

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”**



Master of Commerce (International Business)

Semester I & II

Academic year 2023 – 2024

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 (INTERNATIONAL BUSINESS) PROGRAMME

1. The programme enables a student to develop not only in academics but also in value added courses and extension activity through embedding these pillars in the system.
2. Choice Based Credit System is adopted for the M.Com IB Programme with Cumulative Grade Point Average for Evaluation.
3. Specialization is available in Accounting, Finance, Taxation, Human Resource, Business Administration, Capital & Commodities Market with PGD.
4. Relative importance of subjects of study and activities are quantified in terms of credits.
5. The course has inbuilt provisions to learn a skill based paper based on their specializations.
6. Regular sessions on SPSS, Quantitative Techniques and Logical Reasoning, case study analysis, Analysis of Current Business and Economics, Managerial Communication as part of curriculum for students’ professional and personal development.
7. From induction to graduation the curriculum is designed to encourage students to address challenges in a reflective manner.
8. Inputs from industry experts is a crucial part of the course. They facilitate access to applied knowledge.

9. Foreign Trips are arranged for International Exposure towards manufacturing sector, logistic and supply chain.
10. Regular sessions of Tally & Excel, English Pronunciation, SPSS, Group Discussions, Mock personal Interviews, Presentation, Seminars, Case Studies, Quantitative Analysis, Data Interpretation & Verbal Ability as part of regular course for students' professional and personality development.
11. Students will have to do summer internship and project / dissertation.
12. Students are required to devote time to internship and placement activities and are encouraged to take up part time assignments.
13. Engagement in programs of social concerns, psychometric tests, art therapy, counseling sessions, presentation skills and personality grooming.
14. Compulsory rural exposure programme as part of extension activities.

I. ELIGIBILITY FOR ADMISSION:

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 (International Business) 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 the 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.

% 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

- 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.

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

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.TEACHING PRACTICE AND SUMMER CORPORATE INTERNSHIP:

As part of the curriculum, the M.Com Regular and IB students can take up either a corporate internship of six to eight weeks during their II semester summer break or can take up 60 hours of Teaching Practice alongside regular classes during their III semester for undergraduate courses. The progression of the corporate internship/teaching practice is supervised and evaluated by an internal guide allocated by the college.

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/Teaching Practice Report at the end of the stipulated term. Based on the performance of the student the internal guide will assign marks out of 100 for the performance of the student during the internship/teaching practice. The guides will fill out a Matrix based Evaluation form consisting of various criterion spread across academic, inter-personal and soft skill characteristics expected of an employee by an organization.

M.COM (INTERNATIONAL BUSINESS) PROGRAMME STRUCTURE PROGRAMME MATRIX

Content	I	II	III	IV	Total
I. ACADEMICS					
Major Core	<ul style="list-style-type: none"> International Business Environment Accounting for Decision Making Management Concepts & Organizational Behaviour 	<ul style="list-style-type: none"> Finance for Managers Impex Procedure and Documentation International Financial Institutions & Markets 	<ul style="list-style-type: none"> International Financial Management Advanced Computer Applications for Business 	<ul style="list-style-type: none"> (Dissertation) 	
Allied Required	<ul style="list-style-type: none"> Business Statistics and Analysis Economics for Managers 	<ul style="list-style-type: none"> Operation Research for Business Decisions Business Research Methodology 	<ul style="list-style-type: none"> Bank Management 	<ul style="list-style-type: none"> Business Policy & Strategic Management 	
Major Optional	NA	NA	<ul style="list-style-type: none"> Foreign Exchange Management International Marketing Project Management 	<ul style="list-style-type: none"> International Logistics & Supply Chain Management Security Analysis and Portfolio Management SAP(CRM) 	
Allied Optional	*3 Hrs/3 Credits (as per list given below)	*3 Hrs/3 Credits (as per list given below)	-	-	
TOTAL	21 Cr	21 Cr	23 Cr	23 Cr	88
II SKILL ORIENTED/VALUE ADDED PROGRAMMES					
QT and LR	1 Cr	1 Cr	-	-	
Analysis of Current Business and Economics	1 Cr	1 Cr	-	-	
SPSS / Statistical packages	-	-	1 Cr	-	
Corporate Internship	-	-	1 Cr	-	
Managerial Communication	1 Cr	-	1 Cr	-	
TOTAL	3 Cr	2 Cr	3 Cr	-	8
III EXTENSION ACTIVITIES, CO-CURRICULAR & OTHERS					
Extension/Extra Curricular & Others		1 Cr		1 Cr	
TOTAL	-	1 Cr	-	1 Cr	2
GRAND TOTAL	24 Cr	24 Cr	26 Cr	24 Cr	98

**M.COM (INTERNATIONAL BUSINESS) 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		
P415 MC 101	International Business Environment	4	30	70	100	4
P422 MC 102	Accounting for Decision Making	4	30	70	100	4
P423 MC 103	Management Concepts & Organizational Behaviour	4	30	70	100	4
P418 AR 101	Business Statistics and Analysis	3	30	70	100	3
P415 AR 102	Economics for Managers	3	30	70	100	3
TOTAL		18	150	350	500	18

SEMESTER – II

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
P415 MC 201	Finance for Managers	4	30	70	100	4
P415 MC 202	Impex Procedure & Documentation	4	30	70	100	4
P415 MC 203	International Financial Institutions & Markets	4	30	70	100	4
P415 AR 201	Operation Research for Business Decisions	3	30	70	100	3
P415 AR 202	Business Research Methodology	3	30	70	100	3
TOTAL		18	150	350	500	18

CIA – Continuous Internal Assessment

**M.COM (INTERNATIONAL BUSINESS) 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/ PG21AO218/ PG21AO219	Creative Dramatics/ Technology & Operations / Strategy/ Managing Service Operations	3	30	70	100	3
TOTAL		3	30	70	100	3

CIA – Continuous Internal Assessment

M.COM (INTERNATIONAL BUSINESS) 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
			CI A	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 (International Business)

PROGRAMME EDUCATIONAL OBJECTIVES

After undergoing the **M.Com (International Business)** 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 (International Business)** 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.

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 Global perspectives and multicultural competency

Employ effective and appropriate interaction and Team work with people of different nationalities and cultures, demonstrating respect for social, cultural and Linguistic diversity at the local, national and international level.

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.

P415 MC 101: INTERNATIONAL BUSINESS ENVIRONMENT

COURSE OBJECTIVES:

Students should be able to

- 1. Describe the drivers of International Business in the context of Theories of International Trade and Globalization.*
- 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:

Nature of International Business (IB) - Drivers of International Business, Comparison of IB and Domestic Business, Routes of Globalization, Players in International Business.

Theories of international trade, Concepts on international trade: classical, factor endowment factor price equalization terms of trade, new trade theories

Module 2:

International Business Environment - Unipolar world: US hegemony over the global economy - The global economic performance: The US slowdown – The recession in the Japanese Economy.

Socio-cultural environment, Significance, Religion, Language, Education, Aesthetics, Attitudes, Culture, Cross cultural literacy, Managing Diversity, Strategy, Compatibility, Social Responsibility of Business.

Module 3:

International Trade – Licensing, Franchising, Joint Ventures, Electronic Commerce – International Sale Contracts – Imports – Exports – Customs – International Carriage – Restrictions in trade – Dispute resolution mechanisms.

Module 4:

Trade and Development - Developing Countries Free Trade Versus Protection Debate, Quota Tariff other Methods of Restricting Trade , an overview of Gains from Trade, FDI, MNC, FII- Labour Migration, Outsourcing Technology Transfer International Cartel, Need and Problems.

Trade Liberalization – Process of Globalization. overview and

Principles of GATT, WTO. Provisions AGRI, MFA, TRIMS TRIPS, GATS, Relevance to Developing Countries. Trading Blocks: Impacts – Levels of Integration Agreements on Subsidies and Countervailing Measures (SCM)- Anti-Dumping Measures-

Module 5:

International Payment Mechanisms – Letters of Credit (LC) – DA – DP (UCPDC & URC of ICC) – FEMA – Double Taxation Agreements (DTA) – FDI – Laws and Regulations.

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*
10. *Environments, Annual report by the Director General WTO, Nov. 22, 2000.*
11. *The International Business Environment – Sundaram & Black – Prentice Hall.*
12. *World Resources & Trade - Khanna & Gupta.*
13. *International Trade – Law & Practice – Motiwal & Awasthi.*
14. *Legal Environment Today – Miller & Roger Leroy.*

P422 MC 102: ACCOUNTING FOR DECISION MAKING

COURSE OBJECTIVES:

Students should be able to:

- 1. Explain the role of an accountant with reference to the emergence of IFRS.*
- 2. Ascertain critically the financial performance by using the various techniques of Financial Analysis.*
- 3. Prepare Cash Flow Statement to facilitate managerial decisions.*
- 4. Evaluate the criteria for Decision Making by using Absorption Costing and Marginal Costing.*
- 5. Choose the appropriate methods of ascertainment of cost in accordance with the merit of the case.*

Module 1:

Financial accounting – Introduction to Ind AS, IFRS, Challenges in implementation, Role of an accountant. Concepts – Assets, Liabilities, Incomes, Expenditure and Equity. Computation of Equity of a Company. The Four Pillars of Accounting as per IFRS, Accounting Equation and Indian Generally Accepted Accounting Principles and Concepts.

Module 2:

Financial Statement Analysis and Interpretation - Meaning and concept of Financial Analysis – Types of Financial Analysis – Methods of Financial Analysis – Problems on Comparative Statements – Common Size statements – Trend Analysis (comparison of the performance of IND AS compliant Financial Statements of companies in the same sector e.g. airtel v/s vodafone, spicejet v/s indigo etc.) Ratios - Meaning – Utility and limitations – Classification of Ratios – Calculation and interpretation of Solvency – Turnover – Profitability and Liquidity Ratios and their interpretations.

Module 3:

Cash Flow Statement - Meaning of Inflows and Outflows - Cash and Cash Equivalents – Components of Cash and Cash Equivalents – Operating Activity – Investing Activity – Financing Activity – Uses and significance of Cash Flow Statement – Preparation of Cash Flow Statement as per Ind AS 7.

Computation of Cash flows from Operation to Total Sales Ratio, Cash flows from Operation to Total Assets Ratio, Cash flows from Operation to Total Liabilities Ratio, Cash flows from Operation to Long-term Debts Ratio, Cash flows from Operation to Current Liabilities Ratio, Cash generating power ratio (including interpretation of all these ratios). Meaning of Free Cashflows, Calculation of Free Cash Flows and its interpretation.

Module 4:

Decision Making using Absorption Costing and Marginal Costing – Introduction to Absorption costing and Marginal Costing – Ascertainment of profit under absorption costing and Marginal Costing. Applications of Marginal Costing - Make or Buy Decision, Key factor / limiting factor, Accepting or Rejecting the Export Offer, Pricing decisions, Selecting the Suitable Product Mix, Introduction of new product, Operate or shut down decisions. Decision making using PV Ratios, Multi-product BEP and MOS.

Module 5:

Contemporary Costing - ABC Analysis – Meaning of Activity – Types of Activities, Definition of Activity Based Costing, Cost Driver, Cost Object, Emergence of Activity Based Costing, Benefits of Activity Based Costing, Problems on Activity Based Costing. Target Costing - Meaning and Steps in Target Costing, Problems on Target Costing. Life Cycle Costing – Meaning, Features and Problems on Life Cycle Costing. Balance Score-card (only concepts) and Kaizen Costing (only concepts).

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the role of an accountant with reference to the emergence of IFRS.
2. Ascertain critically the financial performance by using the various techniques of Financial Analysis.
3. Prepare Cash Flow Statement to facilitate managerial decisions.
4. Examine the criteria for Decision Making by using Absorption Costing and Marginal Costing.
5. Justify the appropriate methods of ascertainment of cost in accordance with the merit of the case.

BOOKS FOR REFERENCE:

1. *R. Narayanaswamy, Financial Accounting, PHI*
2. *Nitin Balwani, Accounting and Finance, EB*
3. *Dr. Jawaharlal, Accounting for Management, HPH*
4. *Khan and Jain, Management Accounting, TMH*
5. *Louderback and Holmen, Managerial Accounting, Thomson*
6. *Ambrish Gupta, Financial Accounting for Management, Pearson*
7. *Robert Anthony, David Hawkins and Kenneth Merchant, Accounting, TMH*
8. *James Stice and Michael Diamond, Financial Accounting, Thomson*

P423 MC 103: MANAGEMENT CONCEPTS & ORGANISATIONAL BEHAVIOUR

COURSE OBJECTIVES:

The course enables the students to:

- 1. Describe conceptual inputs to manage behaviour in organisations and assess the basic design elements of organizational structure and evaluate their impact on employees.*
- 2. Examine the causes, outcomes and the different ways of managing individual, interpersonal and group behaviour in the context of organizational set up.*
- 3. Analyse organisational behavioural issues in the context of organisational behaviour theories, models and concepts.*
- 4. Identify different motivational theories and evaluate motivational strategies used in a variety of organizational settings.*
- 5. Select the appropriate leadership style for group and team performance in organizations.*
- 6. Assess the potential effects of organisational culture and climate on organisational behaviour.*
- 7. Explain how organizational change and conflicts affect working relationships within organizations.*

Module 1:

Introduction to Organisational Behaviour 8 hours - Organizational Behaviour- Meaning- Definition- Key Elements- Scope of Organizational Behaviour Concepts in Management- Contributions to Other Disciplines- Models of Organizational Behaviour- Autocratic, Custodial, Supportive and Collegial- Challenges and Opportunities in Organizational Behaviour- Relevance of Management Theories in Organizational Behaviour- Social System School- Decision Theory School

Module 2:

Foundations of Individual Behavior 12 hours - Attitude- Concept, Attitude Formation- Determinants of Attitude- Attitude and Behavior- Opinions and Beliefs, Change of Attitude- Role of Values and Emotions, Barriers in Changing Attitude- Overcoming the Barriers
Personality – Determinants of Personality- Biological factors- Cultural factors- Social factors- Situational factors, Self-Concept, Self-Esteem and Self-Efficiency, The Johari Window, Locus of Control, Big Five Model, Personality attributes influencing Organisational Behaviour
Perception- Meaning- Significance- Perceptual Process- Perceptual Mechanism- Factors influencing Perception- Individual Perception and Decision Making- Perceptual Errors

Module 3:

Learning, Motivation and Behaviour Modification at Work 12 hours - Learning– Principles, Process, Learning Theories- Classical Conditioning, Operant Conditioning, Cognitive Social Learning.

Motivation– Meaning- Characteristics- Role of Motivation in an Organisation–Motivation and Behaviour- Intrinsic Motivation- Motivation and Performance - Financial and Non-financial Motivators, Theories of Motivation – Maslow’s Need Hierarchy Theory, McGregor’s X and Y Theory, Herzberg’s Two Factor Theory, McClelland’s Learned Needs Theory

Behaviour Modification- Concept, Steps, Techniques- Positive Reinforcement- Negative Reinforcement and Punishment

Module 4:

Group Dynamics and Organisational Leadership 10 hours - Introduction to Group Dynamics, Concept of Groups- Characteristics- Formal and Informal Groups- Group Cohesiveness- Group Think – Group Norms- Process of Group Formation.

Organisational Leadership, Choice of leadership styles for group and team performance, Leadership and Power- Sources of Power, Leadership Theories- Trait Theory, Behavioural Theory, Contingency Theory, Organizational Effectiveness.

Module 5: Organization Culture and Climate 8 hours - Organization Culture- Meaning and Concept- Determinants of Organisational Culture- Impact- Importance, Process of Culture Creation in an Organisation, Link between Organisational Culture and Organization Climate, Dimensions of different Organisational Cultures, Assimilation of Organisational Culture at Domestic and Global levels.

Module 6: Organizational Change and Conflict Management 10 hours - Organisational Change- Introduction- Types of Change - Identification of the Causes, Optimizing the Organisation’s Capacity for Change, The Domino Effect, Resistance to Change- Reasons- Efforts to Overcome Resistance to Change Organisational Conflict- Meaning, Types of Conflict, Conflict Process, Causes and Sources of Conflict, Consequences of Conflict – Conflict resolution Strategies

BOOKS FOR REFERENCE:

1. *Koontz & Weirich, Essentials of Management, Tata McGraw Hill.*
2. *Uday Pareekh, Organizational Behaviour, Oxford*
3. *Stephen Robbins and Timothy Judge, Organizational Behaviour, PHI*
4. *Fred Luthans, Organizational Behaviour, TMH*
5. *Steven Robbins and Seema Sanghi, Organisational Behaviour, Pearson*
6. *P Subba Rao, Management of Organizational Behaviour, HPH*
7. *Gregory Moorhead and Ricky Griffin, Organizational Behaviour, Biztantra*
8. *Debra Nelson and James Quick, Organisational Behaviour, Thomson*
9. *PG Aquinas, Organization Behaviour, EB*

P418 AR 101 – BUSINESS STATISTICS AND ANALYSIS

COURSE OBJECTIVES:

Students should be able to

- 1. Justify the applicability of an appropriate tool of measure of central tendency and dispersion in managerial decision making.*
- 2. Select an appropriate tool for business research / application problem*
- 3. Use decision tree technique for business application problems.*
- 4. Apply linear equation and affirmative equation to determine cost and revenue funds.*
- 5. Use excel functions of descriptive statistics – co relation and regression for tabulation, presentation and analysis of data.*

Module 1:

Fundamentals of Statistics: Measures of Central Tendency- Arithmetic Mean, Median & Mode, Dispersion-Standard Deviation & Coefficient of Variation. Skewness & Kurtosis concepts. Times Series Analysis -Components of Time Series, Secular Trend. Correlation Analysis- Scatter Diagram, Karl Pearson's and Spearman's Coefficient of Correlation, Lag and lead in Correlation. Regression Analysis - Linear Regression with Business Application Problems, Multiple Correlation & Multiple Regression- Concepts

Module 2:

Probability: Introduction –Types of events, Definition. Permutation & Combination– concepts. Probability Theorems – Addition Theorem, Conditional Probability Theorem & Baye's Theorem.

Module 3:

Probability Distributions: Random Variable - Expectation & Variance of Random Variable. Probability Distributions - Binomial, Poisson & Normal distribution with Business Applications.

Module 4:

Decision Theory: Process of Decision Making – Elements, Types of Decision Making Situations, Decision Making under Certainty, Uncertainty and Risk. Bayesian Approach – Decision Tree Technique.

Module 5:

Statistical Applications in Excel: Introduction- Features of all function keys F1 to F12 with Control function- Pivot table & charts, V lookup & H lookup. Data Analysis- Descriptive Statistics, Correlation & Regression. Simple macros.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Justify the applicability of an appropriate tool of measure of central tendency and dispersion in managerial decision making
2. Select an appropriate tool for business research / application problem
3. Use decision tree technique for business application problems.
4. Apply linear equation and affirmative equation to determine cost and revenue funds.
5. Use excel functions of descriptive statistics – co relation and regression for tabulation, presentation and analysis of data.

BOOKS FOR REFERENCE:

1. *Mittal, Sathyaprasad and PradeepRao, Mathematics and Statistics for Management, HPH*
2. *Azel and Sounderpandian, Complete Business Statistics, TMH*
3. *JK Sharma, Business Statistics, Pearson*
4. *RS Bhardwaj, Business Statistics , EB*
5. *RP Hooda, Statistics for Business and Economics, McMillan*
6. *GC Beri, Business Statistics, TMH*
7. *BR Dey, Managerial Statistics, McMillan*

P415 AR 102 - 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:

Theories of the firm and profit - Alternative objectives of the firm. Profit maximization versus sales maximization objectives. Traditional, behavioral and managerial theories of the firm. Accounting profit versus Economic Profit.

Theories of Profits.

Course outcomes:

1. Understand the importance of economics in managerial decision making
2. Apply the knowledge of demand-supply mechanisms in different markets.
3. Explain the different production cost relationships
4. Evaluate how different markets function in real life scenarios.
5. Actualise the concept of profits in the economic sense.

BOOKS FOR REFERENCE:

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

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. Sulphery 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.

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 Principles 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. Rajeswari 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. Hettne 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. *Hefferon 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:

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 go 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; Ration & 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 go 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*

P415 MC 201: FINANCE FOR MANAGERS

COURSE OBJECTIVES:

Students should be able to

- 1. Illustrate the role of finance management in the state of affairs.*
- 2. Evaluate capital expenditure decisions by using criteria of capital budgeting techniques.*
- 3. Compute an overall cost of capital of capital mix of a hypothetical firm.*
- 4. Design optimal capital structure by using implication of capital structure.*
- 5. Plan for optimum dividend policy for a hypothetical firm by using the implications dividend theories.*
- 6. Analyse the role of each component of working capital maintaining optimized working capital by estimating working capital requirements of the firm.*

Module 1:

Introduction & Fundamental Concepts in Financial Management: Scope, Objectives, Modern Approach to Financial Management, Role of Financial Manager, Interface of Financial Management with other functional areas, the financial environment. Risk and Return trade off, Risk in a portfolio context, Measuring portfolio Risk, Capital Asset pricing model, Time value of money.

Module 2:

Investment Decisions: Nature and importance of capital budgetary process, Basic principles in estimating costs and benefits of investments, Appraisal criteria – payback period, Average rate of return, Net present value, Benefit cost ratio, Internal rate of return, Profitability Index, Earning per Share, Risk analysis in capital budgeting.

Module 3:

Cost of Capital and Sources of Finance: Cost of debt, Cost of Equity and reserves Cost of preferred stock, weighted average cost of capital, Factors affecting cost of capital. Sources of Short Term Finance, Long term financing: shares, Debentures, Warrants, Term loans, Lease financing, Hybrid financing, Venture capital financing.

Module 4:

Capital Structure: Introduction, Factors affecting capital structure, Features of an optimal capital structure, Capital structure theories: Net income approach, Net operating income approach, Miller Modigliani propositions I and II, Leverages: Operating, Financial and Combined, Leverage and firm value. Financial Break-even point and indifference analysis.

Module 5:

Dividend Policy: Introduction, Dividend decisions and valuation

of firms, Determinants of dividend policy, Dividend theories – relevance and irrelevance: Walter, Garden and M M Hypothesis, Bonus issues, stock split, Buy back of shares, Tax issues, Optimum Dividend Policy.

Module 6:

Working Capital Management and Financing: Meaning, Importance, Concepts at working capital, Determinants, Managing various components of working capital, Tools for analysis and managing working capital, Credit management.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the role of finance management in the state of affairs.
2. Evaluate capital expenditure decisions by using criteria of capital budgeting techniques.
3. Compute an overall cost of capital of capital mix of a hypothetical firm.
4. Design optimal capital structure by using implication of capital structure.
5. Plan for optimum dividend policy for a hypothetical firm by using the implications dividend theories.
6. Analyse the role of each component of working capital maintaining optimized working capital by estimating working capital requirements of the firm.

BOOKS FOR REFERENCE:

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

P415 MC 202: IMPEX PROCEDURES & DOCUMENTATION

COURSE OBJECTIVES:

The students should be able to

1. Get exposed to the realm of import-export procedures and documentation
2. Familiarise with the steps involved in export and import procedure
3. Learn the methods of payments for export/import and modes of payment like letter of credit and its types
4. Understand the roles of institutional functionaries who facilitate foreign trade, like export promotion councils and commodity boards and EXIM bank
5. Learn about the meaning, importance and methods of quality control inspection of export products
6. Understand the need, sources and types of shipping related financing and insurance

Module 1:

Export Documentation–Framework–Standardized Pre-shipment Export Documents – Commercial and Regulatory Documents – Export credit instruments and procedure – Letters of credit and types documents required for export credit – Central Excise and Customs clearance of export cargo – Procedure and documents.

Module 2:

Shipment of Export cargo by sea, by air and by post – Procedure and documents required for shipment of cargo – Multimodal transport – Procedure and documentation – Export incentives – EPCG scheme – Duty drawback – Central excise and sales tax exemption – Exemption of export profit from income tax procedure for availing export incentives – Documents required for export incentives.

Module 3:

Cargo insurance & Marine insurance – Institute cargo clauses – Specific policy – Open policy – Procedure for cargo insurance – Procedure for marine insurance claims – Necessary documents for filling claim.

Export credit insurance – Services of Export Credit and Guarantee corporation in export credit insurance – Specific policy and small exporters’ policy – Guarantees – Procedure for availing credit insurance and necessary documents.

Module 4:

Quality control and pre-shipment inspection – Quality maintenance provisions of Exports (Quality Control and Inspection) Act – Types of pre-shipment inspection Procedure and documents for pre-shipment inspection.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Prepare a step by step action plan for import or export procedure and documentation
2. Differentiate between the various documents required for export/import from India

3. Relate to the needs of exporters to get finance for shipping related activities and know where to get it from
4. Decide which institution to approach for information and guidance regarding export of cargo
5. Know how to get the quality control inspection done for exports
6. Decide how to arrange for marine insurance for the cargo

BOOKS FOR REFERENCE:

1. Francis Cherunilam: *“International Trade and Export Management”*, Himalaya Publications 2004.
2. Johnson, Thomas E: *“Export / Import Procedures and Documentation”*, New York, AMACOM, 1994.
3. Kapoor D C: *“Export Management”*, Vikas 2002.
4. Nabhi: *“New Import Export Policy and Handbook of Procedures”*, Vol.1 2002-07: As Amended up to 4.4.2002, Oscar Publications.
5. Pawan Kumar: *“Export of India’s Major Products Problems and Prospects”*, New Century Publications.
6. Ramakrishna S & others: *Quality Control and Pre-shipment Inspection for exports*.
7. Seyoum, Belay: *“Export – Import Theory, Practices and Procedures”*, NY, Haworth Press, 2000.
8. Tianwah, Goh: *“Export – Import Procedures & Documentation How to start, Finance and manage your own import – export (revised edition)”*, 1990.

P415 MC 203: INTERNATIONAL FINANCIAL INSTITUTIONS & MARKETS

Objectives:

This subject provides an overview of modern and rapidly changing global financial systems with special reference to both developed and developing economies. International financing of industry and trade is of focus. After a brief review of mechanics of international monetary systems and operations the structure of foreign exchange markets and banking systems, money markets and capital markets are examined.

Topics covered include: domestic and international flow of funds, money, credit, capital and foreign exchange markets. Role of international banks, central banks and traditional instruments such as stock, bonds and modern instruments such as asset backed securities (ABS) and SWAP.

Management of interest rate and foreign exchange risk, use of derivatives is of special attention.

Module 1:

Introduction & International Financial Institutions —Overview of international financial institutions and markets (financial intermediaries) IMF – Role and financial policies, International banking —Products offered by international banks (letters of credit etc) — Foreign Currency Accounts , External Commercial Borrowings — Including Indian Perspective, risk management in international banking and FIs — international payment/settlement system — central banks and creation of money — International investment/merchant banks,

Module 2:

Foreign Exchange Market —How currencies are traded — spot —forward — futures and derivatives market — currency markets — Players in the foreign exchange market — favorite currencies and trading locations — Foreign Exchange Quotations and calculations, settlement procedures and risk — interest rates and covered interest arbitrage and covered interest parity.

(Currency derivatives will be covered in module 5).

Module 3:

Money markets & Bond Markets — what money markets do? — money market funds — money market instruments — commercial paper, BA, treasury bills, notes, inter-bank loans, international agency paper, repo/reverse repo, money market and the monetary policy .

Bond markets — types of bonds — issuance procedure — bond duration —bond valuation — trading in bonds — global bonds — bond indices — International fixed income markets — Euromarkets — Level and structure of interest rates.

Module 4:

International Equity markets — types — floatation — secondary market — OTC market — international equity market — international stock exchanges — international listings —international trading — depositary receipts (including process of issuing GDRs/ADRs).

Futures and option markets — currency, commodity and stock derivatives — hedging with derivatives.

Interest rate derivatives –caps, floors and band –hedging.

Swaps/FRA — the swap market — types — mechanics — hedging.

Investment companies and exchange traded funds.

Module 5:

Securitization — Mortgage backed securities — securitization process — Fannie Mae and Ginnie Mae — CDOs & CMBs — mortgage backed securities outside the US.

BOOKS FOR REFERENCE:

1. *Fabozzi, Modigliani, Jones and Ferri— Foundation of Financial Markets and Institutions — Pearson Education.*
2. *Anthony Saunders & Cornett — Financial Markets & Institutions/A modern Perspective — Tata McGraw Hill.*
3. *Rose, Kolari & Fraser — Financial Institutions — Irwin.*
4. *Shapiro — Multinational Financial Management — Prentice Hall.*
5. *Dr S Guruswamy — Financial Markets & Institutions.*
6. *Jeff Madura — Financial Institutions & Markets — Thomson South –Western.*
7. *Frederic S Mishkin /Stanley G Eakins — Financial Markets + Institutions — Pearson Education.*
8. *Mark Kohn — Financial Institutions & Markets.*
9. *Shapiro — Multinational Financial Management.*

P415 AR 201: OPERATIONS RESEARCH FOR BUSINESS DECISIONS

COURSE OBJECTIVES:

The students will be able to

- 1. Illustrate the nature and scope of OR models and its applications for Business problems for decision making.*
- 2. Design optimum solution for business decisions by using linear programming models.*
- 3. Design optimum solution for business decisions by using Transport problems and Assignment problems models*
- 4. Solution for Business decision problems by using Queuing models and simulations.*
- 5. Design optimum solution for business decisions by using Gaming theory*
- 6. Develop a project network diagram and analysis by Pert or CPM method for project management.*

Module 1:

Introduction to Operation Research – Definition and evaluation of OR – Characteristics and Scope of OR – Management Applications of OR.

Module 2:

Linear Programming – Formulation of LP Problems – Graphical Solutions and Simplex Algorithms – Computer package for solving LP – Applications of LP Problems – Need for integer and Non Linear Programming.

Module 3:

Transportation and Assignment Problems – Formulation and solution of transportation problem, Formulation and solution of Assignment, Application of these Techniques in Management.

Module 4:

Queuing theory and Simulations – Queuing Models and Elements, Single and Multiple Server Queries, Simulation and its applications, Commercial Simulations Packages.

Module 5:

Game theory – Game theory concepts – Application of Game theory.

Module 6:

Network Analysis – Definition of Projects, Drawing of Diagram – LS/LF – ES/EF Concepts – Crashing of Activities – Cost Implications. PERT – CPM – Markovian Decision Process and Application in Business.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the nature and scope of OR models and its applications for Business problems for decision making.
2. Design optimum solution for business decisions by using linear programming models.
3. Design optimum solution for business decisions by using Transport problems and Assignment problems models
4. Solution for Business decision problems by using Queuing models and simulations.
5. Design optimum solution for business decisions by using Gaming theory
6. Develop a project network diagram and analysis by Pert or CPM method for project management.

BOOKS FOR REFERENCE:

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

P415 AR 202: BUSINESS 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, Variables and parameters. The Research Process. MRQH;

Module 2:

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

Module 3:

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

Module 4:

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

Module 5:

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

software packages. ANOVA, Factor Analysis, Cluster Analysis, Discriminate Function Analysis, Multi-dimensional Scaling.

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.

COURSE OUTCOMES:

After completion of the course the students will 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
3. research gap and question.
4. Explain the process and usual content of Research design for a hypothetical topic of research.
5. Differentiate from one to other methods of collecting primary and secondary data for given study
6. Choose appropriate tool of analysis of data for testing of hypothesis.
7. Develop 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. CengageLearning – 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.com

www.doaj.org

www.eric.ed.gov

www.ssrn.com

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.

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.*

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