

St. Joseph's College of Commerce

(Autonomous)

163, Brigade Road, Bangalore – 560 025

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

Recognized by the UGC as
“COLLEGE WITH POTENTIAL FOR EXCELLENCE”



Bachelor of Commerce

(BBA Entrepreneurship)

Semester V & VI

Syllabus w.e.f., 2017–2018

Academic year 2019-2020

St. Joseph's College of Commerce

(An Autonomous Institution affiliated to Bangalore University)

Dedicated to Excellence with Relevance

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

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

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

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

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

THE DEPARTMENT OF BUSINESS ADMINISTRATION

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

OBJECTIVES OF THE BBA (ENTREPRENEURSHIP) PROGRAM:

1. To inculcate critical thinking among students so that they are capable of identifying business opportunities by using cutting-edge analytical tools and problem-solving skills to start new businesses and implement processes to successfully operate these businesses.
2. To create entrepreneurial managers for corporate.
3. To effectively understand and implement a marketing plan for a new venture
4. Develop family business successors as enterprising and knowledgeable owners of the business of their predecessors.
5. To incorporate extensively – along with theoretical knowledge sharing – various skills (viz., Presentations, rapid reading, geo political awareness, time management) needed for managerial effectiveness.

I. ELIGIBILITY FOR ADMISSION:

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

II. DURATION OF THE PROGRAM:

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

III. MEDIUM OF INSTRUCTION:

The medium of instruction shall be English.

IV. ATTENDANCE:

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

V. PROGRAM MATRIX:

Refer page no 7 – 10

VI. TEACHING AND EVALUATION:

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

VII. EVALUATION SYSTEM:

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

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

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

VIII. MINIMUM FOR A PASS:

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

IX. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

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

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

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

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

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

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

$SGPA = \frac{\sum \text{Credits} \times \text{Grade Points}}{\text{Total Credits}}$ Minimum SGPA for a pass is 4.00. If a student has not passed in a subject or is absent then the SGPA is not assigned.

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

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

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

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

X. PATTERN OF QUESTION PAPER:

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

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

XI. REVALUATION, RETOTALING and IMPROVEMENT:

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

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

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

BBA (ENTREPRENEURSHIP) PROGRAM MATRIX

Content	I	II	III	IV	V	VI	TOTAL
Part A : Languages							
English	3hr/2Cr	3hr/2Cr	-	-	-	-	
Language	3hr/2Cr	3hr/2Cr	-	-	-	-	
I	4 Cr	4 Cr	-	-	-	-	8
Part B: Core Subjects							
Content	I	II	III	IV	V	VI	TOTAL
Major core 4hrs/3Cr	<ul style="list-style-type: none"> • Perspectives in Management • Organizational Behaviour 	<ul style="list-style-type: none"> • Business Environment • Marketing Management 	<ul style="list-style-type: none"> • Financial Accounting • Financial Management • Human Resource Management • Production and Operations Management 	<ul style="list-style-type: none"> • Cost Accounting • Quantitative Techniques • Business Law • Project Management 	<ul style="list-style-type: none"> • Costing for Business Decisions • Income Tax - I 	<ul style="list-style-type: none"> • Management Accounting • Income Tax-II • Strategic Management 	
Allied Required 4hrs/3cr	<ul style="list-style-type: none"> • Business Mathematics & Statistics • Fundamentals of Entrepreneurship 	<ul style="list-style-type: none"> • Managerial Economics • Business Opportunity Identification 	Business Modeling and Planning	Venture Establishment I	Venture Establishment II	Global Entrepreneurship	
Major Optional 4hrs/4cr	NA	NA	NA	NA	<ul style="list-style-type: none"> • Elective Paper-1 • Elective Paper-2 	<ul style="list-style-type: none"> • Elective Paper-3 • Elective Paper-4 	
Open Electives 4hrs/3cr	NA	NA	# 4hr/3Cr (as per list given)	# 4hr/3Cr (as per list given)	-	-	
Skill based Major 4hrs/4cr	-	-	-	-	Subject / Elective Skill based paper	-	
II	12 Cr	12 Cr	18 Cr	18 Cr	21 Cr	20 Cr	101
Part C: Foundation, skill development, interdisciplinary & Sports							
HD	1 Cr	1 Cr	-	-	-	-	
IC	-	2 Cr	-	-	-	-	
EVS	-	-	-	2 Cr	-	-	
Internship	-	-	-	1 Cr	-	1 Cr	
Certificate & Sports Program	-	2 Cr Certificate Course	1 Cr Tally	1 Cr Advanced Excel	-	-	
III	1 Cr	5 Cr	1 Cr	4 Cr	-	1 Cr	12
Part D: Extension and Extracurricular Activities							
Extension Extra Curricular & Others	-	1 Cr	-	1 Cr	-	1 Cr	
IV	-	1 Cr	-	1 Cr	-	1 Cr	03
Total	17 Cr	22 Cr	19 Cr	23 Cr	21 Cr	22 Cr	124

PROGRAMME STRUCTURE
SEMESTER SCHEME OF EXAMINATION
CORE SUBJECTS
SEMESTER – V

Subject Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/ Credits
			CIA	ESE		
M3 15 MC 501	Costing For Business Decisions	04	30	70	100	03
M3 15 MC 502	Income Tax-I	04	30	70	100	03
M3 17 AR 503	Venture Establishment II	04	30	70	100	03
	Elective-Paper I	04	30	70	100	04
	Elective-Paper II	04	30	70	100	04
	Elective- Skill based paper	04	30	70	100	04
	Total	24	180	420	600	21

SEMESTER – VI

Subject Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/ Credits
			CIA	ESE		
M3 17 MC 601	Management Accounting	04	30	70	100	03
M3 17MC 602	Income Tax-II	04	30	70	100	03
M3 17 MC 603	Strategic Management	04	30	70	100	03
M3 17 AR 604	Global Entrepreneurship	04	30	70	100	03
	Elective-Paper III	04	30	70	100	04
	Elective-Paper IV	04	30	70	100	04
	Total	24	180	420	600	21

GROUP OF ELECTIVES

ELECTIVE – I : ACCOUNTS			
2	Paper I	EL 15 AC 504	Advanced Corporate Reporting I
2	Paper II	EL 15 AC 505	Advanced Corporate Reporting II
2	Paper III	EL 15 AC 605	Audit and Assurance
2	Paper IV	EL 15 AC 606	Contemporary Accounting and Reporting Developments
2	Paper V	SB 15 AC 506	Accounting Information System

ELECTIVE – II : FINANCE			
2	Paper I	EL 15 FN 504	Advanced Financial Management
2	Paper II	EL 15 FN 505	Financial Institutions and Markets
2	Paper III	EL 15 FN 605	International Finance
2	Paper IV	EL 15 FN 606	Security Analysis & Portfolio Management
2	Paper V	SB 15 FN 506	Financial Modeling

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

ELECTIVE- IV : MARKETING MANAGEMENT			
2	Paper I	EL 15 MK 504	Consumer Behaviour
2	Paper II	EL 15 MK 505	Retail and Logistics Management
2	Paper III	EL 15 MK 605	Integrated Marketing Communication
2	Paper IV	EL 15 MK 606	Digital Marketing
2	Paper V	SB 15 MK 506	Customer Relationship Management (SAP-CRM)

ELECTIVE- V : INTERNATIONAL BUSINESS			
2	Paper I	EL 15 IB 504	Fundamentals in International Relations
2	Paper II	EL 15 IB 505	International Business
2	Paper III	EL 15 IB 605	Global Financial Management
2	Paper IV	EL 15 IB 606	International Marketing
2	Paper V	SB 15 IB 506/7	French/Spanish Language

ELECTIVE- VI : BANKING AND INSURANCE			
2	Paper I	EL 15 BK 504	Bank Management
2	Paper II	EL 15 BK 505	Principles and Practice of Insurance
2	Paper III	EL 15 BK 605	Risk Management
2	Paper IV	EL 15 BK 606	Bank Technology Management
2	Paper V	SB 15 BK 506	Bank Branch Management

OUTCOME BASED EDUCATION (OBE)

BBA (Entrepreneurship)

Program Educational Objectives (PEO)

Our **BBA (Entrepreneurship)** program will produce graduates who are:

1. competent, creative, and highly valued entrepreneurs/ leaders in domestic and international business
2. flexible and adaptable in the workplace, possess the capacity to embrace new opportunities of emerging technologies, and embrace leadership and teamwork opportunities, all affording sustainable management careers
3. able to continue their professional development by obtaining advanced degrees in Management or other professional fields
4. able to act with global, ethical, societal, ecological and commercial awareness, as is expected of practicing management professionals
5. able to adapt to a rapidly changing environment with new learned and applied skills, become socially responsible and value driven citizens, committed to sustainable development

Programme Outcomes (PO):

After completion of the BBA Programme, the student will be able to:

PO 1 - demonstrate an understanding of the knowledge of finance, accountancy, law, statistics, HR, operations, IT and management subjects, required for business decisions

PO2 – apply knowledge to integrate concepts from various disciplines to identify and develop business strategies for effective problem-solving and decision-making in a contemporary organization environment

P03 - apply the necessary competencies and skills with a creative mindset, to undertake entrepreneurship as a desirable and feasible career option

P04 - adapt effectively as an individual, a member or leader in teams and in multidisciplinary settings, by demonstrating life skills, coping skills and human values

P05 - demonstrate the requisite competencies and critical thinking to solve business problems through research analysis and interpretation

P06 – exhibit excellent communication and authoritative skills as a result of an all-round personality development approach

P07 – imbibe ethical practices in profession and appreciate sustainability

P08 – achieve higher levels of proficiency and self-actualization through the pursuit of life-long learning

P09 – evince a sense of social responsibility, in their respective environments, by becoming citizens working for the welfare and benefit of the society at large

P010 - create, select and apply appropriate techniques, resources, modern management and IT tools (including prediction and modeling) to complex management activities with an understanding of the limitations

Program Specific Outcomes (PSOs)

P011 - identify entrepreneurial opportunities for new business ventures, evaluate the potential for business success and consider implementation issues including financial, legal, operational and administrative procedures involved in starting a new business venture

P012 - demonstrate competencies relating to Business vision, resource management, networking, negotiating skills.

SEMESTER – V
M3 17 MC 501: COSTING FOR BUSINESS
DECISIONS

COURSE OBJECTIVES:

The students will be able to:

1. Illustrate the process of budgetary control by using Cash and Flexible Budgets.
2. Compute Cost, Volume and Profit by using Marginal Costing Technique.
3. Use tactical decision making parameters in the context of Make or Buy, Utilizing spare capacity, Product mix, Adding or Dropping a product and Plant shut down decisions
4. Use the Standard costing technique to analyze and control Variance.
5. Apply Relevant costing in accordance with the merit of the Case.
6. Examine usage of appropriate costing for decision making such as Activity based costing, Life Cycle costing, Target costing, Kaizen costing and Balance Score card in the present context.

Module 1 - Budgetary Control

10 Hrs

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

Module 2 - Marginal Costing

10 Hrs

Meaning of Marginal Cost – Meaning of Marginal Costing – Distinction between Absorption Costing and Marginal Costing–

Cost Volume Profit Analysis – Break even Analysis – Break even Chart – Profit Volume Ratio - Margin of Safety – Limiting Factor.

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

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

Module 4 - Standard Costing **10 Hrs**

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

Module 5 - Relevant Costing **7 Hrs**

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

Module 6 - Neo Concepts in Decision Making **8 Hrs**

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

Skill Development:

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

1. Prepare a cash budget for your home, as if you are the only earning member of the family.

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

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the process of budgetary control by using Cash and Flexible Budgets.
2. Compute Cost, Volume and Profit by using Marginal Costing Technique.
3. Use tactical decision making parameters in the context of Make or Buy, Utilizing spare capacity, Product mix, Adding or Dropping a product and Plant shut down decisions
4. Use the Standard costing technique to analyze and control Variance.
5. Apply Relevant costing in accordance with the merit of the Case.
6. Examine usage of appropriate costing for decision making such as Activity based costing, Life Cycle costing, Target costing, Kaizen costing and Balance Score card in the present context.

Books for Reference:

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

SEMESTER – V
M3 17 MC 502: INCOME TAX – I

COURSE OBJECTIVES:

The students will be able to

1. Explain the canon of taxation, powers and functions of Income tax authorities, officers and commissioner and CTD and types of assessment of individual assessee.
2. Define the terms connected with assessment year, previous year, exempted income from agricultural income and total income.
3. Compare and contrast the receipts, Expenditure and Losses of revenue and Capital nature.
4. Identify the residential status and incidence of tax for the computation of taxable income from the perspective of Individual, HUF and Company of residential status only.
5. Compute Income from Salary of an Individual assessee after taking into consideration of U/S 89(1) and 88.
6. Compute Income from House Property of an Individual assessee after taking into consideration deduction U/S 24.

Module 1 - Introduction

6 Hrs

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

Module 2 - Important Definitions

10 Hrs

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

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

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

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

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

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

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

Module 6 - Income from House Property **14 Hrs**

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

Skill Development:

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

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

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the canon of taxation, powers and functions of Income tax authorities, officers and commissioner and CTDT and types of assessment of individual assessee.
2. Define the terms connected with assessment year , previous year, exempted income from agricultural income and total income.
3. Compare and contrast the Receipts, Expenditure and Losses of Revenue and Capital nature.
4. Identify the Residential Status and Incidence of Tax for the computation taxable income from the perspective of Individual, HUF and Company of residential status only.
5. Show the computation of Income from Salary of an Individual assessee after taking into consideration of U/S 89(1) and 88.
6. Show the computation of Income from House Property of an Individual assessee after taking into consideration deduction U/S 24.

Books for Reference:

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

SEMESTER V

M3 17 AR 503: VENTURE ESTABLISHMENT II

COURSE OBJECTIVES:

The students will be able to:

1. Identify key issues and challenges encountered by entrepreneurs and investors in growing organization.
2. Evaluate the pros and cons of each expansion mode of business
3. Develop a process and its applicability for sustainable and continuous innovative practices in all dimensions of business.
4. Select an appropriate growth capabilities/strategy that warrants situation.
5. Devise a plan for series of financing in accordance with roadmap of growth of business.
6. Examine the factors that overcome the issues and challenges of adopting a growth and exit strategy

Module 1: Introduction to Entrepreneurial Growth 15 Hours

Entrepreneurial Growth- Factors affecting growth- Economic, Non-Economic factors; Organic and Inorganic Growth; Identifying and assessment of opportunities for growth, Stages of Growth, Growth Models- Greiner model- the Churchill and Lewis model- the Adize's model, the Porter's Diamond model; Analyzing the SWOC of business model- Innovation and Growth -Big dream approach.

Module 2: Preparation for Long Term Expansion 10 Hours

Reiterating the Business Model- Relationship specific investments (RSIs); The journey from business angels to venture capital; overview of challenges in managing a growing firm; scaling a business; review of potential project ideas; Customer base- expansion; markets- new markets, expansion markets, social responsibilities; product- new product expansion -Product life cycle, product road map

Module 3: System and Process Building **10 Hours**

Process building for expansion; product planning and developmental process, design thinking process; sustainability and continuous innovation

Module 4: Building Growth Capabilities **05 Hours**

Developing strong Leadership, Operations and Organizational design, Implementation of new approaches to marketing and communication, Acquisition of resources for strategic growth.

Module 5: Financing Growth **10 Hours**

Financing Growth – Need – Series of funding - Mapping financing decisions to business model, financial implications - cash for growth; profitability versus growth; business services, legal and accounting services

Module 6: Overcoming challenges of Growth and Exit Strategy **10 Hours**

Entrepreneurial challenges-Overcoming challenges - Scalability and Efficiency improvement; Exit strategies-reasons for Exit

Skill Development:

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

1. Build a product/service road map of your venture for the next three years
2. Financial Projections of your venture
3. Reiterate your business model using Lean Canvas

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Identify key issues and challenges encountered by entrepreneurs and investors in growing organization.

2. Evaluate the pros and cons of each expansion mode of business
3. Develop a process and its applicability for sustainable and continuous innovative practices in all dimensions of business.
4. Select an appropriate growth capabilities/strategy that warrants situation.
5. Devise a plan for series of financing in accordance with roadmap of growth of business.
6. Examine the factors that overcome the issues and challenges of adopting a growth and exit strategy

Books for Reference:

- ❖ *Entrepreneurship Development Book, K.C. Sharma, Regal Publications*
- ❖ *Entrepreneurship Development and Small Business Enterprises: Poornima Charantimath, Pearsons Publication.*
- ❖ *Entrepreneurship, Hisrich: Tata McGrawhill.2011 edition*
- ❖ *Fundamentals of Entrepreneurship, H. NANDAN, PHI Learning Pvt. Ltd., 2013 edition.*
- ❖ *Entrepreneurship, Alpana Trehan, Wiley India Pvt. Limited, 2011 edition*
- ❖ *Entrepreneurship Second Edition- Rajiv Roy: Oxford university Press*

SEMESTER – V
ELECTIVE–I: ACCOUNTS
PAPER-I
EL 15 AC 504: ADVANCED CORPORATE
REPORTING I

COURSE OBJECTIVES:

The students will be able to

1. Explain the process of consolidation of group accounting such as Subsidiaries, Associates, Joint operations and Joint ventures within the framework of financial reporting of IFRS.
2. Compute the valuation of goodwill and minority interest by using Proportion Method and Fair value method for consolidating the group accounting as per IFRS.
3. Show the treatment of Intra group transactions such as purchases and sales, transfer of non current assets, bills receivable and payable, Dividend declaration and payment and Loans and interest as per IFRS.
4. Develop consolidated Balance Sheet for simple group consisting of one/two subsidiary/Associates as per IFRS framework.
5. Develop consolidated Statement of Profit or Loss for simple group consisting of one/two subsidiary/Associates as per IFRS framework.
6. Develop consolidated changes in equity for simple group consisting of one/two subsidiary/Associates as per IFRS framework.

Module-1 -Concept of Group Accounting

10 Hrs

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

Consolidation of subsidiaries, associates, joint operations and Joint ventures.

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

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

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

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

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

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

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

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

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

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

Skill Development:

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

- a. Analysis of a real time case of consolidation – Holding Company and Subsidiary company (based on a published report)

- b. Analyse the after effects of a consolidated company – pro's and con's

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the process of consolidation of group accounting such as Subsidiaries, Associates, Joint operations and Joint ventures within the framework of financial reporting of IFRS.
2. Show the Computation of the valuation of goodwill and minority interest by using Proportion Method and Fair value method for consolidating the group accounting as per IFRS.
3. Show the treatment of Intra group transactions such as purchases and sales, transfer of non current assets, bills receivable and payable, Dividend declaration and payment and Loans and interest as per IFRS.
4. Construct consolidated Balance Sheet for simple group consisting of one/two subsidiary/Associates as per IFRS framework.
5. Construct consolidated Statement of Profit or Loss for simple group consisting of one/two subsidiary/Associates as per IFRS framework.
6. Construct consolidated changes in equity for simple group consisting of one/two subsidiary/Associates as per IFRS framework.

Books for Reference: (With Ind AS updations)

- ❖ *Jain & Narang – Kalyani Publications- Advanced Accounts*
- ❖ *S.N.Maheshwari- Advanced Corporate Accounting*
- ❖ *Ashok Sehgal, Deepak Sehgal , Taxmann's- Advanced accounting , Corporate accounting*

- ❖ *Sanjeev Singhal & R. Shankaraiah- Manual of Financial accounting and reporting*
- ❖ *Sariha Gosain and Rajeesh Gosain- Practical approach to IND AS implementation, illustrations, summary & comparisons*
- ❖ *CA Anand Banka- Comprehensive guide to IND AS implementation-*
- ❖ *CA Praveen Kumar- Consolidation under IND AS- IFRS converged standard*

SEMESTER – V
ELECTIVE–I: ACCOUNTS
PAPER – II
EL 15 AC 505: ADVANCED CORPORATE
REPORTING II

COURSE OBJECTIVES:

The students will be able to

1. Explain the concepts and treatment for special transactions such as financial instruments, leases, employee benefits and share based payments in the context of financial reporting as per IFRS.
2. Describe the accounting criteria for capitalizing leases by the lessee and by the lessor, in the context of Operating and financial leasing
3. Examine the recognition and Measurement of financial assets and financial liabilities in identifying the key differences between Ind AS and IAS.
4. Apply the accounting treatment of short term and long term employee benefits and defined contribution and defined benefit plans in identifying the key differences between Ind AS and IAS.
5. Examine the recognition and measurement criteria for share-based payment transactions in identifying the key differences between Ind AS and IAS.
6. Apply basis of recognition and derecognition of Contract revenue and revenue from Sale of Goods and Services in identifying the key differences between Ind AS and IAS.

Module-1 –Introduction to Special Transactions

2 Hrs

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

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

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

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

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

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

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

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

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

Module-6 –Revenue Recognition**10 Hrs**

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

Skill Development:

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

- Analysis of Various case studies given in IFRS.org

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the concepts and treatment for special transactions such as financial instruments, leases, employee benefits and share based payments in the context of financial reporting as per IFRS.
2. Show the accounting treatment for Lease under IAS, Ind AS and IFRS framework.
3. Show the accounting treatment for Financial instruments under IAS, Ind AS and IFRS framework.
4. Show the treatment for recognition and measurement of planned assets and (Employee Benefits) benefit obligation in Balance Sheet and Profit or loss account under IFRS and Ind AS framework.
5. Show the accounting treatment for Share based payments under IAS, Ind AS and IFRS framework.
6. Show the accounting treatment for Revenue recognition in the context of contract and sale of goods and services under IAS, Ind AS and IFRS framework.

Books for Reference:

- ❖ *CA Kamal Garg , Bharat's- Practical guide to Ind AS and IFRS*
- ❖ *B.D.Chatterjee, Taxmann's- Illustrated Guide to Indian Accounting Standards*
- ❖ *Taxmann's- IFRS*
- ❖ *Dolphy D'Souza and Vishal Bansal, Snowwhite's- Indian Accounting Standards*
- ❖ *ICAI and IFRS.org Websites*

- ❖ *Sanjeev Singhal & R. Shankaraiah- Manual of Financial accounting and reporting*
- ❖ *Sariha Gosain and Rajeeh Gosain- Practical approach to IND AS implementation, illustrations, summary & comparisons*
- ❖ *CA Anand Banka- Comprehensive guide to IND AS implementation*
- ❖ *CA Praveen Kumar- Consolidation under IND AS- IFRS converged standard*

SEMESTER V
SKILLED BASED PAPER (ELECTIVE)
ELECTIVE-I: ACCOUNTS
PAPER V
SB 15 AC 506: ACCOUNTING INFORMATION
SYSTEM

COURSE OBJECTIVES:

The students will be able to

1. Explain the purpose of accounting information systems and the links between business structure, processes, performance, and information systems.
2. Distinguish between information audit and System audit in internal environment.
3. Illustrate the role of EFT – EDI in the context of E - commerce frame work.
4. Illustrate the role of SET in the context of security and control issues in Information system.
5. Utilize Tally software to carry out right from journal to financial statements of financial information system

Module 1: Information Systems

8 Hrs

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

Module 2: Information Audit

5 Hrs

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

Module 3: Introduction to E Commerce **10 Hrs**

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

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

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

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

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

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the purpose of accounting information systems and the links between business structure, processes, performance, and information systems.
2. Distinguish between information audit and System audit in internal environment.
3. Identify the role of EFT – EDI in the context of E - commerce frame work.
4. Identify the role of SET in the context of security and control issues in Information system.
5. Use Tally software to carry out right from journal to financial statements of financial information system

SEMESTER- V
ELECTIVE II- FINANCE
PAPER-I
EL 15 FN 504: ADVANCED FINANCIAL
MANAGEMENT

COURSE OBJECTIVES:

The students will be able to

1. Explain the role of financial manager and time value of money in maximization of shareholders' wealth.
2. Develop an optimum capital structure by using EBIT – EPS analysis and implications of theories of capital structure
3. Evaluate investment decisions by using capital budgeting techniques.
4. Evaluate investment decisions under risk and uncertainty by using right from probability approach to Decision tree approach.
5. Examine the range of dividend theories and models and their implications on dividend decisions of a firm.
6. Explain the concept of working capital and financing options in the short run and its tradeoff between profitability and liquidity.

Module-1: Finance Function

4 Hrs

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

Module-2: Financing Decision-Capital Structure

12 Hrs

Capital Structure- Equity & debt in capital structure, leverage, effects of leverage, EBIT-EPS analysis, factors determining capital

structure, optimum capital structure. Capital Structure theories – Net Income Approach, Net Operating Income approach, WACC Approach (Traditional view) & MM Approach (Modern view).

Module-3: Investment Decisions-Appraisal Techniques 12 Hrs

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

Module-4: Investment Decisions- Risk analysis 12 Hrs

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

Module-5: Dividend Decisions 10 Hrs

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

Module-6: Working Capital Decision 10 Hrs

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

Skill Development:

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

1. Formulation of financial policies
2. Case analysis of some live mergers reported in business magazines.

3. Preparation of small project report covering all components.
4. List out companies of recent mergers from past 3 years.(Indian and international).

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the role of financial manager and time value of money in maximization of shareholders' wealth.
2. Develop an optimum capital structure by using EBIT – EPS analysis and implications of theories of capital structure
3. Select an investment option by using capital budgeting techniques.
4. Select an investment option under risk and uncertainty by using right from probability approach to Decision tree approach.
5. Examine the range of dividend theories and models and their implications on dividend decisions of a firm.
6. Describe the concept of working capital and financing options in the short run and its tradeoff between profitability and liquidity.

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

SEMESTER- V
ELECTIVE II– FINANCE
PAPER II
EL 15 FN 505: FINANCIAL INSTITUTIONS AND
MARKETS

COURSE OBJECTIVES:

The students will be able to

1. Describe the evolution, function and sub system of Indian financial System as influenced by regulatory regimes and degrees of international openness.
2. Outline the structure of financial institutions system, RBI and SEBI and its functions in the wake of globalized economic era.
3. Illustrate the structure of financial Markets system in Indian and its functions and integration with global financial system.
4. Examine the operational Mechanism of Primary Market and its methods of issue as warranted by differing needs of issuing companies, regulatory regimes and degrees of international openness.
5. Evaluate the operational Mechanism of Secondary Market as influenced by regulatory regimes and degrees of international openness.
6. Evaluate the operational Mechanism of Money Market and the type of instruments as warranted by differing needs of issuing companies and investing public, regulatory regimes and degrees of international openness.

Module-1: Indian Financial System

4 Hrs

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

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

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

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

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

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

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

Module-5: Secondary Market**18 Hrs**

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

Stock Markets Instruments: Equity Shares, Debentures, And Bonds & Derivatives: Equity, Commodities, Currency & Indices.Trading & Settlement: Trading& DEMAT Accounts - Types of Orders - Margin Trading, VaR Margin- Settlement Mechanism.

Module-6: Money Market**10 Hrs**

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

Skill Development:

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

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

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the evolution, function and sub system of Indian financial System as influenced by regulatory regimes and degrees of international openness.
2. Outline the structure of financial institutions system, RBI and SEBI and its functions in the wake of globalized economic era.
3. Illustrate the structure of financial Markets system in India and its functions and integration with global financial system.
4. Examine the operational Mechanism of Primary Market and its methods of issue as warranted by differing needs of issuing companies, regulatory regimes and degrees of international openness.

5. Evaluate the operational Mechanism of Secondary Market as influenced by regulatory regimes and degrees of international openness.
6. Evaluate the operational Mechanism of Money Market and the type of instruments as warranted by differing needs of issuing companies and investing public, regulatory regimes and degrees of international openness.

Books for Reference:

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

SEMESTER V
SKILLED BASED PAPER (ELECTIVE)
ELECTIVE II– FINANCE
PAPER V
SB 15 FN 506: FINANCIAL MODELING

COURSE OBJECTIVES:

The students will be able to

1. Explain the basic and advanced features of excel in the context of financial modeling applications
2. Apply Advanced Excel functions to present behaviour of sensitivities to projected financial metrics of a firm
3. Examine the techniques, elements and approaches of forecasting financial statements
4. Construct models in different areas of finance including investments, corporate finance, Project finance and derivatives in Identifying the Revenue Drivers and Cost Drivers
5. Construct simple financial models by using subroutines and Functions
6. Justify what makes a good model and a bad one and adopt a logical, structured and disciplined approach towards Advanced Financial Model building

Module 1:

10 Hrs

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

Module 2:**10 Hrs**

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

Module 3:**10 Hrs**

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

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

Module 4:**10 Hrs**

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

Module 5:**10 Hrs**

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

Module 6:**10 Hrs**

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

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the basic and advanced features of excel in the context of financial modeling applications
2. Use Advanced Excel functions to present behaviour of sensitivities to projected financial metrics of a firm
3. Illustrate the techniques, elements and approaches of forecasting financial statements
4. Construct models in different areas of finance including investments, corporate finance, Project finance and derivatives in Identifying the Revenue Drivers and Cost Drivers
5. Construct simple financial models by using subroutines and Functions
6. Justify what makes a good model and a bad one and adopt a logical, structured and disciplined approach towards Advanced Financial Model building

SEMESTER - V
ELECTIVE-III: HUMAN RESOURCE MANAGEMENT
PAPER – I
EL 15 HR 504: EMPLOYEE RELATION LAWS IN
INDIA

COURSE OBJECTIVES:

The students will be able to

1. Explain the concept of social welfare, Labour welfare and social security and implications of Indian constitution on labour welfare and social security.
2. Illustrate the implications of major laws in India ranging from Trade union Act 1926 to Whistleblowers Protection Acton 2014 on labour welfare activities.
3. Examine trends of industrial disputes and trade unions and ways of settling disputes
4. Describe the participative management from the perspectives of personal, sociological, classical, human resources and human relations and ways of empowerment.
5. Adopt the procedure to maintain the Safety and Health of employees prescribed by Government of India and management strategies and corrective actions in the context o Accidents and occupational diseases.
6. Describe the meaning of counselling, types of problems for counselling and the role of manager as counsellor

Module-1 -Introduction

10 Hrs

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

Module-2 - Major Employee Relations Laws in India 13 Hrs

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

Module-3 -Industrial Relations 6 Hrs

Definitions & Nature –Impacts on Organisation; Industrial disputes - Causes of disputes – Types & Trends of disputes; Trade unions, Trade unions in India; Employee Federations-Dispute settlement Machinery-collective Bargaining-Employee discipline and Domestic enquiry; Employee Grievances; Ways of settling disputes.

Module-4 -Participative Management 10 Hrs

Participative Management - Importance – Concept & Philosophy of Participative management-Scope –Perspectives of Participative

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

Module-5 -Occupational Hazards - Industrial Health & Safety 15 Hrs

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

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

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

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

Module-6 – Managerial Counselling

6 Hrs

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

Skill Development:

(These activities are only indicative, the Faculty 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 particular company.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the concept of social welfare, Labour welfare and social security and implications of Indian constitution on labour welfare and social security.
2. Illustrate the implications of major laws in India ranging from Trade union Act 1926 to Whistleblowers Protection Acton 2014 on labour welfare activities.
3. Examine trends of industrial disputes and trade unions and ways of settling disputes
4. Describe the participative management from the perspectives of personal, sociological, classical, human resources and human relations and ways of empowerment.
5. Adopt the procedure to maintain the Safety and Health of employees prescribed by Government of India and management strategies and corrective actions in the context of Accidents and occupational diseases.
6. Describe the meaning of counselling, types of problems for counselling and the role of manager as counselor

Books for Reference:

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

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

SEMESTER - V
ELECTIVE-III: HUMAN RESOURCE MANAGEMENT
PAPER - II
EL 15 HR 505: HUMAN RESOURCE DEVELOPMENT

COURSE OBJECTIVES:

The students will be able to

1. Describe the role and competencies of HRD in the context of changing view of global HRD and internet usage.
2. Develop HRD process and activities for the management development and ethical practice of employees of chosen organization.
3. Compare and contrast the techniques of OD at individual level and group level in accordance with attitude formation and change of mindset of consumers.
4. Integrate the productivity with combined effect of Team development, quality circle and Quality of work life balance among the employees of an organization
5. Illustrate the managerial practice of transaction analysis as a tool for HRD
6. Identify the challenges of HR and Application of recent trends ranging from Competency mapping to HR Audit

Module-1 –Introduction to Human Resource Development 7 Hrs

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

Module-2 –HRD Process and HRD Activities

16 Hrs

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

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

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

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

Module-3 -Organisational Development

8 Hrs

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

Module-4 -Managing Productivity

10 Hrs

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

QC: Meaning-Organizational Structure of Quality Circles-Merits and demerits of quality circles Alternative work arrangements

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

Module-5 -Transactional Analysis

12 Hrs

Meaning and definition – Origins – Philosophy of TA – Goals – 6 Key Concepts – Ego States – Transactions – Cross – Parallel– Ulterior Strokes – Different Types – Negative Strokes – Strokes Economy Life Positions -Four quadrants – Its Relevance to Managers – Co Relative with Self-Esteem – Attitudes

Module-6 –HR Applications and Trends

7 Hrs

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

Skill Development:

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

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

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the role and competencies of HRD in the context of changing view of global HRD and internet usage.
2. Develop HRD process and activities for the management development and ethical practice of employees of chosen organization.

3. Compare and contrast the techniques of OD at individual level and group level in accordance with attitude formation and change of mindset of consumers.
4. Integrate the productivity with combined effect of Team development, quality circle and Quality of work life balance among the employees of an organization
5. Illustrate the managerial practice of transaction analysis as a tool for HRD
6. Identify the challenges of HR and Application of recent trends ranging from Competency mapping to HR Audit

Books for Reference:

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

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

COURSE OBJECTIVES:

The students will be able to :

1. Illustrate how the functionality of ERP and SAP work and assigning a code to company and personnel area to the company code
2. Show how to define employee group, employee sub group and payroll area to create personnel structure in ERP – SAP
3. Show how to maintain number ranges in organizational management in creating organizational unit in ERP – SAP
4. Illustrate how to maintain number ranges of personal numbers and personal actions under ERP – SAP personnel administration.
5. Show how to run a recruitment process through ERP – SAP recruitment structure.
6. Show how to integrate with work schedule by defining daily work schedule and rules in ERP – SAP time management structure.

Module 1: Introduction to SAP

10 Hrs

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

Module 2 Personnel Structure**15 Hrs**

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

Module 3: Organization Management**15 Hrs**

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

Module 4: Personal Administration**10 Hrs**

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

Module 5: Recruitment**5 Hrs**

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

Module 6: Time Management**5 Hrs**

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

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate how the functionality of ERP and SAP work and assigning a code to company and personnel area to the company code
2. Show how to define employee group, employee sub group and payroll area to create personnel structure in ERP – SAP

3. Show how to maintain number ranges in organizational management in creating organizational unit in ERP – SAP
4. Illustrate how to maintain number ranges of personal numbers and personal actions under ERP – SAP personnel administration.
5. Show how to run a recruitment process through ERP – SAP recruitment structure.
6. Show how to integrate with work schedule by defining daily work schedule and rules in ERP – SAP time management structure.

Books for Reference:

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

SEMESTER – V
ELECTIVE–IV: MARKETING MANAGEMENT
PAPER- I
EL 15 MK 504: CONSUMER BEHAVIOUR

COURSE OBJECTIVES:

The students will be able to

1. Explain the need for study of consumer behavior by Big data analysis and its application in marketing
2. Identify the external factors that influence consumer behavior
3. Justify study of the theories of consumer behavior in predicting the behavior of consumer.
4. Describe the components and process of consumer learning and its implication attitude formation and change of consumer behavior
5. Illustrate the stages in consumer decision making process and post purchase behavior of consumer
6. Describe how to enhance consumer satisfaction and implication of consumer protection act in the enhancement of consumer satisfaction

Module-1 -Introduction

10 Hrs

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

Module-2 -The External Environment**10 Hrs**

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

Module-3 -Theories of Consumer Behaviour**8 Hrs**

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

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

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

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

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

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

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

Skill Development:

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

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

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the need for study of consumer behavior by Big data analysis and its application in marketing
2. Identify the external factors that influence consumer behavior
3. Justify study of the theories of consumer behavior in predicting the behavior of consumer.

4. Describe the components and process of consumer learning, its implication attitude formation and change of consumer behavior
5. Illustrate the stages in consumer decision making process and post purchase behavior of consumer
6. Describe how to enhance consumer satisfaction and implication of consumer protection act in the enhancement of consumer satisfaction

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. TM™ Schiffman: Consumer Behaviour.*
- ❖ *Sontakki: Consumer Behaviour, 2nd Edition.*
- ❖ *Suja R. Nair: Consumer Behaviour in Indian Perspective First Edition, Himalaya Publishing House, Mumbai, 2003.*
- ❖ *Colin Strong. Humanizing Big Data: Marketing at the Meeting of Data, Social Science and Consumer Insight. Colin Strong Kogan Page Publishers (2015)*
- ❖ *Steve Lohr. Data-ism: The Revolution Transforming Decision Making, Consumer Behavior, and Almost Everything Else. Harper Collins*

SEMESTER – V
ELECTIVE–IV: MARKETING MANAGEMENT
PAPER – II
EL 15 MK 505: RETAIL AND LOGISTICS
MANAGEMENT

COURSE OBJECTIVES:

The students will be able to

1. Explain the Retail management decision process and functions of retailer in satisfying customer needs in a rapidly changing and competitive environment.
2. Describe the theories of retailing and its relevance in analyzing the retailing environment.
3. Integrate retail location strategy into store loyalty strategy in accordance with type of customers.
4. Differentiate the role and responsibilities of merchandiser from that of Buyer in the context of merchandise management.
5. Develop a category management process for a retail store of your choice
6. Examine the role of logistics management and supply chain management in retail management

Module-1 –Introduction

6 Hrs

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

Module-2 -Retailing Environment

10 Hrs

Theories of Retail Change: Theory of Natural Selection in retailing, Theory of Wheel of retailing, General-Specific-General Cycle or Accordion Theory, Retail Life Cycle Theory- - Multi channel retailing

- Retail Aggregators Business Model – Phases of growth of retail markets – Retail Mix – BCG Matrix

Module-3 –Store Loyalty Management and Retail

Location

14 Hrs

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

Module-4 -Merchandise Management

10 Hrs

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

Module-5 -Category Management

10 Hrs

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

Module-6 -Logistics Management

10 Hrs

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

Skill Development:

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

1. To collect information regarding some of the major retail brand names in the world.

2. To study the advantages and disadvantages in the retail sector.
3. To study the role of malls in retail marketing.
4. A report to be made on industries directly dependent on different modes of transport systems in India.
5. Changes in retail chain management.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the Retail management decision process and functions of retailer in satisfying customer needs in a rapidly changing and competitive environment.
2. Illustrate the theories of retailing and its relevance in analyzing the retailing environment.
3. Design retail location strategy and store loyalty strategy in accordance with type of customers and profiling.
4. Differentiate the role and responsibilities of merchandiser from that of Buyer in the context of merchandise management.
5. Develop a category management process for a retail store of your choice
6. Justify the indispensable role of logistics management and supply chain management in retail management.

Books for Reference:

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

SEMESTER V
SKILLED BASED PAPER (ELECTIVE) ELECTIVE-IV:
MARKETING MANAGEMENT
PAPER V
SB 15 MK 506: CUSTOMER RELATIONSHIP
MANAGEMENT (SAP)

COURSE OBJECTIVES:

The students will be able to

1. Illustrate how the functionality of ERP and SAP CRM architecture work and customization of screens and managing partnering relationships with customers and suppliers.
2. Show how to maintain organizational management right from business partner to claim management in ERP – SAP CRM.
3. Describe the key capabilities or processes and scenarios of SAP CRM Sales and service.
4. Show how to integrate the internet customer self service for B2B and B2C channels.
5. Show how to run CRM analytics through embedded competitors analysis in opportunity management

Module 1: Introduction to SAP

10 Hrs

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

Module 2: Master Data and functions

15 Hrs

Organizational Management, Business Partner, and Product catalogues, Warranty Management, Solution Database, Territory Management. Transactions, Date Management, Text Management,

Pricing, credit management, multilevel categorization, funds management and claims management.

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

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

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

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

Module 5: CRM Analytics **10 Hrs**

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

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate how the functionality of ERP and SAP CRM architecture work and customization of screens and managing partnering relationships with customers and suppliers.
2. Show how to maintain organizational management right from business partner to claim management in ERP – SAP CRM
3. Describe the key capabilities or processes and scenarios of SAP CRM Sales and service
4. Show how to integrate the internet customer self service for B2B and B2C channels
5. Show how to run CRM analytics through embedded competitors analysis in opportunity management

SEMESTER - V
ELECTIVE-V: INTERNATIONAL BUSINESS
PAPER - I
EL 15 IB 504: FUNDAMENTALS IN
INTERNATIONAL RELATIONS

COURSE OBJECTIVES:

The students will be able to

1. Describe the evolution of international relations from Westphalian sovereignty to recent changes in international monetary and economic environment and its influence of Government and non-government players (International economic institutions)
2. Illustrate the cultural and social pattern of ancient India and its transition to the present state of affairs in the context of globalization
3. Relate the implications of theories of international relations on India and its global relations
4. Integrate the evolution of India's foreign policy into development of institutional framework of Exports and Imports since 1947.
5. Identify the implications of dynamics of world trade and international negotiations on Eco politics, Migration and Refuge, Technology transfer and India's stand at UN/WTO on climate change and Agriculture
6. Examine the EXIM policy and India's export performances in the context of key drivers and challenges in the past 5 years.

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

Evolution of the Discipline – Pre and Post Westphalia World (emergence only) The History of French Revolution-Colonialism and Culture in British India-Enlightenment & Empire Brief insight into the 19th Century-Impact of World War-Cold war and India's stand-The Bretton Woods agreement. Government & Non-Government

players. Overview, objectives, role and importance: WTO – IMF
- ORLD BANK-International Trade Organizations – NAFTA, SAARC, BRICS & ASEAN - International Trade Centre - EU trade policy - FEMA – GATS - TRIPS & TRIMS Major Developments in the Current International Monetary and Financial Environment. Role of the IMF and Other International Economic Institutions

Module-2 -India and Globalisation

8 Hrs

Overview of Social and Cultural Patterns of Ancient India-The Indian Middle Ages (1950's)- 1990's Liberalisation. The Making of Modern India-From Aesthetics to War: History of the Modern West-Reading Texts: (18th Century)-History of Silk Road: Pre-modern Patterns of Globalization (200BC-1453AD)-Sociology of Post-Industrial Societies.

Module-3 -International Relations Theories

12 Hrs

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

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

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

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

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

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

14 Hrs

Foreign Trade Policy – Highlights – Special Focus Initiatives – Duty Drawback – Deemed Exports – ASIDE – MAI & MDA – Star Export Houses – Town of Export Excellence – EPCG Scheme – Incentives

for Exporters. Export Promotion Councils-Commodity Boards – FIEO – IIFT – EOUs – SEZs – ITPO – ECGC – EXIM Bank

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

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

Eco politics. Recent developments in WTO negotiations-The negotiations on industrial goods- The agriculture negotiations Switzerland's contribution in agriculture: implications for developing countries-The elimination of export subsidies-Reduction in domestic support- Market access Migrations and Refugee. Climate change and trade-Agriculture, trade and climate change-The food miles debate-The liberalisation of environmental goods and services-Intellectual property rights and transfer of technology- Carbon leakage and border tax adjustments. India's stand at UN/ WTO on climate change and agricultural negotiations.

Module-6 -EXIM **8 Hrs**

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

Skill Development:

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

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

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the evolution of international relations from Westphalian sovereignty to recent changes in international monetary and economic environment and its influence of Government and non government players (International economic institutions)
2. Illustrate the cultural and social pattern of ancient India and its transition to the present state of affairs in the context of globalization
3. Relate the implications of theories of international relations on India and its global relations.
4. Integrate the evolution of India's foreign policy into development of institutional framework of Exports and Imports since 1947.
5. Identify the implications of dynamics of world trade and international negotiations on Eco politics, Migration and Refuge, Technology transfer and India's stand at UN/WTO on climate change and Agriculture
6. Examine the EXIM policy and India's export performances in the context of key drivers and challenges in the past 5 years.

Books for Reference:

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

SEMESTER - V
ELECTIVE-V: INTERNATIONAL BUSINESS
PAPER - II
EL 15 IB 505: INTERNATIONAL BUSINESS

COURSE OBJECTIVES:

The students will be able to

1. Explain the concept of International Business and steps involved in going international from the perspectives of global manufacturing concept and international demand and supply trade scenario.
2. Describe the development and implementation of partnership in the supply chain and manage the supply chain at Global level.
3. Describe the logistics task, logistics planning and integrating all means of transportation in the Logistics management at global level.
4. Illustrate the procedure in Export and Import documentation of the same Justify study of the theories of consumer behavior in predicting the behavior of consumer.
5. Relate the implication of changes in E banking and payments mode of international in nature ERP and related technologies, information system Audit methodology in International Business perspectives.
6. Describe the recruitment, selection and issues in staff selection of expatriates in the process of international human resource development.

Module-1 -Trade and Manufacturing

10 Hrs

Factors of production: Land, Labor & Capital. Mobility of these factors in Post Independence. Introduction to the Manufacturing sector, Scenario and trends for the past 50 years, Concept and steps involved in going international-International business

strategies. Global Manufacturing-concept- Expansion Strategies – Regionalization – Regionalization Strategies. Procurement of goods for manufacturing. International Supply and Demand trade scenario. Future prospects for the same. Applications of demand and supply: price rationing, price floors, consumer surplus, producer surplus. A look at India's GDP since 1950.

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

Module-2 -International Supply chain 10 Hrs

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

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

Module-3 -Logistics Management 10 Hrs

Logistic Tasks: Follow-up of Order, Transportation, Warehousing, Inventory Control, Information Monitoring. Logistic Planning: Major Aspects and Factors. Transportation: Different modes of transport used for movement of materials – advantages - disadvantages - suitability. Road transport - Air transport - Water and Ocean transport - Multi-Model Transport System (Related Concepts)

Module-4 -Export Import Procedure 10 Hrs

Meaning and Definition of Export – Classification – Strategy and Preparation for Export Marketing – Export Marketing Organizations – Registration Formalities Export Licensing – Selection of Export Product – Identification of Markets – Methods of Exporting –

Pricing Quotations – Payment Terms – Letter of Credit. Aligned Documentation System – Commercial Invoice – Shipping Bill – Certificate of Origin – Consular Invoice – Mate’s Receipt – Bill of Lading –Import Documents – Transport Documents – Bill to Entry – Certificate of Inspection – Certificate of Measurements – Freight Declaration Overview of Free trade zone, SEZ, EOU and Steps in Export and Import Procedure

Module-5 -Development in Trade and Technology 12 Hrs

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

Defining ERP, Origin and Need for an ERP System, ERP and Related Technologies: Business Process Re-engineering, Management Information systems, Decision Support Systems, Executive Information Systems, Data Warehousing, Data Mining, On-Line Analytical Processing, Product Life Cycle Management, Supply Chain Management, ERP Security IT act Government initiatives for Income tax fillings.

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

Module-6 -IHRM 8 Hrs

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

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

Skill Development:

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

- Foreign Language: Spanish, French, German

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the concept of International Business and steps involved in going international from the perspectives of global manufacturing concept and international demand and supply trade scenario.
2. Describe the development and implementation of partnership in the supply chain and manage the supply chain at Global level.
3. Describe the logistics task, logistics planning and integrating all means of transportation in the Logistics management at global level.
4. Adopt the procedure of Export and Import and documentation of the same.
5. Relate the implication of changes in E banking and payments mode of international in nature of ERP and related technologies, information system Audit methodology in International Business perspectives.
6. Illustrate the recruitment, selection and issues in staff selection of expatriates in the process of international human resource development.

Books for Reference:

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

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

SEMESTER V
SKILLED BASED PAPERS (ELECTIVE)
ELECTIVE-V: INTERNATIONAL BUSINESS
PAPER V
SB 15 IB 506: FRENCH

Module 1: Bonjour! **5 Hrs**

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

Module 2: J’habite ici **10 Hrs**

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

Module 3: Chez moi **6 Hrs**

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

Module 4: L’heure **6 Hrs**

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

Module 5: La mode **7 Hrs**

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

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

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

Module 7: Une ville**7 Hrs**

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

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

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

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

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

SEMESTER – V
SKILLED BASED PAPERS (ELECTIVE) ELECTIVE–V:
INTERNATIONAL BUSINESS
PAPER V
SB 15 IB 507: SPANISH

Module 1: Primeros contactos **10 Hrs**

Basic phrases, give information about oneself and others. Grammar: Nouns, gender, definite and indefinite articles, the verbs ser, tener and estar. Vocabulary: Countries, cities, nationalities, origin, professions, studies and alphabet.

Module 2: Vida de estudiantes **10 Hrs**

Talk about student life, classes, telling time and dates. Grammar: AR, ER, IR regular verb conjugation, telling time, verbs of obligation. Vocabulary: Numbers till 100, days of the week, months of the year, activities and leisure, academic timetable.

Module 3: Donde vives? **8 Hrs**

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

Module 4: Una **7 Hrs**

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

Module 5: La moda **7 Hrs**

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

Module 6: Cena fuera **8 Hrs**

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

Module 7: El futuro y el pasado

10 Hrs

Describe things in the past and future . Grammar : verb acabar for expressing recent past activities and verb ir to express the near future. objectives and role in economic development. GATT principles, an overview, Uruguay round, WTO core agreements – Agriculture sector, MFA, TRIPS, and TRIMS GATS. India's international trade-composition and direction

Skill Development:

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

1. Trace the relationship between the different international trade theories.
2. Collect a list of MNCs – Indian and Foreign MNCs and their operations
3. To collect a list of Indian Products Patented.

Books for Reference:

- ❖ *Francis Cherunilam - International Economics (2012)*
- ❖ *Chacholiades, M. (1973): The Pure Theory of International Trade, McMillian press*
- ❖ *Salvatore Dominick (2011), International Economics: Trade and Finance, John Wiley and Sons, Limited.*
- ❖ *Sodersten Bō and Reed. G. (2005), International Economics, 3rd edition, McMillian Press Ltd.– International Economics*

SEMESTER - V
ELECTIVE – VII: BANKING AND INSURANCE
PAPER I
EL 15 BK 504: BANK MANAGEMENT

COURSE OBJECTIVES:

The students will be able to

1. Explain the functions commercial Bank and central Bank of India and core banking concept of DRAT and DRT.
2. Illustrate the types of borrower and loans and Advances and principles of lending.
3. Describe the bank credit policy, types of loans and advances and Fee based and non - fee based services offered by commercial banks.
4. Develop a process of credit appraisal proposal and documentation at the time of renewal and death of borrower.
5. Design a follow up of loan at branch regional, head office and RBI level, recovery process and implications of Loan recovery tribunal and revenue recovery act.
6. Identify the recovery of Non performing assets strategies and its recovery process as per guidelines of RBI

Module 1: Introduction

6 Hrs

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

Module 2: Types of Borrowers

10 Hrs

Principles of lending — types of loans and advances — priority sector advances — Self-employment schemes — tribal and physically handicapped borrowers — women entrepreneurs — finance of

SSI — personal and consumer loans — loans to partnership firms, government and local bodies — issues in lending- financial adequacy — assessing the borrower—project appraisal — technical feasibility —management competence — economic feasibility—legal and practical points — Guarantee Schemes available to banks.

Module 3: Overview of Banks Credit Policy **10 Hrs**

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

Module 4: Appraisal of Credit Proposals **12 Hrs**

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

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

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

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

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

Skill Development:

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

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

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the functions commercial Bank and central Bank of India and core banking concept of DRAT and DRT.
2. Illustrate the types of borrower and loans and Advances and principles of lending.
3. Describe the bank credit policy, types of loans and advances and Fee based and non - fee based services offered by commercial banks.
4. Develop a process of credit appraisal proposal and documentation at the time of renewal and death of borrower.
5. Design a follow up of loan at branch regional, head office and RBI level, recovery process and implications of Loan recovery tribunal and revenue recovery act.
6. Identify the recovery of Non performing assets strategies and its recovery process as per guidelines of RBI

Books for Reference:

- ❖ *Chatterjee A.J., & Sharma D.P., Management Techniques of Bank Lending, Bombay:*

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

SEMESTER - V
ELECTIVE – VII: BANKING AND INSURANCE
PAPER-II
EL 15 BK 505: PRINCIPLES AND PRACTICE OF
INSURANCE.

COURSE OBJECTIVES:

The students will be able to

1. Explain the role, design and development of insurance contracts/products in the wake of advancement of information technology
2. Illustrate the nature, design and development of life insurance contracts/products and health insurance policies.
3. Show design and development of traditional and non traditional policies non - life insurance contracts/products ranging from marine, Fire to Agriculture insurance policies.
4. Outline the prospects of insurance company business in the wake of privatization, innovation in insurance, Long term care insurance, reinsurance and international scene.
5. Summarize the implications of insurance act in India from the Insurance act 1938 to IRDA act 1999 on growth and development of private and public insurance companies.
6. Describe the appointment, functions, duties, remuneration and Liabilities of Insurance Agent and Actuary in India.

Module 1: Introduction

10 hrs

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

Financial Management in Insurance Companies-Reinsurance-
Information Technology in Insurance

Module 2: Life and Health insurance **12 hrs**

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

Module 3: General Insurance **10hrs**

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

Traditional & Non Traditional Insurance-Progress of Miscellaneous
General Insurance-Progress of Total General Insurance

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

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

Module 5: Insurance Legislation **10 Hrs**

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

Module 6: Insurance Agent and Actuary In India

10 Hrs

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

Skill Development:

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

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

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the role, design and development of insurance contracts/products in the wake of advancement of information technology
2. Illustrate the nature, design and development of life insurance contracts/products and health insurance policies.
3. Show design and development of traditional and non traditional policies, non - life insurance contracts/products ranging from marine, Fire to Agriculture insurance policies.
4. Outline the prospects of insurance company business in the wake of privatization, innovation in insurance, Long term care insurance, reinsurance and international scene.
5. Summarize the implications of insurance act in India from the Insurance act 1938 to IRDA act 1999 on growth and development of private and public insurance companies.

6. Describe the appointment, functions, duties, remuneration and Liabilities of Insurance Agent and Actuary in India.

Books for Reference:

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

SEMESTER V
SKILLED BASED PAPER (ELECTIVE) ELECTIVE – VII:
BANKING AND INSURANCE
PAPER V
SB 15 BK 506: BANK BRANCH MANAGEMENT

COURSE OBJECTIVES:

The students will be able to

1. Explain the role and functions and services offered by Banking, financial services and NBFC in India.
2. Construct and interpret the financial statements and financial performances of a Bank
3. List the products and services offered by SBI, Non – SBI, private and public sector Banks in India in the context of retail Banking.
4. Examine the process of conversion of unscheduled bank into scheduled bank and guidelines of RBI for licensing new banks.
5. Examine the audit of Bank, preparation of LFAR, NPA classification as per the guidelines of RBI.
6. Identify the professional and behavioural skill sets to sell and provide bank products and customer services respectively.

Module 1: Overview of Banking

6 Hrs

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

Module 2: Financial Accounting and Mathematics

14 Hrs

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

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

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

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

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

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

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

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

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

Skill Development:

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

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

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the role, functions and services offered by Banking, financial services and NBFC in India.
2. Construct and interpret the financial statements and financial performances of a Bank.
3. List the products and services offered by SBI, Non – SBI, private and public sector Banks in India in the context of retail Banking.
4. Examine the process of conversion of unscheduled bank into scheduled bank and guidelines of RBI for licensing new banks.
5. Examine the audit of Bank, preparation of LFAR, NPA classification as per the guidelines of RBI.
6. Identify the professional and behavioural skill sets to sell and provide bank products and customer services respectively.

Books for Reference:

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

SEMESTER – VI

M3 17 MC 601: MANAGEMENT ACCOUNTING

COURSE OBJECTIVES:

The students will be able to

1. Describe the role of a Management Accountant in the present scenario.
2. Evaluate the Financial Statement Analysis for strategic decision making of a firm with live financials.
3. Examine the solvency, turnover/performance and Liquidity of a business by using Benchmark Ratios.
4. Analyze the magnitude and pattern of Sources and Application of fund under different head of account.
5. Analyze the magnitude and pattern of Inflow and Outflow of cash within the IND AS 7.
6. Compare and contrast the different types of management reporting that arises on the respective situations.

Module 1 - Introduction

5 Hrs

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

Module 2 - Financial Statement Analysis

10 Hrs

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

Module 3 - Ratio Analysis

15 Hrs

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

Module 4 - Fund Flow Analysis

13 Hrs

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

Module 5 - Cash Flow Analysis

12 Hrs

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

Module 6 - Management Reporting

5 Hrs

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

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the role of a Management Accountant in the present scenario.
2. Evaluate the Financial Statement Analysis for strategic decision making of a firm with live financials.
3. Examine the solvency, turnover/performance and Liquidity of a business by using Benchmark Ratios.
4. Analyze the magnitude and pattern of Sources and Application of fund under different head of account.
5. Analyze the magnitude and pattern of Inflow and Outflow of cash within the IND AS 7.
6. Compare and contrast the different types of management reporting that arises on the respective situations

Skill Development:

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

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

Book for Reference:

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

SEMESTER – VI
M3 17 MC 602: INCOME TAX – II

COURSE OBJECTIVES:

The students will be able to

1. Describe the concepts and features of assessment of profits and gains of Individual proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee.
2. Assess short term and long term capital gains of an Individual assessee who is involved in Business and Profession.
3. Assess taxable income from other sources of an Individual assessee after taking into account deduction u/s 57 and amounts disallowed u/s 58.
4. Evaluate gross total income of an Individual assessee after taking into account deduction u/s 80.
5. Describe the mechanism of carry forward and set off of Losses an Individual assessee.
6. Compute total Taxable Income and Tax liability of an Individual assessee who is involved in Business and Profession.

Module 1 - Profits & Gains of Business or Profession 16 Hrs

Meaning of business – Profession – Profits of business or profession – Features of assessment of profits and gains – Rules for adjustment of profit and loss account – Depreciation u/s 32.

Problems on business relating to sole trader only and problems on profession relating to Doctor, Advocate and Chartered Accountant.

Module 2 - Capital Gains 12 Hrs

Meaning and kinds of capital asset – Transfer – Transactions not regarded as transfer – Full value of consideration – Cost of acquisition – Cost of improvement – Capital gains exempt from tax.

Exemptions from capital gain u/s 54. Problems on computation of short term and long term capital gains.

Module 3 - Income from Other Sources **12 Hrs**

General income – Specific incomes – Treatment of specific incomes– Deduction of tax at source with respect to interests, winnings, prizes etc. Problems on computation of taxable income from other sources and deduction u/s 57 and amounts expressly disallowed u/s 58.

Module 4 - Deductions from Gross Total Income **8 Hrs**

(Provisions relating to individuals only) u/s 80- Deduction in respect of certain payments and deduction in respect of certain incomes.

Module 5 - Carry forward and Set off of Losses **2 Hrs**

Provisions with respect to Carry Forward and Set Off of Losses in respect to Assessment of an Individual. (Theory only)

Module 6 - Tax Liability of Individuals **10 Hrs**

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

Skill Development:

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

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

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the concepts and features of assessment of profits and gains of Individual proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee.

2. Compute Short term and Long term capital gains of an Individual assessee who is involved in Business and Profession.
3. Compute Taxable Income from other sources of an Individual assessee after taking into account deduction u/s 57 and amounts disallowed u/s 58.
4. Compute Gross Total Income of an Individual assessee after taking into account deduction u/s 80.
5. Illustrate the mechanism of carry forward and set off of losses of an Individual assessee who is involved in Business and Profession.
6. Compute total taxable income and tax liability of an Individual assessee who is involved in Business and Profession

Book for Reference:

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

SEMESTER VI
M3 17 MC 603: STRATEGIC MANAGEMENT

COURSE OBJECTIVES:

The Students should be able to

1. Formulate a policy that operationalize the Vision and Mission statement of Organization and Apply the Strategic Management process to analyze and improve organizational performance.
2. Conduct and draw conclusions from external and internal analyzes of an organization's environment and assess their significance for Strategic Planning.
3. Choose an appropriate Corporate level and Business level Strategy that takes into account all the environmental factors of a Business firm.
4. Generate the Strategic Analysis and Strategic choices after the conducting Strategic Gap Analysis
5. Develop implementation strategic plans in setting Performance Standards and using Evaluation techniques for strategic control to execute those strategies.
6. Relate Strategic evaluation of plan with control function such as operational control, overview of management control and Corporate Social responsibilities in Triple bottom Line perspective.

Module 1 - Introduction to Business Policy & Strategy 10 Hrs

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

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

Module 2 - Strategic Intent and Environmental Appraisal 10 Hrs

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

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

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

Module 3 - Strategic Formulation-Corporate and Business

Level Strategies

12 Hrs

Approaches to Strategy formation; Strategic planning: Strategic planning process, strategic plan major strategy options – Corporate Level Strategies- Grand strategy -Stability, Growth- and Expansion- Merger & acquisitions - Types of renewal strategies – retrenchment and turnaround– Combination – Corporate Restructuring Strategies – McKinsey's 7S framework to analyze firm's organizational design Business level strategy-SBU (strategic business units), Formulation of competitive strategies: Michael E. Porter's Generic competitive strategies, cost leadership, - Strategic Advantage –decentralization; BCG Model; Stop-Light Strategy Model; Directional Policy Matrix (DPM) Model, Product/Market Evolution – Matrix and Profit Impact of Market Strategy (PIMS) Model.

Module 4 - Strategic Analysis and Choice

12 Hrs

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

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

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

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

Module 6 - Strategic Control & Corporate Social Responsibility

8Hrs

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

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

Ethics and Strategy--Meaning, scope and limitations

Skill Development:

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

1. Select a high profile industry such as IT or Entertainment Industry. Identify major Competitors and analyze the type of corporate level of strategies being used by firms.
2. Identify a business group (e.g. Reliance) that has relied extensively on Backward Integration as expansion corporate level strategy. Analyze reasons why company chose to do so.
3. List a few recent instances of Indian companies that adopted diversification strategies and make observations on why these companies diversified and types of diversification used.
4. Pick up several business magazines. Locate corporate reports of different types of companies according to these reports to identify types of corporate level strategies – the companies chosen by you are employing.
5. Analyze the following trends and extrapolate their implications for strategy formulation within companies (i) rising population (ii) crisis in higher education sector (iii) spread of Internet culture (iv) deplorable state of public utilities.
6. Essential Readings: Azhar Kazmi : Business Policy and Strategic Management, Second Edition, Tata McGraw Hill Publications.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate a design of a policy that operationalize the Vision and Mission statement of Organization and Apply the Strategic Management process to analyze and improve organizational performance.
2. Conduct and draw conclusions from external and internal analyzes of an organization's environment and assess their significance for strategic planning.

3. Choose an appropriate corporate level and Business level strategy that takes into account all the environmental factors of Business firm.
4. Generate the Strategic analysis and strategic choices after the conducting strategic Gap Analysis
5. Develop implementation of strategic plans in setting Performance standards and using Evaluation techniques for strategic control to execute those strategies.
6. Relate Strategic evaluation of plan with control function such as operational control, overview of management control and Corporate Social responsibilities in Triple bottom Line perceptible.

Book for Reference:

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

SEMESTER VI

M3 17 AR 604: GLOBAL ENTREPRENEURSHIP

COURSE OBJECTIVES:

The students will be able to:

1. Identify the factors that drive domestic entrepreneurship and international entrepreneurship
2. Examine the implications and applicability of each market expansion strategy in the context of globalisation
3. Compare and contrast the benefits and implications of each modality of market entry strategy.
4. Evaluate the pros and cons of sustainable strategy, scalable pricing and cost reduction strategy in the context of profit maximisation and scalability.
5. Evaluate implications of business renewal strategy of a business entity in real life situations.
6. Suggest an ethical practise to address the ethical issue in the wake of recent global trends and opportunities of global entrepreneurship

Module1: International entrepreneurship &Business Opportunities

8hours

Meaning-Nature-Benefits and Modes of International Business opportunities; International Versus Domestic Entrepreneurship; Factors that drive international entrepreneurship; Traits and motivations of an international entrepreneur; Starting Positions for International Expansion-Zone of Balanced International entrepreneurship;

Module 2: Global Market Expansion Strategies

12 hours

Expansion by Globalization: Meaning and contents of globalization-Strategic effects of Going Global-First and second phases of modern

economic globalization; Benefits of globalization, expansion of markets, freer movement of goods, services and factors (labour and capital).

Global Market Strategies-target market selection- Organizational Readiness: Timing of Entry; Entry modes and Development;- Transaction-Cost Economics (TCE)- Resource-Based View (RBV);Developing Foreign Market indicators-The International Expansion Matrix; Globalization and Born Global;Exit Strategies

Module 3: Alternate routes to market entry 10hours

Expanding offerings-Meaning-Benefits-Issues and Risks; Methods;Other Revenue Streams -Customers, purchase, volume, margins ,distribution, complementary acts, new models, -Franchising market-Dealerships-Distributorships and Selling Agents,Seller Assisted Market Plan (Business Opportunity),Internet Sales - Managing Risks-Buy or lease options

Module 4: Profits Maximisation and Scalability 15hours

Maximising profits: Sustainable strategy- Testing Price elasticity- Emotional Willingness to Pay- Scalable pricing; Pricing Axes- Negative Revenue Churn-Cost Reduction through scaling up- The Scaling Challenge- Testing for Scalability-Flounder –Fly options- Scope or Scale-Scale versus growth-Scale-up Business Model-Cost Reduction-Meaning-Benefits and options

International Legal Considerations and Regulation-Risk-Trade Sanctions and Export Controls; Global monetary system-Foreign Exchange-Foreign Exchange Markets- Global Capital Market-Balance of Payment-World Bank & Trade Financing-Cross Border Financing: Global Supply Chain and Distribution System-Organisational structuring and Designing.

Module5: Entrepreneurial Business Renewal 15 hours

Renewal- Tipping Points-people management, strategy, formalized system, new market entry's, obtaining finance, operational improvement; Absorptive capacity-'Black Box' 'Grey Box'

'White Box' 'Unboxed'; Rosling Model Deviations-advanced, plateau-decline-failure-gradual decline-crisis situation-Reasons-Discontinuous Transformations and Incremental Strategic Renewal-Impact of Strategic Renewal-Avenues for Strategic Renewal

Module 6: Ethical Issues in Globalisation

5hours

Global Markets and Ethical Issues; Growth strategies; Ethical and social issues; global value chains - a case of simultaneous integration and segmented production; Global trends and opportunities

Skill Development:

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

1. Different types of Ideas or structure-breakdowns, mix-add up charts for global customers
2. The profile of an international entrepreneur
3. Draft flow chart of different product innovation procedure for exports.
4. Prepare innovative strategies that are adopted by Indian Companies to face the challenges of Global competition.
5. Select successful business start-ups and give details of factor leading to its success.
6. Select a failed venture, if any known to you, and bring out reasons for its failure (Note what we learn from these success & failure stories).
7. Select a unicorn company and prepare a SWOT analysis for the same.
8. Mention the characteristics and skills of entrepreneurs in the 21st century.
9. List out some unethical practices prevailing in SMES
10. List out all the schemes made available from Central and State Government on date for MSMEs sectors

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Identify the factors that drive domestic entrepreneurship and international entrepreneurship
2. Examine the implications and applicability of each market expansion strategy in the context of globalisation
3. Compare and contrast the benefits and implications of each modality of market entry strategy.
4. Evaluate the pros and cons of sustainable strategy, scalable pricing and cost reduction strategy in the context of profit maximisation and scalability.
5. Evaluate implications of business renewal strategy of a business entity in real life situations.
6. Suggest an ethical practise to address the ethical issue in the wake of recent global trends and opportunities of global entrepreneurship

Books for Reference:

- ❖ *Cavusgil, S., T., Knight, G. (2009), BornGlobal Firms: A New International Enterprise, Business Expert Press*
- ❖ *Etamad, H., Wright, R. (2003), Globalization and, Entrepreneurship, Policy and Strategy Perspectives, Edward Elgar Publishing Limited*
- ❖ *Hatten, T. S. (2009), Small Business, Management, Entrepreneurship and Beyond, Fifth Edition, South-Western, Cengage Learning*
- ❖ *Hisrich, D., R.(2010), International Entrepreneurship – Starting, Developing and Managing a Global Venture, Sage Publication*
- ❖ *Jones, M. V., Dimitratos, P., Fletcher, M., Young, S (2009), Internationalization, Entrepreneurship and the Smaller Firm, Edward Elgar Publishing Limited*

- ❖ *Entrepreneurship Development Book, K.C. Sharma, Regal Publications*
- ❖ *Entrepreneurship Development and Small Business Enterprises: Poornimacharantimath, Pearsons Publication.*
- ❖ *Innovation and Entrepreneurship, Peter Drucker, Routledge, 2014 edition*
- ❖ *Entrepreneurship, HisrichTata McGrawhill.2011 edition*
- ❖ *Fundamentals of Entrepreneurship, H. NANDAN, PHI Learning Pvt. Ltd., 2013 edition.*
- ❖ *Entrepreneurship, AlpanaTrehan, Wiley India Pvt. Limited, 2011 edition*

SEMESTER –VI
ELECTIVE – I: ACCOUNTS
PAPER-III
EL 15 AC 605: AUDIT AND ASSURANCE

COURSE OBJECTIVES:

The students will be able to

1. Describe the provisions, legislations and regulatory bodies that govern audit practices in India.
2. Explain the statutory audit and internal audit process within the frame work of professional standards.
3. Examine the purpose and principles to be observed in designing a quality control of audit.
4. Compare and contrast key audit matters to be incorporated in audit reports of different purpose.
5. Develop various computerized audit programmes in accordance with internal control under CIS reality.
6. Describe the purpose and process of different types of special audit assignments under different statutes including income tax and indirect tax laws.

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

8 Hrs

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

Module-2 –Pre Audit Planning

6 Hrs

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

Module-3 –Audit Risks and Audit Control **12 Hrs**

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

Module-4 -Different Types of Audit report **10 Hrs**

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

Module-5 -Audit under computerized environment **12 Hrs**

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

Module-6 -Special Audits, Assignments **12 Hrs**

Special audit assignments like audit of bank borrowers, audit of stock exchange brokers and depositories, Inspection of special entities like banks, financial institutions, mutual funds, stock brokers Audit under different statutes i.e., Income tax, other direct tax laws and Indirect tax laws. Due diligence assignments.

Skill Development:

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

1. Collect information about all types of audit conducted by any one organization
2. Visit an audit firm, write about the procedure followed by them in auditing the books of accounts of a firm
3. Draft an investigation on behalf of a public limited company
4. Record the verification procedure with respect to any one fixed asset
5. Prepare a qualified or a clean audit report for a given situation

6. Case law on depreciation- facts and judgement
7. List out the mandatory standards issued

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the provisions, legislations and regulatory bodies that govern audit practices in India.
2. Illustrate the statutory audit and internal audit process within the frame work of professional standards.
3. Design a quality control of audit keeping in view of audit quality standards and monitoring control procedures.
4. Generate an audit report incorporating key matters in accordance with the nature of purpose.
5. Develop a computerized audit programme for an organization in accordance with internal control under CIS reality.
6. Illustrate the purpose and process of different types of special audit assignments under different statutes including income tax and indirect tax laws.

Books for Reference:

- ❖ *CA PankajGarg – Taxmann- Auditing & Assurance*
- ❖ *CA NeerajArora – Aashirvasd- Auditing & Assurance*
- ❖ *Kaplan Publishing- ACCA – Audit and Assurance*
- ❖ *IPCC notes- ACCA – Audit and Assurance*
- ❖ *CA VikasOswal- Simplified approach to audit and assurance*
- ❖ *CA G Sekar- Students Handbook of audit and assurance*
- ❖ *PankajGarg- Audit and assurance*
- ❖ *SurbhiBansal- Audit and assurance*

PAPER -IV

EL 15 AC 606: CONTEMPORARY ACCOUNTING AND REPORTING DEVELOPMENTS

COURSE OBJECTIVES:

The students will be able to

1. Describe the process of preparing financial statements as per Ind AS compliance for the first adopted entities.
2. Evaluate the differences between compliance reporting practice of National accounting Standards and International accounting Standards (IFRS)
3. Analyze the initiatives adopted in comprehensive integrated reporting at global level.
4. Examine the financial reporting on different aspects of Business including Environmental accounting, HR accounting and EVA.
5. Explain the global code of ethical practices adopted by Professional accounting bodies.

Module-1 -First Time Adoption/ Convergence 16 Hrs

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

Module-2 –Global Accounting and Reporting Practices 10 Hrs

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

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

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

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

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

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

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

Skill Development:

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

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

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Construct financial statements as per Ind AS compliance for the first adopted entities.
2. Evaluate the harmonization efforts between IASB and FASB and emerging developments of IFRS.

3. Construct financial statements as per the initiatives adopted in comprehensive integrated reporting at global level.
4. Adopt new financial reporting practices incorporating different aspects of Business including Environmental accounting, HR accounting and EVA.
5. Justify an appropriate conclusion to an ethical dilemma in practicing the global code of ethical adopted by Professional accounting bodies.

Books for Reference:

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

SEMESTER-VI
ELECTIVE II: FINANCE
PAPER – III
EL 15 FN 605: INTERNATIONAL FINANCE

COURSE OBJECTIVES:

The students will be able to

1. Describe the mechanism of Foreign exchange flow and its implications on current account deficit.
2. Analyze the characteristics of International money market instruments and International Bond Market instruments.
3. Compare and contrast characteristics of different avenues of foreign equity finance and Foreign Trade finance.
4. Devise a strategy in currency derivatives to minimize foreign exchange risk.
5. Describe the different types of risk and its strategies for minimization of risk all sorts of International finance.
6. Examine the profitability of International investment and cost of capital of optimum international capital structure especially cross border acquisitions.

Module – 1: Introduction to International Finance **10 Hrs**

Meaning & Issues Involved – Domestic Currency and foreign Currency – Euro Currency - Exchange Rate, fundamental factors affecting exchange rates – 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- Balance of Payments, the Current Account Deficit and Surplus and Capital Account Convertibility

Module-2: International Financial Markets- (Money market & Bond Market) 6 Hrs

What money markets do?- money market funds – money market instruments – Commercial paper, Bankers acceptance, Treasury bills, notes, inter-bank loans, international agency paper, repo/ reverse repo – Bond Market - types of bonds

Module-3: International Financial Markets – (Equity & Trade Finance) 10 Hrs

FII – Regulations governing FII in India, FDI-Meaning, Advantages & Disadvantages –securitized financing (Euro note) & Equity financing(ADR & GDR) - Foreign Trade Finance.

Module – 4: Currency Derivatives 10 Hrs

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

Module – 5: International risk Management 12 Hrs

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

Module – 6: Investment Appraisal and Funding 12 Hrs

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

Skill Development:

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

1. Prepare an international project report.
2. Draft a chart describing the working of ADR & GDR.

3. Make a list of major players in derivatives.
4. List out the innovative derivatives instruments.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the mechanism of Foreign exchange flow and its implications on current account deficit.
2. Evaluate the characteristics of International money market instruments and International Bond Market instruments.
3. Analyze characteristics of different avenues of foreign equity finance and Foreign Trade finance.
4. Design a strategy in currency derivatives to minimize foreign exchange risk.
5. Evaluate the different types of risk and its strategies to minimize the risks.
6. Evaluate the profitability of International investment and cost of capital of optimum international capital structure especially cross border acquisitions.

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.*
- ❖ *Sriovastava: International Finance.*
- ❖ *MooradChoudhry: Bond and Money Markets : Strategy, Trading, Analysis*
- ❖ *V.Pattabhi Ram & S.D. Bala: Management Accounting and Financial Analysis.*

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

COURSE OBJECTIVES:

The students will be able to

1. Explain the meaning of Investment and steps involved in investment management process.
2. Analyze the characteristics of various avenues of investment.
3. Conduct Fundamental Analysis to decide whether to buy or sell or hold.
4. Conduct Technical Analysis to predict price movement of individual stock and market.
5. Construct optimum portfolio by using Markowitz's and Sharpe Model
6. Evaluate the portfolios by using Sharpe's, treynor's and Jensen performance indices

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

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

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

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

Module-3: Fundamental Analysis & Security Valuation 14 Hrs

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

Module- 4: Technical Analysis & Related Theories 12 Hrs

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

Module- 5: Portfolio Construction 12 Hrs

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

Module-6: Portfolio: Evaluation &Revision 8 Hrs

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

Skill Development:

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

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

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the meaning of Investment and steps involved in investment management process.
2. Evaluate the characteristics of various avenues of investment.
3. Decide whether to buy or sell or hold by using Fundamental Analysis.
4. Predict price movement of individual stock and market by using appropriate tool of Technical Analysis.
5. Construct optimum portfolio by using Markowitz's and Sharpe Model
6. Evaluate the portfolios by using Sharpe's, treynor's and Jensen performance indices

Books for Reference:

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

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

COURSE OBJECTIVES:

The students will be able to

1. Describe the concepts and objectives of performance management and appraisal in achieving the superior performance of Human Resource.
2. Develop the performance Management process of an hypothetical Organization
3. Examine the relationship of E – Performance management system and Reward system in ethical perspectives.
4. Illustrate the different methods of job evaluation in the light of compensation policy and its relationship with compensation and competency.
5. Create incentive plans for production employees and for other professionals taking into account performance and all sorts of benefits.
6. Examine the essential components of wage system in India including company policy, regulations of State and central that determine wages.

Module-1 -Introduction

8 Hrs

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

Module-2 -Performance Management process

10 Hrs

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

Module-3 -Performance management and reward systems 12 Hrs

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

Module-4 -Introduction to Job Evaluation 12 Hrs

Methods of Job Evaluation, Company Wage Policy: Wage Determination, Pay Grades, Wage Surveys, Wage Components. Modern trends in compensation - from wage and salary to cost to company concept, Comparable worth, broad banding, competency based pay

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

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

Module-6 –Wage System of India 10 Hrs

Minimum wage, fair wage and living wage. Methods of state regulation of wages. Wage differentials & national wage policy Regulating payment of wages, wage boards, Pay commissions, dearness allowances, linking wages with productivity,. Special compensation situations: International compensation-managing variations. Expatriate Pay.

Skill Development:

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

1. Make a study of the performance management system in an MNC in Bangalore
2. Study the performance appraisal of an international employee as compared to the host country national.

3. Report on the process of setting work standards in an organisation.
4. Enumerate ways to use performance management training activity to explore the various elements and techniques that are key to the successful introduction of a sense of 'partnership' between an employee and their supervisor.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the concepts and objectives of performance management and appraisal in achieving the superior performance of Human Resource.
2. Develop the performance Management process of a given Organization
3. Relate E – Performance management system and Reward system in ethical perspectives.
4. Relate the different methods of job evaluation in the light of compensation policy and its relationship with compensation and competency.
5. Develop incentive plans for production employees and for other professionals taking into account performance and all sorts of benefits.
6. Evaluate the essential components of wage system in India including company policy, regulations of State and central that determine wages.

Books for Reference:

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

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

PAPER - IV

EL 15 HR 606: INTERNATIONAL HUMAN RESOURCE MANAGEMENT

COURSE OBJECTIVES:

The students will be able to

1. Distinguish between the nature of Human Resource Management and International Human Resource Management and approaches to them.
2. Plan for Human Resource requirements of organizations of International in Nature.
3. Illustrate the steps involved in performance Management process, approaches to International compensation and reward strategies.
4. Describe the key issues and strategic choices in building labour relations as a part of development and management of HRM of International nature.
5. Describe the concepts of International Human Resource Management of MNEs and its influence on pattern of behavior and labour relations.
6. Explain the role of institutional theory and concepts of culture in the development and management of HRM of International nature.

Module-1 -Introduction

8 Hrs

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

Module-2 -Human Resources Planning in IHRM

8 Hrs

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

Module-3 -Performance Management in International context

10 Hrs

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

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

Module-4 -Labour Relations

8 Hrs

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

Module-5: International IHRM Concepts of MNEs.

8 Hrs

Concept of racism; classism; religious openness; Discriminatory management, equality management and diversity management; Return ship and its benefits; Migrant labour problems- relevance of migrant labours in IHRM; Migrant workers in UK, USA and middle-east. Managing people in the international context-US.

Module 6: Institutional and Cultural Approach to IHRM

18 Hrs

Institution theory-Institution effects: Political economy and historical context: legislation as a key Institutional factor

Definitions and key concepts of Culture, Elements of Culture, The growing importance of culture in organizations, National culture and expatriate adjustments

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

Skill Development:

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

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

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the nature of Human Resource Management and International Human Resource Management and its approaches to them.
2. Develop a plan for Human Resource requirements of organizations of International in Nature.
3. Develop the performance Management process in adopting suitable approach to International compensation and reward strategies.
4. Examine the key issues and strategic choices in building labour relations as a part of development and management of HRM of International nature.
5. Illustrate the concepts of International Human Resource Management of MNEs and its influence on pattern of behavior and labour relations.
6. Evaluate the role of institutional theory and concepts of culture in the development and management of HRM of International nature.

Books for Reference:

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

SEMESTER – VI
ELECTIVE – IV: MARKETING MANAGEMENT
PAPER III
EL 15 MK 605: INTEGRATED MARKETING
COMMUNICATION & MEDIA MANAGEMENT

COURSE OBJECTIVES:

The students will be able to

1. Describe the pros and cons of various components of promotional mix that form a part of Integrated Marketing communication.
2. Illustrate the role of Advertising tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication process.
3. Evaluate the role of Media tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication process.
4. Describe the role of promotional tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication
5. Examine the role of Public relations and publicity tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication process.
6. Evaluate the effectiveness of Integrated Marketing communication programme within the dimensions all aspects of ethical practices.

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

Introduction to IMC and the Communication Process: Evolution Of IMC and reasons for its growth - IMC Planning Process, Role of IMC in Marketing Process-Elements of IMC - Advertising, Sales Promotion -Types, relationship between advertising and

sales promotion, Publicity - Types and relationship between advertising and publicity - Personal selling, Direct Marketing, Event Management, E-Commerce, Public Relations, Interactive Marketing – Push Advertising – New Trends in IMC – India & International Perspective.

Module 2: Integrated Marketing Communications - Advertising Tools

15 Hrs

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

Module 3: Integrated Marketing Communications - Media Tools

12 Hrs

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

Module 4: Integrated Marketing Communications – Promotional Tools

8 Hrs

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

Module 5: Integrated Marketing Communications – Public Relations & Publicity Tools

8 Hrs

Public Relations and Publicity – Identifying Stakeholders in PR - Role of and PR Functions – Tools of PR and suitability – Forms of

Publicity; Sponsorship–Objectives and Forms; Event Marketing – Objectives – Event Promotion – Cross Promotions.

**Module 6: Integrated Marketing Communications –
Evaluation & Ethics**

7 Hrs

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

Skill Development

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

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

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the pros and cons of various components of promotional mix that form a part of Integrated Marketing communication.

2. Design the role of Advertising tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication process.
3. Devise the role of Media tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication process.
4. Develop the role of promotional tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication process.
5. Devise the role of Public relations and publicity tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication process.
6. Evaluate the effectiveness of Integrated Marketing communication programme within the dimensions all aspects of ethical practices.

Books for Reference:

- ❖ *Don E. Schultz, Stanley I. Tannenbaum, Robert F. Lauterborn; The New Marketing Paradigm: Integrated Marketing Communications; McGraw Hill Professional, 1994*
- ❖ *Kenneth Blown & Donald Baack, Integrated Marketing Communications PHI,2002*
- ❖ *Belch & Celch, Advertising and Promotions - Tata McGraw Hill 2001*
- ❖ *Duncon, Integrated Marketing Communications –TMH*
- ❖ *Bowee, Hill, Dowell, Wood: Advertising Excellence.*
- ❖ *Chunawalla & K. C. Sethia: Foundations of Advertising, Theory and Practice, Himalaya Publishing House.*
- ❖ *Nigel Morgan and Annette Pritchard: Advertising in Tourism Leisure.*

- ❖ *David Ogilvy: Ogilvy on Advertising, Prion Publications, London.*
- ❖ *Kazmi S.H. & Satish Batra: Advertising and Sales Promotion.*
- ❖ *Mahendra Mohan: Advertising Management, Concepts and cases; Tata McGraw Publishing Co. Ltd. New Delhi.*
- ❖ *Rajeev Batra, John E Myers, David Aaker: Advertising Management, Fifth Edition, Pearson Education.*

PAPER-IV
EL 15 MK 606: DIGITAL MARKETING

COURSE OBJECTIVES:

The students will be able to

1. Describe the different Digital marketing channels, media options and marketing process of Digital Marketing and Traditional Marketing.
2. Devise a plan for Digital marketing Research to evaluate the buying behavior of consumers online.
3. Identify the role of search engines optimization techniques in gaining access to digital marketing
4. Compare and contrast the effectiveness of advertisement in using different tools of Digital Media and its implication on different platforms of Digital Marketing.
5. Examine the different types of electronic platform used to build relationship with stakeholders online.
6. Illustrate the practices of digital marketing within the code of practices prescribed by regulatory.

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

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

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

Audience profiling and segmentation-Internet usage patterns -Post Internet consumer behaviour and understanding buyer behavior

online-pillars of direct marketing-Online research and behaviour tracking methods-Introduction to behavioural targeting. Online surveys- blog mining- data mining- Building customer profiles using navigation and sales data- Competitor analysis online- Integrating online and offline strategies

Module 3: Search Engine Optimization and Marketing 10 Hrs

Meaning and Intro - keywords - Different types of keywords - Google keyword planner tool - Keywords research process - Understanding keywords mix. Email campaign creation and management-Google Adwords- search and display on search engines- pricing models online- Introduction to page rankings-Google Adwords analytics- Search Engine Optimization- Process and methodology- Long tail in SEO- Link building- Key word analysis- process and optimization. Search Engine Marketing - Paid versus natural Search- SEM landscape- Landing pages and their importance in conversion analysis- Google vs. Bing vs. Yahoo. Search Methodology.

Module 4 – Tools of Digital Marketing 15 Hrs

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

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

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

Understanding inorganic search results - Introduction to Google AdWords& PPC advertising - Intro to SM Advertising – Creating a Page - Increasing fans on fan page - marketing on fan page Fan engagement - Types on Facebook-Twitter- Instagram- LinkedIn and Video advertising – Measuring Results

Digital Marketing

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

Module 5: E-Public Relations

10 Hrs

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

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

Module 6: Code of Practices in Digital Marketing

5 Hrs

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

Regulations and Code of Practice in Digital Marketing in India

Skill Development:

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

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

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Compare and contrast the different Digital marketing channels, media options and marketing process of Digital Marketing and Traditional Marketing.

2. Use a Digital marketing Research to evaluate the buying behavior of consumers online.
3. Plan for search engines optimization techniques in digital marketing for a wide accessibility of vast consumers
4. Utilize a set tools of Digital Media Advertising for digital marketing of different platforms of both online and offline Business.
5. Use the different types of electronic platforms to build relationship with stakeholders of hypothetical organization online.
6. Adopt the practices of digital marketing within the code of practices prescribed by regulatory.

Books for Reference:

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

SEMESTER - VI
ELECTIVE-V: INTERNATIONAL BUSINESS
PAPER - III
EL 15 IB 605: GLOBAL FINANCIAL MANAGEMENT

COURSE OBJECTIVES:

The students will be able to

1. Describe the various theories and components of International trade and Monetary system
2. Analyze characteristics of the various avenues of International investment and Methods of International financing in the context of Global economic crisis
3. Examine the Export and Import procedure in the context of various treaties and its implication on frame work of global taxation.
4. Evaluate the issues and challenges of options of cross border Mergers and Acquisitions.
5. Explain the needs and benefits of IFRS as global accounting standard for MNCs
6. Examine the implications of International court of Justice and International Law including the SEBI code 2011 for takeover

Module – 1: Introduction to Global Finance

10 Hrs

Introduction: concept of International trade, International Business, International Finance and differences among them. Theories of International trade, International trade financing in India, Balance of payments (of India).

International Monetary System: Different types of Exchange rate mechanisms- the gold standard, the gold exchange standard, The Bretton Woods System, Current monetary system, European Monetary Union. IMF and World Bank. Asian Development Bank

(ADB), Bank for International Settlement (BIS) and Organization for Economic Cooperation and Development (OECD).

Module – 2: International Investment 14 Hrs

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

Module – 3: Global Taxation and Treaties 10 Hrs

Customs laws - Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti-Dumping Duty, Safeguard Duty, Valuation, Customs, Procedures, Import and Export Procedures, Baggage, Exemptions. WTO – MFNs – Other tax treaties pertaining to FTA, PTA, CECA and CEPAs.

Module – 4: Global Strategy 10 Hrs

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

Module – 5: International Accounting 8 Hrs

Global accounting standard: Meaning, needs, benefits of accounting standards, types of accounting standards, Argument for and against

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

Module – 6: International Law

8 Hrs

International Court of Justice – International Law – International Tribunals – Competition Law, 2002 – SEBI (Securities & Exchange Board of India) Takeover Code 2011 and criteria for negotiating friendly takeover.

Skill Development:

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

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

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the various theories and components of International trade and Monetary system
2. Evaluate the characteristics of the various avenues of International investment and Methods of International financing in the context of Global economic crisis
3. Differentiate the procedure involved in Export and Import in the context of various treaties and its implication on frame work of global taxation.

4. Illustrate the issues and challenges of options of cross border Mergers and Acquisitions.
5. Describe the needs and benefits of IFRS as global accounting standard for MNCs
6. Justify the implications of International court of Justice and International Law including the SEBI code 2011 for takeover.

Books for Reference:

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

Online Readings/Supporting Material:

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

PAPER – IV

EL 15 IB 606: INTERNATIONAL MARKETING

COURSE OBJECTIVES:

The students will be able to

1. Compare and contrast the driving and restraining forces of International marketing and Domestic marketing
2. Evaluate the different types of consumer decision making models and issues in international marketing Research.
3. Evaluate the determinants of market selection, market segmentation and market entry strategies to support an organization's international business decision-making.
4. Analyze international product and pricing issues and strategies of MNCs
5. Evaluate the issues and strategies of international promotion and distribution channel of MNCs
6. Illustrate the process of risk management in International marketing including ethical issues in E commerce.

Module -1 – Introduction to International Marketing 8 Hrs

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

Module -2: International Consumer Behaviour & Market Research 14 Hrs

Consumer behaviour and competition in foreign markets – Understanding Global Consumers - Analysing consumer markets

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

Module -3 – International Market Selection 10 Hrs

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

Module -4 - International Product & Pricing Decision 10 Hrs

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

Module -5 - International Promotion & Distribution Strategies 10 Hrs

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

Module -6 - Other Dimension of International Marketing 8 Hrs

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

Skill Development:

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

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

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Distinguish between International marketing and Domestic marketing and their driving and restraining forces
2. Examine various consumer decision making models and issues in international marketing Research in order to draft an International marketing research plan.
3. Design a plan for market entry strategy to support an organization’s international business decision-making.
4. Devise an international product and pricing strategy of a hypothetical / real MNCs
5. Develop an International promotion mix and distribution channel of a hypothetical / real MNCs
6. Describe the process of risk management in International marketing including ethical issues in E commerce.

Books for Reference:

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

SEMESTER – VI
ELECTIVE – VII: BANKING AND INSURANCE
PAPER III
EL 15 BK 605: RISK MANAGEMENT

COURSE OBJECTIVES:

The students will be able to

1. Describe the types of risk in the context of Risk management, Opportunity management and uncertainty management of Insurance and Banking.
2. Examine critically Bank risk from the perspective of shareholder, regulators and Debt providers in the wake of Sub prime crisis and other recent risk management failures.
3. Evaluate credit risk management process in the context of Basel 1, Basel 2 and Basel 3.
4. Examine the Methods and Approaches for the mitigation of Interest rate Risk by using derivatives and Liquidity Risk.
5. Construct active Bank investment portfolios in minimization of Interest rate Risk and Credit Risks.
6. Create a model of Risk management process in order to overcome personal risk and Risk financing.

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

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

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

Why is risk critical to banks – Value drivers and business model of a bank – Understanding differing perspectives – shareholders,

regulators and debt providers –major risk groups – Credit, market , liquidity, operational – management objectives - risk versus return – Lessons learned from recent risk management failures – Sub-prime, CLO's, leveraged loans, Trading Losses and etc - Capital allocation: Types of capital- Shareholder, regulatory and economic capital – Economic capital

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

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

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

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

Module 5: Managing Market Risk – Banks Investment Portfolio **10 Hrs**

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

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

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

Skill Development:

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

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

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Compare and contrast the types of risk in the context of Risk management, Opportunity management and uncertainty management of Insurance and Banking.
2. Evaluate critically Bank risk from the perspective of shareholder, regulators and Debt providers in the wake of Sub prime crisis and other recent risk management failures.
3. Compare and contrast the credit risk management process in the context of Basel 1, Basel 2 and Basel 3.
4. Select a Method and an Approach for the mitigation of Interest rate Risk by using derivatives and Liquidity Risk.
5. Use active Bank investment portfolio strategies in minimization of Interest rate Risk and Credit Risks.
6. Develop a model of Risk management process in order to overcome personal risk and Risk financing.

Books for Reference:

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

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

SEMESTER - VI
PAPER – IV
EL 15 BK 606: BANK TECHNOLOGY
MANAGEMENT

COURSE OBJECTIVES:

The students will be able to

1. Describe the Technological impact, opportunities, challenges and implementation of Technology in Banking operations.
2. Compare and contrast the different types of Delivery Channels in Banking Operations.
3. Examine the various components of Bank Back Office Management in the context of Treasury management, Risk management, Net working, MIS and CRM.
4. Examine the various modes of Inter Bank Payment System and Network with the advent of Internet and Net Working Technology
5. Identify the confluence of emerging technologies and its innovations in overcoming issues in Banking Techniques.

Module -1: Branch Operation and Core Banking **2 Hrs**

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

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

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

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

Bankbackofficemanagement–Interbranchreconciliation–Treasury Management – Forex Operations – Risk Management – Data centre Management – Network Management – Knowledge Management (MIS/DSS/EIS) – Customer Relationships Management (CRM)

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

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

Module -5: Contemporary Issues In Banking Techniques 10 Hrs

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

Skill Development:

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

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

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the Technological impact, opportunities, challenges and implementation of Technology in Banking operations.
2. Evaluate the pros and cons of different Delivery Channels in Banking Operations.
3. Examine the various components of Bank Back Office Management in the context of Treasury management, Risk management, Net working, MIS and CRM.

4. Use the various modes of Inter Bank Payment System and Network with the advent of Internet and Net Working Technology.
5. Evaluate the confluence of emerging technologies and its innovations in overcoming issues in Banking Techniques.

Book for Reference:

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