

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

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

Recognized by the UGC as  
"COLLEGE WITH POTENTIAL FOR EXCELLENCE"



**Master of Commerce  
(Finance & Taxation/ Marketing & Analytics)**

**Semester III & IV  
Academic year 2022 – 2023**

**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 74<sup>th</sup> in the National Institutional Ranking Framework (NIRF) ratings of Ministry of Education, Government of India, in 2021 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 PROGRAMME**

1. Choice Based Credit System is followed for the M.Com Programme with Cumulative Grade Point Average for Evaluation.
2. Specialization is available in Finance, Taxation, Human Resource, and Business Administration with PGD.
3. Inbuilt provision for on the job training for those who intend to pursue a career in teaching and other sectors.
4. Focus on preparing professionals for financial analysis, research orientation, investment and risk management, financial management including derivatives, hedge funds and debt funds.
5. Provisions to pursue certificate course in soft skill training, competitive exams and personality grooming programmes.
6. Students will have compulsory research backed paper presentation in state level and national level seminars, research projects, corporate internships, teaching practice and dissertation.
7. The course has inbuilt provisions to learn a skill based course based on their specializations.

### **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 programme.

Admission will be based on an entrance test conducted by the college. Marks scored at the test and qualifying examination will be considered for final selection.

## **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 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.

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 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 III and IV 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:

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/Open Elective	3 hours	3
Allied Optional	3 hours	3
Graded courses	2hours	1

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

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.

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 =  $\sum$  Total credits in the semester x SGPA / 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

<b>SGPA/CGPA/ Course Grade Point</b>	<b>Grade</b>	<b>Result/Class Description</b>
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-Appeal

## **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
<b>Total</b>			<b>70 Marks</b>

## **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 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 PROGRAMME STRUCTURE PROGRAMME MATRIX

Content	I	II	III	IV	Total
<b>I. ACADEMICS</b>					
Major core	<ul style="list-style-type: none"> <li>• Financial Reporting &amp; Analysis-I</li> <li>• Advanced Financial Management</li> <li>• International Business Environment</li> </ul>	<ul style="list-style-type: none"> <li>• Cost Management</li> <li>• Financial Reporting &amp; Analysis II</li> <li>• International HRM</li> </ul>	<ul style="list-style-type: none"> <li>• Project Appraisal &amp; Finance</li> <li>• Company Legislations &amp; Compliance</li> </ul>	<b>(Dissertation)</b>	
Allied Required	<ul style="list-style-type: none"> <li>• Business Information System</li> <li>• Research Methodology</li> </ul>	<ul style="list-style-type: none"> <li>• QT &amp; OR</li> <li>• Managerial Economics</li> </ul>	<ul style="list-style-type: none"> <li>• Bank Management</li> </ul>	<ul style="list-style-type: none"> <li>• Business Policy &amp; Strategic Management</li> </ul>	
Major Optional	NA	NA	Elective Paper I, II & III	Elective Paper IV, V & VI	
Allied Optional	*3 Hrs/3 Credits (as per list given below)	*3 Hrs/3 Credits (as per list given below)	-	-	
<b>TOTAL</b>	<b>21 Cr</b>	<b>21 Cr</b>	<b>23 Cr</b>	<b>23 Cr</b>	<b>88</b>
<b>II SKILL ORIENTED/VALUE ADDED PROGRAMMES</b>					
QT and LR	1 Cr	1 Cr	-	-	
Analysis of Current Business and Economics	1 Cr	1 Cr	-	-	
SPSS / Statistical packages	-	-	1 Cr	-	
Teaching Practice / Corporate Internship	-	-	1 Cr	-	
Managerial Communication	1 Cr	-	1 Cr	-	
<b>TOTAL</b>	<b>3 Cr</b>	<b>2 Cr</b>	<b>3Cr</b>	<b>-</b>	<b>8</b>
<b>III EXTENSION ACTIVITIES, CO-CURRICULAR &amp; OTHERS</b>					
Extension/Extra Curricular & Others		1 Cr		1 Cr	
<b>TOTAL</b>	<b>-</b>	<b>1 Cr</b>	<b>-</b>	<b>1 Cr</b>	<b>2</b>
<b>GRAND TOTAL</b>	<b>24 Cr</b>	<b>24 Cr</b>	<b>26 Cr</b>	<b>24 Cr</b>	<b>98</b>

**M.Com PROGRAMME STRUCTURE**  
**(For III & IV Semesters)**  
**SEMESTER SCHEME OF EXAMINATION**  
**CORE COURSES**  
**SEMESTER – III**

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CI A	ESE		
P115 MC 301	Project Appraisal and Finance	4	30	70	100	4
P115 MC 302	Company Legislation & Compliance	4	30	70	100	4
P121 AR 301	Bank Management	3	30	70	100	3
<b>TOTAL</b>		<b>11</b>	<b>90</b>	<b>210</b>	<b>300</b>	<b>11</b>

**SEMESTER – IV**

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CI A	ESE		
P115 MC 401	Dissertation/Project (Based on the Specialization)	-	-	-	200	8
P115 AR 401	Business Policy and Strategic Management	3	30	70	100	3
<b>Total</b>		<b>3</b>	<b>30</b>	<b>70</b>	<b>300</b>	<b>11</b>

*CIA – Continuous Internal Assessment*

**M.COM PROGRAMME STRUCTURE**  
**(For III & IV Semesters)**  
**SEMESTER SCHEME OF EXAMINATION**  
**SPECIALISED COURSES**  
**SEMESTER – III**  
**FINANCE & TAXATION**

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CI A	ESE		
P115 FT 301	Corporate Tax Planning & Law	4	30	70	100	4
P115 FT 302	Strategic Financial Management	4	30	70	100	4
P115 FT 303	Security Analysis & Portfolio Management	4	30	70	100	4
<b>TOTAL</b>		<b>12</b>	<b>90</b>	<b>210</b>	<b>300</b>	<b>12</b>

**MARKETING & ANALYTICS**

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CI A	ESE		
P115 MA 301	Advertising and Sales Promotion	4	30	70	100	4
P115 MA 302	International Marketing	4	30	70	100	4
P115 MA 303	Business Marketing	4	30	70	100	4
<b>TOTAL</b>		<b>12</b>	<b>90</b>	<b>210</b>	<b>300</b>	<b>12</b>

*CIA – Continuous Internal Assessment*

## IV SEMESTER

### FINANCE & TAXATION

Course Code	Title of the Paper	Hours per week	Marks			Credits
			CIA	ESE	Total Marks	
P117 FT 401	Goods and Service Tax	4	30	70	100	4
P115 FT 402	International Financial Management	4	30	70	100	4
P115 FT 403	SAP - FICO	4	30	70	100	4
<b>TOTAL</b>		<b>12</b>	<b>90</b>	<b>210</b>	<b>300</b>	<b>12</b>

### MARKETING & ANALYTICS

Course Code	Title of the Paper	Hours per week	Marks			Credits
			CIA	ESE	Total Marks	
P121 MA 401	Digital Marketing	4	30	70	100	4
P115 MA 402	Strategic Brand Management	4	30	70	100	4
P121 MA 403	Marketing Analytics (SAS/Retail Analytics)	4	30	70	100	4
<b>TOTAL</b>		<b>12</b>	<b>90</b>	<b>210</b>	<b>300</b>	<b>12</b>

*CIA – Continuous Internal Assessment*

**M.COM PROGRAMME STRUCTURE  
(III & IV Semesters)  
SEMESTER SCHEME OF EXAMINATION  
GRADED COURSES (VALUE ADDED COURSE)  
SEMESTER – III**

Course Code	Title of the Paper	Hours per week	Marks			Credits
			CIA	ESE	Total Marks	
P115 TP 301	Teaching Practice	-	Grade Points			1
P115 CI 301	Corporate Internship					
P118 ST 301	Statistical Tools For Data Analysis	2				
P115 MCE 301	Managerial Communication - II	2				
<b>TOTAL</b>		<b>4</b>				<b>3</b>

**SEMESTER IV**

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CI A	ESE		
P115 EA 401	Extension Activity	-	-	-	-	1
<b>TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>

## **Outcome Based Education (OBE)**

### **M.Com (Finance & Taxation/Marketing & Analytics)**

#### **PROGRAMME EDUCATIONAL OBJECTIVES**

After undergoing the **M.Com (Finance & Taxation/Marketing & Analytics)** 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 (Finance & Taxation/Marketing & Analytics)** 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.

## **PROGRAMME SPECIFIC OUTCOMES**

### **PSO11 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.



## **PSO12 Entrepreneurial perspective**

Develop, to organize and to manage a business venture along with any of its risks. (Sustainable business Models)

## **P115 MC 301: PROJECT APPRAISAL & FINANCE**

### **COURSE OBJECTIVES:**

Students should be able to

1. Investigate into each project idea in the context of feasibility of study.
2. Justify the viability of the project by using Situation Analysis, Demand Forecasting and Financial Projections.
3. Examine the criteria of selection of a project by using the qualitative and quantitative criteria.
4. Evaluate the financing options in terms of targeted overall cost of capital.
5. Illustrate the project planning and control by using PERT and CPM

### **Module 1:**

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

### **Module 2:**

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

### **Module 3:**

Project Selection - Survey of Time Value of Money, Survey of

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

#### **Module 4:**

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

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

#### **Module 5:**

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

#### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Investigate into each project idea in the context of feasibility of study.
2. Justify the viability of the project by using Situation Analysis, Demand Forecasting and Financial Projections.
3. Examine the criteria of selection of a project by using the qualitative and quantitative criteria.
4. Evaluate the financing options in terms of targeted overall cost of capital.
5. Illustrate the project planning and control by using PERT and CPM.

• **BOOKS FOR REFERENCE:**

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

Case studies OLA, UBER etc.

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

### **COURSE OBJECTIVES:**

Students should be able to

1. Illustrate the stages involved in promotion of public limited company
2. Examine the process of raising capital by way of public offer and private placement
3. Justify the acceptance of deposits by companies as one of the components of capital mix
4. Illustrate the conduct of each type of general meeting in compliance with provisions of Indian company act
5. Identify the usual business transacted in annual general body meeting
6. Justify the appointment of directors that comply with provisions of Indian Companies Act.

### **Module 1:**

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

Incorporation Of Company And Matters Incidental Thereto  
–Incorporation – Public and Private Company, Incorporation

Requirements, Pre and Post Incorporation Contracts, Memorandum and articles of Association, Commencement of Business, Alteration of MOA and AOA, Registered office.

### **Module 2:**

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

### **Module 3:**

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

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

### **Module 4:**

Meetings – Types of General Meeting – Annual General Meeting and Extraordinary General Meeting – transaction of business, Notice of meeting, Calling of extraordinary general meeting, Statement, Statement to be annexed to notice, Quorum for meetings, Chairman of meetings, Proxy, Voting.

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

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

### **Module 5:**

Declaration And Payment of Dividend - Declaration of dividend,

Unpaid Dividend Account, Investor Education and Protection Fund.

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

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

### **Module 6:**

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

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Illustrate the stages involved in promotion of public limited company
2. Examine the process of raising capital by way of public offer and private placement
3. Justify the acceptance of deposits by companies as one of the

components of capital mix

4. Illustrate the conduct of each type of general meeting in compliance with provisions of Indian Companies Act
5. Identify the usual business transacted in the annual general body meeting
6. Justify the appointment of Directors that comply with provisions of Indian Companies Act.

### **BOOKS FOR REFERENCE:**

- Bare Act pocket edition – Taxmann
- Company Law - Avtar Singh
- Company Law - Nabhi Publication
- Company Law - Gourish Kumar



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

SL No.	Chapter	e-Form	Purpose of Form
1	II	INC-2	Form for Incorporation and nomination (One Person Company)
2	II	INC-3	Form for consent of nominee of One Person Company
3	II	INC-7	Application for Incorporation of Company (Other than One Person Company)
4	II	INC-21	Declaration prior to the commencement of business
5	II	NC-22	Notice of situation or change of situation of registered office and verification
6	II	INC-27	Conversion of public company into private company or private company into public company
7	III	PAS-3	Return of allotment
8	III	PAS-4	Private Placement Offer Letter
9	IV	SH-7	Notice to Registrar for alteration of share capital
10	V	DPT-3	Return of Deposits
11	VI	CHG-4	Particulars for satisfaction of charge
12	VI	CHG-1	Application for registration of creation, modification of charge (other than those related to debentures) including particulars of modification of charge by Asset Reconstruction Company in terms of Securitization and Reconstruction of Financial Assets and Enforcement of Securities Interest Act, 2002 (SARFAESI)

13	VII	MGT-14	Filing of Resolutions and agreements to the Registrar under section 117
14	VII	MGT-7	Form for filing annual return by a company.
15	IX	AOC-4	Form for filing financial statement and other documents with the Registrar
16	X	ADT-1	Information to the Registrar by Company for appointment of Auditor
17	X	ADT-3	Notice of Resignation by the Auditor
18	XI	DIR-3	Application for allotment of Director Identification Number
19	XI	DIR-6	Intimation of change in particulars of Director to be given to the Central Government
20	XI	DIR-11	Notice of resignation of a director to the Registrar
21	XI	DIR-12	Particulars of appointment of directors and the key managerial personnel and the changes amongst them
22	XXI-V	GNL-1	Form for filing an application with Registrar of Companies
23	XXI-V	GNL-2	Form for submission of documents with Registrar of Companies

## **P115 FT 301: 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 Assessee, Corporate Assessee, Computation of taxable income of companies, Computation of the amount of corporate tax liability; Carry forward and set off of losses in the case of certain companies under Sec. 79 of Income -tax Act, 1961; Minimum Alternate Tax; Tax evasion and tax avoidance; Nature and scope of tax planning and management in the corporate sector; Justification of corporate tax planning and management. Tax on distributed profits of domestic companies; Tax on income distributed to unit holders.

## **Module 2:**

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

## **Module 3:**

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

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

## **Module 4:**

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

## **Module 5:**

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

## **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Compute 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. 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.
  3. 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
  4. Devise 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

#### **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, WishwaPrakashan.

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

## **COURSE OBJECTIVES:**

The students will be able to

1. Explain the role and functions of financial manager in the context of formulation of strategic policy in finance.
2. Relate the implications of strategic investment policy with financing, dividend and stock refunding decisions.
3. Compare and contrast the implications of approaches of shareholders value creation with one and another
4. Integrate the new metrics with traditional measures of valuation metrics for better valuation approach
5. Justify the applicability of each types of Mergers and Acquisitions /takeovers and its implications.

### **Module 1:**

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

### **Module 2:**

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

### **Module 3:**

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

Value Based Management & Value Metrics:

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

#### **Module 4:**

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

#### **Module 5:**

Mergers & Acquisitions & Restructuring - Mergers, Forms of Mergers, Reasons for Mergers, Process of Mergers, Legal Procedures, Tax Aspects, Accounting Aspects, Evaluation of Mergers using DCF Techniques, Stock vs. Cash Payments, Basis for Exchange & Shares, Take-Over, Purchase & Division / Plant, Regulation of Mergers & Takeovers. Anti-Takeovers Defenses, Joint Ventures, Management of Acquisitions and Takeovers, Leveraged Buy-outs (LBOs), Portfolio Restructuring, Demergers, Financial Restructuring, Organizational Restructuring, Disinvestment of PSV's.

#### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Explain the role and functions of financial manager in the context of formulation of strategic policy in finance.
2. Relate the implications of strategic investment policy with financing, dividend and stock refunding decisions.
3. Compare and contrast the implications of approaches of shareholders value creation with one and another
4. Integrate the new metrics with traditional measures of valuation

- metrics for better valuation approach
5. Justify the applicability of each types of Mergers and Acquisitions / take overs and its implications.

### **BOOKS FOR REFERENCE:**

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



## **P115 FT 303: 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:**

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

## **P115 MA 301: ADVERTISING AND SALES PROMOTION**

### **COURSE OBJECTIVES:**

Students should be able to

1. Explain the role of advertising in a developing economy
2. Design a copy of advertisement and media plan
3. Examine the applicability and execution of advertisements in a chosen medium of advertising.
4. Illustrate the role of sales promotion in the use of Integrated Marketing Communication.
5. Evaluate the recent trends in advertising and its applicability under the existing legal framework.

### **Module 1:**

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

### **Module 2:**

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

Copywriting – Copy testing – Types of appeals

Types of budgets - determining optimal expenditure, decision models, sales response and decay, communication, state, competitive share - Media plan – Type and choice criteria – Reach and frequency of advertisements – Cost of advertisements - Media

strategy and scheduling - Characteristics, media selection, optimizing and non optimizing approaches, media scheduling, media research- Sources of themes: Adapting presentation to medium campaign, USP, brand image, positioning, purchase proposition and creative interpretation, insertions, contract.

### **Module 3:**

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

### **Module 4:**

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

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

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

### **Module 5:**

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

Recent trends in advertising – Online advertising – Opportunities of Internet as Media – websites, portals, e-commerce, search engines -formats of Internet ads: banners, content sponsorship,

pop- ups, links, paid searches, contextual ads, rich media, interstitials, webcasting and push, behavioral targeting, blogs, etc - Social Media Advertising – types, efficacy, advantages and disadvantages – sales promotion on the Net – measuring online ads audience.

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Explain the role of advertising in a developing economy
2. Design a copy of advertisement and media plan
3. Examine the applicability and execution of advertisements in a chosen medium of advertising.
4. Illustrate the role of sales promotion in the use of Integrated Marketing Communication.
5. Evaluate the recent trends in advertising and its applicability under the existing legal framework

### **BOOKS FOR REFERENCE:**

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

## **P115 MA 302: INTERNATIONAL MARKETING**

### **COURSE OBJECTIVES:**

Students should be able to

1. Illustrate the steps involved in international marketing management process in the context of each international market entry strategies.
2. Identify the factors that influence international consumer buying behavior
3. Develop a product mix and pricing strategy for an international business firm
4. Design a channel of distribution for an International business firm in the context of multi channeling, international retailing and E-tailing.
5. Devise a plan for promotion mix strategies of international business firm
6. Compare and contrast the role of global logistics and supply chain management and its applicability in international marketing.

### **Module 1:**

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

International Marketing Research– problems and issues in Primary research, analysis of competitors, market analysis, Organizing Research.

## **Module 2:**

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

Culture – meaning, characteristics, forms, measurement of culture.

## **Module 3:**

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

## **Module 4:**

International Distribution Decisions, International Retailing, E-Tailing - Distribution channel strategy- International distribution channels; their roles and functions; selection and management of overseas agents; International distribution logistics- inventory management, transportation, warehousing, and insurance.

International Retailing –definition, Retail formats – variations in different markets, International food retailers – conventional supermarkets, superstores, warehouse clubs, convenience stores, non-store retailing, Network marketing, Issues.

E-tailing- meaning, sectors using E-Tailing, types of E-Tailers, barriers, benefits, E-Tailing in India.

## **Module 5:**

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



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

## **Module 6:**

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

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

## **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Illustrate the steps involved in international marketing management process in the context of each international marketing entry strategies.
2. Identify the factors that influence international consumer buying behavior
3. Develop a product mix and pricing strategy for an international business firm
4. Design a channel of distribution for an International business firm in the context of multi channeling, international retailing and E-tailing.
5. Devise a plan for promotion mix strategies of international business firm
6. Compare and contrast the role of global logistics and supply

chain management and its applicability in international marketing.

### **BOOKS FOR REFERENCE:**

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

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

### **COURSE OBJECTIVES:**

Students should be able to

1. Differentiate the role and implications of consumer marketing from business marketing.
2. Identify the factors that influence on organizational buying Behavior
3. Illustrate the process of marketing intelligence system and its importance and applicability in business marketing.
4. Design a product mix and pricing strategies for industrial/business marketing in the wake of recent development in E-commerce.
5. Design a channel of distribution for the distribution of an industrial product and services
6. Plan for promotional mix for the distribution of the industrial product and services.

### **Module 1:**

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

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

### **Module 2:**

Organizational buying and buying behavior – Organizational buying decision process, buying situations, buy grid frame

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

### **Module 3:**

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

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

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

### **Module 4:**

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

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

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

### **Module 5:**

Distribution channels and marketing logistics: Alternative structures of industrial channel, types of business intermediaries, channel design, managing channel members. Business logistics system - tasks of physical distribution, total distribution cost and customer service. Supply chain Management – Concept of supply chain management, strategic role of logistics, business to business logistical management. Creating B2B Channel Strategies

### **Module 6:**

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

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

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Differentiate the role and implications of consumer marketing from business marketing.
2. Identify the factors influencing organizational buying behavior
3. Illustrate the process of marketing intelligence system and its importance and applicability in business marketing.
4. Design a product mix and pricing strategies for industrial/

business marketing in the wake of recent development in E-commerce.

5. Design a channel of distribution for the distribution of an industrial product and services
6. Plan for promotional mix for the distribution of the industrial product and services.

### **BOOKS FOR REFERENCE:**

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

## **P1 21 AR 301: BANK MANAGEMENT**

### **COURSE OBJECTIVES:**

Students should be able to

1. Illustrate the structure of Indian Banking system and role of its regulatory bodies.
2. Relate the primary functions of bank with Risk, Treasury management and International clearing.
3. Evaluate the mode of computation of NPA in the context of revised guidelines of RBI and its implications on the overall financial performance of bank.
4. Justify the effect of service quality offered by banks in the wake of adoption of new banking technology ranging from banking distribution channel to information system security.
5. Examine the financial performance of bank by using ratio analysis with live financials.

### **Module 1:**

Indian Banking System and Regulatory Authorities

Banking-Definition and Evolution-Classification of Banking: Commercial Banking, Development banking, Cooperative banking, EXIM bank- structure and functions. Banker and Customer Relationship, know Your Customer (KYC) and Anti-Money Laundering (AML) guidelines.

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

## **Module 2:**

Banking Operations Management and International Clearing system

Risk Management - Definition- types of risks in Banks- Risk Management in Banks- Risk identification, measurement, mitigation- Credit Risk- Market Risk- Operational Risk- Basel Accord-capital adequacy. Balance Sheet Management - Understanding bank's balance sheet- components of assets and liabilities- RBI guidelines on Asset Liability Management (ALM)-Gap Analysis.

Treasury Management - Concepts and treasury functions: funding management-investment management-liquidity management- Debt instruments- Treasury bills, Money Market Instruments, Securitisation, Refinance and Rediscounting facilities -Derivatives Regulations and compliance management - Banking Regulation Act, IT Act 2000-objectives and features. Cybercrimes and law, Money laundering process-PMLA Act

International clearing systems: CHIPS, CHAPS, Continuous Linked Settlement (CLS), SWIFT, Euroclear, Fedwire, Options clearing Corporation (OCC) - concept of Nostro and Vostro accounts

## **Module 3:**

Management of NPA

Non-Performing Assets- Meaning, causes -originating, internal and external , Special mention Accounts-SMA-0,SMA-1, SMA-2 , classification of assets-substandard, doubtful and loss assets, Effect of NPA on profitability and liquidity, provisions for NPA, NPA Management- preventive and curative, CIBIL and CRISIL, calculations on Gross NPA and Net NPA(concept).



## **Module 4:**

### Banking Technology

Electronic Banking-CORE Banking - Distribution Channels-Electronic payment Systems-ATM-Internet Banking- Mobile Banking-Electronic Funds Transfer Systems-NEFT-RTGS- Point of Sales-IMPS-SWIFT- Global Developments in banking Technology- Impact of Technology on Banks- effect on Service Quality and on Customers - Information System Audit- Information System Security-preventive vigilance in Electronic Banking-Contemporary Issues in Banking Techniques – Analysis of Rangarajan Committee Reports – Banking Software

## **Module 5:**

Analysis and Interpretation of Key performance ratios of bank  
Analysis and interpretation of Key performance ratios of bank- Net profit Margin, Operating profit and operation expenses ratio, Return on assets, Return on Equity, interest income and Non-interest income ratios, interest expenses ratio and Net Interest Margin

## **BOOKS FOR REFERENCE:**

1. Khan M.Y. (2018). Indian Financial System(Tenth edition), McGraw Hill Education (India) Private limited
2. Indian Institute of Banking and Finance (IIBF) (2019). Principles and Practice of Banking(3rd edition), Macmillan
3. Indian Institute of Banking and Finance (IIBF)(2018), Bank Financial Management, Macmillan
4. Neelam C. Gulati (2010). Principles of Banking Management, Excel Books
5. Indian Institute of Banking and Finance (IIBF) (2019). Accounting and Finance for Bankers(3rd edition), Macmillan

6. Indian Institute of Banking and Finance (IIBF) (2019). Legal and regulatory aspects(3rd edition), Macmillan
7. Dr. Nishikant Jha, Nirav Goda (2015). Financial Reporting Analysis, Himalaya Publishing House
8. C. Jeevanandam , Foreign Exchange Practice, concepts and control, Sultan Chand and Sons

### **Skill Development:**

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

- Chart showing the structure of Indian Financial System.
- Draft the application forms for validation of KYC norms
- Fill out an application for Bank Loan
- Compare and interpret of different banks financial statements
- Project on the technology adopted by different banks
- Procedure under Insolvency and Bankruptcy code
- Classify assets as per RBI guidelines using bank financial statements
- Compare different Reference rates such as T-bill rates, LIBOR, EURIBOR, SIBOR etc

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Illustrate the structure of Indian Banking system and role of its regulatory bodies
2. Relate the primary functions of bank with Risk, Treasury management and International clearing.
3. Evaluate the mode of computation of NPA in the context of revised guidelines of RBI and its implications on the overall financial performance of bank.

4. Justify the effect of service quality offered by banks in the wake of adoption of new banking technology ranging from banking distribution channel to information system security.
5. Examine the financial performance of bank by using ratio analysis with live financials.

# **P118 ST 301: STATISTICAL TOOLS FOR DATA ANALYSIS**

## **COURSE OBJECTIVES:**

Students should be able to

1. Use Minitab for editing the data , sampling size selection and sampling error
2. Analyze the given data by using descriptive statistics tools
3. Use appropriate Parametric tool for testing the given hypothesis
4. Select appropriate Non Parametric tool for testing the given hypothesis
5. Interpret the R & R Square value while using simple linear regression analysis
6. Develop appropriate graphs and charts for the presentation of data on the basis of given data/distribution

## **Module 1:**

### **Data Processing**

Data Reading, editing - Data interpretation - Sampling size selection and sampling error - Use of mini tab

## **Module 2:**

### **Analysis of Data**

Analytical and Descriptive Statistics: Measures of Central Tendency: Calculation of Mean, Median, Mode, Variance, Standard Deviation, Range, and Sample mean, Sample Variance, Sample S.D., and Coefficient of Variation.

### **Module 3:**

#### **Parametric Hypothesis Testing**

One sample testing: Tests for mean and variance: z test, student's test, Chi square test and test for proportions. Two sample testing: Paired – comparison tests: Test the difference between two means (equal and unequal known variances), Test the difference between two means (equal and unequal unknown variances), Contingency table tests, and F test.

### **Module 4:**

#### **Non Parametric Hypothesis Testing**

Mood's Median Test, Levene's test, Wilcoxon Signed Rank Test, Kruskal Wallis test, one way ANOVA test, Mann Whitney U test, Spearman Rank Correlation coefficient test.

### **Module 5:**

#### **Advanced Data Analysis Techniques**

Simple Linear Regression: Method of Least Squares, R and R<sup>2</sup> value interpretation.

### **Module 6:**

#### **Graphs and Charts**

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

## **COURSE OUTCOMES:**

After completion of the course the students will be able to Students should be able to

1. Use Minitab for editing the data , sampling size selection and sampling error
2. Analyze the given data by using descriptive statistics tools
3. Use appropriate Parametric tool for testing the given hypothesis
4. Select appropriate Non Parametric tool for testing the given hypothesis
5. Interpret the R & R Square value while using simple linear regression analysis
6. Develop appropriate graphs and charts for the presentation of data on the basis of given data/distribution

## **P115 MCE 301: MANAGERIAL COMMUNICATION - II**

### **COURSE OBJECTIVES:**

Students should be able to

1. Explain the role of cross cultural communication in business in an intercultural business set up.
2. Justify the use of appropriate oral communication in the context of a small group communication.
3. Compare and contrast different modes of a business correspondence in writing.
4. Explain the role business etiquette and protocol as effective form of a managerial communication.

### **Module 1:**

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

### **Module 2:**

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

### **Module 3:**

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

## **Module 4:**

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

## **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Explain the role of cross cultural communication in business in an intercultural business set up.
2. Justify the use of appropriate oral communication in the context of a small group communication.
3. Compare and contrast different modes of a business correspondence in writing.
4. Explain the role of business etiquette and protocol as effective form of managerial communication.

## **METHODOLOGY**

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

## **EVALUATION**

Quiz, Assignments & Presentation - 50%

End Term Exam 50%



## **BOOKS FOR REFERENCE:**

- Eats, Shoots & Leaves (The Zero Tolerance Approach to Punctuation), Lynne Truss, Profile Books, Indian Edition: Viva Books, 2007.
- The Power of Now, 1st Edition, Eckhart Tolle, Hodder Mobyus, 2001
- I'm O.K., You're O.K., 1st Edition reprint, Dr. Thomas A. Harris, Harper Collins, 2004. High School English Grammar & Composition, Revised Edition, Wren & Martin, edited by: Prof. Dr. N.D.V. Prasad Rao, S. Chand & Co. Ltd., 2006.
- Advanced English Grammar, Revised Edition, Martin Hewings, Cambridge University Press, 2006.
- Common Errors in English, 1st Edition, Prof. S. Jagadisan & Dr. N. Murugaian, Neelkamal Publications, 2002.
- Concise Oxford Dictionary, 11th Edition, Edited by Catherine Soanes & Angus Stevenson, Oxford University Press, 2004.
- Roget's Pocket Thesaurus, 10th Edition, Houghton Mifflin Harcourt, 2008

## **P117 FT401: 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 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 Suidha Providers (GSP): Concept, Framework and Guidelines and architecture to integrate with GST system. GSP Eco system. (Theory only).

### **Skill Development:**

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 figures 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:**

- Deloitte: GST Era Beckons, Wolters Kluwer.
- Madhukar N Hiregange: Goods and Services Tax, Wolters

Kluwer.

- All About GST: V.S Datey - Taxman's.
- Guide to GST: CA. Rajat Mohan,
- Goods & Services Tax – Indian Journey: N.K. Gupta & Sun-  
nania Batia, Barat's Publication
- Goods & Services Tax – CA. Rajat Mohan,
- Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev  
Malhotra.
- GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N &  
Naveen Kumar IM,
- Understanding GST : Kamal Garg, Barat's Publication

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

### **COURSE OBJECTIVES:**

The student should be able to:

1. Illustrate the role of a financial manager in an international business firm in the context of dynamic international financial Environment and BOP equilibrium and dis-equilibrium
2. Evaluate the role of foreign exchange market in international Financial decision.
3. Use the tactics and strategies for minimizing the risk of foreign exchange exposure
4. Evaluate capital budgeting decisions of international business firm in taking into account of international tax, overall cost of capital and capital budgeting.
5. Examine the implications of international working capital management decisions of international business firm
6. Choose a financing mix for an international project in the context of prevalent international financial Environment.

### **Module 1:**

Introduction to International Finance -

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

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

### **Module 2:**

The Foreign Exchange Market- Structure, Exchange rate determination and Forecasting (Time Series Model), fundamental

factors affecting exchange rates, parity conditions in Foreign exchange markets. Purchasing Power Parity, Balance of Payments theory, Fisher's effect covered interest parity, Real interest parity. Parity conditions and managerial implications.

### **Module 3:**

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

### **Module 4:**

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

### **Module 5:**

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

### **Module 6:**

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

## **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Illustrate the role of a financial manager in an international business firm in the context of dynamic international financial Environment and BOP equilibrium and dis-equilibrium
2. Evaluate the role of foreign exchange market in international financial decision.
3. Use the tactics and strategies for minimizing the risk of foreign exchange exposure
4. Evaluate capital budgeting decisions of international business firm in taking into account of international tax, overall cost of capital and capital budgeting.
5. Examine the implications of international working capital-management decisions of international business firm
6. Choose a financing mix for an international project in the context of prevalent international financial Environment.

## **BOOKS FOR REFERENCE:**

- Madura, Jeff: International Financial Management, Cengage Learning, New Delhi.
- Alan Shapiro: Multinational Financial Management, Prentice Hall, New Delhi.
- Apte: International Financial Management, Tata Mcgraw Hill, Delhi.
- David B. Zenoff & Jack Zwick: International Financial Management.
- Rita M. Rodriguez L. Bigame Carter: International Financial Management.
- V. A. Avadhani: International Finance - Theory and Practice, Himalaya Publishing House.
- J. Fred Weston & Bart: Guide to International Financial Management.
- Robery O. Edmister: Financial Institutions - markets and Management.



- V. Rajwade: Foreign Exchange International Finance and Risk Management, Prentice Hall.
- Jeff Madura: International Financial Management, Thomson Learning.
- Jeevanandam: Foreign Exchange – Practice, Concepts & Control, Sultan Chand & Sons.

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

### **COURSE OBJECTIVES:**

The students should be able to:

1. Describe the role of R/3 in FICO of Business firm.
2. Examine the implication and Integration of Financial Accounting with each components of Material Management of Business Firm.
3. Analyse the implication and integration of Accounting with sales and distribution.
4. Devise a plan for Controlling in alignment with Cost centre reports.
5. Conduct the procedure for creating settlement of real time internal orders.
6. Devise a cost estimate with and without Quantity Structure.

### **Module 1:**

Introduction to R/3 - Financial Accounting Basic Settings, General Ledger Accounting, Accounts Payable, Accounts Receivable, Asset Accounting, New General Ledger Accounting

Reports, Integration, Architecture, SAP service, landscape

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### **Module 2:**

Integration of financial accounting with materials management - Definition of organizational units in materials management i.e. plant, storage location and purchase organization, Assignment of organizational units to each other, 3. Definition of tolerance groups for purchase orders, Definition of tolerance groups for goods receipt, 5. Definition of tolerance groups for invoice verification, Definition of vendor specific tolerances, Creation, display and change of material master records, Creation of plant parameters,

Maintenance of posting periods for materials management, Maintenance of parameters for invoice verification, Maintenance of plant parameters for inventory management and physical inventory, Definition of attributes for material types, Assignment of GL accounts for material transactions in financial accounting (Integration of MM with FI), Creation of purchase order, posting of goods receipt, invoice verification and Goods issue for production.

### **Module 3:**

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

### **Module 4:**

Controlling - Basic settings for controlling - Defining Controlling Area, Defining Number ranges for Controlling Area, Maintain Planning Versions Cost Center Accounting - Defining Cost Center Standard Hierarchy, Creation of Cost Centers and cost center groups, display cost center master records, change cost center master records, creation of cost center groups, posting to cost centers, reposting of co line items, Repost of Costs, Planning for cost centers. Overhead Calculation, Creation of secondary cost element master records, Creation and Execution of Distribution Cycle, Creation and execution of assessment cycles, Cost center reports

## **Module 5:**

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

## **Module 6:**

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

## **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Describe the role of R/3 in FICO of Business firm.
2. Examine the implication and Integration of Financial Accounting with each components of Material Management of Business Firm.
3. Analyse the implication and integration of accounting with sales and distribution.
4. Devise a plan for Controlling in alignment with Cost centre reports.
5. Conduct the procedure for creating settlement of real time internal orders.

6. Devise a cost estimate with and without Quantity Structure.

**BOOKS FOR REFERENCE:**

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

## **P1 21 MA 401 DIGITAL MARKETING**

### **COURSE OBJECTIVES:**

Students should be able to

1. Examine the core elements of digital in promoting business effectively online and develop a targeted online marketing strategy that engages potential customers throughout the digital landscape.
2. Use email marketing campaigns to reach out optimal audience and analyze customer interactions and data for digital marketing in the context of Website Automation
3. Relate Google Analytics with performance of the website to develop Ad for social media
4. Evaluate the applicability and implication of Social media analytics in the context of web design and the approach of conversion rate optimization
5. Design a Project as to how to promote the products and services on social media platforms like Facebook and twitter

### **Module 1:**

**Introduction and Digital Landscape** - Introduction to the course, outline, schedule and ground rules – Evolution, adoption and impact of digital technologies. Researching of digital: consumer, product, competition – Core elements of digital: web, mobile, email, search, social media, content & advertising.

## **Module 2:**

**Website Automation** - UX Research, information architecture, website planning, designing and development – Mobile. Conversion Rate Optimization: Lead magnets, lead nurturing and conversions – Email Marketing – Marketing Automation. Conversion Rate Optimization: Lead magnets, lead nurturing and conversions – Email Marketing – Marketing Automation

## **Module 3:**

**Search engines** - Significance and evolution, functioning and anatomy, ranking factors and algorithms – SEO: Keyword research, on page, off page and content SEO. PPC: Complete strategy and functional PPC advertising - keyword research, search ads, ad copy — How Facebook ads work – How to create Facebook ads

## **Module 4:**

**Social Media Analytics** -Social media landscape: platforms, audiences and content, functioning, leveraging for business - Social media ad campaigns: strategy, planning and executional: AB testing ads, copy, web pages - Digital analytics: web, social and campaign analytics, Google Analytics and its scope

## **Live Project Training/Implementation (15 hours)**

Social Media Project on the use of analytics and implementing them in real time.

## **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Examine the core elements of digital in promoting business effectively online and develop a targeted online marketing strategy that engages potential customers throughout the digital landscape.
2. Use email marketing campaigns to reach out optimal audience and analyze customer interactions and data for digital marketing in the context of Website Automation
3. Relate Google Analytics with performance of the website to develop Ad for social media
4. Evaluate the applicability and implication of Social media analytics in the context of web design and the approach of conversion rate optimization
5. Design a Project as to how to promote the products and services on social media platforms like Facebook and twitter

## **BOOKS FOR REFERENCE:**

- The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley
- Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson
- The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley
- Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson



- SEO for Dummies, 6th Edition, by John Kent
- SEO Fitness Workbook: 2018 Edition: The Seven Steps to Search Engine Optimization Success on Google By Jason McDonald

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

### **COURSE OBJECTIVES:**

The students will be able to

1. Illustrate the steps involved in strategic Brand Management process in the capacity of Brand Manager.
2. Justify the development, application and implication of customer based Brand equity model.
3. Evaluate the contribution of each brand element towards building brand equity.
4. Compare and contrast the applicability of each branding strategy in the context of Indian marketing.
5. Identify the factors that determine the brand imitation decision in the global context.
6. Evaluate the steps involved in each method of brand valuation in finance and Accounting.

### **Module 1:**

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

### **Module 2:**

Customer Based Brand Equity- Meaning, Model of CBBE:

Brand Equity: Meaning, Sources, Steps in Building Brands, Brand building blocks- Resonance, Judgments, Feelings, Performance, Imagery, Salience Brand Building Implications, David Aaker's Brand Equity Model. Brand Identity & Positioning: Meaning of

Brand identity, Need for Identity & positioning, Dimensions of Brand Identity, Brand Identity prism. Brand Positioning- Meaning, Point of Parity & point of difference, positioning guidelines. Brand Value: Definition, Core brand values, Brand mantras, Internal Branding.

### **Module 3:**

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

### **Module 4:**

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

## **Module 5:**

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

## **Module 6:**

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

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Illustrate the steps involved in strategic Brand Management process in the capacity of Brand Manager.
2. Justify the development, application and implication of customer based Brand equity model.
3. Evaluate the contribution of each brand element towards building brand equity.
4. Compare and contrast the applicability of each branding strategy in the context of Indian marketing.
5. Identify the factors that determine the brand imitation decision in the global context.
6. Evaluate the steps involved in each method of brand valuation in finance and Accounting.

## **BOOKS FOR REFERENCE:**

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

## **P121 MA 403: MARKETING ANALYTICS (SAS / Retail Analytics)**

### **COURSE OBJECTIVES:**

Students should be able to

1. Illustrate the benefits of marketing solution offered by SAS marketing Automation programme.in the context of Retailing
2. Examine the design of information maps for SAS marketing Automation programme in the context Retailing
3. Create and generate Metadata for marketing optimization problems by using user interface in the context Retail Supply chain management
4. Design an optimization scenario model by using SAS maps in the context Retail Analytics
5. Illustrate the role and benefits of SAS real – time decision manager in the diverse situations of marketing Analytics

### **Module 1:**

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

**Retail Overview** – Introduction, Evolution of Retailing, Retailing process, Pricing and Evaluation, Channels, Formats, Evolution of Retail, Advantages of effective retailing, Recent trends in retailing, Locational decision making, Merchandise planning process

## **Module 2:**

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

Retail Strategy – Introduction, Market Identification, Proposition Design, Competitive, Advantages, Legal aspects of retail business, Ecommerce in retail, Buyer and seller relationships, Effectiveness in relationships, Perception

## **Module 3:**

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

**Retail Supply Chain Management** – Significance of Supply Chain Management, Challenges, Managing Retail business, Infrastructure, Technology in retail, Retail, E-Tail in logistics, P & L, Real Estate, Buying, Store Design, Retail Operations. Supply Chain Management, Cross docking and Reverse logistics methods.

## **Module 4:**

**Creating and Optimizing a Scenario** -Creating and Optimizing a Scenario - Working in the Optimization Scenarios Category view, the Scenario window, creating and optimizing a scenario, filters and measures of scenario modelling, scenario modelling the Base

scenario, infeasible scenarios, customer and household-level constraints and contact policies, optimization parameters, contact history and mandatory communications.

**Analytics in Retail** – Significance of Data, Data Profiling, Segmentation of the data, Category Scorecard, RFM, Market Mix Modelling, Store Clustering, Market Basket Analysis, Churn Analysis,

### **Module 5:**

Introduction to SAS Real -Time Decision Manager - Introduction to Navigating the interface, exploring SAS Real-Time Decision Manager, exploring the Required and Decision nodes Beginning a Campaign - Beginning steps, adding Decision nodes, applying treatments to a campaign, testing a campaign. Arbitration - Arbitrating treatments - Creating treatments, dynamic treatments, staged treatments, updating treatments. Decision Treatment Campaigns and Campaign Sets - Overview of campaigns, treatment campaigns, and treatment campaign sets, creating decision treatment campaigns, creating decision treatment campaign sets. Documenting a Campaign and Marking for Deployment - Review, documenting a campaign, marking a campaign for deployment. Reporting and The Common Data Model - What is the common data model, creating and publishing history campaigns,

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Illustrate the benefits of marketing solution offered by SAS marketing Automation programme.in the context of Retailing
2. Examine the design of information maps for SAS marketing Automation programme in the context Retailing



3. Create and generate Metadata for marketing optimization problems by using user interface in the context Retail Supply chain management
4. Design an optimization scenario model by using SAS maps in the context Retail Analytics
5. Illustrate the role and benefits of SAS real – time decision manager in the diverse situations of marketing Analytics

### **BOOKS FOR REFERENCE:**

- An Introduction to SAS Visual Analytics: How to Explore Numbers, Design Reports, and Gain Insight into Your Data by Tricia Aanderud (Author), Rob Collum (Author), Ryan Kumpfmiller (Author)
- Retail Analytics- Integrated Forecasting and Inventory Management for Perishable Products in Retailing ByAnna-Lena Sachs
- Retail Analytics: The Secret Weapon by Emmett Cox3

### **SKILL DEVELOPMENT:**

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

- Creating model in retail company with the use of software
- Data Mining (Extraction of the data to take a decision at the right time).
- Data comparison of different retail companies
- Effectiveness in creating a dash boards.

# **P115 AR 401: BUSINESS POLICY AND STRATEGIC MANAGEMENT**

## **COURSE OBJECTIVES:**

The students should be able to:

1. Illustrate the steps involved in Strategic Management Process from the perspective of Top Management and Board of Directors.
2. Examine the relationship between Long term behavior of variables of external environment and strategic analysis of stakeholders' expectations and Strategy formulations.
3. Evaluate the implications of five generic strategies from the performance of Business firm that have adopted.
4. Describe a plan for allocation of necessary resources and choice of Organisation structure to carry out implementation of Strategy.
5. Evaluate the implication and applicability of functional strategy in the context of corporate strategy.
6. Evaluate the Strategic performance and its applicability of Corporate Restructuring, Business Cost Reengineering, Benchmarking, TQM, and Six Sigma in achieving desired strategic performance.

## **Module 1:**

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

## **Module 2:**

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

## **Module 3:**

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

## **Module 4:**

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

## **Module 5:**

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

## **Module 6:**

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

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Illustrate the steps involved in Strategic Management Process from the perspective of Top Management and Board of Directors.
2. Examine the relationship between Long term behaviour of variables of external environment and strategic analysis of stakeholders' expectations and Strategy formulations.
3. Evaluate the implications of five generic strategies from the performance of Business firm that have adopted.
4. Describe a plan for allocation of necessary resources and choice of Organisation structure to carry out implementation of Strategy.
5. Evaluate the implication and applicability of functional strategy in the context of corporate strategy.
6. Evaluate the Strategic performance and its applicability of Corporate Restructuring, Business Cost Reengineering, Benchmarking, TQM, and Six Sigma in achieving desired strategic performance.

### **BOOKS FOR REFERENCE:**

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

- Essence of Strategic Management –By Bowman, Cliff, Prentice Hall N. J.