

ST. JOSEPH'S COLLEGE OF COMMERCE

(Autonomous)

163, Brigade Road, Bengaluru – 560 025

Accredited with 'A++' Grade (4th Cycle) by the National
Assessment and Accreditation Council (NAAC)

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



Master of Commerce (Financial Analysis)

Semester I & II

Academic year 2023 – 2024

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St. Joseph's College of Commerce
(Autonomous)
Affiliated to Bengaluru City University

St. Joseph's College of Commerce (SJCC) was formerly a part of St. Joseph's College, established in the year 1882. The Commerce Department was established in the year 1949 and it became an independent college with its own building in Brigade Road in the year 1972.

The college has in its Vision a model for higher education which encourages individuals to dream of a socially just world and in its Mission a strategy to empower individuals in realizing that dream.

With an objective of imparting quality education in the field of Commerce and Management the college has been innovating in all aspects of higher education over a long period of time. These innovations were further bolstered with the granting of autonomous status to the college by UGC in September 2005. From then on, the college has taken a lead in reforming curriculum and syllabus, examination and evaluation pattern and teaching and learning methods through the Board of Studies, the Academic Council and the Governing Council comprising of eminent academicians, industry representatives and notable alumni.

The college has undergone four cycles of NAAC accreditation starting from the year 2000 in which it secured 'five stars', next in the year 2007 an 'A' grade, in the year 2012 again an 'A' grade and recently in February 2021 an 'A++'. It is one of the very few institutions in the country to have secured A++

grade in the fourth cycle under the Revised Accreditation Framework (RAF) and the first college in Karnataka to do so. The college was declared as a 'College with Potential for Excellence' in the year 2010. In 2011 SJCC was recognized as a Research Centre by Bangalore University. The college has been ranked 93rd in the National Institutional Ranking Framework (NIRF) ratings of Ministry of Education, Government of India, in 2022 and it has been the only institution from Karnataka to make it consistently to the top 100 in the country.

OBJECTIVES OF THE M.COM (FINANCIAL ANALYSIS) PROGRAMME

1. Enables to understand and use practical tools of finance required in decision making.
2. Develops understanding of how financial markets work in practice and how to use it in a professional environment.
3. The programme aims at developing skills to do a thorough analysis of financial statements and use them as basis for financial decision making.
4. The programme provides hands on, practical approach to understand, analyze, and duly compare published financial statements in the light of various accounting norms in force.
5. The programme also aims at developing key foundations of finance, the valuation principles and schemes in general, the understanding of the requirement of return with risk, valuation of various asset classes' projects etc.
6. Offering an in-built opportunity to explore on the job training through an internship period of six months in any vertical that is finance related.

I. ELIGIBILITY FOR ADMISSION:

Admission Requirement and Admission test:

Admission Requirement and Admission test:

Candidates who have passed B.COM or BBM/BBA of any recognized university and have secured at least 50% of mark in the aggregate of all core papers/courses studied in the qualifying examinations are eligible for admission into this course.

II. DURATION OF THE PROGRAMME:

The programme of the study is 2 years of four (4) semesters. A candidate shall complete his/her degree within four (4) academic years from the date of his/her admission to the first semester.

III. MEDIUM OF INSTRUCTION:

The medium of instruction shall be English.

IV. ATTENDANCE:

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

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

Refer pages 7 to 9

V. TEACHING AND EVALUATION:

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

VI. EVALUATION SYSTEM:

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

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

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

VII. MINIMUM FOR A PASS:

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

VIII. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

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

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

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

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

% Mark s	95- 10 0	9 0- 9 4	8 5- 8 9	80- 84	7 5- 7 9	70- 74	6 5- 6 9	60- 64	5 5- 5 9	5 0- 5 4	4 5- 4 9	40- 44	Belo w 40
Grade Point s	10	9. 5	9	8.5	8	7.5	7	6.5	6	5. 5	5	4.5	0

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

$$SGPA = \frac{\sum \text{Credits} \times \text{Grade Points}}{\text{Total Credits}}$$

Minimum SGPA for a pass is 5.

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

iv. The cumulative grade point average (CGPA)- is the weighted average of all the courses undergone by a student over all the six semesters of a PROGRAMME.

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

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

v. Interpretation of SGPA/CGPA/ Classification of final

result for

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

IX. PATTERN OF QUESTION PAPER:

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

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

X. M.Com FA Corporate Internship:

The progression of the corporate internship of a duration of six

months is supervised and evaluated at two levels ie., by an internal guide allocated by the college and external mentor allocated by the organization.

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

Each candidate shall submit a comprehensive Internship Report at the end of the internship term. Based on the performance of the student the internal as well as the external guide will assign marks out of 150 each totaling to 300 marks for the performance of the student during the internship. The guides will fill out a Matrix based Evaluation form consisting of 10 criterion spread across academic, inter-personal and soft skill characteristics expected of an employee by an organization.

M.COM (FINANCIAL ANALYSIS PROGRAMME STRUCTURE PROGRAMME MATRIX)

Content	I	II	III	IV	Total
ACADEMICS					
Major core	Corporate Tax Planning & Law Advanced Financial Management Financial Markets and Regulations	Financial reporting and analysis Forex and Derivatives Securities Analysis and Portfolio Management Goods and Service Tax (GST)	Corporate Tax Planning & Law Strategic cost and Management Accounting Business Ethics And Corporate Governance Valuation Mergers and Acquisitions		
Allied Required	Economics for Managers Research Methodology	Business Information System International Business Environment	-	-	
Major Optional	NA	NA	Project Appraisal and Finance	-	
Allied Optional	*3 Hrs/3 Credits (as per list given below)	*3 Hrs/3 Credits (as per list given below)	-	-	
Skill Based	-	-	Financial Modeling	SAP(FICO)	
Corporate Internship	-	-	-	*12 Hrs/12 Credits (as per list given below)	
TOTAL	21 Cr	25 Cr	28 Cr	16 Cr	90
II SKILL ORIENTED / VALUE ADDED PROGRAMMES					
QTLR for Competitive Exams (NET, SLET, Bank Exams, UPSC, KPSC etc)	1 Cr	1 Cr	-	-	
Analysis of Current Business and Economics	1 Cr	1 Cr	-	-	
Econometrics	-	-	1 Cr	-	
Managerial Communication	1 Cr	-	1 Cr	-	
TOTAL	3 Cr	2 Cr	2 Cr	-	7
III EXTENSION ACTIVITIES, CO-CURRICULAR & OTHERS					
Extension/Extra Curricular & Others		1 Cr	-	1 Cr	
	-	1 Cr	-	1 Cr	2
TOTAL	24 Cr	28 Cr	30 Cr	17 Cr	99

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

SEMESTER – I

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
P522 MC 101	Corporate Tax Planning & Law	4	30	70	100	4
P115 MC 102	Advanced Financial Management	4	30	70	100	4
P521 MC 103	Financial Markets and Regulations	4	30	70	100	4
P516 AR 101	Economics for Managers	3	30	70	100	3
P516 AR 102	Research Methodology	3	30	70	100	3
TOTAL		18	150	350	500	18

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SEMESTER – II

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
P516 MC 201	Financial Reporting and Analysis	4	30	70	100	4
P516 MC 202	Forex and Derivatives	4	30	70	100	4
P515 MC 203	Securities Analysis and Portfolio Management	4	30	70	100	4
P517 MC 204	Goods and Service Tax	4	30	70	100	4
P515 AR 201	Business Information System	3	30	70	100	3
P516 AR 202	International Business Environment	3	30	70	100	3
TOTAL		21	180	420	600	22

CIA – Continuous Internal Assessment

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

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
P119 AO 114/ P121 AO 115 / P121 AO 116	Environmental Management/ Human Rights & Challenges / Positive Psychology	3	30	70	100	3
TOTAL		3	30	70	100	3

SEMESTER – II

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
P118 AO 211/ PG21A0218/ PG21AO219	Creative Dramatics/Techn ology & Operations Strategy/Managin g Service Opertations	3	30	70	100	3
TOTAL		3	30	70	100	3

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CIA – Continuous Internal Assessment

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

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

SEMESTER – II

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

M.Com (Financial Analysis)

PROGRAMME EDUCATIONAL OBJECTIVES

After undergoing the **M.Com (Financial Analysis)** Programme, the student will be able to:

1. Attain higher levels of proficiency for a successful career in commerce, the industry and entrepreneurship with adequate theoretical knowledge about the core and domain disciplines.
2. Demonstrate requisite competency to pursue higher studies, research, life-long learning for continuous growth and development in the chosen profession.
3. Adapt to a rapidly changing environment with newly learnt and applied skills, become socially responsible and value driven citizens, committed to sustainable development.

PROGRAMME OUTCOMES

At the end of the M.Com (Financial Analysis) Programme, the student will be able to:

PO1: Disciplinary and Inter - disciplinary Knowledge

Demonstrate the understanding of relevant business, management and organization knowledge, both academic and professional, in line with industry standards.

PO2: Decision making competency

Apply underlying concepts, principles, and techniques of analysis, both within and outside the discipline to generate all the possible solutions and picks one that shows their understanding

of the problem and the outcomes.

PO3: Integrated problem-solving and Research

Analyze how parts of a whole interact with each other to produce overall outcomes in complex systems by analyzing key managerial issues in a particular industry or company and propose appropriate managerial solutions to the situation

PO4 Critical thinking competency

Evaluate evidence, arguments, claims and beliefs by using right type of reasoning as appropriate to the situation and Analyze how parts of a whole interact with each other to produce overall outcomes in complex systems

PO5 Creative thinking competency

Develops, implements and communicates new and worthwhile ideas using both incremental and radical concepts to make a real and useful contribution to their work

PO6: Usage of Modern Technology and Tools

Use tools and technologies of digital nature, communication/networking tools and social networks appropriately to access, manage, integrate, evaluate and create information to successfully function in a knowledge economy

PO7 Leadership and team work

Develop a vision, translate that vision into shared goals, and effectively work with others to achieve these goals.

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PO8 Ethical Conduct & Sustainability Practices

Act responsibly and sustainably at local, national, and global levels

PO9 Collaboration & Networking Competencies

Work collaboratively and respectfully as members and leaders of diverse teams.

PO10 Self-directed and Life – Long learning

Establish goals and monitor progress toward them by developing an awareness of the personal, environmental and task-specific factors that affect attainment of the goals.

PROGRAM SPECIFIC OUTCOMES

PSO11: Financial Analytics as a Decision tool

Justify decision making of a selected financial situation with appropriate financial analytics.

PSO12: Cross-Disciplinary Integration and Strategic Perspective

Create alternative solutions for business issues and develop systems and processes that meet the specified needs of business for appropriate consideration for social, cultural, economic and environmental issues and challenges.

P5 22 MC 101: CORPORATE TAX PLANNING & LAW

COURSE OBJECTIVES:

The students will be able to

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

Module 1:

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

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Module 2:

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

Module 3:

Taxation of non-residents, double tax treaties, royalty, fees for technical services, transfer pricing analysis – sections 90 to 94A. Inbound investment – tax planning, capital gains tax exemption under tax treaties between India and Mauritius, Singapore, Netherlands, Cyprus (including the Limitation of benefits clause, if any). Outbound investment – tax planning, restrictions under FEMA, General Anti-Avoidance Rules

Module 4:

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

Module 5:

Restriction on carry forward of losses –Tax Planning in respect of amalgamation or de-merger of companies or Slump sale or conversion of a firm into a company.

COURSE OUTCOMES:

After completion of the course, the students will be able to Compute the taxable income of companies and corporate tax SJCC/M.Com (Financial Analysis).- III & IV Sem/P-17 liability in compliance with Income tax act of 1961 as a part of corporate tax planning and management.

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

BOOKS FOR REFERENCE:

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

P516 MC 102: ADVANCED FINANCIAL MANAGEMENT

COURSE OBJECTIVES:

- 1. To impart knowledge in advanced techniques of financial management.*
- 2. To enable the students to apply the techniques in financial decision making.*

Module 1:

The Finance Function – Its nature and importance, goals of financial management- financial environment, changing role of financial management.

Sources of long term Finance –Ownership securities, creditor ship securities, convertibles, options and warrants, marketing of securities and SEBI guidelines, Euro issues.

Module 2:

Financial Decisions: Measure of leverage, effects of leverage, EBIT-EPS analysis, capital structure theories, capital structure planning and factors affecting capital structures decisions, cost of capital, specific cost of capital overall cost of capital marginal cost of capital.

Dividend decision - relevance and irrelevance, theories – types of dividend policies, behavioral models of dividend policy, signaling theory, clientele effects, factors influencing

dividend policy corporate dividend practices in India.

Module 3:

Investment Appraisal Techniques: capital budgeting and its importance in decision making, estimating cash flows, techniques of investment appraisal – NPV, IRR, problem of multiple IRRs extended yield discounted payback. Allowing for inflation and taxation in investment appraisal, Adjusting for risk and uncertainty in investment appraisal, Specific investment decisions (lease or buy; asset replacement, capital rationing), projects with different lives, investment timing and duration.

Measurement of risk, evaluation of risky projects, multiperiod probabilistic analysis – decision tree analysis, sensitivity analysis, simulation, RADR, Standard deviation, Certainty Equivalent approach. International perspective to capital budgeting decisions.

Module 4:

Working capital management, planning, control and policy, management of various components of cash receivables and inventory, financing of working capital.

Module 5:

Corporate Financial Policy – shareholder value creation – interface of financial policy and strategic management – Financial goals systems

BOOKS FOR REFERECE:

1. *Weston and Brigham, Essentials of Managerial Finance, The Drydon Press*
2. *James Vanhorne, Fundamentals of Financial Management, Prentice Hall Inc.*
3. *John Hampton, Financial Decision Making Concepts, Problems and Cases, Prentice Hall of India Ltd.*
4. *Schall and Haley, Financial Management, McGraw Hill, Newyork*
5. *Brealy and Myers, Principles of Corporate Finance, McGraw Hill Newyork.*
6. *Prasanna Chandra, financial Management Theory & Practice, Tata McGraw Hill*
7. *Khan and Jain, Financial Management, Tata McGraw Hill*
8. *IM. Pandey, Financial Management, Vikas Publishing House.*
9. *S.C. Kuchal, Financial Management, Chaitanya Publishers, Allahabad.*
10. *Chakraborty & Others, Financial Management & Control, Mc Millan India Ltd.*

P5 21 MC103: FINANCIAL MARKETS AND REGULATIONS

COURSE OBJECTIVES:

Students should be able to:

- 1. Illustrate the role of financial system and functions of four pillars of Financial system in the promotion of economic development.*
- 2. Examine the options of short term financing mix and investment decisions by using money market instruments.*
- 3. Evaluate the implication of capital mix and investment decisions under the dynamics of new issues Market and Secondary Market mechanism.*
- 4. Justify the role of derivatives market with the other global Financial Markets for raising finance and as investing avenues for the corporates*
- 5. Examine the implication and applicability of regulations of RBI and SEBI in protecting and promoting the interest of all stakeholders of financial markets and institutions.*
- 6. Compare and contrast the role and implications of each financial services range from Leasing to Securitization of Debt.*

Module 1:

The Financial System In India - Financial Concepts – Financial Assets & Intermediaries – Financial Markets – Importance of Capital Market – Money Market – Foreign Exchange Market – Financial Instruments – Development of Financial System in

[Type here]

India – Financial Markets Regulation Department (FMRD) — Financial System and Economic Development – Weaknesses of Indian Financial System.

Module 2:

Money Market- Money Market– Features of a Money Market – Importance of Money Market – Composition of Money Market – Call Money Market – Commercial Bills Market or Discount Market – Bill Market Scheme – Treasury Bill Market – Money Market Instruments – Commercial Papers – Certificate of Deposit (CD) – Inter-bank Participation Certificate – Repo Instruments – Structure of Indian Money Market – Features or Deficiencies of Indian Money Market – Recent Developments – Discount and Finance House of India (DFHI).

Module 3:

New Issue Market - Stock Exchange – Functions of New Issue Market – Methods of Floating New Issues – General Guidelines for New Issue – Principal Steps of Private Placement– SEBI's Guidelines for IPOs– Players in the New Issue Market – Recent Trends in New Issue Market.

Secondary Market - – Functions/Services of Stock Exchanges – Procedure – Organisation of Stock Exchanges in India – Listing of Securities - Functions of Brokers –Methods of Trading in a Stock Exchange – Current Settlement Procedure of Trading Transactions – Online Trading – BSE-BOLT System – Merits of Online Trading – Types of Stock Market Orders (NSE-NEAT System) – Carry Over or Badla Transactions – Stock Indices –

Indices of NSE – Defects of Indian Stock/Capital Market – Recent Developments (case study).

Module 4:

Derivatives Market - Meaning, Importance and Need for Derivatives Market, Kinds of financial derivatives - Bond markets, Foreign Currency Bond Markets, Euro market, FDI flows, Emerging Trends and Challenges in Global Financial Markets and Impact of globalization on financial markets, Innovation in derivatives segment (case study)

Module 5:

Regulation - Securities and Exchange Board of India (SEBI) – SEBI Guidelines – RBI – IRDAI- FMC – PFRDA, Depository system - Depository Process - Depositories in the International Market – Depository System in India – National Securities Depository Ltd. (NSDL) – Central Depository Services (India) Ltd. (CDSL), Investors’ Protection – Factors Affecting Investors’ Interest – Investors’ Protection Measures.

Module 6:

Financial Services - Merchant Banking, Hire Purchase, Leasing, Venture Capital, Mutual Funds, Discounting, Factoring And Forfaiting, Securitization of Debt. (Concepts and Major Classifications).

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the role of financial system and functions of four pillars of Financial system in the promotion of economic development.
2. Examine the options of short term financing mix and investment decisions by using money market instruments.
3. Evaluate the implication of capital mix and investment decisions under the dynamics of new issues Market and Secondary Market mechanism.
4. Justify the role of derivatives market with the other global Financial Markets for raising finance and as investing avenues for the corporates
5. Examine the implication and applicability of regulations of RBI and SEBI in protecting and promoting the interest of all stakeholders of financial markets and institutions.
6. Compare and contrast the role and implications of each financial services range from Leasing to Securitization of Debt.

BOOKS FOR REFERENCE:

1. *L.M. Bhole: Financial Institutions & Markets, Tata McGrawHill, New Delhi.*
2. *Edminister. R.O: Financial Institutions, Markets & Management, McGraw Hill, New York, 1986.*
3. *Karkal G.C: Unorganised money markets in India, Lalwani, Bombay.*
4. *Khan. M.Y. Indian Financial System, Vikas*

5. *H.R Machiraju: Indian Financial System, Vikas Pub. House.*
6. *E.Gorden & K. Nataraj, Financial Markets and Services, Himalaya Publishing house.*
7. *G.S. Patel, Capital Market, Functioning and Trends, ICFAI Publication.*
8. *J.N. Dhonkar, A Treatise an Merchant Banking, Skylark Pub. Delhi.*
9. *Vindo Kothari, Leasing, Hire purchase and Consumer Credit, Wadhwa and Company.*
10. *SEBI Guidelines issued from time to time.*
11. *K. Sriram, Handbook of Leasing, Hire Purchasing and Factor, ICFAI Publications.*
12. *Gledstone, Venture Capital Investing, NY, Prentice Hall.*
13. *Smith P.F., Money and Financial Intermediation, The Theory and Structure of Financial Systems, Prentice Hall, New Jersey.*

P516 AR 101 - ECONOMICS FOR MANAGERS

Objectives:

The course will sharpen their analytical skills through integrating their knowledge of the economic theory with decision making techniques. The course covers the standard topics of managerial economics that are crucial to understanding the behavior of business firms in a global setting.

Module 1:

Nature, Scope and methods of managerial economics-

Scarcity, choice and allocation problems in business. Basic factors in business decision making: Marginalism, Equi-marginalism, and Opportunity cost principle, Risks and uncertainties, Time value of money. Use of quantitative techniques in managerial economics: Mathematical functions, derivatives, optimization principles and statistical techniques.

Module 2:

Demand analysis, estimation and forecasting - Demand theory.

Types of demand. Demand elasticity: Types, measurement and factors. Elasticity of demand and marginal revenue. Uses of elasticity concept in business decision making. Estimation of Demand function. Demand forecasting: Importance and methods. Qualitative and quantitative techniques.

Module 3:

Production analysis - Production functions with one-variable

and two-variable inputs. Returns to a factor and returns to scale. Isoquants, isocost curves and ridgelines. Optimum factor combination. Elasticity of output and Elasticity of substitution. Empirical production functions. Forms of Production function. Cobb-Douglas and CES production functions. Production possibility analysis. Optimum product mix of a multi-product firm.

Module 4:

Cost and revenue analysis - Cost theory and its applications: Types of costs. Theoretical and Empirical cost curves. Short-run and long-run cost curves. Derivation of cost functions from production functions. Empirical estimation of cost functions. Economies of scale versus economies of scope. Optimum firm. Learning curve. Cost control and cost reduction. Revenue concepts and functions. Break-even analysis.

Module 5:

Market structure and product pricing - Features of and pricing-output decisions in perfect competition, monopoly, oligopoly and monopolistic competition. Equilibrium of the firm and of industry under different market conditions. Degree of monopoly power. Discriminating monopoly. Welfare triangle. Pricing methods and practices of modern business firms: Cost-based and demand-based pricing strategies.

Module 6:

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Macro economic policies monetary and fiscal policy and its business implication. Inflation -methods causes, measures to correct inflationary tendency.

COURSE OUTCOMES:

1. Understand the framework of managerial decision making through the field of economics
2. Develop and equip students with the necessary knowledge of economics
3. Interpret and apply micro-economic theory to deal with managerial firm-level problems.
4. Impart knowledge on meaning, causes and effects of inflation and the ways to control it
5. Analyse critically and formulate well-constructed conclusions about economic issues and policy measures.

BOOKS FOR REFERENCE:

1. *Atmanand, Managerial Economics, EB*
2. *Sk Misra and VK Puri, Indian Economy, HPH*
3. *Dominick Salvatore, Managerial Economics, Thomson*
4. *Damodaran, Managerial economics, Oxford*
5. *Keating and Wilson, Managerial Economics, Biztantra*
6. *Craig Peterson, Chris Lewis and Sudhir Jain, Managerial Economics, Person*
7. *Chirstopher Thomas and Charles Maurice, Managerial Economics, TMH*
8. *Mankar, Business Economics, McMillan Paul Keat and Philip Young, Managerial Economics, Pearson*

P516 AR 102: RESEARCH METHODOLOGY

COURSE OBJECTIVES:

Students should be able to

- 1. Explain the Research process for a hypothetical topic of research.*
- 2. Design review of literature under conceptual framework/ theoretical framework/ chronological order so as to identify the research gap and question.*
- 3. Explain the process and usual content of Research design for a hypothetical topic of research.*
- 4. Differentiate from one to other methods of collecting primary and secondary data for given study*
- 5. Choose appropriate tool of analysis of data for testing of hypothesis.*
- 6. Develop a research report for research article, Project report and Thesis*

Module 1:

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

Module 2:

Review of Literature- Need, Purpose, Notes taking. Research Gap, Research Problem, E-Resources and their usage – useful

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websites for Management research - Search Engines – Important Web Sources: CSO, NSSO, RBI, World Bank, ILO, IIM, ICSSR, NCAER, INFLIBNET, CMIE, India Stat, Open access Journals, Research Institutes Repository etc.

Module 3:

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

Module 4:

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

Module 5:

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

Module 6:

Report Writing- Planning report writing work: Target audience, Types of report, Synoptical outline of chapters; Research Proposals; Steps in drafting dissertations. Bibliography- Citation-Impact Factor. Editing features-Formatting Text, Aligning

paragraph and page size, Tab settings. Research presentation layout. Funding Agencies in Social Science Research: UGC, ICSSR, Planning Commission.

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

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the Research process for a hypothetical topic of research.
2. Develop review of literature under conceptual framework/ theoretical framework/ chronological order so as to identify the research gap and question.
3. Illustrate the process and usual content of Research design for a hypothetical topic of research.
4. Compare and contrast the methods of collecting primary and secondary data for given study
5. Select appropriate tool of analysis of data for testing of hypothesis.
6. Design a research report for research article, Project report and Thesis.

BOOKS FOR REFERENCE:

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

Websites

www.google scholar.com

www.doaj.org

www.eric.ed.gov

www.ssrn.com

<http://j-gate.informindia.co.in/>

<http://iimkresearch.blogspot.in/>

<http://www.epwrf.in/>

<http://www.elibrary.imf.org/>

<http://eric.ed.gov>

P119 AO 114: ENVIRONMENTAL MANAGEMENT

COURSE OBJECTIVES:

Students should be able to

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

Module 1:

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

Module 2:

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

Module 3:

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

Module 4:

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

Module 5:

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

COURSE OUTCOMES:

After completion of the course the students will be able to

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

BOOKS FOR REFERENCE:

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

P121 AO 115 HUMAN RIGHTS AND CHALLENGES

COURSE OBJECTIVES:

The students will be able to

- 1. Explain the importance of human rights, life - based education and social justice.*
- 2. Illustrate holistic understanding of need based growth and development in various community of rural/tribal/urban population in India.*
- 3. List the challenges to human rights and social justice from LPG perspective.*
- 4. Evaluate the government schemes and policies for the upliftment of rural people and tribes that build a more socially just, equitable multicultural society and to establish human rights*
- 5. Examine the roles, functions and responsibilities of various bodies of the governing systems and directive principles of state policy in promoting human rights and social justice both in rural and urban.*

Module 1:

Human Rights and Social Justice- What are Human Rights? Human - Dignity, Liberty, Equality, Justice, Unity in diversity, Meaning and significance of Life based Education, Social justice concept, definition, meaning, need, history, principles, objectives and scope. Types of issues in urban, Rural and tribal community.

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Module 2:

Problems Associated With Rural, Urban and Tribal Communities

Understanding of growth and Development - and its Dimensions in Rural, tribal and urban communities, Social- economic, cultural & demographic profile of rural/tribal/urban population in India with special emphasis on vulnerable community & their challenges.

Module 3:

Change and Challenges -Liberalization, privatization and globalization and the emerging trends, causes of development in socio- cultural, socio- economic, socio- political and its formal and informal classification of displacement, relocation, violation of basic human rights

Module 4:

Government Schemes and Policies - Prospects of rural life with reference to agriculture and allied activities like land and its use, production and post-harvest technology, rural infrastructure, health and education. Problems and prospects of vulnerable sections among tribes: Primitive tribes, nomadic, semi nomadic and de-notified tribes in India, their distinct identity, profile of culture, living conditions, livelihood; nature of problems associated and factors affecting their lives in India.

Module 5:

Governing Systems and Directive Principals of State Policy

Provisions to urban, rural and tribal communities, Ministry of Tribal Affairs: National policies and implementation of PESA Act and Article 244 provision of constituting tribal Councils. Rural Constitution 73rd amendment and its implications. Role of co-operatives and rural banks, Development policies; programs: urban local bodies systems and departments, responsibilities in the implementation of policies and programs with emphasis on lower middle class and urban poor.

COURSE OUTCOMES:

After completing this course students will be able to-

- 1. Explain the basic concept of Human Rights and its various formulations.*
- 2. Have necessary knowledge and skills for analysing, interpreting, and applying the Human Rights standards and sensitize them to the issues.*
- 3. Develop ability to critically analyse Human Rights situations around them.*

BOOKS FOR REFERENCE:

- 1. Social Movements in India, Sage Publication, Ghanasham Shah*
- 2. Rajeswae Dayal: Community Development, programmes in India, Kitab Mahal publications Ltd.*
- 3. Mukerji, B.: Community Development in India: Orient Longmans, New Delhi.*

4. *Govt. of India: Five Year plans: publication division New Delhi*
5. *Social Policy & Social Development in India: Kulkarni P D*
6. *Pedagogy of the Oppressed – Paulo Freire*
7. *Everyone likes a Good Drought – Palagummi Sainath*
8. *Dr. B.R Ambedkar Biography*
9. *Shah D.C: Tribal Issues in India.*
10. *Jain P.C: Planned development among Tribals.*
11. *Behura N.K: Tribals and the Indian Constitution.*
12. *Hetne Bjorn-1982. : Development theory and the third world –Ideas and action*
13. *Tudipura, Jacob: Urban Community Development.*
14. *Bosco A.B.: Social welfare planning in India.*
15. *Paul wiebe(1975) :Social life in Indian slum*
16. *Chaandra and Punalekar :Urban Community Development in India*

P121 AO 116 POSITIVE PSYCHOLOGY

COURSE OBJECTIVES:

The students will be able to:

- 1. Explain the fundamental ideas of Positive Psychology and its implications on Virtue and Character and Positive thinking.*
- 2. Develop the Positive Emotions of Happiness, Hope, Optimism, Love, Motivation to attain the well-being .*
- 3. Integrate the Happiness traits with Well-being through Happiness and Well Being Therapy.*
- 4. Create Mindfulness and Positive Thinking in the quest of Social / Emotional Wellbeing and mental health.*
- 5. Combine the effect and implications of Gratitude and Forgiveness, Gratitude and happiness, Forgiveness and happiness that give rise to Personal transformation and well-being.*
- 6. Perform activities that stem from Positive Psychology at work, health, education and everyday life*

Module 1:

Introducing Positive Psychology: Positive Psychology; Concept, History, Nature, Dimension and Scope of Positive Psychology; Virtue and Character; Positive thinking, Seligman's PERMA, Fundamental ideas of Positive Psychology.

Module 2:

Positive Emotions and well-being: Positive Emotions: Happiness, Hope, Optimism, Love, Motivation; understanding Emotional Intelligence and well-being.

Module 3:

Happiness and Well-being: Types of Happiness, Happiness Traits, Measurement of Happiness, Habits of Happiness; Happiness and Well Being Therapy.

Module 4:

Mindfulness and Well-being: Neuroscience of Well-being, Social / Emotional Wellbeing, Mindfulness-Based Interventions, Mindfulness and mental health, Mindfulness and Positive Thinking.

Module 5:

Gratitude, Forgiveness and Well-being: Gratitude and Forgiveness, Gratitude and happiness, Forgiveness and happiness, Personal transformation and Role of suffering, Trust and Compassion, Cultivating gratitude and well-being.

Module 6:

Positive Psychology in Practice: Positive Psychology at work, health, education and everyday life; Developing and maintaining positivity; Future of positive psychology.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the fundamental ideas of Positive Psychology and its implications on Virtue and Character and Positive thinking.
2. Develop the Positive Emotions of Happiness, Hope, Optimism, Love, Motivation to attain the well-being .
3. Integrate the Happiness traits with Well-being through Happiness and Well Being Therapy.

4. Create Mindfulness and Positive Thinking in the quest of Social / Emotional Wellbeing and mental health.
5. Combine the effect and implications of Gratitude and Forgiveness, Gratitude and happiness, Forgiveness and happiness that give rise to Personal transformation and well-being.
6. Perform activities that stem from Positive Psychology at work, health, education and everyday life

BOOKS FOR REFERENCE:

1. *sHefferon K., Boniwell, I., (2011). Positive Psychology. Theory, Research, and Applications. UK: McGraw Hill.*
2. *Snyder, C. R., Lopez, S. J. (Eds.) (2009). Handbook of Positive Psychology. New York: Oxford University Press.*
3. *Seligman, M. E. P. (2002). Positive Psychology, Positive Prevention, and Positive Therapy. In C. R. Snyder and S. J. Lopez (Eds.), Handbook of Positive Psychology, Oxford University Press.*
4. *Carr, A. (2004), Positive Psychology: The Science of Happiness and Human Strengths, New York: Brunner – Routledge.*

P115 MCE 101: MANAGERIAL COMMUNICATION – I

COURSE OBJECTIVES:

The students should be able to

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

Module 1:

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

Module 2:

Effective Oral Communication: (Large Group Communication)

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

Module 3:

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

Module 4:

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

Module 5:

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

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the process of different formats of Managerial communication.
2. Evaluate the scope of modes of oral communication in the context of large group communication.
3. Examine the scope of mode of written communication in the context of creative expression.

4. Develop an effective communication by using master listening skills, non-verbal communication and interpersonal skills.
5. Design a model of role plays, cases, lectures, individual and group exercises, films as business communication

METHODOLOGY AND EVALUATION

Quiz, Assignments & Presentation - 50%

End Term Exam 50%

BOOKS FOR REFERENCE & COURSE MATERIAL

1. *Essentials of Business Communication, 6th Edition, Mary Ellen Guffey, South-Western College Publishing, 2003.*
2. *Excellence in Business Communication, 8th Edition, Thill, John V., Courtland L. Bovee Prentice Hall, 2007.*
3. *Business Communication, 2nd Edition, Prof. Dr. Asha Kaul, PHI Learning P.Ltd., 2009.*
4. *Secrets of Face-to-Face Communication, 1st Edition, Peter Bender & Dr. Robert Tracz, Macmillan India, 2007.*
5. *Soft Skills, 1st Edition, Prof. Dr. K. Alex, S. Chand & Co. Ltd., 2009*
6. *Personal Development, All-in-One, 1st Edition, Edited by: Gillian Burn, Wiley India, 2009*
7. *The Economist: Style Guide, 9th Edition, Profile Books, Indian Edition: Viva Books, 2009*

P115 QTLR 101: QUANTITATIVE TECHNIQUES AND LOGICAL REASONING- I

COURSE OBJECTIVES:

The students should be able to

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

Module 1:

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

Module 2:

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

COURSE OUTCOMES:

1. After completion of the course, the students will be able to
2. Choose the appropriate arithmetic in accordance with nature of problem

3. Apply geometric techniques to solve the problems related to geometrical in nature

BOOKS FOR REFERENCE:

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

P516 MC 201: FINANCIAL REPORTING AND ANALYSIS

COURSE OBJECTIVES:

The students should be able to

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

Module 1:

Orientation To Annual Report And Financial Statements

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

Module 2:

Accounting Concepts, Conventions and Standards - I

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

Accounting Standards: Accounting Standard (IND AS) 1 – Presentation of financial statements, (IND AS) 2-Inventories, (INDAS) 8- Policies, Changes in Accounting Estimates and Errors, (IND AS)10 Events after the Reporting Period, (IND AS) 16 Property, Plant and Equipment, (IND AS) 18 Revenue.

Module 3:

Accounting Concepts, Conventions And Standards – II

(IND AS) 13- Accounting for Investments, (IND AS) 21- Effects of changes in Foreign Exchange, (IND AS) 23 Borrowing Costs, (IND AS) 24- Related Party Disclosures, (IND AS) 17 Leases, (IND AS) 33- Earnings Per Share, (IND AS) 12 Income Taxes, (IND AS) 34 – Interim Financial Reporting, (IND AS) 38- Intangible assets, (IND AS) 36 - Impairment of assets, (IND AS) 37 - Provisions, Contingent Liabilities and Contingent assets,

Module 4:

IND IND AS and IFRS

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

Module 5:

Analysis of Financial Statements

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

COURSE OUTCOMES:

After the completion of the course students will be able to

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

BOOKS FOR REFERENCE:

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

P516 MC 202 : FOREX AND DERIVATIVES

COURSE OBJECTIVES:

- (1) To provide students with an analytical and conceptual framework in forex management*
- (2) To familiarize students with the various management techniques used in Derivatives management and its application*

Module 1:

Nature of foreign exchange, sources of demand for and supply of foreign exchange – the balance of payments (bop) framework, equilibrium and disequilibrium in bop; nominal, real and effective exchange rates; competitive determination of rate of exchange – competitive mint par theory, monetary theory and portfolio balance approach purchasing power parity theory; overvalued and undervalued currencies; fixed, flexible and hybrid exchange rate systems; International Monetary System.

Module 2:

Nature functions and participants of foreign exchange market; spot and forward markets; forward premium; methods of quoting exchange rates; cross rates of exchange; bid-ask spreads; relation between exchange rate interest rate and

inflation rate; the Interest Rate Parity Theorem; Covered interest Arbitrage theory, the expectation theory; International Fisher Effect.

Module 3:

Futures and Options : Stock futures - Index futures stock options - Index options - Trading Futures – Pay-off of futures, theoretical models for future pricing. Trading options – option payouts, option strategies, determination of option prices and factors affecting option prices. Derivatives trading on NSE – using daily newspapers to track F&O, accounting and taxation.

Equity Derivatives: Introduction, definitions of basic derivatives, put options, call options applications of derivatives and derivatives as a risk management tool.

Currency derivatives: Currency Forward Currency futures, currency options and currency swaps; measuring foreign exchange risk and exposure; techniques of exposure management.

Module 4:

Interest Rate Derivatives - Forward Rate Agreement - Interest rate guarantee - Interest rate Caps - Interest rate Floor - Interest rate collar - Interest rate ceiling - Interest Rate Futures - Interest Rate Options - Interest Rate Swaps

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Module 5:

Credit Derivatives: Credit Derivatives Types of Credit Derivatives

Credit Default Swaps (CDS)- Total Return Swaps (TRS) - Credit Link Notes (CLN):

Some Modern Credit Derivatives

Stripped Mortgage Backed Securities - Interest only securities - Principal only - securities” - Structured Notes - Swaps - Warrants - Leap - Swaptions

Module 6:

Trading, Clearing, Settlement in Currency Futures - NSE membership – categories, eligibility and criteria, future contract specifications, trading system, placing orders, client broker relationship. Clearing, settlement through margins of different kinds, clearing entities and settlement mechanism.

COURSE OUTCOMES:

1. Illustrate the fundamental roles of Foreign exchange market and determination of foreign exchange rate as
2. Implications of Fisher effect.
3. Compare and contrast the settlement of transactions in spot and futures and options market.
4. Justify the use of futures and options to reduces risk exposures and also numerical examples to reduce the risk exposure.

5. Devise strategies of hedging and speculation against the each type forex exposure risks by interest rate derivatives
6. Develop the strategies of hedging against the each type credit rate derivatives.
7. Illustrate the Trading, clearing, settlement in currency futures in NSE Market.

BOOKS FOR REFERENCE:

1. *N.D. Vohra & B.R. Bagrii, Futures and Options, 2nd edition, 1998 (9th reprint 2009), Tata McGraw-Hill Publishing Company Ltd.*
2. *Red Head: Financial Derivatives: An Introduction to Futures, Forward, Options, 1997, Prentice Hall of India.*
3. *Glenlake, Currency Risk Management, Currency Futures, Fitzroy Dearborn Publisher*
4. *A Graham, Currency Futures, Routledge, 2001 edition*
5. *Buckley A, Multinational Finance, Prentice Hall of India, New Delhi*
6. *Maurice D. Levi, International Finance, McGraw Hill, NY*
7. *Paul Einzip, A Textbook on Foreign Exchange*
8. *Apte, P.G. International Financial Management, Tata McGraw Hill, New Delhi*
9. *Madura Jeff: International Financial Management, Cengage Learning, New Delhi*
10. *Shapiro Alan C: Multinational Financial Management, Prentice Hall, New Delhi*
11. *Jeevanandam: Foreign Exchange - Practice, Concepts & Control Sultan Chand & Sons.*

Text books:

1. Equity Derivatives: A Beginner's Module, Workbook from NSE.
2. Currency Derivatives: A Beginner's Module, Workbook from NSE.

P515 MC203: SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

COURSE OBJECTIVES:

The students will be able to

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

Module 1:

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

Module 2:

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

Module 3:

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

Module 4:

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

Module 5:

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

Module 6:

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

COURSE OUTCOMES:

After completion of the course the students will be able to

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

BOOKS FOR REFERENCE:

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

P517 MC 204: GOODS AND SERVICES TAX

COURSE OBJECTIVES:

The student should be able to

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

Module 1:

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

Module 2:

GST ACTS: CGST Act, SGST Act (Karnataka State), IGST Act

- Salient features of CGST Act, SGST Act (Karnataka State), IGST Act - Meaning and Definition: Aggregate turnover,

Adjudicating authority, Agent, Business, Capital goods, Casual taxable person, Composite supply, Mixed supply, Exempt supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Input service distributor, Job work, Manufacture, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, Casual taxable person, Non-resident person. Export of goods / services, Import of goods / services, Intermediary, Location of supplier of service, Location of recipient of service.

Module 3:

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

Module 4:

Assessment And Returns - Furnishing details of outward supplies and inward supplies, First return, Claim of input tax

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credit, Matching reversal and reclaim of input tax credit, Annual return and Final return. Problems on Assessment of tax and tax liability.

Module 5:

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

Skill Deveopment:

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

COURSE OUTCOMES:

After completion of the course the students will be able to

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

BOOKS FOR REFERENCE:

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

P515 AR 201 – BUSINESS INFORMATION SYSTEM

Objectives:

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

Module 1:

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

Module 2:

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

Module 3:

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

Module 4:

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

Module 5:

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

Module 6:

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

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BOOKS FOR REFERENCE:

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

P516 AR 202 - INTERNATIONAL BUSINESS ENVIRONMENT

COURSE OBJECTIVES:

The students should be able to

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

Module 1:

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

Module 2:

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

Module 3:

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

Module 4:

Trading Environment: Free Trade Verses Protection-Methods of Protection, Liberalization of World Trade. FDI and their Impact on the Economy, The Five forces porter's model of Industry structure, The Firms as value chain (Primary activities and Support activities), PESTEL Factor.

Module 5:

International Institution: UNCTAD, Its Basic Principles and Major Achievements, IMF, Role of IMF, TRIMS, TRIPS, Features of TRIMS/TRPIS, International Legal Environment as related to Business-WTO, Role and Advantages of WTO. Regional Economic Integration: Introduction, Levels of Economic Integration, Regional Economic Integration in Europe, Regional Economic Integration in U.S.A., ASEAN, SAARC, Integration for Business. Letters of Credit (LC), FEMA – Double Taxation Agreements (DTA)

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the drivers of International Business in the context of Theories of International Trade and Globalisation.
2. Identify the variables that influence International Business decisions in the context of International Business Environment.

3. Compare and Contrast the forms of International Trade and its implications on International Business.
4. Relate the Role of International Bodies in promoting the Trade and Development of a country (s) in the context of Free Trade and Protection Regime.
5. Choose the methods of International Payment under FEMA Double Tax Agreement and FDI Laws and Regulations

BOOKS FOR REFERENCE:

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

PG21AO218: TECHNOLOGY AND OPERATIONS STRATEGY

COURSE OBJECTIVES:

The students will be able to:

- 1. Define the role of operations and technology strategy in the change in Business Models, Productivity and Capability strategy*
- 2. Examine the factors that determine Sustainable competitive advantage through technology for the promotion of technology - based operations.*
- 3. Evaluate the supply chain issues and challenges of cross industry associated with design and development of Product and Process strategy*
- 4. Justify the applicability and implications of trends in Technology and Operations in the wake of Digital transformation and PESTEL challenges to Industry 4.0*
- 5. Evaluate the impact of Technology and Operations strategy on development of industry, society, government in the context of SDGs (SDG 9)*
- 6. Relate the Joint Benefits of Technology and Operations with supply chain management; Finance and Technology, Services and Technology and New Markets from established firms.*

Module 1:

Introduction to Operations and Technology Strategy - Concept of Operations Strategy, Operation strategy mix, Technology Strategy, Framework of technology strategy, Structure of technology strategy, Relationship between strategy and enterprise technology architecture, Change in Business Models, Operations technology and Productivity, Capability strategy

Module 2:

Technology and Competitive Advantage - Sustainable competitive advantage through technology; Concept of value chain, Growing along the value chain, Value Chain Dynamics, Value Chain Mapping of Organizational Supply Chain - Technology Supply Chain - Capability Chain; Creating an edge through new process development, superior project management, machine learning, artificial intelligence, data analytics; Protecting business ideas and innovation.

Module 3:

Design & Development Strategy - Concept of design strategy, Fallacies of product and process development, Process Concepts, Process technology strategy, Improvement strategy, Idea marketplace, Clockspeed concept, Supply chain dynamics, Supply Chain Business Issues, Volatility amplification in supply chain, End-to-end integration for supply chain, Supply network strategy, Supplier relations, Cross-industry challenges; Innovation in Process Technology

Module 4:

Trends in Technology and Operations - Digital transformation; PESTEL challenges to Industry 4.0; Skills needed for digitization; Competing through quality; Managing operations risk quality;

Innovation in the era of to digital economy; Substitutes of strategy - lean and agile operation, TQM, BPR, ERP; Future technology trends in manufacturing and service industry; Research and Development Organizations, Technology governance

Module 5:

Technology Strategy and Society - Government strategy for digital economy, Technology trends for government, Shared economy, Impact on employment, Ethical technology and trust, Privacy, Issues in Privacy; Evolving technologies and SDGs (SDG 9);

Module 6:

Capturing the Joint Benefits of Technology and Operations - Future impact of technology in supply chain management; Finance and Technology, Services and Technology, New Markets from established firms.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Define the role of operations and technology strategy in the change in Business Models, Productivity and Capability strategy
2. Examine the factors that determine Sustainable competitive advantage through technology for the promotion of technology - based operations.
3. Evaluate the supply chain issues and challenges of cross industry associated with design and development of Product and Process strategy
4. Justify the applicability and implications of trends in Technology and Operations in the wake of Digital transformation and PESTEL challenges to Industry 4.0
5. Evaluate the impact of Technology and Operations strategy on development of industry, society, government in the context of SDGs (SDG 9)
6. Relate the Joint Benefits of Technology and Operations with supply chain management; Finance and Technology, Services and Technology and New Markets from established firms.

BOOKS FOR REFERENCE:

1. Hayes R. Pisano G. Upton D. Wheelright S. (2005) *Operations, Strategy, and Technology: Pursuing the Competitive Edge. First Edition. John Wiley and Sons.*
2. Turban, E., L. Volonino, and G.R. Wood. (2015). *Information Technology for Management: Digital Strategies for Insight, Action, and Sustainable Performance. 10th Edition. Danvers, MA: John Wiley and Sons.*
3. Slack N. and Lewis M. (2009). *Operations Strategy. Second Edition. Pearson.*
4. Hewitt E. (2008) *Technology Strategy Patterns: Architecture as Strategy. O'relly Publishers.*

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PG21AO219: MANAGING SERVICE OPERATIONS

COURSE OBJECTIVES:

The students will be able to:

- 1. Explain the role of service operations in effective business decision making and Facilitating Role of Services in an Economy*
- 2. Examine the factors that determine service strategies to match the competitive business environment*
- 3. Evaluate the role of Technology and New Service Development of existing enterprises and its impact on the designing elements of services offer*
- 4. Integrate service operations of an organization with Facility location strategy so as to ensure Process Flow, Process Improvement and Service Quality*
- 5. Propose a service plan for a firm so as to solve the challenges of managing capacity in the context of demand and supply of Service and its Relationship*
- 6. Justify the suitability and implications of Domestic Growth and Expansion Strategies in the form of Franchising Generic International Strategies and Global Service Strategies*

Module 1:

Fundamentals of Service operations - Facilitating Role of Services in an Economy, Service-Dominant Logic, Distinctive Characteristics of Service Operations, Service Package, Grouping Services by Delivery Process, Open-Systems View of Service Operations Management.

Module 2:

Understanding Service Strategy - The Strategic Service Vision, Understanding the Competitive Environment of Services, Competitive Service Strategies, Winning Customers in the Marketplace, Competitive Role of Information in Services, Virtual Value Chain, Stages in Service Firm Competitiveness

Module 3:

Role of Technology and New Service Development - Self-service Technologies, Classification of Service Automation, Technology Convergence, Service Process Dimensions, Economics of Scalability, Adoption of New Technology in Services; Service Design Elements, Strategic Positioning through Process Structure, Service Blueprinting, Taxonomy for Service Process Design, Generic Approaches to Service System Design.

Module 4:

Process Flow, Process Improvement and Service Quality - Facility design, Process analysis, Facility layout, Quality tools for analysis of problem, Benchmarking, Improvement programs, SERVQUAL, Quality Service by Design, Achieving Service Quality; Service encounter - Role of

technology in the service encounter, service organization, contact personnel, Customer Service Recovery, Strategic location considerations, Geographic information systems, Facility location modeling considerations, Facility location techniques.

Module 5:

Managing Capacity – Demand and Service Relationships - Generic strategies of level capacity or chase demand, Strategies for managing demand and capacity; The Economics of Waiting, Strategies for Managing Customer Waiting, Essential Features of Queuing Systems; Service Supply Relationships, Outsourcing Services, Professional Service Firms.

Module 6:

Managing Service Projects and Globalization of Services - Domestic Growth and Expansion Strategies, Franchising, Generic International Strategies, Global Service Strategies; Techniques for Project Management, Resource Constraints, Activity Crashing, Incorporating Uncertainty in Activity Times, Problems with Implementing Critical Path Analysis, Monitoring Projects

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the role of service operations in effective business decision making and Facilitating Role of Services in an Economy
2. Examine the factors that determine service strategies to match the competitive business environment
3. Evaluate the role of Technology and New Service Development of existing enterprises and its impact on the designing elements of services offer
4. Integrate service operations of an organization with Facility location strategy so as to ensure Process Flow, Process Improvement and Service Quality
5. Propose a service plan for a firm so as to solve the challenges of managing capacity in the context of demand and supply of Service and its Relationship
6. Justify the suitability and implications of Domestic Growth and Expansion Strategies in the form of Franchising Generic International Strategies and Global Service Strategies

BOOKS FOR REFERENCE:

1. *Fitzsimmons, J. A., Fitzsimmons, M. J., Bordoloi, S. (2014). Service Management: Operations, Strategy, Information Technology. Eighth Edition, McGraw-Hill.*
2. *Johnston, R., & Clark, G. (2008). Service Operations Management: Improving Service Delivery. Second Edition, Pearson Education.*
3. *Hollins Bill & Shinkins Sadie (2006). Managing Service Operations: Design and Implementation. First Edition. SAGE Publication Ltd.*
4. *Metters R, King-Metters K, Pullman M., Walton S. (2007). Successful Service Operations Management, Second Edition, Cengage Learning*
5. *Davis, M. M., and Heineke, J. N. (2003). Managing Services: Using Technology to Create Value. Irwin/McGraw-Hill.*

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P115 QTLR 201: QUANTITATIVE TECHNIQUES AND LOGICAL REASONING- II

COURSE OBJECTIVES:

The students should be able to:

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

Module 1:

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

Module 2:

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

Module 3:

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

COURSE OUTCOMES:

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

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

BOOKS FOR REFERENCE:

1. *Quantitative Attitude* by R.S. Agarwal, Chand Publisher.
2. *Verbal and non verbal reasoning* by R.S. Agarwal, Chand Publications