



**K.R. MANGALAM UNIVERSITY**  
**THE COMPLETE WORLD OF EDUCATION**

**SCHOOL OF MANAGEMENT & COMMERCE**  
**(SOMC)**

**Master of Commerce (M.Com)**

**Programme Code- 58**

**2021-23**

**(Approved in the 26th Meeting of Academic Council held on 11 August 2021)**



**Registrar**  
K.R. Mangalam University  
Sohna Road, Gurugram, (Haryana)



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## PREFACE

The objective of any programme at Higher Education Institute is to prepare their students for the society at large. The K. R. Mangalam University visualizes all its programmes in the best interest of their students and in this endeavour; it offers a new vision to all its post-graduate courses. It imbibes a Learning Outcome-based Curriculum Framework (LOCF) for all its post Graduate programmes. The LOCF approach is envisioned to provide a focused, outcome-based syllabus at the postgraduate level with an agenda to structure the teaching-learning experiences in a more student-centric manner. The LOCF approach has been adopted to strengthen students' experiences as they engage themselves in the programme of their choice. The post-graduate Programmes will prepare the students for both, academia and employability. The programmes also state the attributes that it offers to inculcate at the post-graduation level. The graduate attributes encompass values related to emotional stability, well-being, critical thinking and also skills for employability.

The new curriculum of M.Com offer courses in the areas of principles & Practices of Taxation, Information technology for Business, Accounting for Management, Statistical Approach in Business, Quantitative Techniques, People's behavior in an Organization, Financial Management using Excel. All the courses are having defined objectives and Learning Outcomes, which will help prospective students in choosing the elective courses to broaden their skills in the field of accounting and interdisciplinary areas. The courses will train students with sound theoretical and experimental knowledge that suits the need of academics and industry. The course also offers ample skills to pursue research as career in the field of accounting and finance areas. The K. R. Mangalam University hopes the LOCF approach of the programme M.Com will help students in making an informed decision regarding the goals that they wish to pursue in further education and life, at large.

**Prepared By:**

Dr. Richa Arora

Assistant professor-SOMC

**Verified By:**

Prof. VA Dubey

Dean SOMC

**Approved By:**

Prof. P. Prakash

Vice Chancellor- KRMU

## ACKNOWLEDGEMENT

The development of an outcome-based Model Curriculum for Undergraduate degree courses in the Department of Commerce is a result of thoughtful deliberations at various stages of dedicated and specialized experts. This model curriculum has been framed to meet the expectations of an academically challenging environment, develop problem-solving skills by students, and aligns with current standards and to enrich the students to make them self-enablers and/or match job requirements on successful completion of their degrees. I wish to acknowledge all our experts who have been involved in the process of developing this outcome-based curriculum for Master of Commerce (MCOM).

We are thankful to Dr. Rashmi Jain and Dr. RichaNangia with their team of Academic and Industry experts who were devotedly committed towards framing this curriculum. I am greatly gratified Ms. Manvi Arora for her supervision contribution, guidance, and support throughout the development of this curriculum. Special thanks and gratitude to Prof. P. Prakash, Vice Chancellor, K.R. Mangalam University and Prof. Pushplata Tripathi, Pro-Vice Chancellor and Registrar, K.R. Mangalam University who have been instrumental and encouraging throughout the process of developing this curriculum. Last, but not the least, I also sincerely thank to Dr. Kshama Sharma and Dr. Richa Arora who have contributed for development of this curriculum.

Prof. VA Dubey

Dean

School of Management and Commerce

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## 1. Introduction

The K.R. Mangalam Group has made a name for itself in the field of education. Over a period of time, the various educational entities of the group have converged into a fully functional corporate academy. Resources at KRM have been continuously upgraded to optimize opportunities for the students. Our students are groomed in a truly interdisciplinary environment wherein they develop integrative skills through interaction with students from engineering, social sciences, management and other study streams. The K.R. Mangalam story goes back to the chain of schools that offered an alternative option of world-class education, pitching itself against the established elite schools, which had enjoyed a position of monopoly till then. Having blazed a new trail in school education the focus of the group was aimed at higher education. With the mushrooming of institutions of Higher Education in the National Capital Region, the university considered it very important that students take informed decisions and pursue career objectives in an institution, where the concept of education has evolved as a natural process.

K.R. Mangalam University is established under the Haryana Private University Act 2006, received the approval of Haryana Legislature vide Amendment Act # 36 of 2013 and consent of the Hon'ble Governor of Haryana on 11th April 2013, which was published in the Gazette notification vide Leg. No.10/2013, dated 3rd May 2013.

### **KRM University is unique because of its**

- Enduring legacy of providing quality education and thereby creating achievers who demonstrate leadership in diverse fields.
- Protecting and nurturing environment for teaching, research, creativity, scholarship, social and economic justice.

### **Objectives**

- i. To impart undergraduate, post graduate and doctoral education in identified areas of higher education.
- ii. To undertake research programmes with industrial interface.
- iii. To integrate its growth with the global needs and expectations of the major stake holders through teaching, research, exchange & collaborative programmes with Foreign, Indian Universities/Institutions and MNCs.
- iv. To act as a nodal centre for transfer of technology to the industry.
- v. To provide job oriented professional education to the students.

## 2. About School

The School of Management & Commerce takes pride in its professional and highly qualified intellectual capital, its faculty members. The school boasts of its modern infrastructure and latest technology and resources in the field of General Management, Human Resource, Finance, Operations, Marketing, Information Technology, Economics and International Business. The school aims at creating professionals who are committed to excellence in their personal and professional endeavors by adopting the best of industry practices with a keen focus on research, training and consultancy programmes. The approach to pedagogy combines fieldwork, case studies and instrumented feedback with a strong emphasis on concepts and theory.

## School Vision

To create a School that is truly distinctive in its multidisciplinary and integrated approach, which harnesses talent, provides enabling environment for resources to be converted into competitive capabilities and one which “celebrates and rewards” both success and failure as it marches ahead in its relentless pursuit of providing an enriching educational platform connecting students and organization to deliver social and economic impact.

## School Mission

SOMC is committed to:

- **M 1:** Foster employability and entrepreneurship through futuristic curriculum and progressive pedagogy with cutting-edge technology.
- **M 2:** Instill notion of lifelong learning through stimulating research, Outcomes-based education and innovative thinking.
- **M 3:** Integrate global needs and expectations through collaborative programs with premier universities, research centers, industries and professional bodies.
- **M 4:** Enhance leadership qualities among the youth having understanding of ethical values and environmental realities.

## Graduate Attributes

- **Deep Knowledge and Intellectual breadth:** In-depth knowledge of subject areas in the program of study through project based education with eventually builds the confidence and leadership skills.
- **Social and civic responsibilities:** The graduates will be capable to take up the social and other civic responsibilities relating to the society and environment.
- **Interpersonal and communication skills:** Graduate will be able to convey ideas and information effectively to a wide array of audiences for different purposes and contribute in a positive and collaborative manner to achieve the ultimate goals.
- **Critical thinking and problem solving:** The graduate will be able to instill the ability to think, assess the problems and find solutions to them.
- **Digital Literacy:** The graduates are well prepared to gear up with the ever-changing digital environment and work in digital society.
- **Self-awareness and sense of responsibility:** The graduates are self-aware and act with integrity and sense of ownership for their actions.
- **Leadership skills and personal attributes:** The graduates exhibit professional behavior and potential to be entrepreneurs and absorb leadership roles in the chosen careers.

### 3. Programmes offered by the School

The School offers a wide array of Undergraduate, Postgraduate, and Doctoral programmes under its umbrella. In postgraduate programmes, School offers M.Com Programme to act with an informed awareness of local, regional, national, and global needs ensuring environmental sustainability and community development initiatives.

#### 3.1 M.Com Programme

##### Program Educational Objectives (Peo)

**PEO 1:** Possess in-depth subject knowledge and proficiency in managerial skills for employment and future career development and long-life learning.

**PEO 2:** Develop level of competence along with a holistic approach for designing and implementing innovative solutions to deal with complexities of the modern business world.

**PEO 3:** Adapt to rapidly changing environment by nurturing the spirit of creativity and entrepreneurship while giving a sense of direction to future business.

**PEO 4:** Develop skills required for professional management practice while being socially responsible and value-driven citizen committed to sustainable development.

**PEO 5:** Evaluate and integrate ethical consideration coupled with value-based leadership to create productive leader in the business world.

##### Programme Outcomes (Pos)

**PO1 Academic Expertise:** The programme is designed to enable students to exhibit knowledge of the discipline and conduct guided academic inquiries in various areas of interest in the chosen discipline.

**PO2 Professional expertise:** The programme is developed to help students display professional expertise in the discipline and identify and create opportunities to launch innovative ventures for socio-economic development, thereby making students exhibit the ability to organise, manage and lead towards the accomplishment of goals and objectives.

**PO3 Creative, Critical Thinking and Problem Solving:** The programme synthesizes appropriate theories, principles and data for problem-solving, creating new knowledge in the discipline and making students apply critical thinking and research skills in finding viable solutions to business dilemmas.

**PO4 Effective Communication:** The programme explains and presents ideas effectively in multi-dimensional domains and help students to demonstrate competencies for negotiation, conflict management and effective collaboration.

**PO5 Social sensitivity:** The programme encourages students to participate actively in initiatives that encourage equity and growth for all. It enables students to act with an informed awareness of local, regional, national and global needs ensuring environmental sustainability and community development initiatives.



**PO6. Professional & Moral Ethics:** The programme is developed to enable students to recognize and respect different value systems and makes students demonstrate high standards of academic and professional integrity. Students are encouraged to exhibit accountability and responsibility for moral implications of one's decisions and actions.

**PO7. Self-directed and Life-long Learning:** The programme helps students to identify career enhancement opportunities and engage in future academic endeavors by making them display the skills sets in pursuit of continuous learning and adapt to the changing professional and social needs.

### **M.Com.**

This programme makes students explore appropriate theories, principles, and data in the field of business with a problem-solving attitude. The programme intends to evoke critical thinking in the students seeking viable solutions to business dilemmas. This programme has the distinct objective of equipping students with the knowledge, skill and attitude necessary to become employable in the area of Accounting, Auditing, Taxation, Valuation, Capital Markets, Financial Management and Law.

This curriculum is based on choice based credit system (CBCS) and learning outcome based framework (LOCF).

**Eligibility Criteria:** The candidate should have passed a B.Com from a recognized University or equivalent with minimum of 50% marks in aggregate to enroll in this programme.

**Course Outline:** The course covers: Management Corporate Legal Framework/ Business Communication Skills/ principles & Practices of Taxation/ Information technology for Business/ Accounting for Management/ Statistical Approach in Business/ Quantitative Techniques/ People's behavior in an Organization / Financial Management using Excel / International Business Environment/ Securities Analysis/ International Marketing/ Statistical Analysis/ GST framework for Business/ derivative Markets/ Managing Portfolio.

**Career Options:** A multitude of career opportunities are available in the field of Commerce and Business, Research Analysis, Banking and Finance, Investment Banking, Insurance, Capital Markets, Auditing and Taxation.

### **Programme Specific Outcomes (Psos)**

**PSO1: Fundamental Knowledge:** To deliver extreme and rigorous base for teaching, research and allied business administration which serves the needs of academics and research.

**PSO2: Employability and Entrepreneurial Skills:** To prepare student to be industry ready and serve the needs of managerial cadre in companies and to be a competent entrepreneur.

**PSO3: Research Orientation:** To enable students to research in diverse areas of Commerce and interdisciplinary field.

**PSO4: Professional Ethics and Inclusive Growth:** To touch the lives of every student by inculcating prudence, efficiency, creativity, and compassion to work for the betterment of the marginalized sections of society and commitment to human values.

**4. Duration:** 2 Years (4 Semesters)

### **5. Class Timings**

The classes will be held from Monday to Friday from 09:10 am to 04:10 pm.

## 6. Syllabi

The syllabi of all courses for two year and second year offered by M.Com at SOMC are given in the following pages. For each course, the first line contains; Course Code, Title and credits of the course. This is followed by the course objectives and syllabus

For each course, the first line contains; Course Code, Course Title and Credits of the course.

This is followed by the course objectives, course outcome and the syllabus (Unit I to IV), Textbook and reference books.

### PROGRAMME AT A GLANCE

Semester	1	2	3	4	Total
Courses	7	7	8	7	29
Credits	20	25	28	25	98

### Scheme of Studies as per Choice Based Credit System (CBCS) and Learning Outcome Based Curriculum Framework (LOCF)

#### Master of Commerce- M.COM

#### SEMESTER I

Year	S. N.	Course Code	Nature of Course	Course Title	L	T	P	C
FIRST	1	SMMC709A	Core Course	Economic Analysis for Business	2	1	0	3
	2	SMMA780A	Core Course	Statistical Analysis for Business	3	1	0	4
	3	SMAW773A	Core Course	Corporate Legal Framework	4	0	0	4
	4	SMCS790A	Skill Enhancement Course (SEC)	Information Technology in Business	3	0	0	3
	5	SMMCMO50A	Core Course	Introduction to Accounting System Through Tally		0	0	4
	6	SMMC701A	Core Course	Principles and Practices of Taxation	3	1	0	4
	7	SMMC731A	Core Course	People's Behaviour in An Organisation (Elective-I)	3	0	0	3
				<b>Total</b>	<b>18</b>	<b>3</b>	<b>0</b>	<b>25</b>

#### SEMESTER II

<b>EVEN SEMESTER</b>							
<b>S. N.</b>	<b>Course Code</b>	<b>Nature of Course</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1	SMMC724A	Core Course	Financial Management Using Excel	3	1	0	4
2	SMMC728A	Core Course	Research Methodology for Modern Business	4	0	0	4
3	SMMC739A	Core Course	Management Accounting- I	3	1	0	4
4	SMMC756A	Core Course	Auditing-I	3	0	0	3
5	SMMC736A	Core Course	Creating and Retaining Motivated Work force	3	0	0	3
6	SMMC805A	Skill Enhancement Course (SEC)	Creating An Entrepreneurial Mindset	3	0	0	3
7	SMCS720A	Elective	E-Commerce (Elective- II)	3	0	0	3
			<b>Total</b>	<b>22</b>	<b>2</b>		<b>24</b>

### SEMESTER III

<b>Year</b>	<b>S. N.</b>	<b>Course Code</b>	<b>Nature of Course</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>SECOND</b>	1	SMMC801A	Skill Enhancement Course (SEC)	Summer Internship Project Report	0	0	0	4
	2	SMMC803A	Elective	Ethical Delima and Profitability	3	0	0	3
	3	SMMC706A	Core Course	GST Framework for Business	3	1	0	4
	4	SMMC732A	Core Course	Management Accounting- II	3	1	0	4
	5	SMMA733A	Core Course	Quantitative Techniques for Business Decisions	3	1	-	4
	6	SMMC758A	Core Course	Auditing-II	3	0	0	3
	7	SMMC702A	Core Course	Financial Services	4	0	0	4
	8		Elective	Elective III	3	0	0	3
	9		VAC	Value Added Course (VAC)	2	0	0	0
	10			MOOC	0	0	0	2
			<b>Total</b>	<b>24</b>	<b>2</b>	<b>-</b>	<b>31</b>	

### SEMESTER IV

<b>EVEN SEMESTER</b>							
<b>S. N.</b>	<b>Course Code</b>	<b>Nature of Course</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>

1	SMMC884A	Core Course	Dissertation	0	0	0	6
2	SMMC838A	Core Course	Derivatives Market	3	0	0	3
3	SMMC705A	Core Course	Corporate Tax Structure and Planning	3	1	0	4
4	SMMC839A	Core Course	Managing Portfolio Risk and Return	3	0	0	3
5		Elective	Elective-IV	3	0	0	3
6		Elective	Elective-V	3	0	0	3
7		Elective	Elective-VI	3	0	0	3
			<b>Total</b>	<b>18</b>	<b>1</b>		<b>25</b>
			<b>Total Credits[C]</b>				<b>105</b>

**SEMESTER I**

<b>SMMC709A</b>	<b>ECONOMIC ANALYSIS FOR BUSINESS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Version 2.0</b>		3	0	0	3
<b>Pre-requisites/Exposure</b>	Fundamental Knowledge of Economics				
<b>Co-requisites</b>	--				

**Course Objectives**

1. To get an overview of economic tools, theories and principles, the exciting concepts of Marginal Decisions and Incremental Decisions.
2. To understand the factors influence Customers choice and how their decisions affect the goods markets by affecting the price, the supply and demand?
3. To understand the various types of elasticity as consumer shift from one market to another as this adds an insight about the fluctuations in commodity market
4. To understand profit maximization and cost minimization as the fundamental goals of any firm through the dynamics of Cost Analysis & Price Output Decisions
5. It helps to understand the concept of market and its various forms which are influenced by the demand and price forces.

**Course Outcomes**

**CO1.** Microeconomics as a discipline develops skills in the students to understand functioning of entire economy on the basis of individual.

**CO2.** Students would be exposed to economic dilemmas as per the course boundaries which will be updated with new thinking and gears while delivering the course.

**CO3.** Microeconomics enables studying the causes, effects and solutions of general redundancy.

**CO4.** Structural market framework gives immense understanding about the market at a large level.

**Catalog Description**

The fundamental and unique course of Micro Economics would encourage the action - leaning and value adding potential business learners who are enthusiastic and passionate with the thought of working in International behemoths and soon-to-be-Indian behemoths of today. Also, then they need to apprehend about Business Economics jargons which are basically related to various disciplines like Management, Accounting, Economics, Basic Finance, Engineering and the like. As Micro economics gives practical inside to solve business dilemmas by using its tools for other disciplines.

**Course Content****UNIT I****8 lecture Hours**

**Introduction:** Nature, Scope and Significance of Managerial Economics, its Relationship with other Disciplines, Role of Managerial Economics in Decision Making, Decision Making under

Risk and Uncertainty.

## UNIT II

### 8 Lecture Hours

**Consumer Behavior and Demand Analysis:** Cardinal and Ordinal Approaches to Consumer Behavior; Demand Functions; Determinants of Demand; Elasticity of Demand; Derivation of Market Demand; Demand Estimation and Forecasting.

## UNIT III

### 6 Lecture Hours

**Theory of Production and Cost:** Managerial uses of Production Function, Short Run and Long Run Production Analysis, Isoquants, Optimal Combination of Inputs, Empirical Estimation of Production Functions; Traditional and Modern Theory of Cost in Short and Long Run, Economies of Scale and Economies of Scope, Empirical Estimation of Cost Function.

## UNIT IV

### 8 Lecture Hours

**Theory and Behavior of Firm:** Profit Maximization; Alternative Objectives of Business Firms; Price Output Decisions; under Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly; Pricing Policies and Methods, Strategic Behavior of Firms; **Game Theory:** Nash Equilibrium, Prisoner's Dilemma Price & Non-Price Competition.

### Text book [TB]:

1. Salvatore, D. Managerial economics in a global economy. Irwin, McGraw-Hill.

### Reference book(s) [RB]:

1. Geetika, Ghosh, P., & Choudhury, P.R. (2<sup>nd</sup>ed). Managerial economics. New Delhi: McGraw Hill Education.
2. Dwivedi, D. N. Managerial economics. New Delhi, ND: Vikas Publication House.
3. Christopher, R. Thomas, & S. Charles, Maurice. Managerial economics. New Delhi: Tata McGraw Hill.
4. Dholakia, R.H., & Oza, A.N. Micro economics for management students. New Delhi: Oxford University Press.
5. Keating, Berry, & Wilson, J. H. An economic foundation for business decision. New Delhi: BiztantraPublication.
6. Gupta, G.S. Managerial economics: Micro economic. McGraw Hill.
7. Truett&Truett. Managerial economics. John Wiley & Sons Inc.
8. Petersen, H. Craig, & Cris, L W. Managerial economics. New Delhi: Pearson Education (Singapore) Ltd.

**Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination**

### Examination Scheme:

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	20	10	10	50

### Programme and Course Mapping

<b>CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>
<b>CO1</b>	2	-	-	-	-	-	-	-	-	-	-
<b>CO2</b>	-	3	-	-	-	-	-	3	-	3	-
<b>CO3</b>	-	-	-	-	-	-	3	-	-	-	-
<b>CO4</b>	-	-	-	-	3	3	-	-	-	-	3
<b>CO5</b>											

1=lightly mapped    2=moderately mapped    3=strongly mapped

<b>SMMA780A</b>	<b>Statistical Analysis for Business</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Version 2.0</b>		4	0	0	4
<b>Pre-requisites/Exposure</b>	--				
<b>Co-requisites</b>	--				

### Course Objectives

1. To impart knowledge of basic statistical tools & techniques with emphasis on their application in Business decision process and Management.
2. To focus on more practical than theoretical.
3. To do statistical analysis informs the judgment of the ultimate decision-maker—rather than replaces it—some key conceptual underpinnings of statistical analysis will be covered to insure the understandability of its proper usage.

### Course Outcomes

On completion of this course, the students will be able to

**CO1-** Facilitate Objective Solutions in Business Decision Making.

**CO2-** Enhance Knowledge in Probability Theory.

**CO3-** Describe Normality and its Distribution Concepts. Apply Time Series Analysis in Market Prediction Rates.

**CO4-** Draw Conclusions over the Hypothetical Situations.

**CO5-** Measure the trend setting factors for projection of Sales and Demand Curves.

### Catalog Description

In this course the students will learn the principles and methods of statistical analysis, but will also put them into practice using a range of real-world data sets. The objective is to provide a basic understanding of data analysis using statistics and to use computational tools on problems of applied nature. This course is designed to prepare students to analyse and interpret business problems using Statistical methods. The quantitative evaluation of a problem is imperative to eliminate/minimize the subjectivity associated with the managerial decision-making process. This course is intended to help students “in making-sense-of” enormous amount of statistics to which they are exposed in their everyday life.

### Course Content

#### UNIT I

**10 hours**

Role of statistics: Application of statistics in managerial decision-making; Descriptive Measures: Measures of central tendency - mean, median, mode and their implications; Measures of Dispersion: range, mean deviation, standard deviation and their significance, Measures of Skewness.



**UNIT II****12 hours**

Correlation Analysis: Meaning and uses; Types of correlation, Methods of calculation of coefficients – Karl Pearson and Rank correlation, Analysis and interpretation; Regression Analysis: Introduction, Difference between correlation and regression, Linear regression equation, Standard error of the estimate, Coefficient of determination

**UNIT III****10 hours**

Probability: Concept of probability and its uses in business decision-making; Addition and multiplication theorem of probability; Bayesian analysis and its application; Probability Theoretical Distributions: Concept and application of Binomial; Poisson and Normal distributions

**UNIT IV****8 hours**

Sampling and Hypothesis Testing: Sampling theory; Formulation of hypotheses; Application of Z-test, t-test and  $\chi^2$  (Chi) square-test in testing of the hypothesis

**TEXT BOOK:**

1. Lenin Rubin- Statistics for Management, Pearson (2000), 7<sup>th</sup> Ed., New Delhi

**REFERENCE BOOKS:**

1. Beri- Statistics for Management (Tata McGraw-Hill)
2. Chandran J S- Statistics for Business and Economics (Vikas), 1998.
3. Render and Stair Jr- Quantitative Analysis for Management (Prentice-Hall, 7th edition)
4. Sharma J K - Business Statistics (Pearson Education)
5. Gupta C B- An Introduction to Statistical Methods (Vikas), 1995, 9th ed.
6. Earshot L- Essential Quantitative Methods for Business Management and Finance (Palgrave, 2001)
7. Ken Black- Business Statistics for Contemporary Decision Making – (John Wiley), 4th ed.

**Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination**

**Examination Scheme:**

Components	Quiz I	Attendance	Mid Term Exam	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	10	20	10	50

**Programme and Course Mapping**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	2	1	2	-	-	-	-	-	2	2	-
CO2	2	-	2	-	-	-	-	-	2	-	-
CO3	2	1	-	-	2	-	-	-	3	2	-
CO4	3	-	2	-	3	-	-	2	-	-	-

1=lightly mapped 2=moderately mapped 3=strongly mapped

<b>SMAW 773A</b>	<b>CORPORATE LEGAL FRAMEWORK</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Version 2.0</b>		3	0	0	3
<b>Pre-requisites/Exposure</b>					
<b>Co-requisites</b>	--				

### Course Objectives

1. Discuss about the basics of The Indian Contract Act.
2. Discuss about the basics of The Sale of Goods Act
3. Discuss about the basics of The Companies Act
4. Discuss in details about The Companies Act

### Course Outcomes

On completion of this course, the students will be able to

- CO1.** Analyze the basic concepts in The Indian Contract Act.  
**CO2.** Understand the elements of The Sale of Goods Act.  
**CO3.** Gain the clarity about The Companies Act.  
**CO4.** Acquire knowledge in details of The Companies Act.

### Catalog Description

The course is covering all the rules relating to the formation of a company and the rules relating to the managerial personals of a company. The students will be able to know the provisions relating to the Stock Exchange Board Of India, RERA and FEMA which are mandatory for the smooth functioning of a company.

### Course Content

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#### Course Syllabus:

#### **UNIT I** **8 hours**

**The Indian Contract Act:** Essentials of a valid contract, void agreements, performance of contracts, breach of contract and its remedies, Quasi-Contracts

#### **UNIT II** **8 hours**

**The Sale of Goods Act:** Contract of sale of goods, conditions and warranties, transfer of property, rights of an unpaid seller; **The Negotiable Instruments Act:** nature and types; negotiation and assignment; holder-in due course, dishonor and discharge of a negotiable instrument, arbitration

#### **UNIT III** **7 hours**

**The Companies Act, 1956:** Nature and types of companies; formation; memorandum and articles of association; prospectus, shares and share capital, allotment of shares

#### **UNIT IV** **7 hours**

**Membership;** borrowing powers; management and meetings; accounts and audit; compromise arrangements and reconstruction; prevention of oppression and mismanagement; winding up; Consumer Protection Act and Cyber Law; RTI Act 2005: Purpose, Right to Information and Obligation of Public Authorities, Exemption from disclosure of information.

### Text Books

1. Murty, C Tulisian P.C., Business Law, TMH, New Delhi
2. Kuchhal, M.C. and Deepa Parkash, Business Legislation Management, Vikas Publishing House Pvt. Ltd.
3. Khergamwala, J.S., The Negotiable Instrument Acts, N.M. Tripathi, Bombay, 1980
4. Ramaiyam, A., Guide to the Companies Act, Wadhwa, Nagpur, 1992
5. Shah, S.M., Business Law for Managers, Sultan Chand, New Delhi, 1998

**Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination Examination Scheme:**

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	20	10	10	50

Programme and Course Mapping											
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	-	3	-	-	-	-	3	-	-	2
CO2	3	-	3	-	-	-	-	3	-	-	2
CO3	3	-	3	-	-	-	-	3	-	-	2
CO4	3	-	3	-	-	-	-	3	-	-	2
CO5											
1=lightly mapped 2=moderately mapped 3=strongly mapped											

<b>SMCS 790A</b>	<b>Information Technology for Business</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Version 2.0</b>		3	0	0	3
<b>Pre-requisites/Exposure</b>	Preliminary knowledge of computer, their operations and applications				
<b>Co-requisites</b>	--				

### Course Objectives

The main objective is to introduce IT in a simple language to all postgraduate students, regardless of their specialization. It will help them to pursue specialized programs leading to technical and professional careers and certifications in the IT industry. The rationale for this course is to teach students the theoretical approach to information technology and management information systems within a business/computer science environment. Practical business computer applications will emphasize word processing, spreadsheets, databases, presentation software, and electronic commerce of the Internet.

### Course Outcomes

On completion of this course, the students will be able to

**CO1.**Have the basic concepts and technologies used in the field of information technology, computer software, operating systems and database management system.

**CO2.** Compare the processes of developing and implementing information systems.

**CO3.**Outline the need and role telecommunication networks and information technology infrastructure

**CO4.**Translate the role of information systems in organizations, the strategic management processes, with the implications for the management.

**CO5.**Outline the role of the ethical, social, and security issues of information systems

### Catalog Description

This course acts as a roadmap and guide to the basics of Information technology and its contemporary changes. The course will help students to gain an overview of some of the many technologies and applications currently available, how to use some of them, and it will be up to you to decide which of these you find most useful, for what purposes, and which technologies wish or need to learn more about. Rather than trying to be exhaustive, the course seeks to introduce a wide range of programs applications, hardware, and techniques that are currently being used in business, academia and in society.

### Course Content

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#### UNIT I

**8 lectures**

**Computer Fundamentals and Number System:** Block Structure of a Computer System, Characteristics of Computers, Computer Memory and Mass Storage Devices. Logic Gates, Computer Memory, Computer Hierarchy, Input Technologies, Output, Technologies.

**Computer Software Application and System Software:** Programming Languages and their Classification, Assemblers, Compilers and Interpreters.

#### UNIT II

**7 lectures**

**Foundation of information systems:** a framework for business users - Roles of information systems - System concept - Organization as a system - components of Information systems - IS Activities - Types of IS, IS for operations and decision making: Marketing IS, Manufacturing IS, Human Resource IS, Accounting IS and Financial IS - Transaction processing systems Information Reporting system - Information for Strategic Advantage.

### **UNIT III**

#### **8 lectures**

**Telecommunication and Networks:** Basic elements of a communication system, Data transmission modes, Data transmission media, Network topologies, Network Architectures-The OSI Model. Network Types (LAN, WAN and MAN), Client and Servers, Intranet, Extranet.

**Internet:** Protocols, TCP/IP, HTTP, Internet addressing, Domain Names, DNS, URL, World Wide Web. Overview of various services on Internet: Webservers, E-mail, FTP, Telnet.

### **UNIT IV**

#### **7 lectures**

**DSS:** DSS models and software: The decision making process - Structured, semi structured and Unstructured problems; What if analysis, sensitivity analysis, Goal seeking Analysis and Optimizing Analysis.

**Security and Ethical Challenges** IS controls - Risks to online operations - Denial of service, spoofing - Ethics for IS professional - social challenges of Information technology.

### **TEXT BOOK:**

1. Laudon and Laudon, Management Information System, 11th edition, Pearson Education.
2. Sadagopan, S., Management Information Systems, Prentice Hall of India.
3. Turban, Rainer and Potter. Introduction to information technology. John Wiley & Sons.

### **REFERENCE BOOKS:**

1. Ram, B. Computer Fundamentals. New Age Publications
2. Sinha, P.K., Priti Sinha. Foundation of computing. BPB Publications.
3. James, A. O'Brien. Introduction to Information Systems. TMH
4. LM Prasad, Management Information System, Sultan Chand.
5. McLeod, Raymond, Management Information System, Pearson Education.
6. Goyal, D.P., Management Information Systems-Managerial Perspectives, 2nd Edition, Macmillan, New Delhi.

**Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination**  
**Examination Scheme:**

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	20	10	10	50

Programme and Course Mapping											
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	1	2	-	-	-	-	-	1	-	-	-
CO2	-	2	-	-	-	-	-	-	2	2	-
CO3	-	-	-	3	-	-	-	1	-	-	-
CO4	-	-	-	3	-	-	-	-	-	2	2
CO5											
1=lightly mapped    2=moderately mapped    3=strongly mapped											

<b>SMMCMO38A</b>	<b>Introduction to Tally</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Version 1.0</b>		0	0	2	1
<b>Pre-requisites/Exposure</b>	Basics of Computer and fundamental of accounts				
<b>Co-requisites</b>	--				

### Course Objectives

1. To introduce the students to the Basic of Accounts and the usage of Tally for accounting purpose
2. The course covers the main features and components of Tally preparing books, maintain accounts voucher entries etc.
3. To enable students understand the multilingual feature of Tally in maintaining accounts in the different languages that are supported by Tally
4. This practical course will bridge the gap between traditional manual accounting and modern computerized accounting.

### Course Outcomes

On completion of this course, the students will be able to

**CO1.** Students will be aware about automation of accounting activities.

**CO2.** Students will have practical hands on MS-Excel for doing various accounting activities.

**CO3.** Students will understand the use of the software Tally in computerization of accounting system.

**CO4.** Students would be comfortable working on Tally software and maintain the books of accounts with ease.

### Catalog Description

Earlier, business transactions were recorded manually in form of "Cash book, ledger book, journal books etc." which required a lot of space & paperwork. With the advent of technology, new software was created to be known as "Tally" which facilitates easy recording of business transactions & also cater to storage problems

Main Purpose of Tally is to simplify the business. As the tag line of Tally says 'Power of Simplicity' which is actually true as it is really very simple to do all accounting in Tally because of its ease of use and simplicity of functions.

In modern accounting and economic global, Tally. ERP 9 Accounting Software is holistic and applicable because it offers numerous technology advantages.

#### Trust worthiness of data:

The device is so strong that even the shutting down of a machine or failure of power at some point of functioning does no longer have an effect on the information stored in Tally.ERP 9 database. High-quality data integrity checks at regular levels ensure records dependability.

#### Secured data:

Data integrity assessments ensure that no outside changes to the data can intrude with Tally.ERP 9. The supply of binary encoding garage layout evades complex data grouping. Get right entry to the database is with the assist of an activated ODBC layer.

### **Tally Audit:**

A detailed user may be supplied administrator rights to check for accuracy of entries entered by means of approved users and make adjustments where ever required. Audited entries in conjunction with alterations made are displayed with the call of the user who has made the ones changes with the time of exchange.

### **Tally Vault:**

The choice of data encryption available in Tally.ERP 9 is referred to as the Tally Vault. data Encryption standard (DES) technique averts breaking of password for the vault.

There is numerous other Tally. ERP 9 advantages which consist of safety tiers which might be user defined, quick and easy installation, unlimited multi user support, internal backups, import or export of tally data and its graphical evaluation except many others.

The reason being firms can get the benefit of getting all offerings beneath one roof instead of losing high-quality time exploring various carriers for applicable services.

## **Course Content**

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### **Unit I: 8 lecture hours**

**MS-Excel in Accounting:** Introduction to MS Excel, MS Excel in day-to-day office activities, Accounting in MS-Office, Financial Formulas in MS-Office - Various Calculation Sheets, Calculation of Interest, Principle and Compounding

### **Unit II: 12 lecture hours**

**Setting-up Books of Accounts in Tally:** Introduction, Creation of Company, Introduction to Gateway of Tally, Menu, Company Info menu, Features & Configuration options for company.

### **Unit III: 12 lecture hours**

**Maintaining accounts:** group and ledgers, working with account masters, viz, group, ledger, cost centre and category, currency.

### **Unit IV: 8 lecture hours**

**Voucher entry and reporting:** Entry of accounts vouchers, printing of vouchers, creation and alteration of vouchers types and vouchers classes, viewing and printing various reports, printing & viewing balance sheet, p& l account, trial balance

### **Text Books**

1. Koget Solutions Inc. Tally 9 in Simple Steps. New Delhi: Wiley India.

### **Reference Books/Materials**

1. Maidasani, D. Accounting with Tally 9.0. New Delhi: Lakshmi Publications.
2. Nadhani, A. K. Tally 9 - Training Guide. New Delhi: BPB Publications.



**Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination Examination Scheme:**

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
<b>Weightage (%)</b>	<b>10</b>	<b>20</b>	<b>10</b>	<b>10</b>	<b>50</b>

<b>Programme and Course Mapping</b>											
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	-	-	-	-	-	-	-	3	-
CO2	2	-	-	-	2	-	-	-	1	-	-
CO3	-	-	-	2	-	-	1	-	-	2	-
CO4	2	-	2	-	-	1	-	-	-	3	-
CO5											

<b>SMMC701A</b>	<b>PRINCIPLES AND PRACTICES OF TAXATION</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Version 2.0</b>		4	0	0	4
<b>Pre-requisites/Exposure</b>					
<b>Co-requisites</b>	--				

### Course Objectives

1. To provide knowledge of the policy, principles and practice that underpin the Indian taxation system.
2. To acquaint the students to identify and evaluate taxation issues and tax planning opportunities.
3. To understand International Double Taxation system.
4. To develop an insight of incidence of tax and constitutional provisions related to taxation system.

### Course Outcomes

On completion of this course, the students will be able to

**CO1.** Critically evaluate the various principles of taxation based on the taxation legislation and landmark taxation decisions issued by the courts and the Administrative Appeals Tribunal.

**CO2** Apply advanced knowledge of the principles that distinguish between the concepts of income, capital and gifts and general and specific deductions; and incorporate these into a tax planning environment.

**CO3.** Critically analyse the complexities of taxation principles in relation to various taxable entities and analyse and critically address the key issues related to tax planning opportunities.

**CO4.** Understand International Double Taxation system and methods to alleviate international tax duplication

### Catalog Description

This course looks at how tax systems work and the principles that lie behind tax systems. Topics covered include the reasons for taxation and the main types of tax, how income is taxed, how the tax administration operates, the interpretation of tax legislation and tax avoidance. The course uses examples from the tax systems of the India and other countries to illustrate the issues discussed. The participants are expected to carefully go through the pre class readings before each session to facilitate an interactive discussion in the class.

### Course Content

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#### Unit I: **8 lecture hours**

**Introduction:** Principles of taxation, Tax-GDP Ratio: Meaning, Significance & Determinants. Tax Equity: Benefit Principle of Taxation; Ability to-pay principle of taxation. Tax Capacity & Tax Effort, Tax bases and tax policy – Determinants of tax yield – Classification of taxes.

#### Unit II: **12 lecture hours**

**International Double Taxation:** Assignment Rules of Foreign Income- Source Versus Residence; Methods to alleviate international tax duplication: Exemption, Tax Credit Method, Bilateral Tax Treaty, Multilateral Tax Treaty, OECD Model & United Nations Model- Tax Convention, International Tax Avoidance and Evasion; Transfer Pricing; Tax Heavens, Tax Treaty Shopping – Anti Avoidance Measures. Indian Law on Double Tax Relief.

**Unit III: 12 lecture hours**

**Incidence of Taxation:** Types of tax incidence, Factors determining extent of tax shifting, taxation and efficiency: Excess Burden of Taxation; Administrative Costs; Compliance Costs. Distribution of Tax Burden, - Buoyancy and elasticity of tax revenue-Tax evasion in India, causes and consequences of tax evasion, Methods to curb tax evasion, Tax Incentives: Rationale, benefits and costs of tax incentives, forms of tax incentives: Tax Holidays, investment allowance, deductions, reinvestment incentives etc.

**Unit IV: 8 lecture hours**

**Constitutional Provisions Pertaining to Taxes:** Rationale for constitutional arrangements. Distribution of taxation powers between the Center and States in the constitution of India; Restrictions on the taxation powers of the States; sharing of Central taxes. Recommendations of the Thirteenth Finance Commission.

**Tax treatment of capital gains:** exemption, presumptive tax, Tax amnesties.

**TEXT BOOKS:**

1. Musgrave. Richard and Peggy Musgrave, Public Finance in Theory and Practice, McGraw Hill Book Company.
2. Sury, M.M. Fiscal Policy Development in India: 1947 to 2007, Indian tax foundation in association with New Century publications, New Delhi.

**REFERENCE BOOKS:**

1. Peerzode, Sayal Afzal, Economics of Taxation, Atlantic Publishers& Distributors Pvt. Ltd.
2. Goode. Richard, Government Finance in Developing Countries, New Delhi. Tata – McGraw Hill publishing Company Ltd.
3. Government of India, Ministry of Finance, Report of the Indirect Taxation Enquiry Committee
4. Government of India, Ministry of Finance, Speeches of Union Finance Ministers, 1947-48 to 1984-85
5. Singhanian. Vinod K, Direct Taxes: Law and Practice (Delhi: Taxmann Publications (p)

**Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination  
Examination Scheme:**

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	20	10	10	50

Programme and Course Mapping											
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	-	-	-	-	-	-	3	-	-	-
CO2	-	3	-	-	-	-	-	-	-	-	-
CO3	-	-	3	-	-	-	-	-	-	-	-
CO4	3	-	-	-	-	-	-	-	-	-	-
CO5											
1=lightly mapped 2=moderately mapped 3=strongly mapped											

## SEMESTER- II

<b>SMMC724A</b>	<b>Financial Management Using Excel</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Version 2.0</b>		4	0	0	4
<b>Pre-requisites/Exposure</b>					
<b>Co-requisites</b>					

### Course Objectives

1. To provide knowledge on the financial management. ·
2. To enable the students to use MS Excel in basic financial calculations. ·
3. To acquaint students with financial decisions, investment decisions and dividend decisions. ·
4. To help students analyze the financial statements of the company and to make financial decisions.

### Course Outcomes

On completion of this course, the students will be able to

**CO1.** Understand various concepts relating to financial management and financial decisions and develop skill in using MS Excel for basic financial calculations and also to analyze financial statements of a company and make appropriate recommendations for financial planning.

**CO2:** Design the appropriate capital structure by applying leverage principles and techniques of cost of capital so as to maximize earnings per share.

**CO3:** Apply the techniques of time value of money in all investment decisions - personal or professional and evaluate long-term investment proposals and select the best alternative for the organization.

**CO4:** Ascertain the working capital required for an organization. Devise ideal dividend payout policy understanding its impact on firm value.

### Catalog Description

This course develops an understanding among the students towards corporate financial activities. It helps to study the role and responsibilities of finance manager, finance function, management of finance, accounting and financial information to management for decision making and will cover management of capital, working capital management and dividend policy. As a prerequisite, the students should be having basic knowledge about elementary concepts of finance

**Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination**  
**Examination Scheme:**

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	20	10	10	50

### Programme and Course Mapping

<b>CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>
<b>CO1</b>	3	3	3	-	-	-	-	-	-	-	-
<b>CO2</b>		3	3	-	-	-	-	-	-	-	-
<b>CO3</b>	3	3	-	-	-		3	-	-	-	-
<b>CO4</b>	-	-	-	-	-	3	3	-	-	-	-
<b>CO5</b>											
1=lightly mapped    2=moderately mapped    3=strongly mapped											

<b>SMMC728A</b>	<b>Research Methodology for Modern Business</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Version 2.0</b>		3	1	0	4
<b>Pre-requisites/Exposure</b>	Knowledge of Statistics				
<b>Co-requisites</b>	Basics of Marketing Management				

### Course Objectives

1. To expose students to various perspectives and concepts of fundamental research terminologies and make them to aware of the ethical principles of research, ethical challenges and describe, compare, and contrast descriptive and inferential statistics, and provide examples of their use in Social Science research;
2. To define and develop a possible Social Science research interest area using specific research designs, expressly observational research design to make students familiar of the major modern data collection methods.
3. To encourage students to identify the best representative of the population by using major statistical tools and methodology.
4. To develop the ability to critically analyse the collected data by the use of appropriate software i.e. SPSS; it's also pertinent to make them interpret such analysis and prepare proper research report.

### Course Outcomes

At the end of the course, students will be able to:-

**CO1.** Understanding the conceptual framework of Business Research Methods and ethics in research.

**CO2:** Understand the elements of data collection and data collection techniques.

**CO3.** Gaining the clarity about sampling techniques and sampling design

**CO4.** Understanding of proper modern analytical tool to be used in different situations and to write suitable report.

### Catalog Description

This course intends to acquaint the learners to the concept of Business Research and knowledge of proper modern techniques, methods and methodologies to be used in gaining satisfactory solution of the given research problem. Here the purpose is to serve the economic activities, life and humanity as a whole in most sustainable way. The purpose of this course is to enhance students' abilities to critically analyse the given situation proactively for strategic performance and gain strategic advantage over others. The business research concept is very essential for the sustainability of any organization and proper use of the business research methods may lead to enhance the organizational strength in tackling the challenges of the business environment and to grab the most prominent opportunities in cost effective way. It also pave the way for career opportunities in many entities including NGOs, Government sector, private sector entrepreneurship and even in daily life.

## Course Content

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### UNIT I

**10 lecture hours**

Introduction to Business Research: Definition; Nature and Scope of Business Research; The Research Process; Problem Identification and Definition; Determination of Information Needs; Hypothesis Formulation; Developing Research Proposal; Ethical issues in Research; Marketing Research.

### UNIT II

**10 lecture hours**

**Research Design and Data Collection:** Types of Research Design; Secondary and Primary Data; Primary Data Collection Instruments -Questionnaire Designing and Testing; Schedule; Observation Methods; Qualitative Research; Scaling Techniques and Attitude Measurement; Online Data Sources and Research.

### UNIT III

**08 lecture hours**

**Sample Design:** Defining the Universe and Sampling Unit; Sampling Frame; Probability and Non-probability Sampling Methods; Sample Size Determination, Data Collection and Survey Errors.

### UNIT IV

**12 lecture hours**

**Data Analysis, Interpretation and Report Preparation:** Data Editing and Coding; Tabulation; Hypothesis Testing; Analysis of Variance; Advanced Data Analysis Techniques-Factor Analysis, Cluster Analysis, Discriminant Analysis; Conjoint Analysis; Multi-Dimensional Scaling; use of SPSS/Mini-Tab in data analysis, Report Preparation and Presentation.

### Text Books

1. Business Research Methods – Zikmund- Thomson
2. Marketing Research – Naresh Kumar Malhotra & David F. Birks

### Reference Books/Materials

1. Research Methodology - R.Panneerselvam-PHI
2. Research Methods for Business Students- Saunders- Pearson
3. Business Research- Collis J & Hussey R-Palgrave
4. Business Research Methods – Donald R. Coopers and Schindler.
5. MLA handbook for researchers
6. Donald, R. Cooper and Parmela, S.Schindler .Business Research Methods.TataMcGraw Hill.



**Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination  
Examination Scheme:**

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	20	10	10	50

Programme and Course Mapping											
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	-	-	-	-	3	-	3	-	-	-
CO2	-	-	3	3	-	-	-	-	-	3	-
CO3	-	-	3	3	-	-	-	-	-	3	3
CO4	-	-	-	3	-	-	3	-	-	3	3
CO5											
1=lightly mapped    2=moderately mapped    3=strongly mapped											

<b>SMMC739A</b>	<b>MANAGEMENT ACCOUNTING-I</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Version 2.0</b>		4	0	0	4
<b>Pre-requisites/Exposure</b>					
<b>Co-requisites</b>	--				

### Course Objectives

1. To discuss the importance of Costing and management accounting in decision making
2. To appreciate the importance of budgetary control and different types of budgets as well as understand the relevance of standard costing in managerial decision making.
3. To understand the basics of marginal costing, differential costing and break even analysis and CVP analysis for managerial decision-making
4. To deal with the various situations requiring decision making for alternatives choices by management in the light of marginal costing

### Course Outcomes

On completion of this course, the students will be able to

**CO1.** Understand the difference between management, cost and financial accounting and role of management accounting in business

**CO2.** Gain clarity about different types of budgets and learn budgetary and standard costing as a tool of managerial decision making.

**CO3.** Understand the basics of marginal costing and cost volume profit analysis

**CO4.** Apply marginal costing technique for managerial decision making involving alternative choices in specific conditions

### Catalog Description

This course focuses on the importance of Costing and management accounting in managerial decision making. It highlights the relation between management, cost and financial accounting and role and functions of management accountant in business. It provides an overview of some of the major issues associated with Management Accounting like – budgetary control, standard costing, marginal costing. Student will be exposed to real life managerial decision-making scenarios.

### Course Syllabus:

#### Unit I

**08 Lecture Hours**

**Management Accounting**-An Introduction: Nature & Scope, Financial Accounting vs. Cost Accounting vs. Management Accounting; Functions, Techniques, Principles; Scope; Utility; Limitations; Essentials for Success. Management Accountant: Position, Role and Responsibility;

#### Unit II

**12 Lecture Hours**

**Managerial Control Process-** Budgetary Control; Meaning and functions, Benefits, Limitations, Classification of the Budgets, Preparation of different types of Budgets, Fixed Versus Flexible Budget.

**Standard Costing and Variance Analysis;** Concept, Advantages, Types of Standards; Variance Analysis; Analysis of different types of material, labour, overhead variances.

### **Unit III**

**10 Lecture hours**

**Marginal Costing and Break even analysis :** Marginal Cost; Marginal Costing and Differential Costing, Marginal Costing and Absorption Costing; Contribution Analysis; Cost – Volume- Profit Analysis; Break-even Analysis, Different types of Break-even Points and Charts.

### **Unit IV**

**10 Lecture Hours**

**Decisions Involving Alternate Choices:** Cost Concepts Associated with Decision-making; Specific Management Decisions – Make or buy; Add or Drop; Sell or Process Further; Operate or Shutdown; Special Order; Product-Mix; Pricing Decision.

### **Text book [TB]:**

1. J.K.Aggarwal, R.K.Aggarwal, M.L.Sharma – Accounting for Managerial Decisions – Ramesh Book Depot., Jaipur.
2. R.Kishore – Advance Management Accounting – Taxamn allied Services Pvt. Ltd.

### **Reference book(s) [RB]:**

1. Maheshwari, S.N. Advanced Accountancy -Vol. I & II. Vikas Publishing House.
2. ICAI, Accounting Standards (Latest).
3. Maheshwari, S.N. Corporate Accounting for Managers. Vikas Publishing House, New Delhi.
4. Khan, M.Y. and Jain, P.K. Financial Management, Text, Problems & Cases. Tata McGraw Hill Company, New Delhi.
5. M. Y. Khan, P.K. Jain – Management Accounting – Tata McGraw Hill.
6. S.N.Mittal – Accounting & Financial Management – Shree Mahavir Book Depot, NaiSarak, New Delhi

**Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination  
Examination Scheme:**

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	20	10	10	50

Programme and Course Mapping											
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	-	3	-	-	-	-	-	-	-	-
CO2	3	3	3	-	-	-	-	-	-	-	-
CO3	3	-	3	-	-	-	-	-	-	-	-
CO4	-	-	3	3	-	-	3	-	-	-	-
CO5											
1=lightly mapped    2=moderately mapped    3=strongly mapped											

<b>SMMC756A</b>	<b>Auditing I</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Version 2.0</b>		4	0	0	4
<b>Pre-requisites/Exposure</b>					
<b>Co-requisites</b>	--				

### Course Objectives

1. To provide knowledge of generally accepted auditing procedure, techniques and skills required to apply in audit engagements with corporate.
2. To acquaint the students with the concept of cost audit, financial audit and management audit.
3. To integrate knowledge acquired in other courses such management accounting, cost accounting, corporate laws in a meaningful manner.
4. To develop an insight of Audit Evidence; Audit Planning and Programming; Audit Sampling;

### Course Outcomes

On completion of this course, the students will be able to

**CO1.** Demonstrate knowledge of all types of auditing – Financial, Cost and Management

**CO2.** Identify audit procedures to be adopted in various kinds of audit

**CO3.** Understand the basic concepts of auditing and Basic Principles Governing an Audit

**CO4.** To design audit programme for corporate.

### Catalog Description

This course provides the knowledge and skills required to conduct audit in corporate.

The objective of this course is to introduce various types of audit conducted in an organization.

The participants are expected to carefully go through the pre class readings before each session to facilitate an interactive discussion in the class.

### Course Content

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#### Unit I: **8 lecture hours**

**Introduction:** Definition, Scope and Objectives of Auditing; Basic Principles Governing an Audit; Audit Evidence; Audit Planning and Programming; Audit Sampling; Analytical Procedure; Introduction to Statements on Standard Auditing Practices.

#### Unit II: **12 lecture hours**

**Company Audit :** Provisions of the Companies Act, 1956 as Regards Maintenance of Books of Accounts and Registers; Audit of Share Capital; Audit of Reserves and Surplus; Audit of Debentures; Audit of Public Deposits; Audit of Investment.

**Unit III: 12 lecture hours**

**Cost Audit** : Definition and Objective; Cost Audit vis-à-vis Financial Audit; Advantages and Criticism against Cost Audit; Cost Auditor–Qualifications and Appointment Cost Audit Procedure – Material, Labour, Overheads, Depreciation, Work-in-progress and Stores and Spare Parts; Cost Audit Report.

**Unit IV: 8 lecture hours**

**Management Audit** : Definition, Objectives, Need and Importance of Management Audit; Management Auditor – Qualifications and Appointment; Techniques of Management Audit; Management Audit Vs. Financial Audit; Audit of Management Functions – Production, Personnel, Finance and Accounts, Selling and Distribution, General Management and Management Information System; Management Audit Report.

**Text Books**

1.Sharma T.R. Principles of Auditing Sahitya Bhawan Agra.

**Reference Books/Materials**

1. Tondon B.N. Principles of Auditing, S. Chand and Co., New Delhi.
2. Gupta Kamal contemporary Auditing Tata Mc Graw Hill, New Delhi.
3. Kumar, Ravinder, and Sharma, Virender, Auditing: Principles and Practices, PHI.
4. Jha, Aruna, Auditing, Taxmann Publishers.
5. Meenakumari, S. and Nagarajan, I., Fundamentals of Auditing, APH Publishing  
[https://www.icai.org/post.html?post\\_id=13814](https://www.icai.org/post.html?post_id=13814)

**Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination Examination Scheme:**

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	20	10	10	50

Programme and Course Mapping											
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	-	-	-	-	-	-	3	-	-	-
CO2	-	3	-	-	-	-	-	-	-	-	-
CO3	-	-	3	-	-	-	-	-	-	-	3
CO4	-	-	-	3	-	-	-	-	-	-	-
CO5											
1=lightly mapped 2=moderately mapped 3=strongly mapped											

## SEMESTER II

<b>SMMC 736A</b>	<b>Creating and Retaining Motivated Work force</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Version 2.0</b>		3	0	0	3
<b>Total Contact Hours</b>	45				
<b>Pre-Requisites/Exposure</b>					
<b>Co-Requisites</b>	-				

### Course Objectives

Today's competitive business environment owes its success to effective management of its human resource. The quality of the organization's employees, their attitude, behavior and satisfaction with their jobs, and their behavior towards ethics and values and a sense of fair treatment all impact the firm's productivity, level of customer service, reputation, and survival. The students of human resources management must aware of basic aspects of human resource management to understand the functioning of human resource management in an organizational setting. Therefore, this introductory course on Human Resource Management is designed for engineering students who wants

### Course Outcomes

On completion of this course, the students will be able to

- CO1.** Relate the role of HRM in modern business. Ability to plan human resources and implement techniques of job design
- CO2.** Competency to recruit, trains, and appraise the performance of employees
- CO3.** Outlining the rational design of compensation and salary administration in industry
- CO4.** Ability to handle employee issues and evaluate the new trends in HRM

### Catalog Description

The course facilitates an insight into the effective management of employees that will guide the budding managers through the principles and practices of HRM and the core models of best practices.

### Course Content

#### Course Syllabus

#### UNIT I

#### 7 lecture hours

Introduction to HRM: Nature scope Characteristics, objectives, functions, evolution, role of HR Manager, strategic HRM, HR Policies, challenges to HR professionals;

#### UNIT II

#### 7 lecture hours

Talent acquisition: HRP, Job analysis, Recruitment and Selection, Placement, Induction, Socialization, training and development; executive development; career planning and management, succession planning; HRD; Employee empowerment

**Unit III: 8 lecture hours**

**Managing performance Appraisal:** Performance appraisal; Wage and Salary administration; Incentive Compensation; **Maintaining and Retaining HR:** Job changes, Employee Health and Safety, employee welfare, social security, Discipline and Grievances.

**Unit IV: 8 lecture hours**

**Integrating HR:** Industrial Relations and Disputes, Collective bargaining, QWL, trade Unions. **HR in knowledge era:** HR in virtual organizations, HR in mergers and acquisitions, outplacement, outsourcing, employee leasing, HR audit, international HRM, HRIS

**Text Books**

1. Dessler, G.&Varkkey B.(2011) Human Resource Management, 12th Ed, Pearson Education
2. Aswathappa K. (2005) Human Resource and Personnel Management,4thEd,Tata Mc Graw Hill Publishing Co. Ltd

**Reference Books/Materials**

1. Durai, P. (2010), Human Resource Management, Pearson Education
2. Snell/ Bohlander, Human resource Management, Cengage Learning 3.David Lepak\ Mary Gowan, Human Resource Management: managing Employees for the Competitive advantage

**Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination Examination Scheme:**

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	20	10	10	50

**Programme and Course Mapping**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	-	-	-	-	-	-	-	-	-	-
CO2	-	3	-	-	-	-	-	-	-	-	-
CO3	-	-	-	-	-	3	-	-	-	-	-
CO4	-	-	3	-	-	-	-	-	-	-	-
CO5											

1=lightly mapped 2=moderately mapped 3=strongly mapped



<b>SMMC706A</b>	<b>GST FRAMEWORK FOR BUSINESS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Version 2.0</b>		3	1	0	4
<b>Pre-requisites/Exposure</b>	Basics of Tax structure				
<b>Co-requisites</b>	--				

### Course Objectives

1. To make the students understand the basic concepts, definitions and terms related to Goods and Service tax (GST), concept of forward charge mechanism, reverse charge mechanism, composite supply, mixed supply and various exemptions under the new Goods and Service tax regime
2. To make the students understand the concept of Supply along with the rules related to time, place and value of supply
3. To help the students compute the Goods and Service Tax (GST) payable by a supplier after considering the eligible input tax credit, and understand the compliance related to documentation under the new indirect tax regime.
4. To help students understand the persons liable for registration and the persons not required to obtain registration under the GST law.

### Course Outcomes

On completion of this course, the students will be able to

**CO1.** To understand the basics and get an insight into the biggest reform in India's indirect tax structure i.e. the Goods & Services Tax (GST).

**CO2.** To appreciate and understand structure of GST in India, payment of GST liability, late fee and penalties

**CO3.** To appreciate the impact of GST on various sectors and Economy

**CO4.** To appreciate audit, assessments and appeals under GST

### Catalog Description

The course is an introductory course to new Indirect Taxation law in India- the GST, the Goods and Services Tax. As business entrepreneurs or students, it is imperative to understand the basics of a changes being brought out by GST as it now rules our day-to-day lives. Introduction to key concepts of GST like how to register under GST, what comes under GST are some of the learning modules in this course. This course is intended to keep one abreast with the changes in the tax sector under GST as well as help one to run their businesses smoothly.

### Course Content

#### Unit I: 8 lecture hours

**Indirect Taxes:** Issues & Challenges, Service Tax, Value Added Tax, Direct Tax Code.

**Goods & Services Tax (GST)** - Overview, Implementation, Liability of tax payer, GST council, Levy of GST

#### Unit II: 12 lecture hours

Compliances, Input Tax Credit, Place and Time of Supply, Valuation in GST, Payment of GST

**Unit III: 12 lecture hours**

E-Commerce, Input Tax Credit, Input Service distributor, matching of Input Tax credit

**Unit IV: 8 lecture hours**

Special Transactions, Assessment, Audit &amp; Inspection, CGST &amp; SGST, Refunds, GST Portal

**Text Books**

1. Dr. Vandanabangar, Dr. YogendraBangar, Comprehensive Guide to Indirect Tax Laws , AadhyaPrakashan Publishing
2. Nitya Tax Associates, Basics of GST, Taxmann's Publication

**Reference Books/Materials**

1. V. S. Datey. Students Guide to Service Tax & VAT. New Delhi: Taxmann
2. Dr. Girish Ahuja & Dr. Ravi Gupta. Practical Approach to DIRECT & INDIRECT TAXES, (Income Tax, Excise, Customs, CST, VAT & Service Tax). New Delhi: Bharat publication

**Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination Examination Scheme:**

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	20	10	10	50

Programme and Course Mapping											
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	-	-	-	-	-	-	-	-	-
CO2	3	3	-	-	-	-	-	-	-	-	-
CO3		3	3	-	-	-	-	-	-	-	-
CO4		3					3				
CO5											
1=lightly mapped 2=moderately mapped 3=strongly mapped											

### SEMESTER III

<b>SMMC803A</b>	<b>ETHICAL DELIMA AND PROFITABILITY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Version 2.0</b>		3	0	0	3
<b>Pre-requisites/Exposure</b>	Basics of Management Studies				
<b>Co-requisites</b>					

#### Course Objectives

1. To understand the Business Ethics and to provide best practices of business ethics.
2. Learn scope of business ethics in finance, Human resources, marketing, and IT and other fields of management.
3. To learn the various ethical perceptions and implement in their careers to become a good managers.
4. To imbibe the ethical issues in corporate governance and to adhere to the ethical codes.
5. To develop various corporate social Responsibilities and practice in their professional life

#### Course Outcomes

At the end of the course, students will be able to:-

**CO1.** Understand the concept of core business ethics issues and ethical concepts relevant to resolving moral issues in business and Re-examine the knowledge of business and economic concepts from an ethical perspective

**CO2:** Understand various ethical issues that face organizations in the fields of finance, human resource management, sales and marketing, and information Technology. Use ethical theories and frameworks to analyze ethical dilemmas in business and resolve practical problems

**CO3.** Demonstration of the various aspects of business ethics in context to global economy which can critically evaluate the different ways in which people may respond to ethical issues at work and what may influence such responses.

**CO4.** Demonstrate detailed knowledge of the development of Corporate Social Responsibility and the responsibilities of business corporations beyond profit maximization. Understand the theory of corporate governance and apply this theory in analyzing corporate structures, board composition and how boards of directors conduct their affairs.

#### Catalog Description

The course seeks to bridge the gap between the ethical behavior of the individual and the challenges posed by organized business activity in the global marketplace. It further seeks to educate participants about legal, social and ethical matters in business, and make them sensitive to the consequences of their decisions. The course does not provide solutions to ethical dilemmas, but encourages critical ethical thinking and decision making. The students will also be exposed to ethical problems and issues in various situations.

#### Course Content

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##### UNIT I

**07lecture hours**

**Ethics and Business:** Meaning, Evolution, Ethical Issues, Classification of Ethics, Ethical Decision Making, Concept, Evolution, Characteristics and Principles of Business Ethics,

Advantages of Business Ethics, Approaches of Business Ethics, Relationship between Ethics and Business Ethics.

**UNIT II****08lecture hours**

**Ethical Issues:** Ethics in Human Resources, Ethics in Marketing, Ethics in Information Technology, Ethics in Finance, and Theories of Ethics: Teleological (Utilitarianism), Deontology (Kantianism), Virtue Ethics.

**UNIT III****07lecture hours**

**Business Ethics in Global Economy:** Ethical Perception and International Business, Global Values, Various Ethical Issues around the Globe, Cross Cultural Issues, Cross Religion and cross Racial Issues

**UNIT IV****08lecture hours**

**Corporate Governance:** Definition of Corporate Governance, Need for Corporate Governance, Principles and Importance of Corporate Governance, Important Issues in Corporate Governance, Corporate Governance in India Past, Present and Future, Current Scenario of Corporate Governance in India, Clause 49, Corporate Social Responsibility for Business.

**TEXT BOOKS:**

1. Ghosh, B.N. (2015). "Business Ethics and Corporate Governance" New Delhi; McGraw Hill.
2. Murthy. (2015). "Business Ethics and Corporate Governance" Mumbai; Himalaya Publishing House.

**REFERENCE BOOKS:**

1. Manuel G. Velasquez. (2012). "Business Ethics" New Delhi; Pearson Education Inc.
2. S.S. Khanka. (2014). "Business Ethics and Corporate Governance" New Delhi; S. Chand Publication.
3. Nirmala, Reddy, Rani. (2015). "Business Ethics and Corporate Governance" Mumbai; Himalaya Publishing House.
4. BadiRavindernath V. (2014). "Business Ethics" New Delhi; Vrinda Publication.
5. Hartman, Lauro (2014). "Perspective in Business Ethics" New Delhi; McGraw Hill.
6. Fernando A. C. (2015). "Business Ethics: An Indian Perspective" Noida; Pearson Edu. Inc.

**Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination**

**Examination Scheme:**

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	20	10	10	50

Programme and Course Mapping											
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	1	3	1	1	1	1	1	-	-	1	1
CO2	1	1	3	1	1	1	1	-	-	1	3

<b>CO3</b>	1	1	1	3	1	1	3	-	-	1	1
<b>CO4</b>	1	1	1	1	3	3	1	-	-	1	3
<b>CO5</b>											
1=lightly mapped 2=moderately mapped 3=strongly mapped											

<b>SMMC805A</b>	<b>CREATING AN ENTREPRENEURIAL MINDSET</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Version 2.0</b>		3	0	0	3
<b>Pre-requisites/Exposure</b>					
<b>Co-requisites</b>					

### Course Objectives

1. To expose students to various perspectives and concepts in the field of entrepreneurship and its successful execution.
2. To comprehend how to Starting the venture and do feasibility analysis
3. To encourage students to think critically and strategically for Figuring out the strategy.
4. To develop the ability to understand sources of finance.

### Course Outcomes

At the end of the course, students will be able to:-

**CO1.** Understanding the concept and objective of Entrepreneurship.

**CO2:** Familiarize with the concept of business idea and feasibility study with real live examples.

**CO3.** Develop the ability to develop various marketing and financial plan.

**CO4.** Provide a basic understanding of sources of finance and Role of Central and State Governments in promoting entrepreneurship

### Catalog Description

Building the foundation today's Entrepreneurs, Creating An Entrepreneurial Mind set (CEM) will provide students with an understanding of issues facing entrepreneurs and an exposure to the skills involved in addressing them. We will explore how executives should approach making critical decisions during the different phases of an entrepreneurial company's life. Starting from the vantage point of the individual, we will put ourselves in the shoes of decision makers ranging from technology entrepreneurs to venture capitalists, from real estate developers to inventors. CEM will give students the opportunity to hone their skills in identifying and testing business opportunities, decomposing complex business problems, determining what decisions the responsible business executive must make, and establishing a 'burden of proof' standard for making those decisions. We will also introduce a range of specific tools—including business model design, lean testing, and customer and channel analytics—that are particularly relevant to entrepreneurs, as well as introduce students to the fundamentals of entrepreneurial finance and governance. The course will provide insight as to how the interests of other important constituencies—employees, potential and actual investors, business partners, suppliers, and distribution channels—constrain and contribute to an entrepreneur's ability to create value.

### Course Content

#### UNIT I

Entrepreneurship: Concept, knowledge and skills requirement; characteristics of successful entrepreneurs; role of entrepreneurship in economic development; entrepreneurship process;

factors impacting emergence of entrepreneurship; managerial vs. entrepreneurial approach and emergence of entrepreneurship

## UNIT II

Starting the venture: generating business idea –sources of new ideas, methods of generating ideas, creative problem solving, opportunity recognition; environmental scanning, competitor and industry analysis; feasibility study –market feasibility, technical/operational feasibility, financial feasibility: drawing business plan; preparing project report; presenting business plan to investors

## UNIT III

Functional plans: marketing plan –marketing research for the new venture, steps in preparing marketing plan, contingency planning; organizational plan –form of ownership, designing organization structure, job design, manpower planning; Financial plan – cash budget, working capital, proforma income statement, proforma cash flow, proforma balance sheet, break even analysis

## UNIT IV

Sources of finance: debt or equity financing, commercial banks, venture capital; financial institutions supporting entrepreneurs; legal issues –intellectual property rights patents, trademarks, copy rights, trade secrets, licensing; franchising. Role of Central and State Governments in promoting entrepreneurship – Start-up India, Standup India, PM YuvaYojna, NITI Aayog.

### TEXT BOOK:

1. Hisrich, Robert D., Michael Peters and Dean Shepherd. Entrepreneurship. New Delhi: Tata McGraw Hill.

### REFERENCE BOOKS:

1. Barringer, Brace R., and R. Duane Ireland, Entrepreneurship. New Jersey (USA): Pearson Prentice Hall.
2. Lall, Madhurima., and ShikhaSahai. Entrepreneurship. New Delhi : Excel Books.
3. Charantimath, Poornima. Entrepreneurship development and small business enterprises. New Delhi: Pearson Education

**Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination**

### Examination Scheme:

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	20	10	10	50

### Programme and Course Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4

<b>C01</b>	-	3	-	-	-	-	-	-	-	-	-
<b>C02</b>	-	-	3	-	-	-	-	-	-	-	-
<b>C03</b>	-	-	-	-	-	3	3	-	-	-	-
<b>C04</b>	-	3	-	-	-	-	-	-	3	-	-
<b>C05</b>											
1=lightly mapped 2=moderately mapped 3=strongly mapped											



<b>SMMC732A</b>	<b>MANAGEMENT ACCOUNTING II</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Version 2.0</b>		4	0	0	4
<b>Pre-requisites/Exposure</b>					
<b>Co-requisites</b>	--				

### Course Objectives

1. To introduce the basics of Management Accounting and understanding its various elements.
2. To acquaint the students to techniques of Management Accounting.
3. To organize cost and financial information according to the decision-making needs of the organization.
4. To assess the cash and fund flows of the organization through various activities.

### Course Outcomes

On completion of this course, the students will be able to

**CO1.** Explain, illustrate, analyse and draw reasoned conclusions using data, in order to solve complicated management accounting problems.

**CO2.** Understand Contemporary Issues in Management.

**CO3** Critically apply various management techniques through Ratio Analysis, Cash Flow Analysis and Fund Flow Analysis.

**CO4.** Communicate effectively when dealing with Management Accounting problems

### Catalog Description

In this course, the students will learn how to use accounting to facilitate and align decisions made by owners, managers, and employees. They will learn how accountants create, organize, interpret, and communicate information that improves internal processes, and allows organizations to identify and leverage opportunities to create value within the supply chain and with customers.

The participants are expected to carefully go through the pre class readings before each session to facilitate an interactive discussion in the class.

### Course Content

#### Unit I: 8 lecture hours

**Financial Statements:** Analysis and interpretation - Forms and nature of financial statements; Uses and Limitations, types and tools of analysis; Comparative Financial Statements; Common – Size Statements; Trend Percentages.

#### Unit II: 12 lecture hours

**Contemporary issues in Management-Accounting:** Variable and Absorption Costing, Activity Based Accounting; Target and Life—Cycle Costing, Transfer Pricing Methods.

#### Unit III: 12 lecture hours

**Accounting Ratios-** Classification; Profitability ratios; Turnover Ratios; Solvency Ratios' Analysis of Capital Structure; Ratios as Predictors of insolvency; Significance Limitations and interpretation of Ratio Analysis.

**Funds Flow Statement-** Concept; Uses; Preparation.

**Unit IV: 8 lecture hours**

**Cash Flow Statement-** Objectives; Sources and Application; Preparation of Statement as per Indian Accounting Standard 3. Responsibility Accounting – Principles; Definition; Types of Responsibility Centers; Pre-requisites; Utility; Problems. Reporting to Management- Steps for Effective Reporting; Requisites of Ideal Report; Types of Reports; Uses.

**TEXT BOOKS:**

1. Management Accounting: Dr.Mittal S.N. (Shree Mahaveer Book Depot..Delhi)
2. Management Accounting: Pandey I.M.

**REFERENCE BOOKS:**

1. Management Accounting Principles: Anthony R.N. and Reece J.S.
3. Management Accounting: Harngren Charles T. Management Accounting: Dr.Maheshwari S.N.
4. Management Accounting: A Decision Emphasis – De Coster, D.T/ and Scholefr E.L.
5. Management Accounting: Batty J.

**Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination**

**Examination Scheme:**

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	20	10	10	50

**Programme and Course Mapping**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	-	-	1	1	2	-				
CO2	-	3	-	1	2	1	-	3	-	-	-
CO3	2	-	2	-	1	-	-	1	-	-	-
CO4	3	-	1	2	-	1	-	2	-	-	-
CO5											

1=lightly mapped 2=moderately mapped 3=strongly mapped

<b>SMMA733A</b>	<b>Quantitative Techniques for Business Decisions</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Version 2.0</b>		4	0	0	4
<b>Pre-requisites/Exposure</b>	--				
<b>Co-requisites</b>	--				

### Course Objectives

1. Understand relevance & need of quantitative methods for making business decisions.
2. Demonstrate a sound knowledge of fundamentals of statistics and statistical techniques.
3. Be able to read and interpret statistical information.
4. Be able to perform statistical analysis.
5. Be able to apply quantitative methods to solve a variety of business problems.

### Course Outcomes

On completion of this course, the students will be able to

**CO1.** Understand various quantitative & statistical methods.

**CO2.** Understand data and draw inference from data.

**CO3.** Calculate and interpret statistical values by using statistical tool (correlation & regression).

**CO4.** Demonstrate an ability to apply various statistical tool to solve business problem.

**CO5.** Covers origin and application of OR, Linear Programming, Decision Theory, Game theory and PERT & CPM. These concepts help the student in taking decisions for business.

### Catalog Description

Provides students with quantitative skills that are required to make business decisions. These skills involve using statistical, forecasting and estimation techniques. Formulation and application of mathematical models in business decision making scenarios.

### Course Content

#### Unit I

**8 hours**

Introduction: Quantitative approach to management decision making. Linear Programming: Mathematical formulation of linear programming problems and their solution using graphic approach and simplex algorithm. Duality Sensitivity analysis.

#### Unit II

**11 hours**

Transportation: Solving the problem, Testing optimality MODI method. Cases of unbalanced problems, degeneracy, maximization objective, multiple solutions and prohibited routes. Assignment: Solving the problem. Cases of unbalanced problems, multiple optimum solutions, maximisation objective and unacceptable assignments. Game Theory: Games of pure strategy. Games of mixed strategy. Dominance.

**Unit III****13 hours**

Inventory Control: Techniques of selective control, Economic order quantity, (EOQ) models-classical, gradual replenishment without shortages, price breaks and planned stockouts, Deciding optimum safety stock and reorder level. Sequencing: n-jobs to be processed on two machines in the same order of machines. n-jobs to be processed on m machines in the same order of machines - by converting it into a two - n machine case. Two jobs to be processed on m machines in the different orders of machines.

**Unit IV****8 hours**

PERT/CPM: Networking with one estimate of time. Networks with three estimates of time. Time-cost trade-off. PERT/cost. Resource allocation and resource levelling. Queuing Theory: Elements of a queuing system. Models with Poisson arrival and services rates, single server and infinite and finite population .

**TEXT BOOKS:**

1. Vohra N.D., "*Quantitative Techniques in Management*", The McGraw Hill companies.
2. KantiSwaru, P.K .Gupta, Operations Research, Sultan Chand & Sons

**REFERENCE BOOKS:**

1. Levin, R.I., D.S. Rubin and J.P. Stingson, "*Quantitative Approaches to Management*", McGraw - Hill.
2. Bierman H. Jr, C.P. Bonini and W.H. Hausman, "Quantitative Analysis for Business Decisions", Homewood, Ill., Irwin 1983
3. Taha, Hamdy A., "Operations Research: An Introduction", Latest Edition, Prentice - Hall of India.

**Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination Examination Scheme:**

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	20	10	10	50

Programme and Course Mapping											
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	-	-	-	-	3	-	-	-	-
CO2	3		3	-	-	-	3	-	-	-	-
CO3	3	3	-	-	-	3	-	-	-	-	-
CO4	3	-	3	-	-	3	-	-	-	-	-
CO5											

<b>SMMC758A</b>	<b>Auditing II</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Version 2.0</b>		3	0	0	3
<b>Pre-requisites/Exposure</b>					
<b>Co-requisites</b>	--				

### Course Objectives

1. To provide knowledge of generally accepted auditing procedure, techniques and skills required to apply in audit engagements with corporate.
2. To acquaint the students with the concept of cost audit, financial audit and management audit.
3. To integrate knowledge acquired in other courses such management accounting, cost accounting, corporate laws in a meaningful manner.
4. To develop an insight of Audit Evidence; Audit Planning and Programming; Audit Sampling;

### Course Outcomes

On completion of this course, the students will be able to

**CO1.** Demonstrate knowledge of company audits and auditing and assurance standards

**CO2.** Identify the special procedures adopted in undertaking various kinds of audits

**CO3.** Understand the basic concepts of auditing and Basic Principles Governing an Audit

**CO4.** Determine and understand the challenges and issues in conducting audits.

### Catalog Description

This course provides the knowledge and skills required to conduct audit in corporate.

The objective of this course is to introduce various types of audit conducted in an organization.

The participants are expected to carefully go through the pre class readings before each session to facilitate an interactive discussion in the class.

### Course Content

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#### Unit I

**10 lecture hours**

**Auditing and Assurance standards-** Overview, Standard-setting process, Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India. Audit of a sole trader, Audit of a firm, Audit of a small company.

**Company Audit** - Audit of Shares, Branch audit, Joint audit, Special audit, Reporting requirements under the Companies Act, 1956.

#### Unit II

**10 lecture hours**

**Special points in audit of different types of undertakings-**Audit of Educational institutions, Audit of Hotels, Audit of Clubs, Audit of Hospitals, Audit of Hire-purchase and leasing companies, Audit of Banks, Audit of electricity companies, Audit of cooperative societies, and Audit of insurance companies.

#### Unit III

**10 lecture hours**

**Features and basic principles of government audit**, Local bodies and not-for-profit organizations, Comptroller and Auditor General and its constitutional role

**Unit IV**  
**hours**

**10 lecture**

**Current Issues in Auditing** : Audit of Members of Stock Exchange; Non-Banking Financial Company; Mutual Funds; Depositories; Environmental Audit; Quality Audit.

**TEXT BOOKS:**

1. Sharma T.R. Principles of Auditing SahityaBhawan Agra.

**REFERENCE BOOKS:**

1. Tondon B.N. Principles of Auditing, S. Chand and Co., New Delhi.
2. Gupta Kamal contemporary Auditing Tata Mc Graw Hill, New Delhi.
3. Kumar, Ravinder, and Sharma, Virender, Auditing: Principles and Practices, PHI.
4. Jha, Aruna, Auditing, Taxmann Publishers.
5. Meenakumari, S. and Nagarajan, I., Fundamentals of Auditing, APH Publishing
6. PagareDinkar: Principles & Practice of Auditing: Sultan Chand, New Delhi
7. Sekhar&Sekhar: Auditing: Vikas Publishing House Ltd., New Delhi.
8. S.D Sharma: Auditing Principles, Taxman publication New Delhi.
9. Ravinder Kumar &Virender Sharma: Auditing Principles & Practice: Prentice Hall of India, New Delhi

**Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination**

**Examination Scheme:**

Components	Quiz I	Attendance	Mid Term Exam	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	10	20	10	50

**Programme and Course Mapping**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	2	3	1	1	1	1	1	1	1	2	-
CO2	2	1	2	1	1	1	1	1	2	3	-
CO3	1	3	1	1	1	1	3	1	3	3	-
CO4	2	2	1	1	1	1	1	1	1	2	-
CO5											

1=lightly mapped    2=moderately mapped    3=strongly mapped

<b>SMMC702A</b>	<b>Financial Services</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Version 2.0</b>		4	0	0	4
<b>Pre-requisites /Exposure</b>					
<b>Co-requisites</b>					

### Course Objectives

1. To give in-depth knowledge of financial service sector to the students
2. To provide knowledge of basic concepts and insights into quality financial services like Hire purchase and Leasing
3. To gain understanding of innovative financial services like venture capital financing, mutual funds, Factoring, Forfaiting
4. To provide a comprehensive overview of the structure of the financial system and explain role of merchant bankers, underwriters, credit rating agencies, stock broker, depositories, custodians in financial system

### Course Outcome

On completion of this course, the students will be able to

**CO1.** Explain various types of financial services available to corporates. Analyze hire purchase and leasing as financing services and make appropriate recommendations to corporates.

**CO2:** Apply the knowledge of innovative financial services like venture capital financing, mutual funds, Factoring, Forfaiting and select the best alternative for the Organization.

**CO3:** Analyze role, functions of merchant bankers, underwriters and take the appropriate decision for the benefit of Organization. Understand regulatory environment for Merchant bankers and underwriters.

**CO4:** Apply knowledge of Capital Market intermediaries, Stock brokers, depositories, custodians, credit rating agencies to sharpen the decision making process.

The Financial sector has become very vibrant after implementation of new economic policy and introduction of financial sector reforms by the Government. The impact of these changes is seen in the form of competition, technological up-gradation, diversification and thrust on the various financial services with aggressive marketing strategy. The need of the hour, therefore, is to face the challenges with efficient, dedicated and energetic staff having required knowledge and skill. This course is designed to prepare students with specialized skills, knowledge and attitude to work in financial services sector.

### Unit I

**Hire-Purchase:** Conceptual; Framework; Features; Hire-purchase and Credit Sale; Hire-purchase and Installment Sale; Legal Framework; Taxation Aspects; Banks and Hire-purchase Business; Bank Credit for Hire-purchase Business

**Leasing:** Meaning; Steps in Leasing; Types of Lease; Advantages and Disadvantages of Leasing ; Leasing and Hire-purchase; Legal Aspects of Leasing.

### Unit II

Venture Capital: Meaning, Features, Scope and Significance; Venture Capital Guidelines; Methods of Venture Financing; Indian Venture Capital Scenario.

Mutual Fund : Meaning and Classification of Mutual Funds; Organisation of the Funds; Operation of the Funds; Net Asset Value; Mutual Funds in India; Regulation of Mutual Funds in India.

Factoring and Forfaiting: Factoring-Meaning; Modus Operadi; Terms and Conditions; Functions; Types of Factoring; Factoring Vs. Discounting; Factoring in India; Forfaiting – Definition, Working of Forfaiting; Factoring Vs. Forfaiting.

### Unit III

Merchant Banking: Meaning; Origin; Merchant Banks and Commercial Banks; Services of Merchant Banks; Regulation By SEBI; Merchant Banking in India.

Underwriting: Meaning and Nature of Underwriting; Forms of Underwriting; Need and Significance of Underwriting; Underwriting of Capital Issues in India; SEBI's Guidelines on Underwriting.

### Unit IV

Credit Rating : Meaning and Functions of Credit Rating; Significance of Credit Rating; Credit Rating in India; Rating Process and Methodology; Credit Rating Agencies in India; Limitations of Rating; Future of Credit Rating in India.

Stock Broking: Introduction; Stock Brokers; Sub-Brokers; Foreign Brokers; Stock Market Trading.

Depository Services: Meaning and Objectives of Depository Services; Depository Process; Trading in a Depository System; Depository System in India; Depository Institution in India; SEBI Regulations

### TEXT BOOKS:

1. Siddaiah, Thummuluri.(2011). Financial services, Noida: Pearson Education.

### REFERENCE BOOKS:

1. Bhole, L. M., Financial institutions and markets , New Delhi: Tata McGraw Hills.
2. Pathak, Indian financial system, Noida: Pearson Education.
3. Khan, M.Y., Indian financial system, New Delhi: Tata McGraw Hill.
4. Machiraju, H.R., Indian financial system, Vikas Publishing House.
5. Machiraju, H.R., Working of stock exchange in India, New Age Publication

### Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination Examination Scheme:

Components	Quiz I	Attendance	Mid Term Exam	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	10	20	10	50



<b>Programme and Course Mapping</b>											
<b>CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>
<b>CO1</b>	2	3	1	1			1		1	2	-
<b>CO2</b>	2	1	2	1			1		2	3	-
<b>CO3</b>	1	3	1	1			3		3	3	-
<b>CO4</b>	2	2	1	1			1		1	2	-
<b>CO5</b>											
1=lightly mapped    2=moderately mapped    3=strongly mapped											

## SEMESTER IV

<b>SMMC838A</b>	<b>Derivative Market</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Version 1.0</b>		4	0	0	4
<b>Pre-requisites/Exposure</b>	Investment Management / Portfolio Management				
<b>Co-requisites</b>	--				

### Course Objectives

1. To familiarise students with the concept of derivative market.
2. To acquaint the students with the basics of financial derivatives and their use in managing risk with their synergic effect on financial returns.
3. To develop an understanding to different instruments – options, futures, forwards and swaps
4. To develop an insight of regulatory framework of derivative market

### Course Outcomes

On completion of this course, the students will be able to

**CO1.** Demonstrate knowledge of all aspects of derivative market theory and the roles they play in the financial markets

**CO2** Identify how derivative instruments can be used to change or hedge risk and evaluate risks and pay-offs associated with trading such instruments and their implications

**CO3.** Understand the basic risk management and trading strategies using futures and options

**CO4.** Critically evaluate the techniques used to value options and the factors that determine valuation

### Catalog Description

This course provides the knowledge and skills required to enter into and progress in a variety of roles that employ derivatives. The objective of this course is to introduce the participants to derivative instruments, namely, forwards, futures, options and swaps, and their valuation. The participants are expected to carefully go through the pre class readings before each session to facilitate an interactive discussion in the class. They are also requested to bring their calculators, preferably scientific calculators to the sessions.

### Course Content

#### Unit I: 8 lecture hours

**Financial Derivatives:** An Introduction to Financial Derivative Markets; Past and Present, Concept, Purpose and Types of Financial Derivative Instruments; Forwards, Futures, Options, Swaps, and Other Derivatives; Weather Derivatives, Energy Derivatives and Insurance Derivatives. Hedgers, Arbitrageurs and Speculators. Difference between Exchange Traded and OTC Derivatives.

#### Unit II: 12 lecture hours

**Financial Forward and Futures Contracts:** Financial Forward Contracts; Concept Characteristics, and Type of Financial Forward Contracts; Equity Forward, Currency Forward, Bond and Interest Rate Forward, Forward Rate Agreements.

**Financial Future Contracts:** Concept, Characteristics, and Type of Financial Future Contracts; Stock Future, Index Future, Currency Future, Interest Rate Future and Commodity Future. Future Market-Trading and Mechanism; Future Pricing-Theories, Cost of Carry Model, Valuation of Individual Contracts.

**Unit III: 12 lecture hours**

**Financial Option and Swap Contracts:** Financial Options; Concept, Characteristics and Types of Financial Options; Stock Options, Index Options, Currency Options, Commodity Options, Option on Futures, Interest Rate Options. Option Pricing Models-the Black-Scholes Option Pricing Model, Binomial Option Pricing Model, Trading with Option, Option Strategies; Straddle, Strangle, Spreads. Option Greeks; Delta, Gamma, Theta, Vega, Rho.Exotic Option; Types of Exotic Options; Bermuda Option, Forward Start Option, Barrier Option, Chooser Option, Compound Option, Basket Option, Binary Option, Look Back Option, Asian Option. Swaps; Concept, characteristics and Types of Swaps.

**Unit IV: 8 lecture hours**

**Regulatory Framework for Derivatives:** Regulation of Financial Derivatives in India; Securities and Contracts (Regulation) Act, Guidelines of SEBI and RBI.

**Text Books**

1. Hull, J. C., &Basu, Shakaran.(2016) Options, Futures and other Derivatives. New York, NY: Pearson Education.

**Reference Books/Materials**

1. Chako, G., &Sjoman, A., &Motohashi, H., &Dessain, V. (2016)Credit Derivatives: A Primer on Credit Risk, Modelling and Instruments. London, UK: Pearson FT

**Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination Examination Scheme:**

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	20	10	10	50

**Programme and Course Mapping**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	-	-	-	-	-	-	3	-	-	-
CO2	-	3	-	-	-	-	-	-	-	-	-
CO3	-	3	-	-	-	-	-	-	-	-	-
CO4	-	-	-	-	3	-	-	-	-	-	-

<b>CO5</b>											
1=lightly mapped    2=moderately mapped    3=strongly mapped											

<b>SMMC705A</b>	<b>CORPORATE TAX STRUCTURE AND PLANNING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Version 2.0</b>		4	0	0	4
<b>Pre-requisites/Exposure</b>	--				
<b>Co-requisites</b>	--				

### Course Objectives

1. To acquaint the students with the legal regime governing the direct taxes.
2. To gain knowledge and understanding of the provisions of the direct tax laws.
3. To acquire the ability to apply the knowledge of the provisions of the direct tax laws to the various situation in actual practice.
4. To develop the skill of independent thinking and creativity in the field of direct tax laws.
5. To acquaint the students with basic principles underlying the provisions of indirect tax laws and to develop a broad understanding of the tax laws and accepted tax practices.
6. Students will learn to define various aspect of indirect taxes (GST) like, Registration, Concept of Supply etc.
7. Students will learn to analyse and evaluate the effect of an indirect tax on consumers, producers and the government.

### Course Outcomes

On completion of this course, the students will be able to

**CO1-** Determine the basic concepts of tax planning

**CO2-** Collect the basic concepts and definitions of Income Tax Act 1961 and know the residential status of assessee and incomes exempted from tax

**CO3-** Understand the implications of tax concessions and incentives in decision making

**CO4-** Comprehend the principles of taxations, objectives of taxes and its impact and financial decisions making.

### Catalog Description

This course deals primarily with the two major forms of taxes in India, i.e. income tax and the Goods and Services Tax (GST). A conceptual framework is developed in the first lecture that serves as a link across various topics in the course and to present the tax laws and practices as a meaningful, integrated and coherent whole rather than as a fragmented set of compartmentalized rules. The broad concepts raised in the framework explicitly outline fundamental issues that need to be addressed whenever any type of tax is to be imposed in any State by any level of government. This conceptual approach is intended to facilitate students to consciously think about the underlying considerations that drive the enactment/implementation of specific tax laws/practices.

### Course Content

#### Unit I

**10 lecture hours**

**Tax Planning:** Meaning of tax planning and management, tax evasion and tax avoidance; tax planning and management in the corporate sector- Nature and scope;

#### Unit II

**10 lecture hours**

**Assessment of Companies:** Residential Status and incidence of Tax, Computation of tax: Carry forward and set off of losses in the case of certain companies under Sec. 79 of Income-tax Act, 1961; Deductions, Computation of taxable income; Computation of corporate tax liability; Minimum Alternate Tax; Tax on distributed profits of domestic companies;

**Unit III** **10 lecture hours**

**Tax Planning and Specific Management Decisions:** Implications of Tax concessions and incentives for corporate decisions in respect of setting up a new business, location of business and nature of business.

**Business Restructuring:** Tax Planning in respect of amalgamation or de-merger of companies, Slump sale, conversion of a firm into a company. Conversion of Sole Proprietorship into Company, Conversion of company into Limited Liability Partnership.

**Unit IV** **10 lecture hours**

**Tax Planning and Financial Management Decisions:** Capital structure decisions; Dividend Policy; Bonus Share; Investments and Capital Gains. Owning or leasing of an asset; purchase of assets by installment system or Hire System; Purchase of an asset out of own funds or out of borrowed capital; manufacturing or buying; Repairing or replacing an asset;

**TEXT BOOKS:**

1. Srinivas.E.A, *Corporate Tax Planning*, Tata McGraw Hill,
2. Singhania, Vinod. K, *Taxmann's Direct Taxes, Law & Practice*.

**REFERENCE BOOKS:**

1. Ahuja. Girish&Ravi Gupta, *Bharat's Professional Approach to Direct Taxes, Law & Practice*, Bharat Law House Pvt. Ltd.
2. Lal. B. B & N. Vashisht, *Direct Taxes Income Tax, Wealth Tax and Tax Planning*. Taxman, The Tax and Corporate Law Weekly.
3. Bhagmati Prasad, *Direct Taxes And Laws And Practice*, WishwaPrakashan,

**Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination Examination Scheme:**

Components	Quiz I	Attendance	Mid Term Exam	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	10	20	10	50

Programme and Course Mapping											
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1		3	-	-	-	-	-	3	-	-	-
CO2	3	-	-	3	-	-	-	3	-	-	-
CO3	-	-	-	-	-	-	3	-	-	3	3
CO4	-	-	3	3	3	-	-	-	3	-	-
CO5											
1=lightly mapped 2=moderately mapped 3=strongly mapped											

**SEMESTER IV**

<b>SMMC839A</b>	<b>Managing Portfolio Risk &amp; Return</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Version 2.0</b>		3	0	0	3
<b>Total Contact Hours</b>	45				
<b>Pre-Requisites/Exposure</b>	Basics of financial products and stock market				
<b>Co-Requisites</b>	-				

**Course Objectives**

1. To provide a theoretical and practical background in the field of investments
2. Designing and managing the bond as well as equity portfolios in the real world
3. Valuing equity and debt instruments
4. Measuring the portfolio performances

**Course Outcomes**

On completion of this course, the students will be able to

- CO1.** Students will increase their understanding of different avenues of investment  
**CO2.** Students will be studying the different types of analysis in context to investment  
**CO3.** Students will be able to make the portfolio with proper risk and return analysis  
**CO4.** Students will learn the portfolio construction and its management strategies.

**Catalog Description**

This course focuses on common stock, the stock market, stock options, and approaches to investing in the stock market and building stock portfolios. Particular emphasis is given to three competing approaches to stock investment: fundamental analysis, technical analysis and efficient market analysis. Students are introduced to portfolio theory and study various methods of modeling the risk associated with stock investment such as the capital asset pricing model and arbitrage pricing theory. Also discussed are the distribution of stock to the public, the broker-client relationship, different types of orders investors can place with their broker, short sales of stock, investment companies, margin accounts, speculation, and hedging.

**Course Content****Course Syllabus:****UNIT I****8 hours**

Investment- Meaning, nature, process and alternatives; return and risk; Concept and components of total risk; Measuring historical and expected return and risk; systematic and unsystematic risk. Measurement of systematic risk.

**UNIT II****8 hours**

Objectives and benefits of investment analysis and security valuation- Theories of fixed and variable income securities; Efficient Market Theory; Fundamental Analysis - Economic, Industry and Company Analysis; Technical Analysis.

**UNIT III****7 hours**

Portfolio – Meaning, Portfolio Construction; advantages, Portfolio selection; Selection Problems: Markowitz portfolio theory; expected return and standard deviation for portfolios; the efficient frontier; the efficient frontier and investor utility; the selection of the optimal portfolio; Sharpe single -index model; Capital Asset Pricing Model; Arbitrage Pricing Theory.

**UNIT IV****7 hours**

Bond portfolio management strategies – passive portfolio strategies, active management strategies; Portfolio revision – meaning, need, constraints and strategies; formula plans - constant-dollar-value plan, constant ratio plan, variable ratio plan; Portfolio performance evaluation: risk adjusted measures of performance.

**Text Books**

1. Pandian, P. (2013). Security analysis and portfolio management (2nd ed.). New Delhi: Vikas Publishing House.

**Reference Books/Materials**

2. Sharpe, W.F., Alexander, G.J., and Bailey, J.V. (2007). Investments (6th ed.). New Delhi: Prentice Hall of India.
3. Fischer, Donald.E., Jordan, Ronald.J. Security analysis & portfolio management (6th ed.). New Delhi: Prentice Hall of India.
4. Avadhani. V.A.(2000). Investment management (10th ed.). New Delhi: Himalaya Publishing House.
5. Haugen, Robert A. (2001) Modern Investment Theory (5th ed.). New Delhi: Prentice Hall of India.

**Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination**

**Examination Scheme:**

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	20	10	10	50

**Programme and Course Mapping**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	-	-	-	-	-	3	-	-	-
CO2	-	-	3	-	-	-	-	-	-	-	-
CO3	-	3	-	-	-	-	-	-	3	-	3
CO4	-	-	3	-	-	-	-	-	-	-	3
CO5											
1=lightly mapped 2=moderately mapped 3=strongly mapped											



**Specialisation of M.Com: 2021-24**

<b>S.NO</b>	<b>Course Code</b>	<b>Pool A Elective: Discipline Specific DSE</b>	<b>Credit</b>
1	SMMC731A	People's Behaviour in An Organisation	3
2	SMCS720A	E-Commerce	3
3	SMMC865A	Financial Strategy for Global Business	3
4	SMMC887A	Documentation for Global Business	3
5	SMMC863A	Global Marketing	3
6	SMMC802A	Contemporary Issues in Strategic Management	3

SMMC731A	PEOPLE'S BEHAVIOUR IN AN ORGANISATION	C
		3

**Overview:**

Human behavior at work is the universal market, and to run the business effectively for a long term, it is critical for the organizations to shape their business with the current trends. For this, organizational behavior is an important factor to operate the business. The course sheds light on understanding the employees in a better way to maximize the profits which are only possible by satisfying customer's needs which are the ultimate target of an organization. It also considers factors that hamper or foster job satisfaction. The course focuses on how managers become effective leaders by addressing the human side of enterprise. This helps in examining teams, individuals, and networks in the context of job satisfaction, organization culture, leadership and conflict resolution, understanding employees better, establishing productive relationships with peers and seniors over whom the manager has no formal authority, managing the performance of individual subordinates, introduces a model for strategic career management.

The course will help the students examine the contemporary principles, techniques and research findings in management and organizational behaviour that are driving high performance and continuous improvement in business today. To understand human behaviour at work, its concepts associated with continuous improvement in individual and group processes will be discussed. The focus in the course structure is laid on human behaviour at work, diversity in organization, attitudes and job satisfaction, personality and values, perceptions and individual decision making, motivation concepts, foundations of group behaviour, communication, leadership, power and politics, conflict and negotiation etc.

The course will be taught with a combination of lectures and experiential learning techniques so that students learn the specifics of a particular subject matter and about their own strengths and weaknesses as a learner (i.e. learning how to learn from experience). Each topic will be presented as an educational intervention to facilitate each stage of the experience- based learning process. Personal Application assignments and simulations are designed to relate personal experiences.

Observational methods and team project are added to facilitate the understanding of these experiences. Theories and models are introduced to form generalizations and mental models. And finally, the intervention is structured with the purpose that will encourage students to experiment with and test what they have learned in class as well as in other areas of their lives.

**Objective and Expected Outcome:**

The main objective of the course is to understand the human interactions in an organization, what is driving it and influence it for getting better results in attaining business goals. The

organizations in which people work have an effect on their thoughts, feelings, and actions. These thoughts, feelings, and actions, in turn, affect the organization itself.

This study aims to achieve the goals as it controls and develops human activity at work. The managers are responsible for the productivity. They need to make an impact on the employee behaviour, develop their skills, motivate them to work in a team collectively for better productivity and thus, ultimately achieve their targets.

The course will enable the students to list and define basic organizational behaviour principles, and analyse how these influence behaviour in the workplace. This will also help in analysing individual human behaviour in the workplace as influenced by personality, values, perceptions, and motivations. They would be able to outline the elements of group behaviour including group dynamics, communication, leadership, power & politics and conflict & negotiation and understand their own management style as it relates to influencing and managing behaviour in the organization systems. This course will enhance critical thinking and analysis skills through the use of management case studies, personal application papers and small group exercises.

## **COURSE CONTENT:**

### **UNIT I**

**Foundation and background of OB:** concept, nature & scope of OB, Foundations of OB, challenges & opportunities, ethical issues in OB.

### **UNIT II**

**Individual behavior and processes:** individual differences–values and attitudes; Perception concept, process and applications; Personality–concept, determinants and theories applications; Learning and Reinforcement, Stress–symptoms, causes, consequences and management.

### **UNIT III**

**Interpersonal and team processes:** group behavior, group development, group dynamics, social loafing; developing teams–self-directed work teams, virtual teams; team building; Empowerment–concept, significance, Conflict–Concept, sources, types, management of conflict, Power–concept, sources, approaches; organizational politics

### **UNIT IV**

**Organizational processes and structure:** organizational structure and design, Work and job design; organizational learning; organizational culture; organizational change and development.

## **TEXT BOOKS:**

1. Robbins, S.P. (2008) Organizational Behaviour, (7<sup>th</sup> Edition), New Delhi ND: Prentice Hall of India.

**REFERENCE BOOKS**

1. Pareek, Udai. (2012). Understanding Organisational Behaviour (3<sup>rd</sup> Edition). New Delhi ND: Oxford University Press.
2. Prasad, L.M. (2014). Organizational Behaviour (5<sup>th</sup> Revised Edition) Sultan Chand & Sons.
3. Aswathappa, K. (2007). Organizational Behavior, (7<sup>th</sup> Edition) New Delhi ND: Himalaya Publishing House.
4. VSP Rao, (2009) Organizational Behavior, (9<sup>th</sup> Edition) Excel Books.

<b>SMCS720A</b>	<b>E-COMMERCE</b>	<b>C</b>
		<b>3</b>

**Overview:** This course focuses on principles of e-commerce from a business perspective, providing an overview of business and technology topics, business models, virtual value chains and social innovation and marketing strategies. In addition, some of the major issues associated with e-commerce—security, privacy, intellectual property rights, authentication, encryption, acceptable use policies, and legal liabilities—will be explored. Students will build their own web presence and market it using an online platform

**Objective and outcomes:**

At the end of this course, students should be able to:

- Identify and apply relevant problem solving methodologies
- Design components, systems and/or processes to meet required specifications for a web presence
- Demonstrate research skills
- Communicate effectively in ways appropriate to the discipline, audience and purpose.
- Work as an effective member or leader of diverse teams within a multi-level, multi-disciplinary and multi-cultural setting for the Group Website Research Project
- Appreciate ethical implications of professional practice
- Be aware of global perspectives (needs, rules/regulations, and specifications)

**COURSE CONTENT:**

**UNIT I**

**Introduction to online transactions :**The meaning, nature, concepts and advantages of such transactions; categories of e-commerce; planning online businesses: nature and dynamics of the Internet, pure online vs. brick and click business, assessing requirement for an online business, designing, developing and deploying the system, E-Commerce Sales Product Life Cycle (ESLC) Model

**UNIT II**

**Technology for online business:** Internet, IT infrastructure; middleware contents: integrating e-business applications; mechanism of making payment through the Internet: electronic payment systems, payment gateways, plastic money: debit card, credit card; digital currencies and payment systems.

**E-Marketing-** Scope and Techniques of E-Marketing, Traditional web promotion; Web counters; Web advertisements, Role of Social media.

**UNIT III**

**World Wide Web and E-enterprise:** Offline secure processing, laws relating to online transactions, World Wide Web-Reasons for building own website, Benefits of Website, Registering a Domain Name, Role of web site in B2C E-commerce; push and pull approaches; Web site design principles. EDI and paperless trading; Pros & Cons of EDI; Related new technologies use in Ecommerce.

**Applications of E-commerce and E-enterprise-** Applications to Customer Relationship Management- Types of E-CRM, Functional Components of E-CRM.

**Managing the E-enterprise-** Introduction, Methodologies to manage the E-enterprise, Comparison between Conventional and E-organisation, Organisation of Business in an E-enterprise, Benefits and Limitations of E- enterprise

**UNIT IV**

**Legal and Regulatory Environment and Security issues of E-commerce:** Introduction to Cyber Laws-World Scenario, Cyber-crime& Laws in India and their limitations, Hacking, Web Vandals, E-mail Abuse, Software Piracy and Patents. Taxation Issues, Protection of Cyber Consumers in India and CPA 1986, Importance of Electronic Records as Evidence.

**Security Issues in E-Commerce-** Risk management approach to Ecommerce Security - Types and sources of threats, Protecting electronic commerce assets and intellectual property.

**TEXT BOOKS:**

1. Murty, C.V.S., E-commerce, Himalaya Publications, New Delhi.
2. Kienam, Managing Your E-Commerce business, Prentice Hall of India, New Delhi.

**REFERENCE BOOKS:**

1. Amor, Daniel – Pearson Edude, “E Business R (Evolution)”
2. Greenslein & Feinman, “Electronic Commerce”, TMH.
- 3.Kosiur, Understanding E-Commerce, Prentice Hall of India, New Delhi.
4. Kalakota, Whinston, Frontiers of Electronic Commerce, Addison Wesley

<b>SMMC 865A</b>	<b>FINANCIAL STRATEGY FOR GLOBAL BUSINESS</b>	<b>C</b>
		<b>3</b>

**Overview:**

This unique and exciting course in ‘Financial Strategy For Global Business’ would encourage the action-oriented and value adding potential business learners who are passionate and excited with the thought of working in International behemoths and soon-to-be-Indian behemoths of today, -as SBI is one of them- it could be in IT, print & media, FMCGs and the like. Also, then they need to be abreast of exciting world of international finance with global finance jargons & frameworks to conceptualize finance strategies.

Also, our business students need to have an edge in our VUCA times and as chaos and disruption is order of the day, the finance professionals need to be abreast of new financial tools & techniques in the global context as forewarned is forearmed. They need to be aware of financial engineering and exciting hedging tools and financial jargon.

To make this course student-friendly, the learning would be anecdotal, personal examples from the eyes of the instructor and including amazing CFOs and it will highlight their new roles in ever-growing and changing financial ecosystem in this digital world & sensitizing them of Corporate Governance issues.

**Objective and Expected Outcome:**

International boundaries are blurring therefore MNCs can raise funds domestically and globally. The purpose of this paper is to equip the students with financial and investment decision of MNCs/TNCs.

While going through this course, students would be exposed to financial-sourcing dilemmas as per the course boundaries which will be updated with new thinking and tools while delivering the course. Also, given the recent Brexit from EU, etc.& its implications on foreign trade & TNCs.

They will appreciate pros and cons of globalization, CACs and FCACs, international flows, financial derivatives and the like so they truly get into mindset today's global manager and surely make India INC. proud in the global and competitive era. And at the same time it will be emphasized that business has values which are most significant than valuations.

On completion of this exciting course, learners, as future managers and leaders of MNCs or their own businesses, will be able to:

- To appreciate and understand an overview of multinational financial management
- To appreciate euro currency market, euro bond market and placement of bonds.
- Understanding the advantages of cash management-netting, currency diversification, pooling and financial efficiency.
- Understand the concept of optimal portfolio and CAPM and understand the benefits of international diversification.

- Understand the techniques to measure country risk and explain how the assessment of country risk is used by MNC when making financial decisions. Also to appreciate GDRs, ADRs and IDRs.
- Understand the types of tax-havens.
- Understand the concept of double taxation and ways to avoid it.

## **COURSE CONTENT:**

### **UNIT I**

An overview of multinational financial management - International monetary and financial systems, IBRD and development banks, finance function in multinational firms, international flow of funds.

### **UNIT II**

International working capital management: International cash management, international receivable management, managing short term assets and liabilities, international capital money markets, euro dollar and currency market; Financial market instruments – GDRs, ADRs, Euro issues, CP and ECB.

### **UNIT III**

Multinational capital budgeting, cost of capital and capital structure decisions, dividend policy of multinational firm.

### **UNIT IV**

Developments in foreign exchange markets, exchange rate determination, measuring and managing various risks and exposure, country risk analysis, taxation in multinational firms.

## **TEXT BOOK:**

1. Apte, P.G. (2011). International financial management (6<sup>th</sup> ed.). Noida, Uttar Pradesh: Tata McGraw Hill.

## **SUGGESTED READINGS:**

1. Financial Dailies and the like.
2. Shapiro, A. (2002). Multinational financial management (7<sup>th</sup> ed.). New Jersey, United States: John Wiley & Sons.
3. Levi, M. D. (2009). International finance (5<sup>th</sup> ed.). Abingdon, United Kingdom: Routledge.
4. Jeff, M. (2015). International financial management (12<sup>th</sup> ed.). New Delhi: Cengage Learning.
5. Sharan, V. (2012). International financial management (6<sup>th</sup> ed.). New Delhi: PHI.
6. Eiteman, D. K., Stonehill, A. I., & Moffett, M. H. (2016). Multinational business finances (14<sup>th</sup> ed.). Noida, Uttar Pradesh: Pearson Education



SMMC887A	DOCUMENTATION FOR GLOBAL BUSINESS	C
		3

### Overview

There are many documents involved in international trade, such as commercial documents, financial documents, transport documents, insurance documents and other international trade related documents. In processing the export consignment, documentation may be executed up to four contracts: the export sales contract, the contract of carriage, the contract of finance and the contract of cargo insurance. It is therefore important to understand the role of documentation for global business and its requirements in international trade.

Export credit has become an important tool of export promotion in countries like India. Even developed countries like the US, Germany and Japan are building comprehensive systems and institutions for providing finance to their exporters. The development of a suitable financing mechanism provides not only adequate and timely credit but also credit at cheaper rates, and it is the sine qua non for export promotion.

The financing mechanism is more necessary for a country like India where foreign trade constitutes a high percentage of its GNP. The high volume of transactions in our export/import requires finance through the banks without which it is not possible to maintain and augment it for increased development of our economy. Moreover, since 1991, we have moved from command economy to market driven economy and the repeal draconian FERA & leading to open and convertibility of rupee to a large extent with robust banking system.

In international trade, payment for goods can be made by adopting advance payment, open account, documentary collections, document against payment, document against acceptance and documentary credit (letter of credit).

The contract to buy and sell goods is the starting point of international trade. Around the sales contract revolves a series of connected but distinct relationships, including the transport arrangement and cargo insurance. In an international trade transaction, rules and practices concerning such contract may vary considerably from one situation to another, depending not only on the legal system involved but also on the types of agreement developments at the international level to harmonize rules on international trade contracts.

As of April 2019, our current PM has made 41 foreign trips on six continents, visiting 59 countries including the visits to USA to attend UN general assembly, to Asian countries.

So global connect and trade procedure for our future managers/ business leaders need to understand nitty-gritties of this exciting international documentation for internationally business-inclined learners of global trade.

As such, Trade Procedures and Documentation play a vital and critical role in carrying out the international operations.

### **Objectives & Expected Outcomes:**

This course will enable students to outline, relate and classify the impact of EXIM policy on International trade. The student will be better positioned to discover and demonstrate different concepts of International Business, especially for export and import.

Moreover, they will appreciate new legislations in international trade and how the right documentation can facilitate trade smoothly and making it globally competitive.

On completion of this insightful course, learners, as future managers/ C&F Agents and leaders of MNCs or their own businesses, will be able to:

- Appreciate and understand International Trade Operations & export-import contract
- Understand commercial documents, financial documents, transport documents, insurance documents
- Appreciate Export documentation framework & INCO TERMS
- Evaluate and justify the various documents for processing export and import orders
- Develop the ability to critically examine the EXIM policy framework
- Understand the implications of foreign trade policy
- Understand the role of govt. and semi-govt. organizations.
- Appreciate the framework of international trade documentation and logistics for both regulatory and commercial aspects.

### **COURSE CONTENT:**

#### **UNIT I**

**Introduction:** International Trade Operations Getting Started in International Trade Export/Import Contracts – Major Laws and Practices

Export documentation framework; EDI Initiatives at Customs, Incoterms 2000 and terms of payment in international trade. Pre and post shipment finance; Foreign exchange risk management.

#### **UNIT II**

**Trade Procedures:** Export Payment Terms, Excise Clearance of Exports, Customs Clearance of Exports at ICD and Gateway Port, Export documentation and role of clearing and forwarding agents, Overview of FEMA

**UNIT III**

**Marketing Logistics System:** Concept and its relevance in international marketing; trends and structure of world shipping; ports and overseas marketing logistics, overview of e-initiatives

**UNIT IV**

**Developments in international Transport System:** Various modes of transport, their comparison and technological developments; Trade Financing, Export Credit Risk Management, Doing Business with ASEAN, Nigeria, Australia, Middle East Countries, China, Japan & New Zealand

**TEXT BOOKS:**

1. Phillip R. Cateore & John M. Hess: International Marketing Management.
2. Van Buytenen P.M.: Business Logistics.
3. Ram Singh, International Trade Operations, Excel Books

**REFERENCES:**

1. Gorden E. Miracle & Gerald S. Albaum : International Marketing Management
2. Felix R.L. Wentworth : Physical Distribution Management
3. Damodar Pande : Cargo Handling in Major Ports in India
4. H.B.R. Reprint Series on "Manufacturing Management - Logistics, Materials Inventory "(Ref. No. 8531/Series No. 18081).
5. John F. Magee : The Logistics of Distribution (HBR July- August, 1960)
6. Mc Garth R.E.: Logistics for International Manufacturing (HBR Vol. 44 No. 2, March-April, 1966).
7. P.K. Khurana, Export Management, Galgotia Publising Co.
8. ICC Publications Nos. UCPDC 600 and ICC Incoterms
9. Uniform Rules for Documentary Collection,
10. ICC Pub. No. 522FEMA 1999 and Rules and Regulations The Marine Insurance Act 1963.

SMMC863A	GLOBAL MARKETING	C
		3

### Overview:

The increasing opportunities and threats placed by the growth in international business makes the skills of the international marketer critical for business survival. This is true no matter what the business sector or type or size of firm. Even firms not directly involved in active international marketing are likely to be effected by internationalization, if only in the form of increased competition from international players. This course examines core issues in global marketing, with every effort made to reflect the diversity of firms and markets across the world and not focused solely on western industrialized economies. The course starts by considering changes in the global marketplaces and emphasizes the importance of understanding cultural diversity in order for businesses to respond effectively to different market conditions. In addition to cultural factors, this course also examines other macro and micro-environmental factors which all help towards identifying and evaluating market entry strategies. This course focuses on various key topics in global marketing planning, including: standardization vs. adaptation: marketing communications, looking at global branding and advertising, exporting, managing and logistics: pricing; ethical, financial and organizational issues.

### Objectives and Expected Outcome:

There are two primary objectives for the Global Marketing course:

- To gain a solid understanding of the theoretical and conceptual principles of International marketing;
- To understand how to develop and manage a strategic international marketing initiative.

Upon completion of this course, students should be able to:

- Apply the key terms, definitions, and concepts used in marketing with an international perspective.
- Compare the value of developing global awareness vs. a local perspective in marketing.
- Evaluate different cultural, political, and legal environments influencing international trade.
- Distinguish the advantages and disadvantages Canadian products and services possess in international marketing in both emerging markets and mature markets.
- Explain the impact of global and regional influences on products and services for consumers and businesses.
- Apply basic internationally oriented marketing strategies (total product concept, pricing, place, and promotion).
- Develop creative international market entry strategies.
- Understand the importance of the Internet for global business.

- Explain the differences in negotiating with marketing partners from different countries and the implications for the marketing strategies (4Ps).
- Students will develop an understanding of major issues related to international marketing.
- Students will develop skills in researching and analyzing trends in global markets and in modern marketing practice.
- Be able to assess an organization's ability to enter and compete in international markets.

## **COURSE CONTENT:**

### **UNIT I**

Overview Need, Scope, Tasks, Contrast in domestic and international marketing, EPRG Framework, Socio cultural environment – culture defined, elements of culture, culture analysis, Political & Legal Environment – Embargoes & sanctions, Political risk, legal factors, legal differences hofstede model.

### **UNIT II**

International Business Entry & Development Strategic effects of going international, Strategies employed by Indian companies to sustain globally, Global Market Entry Strategies – Export/Import, International Intermediaries – EMC's, Trading Companies, Licensing, Franchising, FDI, Local presence – Inter firm co-operation, MNC's and Globalisation, Merger's and Acquisitions.

### **UNIT III**

Environment and Global Marketing Economic Environment, New trade theory, Macro economic objectives, Function of WTO, Regional Economic groups (EEU, NAFTA, etc.), World Bank,

Product and Promotion Strategy in International Marketing The international product and its life cycle, Global product policy, Global branding and different positioning of the same brand in different countries, Intellectual property, Gray market, Role of Services in global economy, Media advertising, PR, Trade Fairs.

### **UNIT IV**

Pricing for International Market Key factors in global pricing & methods, Pricing policies – Marginal cost, cost plus, Market oriented, Export payment methods – L/C, Advance, DA/DP, FIBC, Counter trade, Transfer price, Dumping & legal aspects.

Module VI: India's International Policy and Impact on Economy Government measures and export incentives, Exim policy, ECGC services, Role of Indian banks & F.I's, Balance of trade/payments, Current stand on WTO, Services export from India, sourcing newly emerging democracies.

**TEXT BOOKS:**

1. Varshney & Bhattacharya, International Marketing Management

**SUGGESTED READINGS:**

1. Daniels & Lee, International Business Keegan, Global Marketing
2. Harvard Business Review, Global Business Review (Sage Publications), Global Forum – ITC Geneva
3. Czinkota, International Business
4. Khurana PK, Export Marketing

<b>SMMC802A</b>	<b>Contemporary Issues in Strategic Management</b>	<b>C</b>
		<b>3</b>

### Course Objectives

- To expose students to various perspectives and concepts in the field of Strategic Management and its successful execution of organizational tasks.
- To encourage students to think critically and strategically and Figure out the strategy formulation and Implementation process.
- To develop the ability to identify strategic issues and design appropriate courses of action along with recognizing opportunities and threats creating cut throat competition the world market.
- Expose students to the nature, design & structure of business environment.
- Students will develop a broader perspective to describe the recent developments in Indian Economy that have greatly influenced the working of business units in India; explain the concept of social responsibility of business.

### Course Outcomes

At the end of the course, students will be able to:-

**CO1.** Understanding of the principles of strategic management, its process and the concept that decisions made today have implications on results in the future. Demonstrate and develop conceptual its framework generate interest in international business to sustainable competitive advantage and formulate strategies that leverage a firm's core competencies.

**CO2.** Develop the ability to identify various issues related to strategic implementation and design appropriate behavioral courses of action. Provide a basic understanding of the nature and dynamics of the functional strategy implementation as they occur in complex organizations. Develop and prepare organizational strategic evaluation and control techniques that will be effective for the current business environment.

**CO3.** Analyze the basic concept of business environment, assessing risk, design & structure of business environment.

**CO4.** Students will gain the clarity about current industrialization trends and industrial policy; also they will develop an understanding for Globalization Trends and Challenges.

### Catalog Description

This course intends to acquaint the learners to the concept of Strategic Management and how it can be used as a significant course of action to gain competitive advantage. The purpose of this course is to enhance students' abilities to do the job of higher level which makes them responsible for strategic performance. There is numerous benefit of strategic management like;

it allows managers to be proactive rather than reactive, it sets up a sense of direction, it increases operational efficiency, it helps to increase market share and profitability, and it can make a business more durable etc. The challenge is not only in identifying weaknesses and threats but to appreciate the strengths of the firm and anticipate opportunities in the external environment.

The learners would be able to explain the meaning of business environment; identify the features of business environment; describe the importance and types of business environment; describe the recent developments in Indian Economy that have greatly influenced the working of business units in India; explain the concept of social responsibility of business; state the social responsibility of business towards different interest groups; and explain the concept of business ethics.

The business environment consists of factors that influence the individual's business organization historical factors, psychological factors, government attitude and regard to foreign good, international factors and marketing approaches. The relationship between business and its environment is mutual, that is, the environment exerts pressure on business, while business, in turn influences various aspects of its environment.

## **COURSE CONTENT**

### **UNIT I** **08 lecture hours**

Introduction to strategic management and Formulation: Defining strategy, basic concept of strategic management, mission, vision, objectives, process of strategic management, environmental scanning, SWOT analysis, Introduction to Strategy Formulation, Process of Strategy Formulation

### **UNIT II** **07 lecture hours**

Strategy implementation and Strategic evaluation and control: an overview of strategic implementation and evaluation and control, process of strategy implementation, techniques of strategic evaluation and control

### **UNIT III** **08 lecture hours**

**Basics & Strategic Aspects of Economic Reforms in Business Environment:** Nature and structure of business environment; assessing risk & emerging sectors of Indian economy. Macro Economics Policies: interest rate structure and monetary policy; fiscal policy and legislation for anti-competitive and unfair trade practices;

### **UNIT IV** **07 lecture hours**



**Current Industrial & Globalization Trends;** environment for the SME sector; public-private partnership; banking reforms and challenges; WTO and its Agreements with Indian Economy; exchange rate movements

**Text Books**

1. Kazmi Azhar and Adela Kazmi,(2015) "Strategic Management", Tata McGraw Hill Publishing Company Ltd., New Delhi
2. Cherunilam, Francis. Business environment. (3<sup>rd</sup> e d.). New Delhi: Himalaya Publishing House.

**Reference Books/Materials**

1. David, Fred R. Strategic Management–Concept and Cases, Pearson Education, Delhi
2. Hitt, M.A., Ireland R.D. and Hos Kisson R.D., Strategic Management Competitiveness and Globalisation; Thomson Asia Pvt. Ltd.
3. Pearce II J A and Robinson Jr., R.B., Strategic Management–Strategy Formulation and Implementation, AITBS Publishers and Distributors, Delhi
4. Saleem Shaikh, Business environment. New Delhi: Pearson Publication. India
5. Paul, Justin. Business environment: Text & cases (3ed.) New Delhi: McGraw Hill Education (India) Pvt. Ltd.
6. Mishra, S. K., & Puri, V. K. Economic environment for business. New Delhi: Himalaya Publishing House.
7. Fernando, A. C. Business environment. New Delhi: Pearson Publication. India
8. Economic Survey. Govt. of India.Monthly Bulletin. Reserve Bank of India. Mumbai

**Pool B Elective: Discipline Specific Elective (DSE)**

<b>S.NO.</b>	<b>Course Code</b>	<b>Pool B Elective: Discipline Specific DSE</b>	<b>Credit</b>
1	SMMC831A	Customer Relationship Management- The bond that lasts	3
2	SMMC858A	Accounting and Audit of Human Capital	3
3	SMMC889A	Banking and Business laws for Overseas Operations	3
4	SMMC881A	Organizational Development	3
5	SMMC854A	Project and Infrastructure Finance	3
6	SMMC827A	Consumer Behaviour - Expecting the Unexpected	3

SMMC831A	CUSTOMER RELATIONSHIP MANAGEMENT- THE BOND THAT LASTS	C
		3

### Overview:

Building sustainable and efficacious relationships with a huge customer base is not the easiest thing to do and have a direct control on many core operational processes from product development to debt recovery. Customer Relationship Management is the strategy for managing an organization's relationships and interactions with customers and potential customers. Customer Relationship Management is rapidly becoming an important new initiative for most companies when trying to improve their relationship marketing programs. They realize the power of systematically building the customer's business as a means to adding value for end-customers, and lowering system-wide costs in the supply chain. These are done through a variety of relationship marketing programs, including customer partnering, supplier partnering, alliances and internal partnering. The purpose of this course is to deal with these changes in the corporation and the global market place -by exploring issues related to challenges of developing and managing relationship marketing strategies and programs. This course explores a variety of factors and actions that drive successful partnering relationships and in turn lead to higher customer satisfaction, market share and net cash flow. Strategic, organizational, informational, operational and financial perspectives are brought to bear on the issue of building successful business relationships. Thus, the focal issues of the course are explored in a multi-dimensional facet.

### Objectives and Expected Outcomes:

Customer Relationship Management (CRM) is one of the most important components for sustenance and growth of an organization. With the advancement of software technologies, significant progress has been made in designing and managing CRM systems. The Emergence of CRM Practice CRM focuses on automating and improving the institutional processes associated with managing customer relationships in the areas of recruitment, marketing, communication management, service, and support. In the case of a student, this might be seen through the interaction with and between the admissions, registration, financial aid, student accounts, and housing offices. The purpose of this course is to prepare the student to understand the importance of customer relations and service in marketing. While many will argue that customer service is nothing more than basic common sense, it has become increasingly clear that it is in fact vital to the success of any business. The harsh reality of the marketing and business world is that consumers hold in their grasp, the success or failure of a business. Prices will not cut it alone. The key is focusing on the total customer experience, no matter whether you are running a physical store or an e-commerce site. This course deals with why and how organizations must reach out and touch the customers and the benefits that can be derived from this course of action. It is about **satisfying the customers, increasing revenue and improving profitability**. The purpose of CRM and its Operational Goals is to improve marketing productivity and to enhance mutual value for the parties involved in the

relationship. This course helps enhance marketing effectiveness by carefully selecting customers for their various programs, by individualizing and personalizing their market offerings to anticipate and serve the emerging needs of individual customers.

## **COURSE CONTENT:**

### **UNIT I**

**Introduction:** Origin, evolution and concept of CRM, strategic importance of CRM, goals of CRM, types of CRM, CRM Architecture

### **UNIT II**

**Operational CRM:** Sales force automation: lead management, contact management, field force automation; enterprise marketing automation: market segmentation, campaign management, customer service and support, contact and call centre operations

### **UNIT III**

**Analytical CRM:** Managing and sharing customer data: customer information database, ethics and legalities of data use, data warehousing and data mining; types of data analysis – online analytical processing, click stream analysis, collaborative filtering, CRM and business intelligence collaborative CRM

### **UNIT IV**

**CRM Implementation:** Establishing CRM performance monitoring, CRM readiness assessment, system, CRM audit, CRM project management, employee engagement in CRM project, CRM budget, key account management, evaluating CRM return on investment

## **TEXT BOOK:**

1. Dyche, Jill, The CRM Handbook – A Business Guide to Customer Relationship Management, Pearson Education, New Delhi

## **SUGGESTED READINGS:**

1. Buttle, Francis, Customer Relationship Management – Concept and Tools, Elsevier Butterworth – Heinemann, Oxford, UK
2. Payne, Adrian, Handbook of CRM – Achieving Excellence in Customer Management, Butterworth – Heinemann, Oxford, UK
3. Knox, Simon, Stan Maklan, Adrian Payne, Joe Peppard and Lynette Ryal, Customer Relationship Management, Butterworth – Heinemann, Oxford, UK
4. Greenlers, Paul, CRM at the Speed of Light, Tata McGraw Hill Publishing Ltd., New Delhi
5. Anderson, Kristen, and Carol J Kerr, Customer Relationship Management, Tata McGraw Hill

SMMC858A	ACCOUNTING AND AUDIT OF HUMAN CAPITAL	C
		3

### Overview:

An Accounting and Audit of Human Capital (HR Audit) is like an annual health check-up, it plays a vital role in instilling a sense of confidence in the Management and the HR functions of an organization. The word “audit” comes from the Latin verb *audire*, which means, to *listen*. Listening implies an attempt to know the state of the affairs as they exist and as they are expected/ promised to exist. Auditing as a formal process is rooted in this feature of listening. Consequently, it is a diagnostic tool to gauge not only the current status of things but also the gaps between the current status and the desired status in the area that is being audited. Auditing has been a routine exercise in the area of finance, especially because it is a statutory obligation. An Accounting and Audit of Human Capital is very much useful to achieve the organizational goal and also is a vital tool which helps to assess the effectiveness of HR functions of an organization. Human Resource auditing is something that many companies do annually, just as they audit their financial information. This gives them an accounting of their workforce and the efficiency with which the organization as an entity deals with its people, from recruiting to firing. Human Resource auditing can be likened to a person going to the doctor for a general check-up to stay well. The process allows a company to get a general idea of where it stands so it can better correct any potential problems and plan for the future.

### Objectives and Expected Outcome:

The main objective of this course is to understand An Accounting and Audit of Human Capital (HR Audit). This study aids to achieve the goals as it controls and develops human activity at work. This also helps to have an understanding of audits and how regular accounting audits carried out in accordance with specific statutory regulations. However, in the case of, an Accounting and Audit of Human Capital (HR Audit) there is no legal obligation, but enlightened managements have voluntarily accepted its usefulness depending upon the circumstances. Students will be able to understand the following circumstances felt concern by top management, compulsions of the external forces necessitating a situational audit, business changing significantly influenced by international business decisions affecting human resource management, and an urge on the part of human resource management professionals towards advancement of the practices and systems.

### COURSE CONTENT:

#### UNIT-I

**Human Resource Management Practices:** Introduction, Human Resources Concept and its Functions, Conceptual Understanding of Human Resource Audit: Introduction, Need for

Human Resource Audit, Identifying the Human Resource Audit Goal, Defining the Audit Team, Approaches to Human Resource Audit, and Benefits of Human Resource Audit

## **UNIT II**

HR Audit Methodology and Issues: Introduction, Conducting a Human Resource Audit, Preliminary Steps, Goals of the Audit, Areas of the Audit, Issues in HR Audit. The HR Audit Process: Introduction, Audit of Human Resource Function, Planning Questions, Collecting Data, Analysing the Audit Data, Interpretation: Assessing the Ability for Change, Post Audit Steps

## **UNIT III**

Areas for HR Audit: Introduction, Audit of HR Planning , Audit of HR Development, Audit of Training, Audit of Industrial Relations, Audit of Managerial Compliance , Audit of HR Climate, Audit of Strategies. Audit and HR Scorecard: Introduction, Approach to implement Human Resource Scorecard, Reason for Implementing the Human Resource Scorecard.

## **UNIT IV**

The HR Audit for Legal Compliance and Safe Business Practices: Introduction of Human Resource Audit Cover, Pre-employment Requirements, Hiring Process, New-hire Orientation Process, Workplace Policies and Practices. HR Audit as Intervention: Introduction, Effectiveness of Human Resource Development Audit as an Intervention, Human Resource Audit and Business Linkages.

## **TEXT BOOKS**

1. Rao, T.V. (2008). HRD Audit - Evaluating the Human Resource Function for Business Improvement, 1/e; New Delhi: Response Books

## **REFERENCE BOOKS**

1. Kelli W. Vito, Auditing Human Resources, Institute of Internal Auditors Research Foundation, 2007
2. Brian E. Becker, Mark A. Huselid, David Ulrich, The HR Scorecard, Harvard Business Press, 2001.
3. John H. McConnell, Auditing Your Human Resources Department: A Step-by-Step Guide to Assessing the Key Areas of Your Program, American Management Association.

SMMC889A	<b>BANKING AND BUSINESS LAWS FOR OVERSEAS OPERATIONS</b>	<b>C</b>
		<b>3</b>

**Overview:**

This is a distinctive course that provides a comprehensive postgraduate study in the area of banking and finance law. The program will enable us to develop knowledge and skills in relation to the legal rules regulating the financial and capital markets in the India, as well as at a global level. It also provides an opportunity to learn about the international regulatory frameworks in which banks and other financial institutions operate, as well as commercial financial issues such as the legal framework for international syndicated loans, bond issues, secured credit and insolvency.

It also helps to investigate and apply the complex rules of banking and finance law to novel problems and real-world and hypothetical scenarios.

**Objective and Expected Outcome:**

This course aims to introduce those students interested in commercial law, international law, and wider development studies to the operation of the international banking system.

It aims to give the opportunity to explore the development and purpose of banking regulations, and to discuss their operation in context. While a key aim is to give you the opportunity to acquire an in-depth knowledge of the law in this area, it also intends to enable you to evaluate the competing pressures on the banking market today, and the innovative sustainable finance. It also imparts students interested in pursuing a career in the area of commercial law. It provides key principles and practices of international banking law also.

On completion of this insightful course, learners, as future managers/ C&F Agents and leaders of MNCs or their own businesses, will be able to:

- Appreciate and understand international banking and assets liability management.
- Appreciate General principles of lending with special reference to MNCs.
- Appreciate exchange risk management by banks.
- Appreciate the contract for the international sale of goods.
- Understand the role of commercial arbitration for settlement of international disputes.

**COURSE CONTENTS:****UNIT I**

**International Banking:** Meaning, purpose and functions; universal banking; TQM in banking; relationship banking; role of commercial banks in international banking; forms of international banking; operation of foreign branches of Indian banks.

**Asset liability management:** Whole sale and retail banking; international financial centers; risks in international banking. exposure management. Foreign exchange risk management by banks.

## UNIT II

**Borrowing function:** General principles of lending with special reference to MNCs; lending process; assessment of risks (particularly credit risk), syndicated loans; project loans; concept of asset classification and management of NPAs in Indian Context; purpose of security in international banking, Negative Pledge, General Lien. Law regulator in international banking and jurisdiction of courts.

## UNIT III

**International business law:** Meaning; public law and private law; sovereignty; introduction to countervailing duty; antidumping law and anti-trust law. representation abroad: forms; legal aspects; essential clauses in agency agreements.

**The contract for the international sale of goods:** Concept; formation of the contract-offer, acceptance form of sales agreement; obligations of seller, obligations of the buyer; seller's remedies for breach of contract; rejection of the goods; non-performance by the seller.

## UNIT IV

**Commercial arbitration for settlement of international disputes:** concept and role; arbitration vs. litigation; arbitration vs. conciliation and mediation; salient features of UNICITRAL - model law, jurisdiction, choice of applicable law/proper law of contract; appointment of arbitrators; courts, assistance and control over arbitration proceedings; venue of arbitration; enforcement of arbitral awards.

### TEXT BOOKS:

1. Indian Institute of Bankers: International Banking – Legal and Regulation Aspects
2. Wood P.: Law & Practices of International Finance

### REFERENCES:

1. Indian Institute of Bankers: International Banking Operations.
2. Indian Institute of Bankers: International Corporate Finance.
3. Srivastava, R.M.: Management of Financial Institutions.
4. Maurice D. Levi: International Finance.
5. Alan C. Shapiro: Foundations of Multinational Financial Mgmt.
6. Faud A. Abdullah: Financial Mgmt. for the Multinational Firms.
7. Dennis J.D. Connor & Alberto T. Buero: International Dimensions of Financial Management.



SMMC881A	<b>ORGANIZATIONAL DEVELOPMENT</b>	<b>C</b>
		<b>3</b>

**Overview:**

This course explores how systematic organizational interventions are accomplished within complex human networks. You will learn how to use behavioural science to assess an organization's current state and discover routes to its improvement. Also covered will be the role of internal and external consultants in intervention and the resulting impact on human behaviour and organizational performance.

In today's highly competitive and dynamic business environment, it is more important than ever for managers of all disciplines to be able to effectively deal with the wide range of organizational challenges with which they are presented. This course touches upon the full spectrum of organization development (OD) tools and methods which can be utilized to increase organization effectiveness. Students will gain an understanding of all aspects of OD including definitions and process models, leading change, elements of discovery and diagnosis, interventions for individuals, groups and organizations, and organization transformation. While theories are discussed to provide a foundation for learning, the emphasis of this course is to provide students with highly practical problem solving tools which they can quickly take back to any work environment and apply to real-world challenges and opportunities for growth

**Objectives and Expected Outcome:**

At the end of this course, students should have acquired sufficient knowledge of the field of organization development that they should (1) understand the basic theories upon which the field of OD is based, (2) have developed an understanding of the challenges of leading a planned change initiative and methods to increase the likelihood of success, (3) have developed a working knowledge of all aspects of the OD intervention process including entering and contracting, data collection and diagnosis, intervention methodologies, implementation, and sustaining change, (4) understand the unique challenges of attempting an organization transformation, (5) understand the roles that consultants, internal or external, can play in the OD process, and (6) have improved their own facilitation skills through a team facilitation assignment.

**COURSE CONTENT:****UNIT I**

Organizational Development: Introduction, Nature, Values, Assumption and beliefs in OD, Foundation to OD, (Models and Theories), Action Research, OD Process, Factors affecting OD.

**UNIT II**

OD Intervention: interventions, Comprehensive OD, Structural intervention and Future of OD.

**UNIT III**

OD Intervention: Comprehensive OD, Structural intervention, Training Experiences

**UNIT IV**

Power, Politics and Organizational Development, Future of OD, Learning organization: Meaning, Nature, Feature, TQM and learning Organization and Blue print of Learning Organization.

**TEXT BOOKS**

5. French, W. L., & Bell, C. H. (2013). *Organizational development* (6<sup>th</sup> ed.). New Delhi: Pearson India.
6. Pathak, H. (2010). *Organizational change* (1<sup>st</sup> ed.). New Delhi: Pearson Publication.

**REFERENCE BOOKS**

1. Cummins, T.G., & Worley, C.G. (2015). *Organizational change and development* (10<sup>th</sup> ed.). Mason: Cengage Publication.
2. Bhattacharyya, D. K. (2011). *Organizational change and development* (1<sup>st</sup> ed.). New Delhi: Oxford Press Publication.
3. Senior, B., & Swales, S. (2016). *Organizational change* (5<sup>th</sup> ed.). New Delhi: Pearson India.

<b>SMMC854A</b>	<b>PROJECT AND INFRASTRUCTURE FINANCE</b>	<b>C</b>
		<b>3</b>

**Overview:**

Project finance is used on a global basis to finance over \$300 billion of capital-intensive projects annually in industries such as power, transportation, energy, chemicals, and mining. This increasingly critical, financial technique relies on nonrecourse, risk-mitigated cash flows of a specific project, not the balance sheet or corporate guarantee of a sponsor, to support the funding; using a broad-based set of inter-disciplinary skills. Project finance is a specialized financial tool necessitating an in-depth understanding of markets, technology, sponsors, off takers, contracts, operators, and financial structuring. It is important to understand the key elements that support a project financing and how an investor or lender can get comfortable with making a loan or investment. Several industries will be used to demonstrate project-financing principles.

**Objective and Expected Outcome:**

This main objective of the course is to provide an understanding and appreciation of a financing technique that is widely used to finance infrastructure projects today. Project Finance, as it is called, differs quantitatively and qualitatively in many ways as compared to the traditional corporate finance. This course will provide an exposure to this innovative financing method - Project Finance, and its applicability and utility across industries.

The objective of this course is to give an exposure to the world of project finance on the following areas:

- Project structuring.
- Understand the complexities of accurately constructing and evaluating cash flows.
- Risk assessment and management in infrastructure projects.
- Financing and valuation of infrastructure projects.
- PPP's in infrastructure.

At the end of the course, students should be able to identify projects that meet the essential criteria for a project financing and know how to create the structure for a basic project financing. Various sources of financing will be discussed including commercial banks, equity sources, the bond markets and leasing. Financial modelling will be used as an important tool in understanding the economics, risks and sensitivities of a project.

**COURSE CONTENT:****UNIT I**

Phases and objectives of capital budgeting; generation and screening of project ideas; market, demand and situational analysis, technical analysis and financial analysis.

**UNIT II**

Special decision situations, analysis of project risk; appraisal criteria, firm risk and market risk.

**UNIT III**

Social cost benefit analysis, UNIDO approach, SCBA by financial institutions, project financing in India - project appraisal by financial institutions, environmental appraisal of Projects.

**UNIT IV**

Project management: organisation, planning, control, human aspects and pre -requisites. Financing infrastructure projects: Concept, rational and financial instruments; Public finance for infrastructure projects; BOOT/ BOT system for infrastructure projects.

**TEXT BOOKS:**

Chandra, Prasanna, Projects : Planning Analysis, Selection, Implementation and Review, Tata McGraw Hill, New Delhi, 2002.

**REFERENCE BOOKS:**

1. Bhavesh, M Patel, Project Management, Vikas Publishing House, New Delhi.
2. Machiraju, H. R., Project Finance, Vikas Publishing House, New Delhi.
3. Rao, P.C.K., Project Management and Control , Sultan Chand & Sons, N.Delhi.
4. Nijiru, Cyrus and Merna, Tony, Financing Infrastructure Projects, Thomas Telford, UK, ISBN

SMMC827A	CONSUMER BEHAVIOUR- EXPECTING THE UNEXPECTED	C
		3

### Overview:

An essential component of marketing is consumer insight – both the obvious needs and wants that are on the surface of conscious thought, but also the deeper, possibly unconscious motives that drive human behavior at an implicit level. Psychological science has produced numerous theoretical and technological advances in recent years that offer unprecedented access to the inner workings of the mind, and allow for new ways to assess opinion, test new products, evaluate packaging, predict emerging needs, design promotion and advertising executions, and map out overall marketing strategy. This course gives an overview of psychological knowledge as it pertains to capturing consumer insight, and includes a consideration of how the brain works, what factors influence consumer choice, and a critical evaluation of psychological assessment tools (including such diverse methods as online surveys, brain imaging, computerized reaction time assessment, and eye-tracking). The course also reviews a range of “levers” that can influence purchase behavior in unexpected ways and at efficient cost. The course is organized around a model of human cognition rooted to sequential mental processing steps (e.g., awareness, interpretation, attitude, etc.) that intervene between the marketing mix (input) and purchase behavior (output). Armed with this conceptual framework, the course covers the major topics of consumer Behavior, including attitudes, impulsive vs. deliberative purchase, psychographic profiling and assessment, brand loyalty, experiential marketing, self and identity, and product satisfaction. The course uses a mix of large cases, mini-cases, and lectures to advance these concepts.

### Objective and Expected Outcome:

This course provides an overview of consumer Behavior and is based primarily on the discipline of social psychology. The course goals are:

1. To acquire an understanding of the psychological processes that underlies the effectiveness of marketing strategy in terms of impact on Consumer Behavior.
2. To acquire a knowledge base that enables critical assessment of current and future metrics, research technologies, and research data output.
3. To acquire a “toolbox” of psychological principles applicable to marketing strategy.

### COURSE CONTENT:

#### UNIT I

Significance and Underlying Principles of Consumer Behavior; The Basic Consumer Decision Process; Methods of Studying Consumer Behavior; Using Consumer Analysis to Build Consumer Relationships and Loyalty.

#### UNIT II

Pre-Purchases Processes; Consumer Resources and Purchase Decision Process; Post-Purchase Behavior; Consumer Demographics and Psychographics; Personality Factors in Consumer Behavior; Consumer Motivation and its Challenges; Managing Consumer Knowledge; Consumer Behavior towards New and Innovative Products.

### **UNIT III**

Impact of Culture; Ethnicity and Social Classification on Consumer Behavior; Family Influences; Household Consumer Behavior; Group Influences; Influence through Dyadic Exchanges.

### **UNIT IV**

Approaches to Attracting Consumer Attention; Managing Consumer Exposure; Process of Customer Opinion Formation; Approaches to Changing Consumer Opinion; Improving Consumer Memory through Cognitive Learning and Retrieval; Brand Recognition and Recall Measures.

### **TEXT BOOK**

1. Schiffman L. G., Wisenblit J., & Kumar, S.R. (2015). Consumer behavior (11<sup>th</sup> ed., 4 color). New Delhi: Pearson Publication.
2. Blackwell, R. D., Engel, J. F., & Miniard, P. W. (2006). Consumer behavior (10<sup>th</sup> ed.). New Delhi: Thomson, South-Western.

### **REFERENCE BOOKS**

1. Hawkins. (2012). Consumer behavior: Building marketing strategy (12<sup>th</sup> ed.). New Delhi: McGraw Hill Education.
2. Kumar, S. R. (2009). Consumer behavior and branding: Concepts, readings and cases-The Indian context, (1<sup>st</sup> ed.). New Delhi: Pearson Education.