

# Faculty of Management Studies

Study and Evaluation Scheme

Of

Bachelor of Business Administration (Honors)

B.B.A.(Hons.)

(CBCS)

(Applicable w.e.f Academic Session 2018-19 till revised)



## AKS UNIVERSITY, SATNA

Study and Evaluation Scheme

**\*\* The University Authorities reserve all the rights to make any additions/ deletions or changes/ modifications to this syllabus as deemed necessary.**

**AKS University, Satna (MP)**  
**SCHEME OF EXAMINATION**  
**FACULTY OF MANAGEMENT STUDIES**  
**B.B.A. (Hons) ( CBCS )**  
**Semester -I**

Sr. No	Subject Code	Subjects	Group	Periods			Credits
				L	T	P	
1	48EV101	Environmental Studies	Found.	2			2
2	48MT102	Management and Organisation Behaviour	Core	6			6
3	48MS103	Business Statistics	Core	6			6
4	48EC104	Ethics and CSR	ID	6			6
		<b>Total</b>					<b>20</b>

**AKS University, Satna (MP)**  
**SCHEME OF EXAMINATION**  
**FACULTY OF MANAGEMENT STUDIES**  
**B.B.A. (Hons) ( CBCS )**  
**Semester -II**

Sr. No	Subject Code	Subjects	Group	Periods			Credits
				L	T	P	
1	48SD201	Business Communication	Found.	2			2
2	48HR202	Human Resource Management	Core	6			6
3	48AC203	Business Accounting	Core	6			6
4	48EN204	Entrepreneurship Development	ID	6			6
		<b>Total</b>					<b>20</b>

**AKS University, Satna (MP)**  
**SCHEME OF EXAMINATION**  
**FACULTY OF MANAGEMENT STUDIES**  
**B.B.A. (Hons) ( CBCS )**  
**Semester -III**

Sr. No	Subject Code	Subjects	Group	Periods			Credits
				L	T	P	
1	48EC301	Managerial Economics	Core	6			6
2	48MM302	Principles of Marketing	Core	6			6
3	48AC303	Management Accounting	Core	6			6
4	48TP304	Tax planning	ID	6			6
5	48CA305	IT tools for business	FCSB	2			2
6	48CA351	IT tools for business (Lab)	FCSB			2	1
<b>Total</b>							<b>27</b>

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**SCHEME OF EXAMINATION**  
**FACULTY OF MANAGEMENT STUDIES**  
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**Semester -IV**

Sr. No	Subject Code	Subjects	Group	Periods			Credits
				L	T	P	
1	48MT401	Business and Marketing Research	Core	6			6
2	48EC402	Macro Economics	Core	6			6
3	48FM403	Financial Management	Core	4	2		6
4	48MT404	India's Diversity and Business	ID	6			6
5	48MT451	Summer Internship	FCSB				3
<b>Total</b>							<b>27</b>

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**B.B.A. (Hons) ( CBCS )**  
**Semester -V**

Sr. No	Subject Code	Subjects	Group	Periods			Credits
				L	T	P	
1	48MT501	Quantitative Techniques for Management	Core	4	2		6
2	48MT502	Legal Aspects Of Business	Core	6			6
Elective- (DSE-I/DSE-II/DSE-III/DSE-IV)							
3			DSE	6			6
4			DSE	6			6
<b>Total</b>							<b>24</b>

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**Semester -VI**

Sr. No	Subject Code	Subjects	Group	Periods			Credits
				L	T	P	
1	48MT601	Business policy and strategy	Core	6			6
2	48FM602	Financial Institutions & Markets	Core	6			6
3		Elective-III (DSE-I/DSE-II/DSE-III/DSE-IV)	DSE	6			6
4		Elective-IV (DSE-I/DSE-II/DSE-III/DSE-IV)	DSE	6			6
<b>Total</b>							<b>24</b>

**DISCIPLINE SPECIFIC ELECTIVE COURSE :**

A Student would be free to choose anyFOUR papers from ONE group . The COURSE offers **FOUR** groups viz. Finance (DSE - I), Marketing (DSE - II) , Human Resource (DSE - III) and Management of Global Business (DSE –IV)

**DSE – I (Finance)**

**DSE – II (Marketing)**

**DSE – III (Human Resource)**

**DSE – IV (Management of Global Business)**

# **BBA (Hons) (CBCS)**

## **SEM-I**

### **ENVIRONMENTAL SCIENCE SYLLABUS FOR UNDERGRADUATE COURSES**

#### **Unit 1 : Natural Resources :**

Definition, scope and importance, need for public awareness.

Renewable and non-renewable resources :

Natural resources and associated problems.

a) Forest resources : Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.

b) Water resources : Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

c) Mineral resources : Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

d) Food resources : World food problems, changes caused by agriculture and over-grazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

e) Energy resources : Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies.

f) Land resources : Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

- Role of an individual in conservation of natural resources.
- Equitable use of resources for sustainable lifestyles.

#### **Unit 2: Ecosystems**

• Concept of an ecosystem, Structure and function of an ecosystem, Producers, consumers and decomposers.

• Energy flow in the ecosystem. Ecological succession. Food chains, food webs and ecological pyramids.

• Introduction, types, characteristic features, structure and function of the following ecosystems :-

- a. Forest ecosystem
- b. Grassland ecosystem
- c. Desert ecosystem
- d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

#### **Unit 3 : Biodiversity and its conservation**

• Introduction – Definition : genetic, species and ecosystem diversity.

• Biogeographical classification of India

• Value of biodiversity : consumptive use, productive use, social, ethical, aesthetic and option values , Biodiversity at global, National and local levels. India as a mega-diversity nation

• Hot-spots of biodiversity. Threats to biodiversity : habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and endemic species of India

• Conservation of biodiversity : In-situ and Ex-situ conservation of biodiversity.

#### **Unit 4 : Environmental Pollution**

Definition Cause, effects and control measures of :-

a. Air pollution b. Water pollution c. Soil pollution d. Marine pollution e. Noise pollution

f. Thermal pollution g. Nuclear hazards

• Solid waste Management : Causes, effects and control measures of urban and industrial wastes.

• Role of an individual in prevention of pollution. Pollution case studies.

• Disaster management : floods, earthquake, cyclone and landslides.

### **Unit 5 : Social Issues and the Environment**

- From Unsustainable to Sustainable development, Urban problems related to energy
- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people; its problems and concerns. Case Studies
- Environmental ethics : Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case Studies.
- Wasteland reclamation. Consumerism and waste products.
- Environment Protection Act. Air (Prevention and Control of Pollution) Act,. Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act, Issues involved in enforcement of environmental legislation. Public awareness.

### **Unit 6 : Human Population and the Environment**

Population growth, variation among nations.

- Population explosion – Family Welfare Programme. Environment and human health.
- Human Rights. Value Education. HIV/AIDS. Women and Child Welfare.
- Role of Information Technology in Environment and human health. Case Studies.

### **Field work**

- Study of common plants at university campus.
- Visit and study of water treatment plant.
- Visit and study of Waste management process.
- Study of Pond/River ecosystems.
- Study of Water Harvesting and its importance.
- Visit and Study of Mining sites.
- Visit and study local Polluted sites Industrial/Agricultural.
- Visit and study local forest/ hill/mountain.
- Case study of biodiversity of local area.
- Case study of women and child welfare policies in local areas.

### **Suggested Books:**

A text book of Environmental Studies, Erach Bharucha, UGC Publication Delhi

A text book of Environmental science: Purohit Shami & Agrawal, Agrobios Student edition Jaipur

A text book of Environmental Studies: Kaushi & Kaushik New age International Publication

Paryavaran Addhyan : MP Hindi Granth Academy

Paryavaran Addhyan : KL Tiwari and Jadhav

Environmental Studies : Dr. Rajesh Dhankar

Paryavaran Addhyan by: Dr Mahendra Kumar Tiwari University Publication Delhi

# **BBA (Hons) (CBCS)**

## **SEM-I**

### **Fundamentals of Management & Organisational Behaviour**

**Course Objective:** To acquaint the students with the fundamentals of managing business and to understand individual and group behavior at work place so as to improve the effectiveness of an organization. The course will use and focus on Indian experiences, approaches and cases

**Course contents:**

**Unit I**

Basic forms of Business Ownership; Special forms of ownership: Franchising, Licensing, Leasing; Choosing a form of Business ownership; Corporate Expansion: mergers and acquisitions, diversification, forward and backward integration, joint ventures, Strategic alliance.

Evolution of Management Theory. Managerial functions and Roles. Insights from Indian practices and ethos.

**Unit II**

Overview of Planning: Types of Plans & The planning process; Decision making: Process, Types and Techniques. Control: Function, Process and types of Control; Principles of organizing: Common organisational structures; Delegation & Decentralization: Factors affecting the extent of decentralization, Process and Principles of delegation.

**Unit III**

Importance of organizational Behaviour. Perception and Attribution: Concept, Nature, Process, Personality: Personality: Learning: Concept and Theories of Learning, reinforcement, . Motivation: Concepts and their application, Need, Content & Process theories, Contemporary Leadership issues: Charismatic, Transformational Leadership. Emotional Intelligence

**Unit IV**

Groups and Teams: Definition, Difference between Groups and teams; Stages of Group Development, Group Cohesiveness, Types of teams. Analysis of Interpersonal Relationship: Transactional Analysis, Johari Window

**UNIT V**

Organisational Power and Politics: Nature of organisational politics. Conflict: Concept, Sources, Types, Stages of conflict, Management of conflict, Organisational Change: Concept, Resistance to change, Managing resistance to change, Implementing Change, Kurt Lewin Theory of Change. Managing Stress: Insights from Indian ethos

**Readings:**

1. Gilbert: Principles of Management, McGraw Hill.
2. Greenberg Jerald and Baron Robert A.: Behaviour in Organisations: Understanding and Managing The Human Side of Work, Prentice Hall of India.
3. Kaul Vijay Kumar, Business Organisation & Management - Text and Cases,

**BBA(Hons) (CBCS)**  
**SEM-I**  
**Statistics for Business Decisions**

**Objective:** To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making. Emphasis will be on the application of the concepts learnt.

**Course contents:**

**Unit I:** Measures of Central Value: Characteristics of an ideal measure; Measures of Central Tendency - mean, median, mode, harmonic mean and geometric mean. Merits, Limitations and Suitability of averages. Relationship between averages. Measures of Dispersion: Meaning and Significance. Absolute and Relative measures of dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation, Moments, Skewness, Kurtosis.

**Unit II:** Correlation Analysis: Meaning and significance. Correlation and Causation, Types of correlation. Methods of studying simple correlation - Scatter diagram, Karl Pearson's coefficient of correlation, Spearman's Rank correlation coefficient, Regression Analysis: Meaning and significance, Regression vs. Correlation. Linear Regression, Regression lines (X on Y, Y on X) and Standard error of estimate.

**Unit III:** Analysis of Time Series: Meaning and significance. Utility, Components of time series, Models (Additive and Multiplicative), Measurement of trend: Method of least squares, Parabolic trend and logarithmic trend; Index Numbers: Meaning and significance, problems in construction of index numbers, methods of constructing index numbers-weighted and unweighted, Test of adequacy of index numbers, chain index numbers, base shifting, splicing and deflating index number.

**Unit IV:** Probability: Meaning and need. Theorems of addition and multiplication. Conditional probability. Bayes' theorem, Random Variable- discrete and continuous. Probability Distribution: Meaning, characteristics (Expectation and variance) of Binomial, Poisson, and Normal distribution. Central limit theorem.

**Unit V:** Hypothesis testing: Concept; Level of Significance; Process of testing; Test of hypothesis concerning Mean; Test of hypothesis Normal Z test & t test for single mean. **Using Non-parametric statistics for hypothesis testing.**

**Readings:**

1. S.P. Gupta (S.P.): Statistical Methods, Sultan Chand & Sons, 34th Edition.
2. Richard Levin & David Rubin : Statistics for management, Prentice Hall.
3. Anderson, Sweeny & Williams: Statistics for Business and Economics, South Wester



**BBA (Hons) (CBCS)**  
**SEM-I**  
**ETHICS AND CORPORATE SOCIAL RESPONSIBILITY**

**Objective:** The objective of this paper is to make the students more clear about the importance of ethics in business and practices of good corporate governance. It also talks about the corporate social responsibility.

**Course contents:**

**Unit I**

Business ethics: Meaning of ethics, why ethical problems occur in business. Ethical principles in business: Utilitarianism: weighing social cost and benefits, Rights and duties, Justice and fairness, ethics of care, Integrating utility, rights, justice and caring, An alternative to moral principles: virtue ethics, Moral issues in business: Worker's and employee's rights and responsibilities, Profit maximization vs. social responsibility.

**Unit II**

Corporate governance: concept, Need to improve corporate governance standards, Features of good governance, Role played by regulators to improve corporate governance, accounting standards and corporate governance, corporate disclosure, insider trading.

**UNIT-III**

The Board –Quality, Composition and role of Board, Outside Directors on the board (independent, nominee), Executive and Non-Executive directors, SEBI clause 49, directors and financial institutions in enhancing corporate governance, critical issues in governance of board directors, CEO Duality.

**Unit IV**

Role of auditors in enhancing corporate governance, duties and responsibilities of auditors, corporate governance and internal auditors, Whistle blowing: Kinds of whistle blowing, precluding the need for whistle blowing. Discrimination, affirmative action, and reverse discrimination: Equal employment opportunity, Affirmative action, Preferential hiring.

**UNIT-V**

**Corporate social** responsibility: Meaning, Evolution of corporate social responsibility, common indicators for measuring business social performance, reporting social responsibility measures in annual report.

**Readings:**

1. Manuel G Velasquez : Business ethics- concepts and cases Pearson.
2. Luthans Hodgetts and Thompson: Social issues in business, Macmillan USA
3. A.C. Fernando: Business Ethics Pearson Education.
4. A.C. Fernando: Corporate Governance Pearson Education.
5. Adrian Davies: Strategic approach to corporate governance Gower Pub Co.
6. N. Gopalswamy: Corporate governance a new paradigm A H Wheeler Publishing

**BBA(Hons) (CBCS)**  
**SEM-II**  
**Business Communication**

**Objective:** To equip students of the B.Com (Hons.) course effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

**Content:**

**Unit I**

Nature of Communication Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication.

Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.

**Unit 2**

Business Correspondence: Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter -office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.

**Unit 3**

Report Writing Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.

**Unit 4** Vocabulary Words often confused, Words often misspelt, Common errors in English.

**Unit 5** Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

**Suggested Readings:**

1. Lesikar, R.V. & Flatley, M.E.; *Basic Business Communication Skills for Empowering the Internet Generation*, Tata McGraw Hill Publishing Company Ltd. New Delhi.
2. Bovee, and Thill, *Business Communication Today*, Pearson Education
3. Shirley Taylor, *Communication for Business*, Pearson Education
4. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, TMH

**Note: Latest edition of text books may be used.**

**BBA(Hons) (CBCS)**  
**SEM-II**  
**HUMAN RESOURCE MANAGEMENT**

**Objective:** The objective of this course is to help the students to develop an understanding of the concept & techniques of essential functions of human resource management. The course will use and focus on Indian experiences, approaches and cases

**Course Contents**

**Unit I**

Human Resource Management: Concept, Functions, roles, skills & competencies, HRD definition, goals and challenges. The changing environment of HRM – globalization, cultural environment, technological advances, workforce diversity, corporate downsizing, changing skill requirement, HRM support for improvement programs Work life balance, HR role in strategy formulation & gaining competitive advantage. HRM issues in Indian Organisations

**Unit II**

Human Resource Planning: Process, Forecasting demand & supply, Skill inventories Human Resource Information System (HRIS) succession planning, Job analysis – Uses, methods, Job description & Job specifications. HR accounting and Human Resource Development (HRD) audit concept. Recruitment, Selection & Orientation: internal & external sources, e- recruitment, selection process, orientation process.

**Unit III**

Training: Concept, Needs, Systematic approach to training, Methods of training. Management development: Concept & Methods. Performance management system: concept, uses of performance appraisal, performance management methods, factors that distort appraisal, appraisal interview. Career planning: career anchors, career life stages. Compensation: Steps of determining compensation, job evaluation, components of pay structure, factors influencing compensation levels, wage differentials & incentives, profit sharing, gain sharing, employees' stock option plans. Brief introduction of social security, health, retirement & other benefits.

**Unit IV**

Industrial Relations: Introduction to Industrial Relations, Trade unions role, types, functions, problems, industrial dispute- concept, causes & machinery for settlement of disputes- grievance, concepts, causes & grievance redressal machinery, discipline concept, aspect of discipline & disciplinary procedure.

**UNIT V**

Collective bargaining- concept, types, process, problems, essentials of effective collective bargaining .

**Readings:**

1. De Cenzo, D.A. & Robbins: Fundamentals of Human Resource Management, New York: John Wiley & Sons.
2. Dessler, G: Human Resource Management, Pearson.
3. Monappa & Saiyaddin: Personnel Management, Tata McGraw Hill.
4. Rao, V.S.P.: Human Resource Management- Text and Cases, Excel Books.
5. R. Wayne Mondy & Rober M. Noe: Human Resource Management, PearSON

# **BBA(Hons) (CBCS)**

## **SEM-II**

### **BUSINESS ACCOUNTING**

**Objective:** To familiarize students with the mechanics of preparation of financial statements, understanding corporate financial statements, their analysis and interpretation.

#### **Course Contents**

##### **Unit I**

Introduction to Financial Accounting. Accounting as an Information System. Importance, Scope, and Limitations. Users of Accounting Information. Generally Accepted Accounting Principles. The Accounting Equation. Nature of Accounts and Rules of Debit and Credit. Recording Transactions in General Journal. Recording Transactions in threecolumn Cash Book. An overview of Subsidiary books – Purchase Book, Purchase Returns Book, Sales Book, and Sales Returns Book. Opening and Closing Entries. Preparation of Ledger Accounts.

##### **Unit II**

Introduction to International Financial Reporting Standards (IFRS). Understanding Accounting Standards issued by the ICAI related to Disclosure of Accounting Policies, Depreciation Accounting, and Revenue Recognition. Methods of charging Depreciation – Straight-line Method, and Written-down-value Method. Preparation of Trial Balance. Adjustment Entries. Post-adjusted Trial Balance. Bank Reconciliation Statement.

##### **Unit III**

Preparation of Financial Statements: Preparing Trading Account, Profit & Loss Account and Balance Sheet for a Sole Proprietor. Understanding contents of Financial Statements of a Joint Stock Company as per Companies Act 2013. Understanding the contents of a Corporate Annual Report. Preparation of Cash Flow Statement as per AS-3 (revised).

##### **Unit IV**

Analyzing Financial Statements: Objectives of Financial Statement Analysis; Sources of Information; Standards of Comparison; Techniques of Financial Statement Analysis - Horizontal Analysis, Vertical Analysis.

##### **UNIT V**

Ratio Analysis. Meaning and Usefulness of Financial Ratios; Analysis of Financial Ratios from the perspective of different Stakeholders like Investors, Lenders, and Short-term Creditors; Profitability Ratios, Solvency Ratios, Liquidity Ratios, and Turnover Ratios; Limitations of Ratio Analysis.

#### **Readings:**

1. S.N. Maheshwari, Suneel K. Maheshwari, and Sharad K. Maheshwari: An Introduction to Accountancy, Vikas Publishing House Pvt. Ltd.
2. R. Narayanaswamy, Financial Accounting: A Managerial Perspective, PHI Learning Pvt. Ltd.
3. Charles T. Horngren, Gart L. Sundem, John A. Elliott, and Donna R. Philbrick, Introduction to Financial Accounting, Pearson.
4. J.R. Monga, Financial Accounting: Concepts and Applications, Mayur Paperbacks.
5. T.P. Ghosh, Financial Accounting for Managers: Taxmann Allied Services Pvt.

## **BBA(Hons) (CBCS) SEM-II**

### **ENTREPRENEURSHIP DEVELOPMENT**

**Objective:** This course provides students with a solid introduction to the entrepreneurial process of creating new businesses, role of Creativity and innovation in Entrepreneurial start-ups, manage family-owned companies, context of social innovation and social entrepreneurship and issues and practices of financing entrepreneurial businesses.

#### **UNIT-1 ENTREPRENEURIAL MANAGEMENT**

The evolution of the concept of entrepreneurship, John Kao's Model on Entrepreneurship, Idea Generation, Identifying opportunities and Evaluation; Building the Team /Leadership; Strategic planning for business; Steps in strategic planning, Forms of ownership – Sole proprietorship; partnership; limited liability partnership and corporation form of ownership; advantages/disadvantages, Franchising; advantages/disadvantages of franchising; types of franchise arrangements; franchise contracts; franchise evaluation checklist, Financing entrepreneurial ventures; Managing growth; Valuation of a new company; Harvesting and Exit Strategies; Corporate Entrepreneurship

#### **UNIT-2 ENTREPRENEURSHIP, CREATIVITY AND INNOVATION**

Stimulating Creativity; Organisational actions that enhance/hinder creativity, Managerial responsibilities, Creative Teams; Sources of Innovation in Business; Managing Organizations for Innovation and Positive Creativity.

#### **UNIT-3 SOCIAL ENTREPRENEURSHIP**

Introduction to Social Entrepreneurship; Characteristics and Role of Social Entrepreneurs; Innovation and Entrepreneurship in a Social Context; Start-Up and Early Stage Venture Issues in creating and Sustaining a Non-profits Organization; Financing and Risks; Business Strategies and Scaling up.

#### **UNIT-4 FAMILY BUSINESS AND ENTREPRENEURSHIP**

The Entrepreneur; Role and personality; Family Business: Concept, structure and kinds of family firms ; Culture and evolution of family firm; Managing Business, family and shareholder relationships ; Conflict and conflict resolution in family firms ; Managing Leadership ,succession and continuity ; women's issues in the family business ;Encouraging change in the family business system.

#### **UNIT-5 FINANCING THE ENTREPRENEURIAL BUSINESS**

Arrangement of funds; Traditional sources of financing, Loan syndication, Consortium finance, role played by commercial banks, appraisal of loan applications by financial institutions, Venture capital.

#### **Readings**

1. Burns, P. (2001). Entrepreneurship and small business. New Jersey:Palgrave.
2. Drucker, P. F. (2006). Innovation and entrepreneurship: Practice and principles. USA: Elsevier.
3. Gersick, K. E., Davis, J. A., Hampton, M. M., &Lansberg, I. (1997). Generation to generation: Life cycles of the family business. Boston: Harvard Business School Press.
4. Hisrich, R., & Peters, M. (2002). Entrepreneurship. New Delhi: Tata McGraw Hill.
5. Holt, D. H. (2004). Entrepreneurship new venture creation. New Delhi: Prentice Hall of India.
6. Kaplan, J. (2004). Patterns of entrepreneurship. Wiley.
7. Khandwalla, P. (2003). Corporate creativity. New Delhi: Tata Mc.Graw Hill.

# **BBA(Hons) (CBCS)**

## **SEM-III**

### **BBA(H) -SEM -III**

#### **MANAGERIAL ECONOMICS**

**Objective:** The purpose of this course is to apply micro economic concepts and techniques in evaluating business decisions taken by firms. The emphasis is on explaining how tools of standard price theory can be employed to formulate a decision problem, evaluate alternative courses of action and finally choose among alternatives. Simple geometry and basic concepts of mathematics will be used in the course of teaching.

#### **Course content**

**Unit I :** Meaning and Definition of Macro and Micro economics, Difference between Macro and Micro economics, Nature and scope of managerial economics, Methods or technique of managerial economics

**Unit II:** Demand, Supply and Market equilibrium: individual demand, market demand, individual supply, market supply, market equilibrium; Elasticities of demand and supply :Price elasticity of demand, income elasticity of demand, cross price elasticity of demand, elasticity of supply.

**Unit-III :** **Market Function-**Equilibrium of the firm under perfect competition, Monopoly, price discrimination, Market equilibrium; Demand and Supply function.

**Unit IV:** Production cost theory : cost and classification of cost(Money cost, Real cost, opportunity cost), Law of diminishing marginal productivity, three stages of production), optimizing behavior in long run (isoquants, isocost line, optimal combination of resources)

**Unit V:** Basic Concepts in Econometrics: Econometrics models; Features of models, Characteristics of a good model , Model and structure ; Types of variable, Types of equations; Steps in an econometrics.

#### **BASIC READING LIST:**

1. Dominick Salvatore (2009). Principles of Microeconomics (5<sup>th</sup> ed.) Oxford University Press
2. Lipsey and Chrystal. (2008). Economics. ( 11<sup>th</sup> ed.) Oxford University Press
3. Koutosyannis (1979). Modern Micro Economics. Palgrave Macmillan
4. Pindyck, Rubinfeld and Mehta. (2009). Micro Economics. (7<sup>th</sup> ed. ). Pearson.
5. B.C; Kapoor Kranti (2005) Fundamentals of Econometrics, Himalaya Publishing House, Nagpur

#### **Readings:**

1. Dominick Salvatore (2009). Principles of Microeconomics (5<sup>th</sup> ed.) Oxford University Press
2. Lipsey and Chrystal. (2008). Economics. ( 11<sup>th</sup> ed.) Oxford University Press
3. Koutosyannis (1979). Modern Micro Economics. Palgrave Macmillan
4. Pindyck, Rubinfeld and Mehta. (2009). Micro Economics. (7<sup>th</sup> ed. ). Pearson.

## **BBA(Hons) (CBCS)** **SEM-III**

### **PRINCIPLES OF MARKETING**

**Objective:** This course aims to familiarize students with the marketing function in organizations. It will equip the students with understanding of the Marketing Mix elements and sensitize them to certain emerging issues in Marketing. The course will use and focus on Indian experiences, approaches and cases

**Course Content:**

**Unit I:** Introduction: Nature, Scope and Importance of Marketing, Evolution of Marketing; Core marketing concepts; Company orientation - Production concept, Product concept, Selling concept, Marketing concept, Holistic marketing concept. Marketing Environment: Demographic, economic, political, legal, socio cultural, technological environment (Indian context); Portfolio approach – Boston Consultative Group (BCG) matrix

**Unit II:** Segmentation, Targeting and Positioning: Levels of Market Segmentation, Basis for Segmenting Consumer Markets, Difference between Segmentation, Targeting and Positioning;

**Unit III:** Product & Pricing Decisions: Concept of Product Life Cycle (PLC), PLC marketing strategies, Product Classification, Product Line Decision, Product Mix Decision, Branding Decisions, Packaging & Labelling, New Product Development. Pricing Decisions: Determinants of Price, Pricing Methods (Non-mathematical treatment), Adapting Price (Geographical Pricing, Promotional Pricing and Differential Pricing).

**Unit IV:** Promotion Mix: Factors determining promotion mix, Promotional Tools – basics of Advertisement, Sales Promotion, Public Relations & Publicity and Personal Selling; Place (Marketing Channels): Channel functions, Channel Levels, Types of Intermediaries: Types of Retailers, Types of Wholesalers.

#### **UNIT-V**

Marketing of Services - Unique Characteristics of Services, Marketing strategies for service firms – 7Ps.

**Readings:**

1. Kotler, P. & Keller, K. L.: Marketing Management, Pearson.
2. Kotler, P., Armstrong, G., Agnihotri, P. Y., & Ul Haq, E.: Principles of Marketing: A South Asian Perspective, Pearson.
3. Ramaswamy, V.S. & Namakumari, S.: Marketing Management: Global Perspective-Indian Context, Macmillan Publishers India Limited.
4. Zikmund, W.G. & D' Amico, M.: Marketing, Ohio: South-Western College Publishing.

# **BBA(Hons) (CBCS)**

## **SEM-III**

### **MANAGEMENT ACCOUNTING**

**Objective:** To acquaint students with role of Management Accounting in planning, control and decision-making.

#### **Course Content**

##### **Unit I**

Nature, Scope of Management Accounting: Meaning, definition, nature and scope of Management Accounting; Comparison of Management Accounting with Cost Accounting and Financial Accounting.

##### **UNIT-II**

Cost concepts: Meaning, Scope, Objectives, and Importance of Cost Accounting; Cost, Costing, Cost Control, and Cost Reduction; Elements of Cost, Components of total Cost, Cost Sheet. Classification of Costs: Fixed, Variable, Semivariable, and Step Costs; Product, and Period Costs; Direct, and Indirect Costs; Relevant, and Irrelevant Costs; Shut-down, and Sunk Costs; Controllable, and Uncontrollable Costs; Avoidable, and Unavoidable Costs; Imputed / Hypothetical Costs; Out-of-pocket Costs; Opportunity Costs; Expired, and Unexpired Costs; Conversion Cost. Cost Ascertainment: Cost Unit and Cost Center. Introduction to Overhead allocation, Overhead apportionment, and Overhead absorption.

##### **Unit III**

Cost-Volume-Profit Analysis: Contribution, Profit-Volume Ratio, Margin of safety, Cost Break-even Point, Composite Break-even Point, Cash Break-even Point, Key Factor, Break-even Analysis. Relevant Costs and Decision Making: Pricing, Product Profitability, Make or Buy, Exploring new markets, Export Order, Sell or Process Further, Shut down vs. Continue.

##### **Unit IV**

Budgets and Budgetary Control: Meaning, Types of Budgets, Steps in Budgetary Control, Fixed and Flexible Budgeting, Cash Budget. Responsibility Accounting: Concept, Significance, Different responsibility centers, Divisional performance – Financial measures, Transfer pricing.

##### **Unit V**

Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing, Advantages, Limitations and Applications; Material, Labor, Overhead and Sales variances. Introduction to Target Costing, Life Cycle Costing, Quality Costing, and Activity based Costing.

#### **Readings:**

1. C.T. Horngren, Gary L. Sundem, Jeff O. Schatzberg, and Dave Burgstahler: Introduction to Management Accounting, Pearson
2. M.N. Arora: A Textbook of Cost and Management Accounting, Vikas Publishing House Pvt. Ltd.
3. M.Y. Khan, and P.K. Jain, Management Accounting: Text Problems and Cases, McGraw Hill Education (India) Pvt. Ltd.
4. S.N. Maheshwari, and S.N. Mittal, Cost Accounting: Theory and Problems, Shree Mahavir Book Depot (Publishers)



# **BBA(Hons) (CBCS)**

## **SEM-III**

### **TAX PLANNING**

**Objective:** The objective of this course is to acquaint the students with the tax structure for individuals and corporates and also its implications for planning.

**Course Contents:**

**Unit I**

Income tax concepts: Previous Year, Assessment Year, Person, Assessee, Income (including agricultural income), Residential Status and their incidence of tax, Gross Total Income, Total Income; Income which do not form part of total income, Tax Evasion, Tax Avoidance.

**Unit II**

Computation of Income under the head Salary

**Unit III**

Computation of Income under the Head: House Property and Profits and gains from Business or Profession. Computation of Income under the Head: Capital gains and Income from other sources.

**Unit IV**

Clubbing of Income, Set-off and carry-forward of losses , Deductions from gross total income as applicable to an individual and Business Units; Computation of total income and tax liability of an individual and Business Units, Procedure for assessment: E-filing of return, Introduction to the concept of Goods and Services Tax (GST) and Direct Tax Code (DTC).

**Unit V**

Meaning of Tax Planning and Management; Nature, scope and justification of corporate tax planning; Computation of taxable income and tax liability of companies: Minimum Alternative Tax, Introduction to tax planning with reference to financial decisions; tax planning with reference to amalgamation or de-merger of companies (only theory)

**Text Books:**

1. Singhania, V.K. Student Guide to Income Tax. Taxmann Publications Pvt. Ltd. (Latest ed.)
2. Ahuja & Gupta. Simplified Approach to Corporate Tax. Flair Publications Pvt. Ltd (Latest ed.)

**References:**

1. Ahuja & Gupta. Simplified Approach to Income Tax Flair, Publications Pvt. Ltd.
2. Mahesh Chandra & Shukla, D.C. Income Tax Law & Practice Pragati Publications.
3. Goyal, S.P. Tax Planning and Management. Sahitya Bhawan Publications.
4. Singhania, V.K. Student Guide to Income Tax. (University ed.). Taxmann Publications Pvt. Ltd.

**Online Readings/Supporting Material:**

1. Finance Act for the relevant assessment year.
2. CBDT Circulations.
10. 3. Latest Court Judgements for the relevant Assessment year.

# **BBA(Hons) (CBCS)**

## **SEM-III**

### **IT TOOLS IN BUSINESS**

#### **UNIT-I Spreadsheets**

Introduction: Concept of worksheets and workbooks, creating, opening, closing and saving workbooks, moving, copying, inserting, deleting and renaming worksheets, working with multiple worksheets and multiple workbooks, controlling worksheet views, naming cells using name box, name create and name define.

Using formulae and functions: Understanding absolute, relative and mixed referencing in formulas, referencing cells in other worksheets and workbooks, correcting common formula errors, working with inbuilt function categories like mathematical, statistical, text, lookup, information, logical, database, date and time and basic financial functions.

Consolidating worksheets and workbooks using formulae and data consolidate command Printing and Protecting worksheets: Adjusting margins, creating headers and footers, setting page breaks, changing orientation, creating portable documents and printing data and formulae. Implementing file level security and protecting data within the worksheet Creating charts and graphics: Choosing a chart type, understanding data points and data series, editing and formatting chart elements, and creating sparkline graphics. Analysing data using pivot tables: Creating, formatting and modifying a pivot table, sorting, filtering and grouping items, creating calculated field and calculated item, creating pivot table charts, producing a report with pivot tables. Performing what-if analysis: Types of what if analysis (manual, data tables, scenario manager), what-if analysis in reverse (goal-seek, solver) Exchanging data using clipboard, object linking and embedding.

#### **UNIT –II Word processing**

Introduction: Creating and saving your document, displaying different views, working with styles and character formatting, working with paragraph formatting techniques using indents, tabs, alignment, spacing, bullets and numbering and creating borders. Page setup and sections: Setting page margins, orientation, headers and footers, end notes and foot notes, creating section breaks and page borders.

Working with tables: Creating tables, modifying table layout and design, sorting, inserting graphics in a table, table math, converting text to table and vice versa. Create newspaper columns, indexes and table of contents.

Spellcheck your document using inbuilt and custom dictionaries, checking grammar and style ,using thesaurus and finding and replacing text. Create bookmarks, captions and cross referencing, adding hyperlinks, adding sources and compiling and bibliography

Mail merge: Creating and editing your main document and data source, sorting and filtering merged documents and using merge instructions like ask, fill-in and if-then-else. Linking and embedding to keep things together.

#### **UNIT-III Powerpoint presentation**

Introduction: Creating a blank presentation using a design template, basing a new presentation on an existing one, creating and managing slides, using content place holders, creating graphs, tables, diagrams, organization charts, inserting clip art and images.

Viewing and navigating a presentation: Organising ideas in outline view, using slide sorter to rearrange a presentation, previewing presentation in slide show, understanding master views, using title master, slide master, handout master and notes master, working with headers and footers, using hyperlinks, advanced navigation with action settings, navigation short hand with action buttons Animation and multimedia: Using and applying animation schemes, custom animation, understanding sound file formats and video types, adding music, sound and video clips.

Final presentation: Applying transition to slides, controlling transition speed, using hidden slides, using custom shows, using on screen pen and adding and accessing notes during a presentation.

#### **UNIT-IV Databases**

Introduction to Database Development: Database Terminology, Objects, Creating Tables, working with fields, understanding Data types , Changing table design, Assigning Field Properties, Setting Primary Keys, using field validation and record validation rules, Indexing, working with multiple tables, Relationships & Integrity Rules, Join Properties, Record manipulation, Sorting & Filtering.

#### **UNIT-V Queries**

Select data with queries: Creating Query by design & by wizard (Select, Make Table, Append, Delete, Cross Tab, Update, Parameterized Query, Find Duplicate and Find Unmatched), Creating multi table queries, creating & working with table joins. Using operators & expressions: Creating simple & advance criteria.

Working with forms: Creating Basic forms, working with bound, unbound and calculated controls, understanding property sheet, Working with Data on Forms: Changing Layout, creating Sub Forms, creating list box, combo box and option groups. Working with Reports: Creating Basic Reports, Creating Header & Footer, Placing Controls on reports, sorting & grouping, Creating Sub reports.

**BBA(Hons) (CBCS)**  
**SEM-IV**  
**BUSINESS AND MARKETING RESEARCH**

**Objective:** To provide an exposure to the students pertaining to the nature and extent of research orientation, which they are expected to possess when they enter the industry as practitioners. To give them an understanding of the basic techniques and tools of business marketing research.

**Course Content:**

**Unit I:** Nature and Scope of Marketing Research – Role of Marketing Research in decision making. Applications of Marketing Research – marketing research; The Research process – Steps in the research process; the research proposal; Problem Formulation: Management decision problem Vs. Marketing Research problem.

**Unit II:** Research Design: Exploratory, Descriptive, Causal. Secondary Data Research: Advantages & Disadvantages of Secondary Data, Criteria for evaluating secondary sources, secondary sources of data in Indian Context, Syndicated Research (in India)

**Unit III:** Primary Data Collection: Survey Vs. Observations. Comparison of selfadministered, telephone, mail, emails techniques. Qualitative Research Tools: Depth Interviews focus groups and projective techniques; Measurement & Scaling: Primary scales of Measurement-Nominal, Ordinal, Interval & Ratio. Scaling techniquespaired comparison, rank order, constant sum, semantic differential, itemized ratings, Likert Scale; Questionnaire-form & design.

**Unit IV:** Sampling: Sampling techniques, determination of sample size; Data Analysis: Z test (mean, diff. of mean, diff. of proportion) t test (mean), paired t test, Chi square test

**UNIT-V**

Introduction to theoretical concept of ANOVA, Factor Analysis and Discriminant Analysis.

**Readings:**

1. Zikmund, Babin & Carr: Business Research Methods, South-Western.
2. Cooper & Schindler: Business Research Methods McGraw-Hill Education,
3. Churchill: Marketing Research: Methodological Foundations, Cengage Learning.
4. Aaker, Kumar, Day - Marketing Research. Wiley.
5. Naresh Malhotra – Marketing Research, Pearson.

**BBA(Hons) (CBCS)**  
**SEM-IV**  
**MACRO ECONOMICS**

**Objective:** This course deals with the principles of Macroeconomics. The coverage includes determination of and linkages between major economic variables ; level of output and prices, inflation, interest rates and exchange rates. The course is designed to study the impact of monetary and fiscal policy on the aggregate behavior of individuals.

**Course Content**

**Unit I:** Measurement of macroeconomic variables: National Income Accounts, Gross Domestic Product, National Income, Personal and Personal disposable income; Classical theory of income and employment: Quantity Theory of Money – Cambridge version, Classical aggregate demand curve, Classical theory of interest rate, effect of fiscal and monetary policy.

**Unit II:** Keynesian theory of Income and employment : simple Keynesian model, components of aggregate demand, equilibrium income, changes in equilibrium, multiplier (investment, Government expenditure, lump sum tax, foreign trade), effect of fiscal and monetary policy, crowding out, composition of output and policy mix, policy mix in action.

**UNIT III**

ISLM model : properties of ISLM curves, factors affecting the position and slope of ISLM curves, determination of equilibrium income and interest rates, effect of monetary and fiscal policy, relative effectiveness of monetary and fiscal policy.

**Unit IV:** Money: functions of money, quantity theory of money, determination of money supply and demand, H theory of money multiplier, indicators and instruments of monetary control; Inflation: meaning, demand and supply side factors, consequences of inflation, antiinflationary policies, natural rate theory, monetary policy-output and inflation, Phillips curve (short run and long run)

**Unit V:** Open Economy: brief introduction to BoP account, market for foreign exchange and exchange rate, monetary and fiscal policy in open economy, Mundell Fleming model (perfect capital mobility and imperfect capital mobility under fixed and flexible exchange rate)

**Readings:**

1. Froyen, R.P. (2011): Macroeconomics-theories and policies (8<sup>th</sup> ed.) . Pearson:
2. Dornbusch and Fischer (2010). Macroeconomics (9<sup>th</sup>ed.). Tata McGraw Hill
3. N Gregory Mankiw (2010). Macroeconomics (7<sup>th</sup>ed.). Worth Publishers
4. Olivier Blanchard, Macroeconomics (2009). (5<sup>th</sup>ed.) Pearson

**BBA(Hons) (CBCS)**  
**SEM-IV**  
**FINANCIAL MANAGEMENT**

**Objective:** To acquaint students with the techniques of financial management and their applications for business decision making.

**Unit I**

Nature of Financial Management: Finance and related disciplines; Scope of Financial Management; Profit Maximization, Wealth Maximization - Traditional and Modern Approach; Functions of finance – Finance Decision, Investment Decision, Dividend Decision; Objectives of Financial Management; Organisation of finance function; Concept of Time Value of Money, present value, future value, and annuity; Risk & Return: Historical return, expected return, absolute return, holding period return, annualized return, arithmetic & geometric return; Risk - Systematic & unsystematic risk – their sources and measures.

**Unit II**

Long -term investment decisions: Capital Budgeting - Principles and Techniques; Nature and meaning of capital budgeting; Estimation of relevant cash flows and terminal value; Evaluation techniques - Accounting Rate of Return, Net Present Value, Internal Rate of Return & MIRR, Net Terminal Value, Profitably Index Method.

Concept and Measurement of Cost of Capital: Explicit and Implicit costs; Measurement of cost of capital; Cost of debt; Cost of perpetual debt; Cost of Equity Share; Cost of Preference Share; Cost of Retained Earning; Computation of over-all cost of capital based on Historical and Market weights.

**Unit III**

Capital Structures: Approaches to Capital Structure Theories - Net Income approach, Net Operating Income approach, Modigliani-Miller (MM) approach, Traditional approach, Capital Structure and Financial Distress, Trade-Off Theory. Dividend Policy Decision - Dividend and Capital; The irrelevance of dividends: General, MM hypothesis; Relevance of dividends: Walter's model, Gordon's model; Leverage Analysis: Operating and Financial Leverage; EBIT -EPS analysis; Combined leverage.

**Unit IV**

Working Capital Management: Management of Cash - Preparation of Cash Budgets (Receipts and Payment Method only); Cash management technique, Receivables Management – Objectives; Credit Policy, Cash Discount, Debtors Outstanding and Ageing Analysis.

**UNIT V**

Costs - Collection Cost, Capital Cost, Default Cost, Delinquency Cost, Inventory Management (Very Briefly) - ABC Analysis; Minimum Level; Maximum Level; Reorder Level; Safety Stock; EOQ, Determination of Working Capital.

**Readings**

1. M.Y. Khan & P.K. Jain: Financial Management Text Problem and Cases, Tata McGraw Hill PUBLISHING Co. Ltd.
2. R. P. Rustogi: Financial Management: Theory Concepts and Practices, Taxmann Publication.
3. I.M. Pandey: Financial Management: Theory and Practices, Vikas Publishing

**BBA(Hons) (CBCS)**  
**SEM-IV**  
**INDIA'S DIVERSITY AND BUSINESS**

**Objective :** The objective of the paper is to understand the bases of India's diversity and its linkages with the people, livelihood, occupational diversity and socio-economic challenges. Further, it aims at understanding the diversity and its implications for the business.

**Unit 1.** Recognizing, Accommodating and valuing diversity

- Challenges and dilemmas posed by diversity and drive for homogenization; Sources of dilemma and tension—immigration, competition for limited resources;
- Regional bases of India's diversity: regional approach to understanding diversity in terms of India's topography, drainage, soil, climate, natural vegetation, rural and urban settlements

**Unit 2**

Social diversity in India: Peopling , demography, languages, castes, ethnicity, religions, sects, family, kinship and social institutions; socio-cultural regions

**Unit 3** People, Livelihood and Occupational Diversity

- Traditional livelihoods and their nature - agriculture, crafts, industry and services;
- Region, occupation and employment

**Unit 4** Linkages between Diversity and India's Socio-economic challenges

- Regional variations in terms of geographic and socio-economic factors- trends and emerging options;
- Food insecurity, economic inequalities and poverty, environmental degradation and sustainable development;

**Unit 5** Diversity and Business

- Indian Consumers and marketing; Rural and Urban context
- Diversity, manufacturing, industry and services;
- Diversity and Innovation;
- Workforce diversity and management

**References:**

- Bhatt, B. L(1980)-“ India and Indian Regions: A Critical Overview” in David E. Sopher ‘*An Exploration of India- Geographical Perspectives on Society and Culture*’. Cornell. Pages- 35-61 for Socio cultural regions.
- Bill Aitken, *Seven sacred rivers*, Penguin Books, 1992
- Bose NK (1969) Unity in Indian Diversity in Desai AR (1969 ) *Rural Sociology in India*, reprinted 2009, Popular Prakashan, (for diversity as strength Part II chap 3 pp 134-136)
- Chakravarti AK (2004) *Regional Preferences for Food: Some Aspects of Food Habit Patterns In India* in Grover N and KN Singh (eds) 2004,*Cultural Geography: Form and Process* , Concept Publishers, Delhi ( for regional specificity of food -Chap 23 pp 355 to 375)
- Fernando Mart in-Alca zar• Pedro M. Romero-Ferna ndez• Gonzalo Sa ´nchez- Gardey, Transforming Human Resource Management Systems to Cope with Diversity, **Journal of Business Ethics**, 2012, 107:511-531

**Internship - 6 to 8 weeks**

**\*\* To be evaluated internally**



**BBA(Hons) (CBCS)**  
**SEM-V**

**QUANTITATIVE TECHNIQUES FOR MANAGEMENT**

**Objective:** To acquaint students with the construction of mathematical models for managerial decision situations and to use computer software packages to obtain a solution wherever applicable. The emphasis is on understanding the concepts, formulation and interpretation.

**Course contents:**

**Unit I:** Linear Programming: Formulation of L.P. Problems, Graphical Solutions (Special cases: Multiple optimal solution, infeasibility, unbounded solution); Simplex Methods (Special cases: Multiple optimal solution, infeasibility, degeneracy, unbounded solution) Big-M method and Two-phase method; Duality and Sensitivity (emphasis on formulation & economic interpretation); Formulation of Integer programming, Zero-one programming, Goal Programming.

**Unit II:** Elementary Transportation: Formulation of Transport Problem, Solution by N.W. Corner Rule, Least Cost method, Vogel's Approximation Method (VAM), Modified Distribution Method. (Special cases: Multiple Solutions, Maximization case, Unbalanced case, prohibited routes) Elementary Assignment: Hungarian Method, (Special cases: Multiple Solutions, Maximization case, Unbalanced case, Restrictions on assignment.)

**Unit III:** Network Analysis: Construction of the Network diagram, Critical Path- float and slack analysis (Total float, free float, independent float), PERT, Project Time Crashing

**Unit IV:** Decision Theory: Pay off Table, Opportunity Loss Table, Expected Monetary Value, Expected Opportunity Loss, Expected Value of Perfect Information and Sample Information

**UNIT V :**

Markov Chains: Predicting Future Market Shares, Equilibrium Conditions(Questions based on Markov analysis) Limiting probabilities, Chapman Kolmogrov equation. Introduction to Game Theory: Pay off Matrix- Two person Zero-Sum game, Pure strategy, Saddle point; Dominance Rule, Mixed strategy, Reduction of  $m \times n$  game and solution of  $2 \times 2$ ,  $2 \times s$ , and  $r \times 2$  cases by Graphical and Algebraic methods; Introduction to Simulation: Monte Carlo Simulation

**Readings:**

1. N. D. Vohra: Quantitative Management, Tata McGraw Hill .
2. P. K. Gupta, Man Mohan, KantiSwarup: Operations Research, Sultan Chand.
3. V. K. Kapoor: Operations Research, Sultan Chand & Sons.
4. J. K. Sharma: Operations Research Theory & Applications, Macmillan India Limited.

**BBA(Hons) (CBCS)**  
**SEM-V**  
**LEGAL ASPECTS OF BUSINESS**

**Objective:** To gain knowledge of the branches of law which relate to business transactions, certain corporate bodies and related matters. Also, to understand the applications of these laws to practical commercial situations.

**Course contents:**

**Unit I:**

The Indian Contract Act 1872: Meaning and Essentials of contract; Kinds of contract- Based on: validity, formation & performance, law relating to offer and acceptance, consideration, competency to contract, free consent, Void agreements, performance of contracts, discharge of contracts, breach of contracts and quasi contract, Special contracts: contract of indemnity and guarantee, bailment and pledge, and agency.

**Unit II:**

Sale of Goods Act 1930: Sale and agreement to sell, implied conditions and warranties, sale by non-owners, rights of unpaid seller.

Negotiable Instruments Act 1881: Meaning of negotiable instruments, type of negotiable instruments, promissory note, bill of exchange, cheque.

**Unit III:**

The Companies Act 2013: Meaning and types, Incorporation, Memorandum & Articles of association, Prospectus, Issue of shares and bonus shares, rights issue, sweat equity, role of directors, share qualification, company meetings.

The Limited Liability Partnership Act 2008: Meaning and nature of limited partnership, formation, partners & their relations, extent and limitation of liability.

**Unit IV:**

Consumer Protection Act 1986:

Objectives and machinery for consumer protection, defects and deficiency removal, rights of consumers.

**UNIT V:**

The Right to Information Act 2005:

Salient features and coverage of the act, definition of terms information, right, record, public authority; obligations of public authorities, requesting information and functions of PIO.

**Readings:**

1. M.C.Kucchal: Business Law/Mercantile Law, Vikas Publishing.House (P) Ltd.
2. M.C.Kucchal,& Vivek Kucchal: Business Legislation for Management, Vikas Publishing House (P) Ltd.
3. Dr. G. K. Kapoor & Sanjay Dhamija: Company Law and Practice-A comprehensive textbook on Companies Act 2013, latest edition, Taxmann.
4. Avtar Singh: Principle of Mercantile Law, Eastern Book Company
5. Gulshan Kapoor: Business Law, New Age International Pvt Ltd Publishers.

## **Elective - I**

**DSE-I/DSE-II/DSE-III/DSE-IV**

## **Elective - II**

**DSE-I/DSE-II/DSE-III/DSE-IV**

**BBA(Hons) (CBCS)**  
**SEM-VI**  
**BUSINESS POLICY AND STRATEGY**

**Objective:** To equip students with the necessary inside into designing strategies for an organisation and linking the organisations strategies with the changing environment. The course will focus on Indian cases, approaches and experiences.

**Unit I:** Nature & importance of business policy & strategy: Introduction to the strategic management process and related concepts; Characteristics of corporate, business & functional level strategic management decisions. Company's vision and mission: need for a mission statement, criteria for evaluating a mission statement- Goal, Process & Input formulation of the mission statement- Drucker's Performance Area, Bennis's Core Problem; formulation of mission statement.

**Unit II:** Environmental Analysis & Diagnosis: Analysis of company's external environment Environmental impact on organisations policy and strategy, organizations dependence on the environment, analysis of remote environment, analysis of specific environment- Michael E. Porter's 5 Forces model; Internal analysis: Importance of organisation's capabilities, competitive advantage and core competence, Michael E. Porter's Value Chain Analysis.

**Unit III:** Formulation of competitive strategies: Michael E. Porter's generic competitive strategies, implementing competitive strategies- offensive & defensive moves. Formulating Corporate Strategies: Introduction to strategies of growth, stability and Renewal.

**UNIT- IV :**

Types of growth strategies – concentrated growth, product development, integration, diversification, international expansion (multi domestic approach, franchising, licensing and joint ventures), Types of renewal strategies – retrenchment and turnaround. Strategic fundamentals of merger & acquisitions.

**Unit V:** Strategic Framework: Strategic analysis & choice, Strategic gap analyses, portfolio analyses – BCG, GE, product market evolution matrix, experience curve, directional policy matrix, life cycle portfolio matrix, grand strategy selection matrix; Behavioural considerations affecting choice of strategy; Culture and Strategic Leadership: Implementing & operationalizing strategic choice, Impact of structure, culture & leadership, functional strategies & their link with business level strategies, Balanced Score Card; Introduction to Strategic control & evaluation, Strategic surveillance.

**Readings:**

1. J.A. Pearce & R.B. Robinson : Strategic Management formulation implementation and control, TMH
2. Arthur A. Thompson Jr. & A.J Strickland III : Crafting and executing strategy, TMH

**Supplementary Readings**

1. Gerry Johnson & Kevan Scholes, Exploring corporate strategies, PHI
2. Upendra Kachru: Strategic Management, Excel books

**BBA(Hons) (CBCS)**  
**SEM-VI**  
**FINANCIAL INSTITUTIONS AND MARKETS**

**Objective:** The objective of this paper is to introduce students to the different aspects and components of financial Institutions and financial markets. This will enable them to take the rational decision in financial environment.

**Unit I:** Structure of Indian Financial System: An overview of the Indian financial system, financial sector reforms: context, need and objectives; major reforms in the last decade; competition; deregulation; capital requirements; issues in financial reforms and restructuring; future agenda of reforms; Regulation of Banks, NBFCs & FIs: Salient provisions of banking regulation act and RBI Act; Role of RBI as a central banker; Products offered by Banks and FIs: Retail banking and corporate banking products. Universal Banking: need, importance, trends and RBI guidelines, Core banking solution (CBS); RTGS and internet banking, NBFCs and its types; comparison between Banks and NBFCs

**Unit II:** Introduction to Financial Markets in India: Role and Importance of Financial Markets, Financial Markets: Money Market; Capital Market; Factors affecting Financial Markets, Linkages Between Economy and Financial Markets, Integration of Indian Financial Markets with Global Financial Markets, Primary & secondary market, Currency Market, Debt Market- role and functions of these markets. Primary Market for Corporate Securities in India: Issue of Corporate Securities: Public Issue through Prospectus, Green shoe option, Offer for sale, Private Placement, Rights Issue, On-Line IPO, Book Building of Shares, Disinvestment of PSU, Employees Stock Options, Preferential Issue of Shares, Venture Capital, Private Equity, Performance of Primary Market in India, Corporate Listings : Listing and Delisting of Corporate Stocks.

**Unit III:** Secondary Market in India: Introduction to Stock Markets, Regional and Modern Stock Exchanges, International Stock Exchanges, Demutualization of exchanges, Comparison between NSE and BSE, Raising of funds in International Markets: ADRs and GDRs, FCCB and Euro Issues; Indian Stock Indices and their construction, maintenance, adjustment for corporate actions (rights, bonus and stock split;) on index with numerical, free float vs. full float methodology, Classification of Securities to be included in the Index, Bulls and Bears in Stock Markets, Factors influencing the movement of stock markets, indicators of maturity of stock markets,

**UNIT IV:**

Major Instruments traded in stock markets: Equity Shares, Debentures, Myths attached to Investing in Stock Markets. Trading of securities on a stock exchange; Selection of broker, capital and margin requirements of a broker, MTM and VAR Margins, kinds of brokers, opening of an account to trade in securities, DEMAT System, placing an order for purchase/sale of shares, margin trading and margin adjustment, contract note and settlement of contracts, Algorithmic trading, Settlement mechanism at BSE & NSE

**Unit V:** Money Markets & Debt Markets in India: Money Market: Meaning, role and participants in money markets, Segments of money markets, Call Money Markets, Repos and reverse Repo concepts, Treasury Bill Markets, Market for Commercial Paper, Commercial Bills and Certificate of Deposit. Role of STCI and DFHI in money market, Debt Market: Introduction and meaning, Market for Government/Debt Securities in India, Secondary market for government/debt securities, Over subscription and devolvement of Government Securities, Government securities issued by State Governments, Municipal Bonds, Corporate Bonds vs. Government Bonds

**Readings:**

1. Saunders, Anthony & Cornett, Marcia Millon (2007). *Financial Markets and Institutions* (3rd ed.). Tata McGraw Hill
2. Khan, M Y. ( 2010). *Financial Services* (5th ed.). McGraw Hill Higher Education
3. Shahani, Rakesh( 2011). *Financial Markets in India: A Research Initiative*. Anamica Publications
4. Goel, Sandeep. (2012). *Financial services*. PHI.
5. Gurusamy, S. (2010). *Financial Services*. TMH.

## **Elective - III**

**DSE-I/DSE-II/DSE-III/DSE-IV**

## **Elective - IV**

**DSE-I/DSE-II/DSE-III/DSE-IV**

## **DISCIPLINE SPECIFIC ELECTIVE COURSE :**

A Student would be free to choose anyFOUR papers from ONE group . The COURSE offers **FOUR** groups viz. Finance (DSE - I), Marketing (DSE - II) , Human Resource (DSE - III) and Management of Global Business (DSE –IV)

**DSE – I (Finance)**

**DSE – II (Marketing)**

**DSE – III (Human Resource)**

**DSE – IV (Management ofGlobal Business)**

## **DISCIPLINE SPECIFIC ELECTIVE** **COURSE**



# **DSE - I (Finance)**

## **DSE I (Finance)**

### **INTERNATIONAL FINANCE**

**Objective:** The objective of this paper is to equip the students with the techniques that can help them in managing the financial issues in international environment. This course will help them to manage MNCs in more effective manner.

#### **UNIT-I**

Introduction: concept of International trade, International Business, International Finance and differences among them. Theories of International trade, International trade financing in India, Balance of payments (of India) International Monetary System: Different types of Exchange rate mechanisms- the gold standard, the gold exchange standard, The Bretton Woods System, Current monetary system, European Monetary Union. IMF and World Bank.

#### **UNIT-II**

Foreign Exchange Management: Forex market – Wholesale and Domestic market, Quotations- direct, indirect and cross currency; various kinds of transactions and their settlement dates, forward rates, Swaps, Quotes for various kinds of Merchant transactions; Early delivery, extension or cancellation of Forward contracts Exchange Rate determination and Forecasting: Purchasing power parity and Interest rate parity, relationship between PPP and IRP, reasons for deviation from PPP and IRP; models of exchange rate forecasting- forward rate as an unbiased predictor, the Demand-Supply approach, the monetary approach, the Asset approach, the portfolio balance approach, other models

#### **UNIT-III**

Foreign Exchange Exposures: Financial Accounting and Foreign Exchange- Alternative Currency Translation Methods, Statement of Financial Accounting, Standards No.8, Statement of Financial Accounting Standards No.-52, Transaction Exposure, Managing Accounting Exposure- Managing Transaction and Translation Exposure, Designing a Hedging Strategy, Measuring and managing Economic Exposure- Foreign Exchange Risk and Economic Exposure, Identifying Economic Exposure, Calculating Economic Exposure, Operational Measure of Exchange Risk.

Multinational Financial System- Value of the Multinational Financial System, Intercompany Fund-Flow Mechanisms: Cost and Benefits, Designing a Global Remittance Policy, Transfer Pricing and Tax Evasion. Issue of GDR, ADR Euro bonds and Foreign bonds.

#### **UNIT-IV**

International Investment Management: International Portfolio Investment- Issues in Foreign Investment Analysis, International Bond Investing, Strategies for Direct Investment, Bond Investment & Portfolio Investment, Optional International Asset Allocation. International project appraisal- IRR and APV methods; Managing Political Risk- Measuring Political Risk, Country Risk Analysis, Managing Political Risk, Postexpropriation Policies.

#### **UNIT-V**

Multinational Working Capital Management: Current Asset Management for the Multinational- International Cash Management, Accounts Receivables Management, Inventory Management.

#### **Text Books:**

1. PG Apte: International Finance, TataMcgraw Hill.
2. Alan C. Shapiro: Multinational Financial Management- Prentice Hall

#### **References:**

3. Maurice D. Levi: International Finance- The Markets and Financial Management of Multinational Business, Mcgraw Hill.

**DSE I (Finance)**  
**INVESTMENT BANKING AND FINANCIAL SERVICES**

**Objective:** The objective of this paper is to know the different aspects of Investment banking, mergers and acquisition and the detailed SEBI guidelines on issue management.

**UNIT- 1**

Introduction: An Overview of Indian Financial System, Investment Banking in India, Recent Developments and Challenges ahead, Institutional structure and Functions of Investment / Merchant Banking; SEBI guidelines for Merchant Bankers, Registration, obligations and responsibilities of Lead Managers, Regulations regarding Continuance of association of lead manager with an issue

**UNIT II**

Issue Management: Public Issue: classification of companies, eligibility, issue pricing, promoter's contribution, minimum public offer, prospectus, allotment, preferential allotment, private placement, Book Building process, designing and pricing, Green Shoe Option; Right Issue: promoter's contribution, minimum subscription, advertisements, contents of offer document, Bought out Deals, Post issue work & obligations, Investor protection, Broker, sub broker and underwriters

**UNIT III**

Leasing and Hire Purchase :Concepts of leasing, types of leasing – financial & operating lease, direct lease and sales & lease back, advantages and limitations of leasing, Lease rental determination; Finance lease evaluation problems (only Lessee's angle), Hire Purchase interest & Installment, difference between Hire Purchase & Leasing, Choice criteria between Leasing and Hire Purchase mathematics of HP, Factoring, forfaiting and its arrangement, Housing Finance : Meaning and rise of housing finance in India, Fixing the amount of loan, repricing of a loan, floating vs. fixed rate, Practical problems on housing finance.

**UNIT IV**

Venture Capital: Concept, history and evolution of VC, the venture investment process, various steps in venture financing, incubation financing.

Insurance: concept, classification, principles of insurance, IRDA and different regulatory norms, operation of General Insurance, Health Insurance, Life Insurance. Credit Ratings: Introduction, types of credit rating, advantages and disadvantages of credit ratings, Credit rating agencies and their methodology, International credit rating practices.

**UNIT V**

Securitization: concept, securitization as a funding mechanism, Traditional and nontraditional mortgages, Graduated-payment mortgages (GPMs), Pledged-Account Mortgages (PAMs), Centralized Mortgage obligations (CMOs), Securitization of non mortgage assets, Securitization in India.

**REFERENCES**

1. M.Y.Khan: Financial Services, Tata McGraw –Hill.
2. Machiraju: Indian Financial System, Vikas Publishing House.
3. J.C.Verma: A Manual of Merchant Banking, Bharath Publishing House.
4. K.Sriram: Hand Book of Leasing, Hire Purchase & Factoring, ICFAI, Hyderabad.
5. Ennew.C.Trevor Watkins & Mike Wright: Marketing of Financial Services, Heinemann Professional

## **DSE I (Finance)**

### **INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT**

**Objective:** The aim of this course is to provide a conceptual framework for analysis from an investor's perspective of maximizing return on investment – a sound theoretical base with examples and references related to the Indian financial system.

#### **Unit I**

Basics of risk and return: concept of returns, application of standard deviation, coefficient of variation, beta, alpha. Bonds : present value of a bond, yield to maturity, yield to call, yield to put, systematic risk, price risk, interest rate risk, default risk. Yield curve and theories regarding shape of yield curve. Unsystematic risk and non-risk factors that influence yields. Duration and modified duration, immunization of a bond portfolio. Fundamental analysis: EIC framework; Economic analysis: Leading lagging & coincident macro-economic indicators, Expected direction of movement of stock prices with macroeconomic variables in the Indian context; Industry analysis: stages of life cycle, Porter's five forces model, SWOT analysis, financial analysis of an industry; Company analysis.

#### **Unit II**

Share valuation: Dividend discount models- no growth, constant growth, two stage growth model, multiple stages; Relative valuation models using P/E ratio, book value to market value. Technical analysis: meaning, assumptions, difference between technical and fundamental analysis; Price indicators- Dow theory, advances and declines, new highs and lows- circuit filters. Volume indicators- Dow Theory, small investor volumes. Other indicators- futures, institutional activity, Trends: resistance, support, consolidation, momentum- Charts: line chart, bar chart, candle chart, point & figure chart. Patterns: head & shoulders, triangle, rectangle, flag, cup & saucer, double topped, double bottomed, Indicators: moving averages. Efficient market hypothesis; Concept of efficiency: Random walk, Three forms of EMH and implications for investment decisions. (No numericals in EMH and technical analysis)

#### **Unit III**

Portfolio analysis: portfolio risk and return, Markowitz portfolio model: risk and return for 2 and 3 asset portfolios, concept of efficient frontier & optimum portfolio. Market Model: concept of beta systematic and unsystematic risk. Investor risk and return preferences: Indifference curves and the efficient frontier, Traditional portfolio management for individuals: Objectives, constraints, time horizon, current wealth, tax considerations, liquidity requirements, and anticipated inflation, Asset allocation: Asset allocation pyramid, investor life cycle approach, Portfolio management services: Passive – Index funds, systematic investment plans. Active – market timing, style investing.

#### **Unit IV**

Capital asset pricing model (CAPM): Efficient frontier with a combination of risky and risk free assets. Assumptions of single period classical CAPM model. Characteristic line, Capital Market Line, Security market Line. Expected return, required return, overvalued and undervalued assets.

#### **UNIT V**

Mutual Funds :Introduction, calculation of Net Asset Value (NAV) of a Fund, classification of mutual fund schemes by structure and objective, advantages and disadvantages of investing through mutual funds. Performance Evaluation using Sharpe's Treynor's and Jensen's measures.

#### **References:**

1. Fischer, D.E. & Jordan, R.J.: Security Analysis & Portfolio Management, Pearson Education.
2. Sharpe, W.F., Alexander, G.J. & Bailey, J.: Investments, Prentice Hall of India.
3. Singh, R: Security Analysis & Portfolio Management . Excel Books.
4. Frank K Reilly & Keith C Brown: Investment Analysis and Portfolio Management, Cenage India Pvt. Ltd.

## **DSE I (Finance)**

### **PROJECT APPRAISAL AND ANALYSIS**

**Objectives :** To explain identification of a project, feasibility analysis including market, technical and financial appraisal of a project. Understand the relevance of alternative project appraisal techniques, financial structuring and financing alternatives. This course intends to involve students to apply appraisal techniques for evaluating live projects

**Unit I:** Appraisal : an introduction, Project appraisal and evaluation , Project cycle, Project cycle management , Private and Public sector Projects/commercial / National probability; Identification of investment opportunities – industry analysis review of project profiles, – feasibility study , Project identification and formulation , Generation of Project ideas, Basic Principals of Project Analysis Entrepreneurship – concept, Theory and perspective

**Unit II:** Market Analysis : Market analysis of a project, Need for market analysis, Demand and supply analysis, Collection analysis, primary /secondary data, Forecasting techniques Technical appraisal of a project , Business and Technology Acquisition and management of technology

**Unit III:** Investment appraisal: Introduction and techniques, DCF and non DCF methods, Sensitivity Analysis, Financial needs of a Project, Investment criteria, Project Appraisal parameters of select Financial Institutions.

#### **UNIT IV**

Social cost benefit analysis – value added concept, social surplus indirect impact of projects, rationale of SCBA, Efficiency and Equity in Project Appraisal, UNIDO approach, Little Mirlees Approach, Project Appraisal of Indian Plans

**Unit V:** Project risk assessment – Risk and Sensitivity Analysis, Taxonomy of Risks, probabilistic cash flow approaches – application of simulation techniques; Monitoring and Evaluation of a Project - PERT / CPM, Monitoring mechanism, Evaluation ad Lessons, Preparation of project report - Case Analysis

#### **Readings :**

1. Machiraju, H.R.: Introduction to Project Finance, Vikas Publishing House
2. Prasanna Chandra: Project Preparation Appraisal Budgeting and Implementation, Tata McGraw.

## **DSE I (Finance)**

### **BUSINESS ANALYSIS AND VALUATION**

**Objective:** This Paper will enable the students to analyze the health of a company through their annual reports and will equip them to understand what an asset is worth and what determines that value.

#### **Course Contents:**

##### **Unit I**

Analysis of Corporate Financial Statements: Income statements and Balance sheets through ratio analysis and analyzing the Chairman's statement, Directors' report, management discussion & analysis, report on corporate governance, auditor's report to evaluate the financial soundness of the company.

##### **Unit II**

Cash Flows: Firm cash flows, Earnings, Tax effect, Reinvestment needs; Equity cash flows: Dividend, Forecasted Cash flows, terminal value estimation approaches. Equity discounted cash Flow Models-Dividend discount models, extensions of DDM; free cash flow to equity model

##### **Unit III**

Introduction to Valuation: Approaches to valuation, Discounted Cash Flow, Relative Valuation, Role of valuation; Discounted Cash flow Valuation: Estimating discount rates cost of equity, cost of equity to cost of capital; Valuation of an asset with guaranteed cash flows, introducing uncertainty into valuation (valuing an asset with default risk & equity risk), valuing an asset with an infinite life.

##### **Unit IV**

Firm Valuation Models: Cost of capital approach, adjusted present value approach, EVA, Capital structure and firm value. Relative valuation-popularity and potential pitfalls; reconciling relative and discounted cash flow valuation Equity Multiples; Value Multiples; Valuation of different kinds of companies.

##### **UNIT V**

Value of Synergy; operating and financial synergy, Cash and tax benefits, debt capacity, Evidence on synergy, common errors in valuing synergy; Valuing Real options

#### **Text Books:**

1. Foster, George *Financial Statement Analysis*, 2nd ed., Pearson Education Pvt Ltd
2. Damodaran, A. (2008). *Damodaran on Valuation, Security Analysis for investment and Corporate Finance* (2nd ed.). Wiley India Pvt. Ltd.

#### **References:**

1. Chandra, P. (2011). *Corporate Valuation and Value Creation*, (1st ed). TMH
2. Weston, Chung, Hoag, *Mergers, Restructuring and Corporate Control*, Prentice Hall of India

## **DSE I (Finance)**

### **FINANCIAL MODELING AND DERIVATIVES**

**Objective:** To equip students with principles and techniques of Financial modeling along with various Financial Derivatives including Greeks & Exotic Options.

#### **Course Contents:**

##### **Unit I**

Introduction: Financial Time Series and Their Characteristics: Asset Returns; Distributional Properties of Returns; Review of Statistical Distributions and Their Moments, Distributions of Returns, Multivariate Returns, Likelihood Function of Returns and Empirical Properties of Returns

##### **Unit II**

Linear Time Series Analysis and Its Applications: Stationarity; Correlation and Autocorrelation Function; White Noise and Linear Time Series; Simple Autoregressive Models, Properties of AR, MA, ARMA and ARIMA Models, Goodness of Fit; The basic Concepts of Stochastic Process.

##### **Unit III**

Financial Derivatives: Introduction, various underlyings and strategies: Forwards and Futures, Interest rate futures and currency futures; Determination of forward and futures prices; Options and related terminology, Calculating the pay-off from options and diagrammatic representation.

##### **Unit IV**

Pricing of Options- Binomial model and Black-Scholes model; trading strategies involving options; Exotic Options; Introduction to Swaps, Interest rate swaps, currency swaps, cross currency swaps; Forward rate agreements (FRA). Interest rate caps, floors, collars.

##### **UNIT -V**

The basic concepts of Greek Letters: Delta, Theta & Gamma and relationships among them.

#### **Text Books:**

1. Ruey S. Tsay (2005). *Analysis of Financial Time Series* (2nd ed.). John Wiley.
2. John C. Hull. *Options, Futures and Other Derivatives* (7th ed.). Pearson Education.

#### **References:**

1. Jurgen Franke, Wolfgang Hardle and Christian Hafner. *Introduction to Statistics of Financial Markets*.
2. R. Madhumathi, M. Ranganatham. *Derivatives and risk management* (1st ed.)  
Redhead, K. *Financial Derivatives- An introduction to futures, forwards, options, swaps*.  
Prentice Hall of India

## **DSE I (Finance)**

### **STRATEGIC CORPORATE FINANCE**

**Objective:** The objective of this paper is to know the details of corporate finance and the strategies involved in the corporate decisions. It will enable the students to steer the corporate in better manner.

#### **UNIT-I**

Introduction to strategic corporate finance: Strategy Vs Planning, significance of strategy in financial decisions, Different types of financial strategy for Shareholders Wealth Maximization, overall corporate value addition and Economic Value Addition. Strategic Cost Management: Traditional costing Vs Strategic Costing, Relevant costs Vs Irrelevant costs, Different types of strategic costing and their relevance- Target Costing, Activity based Costing, Life Cycle Costing, Quality Costing, Zero Based Budgeting, Strategic cost reduction techniques and value chain analysis. Alternative sources of financing – alternative sources of financing, Different approach to infrastructure projects financing- Public Private Partnership (PPP) and its relevance.

#### **UNIT-II**

Management Buy-outs: Establishing feasibility of the buy-out, Negotiating the main terms of the transaction with the vendor including price and structure, Developing the business plan and financial forecasts in conjunction with the buy-out team for submission to potential funders, negotiations with potential funders so that the most appropriate funding offers are selected.

Management Buy-ins: **Management Buy-in/Buy-outs (“BIMBOs”), Vendorinitiated buy-outs/buy-ins.** Valuing Real assets in the presence of risk: tracking portfolios and Real Asset valuation, Different Approaches of Valuing Real Assets, Capital Budgeting and Strategic policy Real options: Financial and real options compared, various types of real options, the Black-Scholes model, Decision tree analysis, application of Real options, Drawbacks of Real options

#### **UNIT-III**

Financial Distress and restructuring: Meaning of Bankruptcy, Factors leading to bankruptcy, symptoms and predictions of bankruptcy, reorganization of distressed firms, liquidation of firms. Company disposals: retirement sale or the sale of a noncore subsidiary, planned exit, forceful retirement and other disposals. Exit strategymost appropriate exit route, valuation, timing of sale and tax planning opportunities, identification of potential purchasers, approaching the potential purchaser, negotiate with potential acquirers and selection of a preferred purchaser, calculation of the various tax implications. Fundraising: identification of different sources of development capital, determination of capital structure and factors affecting the capital structure, cost of capital and cost saving strategy, production of a business plan and financial forecasts to enable potential funders to assess the proposition. Due Diligence: financial due diligence for both purchasers and financial institutions, good quality “added value” due diligence advice.

#### **UNIT-IV**

Company Valuation: an overview of valuation, valuation principles and practices more, the impact of “what if” scenarios, the key financial and commercial factors affecting the business. Value enhancement tools & techniques, the link between valuation and corporate finance

#### **UNIT V**

Other strategic issues: managing credit ratings, and setting dividend and share repurchase policy, problem of too much cash. The issues of stock liquidity and illiquidity, Strategic risk management, the substitutability of capital structure and risk management choices, such as process control efforts, financial, physical, and operational hedging, value-based management.

#### **Text Books:**

1. Aswath Damodaran: Corporate finance theory and practice; John wiley & sons, Inc
2. Jakhotia: Strategic Financial Management (Vikas Publication)

**\*\* RESEARCH PROJECT \*\***



**DSE II (Marketing)**  
**DSE II (Marketing)**  
**CONSUMER BEHAVIOR**

**Objective:**The course of Consumer behaviour equips students with the basic knowledge about the issues and dimensions of consumer behaviour and with the skill and ability to analyse consumer information and develop consumer behaviour oriented marketing strategies.

**Course contents:**

**Unit I**

Consumer Behaviour: Nature, scope & application: Importance of consumer behaviour in marketing decisions, characteristics of consumer behaviour, role of consumer research, consumer behaviour- interdisciplinary approach. Introduction to 'Industrial Buying Behaviour' Market Segmentation: VALS 2 segmentation profile.

**Unit II**

Consumer Needs & Motivation: Characteristics of motivation, arousal of motives, theories of needs & motivation: Maslow's hierarchy of needs, McLelland's APA theory, Murray's list of psychogenic needs, Bayton's classification of motives, self-concept & its importance, types of involvement. Personality & Consumer Behaviour: Importance of personality, theories of personality- Freudian theory, Jungian theory, Neo-Freudian theory, Trait theory: Theory of selfimages; Role of self-consciousness. Consumer Perception: Concept of absolute threshold limit, differential threshold limit & subliminal perception: Perceptual Process: selection, organisation & interpretation. Learning & Consumer Involvement: Importance of learning on consumer behaviour, learning theories: classical conditioning, instrumental conditioning, cognitive learning & involvement theory.

Consumer Attitudes: Formation of attitudes, functions performed by attitudes, models of attitudes: Tri-component model, multi-attribute model, attitude towards advertisement model: attribution theory.

**Unit III**

Group Dynamics & consumer reference groups: Different types of reference groups, factors affecting reference group influence, reference group influence on products & brands, application of reference groups. Family & Consumer Behaviour: Consumer socialisation process, consumer roles within a family, purchase influences and role played by children, family life cycle. Social Class & Consumer behaviour: Determinants of social class, measuring & characteristics of social class. Culture & Consumer Behaviour: Characteristics of culture, core values held by society & their influence on consumer behaviour, introduction to sub-cultural & cross-cultural influences. Opinion Leadership Process: Characteristics & needs of opinion leaders & opinion receivers, interpersonal flow of communication.

**Unit IV** Diffusion of Innovation: Definition of innovation, product characteristics influencing diffusion, resistance to innovation, adoption process. Consumer Decision making process: Process-problem recognition, pre-purchase search influences, information evaluation, purchase decision (compensatory decision rule, conjunctive decision, rule, Lexicographic rule, affect referral, disjunctive rule), postpurchase evaluation; Situational Influences

**UNIT V**

Models of Consumer Decision making: Nicosia Model, Howard-Sheth Model, Howard- Sheth Family Decision Making Model, Engel, Kollat & Blackwell Model, Sheth Newman Gross Model of Consumer Values.

NOTE: Cases & application to marketing will be taught with respect to each topic.

**Readings**

1. Leon G.Schiffman & Leslie L.Kanuk: Consumer Behaviour, Prentice Hall Publication, latest Edition
2. Solomon, M.R.: Consumer Behaviour – Buying, Having, and Being, Pearson Prentice Hall.
3. Blackwell, R.D., Miniard, P.W., & Engel, J. F.: Consumer Behaviour, Cengage Learning.
4. Hawkins, D.I., Best, R. J., Coney, K.A., & Mookerjee, A: Consumer Behaviour – Building Marketing Strategy, Tata McGraw Hill.
5. Kotler, P. & Keller, K. L.: Marketing Management (Global Edition) Pearson.

**DSE II (Marketing)**  
**PERSONAL SELLING & SALES FORCE MANAGEMENT**

**Objectives:** To familiarize the students with the concepts of sales management and to equip them with the various tools required to be a success in the various techniques essential for sales staff management. To help them differentiate the nuances of personal, organizational and personal selling.

**Course Contents**

**Unit I** Introduction to Personal Selling; functions of a sales person, qualities of an effective Sales Person; Personal Selling situations.

**Unit II** Theories of Selling: AIDAS, Right Set of circumstances, Buying formula theory.

**Unit III** The Selling Process: Preapproach – acquiring product knowledge, acquiring competition and market knowledge, Identifying and qualifying prospects – sources of prospecting, conditions for qualification, Opening a sale – methods of approaching, Sales presentation – presentation strategies and methods, Sales demonstration – planning effective demonstration, use of sales tools, Handling objection – types of objections, determining hidden objections, strategies for handling objections, Closing a sale – trial close, closing techniques, Post sales follow up.

**Unit IV** Introduction to sales force management: Objectives of Sales management, Role of a sales manager; Managing Sales force – Recruitment, Selection, Training, Compensation and evaluation of sales force.

**UNIT V**

Sales Territory Coverages:

Sales Territory Concept, Reasons for establishing sales territories, procedures for selling up sales territories.

**Readings:**

1. Still, Cundiff & Govani: Sales Management, Prentice Hall of India
2. Charles Futrell: Fundamentals of Selling, McGraw Hill

## **DSE II (Marketing)**

### **ADVERTISING AND BRAND MANAGEMENT**

**Objective:** To equip the students with the nature, purpose & complex constructions in the planning and execution of a successful advertising program. The course will expose student to issues in brand management, faced by firms operating in competitive markets.

#### **Unit I**

Advertising need & importance: Definition & growth of modern advertising, advertising & the marketing mix, types & classification of advertisement, advertising spiral; Social & economic aspects of advertising; Marketing communication models: AIDA, hierarchy of effect, innovation adoption model, action first model, quick decision model; Planning framework of promotional strategy

#### **Unit II**

How advertising works: Exposure, salience, familiarity, low involvement, central route & peripheral route & cognitive learning; Positioning strategies ; Associating feelings with a brand; Developing brand personality ; Creating copy strategies: Rational & emotional approaches, selection of an endorser, creative strategy & style- brand image, execution, USP, common touch & entertainment, message design strategy, format & formulae for presentation of appeals (slice of life, testimonials, etc.), different types of copy; Art & layout of an advertisement: Principles of design, layout stages, difference in designing of television, audio & print advertisement

#### **Unit III**

Media planning & scheduling: Introduction to broadcast & non -broadcast media; Budgeting decision rule: percentage of sales method, objective to task method, competitive parity, & all you can afford; Key factors influencing media planning; Media decisions: media class, media vehicle & media option; Scheduling: flighting, pulsing, & continuous

#### **Unit IV**

Management of sales promotion: Importance & need for sales promotion, planning for consumer schemes & contests, different types of consumer schemes.

#### **Unit V**

Introduction to brands and brand management, Concept of a brand, brand evolution, branding challenges and opportunities, Strategic brand management process. Identifying and establishing brand positioning and values; Brand building, brand positioning and values brand repositioning. Designing and implementing brand strategies; Brand extension. Brand hierarchy Kapferer. Brand equity, brand personality, brand image, managing brands overtime. Integrating advertising and brand management Note: Applied cases would be taken up in class.

#### **Readings:**

1. Aaker, Myers &Batra : Advertising Management , Prentice Hall.
2. Wells, Moriarity & Burnett : Advertising Principles & practices , Prentice Hall.
3. Kleppner's Advertising Procedure: W.Ronald Lane, Kane Whitehill king and J.Thomas Russell, Pearson Education.
4. George E.Belch& Michael A. Balch : Advertising and Promotion, TMH
5. S.H.H Kazmi and SatishK.Batra : Advertising and sales promotion, Excel books
6. Cowley. D: Understanding Brands, , Kogan Page Ltd
7. Jean Noel Kampferer: Strategic Brand Management, Kapferer Free Press
8. David Aaker: Brand Leadership, Simon & Schuster

## **DSE II (Marketing)**

### **RETAIL MANAGEMENT**

**Objective:** The primary objective of the course is to have students develop marketing competencies in retailing and retail consulting. The course is designed to prepare students for positions in the retail sector or positions in the retail divisions of consulting companies. Besides learning more about retailing and retail consulting, the course is designed to foster the development of the student's critical and creative thinking skills.

#### **Course Contents**

##### **Unit I:**

Introduction to Retailing, Definition, Characteristics, Evolution of Retailing in India, Retailing in India, Emerging Trends in Retailing, Factors Behind the change of Indian Retail Industry.

##### **Unit II:**

Retail Formats: Retail Sales by ownership, On the basis of Merchandise offered, nonstore Based retail mix & Non traditional selling.

##### **Unit III:**

Store Planning: Design & Layout, Location Planning and its importance, retailing image mix, Effective Retail Space Management, Floor Space Management.

##### **Unit IV:**

Retail Marketing: Advertising & Sales Promotion, Store Positioning, Retail Marketing. Mix, CRM, Advertising in Retailing. Retail Merchandising: Buying function, Markups & Markdown in merchandise management, shrinkage in Retail merchandise management.

##### **Unit V:**

Merchandise Pricing: Concept of Merchandise Pricing, Pricing Options, Pricing Strategies, Pricing Objectives, Types of Pricing. Retail Operation: Elements/Components of Retail Store Operation, Store Administration, Store Manager –Responsibilities, Inventory Management, Management of Receipts, Customer Service, Management of Retail Outlet/Store, Store Maintenance, Store Security.

#### **Readings**

1. Cullen & Newman: Retailing – Environment & Operations, Cengage Learning EMEA
2. Berman & Evarv: Retail Management, Perntice Hall.
3. Bajaj, Tuli & Srivastava: Retail Management- Oxford University Publications
4. Gibson G Vedamani: Retail Management: Functional principles & practices, Jaico Publishing House.
5. Harjit Singh: Retail Management, S. Chand Publication.

## **DSE- II (Marketing)**

### **DISTRIBUTION AND SUPPLY CHAIN MANAGEMENT**

**Objective:** This course would help students develop an understanding about the role of marketing channels, distribution and supply chain, key issues of supply chain and the drivers of supply chain performance. The course would acquaint the students with various concepts.

#### **Course Contents**

**Unit I:** The channel system: Rationale for marketing channel structures, Composition of marketing channels, Channel Environment.

**Unit II:** Distribution – Basic concept, Transportations, Inventory, Warehousing, Managing logistics.

**Unit III:** Concepts and importance of a Supply Chain (SC), Key issues of Supply Chain Management, Competitive and SC strategies, Achieving strategic fit.

**Unit IV:** Dynamics of supply chain: Supply Chain Integration, Push-based, Pull-based and Push-Pull based supply chain, Demand Forecasting in a Supply Chain, Managing inventory in SC environment: Transportation in SC environment.

**Unit V:** Strategic Alliances, Third party and fourth party logistics, Retailer- Supplier partnerships (RSP), Supplier evaluation and selection, Use of best practices and Information Technology (IT) in Supply Chain Management.

#### **Readings**

1. Ayers, J. B. (2006). Handbook of supply chain management (2nd ed.). Florida: Auerbach Publication.
2. Ballou, R. H., & Srivastava, S. K. (2008). Business logistics/ supply chain management (5th ed.). New Delhi: Pearson Education.
3. Chopra, S., & Meindl, P. (2007). Supply chain management: Strategy, planning and operation (3rd ed.). New Delhi: Pearson Education.
4. Coyle, J. J., Bardi, L. J., & Langley, C. J. (2008). The management of business logistics (7th ed.). USA: South-Western.
5. Dornier, P. P., Ernst, R., Fender, M., & Kouvelis, P. (1998). Global Operations Management and Logistics: Text and Cases. New York: John Wiley & Sons.
6. Mentzer, J. T. (2001). Supply chain management. New Delhi: Sage Publications.
7. Monczka, R. M., Handfield, R. B., Giunipero, L. C., & Petterson, J. L. (2009). Purchasing and supply chain management (4th ed.). USA: Cengage Learning.
8. Raghuram, G., & Rangaraj, N. (2000). Logistics and supply chain management: cases and concepts. New Delhi: Macmillan.
9. Shah, J. (2009). Supply chain management: Text and cases. New Delhi: Pearson Education.

## **DSE II (Marketing)**

### **MARKETING OF SERVICES**

**Objective:** The course is designed to equip students with the knowledge of marketing of all types of services.

**Course Contents:**

**Unit I:** The emergence of service economy: contributory factors, consumption pattern analysis, economic transformation unique aspects of services: goods, services, products, managerial challenges

**Unit II:** Marketing mix: concept of value and value drivers, extended framework Service marketing system: production, marketing, human resources, sequential analysis.

**Unit III:** Service system positioning: service delivery process, blueprinting Service buying behaviour; difference in perspective, risk analysis, decision process.

**Unit IV:** Service marketing strategy; segmentation, targeting and positioning, market innovation Competitive differentiation; competitive advantage and value chain analysis

**Unit V:** Service quality; concept, technical and functional quality, Service quality models and measurement Demand and supply imbalances management; challenges and strategies; Service culture; managing by values, recovery and empowerment; Relationship building: relationship marketing, bonding and life time value Service industries: insurance, banking, air transportation, courier, education etc.

**Text Books:**

1. Fisk, R. P., Grove, S. J., & John, J.: Interactive services marketing. New York. Houghton Mifflin.
2. Glynn, W. J., & Barnes, J. G.: Understanding services management – Integrating marketing, organizational behaviour, operations and human resources management, Prentice Hall.

**References:**

1. Gronroos, C.: Service Management and Marketing - A customer relationship management approach, New York: John Wiley.
2. Hoffman, K. D., & John, E. G. B.: Marketing of services: Concepts strategies and cases, Thomson-South Western.
3. Shanker, R. (2002). Services Marketing: The Indian perspective, Excel Books.

## **DSE II (Marketing)**

### **INTERNATIONAL MARKETING**

**Unit 1.** Framework of international marketing .Intra firm& environmental factors, social cultural, economic, political & legal aspects, Difference between domestic marketing, International marketing, Definition & concept.

**Unit 2.** Policy framework, Indian Trade Policy, Recent trends in Indian foreign trade, Basic steps in starting an export business – An overview of licencing regulations & Procedures.

**Unit 3.** International Marketing Decisions - Product planning for export manufacturing firms & export houses. Identifying foreign markets, market research overseas. Market entry. Export pricing- International terms, payment terms. Distribution logistics for export, foreign sales agent selection & appointment. Promotion of products/ services abroad overview, merchandising, Trade fairs/exhibition

**Unit 4.** Institutional infrastructure for export in India, Export Assistance.

**Unit 5.** Introduction to Export documentation and procedures, framework, preshipment & postshipment documents, Role of ITPO in export promotion, quality control & preshipment inspection, Labelling/packing, Marking of consignments, Marine/cargo insurance etc.

#### **Readings:**

1. Varshney & Bhattacharya: International marketing management, Sultan Chand & Sons
2. W.J. Keegan: Multinational Marketing Management, Prentice Hall.
3. V. Terpestra & Ravi Saratnag: International marketing, Naper Publishing Group.
4. P. Cateora & Graham: International marketing, McGraw Hill.
5. Hans Muhlbache: International marketing-A global perspective, Cengage Learning EMEA



**\*\* RESEARCH PROJECT \*\***

**DSE-III (HUMAN RESOURCE)**  
**DSE-III (HUMAN RESOURCE)**  
**HRD: SYSTEMS AND STRATEGIES**

**Objective** The course gives an overview of the need for HRD and HRD practices which can develop and improve an Organization's systems and strategies leading to an optimal HRD climate.

**Course Contents**

**UNIT - I:** Human Resource Development (HRD) : Concept, Origin and Need, Relationship between human resource management and human resource development; HRD as a Total System; Activity Areas of HRD : Training, Education and Development; Roles and competencies of HRD professionals.

**UNIT - II:** HRD Process: Assessing need for HRD; Designing and developing effective HRD programs; Implementing HRD programs; Evaluating HRD programs.

**UNIT- III:** HRD Interventions: Integrated Human Resource Development Systems, Staffing for HRD; Physical and Financial Resources for HRD. HRD and diversity management; HRD Climate; HRD Audit.

**UNIT – IV: HRD Applications:** Coaching and mentoring, Career management and development; Employee counselling; Competency mapping, High Performance Work Systems, Balanced Score Card, Appreciative inquiry. Integrating HRD with technology.

**UNIT – V:** Evaluating the HRD Effort; Data Gathering; Analysis and Feedback; Industrial relations and HRD. HRD Experience in Indian Organizations, International HRD experience, Future of HRD.

**Readings:**

1. Nadler, Leonard: Corporate human Resource Development, Van Nostrand Reinhold / ASTD, New York.
2. Rao T.V. and Pareek, Udai: Designing and Managing Human Resource Systems, Oxford and IBH Publication Ltd.
3. Rao T.V.: Reading in human Resource Development, Oxford IBH Publication .Ltd.
4. Viramani B.R. and Seth, Pramila: Evaluating Management Training and Development, Vision Books.
5. Rao T.V.: Human Resource Development, Sage publication.
6. Kapur, Sashi: Human resource Development and Training in Practice, Beacon Books.
7. Lynton, Rolf P. and Pareek, Udai: Training for Development, Vistaar publication.
8. Werner J. M., DeSimone, R.L.: Human resource development, South Western.
9. Mankin, D.: Human resource development, Oxford University Press India.
10. Haldar, U. K.: Human resource development, Oxford University Press India.
11. Rao, T.V.: Future of HRD, Macmillan Publishers India.

**DSE III (Human Resource)**  
**TRAINING & MANAGEMENT DEVELOPMENT**

**Objective:** To familiarize the students with the concept and practice of training and development in the modern organizational setting.

**Course Contents**

**Unit I Organization** vision & plans, assessment of training needs, setting training objectives, designing training programmes, Spiral model of training.

**Unit II** Tasks of the training function: Building support, overall training capacity, developing materials, strategic planning, networking, designing training programmes.

**Unit III** Training methods: On the job training, job instruction training, apprenticeship, coaching, job rotation, syndicate method, knowledge based methods, lecture, conferences, programmed learning, simulation methods, case study, vestibule training, laboratory training, in-basket exercise, experiential methods, sensitivity training, etraining.

**Unit IV** Management Development Programme Methods:-Understudy, Coaching, Action Learning, Role Play, Management Games, Seminars, University related programmes, special projects, behavioural modelling, job rotation, case study, multiple management, sensitivity training. Post training: Training evaluation, Training impact on individuals and organizations, Evaluating Programmes, Participants, Objectives.

**Unit V** Organisational Development (OD): Definition Foundations of OD, Managing the OD Process, Action Research and OD. OD Interventions: Overview of OD Interventions, Team Interventions Inter-group and Third-Party Peacemaking Interventions. Comprehensive OD Interventions, Structural Interventions and the Applicability of OD, Training Experiences. Issues in Consultant –Client Relationships, System Ramifications, Power, Politics and OD

**Readings:**

1. Blanchard P.Nick & Thacker James: Effective Training, Systems, Strategies and Practices, Pearson.
2. French Wendell, Bell Cecil and Vohra Veena: Organisation Development, Behavioral Science Interventions for Organisation Improvement, Prentice Hall.
3. Lynton Rolf & Pareek Udai: Training & Development, Prentice Hall.
4. Bhatia S.K.: Training & Development, Deep & Deep Publishers.

## **DSE-III (HUMAN RESOURCE)**

### **MANAGEMENT OF INDUSTRIAL RELATIONS**

**Objective:** To acquaint students with concepts of Industrial Relations and various legislations related to Labour Welfare and Industrial Relations.

**Course Contents:**

**Unit I** Concept of industrial relations, aspects of industrial relations, conflict and cooperation, parties in industrial relations, workers employers and government, trade unions, objectives collective bargaining.

**Unit II** Workers participation in management, levels of participation, mode of participation Works Committee, Joint Management councils, Worker Director, Grievance Procedure, Quality Circles.

**Unit III Trade Union Act 1926**, Immunity granted to Registered Trade Unions, Recognition of Trade Unions. The Industrial Employment (Standing Orders) Act 1946, scope, coverage, certification process, modification, interpretation, and enforcement. The Industrial Disputes Act 1947, forum for settlement of disputes, instruments of economic coercion, strikes, lockouts and closure.

**Unit IV** Salient features, coverage of employees and employers, rules and benefits relating to The Payment of Wages Act 1936, The Payment of Gratuity Act 1972, The Minimum Wages Act 1948, and The Payment of Bonus Act 1965.

**Unit V** The Factories Act 1948, definition, approval, licensing and registration, health and welfare measures, employment of women and young persons, leave with wages and weekly holidays. The salient features, coverage of employees and employers, and benefits under The Provident Fund and Miscellaneous Provisions Act 1952 and Employees Pension Scheme and Employees State Insurance Act 1948.

**References:**

1. S C Srivastava: Industrial Relations and Labour Laws, Vikas Publishing House.
2. T N Chhabra: Industrial Relations and Labour Laws, Dhanpat Rai Publishing House.

## **DSE III (HUMAN RESOURCE) PERFORMANCE AND COMPENSATION MANAGEMENT**

**Objective:** To familiarize students about concepts of performance and compensation management and how to use them to face the challenges of attracting, retaining and motivating employees to high performance.

### **Unit I**

Introduction- Concept, Philosophy, History from performance appraisal to performance development. Objectives of performance management system; Performance management and performance appraisal; Performance Management process: Performance planning, Process and Documentation of Performance appraisal, Appraisal Interview, Performance Feedback and Counselling.

### **Unit II**

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

### **Unit III**

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

### **Unit IV**

Incentives plans for production employees and for other professionals. Developing effective incentive plans, pay for performance,. Supplementary pay benefits, insurance benefits, retirement benefits, employee services benefits. Benefits & Incentive practices in indian industry.

### **Unit V**

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

### **Readings:**

1. Milkovich & Newman , Compensation, McGraw Hill.
2. T.J. Bergman , Compensation Decision Making, Harcourt, Fort Worth, TX
3. Richard Henderson: Compensation management in a knowledge based world, Prentice Hall.
4. T.N.Chhabra & Savitha Rastogi Compensation management, Sun India Publications.
5. Gary Dessler , Human Resource Management, Prentice Hall.
6. Armstrong's Handbook of Performance Management: An Evidence-Based Guide to Delivering High Performance :Book by Michael Armstrong
7. Herman Aguinis: Performance Management, Prentice Hill.
8. Armstrong, M. & Baron, A: Performance management and development, Jaico Publishing House
9. Armstrong, M., Performance management: Key strategies and practical guidelines, Kogan Page, London.

## **DSE III (Human Resource)**

### **COUNSELLING & NEGOTIATION SKILLS FOR MANAGEMENT**

**Objective:** The objective of this course is to provide insights into handling behavioural issues at work place by developing counselling skills. It is also intended to facilitate an understanding of the structure and dynamics of negotiation.

#### **Course Contents**

##### **Unit I**

Counselling: Introduction, Approaches to Counselling, Goals and Process of Counselling; Counselling Procedures and Skills, Organizational Application of Counselling Skills.

##### **Unit II**

Changing Behaviours through Counselling; Specific Techniques of Counselling; Role conflicts of Managers and Counselling.

##### **UNIT III**

Application of Counselling in Specific Organizational Situations: Dealing with problem Subordinates; Performance Management; Alcoholism and Other Substance Abuse. Ethics in Counselling.

##### **Unit IV**

Negotiation: Introduction, Nature and need for negotiation, negotiation process, Types and styles of negotiation; strategies and tactics; barriers in effective negotiation, Communication Style, Breaking Deadlocks

##### **Unit IV**

Role of trust in negotiations; negotiation and IT; ethics in negotiation; cultural differences in negotiation styles; gender in negotiations; context of mediation; negotiation as persuasion.

#### **Readings**

1. Singh Kavita - Counselling Skills for Managers (PHI)
2. Carroll, M.: Workplace counseling, Sage Publication.
3. Kottler, J. A., & Shepard, D. S.: Introduction to counselling: voices from the field, USA: Cengage Learning.
4. Moursund, J.: The Process of counselling and therapy, New Jersey: Prentice Hall.
5. Patterson, L. E., & Welfel, E. R.: The counselling process: A multitheoretical integrative approach, New York: Brooks Cole.
6. Kolb, D., & Williams, J.: The Shadow Negotiation. UK: Simon & Schuster.
7. Korobkin, R.: Negotiation theory and strategy, Aspen Publisher.
8. Lewicki, R.: Essentials of negotiation. Alexandria V. A.: Society of HRM.

## **DSE III (Human Resource)**

### **Cross Cultural Human Resource Management**

**Objective:** - To explore the concepts and techniques of the essential elements of cross cultural HRM and to enable the students to recognise its critical issues .The course aims to understand HRM concerns in the cross cultural scenario.

#### **Course Contents**

##### **Unit 1**

Introduction to concepts of culture and nationality, Impact of culture on international business environment ,Hofsted's approach ,advantages and disadvantages PCN,TCN,HCN,Expatriate adjustment process,Impact of cultural issues on flexibility and work life balance. Recruitment and Selection, Approaches to multinational staffing.

##### **Unit 2**

Managing diversity: diversity and organisational culture, Approaches to managing diversity, Diversity management programme.Training: cross cultural training, Cultural assimilators, Diversity training. Cross cultural team building

##### **Unit 3**

Performance appraisal: Criteria for performance appraisal, Variables that influence expatriate performance appraisal. Compensation: Objectives of expatriate compensation plan .Approaches to expatriate compensation: Going rate approach, Balance sheet approach .Cultural impact on compensation policy

##### **Unit 4**

Repatriation: Process, Causes of expatriate failure, Problems of repatriation. Cross border Mergers and Acquisitions: HRM perspective

##### **Unit 5**

International industrial relations: Labour unions and MNC, Employee relations in MNC, Response of labour unions to MNC.

#### **Readings**

1. Dowling P.J and Engle Sr.A.D: International HRM, Thomson Learning.
2. Browaeys M.J and Price R: Understanding cross cultural management, Prentice Hall.
3. MausamiS.Bhattacharya and NilanjanSengupta: International Human Resource Management, Excel Books.
4. Thomas.D.C: Cross cultural Management essential concepts, Sage Publication.
5. Lucas Rosemary and Lupton Ben: Human resource management in International Context, Jaico publication house.
6. Schuler.R.S, Briscoe.D.R and Claus: International Human Resource Management, Routledge New York.

## **DSE III (HUMAN RESOURCE) TALENT AND KNOWLEDGE MANAGEMENT**

**Objective** - To prepare students for talent and knowledge management efforts in organisations .It aims at enabling students to gain insights in concepts and application of talent and knowledge management in organizations. The course aims at understanding basic elements, processes, approaches and strategies of managing talent and knowledge in organisations.

### **Course Contents**

#### **Unit 1**

Meaning and importance of talent management, Talent management Grid, Creating talent management system, Strategies of talent management.

#### **Unit 2**

Competency model, Competency mapping, Role of leaders in talent management, Talent management and competitive advantage.

#### **Unit 3**

Elements of knowledge management, Advantages of knowledge management, Knowledge management in learning organisations. Types of Knowledge: Tacit and Explicit .Managing knowledge workers.

#### **Unit 4**

Knowledge management process, Approaches to knowledge management: Knowledge management solutions, Knowledge creation, Knowledge sharing, Knowledge dissemination, Knowledge management life cycle, Nonaka's model of knowledge. Knowledge capturing techniques: Brainstorming, Protocol analysis, Consensus decision making, Repertory grid, Concept mapping.

#### **Unit 5**

Knowledge management strategies: Aligning individual needs with organisation, Reward systems for knowledge management, Knowledge audit, Benchmarking, Balance score card, Gap analysis.

### **Readings**

1. Lance A. Berger, Dorothy Berger: Talent management handbook, McGraw Hill New York.
2. Cappeli Peter: Talent on Demand –Managing Talent in an age of uncertainty, Harvard Business press.
3. Awad.E.M and Ghaziri.H.M: Knowledge management, Pearson education International.
4. Stuart Barnes: Knowledge management system theory and practice, Thomson learning.
5. Donald Hislop: Knowledge management in organisations, Oxford University press.
6. Sudhir Warier: Knowledge management, Vikas publishing house.
7. T. Raman: Knowledge management –a resource book, Excel books.



**\*\* RESEARCH PROJECT \*\***

**DSE - IV Management of Global Business**  
**DSE - IV Global - I**  
**INTERNATIONAL TRADE: POLICIES AND STRATEGIES**

**Objective:** The paper aims to provide a thorough understanding of the basis for international trade and strategies. The role of the global institutional structure and trade strategies of developing countries and trade partners of India will be studied.

**Course Contents:**

**Unit I:** Review of Economic Theory on International Trade: Basis for international trade; gains from trade; distributional issues, policy instruments and their impact, political economy. Trends in Global Trade and Balance of Payments with special reference to India: Historical roots of today's international trade, Composition, origin and destination of global exports and imports, Trade in invisibles, Balance of payments: current account and capital account, Capital flows and foreign exchange revenues, External Debt

**Unit II: The Global Institutional Structure:** GATT (General Agreement on Trade and Tariffs), WTO (World Trade Organisation), Regional Trade Blocks and Trade Agreements.

**Unit III:** India's Industrialization Strategy and International Trade: Review of Economic planning strategies and issues: early phase; the 1970s and 1980, Policies since 1991, Exim policy, structure of tariffs and restrictions, currency depreciation and convertibility, Export Promotion Zones

**Unit IV:** Experience of Select Developing Countries: Analysis of the trade strategy and the policy framework in two select large countries and comparison with India, Impact of trade on growth, agriculture, inequality, poverty, and other developmental indicators.

**UNIT V**

Case Studies on Trade Strategies of Emerging Economies- China and ASEAN (Association of South East Asian Nations).

**Text Books:**

1. Tendulkar and Srinivasan: Reintegrating India with the World Economy, Pearson.
2. Connor, David E. O' (2006). Encyclopedia of the Global Economy: A guide for students and researchers. New Delhi: Academic Foundation

**References:**

1. The Trade Game: Negotiation trends at WTO and concerns of developing countries, 2006. New Delhi : Academic Foundation
2. Krugman, Obstfeld and Melitz: International Economics. (8th ed.). Pearson Education
3. [www.wto.org](http://www.wto.org)

## **DSE - IV- Global - 2**

### **GLOBAL BUSINESS ENVIRONMENT**

**Objective:** To get the students acquainted with the present economic environment in India and abroad. To enable the students understand the various issues involved in the macro management of the economy

#### **Unit I:**

Introduction. Concept of Economic Environment; Nature and scope. Macro variables: Income, Employment, Money Supply, Price Level, Interest rates, Saving and Investment. Movement and Interrelationship between different variables. Trends in Macro variables in India

#### **Unit II:**

Institutional Framework of Economic Environment: Role of state; State Vs Markets. Fiscal Policy; Concept & Implications. Monetary Policy; Concept & Implications. Commercial Policy; Concept & Implications

#### **Unit III:**

Structure of Indian Economy: Growth Strategy in plans. Industrial Policy. Public sector & Private sector Monetary Policy. Fiscal Policy. Infrastructure Development. Issues in Indian Economy: Poverty, Unemployment, Regional Dimensions, Productivity & Modernisation, Environment & Sustainable Development, Human Resource Development

#### **Unit IV:**

Open Economy Management. Balance of payments. Role of Foreign Trade & Policy. Role of Foreign Capital & Policy. Exchange Rate Policy and Exchange Controls. External Debt; International Linkages: Globalisation: Concept, Implications, Policy. Regional Integration: EU, etc.

#### **UNIT V :**

World Trade Organization. World Bank, IMF, etc. Other Emerging Economies: China, Brazil, Russia. Global Orientation of Indian Economy: Growth and evolution of Indian MNC's, Current crises in US/Europe/Asia and its impact on economic growth of India. SAARC, ASEAN and India.

#### **Text Books:**

1. The Indian Economy; Problems and Prospects. Edited by Bimal Jalan, Penguin
2. V.K.Puri: Indian Economy, Himalya Publishing House

## **DSE - IV- Global - 3**

### **TRANSNATIONAL AND CROSS CULTURAL MARKETING**

**Learning Objective:** The purpose of this paper is to provide an understanding of the impact the cultural differences have on global marketing. The methods of price decisions in international markets shall also be taught.

**Unit I:** Global Marketing, the scope and challenge of international marketing, the Global Manager, importance of Global Markets, development of Global Marketing. Cultural and social forces, definition of culture, cultural values, language and communication. Cultural differences. impact of social and cultural environment on marketing industrial and consumer products.

**Unit II:** Developing a global vision through marketing research. Scope of international marketing research. Problems: Collecting primary data, Use & non-availability of secondary data. Multicultural research-Research on internet. Estimating market demand, problems in analyzing and interpreting research information. Responsibility for conducting marketing research, communicating with decision makers.

**Unit III** Outsourcing Research, developing a Global Information System, Global Product Strategies, Product Design, Packaging and Labeling, Warranty and Service Policies, New Product Development, Global Strategies for Services & Brands, Marketing Services including Social Marketing.

**Unit IV** Pricing decisions: Global Pricing Framework, Pricing Basics, Marginal Cost Pricing and its importance, Transfer Pricing, Counter trade, Systems Pricing, Pricing and Positioning, price quotation – preparation of quotations.

#### **UNIT V**

Promotion Decisions:

Promotions – international advertising – sales promotion in international markets – international advertising – direct mailing – personal selling – exhibition – generic promotions in international marketing

#### **Readings**

1. Cateora, Philip R. & Graham, John L.: International Marketing, Tata McGraw Hill.
2. Cherunillam, Francis: International Marketing, Himalaya Publishing House
3. JJ Shaw & SakOnkvisit: International Marketing- Analysis and Strategies, Prentice Hall India.
4. Warren J. Keega: Global Marketing Management, Prentice Hall India

## **DSE - IV- Global - 4**

### **INTERNATIONAL SUPPLY CHAIN MANAGEMENT**

**Objective:** To familiarize the students with the essential elements of the Supply Chain Management. Strategic issues in the International Supply Chain Management and logistics network configuration along with performance measurement and evaluation shall be studied thoroughly.

#### **Course Contents:**

**Unit I** Introduction to Supply Chain Management - Concepts, Objectives and functions of Supply Chain Management, Issues in Supply Chain Management; Managing networks and relationships; Sourcing Internationally, Subcontracting within an International Dimension, International Distribution Management: Types of Intermediaries, Channel Selection and Management.

**Unit II** Strategic issues in Supply Chain – Strategic Partnership, Logistics Management: Concept, Objective and Scope, Transportation, Warehousing, Inventory Management, Packing & Unitization, Control & Communication, Role of Information Technology in Logistics, Logistics Service Firms and Third Party Logistics, Logistics in Maximizing profitability and cash flow, 3PL (Third Party Logistics), 4PL(Fourth Party Logistics), Reverse Logistics.

**Unit III** Logistics Network Design for Global Operations Global Logistics Network Configuration, Orienting International Facilities: Considerations and Framework, Tradeoffs Associated with each Approach, Mapping the different Approaches, Capacity Expansion Issues; Information Management for Global Logistics: Characteristics of Logistics Information and Telecommunication Systems, Capabilities and Limitations.

**Unit IV** Performance Measurement and Evaluation in Global Logistics: Operations and Logistics Control: Key Activities Performance Information, Measuring Performance in Functional Integration, Measuring Performance in Sectoral Integration

#### **UNIT V**

Global Supply Chains and their societal, business, and cultural contexts and impacts. Perspectives for business, social science, engineering, and legal environment, Drivers for economic globalization (labor costs, resources, regulation, etc.), Influence on world and national economies, Design of Supply Chains.

#### **Readings**

1. Rushton, A., Croucher, P. and Peter Baker): Handbook of Logistics and Distribution Management, Kogan Page Pub
2. Christopher Martin: Logistics and Supply Chain Management, Creating Value-adding Networks, Pearson Education
3. Chopra Sunil and Peter Meindl: Supply Chain Management, Pearson Education

## **DSE-IV-Global-5**

### **INTERNATIONAL ACCOUNTING AND REPORTING SYSTEM**

**Objective:** - To develop skill and competencies of various practices in the International Accounting and Reporting Systems. A comparative perspective of the accounting standards and practices across the different countries is the focus of the study.

**Course Contents:**

**Unit I**

Global accounting standard: Meaning, needs, benefits of accounting standards, types of accounting standards, Argument for and against Global accounting standards, Concept of Harmonization and Convergence, Obstacles in Harmonization and Convergence, Suggestions for increased convergence and harmonization.

**Unit II**

International Accounting Standard Committee (IASC): Objectives, Working, Composition of IASC, Reasons of Failure of IASC, IAS-I (Presentation of Financial Statements), Process of developing International Accounting Standards. International Accounting Standard Board (IASB): Creation of IASB, Organizational Structure, Standard Setting Procedures, enforcement powers of IASB and Achievements of IASB.

**Unit III**

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

**Unit IV**

A Comparative Perspective of Accounting: Accounting Standards & Practices in Europe, USA, Asia and UK, Reporting & Disclosure Practices across countries

**UNIT V**

**Global Accounting** Standards and International Convergence.

**Readings**

1. Frederick, D.S. Choi and G. Mueller: International Accounting, Englewood Cliffs. Prentice Hall
2. Radebaugh, Lee H., Gray, Sidney J. & Black, Ervin L.: International Accounting and Multinational Enterprises, Wiley Publications
3. Miller Paul B.W and Bahnson, Paul R.: Quality Financial Reporting, Tata McGraw-Hill.
4. Evans, Thomas G., Taylor, Martin E. and Holzman Oscar: International Accounting and Reporting. New York: Macmillan Publishing Company.
5. Rathore, Shirin: International Accounting, Prentice Hall of India

## **DSE - IV GLOBAL - 6**

### **MULTINATIONAL BUSINESS FINANCE**

**Objective:** The course has been designed to familiarize the students with International Monetary System and Financial Institutions. Functioning of the Foreign Exchange Markets and Financial Management of a multinational firm will be the essential component of this course.

#### **Course Contents:**

##### **UNIT I**

Multinational Business Finance – MNCs (Multinational Corporations) and transnational corporations, Difference between domestic and International financial management, Motivations for International finance.

International Monetary System - The Gold standard, The Bretton Woods system, the flexible exchange, alternative exchange rate system, the European monetary system, Euro and its implications for Indian banking, International Financial Institutions – International Monetary Fund (IMF), Asian Development Bank (ADB), International Bank for Reconstruction and Development (IBRD), Bank for International Settlement (BIS) and Organization for Economic Cooperation and Development (OECD).

##### **UNIT II**

The Foreign Exchange Markets: Introduction, types: Global and Domestic market, spot market and forward market; rates: direct and indirect quotations, bid-ask spread; Functions of the Foreign Exchange Markets; determination of forward premiums and discounts, interest arbitrage – covered interest arbitrage and interest parity theory – forecasting of foreign exchange rates.

##### **UNIT III**

Financial management of the Multinational Firm – Cost of Capital and Capital Structure of a Multinational Firm – determining capital structure components, Cost of capital for MNCs (Multinational Corporations) and Domestic Firms, Multinational capital budgeting – Problems and issues in foreign investment analysis.

##### **UNIT IV**

Payment Systems: Payment terms and financing international trade, international flow of funds and portfolio investment in India.

##### **UNIT V**

FDI (Foreign Direct Investment) vs. FIIs (Foreign Institutional Investors), investment strategies of FIIs in India, FIIs and volatility, impact of FIIs investment on stock markets and public policy. Netting (with numericals), pooling, leading and lagging as international payment settlement.

#### **Readings:**

1. Shapiro, Allen C. (1995). *Multinational Financial Management*, Prentice Hall India.
2. Eiteman, David K. Stonehill, Arthur I., and Moffett, Michael H. (2001). *Multinational Business Finance* (9th ed.). Addison Wesley, New York.
3. Buckley, A. (2004). *Multinational Finance* (5th ed.). Pearson Education.
4. Vij, Madhu (2010). *International Financial Management* (3rd ed.). Excel Books, N3.
5. Levi, Maurice(1996), *International Finance*, McGraw Hill Inc., (4th ed.). New York, New Delhi.

## **DSE\_IV\_Global\_Paper No.7**

### **INTERNATIONAL JOINT VENTURES, MERGERS AND ACQUISITIONS**

**Objective:** This course is designed to provide an understanding of the essential elements of Joint Ventures, Mergers and Acquisitions with the basic methods of valuation, postmerger valuation, methods of payment and financing options at global level.

**Course Contents:**

**Unit I**

Joint Ventures: Concept & Meaning of Joint Ventures, Need & Types of Joint Ventures, Structures & Problems faced in Joint Ventures, Joint Ventures and Strategic Alliance. Some relevant case study of successful and failed joined ventures.

**Unit II**

Mergers and Acquisitions: Introduction to mergers, types of mergers, theories of mergers & acquisitions; Cross-border mergers and acquisitions, issues and challenges in cross border M&A. Handling cross-culture and taxations issues in cross-brder M&A. Analysis of Post-Merger Performance.

**UNIT III**

Demerger, types of demerger, reverse merger, buyback of shares, leverage buy-out strategy, merger strategy - growth, synergy, operating synergy, financial synergy, diversification. Takeover and its types, takeover strategy, takeover bids, legal framework for mergers and acquisitions, leverages and buyouts.

**Unit IV**

Deal Valuation and Evaluation: Factors affecting valuation basics, methods of valuation, cash flow approaches, economic value added (EVA), sensitivity analysis, valuation under takeover regulation, valuation for slump sale, cost-benefit analysis and swap ratio determination

**Unit V**

Post-Merger Evaluation: Financial Evaluation of Mergers & Acquisitions, Impact on shareholders' Wealth; Methods of payment and financing options in mergers & acquisitions, financing decision, Merger, Acquisition and Competition law 2002, SEBI (Securities & Exchange Board of India) Takeover Code 2011 and criteria for negotiating friendly takeover.

**Readings**

1. Weston, Fred; Chung, Kwang S. & Siu, Jon A.: *Takeovers, Restructuring and Corporate Governance*, (2nd ed.). Pearson Education
2. Gupta, Manju (2010): *Contemporary Issues in Mergers and Acquisitions*. Himalaya Publishing
3. Sundarsanam (2006); *Creating Value from Mergers and Acquisitions*, (1st ed.) Pearson Education
4. Ramanujan. S. (1999); *Mergers: The New Dimensions for Corporate Restructuring*, McGraw Hill
5. Narayankar, Ravi, (2013): *Merger and Acquisitions Corporate Restructuring, Strategy and Practices*, (2nd ed.). International Book House Pvt. Ltd.



**\*\* RESEARCH PROJECT \*\***