

**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**



**B Com / BBM
Electives**

Syllabus : 2016 - 2017

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

ACC 505: ACCOUNTING AND INFORMATION SYSTEMS

Module - 1: Information Systems

8 Hrs

System - What is a System – Definition - Characteristics - Elements-Information System – Definition – Components - Type of Information Systems in Business - Accounting Information System.

Module - 2: Information System Audit

5 Hrs

Basic Idea of Information Audit - Difference with the Traditional Concepts of Audit - **Conduct and Application of Information System Audit in Internet Environment**

Module - 3: Introduction To E-Commerce

10 Hrs

What is E-Commerce – Types - Role of Ecommerce - Conceptual **Framework - Electronic Fund Transfer - Electronic Data Interchange -Electronic Data Interchange in Action** – Benefits - EDI Users and Types of Activities.

Module - 4: Security & Control Issues In Information Systems

12 Hrs

Why Security is required? Types of Securities – **Firewall - Proxy Server -Cryptography - Electronic Records - Digital Signatures - Digital Certificates - Secure Electronic Transaction.**

Module - 5: Financial A/C System & Software Packages

25 Hrs

Financial Transactions - Books of Original Entry – **Ledger - Trial Balance - Financial Statements - Profit & Loss Accounts and Balance Sheet. Practical knowledge of Tally Version 9.0.**

Concept of Fund Flow - Cash Flow Statement and Financial Ratios -Interpretation and Analysis - **Use of Software Package to obtain such results.**

Skill Development:

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

1. Record all Practicals conducted in the class.

Books for Reference:

- ❖ Accounting Softwares: Tally, Miracle, Tata Exe. etc.
- ❖ Edwards, Ward, & Bytheway: The Essence of Information Systems.
- ❖ Garg & Srinivasan: Work Book on Systems Analysis and Design.
- ❖ Goyal: Management Information Systems.
- ❖ Timothy J. O'Leary: Microsoft office 2000.
- ❖ Yeats: System Analysis and Design.

Human Resource Management 505 PAPER - I

Module 1: Introduction

8 Hrs

Concepts of Labour Welfare & Social Security – Types of **Welfare Activities** – Statutory and non-statutory – Growth of Labour Welfare & Social Security in

Module 2: Compensation Management

14 Hrs

Meaning – Objectives – **Compensation planning** – Concepts of compensation – Importance of an ideal compensation (plan) design – **Recent trends in compensation management – flexible benefits plan.**

Understanding implications in employee compensation (including calculations) – with regard to EPF, ESI, Gratuity, Bonus, Minimum wages, Workmen's compensation, payment under Maternity Benefit Act

Module 3: Occupational Hazards – Industrial Health & Safety

12 Hrs

Accidents: Types – Causes & Prevention of accidents.

Safety: Need for safety – Measures – **Supervisors role in safety.**

Health: Physical health & Mental health – **Problems and remedies** – Noise control.

Job stress: Meaning – Understanding stress and its consequences – Potential sources of stress – stress consequences – Physiological psychological and behavioural symptoms – **Stress Management strategies.**

Occupational diseases: Alcoholism and drug abuse – Violence in the work place

Module 4: Participative Management

8 Hrs

Participative Management – Importance – Scope and ways of Participation – empowerment – Self directed teams – being an “Equal Opportunities” employer

Module 5: Counselling

10 Hrs

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

Module 6: Industrial Relations

10 Hrs

Definitions – Nature – Industrial disputes – Causes for disputes – **Ways of settling disputes – Labour legislations – Laws relating to social security and working conditions.**

Skill Development:

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

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

4. Make a case study of workers collaboration & participation in management of a particular company.

Books for Reference:

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

FIN 505: INTERNATIONAL FINANCE

Module - 1: Introduction to International Finance

12 Hrs

Meaning & Issues involved - Domestic Currency and Foreign Currency - Exchange Rate - Direct Quote - Indirect Quote - American Term and European Term - Bid and Ask - Two Way Quote: Cross Rate - Spot Rate - Forward Rate - Appreciation and Depreciation - Swap Point.

Module - 2: Derivatives

12 Hrs

Meaning of Derivative Contract - Future Contract - Forward Contracts - Option Contracts - Swaps - Need for Derivative Market - Pricing of Futures - Opting for Options - Take off To Strategies - Strategy and Option Valuation.

Module-3: International Financial Markets

10 Hrs

FII - Regulations governing FII in India - FDI: Meaning - Advantages & Disadvantages - GDR and ADR: Meaning & Evaluation - Issue structure of GDR/ADR.

Module - 4: International Risk Management

12 Hrs

Political - Commercial - Exchange Control Restrictions on Remittance different Tax Systems - Exchange Rate Fluctuations - Risk of Non Payment - Managing Risk - Tools and Money Market Hedge - Arbitrage Process.

Module - 5: Investment Appraisal and Funding

14 Hrs

Overseas Investment Appraisal and Funding - Computing NPV - Evaluation from Project's Point of View and Investor - Parent Point of view - Considerations Governing financing.

Skill Development:

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

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

Books for Reference:

- ❖ Balachandran: Foreign Exchange.
- ❖ Chowdery: Finance of Foreign Exchange.
- ❖ Chowdery: Finance of Foreign Trade and Foreign Exchange.
- ❖ K. V. Venkataraman: Finance of Foreign Trade & Foreign Exchange.
- ❖ Kovvry: Cost and Management Accounting.
- ❖ M. Y. Khan & P. K. Jain: Cost Accounting and Financial Management.
- ❖ M. Y. Khan & P. K. Jain: Management Accounting and Financial Analysis.
- ❖ Mittal: International Rate Foreign Exchange Tariff Policy.
- ❖ Srivastava: International Finance.
- ❖ V. Pattabhi Ram & S. D. Bala: Management Accounting and Financial Analysis.

MKT 505: CREATIVE ADVERTISING AND MEDIA MANAGEMENT

Module 1: Introduction to Advertising

12 Hrs

History of advertising, Advertising purpose and functions; Economic, social and ethical aspects of advertising. Advertising as a marketing tool Types of Advertising Reasons (Pros) for advertising, Criticism of advertising. Advertising as a communication process.

Module 2: Advertising and Campaign Planning

10 Hrs

Marketing strategy and situation analysis; Advertising plan; Advertising objectives; DAGMAR approach; Advertising campaign planning process.

Module 3: Creative Strategy & Advertising Budget

14 Hrs

The art of copywriting; Advertising Copy Testing; Creativity in communication; Motivational approaches; Types of appeals used in advertising; Advertising Budget Process.

Module 4: Advertising Media Strategy

12 Hrs

Role of Media; types of Media, their advantages and disadvantages; media planning, selection & scheduling strategies.

Module 5: Choosing the Right Agency

12 Hrs

Role of agencies - Types and functions of ad agencies, client agency relationship; selection and coordination of advertising agency.

Skill Development:

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

1. Draft a print ad copy with appropriate punch lines for an upcoming jewellery product.
2. Design effective criteria for choosing an endorser for a new entrant product of potato chips. Discuss the importance of each in evaluation of potential candidates and how you would make the final decision.
3. Draft a questionnaire for an Italian ice cream outlet to analyze its customer feed back.
4. Analyze ambush marketing from any Recent Indian scenario and present the case study.
5. Visit an ad agency and analyze its functions and other working details.
6. Select any two print ads aimed at consumers that have recently run, one that you consider as good and another as bad. Write a one-page assessment on each justifying your assessment.

Books for Reference:

- ❖ Bowee, Hill, Dowell, Wood: Advertising Excellence.
- ❖ Chunawalla & K. C. Sethia: Foundations of Advertising, Theory and Practice, Himalaya Publishing House.
- ❖ David Ogilvy: Ogilvy on Advertising, Prion Publications, London.
- ❖ Kazmi S.H. & Satish Batra: Advertising and Sales Promotion.
- ❖ Mahendra Mohan: Advertising Management, Concepts and cases; Tata McGraw Publishing Co. Ltd. New Delhi.
- ❖ Rajeev Batra, John E Myers, David Aaker: Advertising Management, Fifth Edition, Pearson Education.

FIN 506: ADVANCED FINANCIAL MANAGEMENT

Module - 1: Investment Decision and Risk Analysis

15 Hrs

- Cash Flow: Concept and measurement.
- Risk Analysis: Probability approach, expected values, standard deviation, sensitivity analysis, decision tree analysis.
- Capital budgeting under inflation

Module - 2: Mergers and Acquisition

20 Hrs

Meaning - Valuation models - Asset based valuation - Earning or Dividend based valuation - CAPM- Valuation based on NPV of free cash flows - Cost & Gains of Merger - Financial evaluation of merger.

Module - 3: Corporate Valuation

10 Hrs

Meaning of business valuation - Approaches to valuation of shares & business - Market value added - Economic value added - Asset Backing Method - Book value - Market Value - Liquidating value - Earnings/yield method - Accounting Profits - Valuation of brand and intangible assets.

Module - 4: Project Finance (Theory Only)

15 Hrs

Meaning - Project cycles - Varieties of projects - Project report contents - Industry analysis - Market financial projections - Plant and process technology - Social cost benefit analysis and SWOT - Project appraisal - Financial - Technical - Economic feasibilities and managerial competence - Project finance - Types of financing.

Skill Development:

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

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

Books for Reference:

- ❖ Gitman: Principles of Managerial Finance.
- ❖ I. M. Pandey: Financial Management.
- ❖ James & Van Horne: Financial Management.
- ❖ Khan & Jain: Financial Management.
- ❖ Kovvry: Cost and Management Accounting.
- ❖ M. Y. Khan & P. K. Jain: Cost Accounting and Financial Management.
- ❖ M. Y. Khan & P. K. Jain: Management Accounting and Financial Analysis.
- ❖ Prasanna Chandra: Financial Management.
- ❖ S. N. Maheshwari: Financial Management Principles and Practices.
- ❖ Sharma & Shashi Gupta: Financial Management.
- ❖ V. Pattabhi Ram & S. D. Bala: Management Accounting and Financial Analysis.

HRM 506: HUMAN RESOURCE DEVELOPMENT

Module 1: Human Resource Development

7 Hrs

Introduction to HRD – Recent trends & challenges in HRD – Personality quotient – Emotional quotient/Intelligence – Changing view of Global HRD and the use of computer and the internet (HRIS)

Module -2: Training and Development

16 Hrs

Orientation and training – Orienting employees – Training process – Training needs analysis – Training techniques – Evaluating effectiveness of training (efforts) including ROI through productivity enhancement – Methods of training – Sensitivity training – Case study – Role play – Business game – In basket exercise – Designing training program.

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

Module 3: Organisational Development

8Hrs

Introduction – Definition and concept – Characteristics – Operational goals of OD – Conditions for OD success – Phases of OD – Techniques of OD – Benefits and limitation – What is a change process? Types of change – Managing resistance

Module 4: Managing Quality and Productivity

10 Hrs

TQM: Meaning – Definition – Importance – TQM Gurus.

QC: Meaning – Organisational structure of Quality circles – Merits and Demerits of Quality circles.

Team Development – Nature of teams and types of teams – Techniques used in building team performance.

ISO 9000 series – Registration of ISO 9000 – steps for registration.

Alternative work arrangements.

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

Module 5: Transactional Analysis

12 Hrs

Definition – Origins – Philosophy of TA – Goals – What Is TA? 6 Key Concepts – Ego States – Transactions – Cross – Parallel – Ulterior.

Strokes – Different Types – Negative Strokes – Strokes Economy.

Life Positions – I am OK you are OK and Others – Its Relevance to Managers – Co Relative with Self-Esteem – Attitudes.

Module 6: Ethics in HRM

7 Hrs

Human resource system, human resource management practice and ethical implications, individualism Vs Collectivism in Human resource management practices.

Prevention of sexual harassment in the workplace

Skill Development:

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

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

Books for Reference:

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

ACC 506: ADVANCED FINANCIAL ACCOUNTING

Module -1: Holding Company

20 Hrs

Introduction -types of control – legal definition-preparation of accounts – financial year of Holding company and its subsidiary -Rules for preparation of Consolidated Balance Sheet – investments in the subsidiary company – minority interest – cost of control -goodwill or Capital Reserve – Capital Profits – Revenue Profits -Inter company transactions – goods sold on credit – Debtors – Bills Receivable – Creditors – Bills Payable -contingent liabilities – inter company unrealized profits – Revaluation of Assets and Liabilities -dividends – Bonus issue.

Module - 2: Human Resource Accounting

15 Hrs

Need and Development – Concept of Human Resource Accounting – Valuation of Human Resources – Recording and Disclosure in Financial Statements – Importance of Human Resource Accounting Objections Against Human Resource Accounting – Human Resource Accounting in India.

Module - 3: Accounting For Price Level Changes

15 Hrs

Price Level Accounting – Inflation Accounting – Limitations of Conventional Financial Statements – Methods of Accounting for Changing Prices – Presentation of Price Level Adjusted Accounts – USA and Price Level Accounting – India and Price Level Accounting.

Module-4: Social Cost Benefit Analysis

5 Hrs

Concept of Social Cost Benefit – Measurement of Social Cost Benefit – Social accounting – Reporting of social cost benefiting information – Social cost and benefit analysis in India.

Module - 5: Recent Development In Accounting

5 Hrs

Value added statement – Economic value added – Environmental accounting – Brand accounting – Brand Valuation.

Skill Development:

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

1. Give a list of companies practicing human resource accounting.
2. Collect economic value added statement of any two companies.
3. Give the parameters to be considered in environmental accounting.
4. Collecting the final accounts of a Public Limited Company and Commenting on the liquidity and profitability.
5. Apply important ratios to analyze the Company's Balance Sheet.

Books for Reference:

- ❖ Chakraborty: Advanced Accountancy, Navbharathi Publishing Company, Calcutta.
 - ❖ M. C. Sukla & T S Grewal: Corporate Accounting, Chand & Co.
 - ❖ Mukerjee & Hanif: Modern Accountancy, TMH.
 - ❖ R. L. Gupta & Radhaswamy: Advanced Accountancy, Sultan Chand & Sons.
 - ❖ S. N. Maheshwari & S. K. Maheshwari: Advanced Accountancy.
- S. P. Jain & Narang: Advanced Accounts, Kalyani

MKT 506: CONSUMER BEHAVIOUR

Module - 1: Introduction

10 Hrs

Definition and scope - Consumer and customer - Disciplines involved in the study of consumer behaviour - Necessity of studying consumer behaviour - Consumer behaviour application in marketing - Trends in consumer behaviour - Market segmentation and consumer behaviour - VALS psychographic segmentation.

Module - 2: The External Environment

10 Hrs

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

Module - 3: Individual Determinants of Consumer Behaviour

18 Hrs

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

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

Module - 4: Consumer Decision Making Process

10 Hrs

Stages in consumer decision process - Types of decision making - Post purchase behaviour - Personal influence and opinion leadership - Diffusion of innovations - Adoption process.

Module - 5: Consumer Satisfaction and Consumerism

12 Hrs

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

Skill Development:

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

1. Collect five print ads of products, which are directed at the life style segments. Describe the lifestyle that these ads focus on.
2. Construct a brand personality inventory for two different brands in the same product category. Ask five of your friends to rate each brand on ten different personality dimensions. Do these brand personalities relate to the advertising strategies to differentiate these brands?
3. Mention five examples each of classical conditioning instrumental conditioning and cognitive learning used in advertising.
 - a. Positive re-enforcement
 - b. Negative re-enforcement
4. Interview and report on three male and female consumers and attempt to find out products and situations leading to high involvement and low involvement conditions for them. What are the implications for marketers for influencing such consumers?
5. Prepare a report on the impact on western films on the outlook of urban youth in India. Identify the consumption of two products in different categories that reflect this.

6. Find and describe two ads which are based on affective (emotional) choice and cognitive (intellectual) choice. Why do you think the marketer is adopting this approach and do you think the approach is appropriate?

Books for Reference:

- ❖ Assael Henry: Consumer Behaviour and Marketing Action; Asian Books (P) Ltd, Thomson Learning, 6th Edition; 2001.
- ❖ Blackwell: Consumer Behaviour, 2nd Edition.
- ❖ David L. Loudon & Albert J. Bitta: Consumer Behaviour; 4th Edition, Mcgraw Hill Inc., New Delhi, 1993.
- ❖ Jay D. Lindquist & M. Joseph Sirgy: Shopper, Buyer and Consumer Behaviour, 2003.
- ❖ Leon. G. Schiffman & Leslve Lazer Kanuk: Consumer Behaviour; 6th Edition; Phi, New Delhi, 2000.
- ❖ Satish K Batra & SHH Kazmi: Consumer Behaviour, Text and Cases.
- ❖ Schiffman: Consumer Behaviour.
- ❖ Sontakki: Consumer Behaviour, 2nd Edition.
- ❖ Suja R. Nair: Consumer Behaviour in Indian Perspective First Edition, Himalaya Publishing House, Mumbai, 2003.

ACC 605: AUDITING

Objective : To enable students to gain adequate knowledge of current auditing practices and procedures and apply them in auditing engagements.

Module 1: 10 hours
Auditing Review and other standards – Overview, Standard-setting process, Role of International Auditing Review and other Standards Board and Auditing Standards Board in India.

Module 2 10 hours
Audit Evidence obtained from others: - Relying upon the work of an internal auditor -Using the work of an expert, Using the work of another auditor, Responsibility of Joint Auditors – (SA500-599)

Module 3: 15 hours
Audit under computerized information system (CIS) environment
Special aspects of CIS Audit Environment, need for review of internal control especially procedure controls and facility controls. Approach to audit in CIS Environment, use of computers for internal and management audit purposes; computerized audit programmes;

Module 4: 15 hours
Special audit Assignments
Special audit assignments like audit of bank borrowers, audit of stock exchange brokers and depositories; Inspection of special entities like banks, financial institutions, mutual funds, stock brokers.
Audit under different statutes, viz; income tax, other direct tax laws and indirect taxes.

Module 5 10 hours
Corporate Governance and investigation
Audit Committees and Corporate Governance, Investigation including Due Diligence.

Skill Development:

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

1. Collect the information about types of audit conducted in any one Organization.
2. Visit an audit firm; write about the procedure followed by them in auditing the books of accounts of a firm.
3. Draft an investigation on behalf of a Public Limited Company.
4. Record the verification procedure with respect to any one fixed asset.
5. Prepare a qualified or clean audit report for a given situation.
6. Case law on depreciation – facts and judgements.
7. List out Mandatory Standards issued by ICAI.

Books for Reference:

- ❖ B. N. Tandon, S. Sudharsanam & S. Sundharabahu: A Handbook of Practical Auditing, S. Chand & Co. Delhi.
- ❖ B. N. Tandon: Auditing, S. Chandra & co. Ltd., Delhi.
- ❖ D. P. Jain: Auditing, Konark Publishers Pvt. Ltd., Delhi.
- ❖ Dinakar Pagare: Practice of Auditing
- ❖ Dr. T. R. Sharma: Auditing, Sahitya Bhavan, Agra.
- ❖ Jagadeesh Prakash: Auditing.
- ❖ Kamal Gupta & Ashok Arora: Fundamentals of Auditing, Tata McGraw Hill.
- ❖ C.A Institute study material

MKT 605: INTERNATIONAL MARKETING

Module-1: Introduction to International Marketing

8 Hrs

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

Module - 2: International Marketing Environment

14 Hrs

Analysis of Economic, Social, Political, Legal, Demographic, Cultural and Technological environment. International Trading Environment, trade barriers, trade agreement, trading blocs, cartels, and multi-national trade negotiations. Objectives of major regional groupings; European Union (EU), South Asia Association for Regional Coordination (SAARC), GATT/WTO and Trade Liberalization, the Uruguay Round & an Evaluation of General Agreement on Trade in Services (GATS), Trade Related Investment Measures (TRIMS), Trade Related aspects of Intellectual Property Rights (TRIPS).

Module - 3: International Market Selection

10 Hrs

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

Module-4: International Product & Pricing Decision

10 Hrs

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

Module - 5: International Promotion & Distribution Strategies

10 Hrs

Major decisions in International Marketing Communication, Product communication strategies, Problems in International Marketing Communication, Advertising and Regulation, International Marketing channel system, Types of foreign intermediaries, Factors influencing channel selection, Distribution issues and International Logistics.

Module - 6: Other Dimension of International Marketing

8 Hrs

Balance of payment, instruments of trade policy; tariff and non-tariff barriers, exchange control. Management of risks in International Marketing: Commercial, political, cargo, credit exchange fluctuation risks and risks arising out of foreign laws.

Skill Development:

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

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

Books for Reference:

- Francis Cherunilum: International Marketing, Himalaya Publishing House.
- Michael R., Zinkota & Ilkka A Ronkainen: International Marketing.
- Srinivasan. R., International Marketing, PHI Learning Private Limited.
- Sunil Gupta & Kulbhushan Chandel: International Marketing, Kalyani Publishers.
- Varshney R L & Bhattacharyya: International marketing Management, Sultan Chand & Sons.
- Warren & Keegan: International Marketing, Prentice Hall of India Pvt. Ltd.

FIN 605: Security Analysis and Portfolio Management- 60 Hrs

Module 1- Introduction

8Hrs

Meanings and Significance of Savings & Investment - Financial and Economic Meaning of Investment - Investment v/s Speculation and Gambling - Hedging - Arbitrage - Meaning of Security - Security Analysis - Portfolio Management Process

Module 2 - Investment Avenues and Risk Analysis

10 Hrs

Characteristics of Investments - Factors Influencing Investment Decisions - Various Investment Available for Investors (special reference to Tax benefits, returns and risk) - Selection of Securities using Life Cycle & Income Approaches - Analysis of Systematic & Un-systematic Risks

Module 3 - Fundamental Analysis and Security Valuation

18 hrs

Fundamental Analysis - Return and Risk Assessment using Mean, Standard Deviation, Coefficient of Variation and Beta - Factors Influencing Valuation of Securities - Pricing of Stock - Yield Calculations of Fixed Income Instruments

Module 4 - Technical Analysis and Related theories

12 hrs

Technical Analysis - Dow Theory - Efficient Market Hypothesis - Random Walk Theory

Module 5 - Portfolio Construction and Revision

14 hrs

Capital Asset Pricing Model (CAPM) - Arbitrage Pricing Theory (APT) - Construction of Portfolio using Markowitz and Sharpe's Models - Revision of Portfolio by Jensen's, Sharpe's and Treynor's Models

Skill Development:

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

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

Books for Reference:

- ❖ Avadhani: Security Analysis and Portfolio Management.
- ❖ Bhalla: Security Analysis and Portfolio Management.
- ❖ Fisher & Jordan: Investment Management.
- ❖ Prasanna Chandra: Managing Investments.
- ❖ Puneethavathi & Pandian: Security Analysis and Portfolio Management.

HRM 605: CREATIVE LEADERSHIP

Module -1: Informal Organizations & Group Dynamics **10 Hrs**

Meaning - Types and characteristics of a group functions and goals of groups - Process of group formation - Group size and characteristics - Status and power in a group - **Informal network of communication** (Grapevine), **Group behaviour**.

Module -2: Power And Politics **10 Hrs**

Role - Status - Authority - Significance and meaning of power - Types of power - **Effectiveness of power bases** - Power v/s exchange theory of control - **Power structure and blocks** - Process of power.

Module -3: Communication **8 Hrs**

Nature and significance of Communication - Objectives and goals of organisational communication - Barriers to effective communication - Communication dilemma - Jo-Hari Window - **Communication systems and network** - Verbal and non-verbal communication - Feedback and presentation - Communication and Management.

Module -4: Morale and Productivity **8 Hrs**

Definition and **measurement of morale and job satisfaction** - Morale and productivity - Morale as a responsibility of management - Indices of low morale - Measures to improve morale and productivity - How culture affects work - Components of culture in the organization.

Module -5: Leadership and Effective Supervision **12 Hrs**

Leadership traits and skills - Functions and responsibilities of a leader - Qualities of a leader - **Behavioural skills of a leader** - Leadership theories.

Module -6: Conflict Negotiation And Management of Grievances **12 Hrs**

Definition of conflict - Conflict process - Negotiation - **Bargaining strategies** - Role of **personality traits in negotiation** - Mediator - Arbitrator - **Conciliator and Consultant** - Causes of grievances - Need for grievance procedure - Grievance redressal Machinery.

Skill Development:

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

1. Make a study of the group dynamics functional in a particular organisation.
2. Study the morale level and its impact on productivity of the employees of any firm.
3. Examine the communication system and network of any organisation.
4. Make a study of the grievance redressal machinery operational in a company.

Books for Reference:

- ❖ Ahuja K. K.: Personnel Management, Kalyani Publishers.
- ❖ Dwivedi R S: Personnel Management in Indian Enterprises, Galgotia Publishing Company.
- ❖ Dwivedi R S: Human Relations and Organisational Behaviour - A Global Perspective, McMillan India Limited.
- ❖ Fred Luthans, Organisational Behaviour, McGraw Hill, Inc.

- ❖ Mamoria C B & Gankar. S. V.: Personnel Management, Text and Cases, Himalaya Publishing House.
- ❖ Rao V.S.P. & Narayana P.S.: Organisational Theory and Behaviour, Konark Publishers Pvt. Ltd.
- ❖ Stephen P. Robbins: Organisational Behaviour – Concepts, Controversies and Applications, Prentice Hall of India.

ACC 606: ACCOUNTS OF OTHER COMPANIES

Module - 1: Final Accounts Of Life Insurance

15 Hrs

Meaning - Insurance terms - Premium - Consideration for annuities granted - Policies becoming claims - Reinsurance - Surrender value and paid-up value - Bonus - Cash bonus - Bonus in reduction of premium - Reversionary bonus - Valuation - Preparation of Revenue Account applicable for Life Insurance Business - Balance of a Life Insurance Company according to Form 'A' in the First Schedule.

Module - 2: Final Accounts Of General Insurance

15 Hrs

Meaning - General Insurance Revenue Account for Fire and Marine - Treatment of reserve or provision to be carried forward - Preparation of Profit and Loss Account in Form B - Preparation of Profit and Loss Appropriation Account in Form C - Preparation of Balance Sheet.

Module - 3: Accounts Of Electricity Companies

12 Hrs

Meaning of Double Account System - Accounts of Electricity Companies - Treatment of Depreciation - Contingency Reserve - Development Reserve - Tariffs and Dividend Control Reserve - General Reserve - Reasonable Return - Final Accounts.

Module - 4: Hotel Companies Accounts

12 Hrs

Nature of Hotel Business - Hotel Organization - Heads of Revenue and Expenditure - Classification of Guests - Important Terms - System of Book keeping - Proforma of Visitors' or Guests' Ledger - Internal Control System in a Hotel - Night Audit - Final Accounts - Significant Accounting Policies

Module - 5: Accounts Of Government Companies & Statutory Corporations. 6 Hrs

Accounts of Government Companies: Meaning - Maintenance of books of accounts - Annual report of government companies - Application of provisions of sec 619 - Audit of government companies

Accounts of Statutory Corporations: Meaning - Audit - Annual report of statutory of companies.

Skill Development:

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

1. Prepare final accounts of Electricity Company with imaginary figures
2. Write the Proforma for hotel company accounts.
3. Listing any 10 Life Insurance Policies and collecting information relating to bonus rates and guaranteed additions.
4. Collection of Final Accounts of General Insurance Company. Calculating and commenting on the profitability and liquidity.
5. Collection of Final Accounts of Life Insurance Company. Calculating and commenting on the profitability and liquidity.

Books for Reference:

- ❖ Chakraborty: Advanced Accountancy, Navbharathi Publishing Company, Calcutta.
- ❖ M. C. Sukla & T. S. Grewal: Corporate Accounting, Chand & Co.
- ❖ Mukerjee & Hanif: Modern Accountancy, TMH.
- ❖ R. L. Gupta & Radhaswamy: Advanced Accountancy, Sultan Chand & Sons.

- ❖ S. N. Maheshwari & S K Maheshwari: Advanced Accountancy.
- ❖ S. P. Jain & Narang: Advanced Accounts, Kalyani Publishers.
- ❖ S. P. Iyengar: Advanced Accounting, Sultan Chand & Sons.
- ❖ Sultan Chand & Sons: Accounting.

FIN 606: TAX PLANNING FOR BUSINESS DECISIONS

Module -1: Tax Planning with Reference to Set-Up & Location of Special Trade Zones

12 Hrs

- (a) Under section 10A in the case of a newly established industrial undertaking in free trade Zones
- (b) Under section 10B in the case of a newly established hundred per-cent export-oriented undertaking
- (c) U/s 10C in the case of certain industrial undertakings in North-Eastern Region
- (d) U/s 80-IB in the case of newly set up industrial undertaking in an industrially backward state or district

Module - 2: Tax Planning with Reference to Set-Up & Nature of New Business

13 Hrs

- (a) Newly established industrial undertaking in free trade zones Sec.10A
- (b) Newly established hundred per-cent export-oriented undertakings Sec.10B
- (c) Certain industrial undertakings in North-Eastern Region Sec.10C
- (d) Venture Capital Companies Sec.10(23FB)
- (e) Infrastructure capital Companies Sec.10(23G)
- (f) Tea development Account Sec.33AB
- (g) Site restoration fund Sec.33ABA
- (h) Telecommunication Services Sec.35ABB
- (i) Amortization of certain Preliminary Expenses Sec.35D
- (j) Deduction for expenditure on prospecting for certain Minerals Sec.35E
- (k) Deduction for special reserve created by a financial corporation u/s 36(1)(viii)
- (l) Special provisions for computing profits and gains of business of civil construction Sec. 44AD
- (m) Special provisions in the case of business of plying, hiring or leasing goods carriages Sec 44AE
- (n) Special provisions for computing profits and gains of retail business Sec.44AF
- (o) Special provisions in the case of shipping business Sec.44B
- (p) Special provisions in the case of business of operation of aircraft. Sec.44BBA
- (q) Special provisions in the case of royalty income of foreign Companies Sec.44D
- (r) Profits and gains from certain industrial undertakings engaged in infrastructure, etc., Sec.80-IA
- (s) Profits and gains from certain industrial undertakings other than infrastructure development undertakings Sec.80-IB
- (t) Profits from industrial undertakings situated in certain States Sec.80-IC
- (u) Profits and gains from the business of collecting and processing of bio-degradable waste Sec.80JJA
- (v) Employment of new workmen Sec.80JJAA

Module - 3: Tax Planning With Reference To Financial Management Decisions 15 Hrs

- (a) Capital Structure
- (b) Dividend Policy including Sec. 194

- (c) Inter-Corporate dividend
- (d) Bonus Shares – Equity and Preference shareholders

Module -4: Tax Planning In Respect Of Employees Remuneration **10 Hrs**

- (a) Remuneration to employees engaged in carrying on scientific research Sec.35(1)
- (b) Insurance Premium on health of employees Sec.36(1)(ib)
- (c) Bonus and Commission to employees Sec.36(1)(ii)
- (d) Employers Contribution towards provident fund/gratuity fund Sec.36(1)(iv)
- (e) Employees contribution to staff welfare schemes Sec.36(1)(va)
- (f) Family Planning expenditure Sec.36(1) (ix)
- (g) Payment of salary/allowances and perquisites Sec.37(1)
- (h) Salary Payable outside India Sec.40(a)
- (i) PF payment without tax deduction Sec.40(a)(iv)
- (j) Payment of salary to relatives Sec.40A(2)
- (k) Payment of salary exceeding RS.20000 in cash or by bearer cheque Sec.40A(3)

Module - 5: Tax Planning With Reference with Specific Management Decisions

10 Hrs

- (a) Make or buy decision
- (b) Own or lease decision
- (c) Purchases by installment v/s hire
- (d) Repair
- (e) Replace or renewal or renovation.

Skill Development:

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

- ❖ Tax planning for 5 different professional salaried assesses.
- ❖ Tax planning for setting up new business
- ❖ Tax planning for business expenses

Books for Reference:

1. Dr. Vinod Singhania & Dr. Kapil Singhania: Taxmann's Direct Taxes Law and Practice
2. C.A. Final Study Material.

HRM 606: INTERNATIONAL HUMAN RESOURCE MANAGEMENT

Module 1: Introduction

8 Hrs

Nature of International HRM: Approaches to IHRM, difference between domestic HRM and IHRM

Module 2: Human Resources Planning in IHRM

8 Hrs

Human resource planning in IHRM: Recruitment and selection, issues in staff selection of expatriates.

Training and Development: Expatriates training, developing international staff and multinational teams.

Module 3: Performance Appraisal

10 Hrs

Performance Management: Factors associated with individual performance and appraisal, Criteria used for performance appraisal of international employee, appraisal of host country nationals. Compensation: Objectives of international compensation, approaches to international compensation

Module 4: EXPAT

8 Hrs

Expatriate Failure: Causes for failure. Repatriation: Repatriation process

Module 5: Labour Relations

8 Hrs

Labour Relations: Key issues in international relations, strategic choices before firms, strategic choices before unions, union tactics

Module - 6: International HRM

8 Hrs

Managing people in an international context: US

Module 7: Cross Cultural Management

10 Hrs

Definitions and concepts, Elements of Culture, The growing importance of culture in organizations, Culture and diversity, Cross cultural issues in organizations.

Cross - Cultural team work - Benefits and problems.

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

1. Make a study of the training and development given to expatriates in an MNC.
2. Study the performance appraisal of an international employee as compared to the host country national.
3. Report on the process of recruitment and selection in an international firm.
4. Study the activities undertaken by at least two firms to fulfill their social responsibilities.

Books for Reference:

- ❖ Aswathappa K: Human Resource and Personnel Management, Tata McGraw Hill.
- ❖ Charles W L Hill: International Business, McGraw Hill.
- ❖ Cynthia D Fisher (et al): Human Resource Management, Houghton Mifflin Co.
- ❖ Ian Beardwell & Len Holden: Human Resource and Personnel Management, MacMillan.
- ❖ Peter J Dowling (et al): International Human Resource Management, South Western, Thomas Learning.

MKT 606: RETAIL AND LOGISTICS MANAGEMENT

Module – 1: Introduction 8 Hrs
Retailing and economic significance- Functions of a retailer -Types of retailers - **Trends in retailing** - International Retailing - Retailing as a career -**Retail Management Decision Process** - **Service Retailing**

Module – 2: Retailing Environment 12 Hrs
Theories of Retail Change: Theory of Natural Selection in retailing, Theory of Wheel of retailing, General-Specific-General Cycle or Accordion Theory, Retail Life Cycle Theory- - Multi channel retailing - Phases of growth of retail markets - **Retail Mix** - BCG Matrix

Module – 3: Store Loyalty Management and Retail Location 14 Hrs
Types of customers - Variables influencing store loyalty - Store loyalty models - **Influencing customers through visual merchandising** - Value added through private labels - **Retail location strategy** - Importance of location decision - Retail location research and techniques - Types of retail locations

Module – 4: Merchandise Management 12 Hrs
Meaning - Roles and responsibilities of the merchandiser and the buyer - Function of Buying for different types of Organizations - **Process of Merchandise Planning** - **Merchandise Sourcing** - Methods of procuring merchandise - Concept of private label - Retail Pricing policies

Module – 5: Logistics Management 14 Hrs
Meaning of Supply Chain Management - Role of Market Logistics - Function and Importance of Market Logistics - Market Logistic Objectives - Integrated Logistic Systems - Market Logistics Decisions

Skill Development:

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

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

Books for Reference:

- ❖ Coughlem: Marketing Channels.
- ❖ Gilbert Pearson: Retail Marketing Education Asia 2001.
- ❖ Micheal Levy & Barton A Weitz: Retailing Management, McGraw Hill Publications.
- ❖ Patrick M Dunne: Robert F Lusch: Retail Management.
- ❖ Suja Nair: Retail Management, Himalaya Publishing House.

- ❖ W. Stern, E L. Ansary, T. Ooughlan: Marketing Channels, 6th Edition PHI New Delhi, 2001.