Knowledge, Intelligence, Classification, Components , Information Support for Functional areas of Management, Impact of business and Information system, Information technology (IT), IT vs. IT. System Development Life Cycle –Basics-Methodology-Water fall Approach, Role of Accountants in SDLC.

## **Module 2:**

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

## **Module 3:**

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

## **Module 4:**

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

## **Module 5:**

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

## Module 6:

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

### **BOOKS FOR REFERENCE:**

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

## **P115 AR 102: RESEARCH METHODOLOGY**

### **Objectives:**

- 1. To familiarise students with concepts, tools and techniques of Business Research*
- 2. To enable students to take up research / consultancy projects and handle them independently*

### **Module 1:**

**Research-** Meaning, Purpose, Scientific method, Types of Research; Scope of Business Research. Terms, concepts and Definitions used in Research Methodology, Variables and parameters. The Research Process. MRQH;

### **Module 2:**

**Review of Literature-** Need, Purpose, Notes taking. Research Gap, Research Problem, E-Resources and their usage – useful websites for Management research - Search Engines – Important Web Sources: CSO, NSSO, RBI, World Bank, ILO, IIM, ICSSR, NCAER, INFLIBNET, CMIE, India Stat, Open access Journals, Research Institutes Repository etc.

### **Module 3:**

**Research Design-** Meaning, nature, process of preparation, components of Research Design. Sampling Techniques: Sampling methods, Concept of Sampling Distribution.

### **Module 4:**

**Data-** Sources of data, Methods and tools of Data collection; Observation, Mailing; Interviews and Schedules, Questionnaires, Scales and Rating, Sociometry, Pilot study. Processing of data; checking, editing, coding, transcription, tabulation, preparation of tables, graphical representation.

### **Module 5:**

**Formulation of Hypothesis-**Testing of hypothesis; Confidence Intervals, Standard Error, Uses of z, t and Chi-square tests. Analysis of data; Statistical techniques and their uses.

### **Module 6:**

**Report Writing-** Planning report writing work: Target audience, Types of report, Synoptical outline of chapters; Research Proposals; Steps in drafting dissertations. Bibliography- Citation- Impact Factor. Editing features-Formatting Text, Aligning paragraph and page size, Tab settings. Research presentation layout.

Funding Agencies in Social Science Research: UGC, ICSSR, Planning Commission.

### **Evaluation method:**

Internal Mark – 50\*

External Mark - 50

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1. Practical Research Paper presentation at departmental level.
2. Each Module has practical testing like a) how to identify problem b) how to design research proposal c) sample design d) review of literature preparation e) reference citation.

### **BOOKS FOR REFERENCE:**

1. *“Business Research Methods”* - Donald R. Cooper & Pamela S. Schindler, 2006. Tata McGraw-Hill.
2. *“Methodology of Research in Social Sciences”* - O.R. Krishnaswamy & M. Ranganatham, 2008. Himalaya Publishing House.
3. *Israel .D. Data Analysis in Business Research: A step by-step Nonparametric Approach*, Sage Publications, New Delhi.
4. *“Research Methodology: Methods and Techniques”* C. R. Kothari, 2008. New Age International Publishers.
5. *“Methodology and Techniques of Social Research”* - P. L. Bhandarkar & T.S. Wilkinson, 2009. Himalaya Publishing House.
6. *“Business Research Methods”* - Alan Bryman & Emma Bell, 2008. Oxford University Press – India Edition.
7. *“Business Research Methods”* - William G. Zikmund, 2009. Cengage Learning – India edition.
8. *Business Research: A Practical Guide for Undergraduates & Postgraduates* “Jill Collis & Roger Hussey, 2009. Palgrave Macmillan – India.
9. *“Research Methodology – A Step-By-Step Guide for Beginners”* -- Ranjit Kumar, 2008. Pearson Education.
10. *SPSS 17.0 for researchers*-Dr.S.L.Gupta & Hitesh Gupta, International Book House Pvt Ltd, Mumbai.
11. *Working papers on management research.*
12. *Research Articles from peer reviewed Journals.*

### **Websites**

[www.google scholar.com](http://www.google scholar.com)  
[www.doaj.org](http://www.doaj.org)  
[www.eric.ed.gov](http://www.eric.ed.gov)  
[www.ssrn.com](http://www.ssrn.com)

## P115 MC 201: COST MANAGEMENT

### Objectives:

*To provide an in depth knowledge of the detailed procedures and documentation involved in cost ascertainment systems. Acquire knowledge and skills for application of tools and techniques for managerial decision making.*

### Module 1:

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

### Module 2:

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

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

### Module 3:

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

### Module 4:

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

### Module 5:

**Contemporary concepts-** Activity based costing, life cycle costing, target costing, Cost of quality and TQM, Responsibility accounting & divisional performance measurement, Financial and nonfinancial performance measurement (ROI, RI, EPS, NPV etc.), target costing, Kaizen costing, Balance Score Card.

**BOOKS FOR REFERENCE:**

1. *Arora M. N.: A Text Book of Cost Accountancy, Vikas Publishing Pvt. Ltd.*
2. *Asish Bhattacharya: Principles and Practice of Cost Accounting, Sultan Chand.*
3. *Bhabatosh Banerjee: Cost Accounting, World Press.*
4. *Bhar B. K.: Cost Accounting - Method & Problems, Academic Publishers.*
5. *Edmonds, Edmonds & Tsay: Fundamental Managerial Accounting Concept, Irwin McGraw Hill.*
6. *Eldon S. Hendriksen: Accounting Theory, Richard D. Irwin.*
7. *Horngren, Foster & Datar: Cost Accounting – A Managerial Emphasis, Prentice Hall.*
8. *Moriarity & Allen: Cost accounting, John Wiley.*
9. *Most K. S.: Accounting Theory, Holt, Rinehart & Winston.*
10. *Owler & Brown: Wheldon's Cost Accounting, Macdonald.*
11. *Prasad N. K. & A. K. Prasad: Cost Accounting, Book Syndicate.*
12. *Saxena & Vashist: Cost Accounting (Text), Sultan Chand.*
13. *Saxena V. K. & C. D. Vashist, Advanced Cost & Management Accounting – Problems & Solutions, Sultan Chand.*
14. *Van Horne J. C.: Financial Management and Policy, Prentice Hall.*
15. *Weston & Brigham, Essentials of Managerial Finance, Dryden Press.*

# PI15 MC 202: BUSINESS ETHICS AND CORPORATE GOVERNANCE

## Objectives:

*To provide knowledge, on emerging trends and how conflict of interests provoke unethical behaviour, in good corporate governance.*

## Module 1:

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

## Module – 2:

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

## Module 3:

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

## Module 4:

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

## Module 5:

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

## Module 6:

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

## **BOOKS FOR REFERENCE:**

1. *Ferrell, O.C., Fraedrich, John, and Ferrell, Linda (2008). Business Ethics, Ethical Decision Making & Cases, Seventh Edition. Boston, MA: Prentice Hall.ISBN (10 digits) – 0-618-74934-9.*
2. *Manuel G. Valasquez, Business Ethics – Concepts and Cases, Pearson Education, 2002.*
3. *John R. Boatright., & Bibhu Prasan Patra., Ethics and conduct of Business, sixth edition, Pearson, 2011.*
4. *Parthasarathy S, Rangarajan P, Concepts and realities in Business Ethics, Sadagopan Publishers, 2003.*
5. *Bhatia SK, Business ethics and managerial values, Deep and Deep Publications, 2001.*
6. *Banerjee, R P., Ethics in business management, concepts and cases, Himalaya Publishing House, 2001.*

# PI15 MC 203: INTERNATIONAL HUMAN RESOURCE MANAGEMENT

## Objectives:

*To understand the various concepts and techniques related with handling the human resource function in an international context.*

## Module 1:

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

## Module 2:

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

## Module 3:

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

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

## Module 4:

**HRIS and Virtual Organization** - HR Information System – Meaning, Need, Advantages and uses. Designing of HRIS, Computerized HRIS, Limitation of HRIS. Computerized skill inventories, Global Talent Search.

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

## Module 5:

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

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

### BOOKS FOR REFERENCE:

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

# P115 AR 201: QUANTITATIVE TECHNIQUES & OPERATIONS RESEARCH

## **Objectives:**

*The course is designed to provide the students the principles of advanced operations research techniques & their applications in decision-making. Students are also exposed to certain software packages.*

## **Module 1:**

**Probability Theory**-meaning and importance, Theorems of probability, conditional probability, joint probability, Baye's Theorem, Random variable, expectation and variance of random variable, Probability distributions-Binomial, Poisson, Normal and Exponential with business application.

## **Module 2:**

**Decision Theory**- Decision Tree, Decision making under certainty, uncertainty and risk, Bayesian approach.

## **Module 3:**

**Linear Programming**- Application & Model Formulation, Graphical Method of solving Linear Programming, Simplex Method – Maximisation and Minimisation case, Quality in Linear Programming, Special Cases in Linear Programming, Introduction to HNDO software.

## **Module 4:**

**Transportation & Assignment Problems**- Transportation Problem, Streamlined Simplex Method for the Transportation Problem, the Assignment Problem, the Simplex Explanation of the Hungarian Method, the Transshipment Model.

## **Module 5:**

**Queuing Theory**- Structure of a Waiting Line System, Single Channel Multiple-Channel Waiting Line Model with Poisson Arrivals & Exponential Service Times, Economic Analysis of Waiting Lines, Waiting Line Models with Finite Calling Populations.

## **Module 6:**

**Simulation**- Essence of simulation, applications of simulation, generation of random numbers, generation of random observations from a probability distribution, outline of a major simulation study, performing simulations on spreadsheets, variance, reducing techniques, regenerative methods of statistical analysis.

**BOOKS FOR REFERENCE:**

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

## P115 AR 202: MANAGERIAL ECONOMICS

### Objectives:

*To provide a unifying theme of managerial decision making around the theory of the firm with applications in a globalized economy.*

### Module 1:

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

### Module 2:

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

### Module 3:

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

### Module 4:

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

### Module 5:

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

### Module 6:

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

***BOOKS FOR REFERENCE:***

1. *Atmanand, Managerial Economics, EB*
2. *Sk Misra and VK Puri, Indian Economy, HPH*
3. *Dominick Salvatore, Managerial Economics, Thomson*
4. *Damodaran, Managerial economics, Oxford*
5. *Keating and Wilson, Managerial Economics, Biztantra*
6. *Craig Peterson, Chris Lewis and Sudhir Jain, Managerial Economics, Person*
7. *Chirstopher Thomas and Charles Maurice, Managerial Economics, TMH*
8. *Mankar, Business Economics, McMillan*
9. *Paul Keat and Philip Young, Managerial Economics, Pearson*
10. *Johnston, J., Econometric Methods, McGraw Hill Book Company, New Delhi, 1994.*
11. *Gujarati, D.E., Essentials of Econometrics, 3<sup>rd</sup> ed. macMillan.*

## P115 MC 301: PROJECT APPRAISAL & FINANCE

### Objectives:

1. To provide students with an analytical and conceptual framework to evaluate capital investment proposals.
2. To familiarize students with the various management techniques in implementing the project to its completion.

### Module 1:

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

### Module 2:

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

### Module 3:

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

### Module 4:

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

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

## Module 5:

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

### **BOOKS FOR REFERENCE:**

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

Case studies OLA, UBER etc.

## **P115 MC 302: COMPANY LEGISLATION & COMPLIANCE**

### **Objectives:**

*Basic understanding of the provisions of the company law and its procedures*

### **Module 1:**

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

**Incorporation Of Company And Matters Incidental Thereto –Incorporation** – Public and Private Company, Incorporation Requirements, Pre and Post Incorporation Contracts, Memorandum and articles of Association, Commencement of Business, Alteration of MOA and AOA, Registered office.

### **Module 2:**

**Prospectus and Allotment of Securities** – Public offer and private placement

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

### **Module 3:**

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

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

### **Module 4:**

**Meetings – Types of General Meeting** – Annual General Meeting and Extraordinary General Meeting – transaction of business, Notice of meeting, Calling of extraordinary general meeting,

Statement, Statement to be annexed to notice, Quorum for meetings, Chairman of meetings, Proxy, Voting.

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

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

### **Module 5:**

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

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

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

### **Module 6:**

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

### **BOOKS FOR REFERENCE:**

1. *Bare Act pocket edition – Taxmann*
2. *Company Law - Avtar Singh*
3. *Company Law - Nabhi Publication*
4. *Company Law - Gourish Kumar*

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

S.No.	Chapter	e-Form	Purpose of Form
1	II	INC-2	Form for Incorporation and nomination (One Person Company)
2	II	INC-3	Form for consent of nominee of One Person Company
3	II	INC-7	Application for Incorporation of Company (Other than One Person Company)
4	II	INC-21	Declaration prior to the commencement of business
5	II	NC-22	Notice of situation or change of situation of registered office and verification
6	II	INC-27	Conversion of public company into private company or private company into public company
7	III	PAS-3	Return of allotment
8	III	PAS-4	Private Placement Offer Letter
9	IV	SH-7	Notice to Registrar for alteration of share capital
10	V	DPT-3	Return of Deposits
11	VI	CHG-4	Particulars for satisfaction of charge
12	VI	CHG-1	Application for registration of creation, modification of charge (other than those related to debentures) including particulars of modification of charge by Asset Reconstruction Company in terms of Securitization and Reconstruction of Financial Assets and Enforcement of Securities Interest Act, 2002 (SARFAESI)
13	VII	MGT-14	Filing of Resolutions and agreements to the Registrar under section 117
14	VII	MGT-7	Form for filing annual return by a company.
15	IX	AOC-4	Form for filing financial statement and other documents with the Registrar
16	X	ADT-1	Information to the Registrar by Company for appointment of Auditor
17	X	ADT-3	Notice of Resignation by the Auditor
18	XI	DIR-3	Application for allotment of Director Identification Number
19	XI	DIR-6	Intimation of change in particulars of Director to be given to the Central Government
20	XI	DIR-11	Notice of resignation of a director to the Registrar
21	XI	DIR-12	Particulars of appointment of directors and the key managerial personnel and the changes amongst them
22	XXIV	GNL-1	Form for filing an application with Registrar of Companies
23	XXIV	GNL-2	Form for submission of documents with Registrar of Companies

## **P115 FT 301: CORPORATE TAX PLANNING & LAW**

### **Objective:**

*The aim of this course is to familiarize the student with major latest provisions of the Indian tax laws and related judicial pronouncements pertaining to corporate enterprises having implications for various aspects of Corporate planning with a view to derive maximum possible tax benefits admissible under the law.*

### **Module 1:**

Meaning of Assessee, Corporate Assessee, Computation of taxable income of companies, Computation of the amount of corporate tax liability; Carry forward and set off of losses in the case of certain companies under Sec. 79 of Income -tax Act, 1961; Minimum Alternate Tax;

Tax evasion and tax avoidance; Nature and scope of tax planning and management in the corporate sector; Justification of corporate tax planning and management. Tax on distributed profits of domestic companies; Tax on income distributed to unit holders.

### **Module 2:**

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

### **Module 3:**

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

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

### **Module 4:**

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

### **Module 5:**

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

***BOOKS FOR REFERENCE:***

1. *E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.*
2. *Vinod K. Singhania, Taxmann's Direct Taxes Planning and Management.*
3. *V.S. Sundaram, Commentaries on the Law of Income-Tax in India, Law Publishers, Allahabad.*
4. *A.C. Sampath Iyengar, Law of Income Tax, Bharat Publishing House, Allahabad.*
5. *Taxman, The Tax and Corporate Law Weekly.*
6. *Bhagmati Prasad, Direct Taxes Laws Practice, Wishwa Prakashan.*

## **P115 FT 302: STRATEGIC FINANCIAL MANAGEMENT**

### **Objectives:**

*The objective of this course is to Introduce the student to the tools and concepts needed to deal effectively with the formulation, implementation and monitoring of strategic financial decisions of the firm.*

### **Module 1:**

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

### **Module 2:**

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

### **Module 3:**

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

### **Value Based Management & Value Metrics:**

**Shareholder Value Creation, Traditional Approaches, New Approaches Value Drivers, Marabon Approach, Alcar Approach, Mckine Approach, EVA Approach, BCG Approach, Executive Compensation & Value Creation, Stock Options & Indexed Stock Options.**

### **Module 4:**

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

### **Module – 5:**

**Mergers & Acquisitions & Restructuring** - Mergers, Forms of Mergers, Reasons for Mergers, Process of Mergers, Legal Procedures, Tax Aspects, Accounting Aspects, Evaluation of Mergers using DCF Techniques, Stock vs. Cash Payments, Basis for Exchange & Shares,

Take-Over, Purchase & Division / Plant, Regulation of Mergers & Takeovers. Anti-Takeovers Defenses, Joint Ventures, Management of Acquisitions and Takeovers, Leveraged Buy-outs (LBOs), Portfolio Restructuring, Demergers, Financial Restructuring, Organizational Restructuring, Disinvestment of PSV's.

**BOOKS FOR REFERENCE:**

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

## **P115 FT 303: SECURITY ANALYSIS & PORTFOLIO MANAGEMENT**

### **Objectives:**

- 1. To Provide Students with a Conceptual & Analytical Framework of Evaluating a Security.*
- 2. To Provide Students with a Conceptual & Analytical Framework of Different Financial Instruments, their Risk & Returns & Strategies in Managing Funds.*
- 3. To Familiarize Students with Portfolio Management Techniques that Challenge a Financial Manager.*

### **Module 1:**

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

### **Module 2:**

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

### **Module 3:**

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

### **Module 4:**

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

### **Module 5:**

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

## **Module 6:**

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

### ***BOOKS FOR REFERENCE:***

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

## P115 AR 301: BANK MANAGEMENT

### Objectives:

*The aim of the subject is to improve an in depth study of the business of banking management and technology used.*

### Module 1:

**Indian Banking System And Regulatory Authorities** - Banking-Definition and Evolution-Systems of Banking-Commercial Banking, Development banking, Co operative banking.

**Regulatory Authorities** - Reserve Bank of India, - objectives and functions-Promotional Role-Regulatory Provisions- NABARD and its functions – Securities and Exchange Board of India – Objectives and functions.

### Module 2:

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

### Module 3:

**Operation Management - Risk Management - Risk-Definition- Risks in Banks- Risk Management in Banks-**Risk identification, measurement, mitigation- Credit Risk- Market Risk- Operational Risk- Basel Accord.

**Treasury Management** - Concepts and function- Control and Supervision of Treasury Management- Interest Rate Risk- Debt instruments- Treasury bills, Money Market Instruments- Securitisation and Forfaiting-Derivatives.

**Balance Sheet Management** - Prudential norms- Capital Adequacy- Basel II and Basel III guidelines- bank's balance sheet- components of assets and liabilities- Asset Liability Management- Asset Classification- Provisioning, NPA Management-Effect of NPA on profitability.

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

### Module 4:

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

## **Module 5:**

**Issues in Banking Technologies - Contemporary Issues in Banking Techniques – Analysis of Rangarajan Committee Reports – E Banking - Budgeting – Banking Softwares – Case study: Analysis of Recent Core Banking Software.**

### **BOOKS FOR REFERENCE:**

- 1) *Khan M.Y., Indian Financial System, McGraw Hill Education (India) Private limited*
- 2) *Indian Institute of Banking and Finance (IIBF), Principles and Practice of Banking, Macmillan, 2014*
- 3) *Indian Institute of Banking and Finance (IIBF), Bank Financial Management, Macmillan, 2014*
- 4) *Neelam C. Gulati, Principles of Banking Management, Excel Books*
- 5) *W.S. Jawadekar, Management Information Systems, Tata McGraw Hill Publishing Company Limited, 1997. (Text Book)*
- 6) *Jerome Karnter, Management Information System, III edition, PHI, 1990.*

## **P115 ST 301 STATISTICAL TOOLS FOR DATA ANALYSIS**

### **Hypothesis Testing I:**

**Basics, parametric testing: One sample testing: Tests for mean and variance:** z test, student's test, Chi square test and test for proportions.

### **Hypothesis Testing II**

Parametric testing: Two sample testing: Paired – comparison tests: Test the difference between two means (equal and unequal known variances), Test the difference between two means (equal and unequal unknown variances), Contingency table tests, and F test.

### **One Way Analysis Of Variance(Anova)**

**Probability Distributions:** Binomial, poisson and Normal Distributions.

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

## **P115 MCE301: MANAGERIAL COMMUNICATION - II**

### **Objectives:**

The proposed course is conceptualized to impart knowledge and skills essential for managers to achieve success in today's business environment. The course is an attempt to equip students with the real business communication concepts and build skills that are necessary for professional leadership.

### **Module 1:**

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

### **Module 2:**

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

### **Module 3:**

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

### **Module 4:**

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

## **METHODOLOGY**

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

## **EVALUATION**

Quiz, Assignments & Presentation - 50%  
End Term Exam 50%

## **BOOKS FOR REFERENCE:**

1. *Eats, Shoots & Leaves (The Zero Tolerance Approach to Punctuation)*, Lynne Truss, Profile Books, Indian Edition: Viva Books, 2007.

2. *The Power of Now, 1st Edition, Eckhart Tolle, Hodder Mobius, 2001*
3. *I'm O.K., You're O.K., 1st Edition reprint, Dr. Thomas A. Harris, Harper Collins, 2004.*
4. *High School English Grammar & Composition, Revised Edition, Wren & Martin, edited by: Prof. Dr. N.D.V.Prasad Rao, S. Chand & Co. Ltd., 2006.*
5. *Advanced English Grammar, Revised Edition, Martin Hewings, Cambridge University Press, 2006.*
6. *Common Errors in English, 1st Edition, Prof.S.Jagadisan & Dr. N. Murugaian, Neelkamal Publications, 2002.*
7. *Concise Oxford Dictionary, 11th Edition, Edited by Catherine Soanes & Angus Stevenson, Oxford University Press, 2004.*
8. *Roget's Pocket Thesaurus, 10th Edition, Houghton Mifflin Harcourt, 2008*

# P115 MA 301: ADVERTISING AND SALES PROMOTION

## Objective:

*To acquaint students with the nature and practice of advertising and sales promotion, functioning of advertising agencies, strategies, designing, developing and execution of advertisements.*

## Module 1:

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

## Module 2:

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

Types of budgets - determining optimal expenditure, decision models, sales response and decay, communication, state, competitive share -

Media plan – Type and choice criteria – Reach and frequency of advertisements – Cost of advertisements - Media strategy and scheduling - Characteristics, media selection, optimizing and non optimizing approaches, media scheduling, media research- Sources of themes: Adapting presentation to medium campaign, USP, brand image, positioning, purchase proposition and creative interpretation, insertions, contract.

## Module 3:

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

## Module 4:

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

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

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

## **Module 5**

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

Recent trends in advertising – Online advertising – Opportunities of Internet as Media – websites, portals, e-commerce, search engines – formats of Internet ads: banners, content sponsorship, pop-ups, links, paid searches, contextual ads, rich media, interstitials, webcasting and push, behavioral targeting, blogs, etc - Social Media Advertising – types, efficacy, advantages and disadvantages – sales promotion on the Net – measuring online ads audience.

### ***BOOKS FOR REFERENCE***

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

# P115 MA 302: INTERNATIONAL MARKETING

## Objectives:

*The course aims at making students understand the concept and techniques of international marketing and train them to develop and implement plans and marketing strategies for entering into international markets and managing overseas operations.*

## Module – 1:

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

## Module – 2:

**International consumer behavior and culture** – Consumer behavior – meaning, factors affecting consumer behavior, types of buying decision behavior, stages in buyer decision process, buyer decision process for new products, consumer behavior across international borders. Culture – meaning, characteristics, forms, measurement of culture.

## Module – 3:

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

## Module – 4:

**International Distribution Decisions, International Retailing, E-Tailing -** Distribution channel strategy- International distribution channels; their roles and functions; selection and management of overseas agents; International distribution logistics- inventory management, transportation, warehousing, and insurance. International Retailing –definition, Retail formats – variations in different markets, International food retailers – conventional supermarkets, superstores, warehouse clubs, convenience stores, non store retailing, Network marketing, Issues. E-tailing- meaning, sectors using E-Tailing, types of E-Tailers, barriers, benefits, E-Tailing in India.

## Module – 5:

**International Promotion Strategies-** Communications across countries-complexities and issues; Country-of-origin effect; International promotion tools and planning; Advertising, personal selling, publicity, and sales

promotion; International public relations, Developing international promotion campaign; Standardization vs. adaptation issue; Planning for direct mail, sales literature, trade fairs, and exhibitions.

## **Module – 6:**

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

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

### **BOOKS FOR REFERENCE:**

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

## **P115 MA 303: BUSINESS MARKETING**

### **Objectives:**

1. *To equip students, with application tools towards formulating and implementing Business Marketing Strategies.*
2. *To facilitate in-depth understanding of similarities and differences between Business to Business marketing and Consumer Marketing.*

### **Module 1:**

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

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

### **Module 2:**

**Organizational buying and buying behavior** – Organizational buying decision process, buying situations, buy grid frame work, buying center roles, key members of buying center, models of organizational buying behavior-the Webster and Wind Model, the Sheth Model. Buyer – Seller Relationship – Buyer and Sales representative interaction, relationship marketing, sales presentation, negotiation, reciprocity, dealing with customer's customer, customer service, management of major and national accounts. Relationship marketing: managing buyer seller relationship, customer relationship management.

### **Module 3:**

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

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

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

### **Module 4:**

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

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

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

### **Module 5:**

**Distribution channels and marketing logistics:** Alternative structures of industrial channel, types of business intermediaries, channel design, managing channel members. Business logistics system - tasks of physical distribution, total distribution cost and customer service.

Supply chain Management – Concept of supply chain management, strategic role of logistics, business to business logistical management. Creating B2B Channel Strategies

#### **Module 6:**

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

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

#### **BOOKS FOR REFERENCE:**

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

## **P117 FT401: GOODS AND SERVICES TAX**

### **Objective:**

1. The objective is to equip students with the principles and provisions of Goods and Services Tax (GST), which is, implemented from 2017 under the notion of One Nation, One Tax and One Market.
2. To provide an insight into practical aspects and apply the provisions of GST laws to various situations.

### **Module 1:**

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

### **Module 2:**

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

### **Module 3:**

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

### **Module 4:**

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

### **Module 5:**

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

**Skill Development:**

- Narrate the procedure for calculation of CGST, SGCT and IGST.
- Show the flow chart of GST Suvidha Provider (GST).
- Prepare chart showing rates of GST.
- Prepare challans for payment of duty.
- Prepare Tax invoice under the GST Act.
- Prepare structure of GSTN and its working mechanism.
- Prepare list of exempted goods/ services under GST.
- Prepare organisation chart of GST Council.
- Prepare the chart showing scheme of GST.
- Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST.
- Procedure for registration
- Furnishing of monthly returns. (GST R1, R2 & R3)

**Books For Reference:**

1. *Deloitte: GST Era Beckons, Wolters Kluwer.*
2. *Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.*
3. *All About GST: V.S Datey - Taxman's.*
4. *Guide to GST: CA. Rajat Mohan,*
5. *Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication*
6. *Goods & Services Tax – CA. Rajat Mohan,*
7. *Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.*
8. *GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,*
9. *Understanding GST : Kamal Garg, Barat's Publication*

## **P115 FT 402 : INTERNATIONAL FINANCIAL MANAGEMENT**

### **Objectives:**

- 1. To expose the students to the environment of international finance and its implications on international business.*
- 2. To understand the nature and functioning of foreign exchange markets, determination of exchange rates and interest rates with forecasting.*

### **Module 1:**

#### **Introduction to International Finance -**

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

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

### **Module 2:**

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

### **Module 3:**

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

### **Module 4:**

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

## Module 5:

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

## Module 6:

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

### **BOOKS FOR REFERENCE:**

1. Madura, Jeff: *International Financial Management*, Cengage Learning, New Delhi.
2. Alan Shapiro: *Multinational Financial Management*, Prentice Hall, New Delhi.
3. Apte: *International Financial Management*, Tata Mcgraw Hill, Delhi.
4. David B. Zenoff & Jack Zwick: *International Financial Management*.
5. Rita M. Rodriguez L. Bigame Carter: *International Financial Management*.
6. V. A. Avadhani: *International Finance - Theory and Practice*, Himalaya Publishing House.
7. J. Fred Weston & Bart: *Guide to International Financial Management*.
8. Robery O. Edmister: *Financial Institutions - markets and Management*.
9. A. V. Rajwade: *Foreign Exchange International Finance and Risk Management*, Prentice Hall.
10. Jeff Madura: *International Financial Management*, Thomson Learning.
11. Jeevanandam: *Foreign Exchange – Practice, Concepts & Control*, Sultan Chand & Sons.

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

### **Objectives:**

To give an orientation of ERP and both financial accounting and controlling modules which stores financial transactions data.

### **Module 1:**

**Introduction to R/3 - Financial Accounting Basic Settings, General Ledger Accounting, Accounts Payable, Accounts Receivable, Asset Accounting, New General Ledger Accounting Reports, Integration, Architecture, SAP service, landscape.**

### **Module 2:**

**Integration of financial accounting with materials management - Definition of organizational units in materials management i.e. plant, storage location and purchase organization, Assignment of organizational units to each other, 3. Definition of tolerance groups for purchase orders, Definition of tolerance groups for goods receipt, 5. Definition of tolerance groups for invoice verification, Definition of vendor specific tolerances, Creation, display and change of material master records, Creation of plant parameters, Maintenance of posting periods for materials management, Maintenance of parameters for invoice verification, Maintenance of plant parameters for inventory management and physical inventory, Definition of attributes for material types, Assignment of GL accounts for material transactions in financial accounting (Integration of MM with FI), Creation of purchase order, posting of goods receipt, invoice verification and Goods issue for production.**

### **Module 3:**

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

### **Module 4:**

**Controlling - Basic settings for controlling - Defining Controlling Area, Defining Number ranges for Controlling Area, Maintain Planning Versions**

**Cost Center Accounting - Defining Cost Center Standard Hierarchy, Creation of Cost Centers and cost center groups, display cost center master records, change cost center master records, creation of cost center groups, posting to cost centers, reposting of co line items, Repost of Costs, Planning for cost centers. Overhead**

Calculation, Creation of secondary cost element master records, Creation and Execution of Distribution Cycle, Creation and execution of assessment cycles, Cost center reports

### **Module 5:**

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

### **Module 6:**

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

### ***BOOKS FOR REFERENCE:***

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

# P115 AR 401: BUSINESS POLICY AND STRATEGIC MANAGEMENT

## Objective:

*To enable the students to develop an understanding of the basic inputs in making and implementing corporate strategic decisions. To familiarize the students with the issues and practices involved in corporate decisions.*

## Module 1:

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

## Module 2:

**Strategy Formulation and Strategic Analysis-** Company's Goals, Mission and Social Responsibility, Vision – Objectives Analysis of Board Environment – External Environment Factors Economic, Social, Political, Ecological, International, Industrial – Competitive Forces and Strategy, Industry Analysis (Michael Porter's Model) Analysis of Strategic advantage, -Resource Audit, Value Chain Analysis, Core Competencies, SWOT Analysis, Analysis of Stakeholders Expectations.

## Module 3:

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

## Module 4:

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

## Module 5:

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

## Module 6:

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

***BOOKS FOR REFERENCE:***

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

## **P115 MA 401: RURAL MARKETING**

### **Objectives:**

*To make the students understand the nature and characteristics of rural markets as well as the challenges and special strategies involved in marketing different products therein.*

### **Module 1:**

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

### **Module 2 :**

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

### **Module 3:**

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

### **Module 4:**

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

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

## Module 5:

**Distribution and Communication Strategy - Accessing Rural Markets, Channels of Distribution, Evolution of Rural Distribution Systems- Wholesaling, Rural Retail System, Vans, Rural Mobile Traders:** The last Mile Distribution, Shandies, Public Distribution System, Co-operative Societies; Behaviour of the Channel, Prevalent Rural Distribution Models- Distribution Models of FMCG Companies, Distribution Model of Durable Companies, Distribution of fake products, Emerging Distribution Models- Corporate –SHG Linkage, Satellite Distribution, Syndicated Distribution, ITC's Distribution Model, Petrol pumps and Extension counters, Barefoot agents, Agricultural agents, Agricultural input dealers, Other channels;

Rural Communication strategy: Challenges in Rural Communication, Communication Process, Developing Effective- Profiling the Target Audience, Determining communication objectives, designing the message, selecting the communication channels, deciding the promotion mix, Creating advertisement for rural audiences rural media- Mass media, Non-Conventional Media, Personalized media, Rural Media: The importance of the two-step flow of communication Media Typology, Media innovation, Influence of Consumer Behaviour on Communication strategies.

## Module 6:

**Recent Trends in Rural Marketing -** Rural India goes mobile and online – Internet reach – brand consciousness – opportunities – case studies of new trends – Philips free power radio – rural banking thrust – ICICI rural ATMs – Kissan Credit Cards – insurance reach – e-Choupal of ITC – information sources from APMC and MARKFED – Wired Village project – Gyandoot – Akshaya scheme – project Rural e- Seva etc.

### RECOMMENDED BOOKS:

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

## **P115 MA 402: STRATEGIC BRAND MANAGEMENT**

### **Objective:**

*To familiarize the students with the mechanism of Brand Management*

### **Module 1:**

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

### **Module 2:**

**Customer Based Brand Equity-** Meaning, Model of CBBE:

**Brand Equity:** Meaning, Sources, Steps in Building Brands, Brand building blocks- Resonance, Judgments, Feelings, Performance, Imagery, Salience Brand Building Implications, David Aaker's Brand Equity Model. Brand Identity & Positioning: Meaning of Brand identity, Need for Identity & positioning, Dimensions of Brand Identity, Brand Identity prism. Brand Positioning- Meaning, Point of Parity & point of difference, positioning guidelines. Brand Value: Definition, Core brand values, Brand mantras, Internal Branding.

### **Module 3:**

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

### **Module 4:**

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

## **Module 5:**

**Brand Imitations-** Meaning of Brand Imitation, Kinds of Imitations, Factors affecting Brand Imitation, Imitation Vs Later market entry, First movers' advantages, Free rider effects, benefits for later entrants, Imitation Strategies. Making Brands go Global: Geographic extension, sources of opportunities for global brand, single name to global brand, consumers & globalisation. Conditions favouring Marketing, Barriers to globalisation, Managerial Blockages, Organisation for a global Brand, Pathways to globalisation.

## **Module 6:**

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

### **REFERENCE BOOKS:**

1. A. Kevin Lane Keller; *“Strategic Brand Management, Building Measuring & Managing Brand Equity” – 2nd Edition PHI/ Pearson Education Publishers, II Edition.*
2. Kotler/ Keller/ Koshy/ Jha; *“Brand Management” , Prentice- Hall of India, New Delhi, Twelfth Edition*
3. Y L R Moorthi, *“Brand Management” Vikas Publications, New Delhi, 3rd Edition (2008).*
4. Jean-Noel Kapferer, *“ The New Strategic Brand Management” , Kogan Page, 1st Edition(2004).*

## **P115 MA 403: MARKETING ANALYTICS (SAS / SPSS)**

### **Objectives:**

*The Objective of SAS is to analyze programs, which define a sequence of operations to be performed on data, stored in tables. SAS provides business solutions to almost all areas, such as Marketing, Sales, customer relationship management, human resource management, financial management etc. The career prospects in SAS is a demanding, the candidates can be recruited as consultant, Data Analyst, and can have more roles on Analytics and presales as well.*

### **Module 1:**

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

### **Module 2:**

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

### **Module 3:**

**Business Contexts: Generating Metadata** - Creating metadata tables, updating metadata, Enabling Mappings, creating definitions, using the common data model, using measures, using calculated data items, overview of the marketing optimization problem, major features of SAS Marketing Optimization, navigating the user interface, required and optional data tables, the Input Data window, creating input data.

### **Module 4:**

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

## Module 5:

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

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

**Arbitration** - Arbitrating treatments

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

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

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

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

### ***BOOKS FOR REFERENCE***

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

