



**RAMAIAH**  
Institute of Technology

# **CURRICULUM**

**for the Academic year 2020 – 2021**

**DEPARTMENT OF MANAGEMENT  
STUDIES**

**III & IV SEMESTER MBA**

**RAMAIAH INSTITUTE OF TECHNOLOGY**  
(Autonomous Institute, Affiliated to VTU)  
Bangalore – 560054.

### Scheme of Teaching (III Semester-Core)

Subject code	Name of the subjects	Category	Credits				Contact Hours
			L	T	P	T	
<b>III SEMESTER</b>							
MBA193C1	BUSINESS RESEARCH METHODS	Core	4	0	0	4	4

### III Semester-Electives)

<b>[III SEMESTER (FINANCE)]</b>							
MBA193F1	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT (D)	Elective	4	0	0	4	4
MBA193F2	DERIVATIVES (D)	Elective	4	0	0	4	4
MBA193F3	TAX MANAGEMENT (D)	Elective	3	0	0	3	3
MBA193F4	MERGERS, ACQUISITIONS AND CORPORATE RESTRUCTURING	Eltive	4	0	0	4	4
MBA193F5	INTERNATIONAL FINANCIAL MANAGEMENT	Elective	3	0	0	3	3
MBA193F6	INTERNATIONAL TAXATION I	Elective	4	0	0	4	4
<b>III SEMESTER (MARKETING)</b>							
MBA193M1	CONSUMER BEHAVIOUR (D)	Elective	4	0	0	4	4
MBA193M2	INTEGRATED MARKETING COMMUNICATIONS- (D)	Elective	4	0	0	4	4
MBA193M3	SERVICES MARKETING- (D)	Elective	3	0	0	3	3
MBA193M4	INTERNATIONAL MARKETING	Elective	3	0	0	3	3
MBA193M5	RURAL MARKETING	Elective	4	0	0	4	4
MBA193M6	SALES & RETAIL MANAGEMENT	Elective	4	0	0	4	4
<b>III SEMESTER (HUMAN RESOURCE)</b>							
MBA193H1	ADVANCED HUMAN RESOURCE MANAGEMENT (D)	Elective	4	0	0	4	4
MBA193H2	TRAINING & DEVELOPMENT -(D)	Elective	4	0	0	4	4
MBA193H3	INTERNATIONAL HRM (D)	Elective	3	0	0	3	3
MBA193H4	HUMAN RESOURCE ANALYTICS	Elective	4	0	0	4	4
MBA193H5	HRIS & ACCOUNTING	Elective	3	0	0	3	3
MBA193H6	ORGANIZATIONAL DEVELOPMENT & CHANGE	Elective	4	0	0	4	4

### Scheme of Teaching ( IV Semester- Core)

Subject code	Name of the subjects	Category	Credits				Contact Hours
			L	T	P	TOTAL	
<b>IV SEMESTER</b>							
MBA194C1	Project work cum Internship	Core	0	0	12	12	

### ( IV Semester- Electives)

<b>IV SEMESTER (FINANCE)</b>							
MBA194F1	INVESTMENT BANKING AND FINANCIAL SERVICES (D)	Elective	3	0	0	3	3
MBA194F2	GOODS AND SERVICES TAX (D)	Elective	3	0	0	3	3
MBA194F3	INTERNATIONAL TAXATION II	Elective	3	0	0	3	3
MBA194F4	MANAGEMENT ACCOUNTING & CONTROL SYSTEMS	Elective	3	0	0	3	3

<b>IV SEMESTER (MARKETING)</b>							
MBA194M1	DIGITAL MARKETING (D)	Elective	3	0	0	3	3
MBA194M2	STRATEGIC MARKETING (D)	Elective	3	0	0	3	3
MBA194M3	BUSINESS MARKETING	Elective	3	0	0	3	3
MBA194M4	SUPPLY CHAIN MANAGEMENT	Elective	3	0	0	3	3

Note: Dual subjects are specified by (D)

<b>IV SEMESTER- HUMAN RESOURCE</b>							
MBA194H1	INDUSTRIAL RELATIONS MANAGEMENT-(D)	Elective	3	0	0	3	3
MBA194H2	ADVANCED ORGANIZATIONAL BEHAVIOUR - (D)	Elective	3	0	0	3	3
MBA194H3	KNOWLEDGE MANAGEMENT	Elective	3	0	0	3	3
MBA194H4	STRATEGIC HUMAN RESOURCE DEVELOPMENT	Elective	3	0	0	3	3

Note: Dual subjects are specified by (D)

\*Specialization will be offered only when the minimum strength is atleast 20

## **BUSINESS RESEARCH METHODS**

**Subject Code: MBA193C1**

**Credits: 4:0:0**

**Pre requisite: Basic knowledge on functional areas**

**Contact Hours: 56L**

**Course Co-ordinator: Dr. Rizwana.M**

### **Course Content**

#### **Course Objectives**

1. To make students aware of how literature reviews can help in problem formulation and definition.
2. To develop student skills in Research design.
3. To develop student skills in designing questionnaire to collect primary data
4. To develop student skills in designing and executing hypothesis tests.
5. To develop the student skills in structured presentation of research findings using oral and written reports.

#### **UNIT 1**

**(12 Hours)**

Research Methodology: An Introduction: Meaning and objectives of research, Types of research, significance of research, Research methods Vs Methodology, research approaches, research process, criteria for good research, defining research problem, Research design-meaning, need, features, important concepts relating to research design, different research designs.

#### **Unit 2**

**(12 hours)**

Design of Sample surveys Introduction, Sample design, sampling and Non-sampling errors, sample survey and census survey, Types of sampling designs, non probability sampling, probability sampling and Complex random sampling Designs.

Measuring and scaling: measurement scales – sources of error – techniques of developing measurement tools. Scaling: Meaning – important scaling techniques, multidimensional scaling, Deciding the scale.

#### **Unit 3**

**(10 hours)**

Data Collection: Introduction, Experiments and surveys, collection of Primary data, Questionnaire the basics and its design with practical exercises, Collection of primary data, collection of secondary data, Selection of appropriate method for data collection, Sampling plan – Sample size – determinants optimal sample size .

#### **Unit 4**

**(12 hours)**

Data Preparation – editing – Coding –Classification, Tabulation, data cleaning Data adjusting, Data entry – Validity of data. Testing of Hypothesis, Test of Means, Analysis of Variance, Chi-Square tests, Z test, t test, multiple regression and correlation.

#### **Unit 5**

**(10 hours)**

Introduction to research reports: types of research reports – oral presentation – precautions for writing research reports. Report Preparation: Report writing – significance, steps in report writing, Types, Mechanics of writing a Research report. Ethics in business

research: Research Ethics meaning, Ethical treatment of participants, Ethics and the sponsor, Ethical behavior of researchers and team members. methods to search required information effectively, Introduction to Reference Management Softwares, Plagiarism, Types, strategies to avoid and Software for detection of Plagiarism.

### **Text Books**

1. Research Methodology Methods and Techniques, C R Kothari, 3/e, 2014, New Age International Publishers Ltd
2. Business Research Methods, Donald R. Cooper, Pamela S. Schindler, JK Sharma, 11/e, 2013, McGraw-Hill Education India Pvt. Ltd
3. Marketing Research : An Applied Orientation, Naresh K. Malhotra, Satyabhushan Dash, 6/e, 2010, Pearson Education India
4. Marketing Research Text And Cases, Rajendra Nargundkar, 3/e, 2008, McGraw-Hill Education India Pvt. Ltd
5. Research Methodology concept S1 cases, 21e, 2015, Vikas Publishing House Pvt. Ltd.,

### **Reference Books**

1. Business Research Methods, Zikmund, Babin, Carr, Adhikari, Griffin, 8/e, 2012, South Western
2. Business Research Methods, Christina Quinlan, 1/e, 2011, Cengage Learning Emea

### **Course Outcomes (COs):**

1. The student will be able to define a research problem and hypothesis based on literature review (PO1, PO2)
2. The student will be able to devise a suitable Research Design for data collection (PO1, PO2)
3. The student will be able to design questionnaire to collect primary data (PO1, PO2, PO7)
4. The student will be able to perform hypothesis tests (PO1, PO2)
5. The student will be able to report the findings in a structured manner (PO4).

Practical component: The students are expected to do a mini project based on primary data according to the topic approved by the course co-ordinator. The mini project report should contain necessary information on statement of the problem, review of literature, objectives, research design, methodology, data analysis, findings and suggestions.

## SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

**Subject Code: MBA193F1**

**Credits: 4:0:0**

**Pre requisite: Basic knowledge on Financial Management**

**Contact Hours: 56L**

**Course Co-ordinator: Dr. A.Mahalakshmi**

### Course Content

**Course Objective:** The objective of the course is to provide knowledge on various investment avenues, secondary market operations and valuation of securities along with portfolio construction and evaluation.

In detail:

1. To inculcate the knowledge about investment process and financial markets
2. To understand the concept of risk, return, its calculation and valuation of securities
3. To inculcate the knowledge about fundamental analysis and technical analysis and usage of charts for investment.
4. To acquaint knowledge about portfolio construction & evaluation and mutual fund evaluation
5. To appraise the students on the leading practical application oriented case studies –relevant and updated and doing case study analysis & arriving at conclusions facilitating business decisions

#### Unit 1

**12 Hours**

**Investment:** Concepts of investment, attributes, forms of investment, Objectives of financial investment, Sources of investment information. Features of a good investment, Investment Process. Economic vs. Financial Investment, Investment and speculation.

**Securities Market:** Primary Market - Factors to be considered to enter the primary market, Secondary Market- Major Players in the secondary market, Functioning of Stock Exchanges, Trading and Settlement Procedures, Leading Stock Exchanges in India.

**Stock Market Indicators-** Types of stock market Indices, Indices of Indian Stock Exchanges.

#### Unit 2

**12 Hours**

**Analysis of Risk and Return:** Concept of Risk, Types of Risk- Systematic risk, Unsystematic risk, Calculation of Risk and returns.

**Portfolio Risk and Return:** Expected returns of a portfolio, Calculation of Portfolio Risk and Return, Portfolio with 2 assets, Portfolio with more than 2 assets.

#### **Valuation of Securities:**

**Bond Valuation:** meaning, features and types of bonds, Bond pricing theorems, bond valuation, duration of bond and immunization of interest risk, determination of yield curves.

**Equity shares:** Concept, Valuation, Dividend Valuation models and CAPM Preference Shares- Concept, Features, Yields.

#### Unit 3

**12 Hours**

**Fundamental Analysis:** Concept of intrinsic value, Objectives and beliefs of fundamental analysts, EIC framework. Economic analysis, Industry Analysis and Company Analysis.

**Technical Analysis:** Concept, Theories- Dow Theory, Eliot wave theory. Charts-Types, Trend and Trend Reversal Patterns. Mathematical Indicators –Moving averages, ROC, RSI, Market Indicators. **Market Efficiency and Behavioural Finance:** Random walk and Efficient Market Hypothesis, Forms of Market Efficiency, Empirical test for different forms of market efficiency. Behavioural Finance–Meaning and biases, Algorithmic trading and Quant Trading.

#### **Unit 4**

**12 hours**

**Modern Portfolio Theory:** Markowitz Model -Portfolio Selection, Opportunity set, Efficient Frontier. Beta Measurement and Sharpe Single Index Model

**Capital Asset pricing model:** Basic Assumptions, CAPM Equation, Security Market line, Extension of Capital Asset pricing Model - Capital market line, SML VS CML. Arbitrage Pricing Theory: Arbitrage, Equation, Assumption, Equilibrium, APT and CAPM.

**Portfolio Management:** Diversification- Process of portfolio management, Risk Assessment, Selection of asset mix, Risk, Return and benefits from diversification.

**Mutual Funds:** Mutual Fund types, Performance of Mutual Funds. Performance evaluation of Managed Portfolios- Treynor, Sharpe and Jensen Measures Portfolio revision – Active and passive strategies & formula plans in portfolio revision

Learnings from World's best on investment strategies

#### **Unit 5**

**8 hours**

**Case study compulsory for 20 marks. Review and recap of case study discussed from Unit 1 to**

#### **Practical Components:**

1. A Student is expected to trade in stocks. It involves an investment of a virtual amount of Rs.10 lakhs in a diversified portfolio and manages the portfolio. At the end of the Semester the Net worth is to be assessed and marks may be given (to beat an index).
2. Students should study the functioning of stock exchange.
3. Students should study stock market pages from business press and present their observations
4. Students can do
  - a. Macro Economic Analysis for the Indian economy.
  - b. Industry Analysis for Specific Sectors.
  - c. Company Analysis for select companies.
  - d. Practice Technical Analysis
5. Students can study the mutual funds schemes available in the market and do their Performance evaluation.

#### **RECOMMENDED BOOKS:**

1. Investment Analysis and Portfolio management –Prasanna Chandra, 5/e, McGraw Hill Education (India) Pvt. Ltd.,
2. Security Analysis and Portfolio Management- Kevin S, 2/e, PHI, 2015.

**REFERENCE BOOKS:**

1. Security Analysis & Portfolio Management –Punithavathy Pandian, 2/e, Vikas, 2005.
2. Security Analysis & Portfolio Management –Avadhani V. A, HPH.
3. Investment Management –Bhalla V. K, 17/e, S.Chand, 2011.
4. Security Analysis & Portfolio Management –Fisher and Jordan, 6/e, Pearson, 2011.
5. Investment Analysis & Portfolio Management–Reilly, 8/e, Cengage Learning.

**Course outcome (COs):**

1. The Student will demonstrate how the firms can benefit from various investment avenues in the financial markets. (PO1, PO2, PO6, PO8)
2. The Student will understand to calculate the risk and return of various securities. (PO1, PO2, PO6, PO8)
3. The students will demonstrate how to make use of fundamental analysis and technical analysis in evaluating stock market investments. (PO1, PO2, PO6, PO8)
4. The students will demonstrate on how to construct portfolio and portfolio revision and evaluation. (PO1, PO2, PO6, PO8)
5. The students will be able to demonstrate the application of concept learned to practical situations involving several cases of investment decisions. (PO1, PO2, PO6, PO8)



## DERIVATIVES

**Subject Code : MBA193F2**

**Credits: 4:0:0**

**Pre requisite: Basic knowledge on Financial areas**

**Contact Hours: 56L**

**Course Co-ordinator: Dr. Arun kumar.D.C**

### Course Content:

**Course Objective:** The objective of this course is to acquaint knowledge about different types of financial risks and techniques to mitigate them with the help of forwards, futures, options and swaps In detail:

1. To make students understand the different types of derivatives
2. To help students in understanding, option pricing models, option trading strategies and to work out problems in these areas
3. To expose students to options on future contracts, using options to manage interest rate risk, short term and long term interest rate futures and swaps.
4. To make students understand the credit risk and credit derivative instruments and VaR
5. To help students in application of theoretical concepts to practical situations involving several cases.

#### **Unit 1 (12 Hrs)**

Types of financial derivatives: Financial forward and futures contracts – differences, Specifications of futures contract, valuation of forward and futures contract, types of futures, hedging strategy using futures.

#### **Unit 2 (12 Hrs)**

Option valuation models and trading strategies: Options –concept, types, distinction between options and futures, option valuation  
Option pricing models –determinants of option prices, Black - Scholes option pricing model, binomial option pricing model –one step  
Options trading: Strategies, option spreads, Volatility trading, straddles, strangles, strips, straps  
Hedging with options: Fixed hedging, Strategies - stop loss, zero cost, delta, theta, gamma, vega, rho and phi.

#### **Unit 3 (12 Hrs)**

Options on future contracts and Interest rate futures: Valuing European future options, valuing American futures options Using options to manage interest rate risk : caps, floors, collars, valuation Short term interest rate futures: Types of interest rates, forward interest rates, FRA, hedging FRA, Treasury bill futures, hedging using short term interest rate futures, Long term interest rate futures.  
Swaps: Meaning, types, construction and valuation of currency and interest rate swaps.

#### **Unit 4 (12 Hrs)**

**Credit Derivatives:** Credit risk: Concept, assessment; Credit Derivative instruments –CDS, TRS, Credit options, credit linked notes, benefits of credit derivatives  
Value at Risk (VAR) –Measure, computing VaR, stress testing and back testing

**Unit 5****(08 Hrs)**

Case Analysis: Compulsory question for 20 marks Review and recap of case studies discussed from Unit 1 to Unit 4

**Practical Components:**

1. Students should calculate the theoretical futures prices taking real time data and comparing with the actual futures prices.
2. Students can visit a financial institution dealing in derivatives and study the products offered by them.
3. Students are expected to use real time option trading data and construct various option trading strategies.
4. Students will select various futures or options and watch the behavior of these futures and options on a day to day for 15 days to see how futures and options might help mitigate the risks of investors.

**RECOMMENDED BOOKS:**

1. Futures and Options, N D Vohra and B R Bagri, 2<sup>nd</sup> edition, Tata Mcgraw hill, 2013
2. Derivatives Rajiv Srivastav, Oxford University press, 2013 1/e

**REFERENCE BOOKS:**

1. Derivatives Valuation and Risk Management, David A. Dufresne and Thomas W. Miller, Jr, Oxford University press, 2013
2. Options, Futures and other derivatives, John C. Hull, Sixth edition, PHI, 2013
3. Financial Derivatives Theory, Concepts and problems, S.L.Gupta, PHI, 2013

**Course Outcomes (COs):**

1. The student will be able demonstrate the understanding of different types of risks, risk management and financial forward and future contracts. (PO1,PO2,PO6)
2. The student will be able to determine the value of options using different option pricing models. (PO1,PO2,PO6,PO8)
3. The student will be able to demonstrate the understanding of hedging risks using futures contracts. (PO1,PO2,PO6,PO8)
4. The student will be able to demonstrate the understanding of credit risks and instruments for hedging them. (PO1,PO2,PO6,PO8)
5. The student will be able to demonstrate the application of concepts learnt to practical situations involving several cases of cost control and management. (PO1,PO2,PO6,PO8)

## TAX MANAGEMENT

**Subject Code: MBA193F3**

**Credits: 3:0:0**

**Pre requisite: Basic knowledge on Financial areas**

**Contact Hours: 42L**

**Course Co-ordinator: Dr. Vaijanath Babshetti**

### Course Content:

**Course Objectives:** The objective of the course is to educate students about the provisions and procedures of income tax act in determining the tax liability of individual, firms and companies and provisions and procedures under central excise, customs, VAT in determining the indirect taxes liability of business organizations.

In detail

1. To make students understand the basic concepts of income tax such as residential status, tax incidence
2. To make students understand the income tax provisions involved in determination of income from salary, business and profession
3. To help students understand the determination of tax liability of partnership firms and companies
4. To make students understand the provisions of indirect taxes in determining GST.
5. To help students in application of theoretical concepts to practical situations involving several cases.

**Course Outcome:** The student will be able to demonstrate the understanding of the implications of both direct and indirect taxes on the income of individual, firms and companies and help them in their tax planning and management.

1. The student will be able to identify the nature of Incomes and their tax incidence.
2. The student will be able to calculate income from salary, business and profession, assessment of individual and filing of returns.
3. The student will be able to calculate the tax liability of Partnership firm and Joint stock companies.
4. The student will be able to compute tax liability under indirect taxes
5. The student will be able to apply tax provisions learnt to determine the tax liability of Individuals, business firms and companies and also demonstrate the ability to draw meaningful conclusions about tax compliance of individuals, business firms and companies.

### **UNIT 1: Introduction**

**(10 hours)**

Basic concepts: assessment year, previous year, person, assessee, Income, charges on income, gross total income, capital and revenue receipts, residential status, receipt and accrual of income, connotation of income deemed to accrue or arise in India, incidence of tax, Tax Planning, Tax Evasion, Tax Management, Direct Taxes Code.

### **UNIT 2: Income from salary, Business and profession**

**(10 hours)**

Computation of income under the head salary: different forms of salary – leave salary,

gratuity, commutation of pension, provident fund Income under the head profit and gains of business or professions and its computation- basis- method of accounting- scheme of business deductions/ allowance- deemed profits- maintenance of books, Depreciation (Both Theory & Problems) special provisions relating to 44AD, 44AE& 44AF. Problems on computation of income from business/ profession, Assessment of Individuals, Filing of returns.

**UNIT 3: Assessment of firms and companies (10 hours)**

Computation of taxable income of a firm and partners – Computation of taxable income of a company with special reference to MAT

**UNIT 4 (09 hours)**

Income Tax provisions relating to TDS, TCS. Income Tax E-Filing, Functions of Enforcement Directorate.

**UNIT 5**

**Case Analysis:** Compulsory question for 20 Marks. Review and recap of case studies discussed from unit 1 to unit 4

**RECOMMENDED BOOKS:**

1. Vinod Singhania- Students Guide to Income Tax – Assessment year 2021-22 Taxman Publications, 2014
2. V S Datey – Indirect Taxes – Assessment year 2021-22 Taxman Publications, 2014
3. GST How to Meet Your Obligations - Finance (No.2) Bill 2019 (Set of 3 Volumes)

**REFERENCE BOOKS:**

1. Vinod Singhania – Direct Taxes – Taxman Publications, 2014
2. Mehrotra- Direct Tax – Sahitya Bhavan, 2014

**Course Outcome (COs):**

The student will be able to demonstrate the understanding of the implications of both direct and indirect taxes on the income of individual, firms and companies and help them in their tax planning and management.

1. The student will be able to identify the nature of Incomes and their tax incidence. (PO1, PO2, PO6, PO8)
2. The student will be able to calculate income from salary, business and profession, assessment of individual and filing of returns. (PO1, PO2, PO8)
3. The student will be able to calculate the tax liability of Partnership firm and Joint stock companies. (PO1, PO2, PO8)
4. The student will be able to compute tax liability under indirect taxes such as central excise, customs and VAT. (PO1, PO2, PO6, PO8)
5. The student will be able to apply tax provisions learnt to determine the tax liability of Individuals, business firms and companies and also demonstrate the ability to draw meaningful conclusions about tax compliance of individuals, business firms and companies. (PO1, PO2, PO6)

## **MERGERS, ACQUISITIONS AND CORPORATE RESTRUCTURING**

**Subject Code: MBA193F4**

**Credits: 4:0:0**

**Pre requisite: Basic knowledge on Financial Management & Accounting for Managers**

**Contact Hours: 56L**

**Course Co-ordinator: Dr. A.Mahalakshmi**

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### **Course Content:**

**Course Objective:** The objective of the course is to expose students to different forms of organizational restructuring strategies for achieving corporate excellence.

In detail

1. To make students understand the strategic importance of mergers and acquisitions in modern business organization.
2. To make students understand the different methods of corporate restructuring and takeover defenses.
3. To help students understand the mechanisms involved in determination of share exchange ratios and valuation of firms.
4. To expose students to the legal and regulatory framework of mergers and acquisitions.
5. To help students in application of theoretical concepts to practical situations involving several cases.

### **UNIT 1**

**(12 Hours)**

#### **Introduction to M&A**

Mergers: Types and characteristics – motives behind mergers – theories of mergers — role of industry life cycle, strategic perspective of M&A, Merger Process: Five-stage model – due diligence (Industry Expert)

### **UNIT 2**

**(12 Hours)**

#### **Corporate restructuring and Takeover defenses**

Corporate restructuring – different methods of restructuring – joint ventures – sell off and spin off – divestitures – equity carve out – leveraged buy outs (LBO) – management buy outs.  
Take over defenses – financial defensive measures – Coercive offers and defense – anti-takeover amendments – poison pill defense.

### **UNIT 3**

**(12 Hours)**

#### **Valuation and Financing of M&A**

Methods of financing mergers – cash offer, share exchange ratio ; valuation approaches – discounted cash flow valuation – relative valuation – valuing operating and financial synergy – valuing corporate control – valuing LBO.

### **UNIT 4**

**(12 Hours)**

#### **Accounting and Legal framework of M&A**

Accounting for amalgamation – pooling of interest method, purchase method – procedure laid down under Indian Companies Act 2013  
Legal and regulatory frame work of M & A – Indian Income Tax act 1961 – SEBI takeover code, Provisions of Competition Act.

## **UNIT 5**

**(8 hours)**

**Case Analysis:** Compulsory question for 20 Marks. Review and recap of case studies discussed from unit 1 to unit 4

### **Practical Component:**

The Students can identify a M&A deal and make a presentation on deal structure, Synergies, valuation and its legal aspects.

### **RECOMMENDED BOOKS:**

1. Prasad G Godbole, Mergers, Acquisitions And Corporate Restructuring, 2013, 2nd Edition, Vikas Publishing House.
2. Rabi Narayan Kar, Minakshi Taxmann's-Mergers, Acquisitions and Corporate Restructuring – Strategies & Practices, 3<sup>rd</sup> Edn., 2017

### **REFERENCE BOOKS:**

1. Sudi Sudarsanam – Creating Value from Mergers And Acquisitions, the challenges, Prentice Hall – 2/e, 2010
2. Ashwath Damodaran – Corporate Finance-Theory and Practice – John Wiley & Sons, 2nd edition.2007
3. M.C.Shukla, T.S.Grewal & S.C.Gupta - Advanced Accounts Vol 2 – S. Chand & Sons, 19th edition, 2017

### **Course outcome (COs):**

1. The student will be able to relate strategy development models to Mergers and Acquisitions.(PO1,PO2,PO6)
2. The student will be able to identify the different forms of corporate restructuring in practice. .(PO1,PO2,PO6)
3. The student will be able to calculate the value of Target firm. .(PO1,PO2,PO6)
4. The student will be able to demonstrate the legal implications of Mergers and Acquisitions.(PO1,PO2,PO6)
5. The student will be able to exhibit the understanding of how modern business organizations achieve fast inorganic growth through mergers and acquisition strategies. .(PO1,PO2,PO6)

## INTERNATIONAL FINANCIAL MANAGEMENT

**Subject Code: MBA193F5**

**Credits: 3:0:0**

**Pre requisite: Basic knowledge on Financial Management**

**Contact Hours: 42L**

**Course Co-ordinator: Dr. Jyothi.E.Singh**

### Course Content:

**Course Objective:** The objective of the course is to make the students familiar with foreign exchange market, exchange rate mechanism, international monetary system, and foreign exchange exposure management.

In detail

1. To provide an understanding of importance, rewards and risks of international business.
2. To provide an understanding of mechanisms involved in determination of foreign exchange rates.
3. To provide an understanding of foreign exchange exposure management and impact of international parity relationships on exchange rates.
4. To provide an understanding of foreign exchange risk management, designing and
5. valuation of interest rate and currency swaps.
6. To provide an understanding of application of theoretical concepts to practical in situations involving several cases.

### Unit 1

**(10 Hours)**

International financial Environment- the Importance, rewards & risk of international finance- Goals of MNC- International Business methods – Exposure to international risk- International Monetary system. Balance of payments, – Equilibrium, disequilibrium & adjustment of Balance of payment & Trade deficits. Agencies that facilitate International flows. Introduction to crypto currencies and Block chain technology Government influence on exchange rate, emerging challenges of international Finance (Industry expert).

### Unit 2

**(10 Hours)**

**International Financial Markets:-** Foreign exchange markets-foreign exchange trading- Cash & Spot exchange markets-foreign exchange rates & quotation- forward markets- Exchange rate Behavior-Cross Rates-Foreign exchange market participants-arbitrage profit in foreign exchange markets, Swift Mechanism.

### Unit 3

**(10 Hours)**

**Forecasting exchange rates-** Measuring exchange rate movements-Exchange rate equilibrium – Factors effecting foreign exchange rate- international parity relationship: interest rate.

**Foreign Exchange exposure:-** Management of Transaction exposure- Management of parity, purchasing power parity & fisher effects.Translation exposure- Management of Economic exposure- Management of political Exposure- Management of Interest rate exposure.

**Unit 4** **(9 Hours)**

**Foreign exchange risk Management:** Hedging against foreign exchange exposure – Forward market- Futures Market- options Market, hedging through currency of invoicing- Hedging through mixed currency invoicing –Hedging through selection of supplying country.

**Swaps:** Meaning, types, construction and valuation of currency and interest rate swaps.

**Unit 5** **(3 hours)**

**Case Analysis:** Compulsory question for 20 Marks. Review and recap of case studies discussed from Unit 1 to Unit 4

**Practical Components: The students should be able to:**

- Analyse and interpret the balance of Payments of the Country.
- Visit a business enterprise to study their foreign trade mechanism and hedging strategies used by them.

**RECOMMENDED BOOKS:**

1. Eun & Resnick –International Finance Management, Indian edition - (McGraw Hill), 7/e,2017
2. Jeff Madura International Finance Management – Cengage, 11/e, 2020
3. Jain , Peyard and yadav-International Financial Management – Laxmi publications, 2015
4. Madhu Vij –International financial Management- Excel - 3/e 2012

**REFERENCE BOOKS:**

1. P.G. Apte-International Finance Management - (Tata McGraw Hill), 7/e, 2014
2. V.Sharan- International Financial Management –PH1-6e/2012
3. S.Kevin- Fundamental of International Financial Management- PH1-3/e, 2012

**Course Outcomes (COs):**

1. The student will be able to demonstrate the significance of Financial Management in the Global Context. (PO1, PO4, PO6)
2. The student will be able to calculate the Foreign Exchange rates and Arbitrage possibilities for different currencies. (PO1, PO2, PO4, PO6)
3. The student will be able to forecast the exchange rates and determine foreign exchange exposures. (PO1, PO2, PO4, PO6)
4. The student will be able to demonstrate the relevance of different hedging techniques and designing swap arrangements. (PO2, PO4, PO6)
5. The student will be able to demonstrate the application of concepts learnt to practical situations involving several cases of International Finance. (PO1, PO2, PO4, PO6, PO8)



## INTERNATIONAL TAXATION-I

**Subject Code: MBA193F6**

**Credits: 4:0:0**

**Pre requisite: Basic knowledge on Financial Management**

**Contact Hours: 56L**

**Course Co-ordinator: Dr. Y.M.Satish**

### Course Content:

**Course Objective:** The objective of the course is to provide the students with the conceptual knowledge of United States Legal & Tax Systems, taxation services provided and usage of digital technology tools.

In detail:

1. To make students understand the nature of United States Individual Income Tax.
2. To make students understand the provisions of Adjustments to Income, Deductions and Credits including Foreign Tax Credit.
3. To apprise the students about the provisions for Computation of Tax liability
4. To expose the students to digital technology tools and SQL DB.
5. To appraise the students on the leading practical application oriented case studies.

### **Unit-1**

**(10 Hrs)**

#### **US Individual Income Tax**

US Individual Income Tax - Overview and Computation of Income Introduction to US Individual Taxation

- Basic concepts of US tax and Overview of form 1040
- Filing Requirement
- Filing Status
- Dependents and exemptions
- Case study 1

#### **Income Types**

- Compensation, Basics of Income Sourcing & W-2
- Stock Options
- Interest, Dividend Income
- Capital Gains and Sale of Main Home
- Business Income (Schedule C and self-employment tax)
- Case study 2
- Income and Loss from Rental Property, Passive Activity Loss limitations
- State and Local tax refunds
- Other Income
- Case Study 3

### **Unit-2**

**(10 Hrs)**

#### **Adjustments to Income, Deductions and Credits**

Adjustments to Income

- Health Savings Account deduction
- Moving expenses
- IRA deduction
- Student loan and Interest, Tuition and Fees and other deductions
- Case study 4

### Itemized Deductions

- Taxes - State & Local Taxes, Real Estate Taxes, Personal Property Taxes
- Mortgage Interest
- Investment Interest Expense, Charitable Contribution, Casualty & Theft Losses
- Medical and Dental and Other Miscellaneous Itemized Deductions
- Case Study 5

### Credits

- Education Credits (AOC and LLC)
- Child & Dependent Care Credit
- Child Tax Credit
- Case Study 6

### **Unit-3**

**(10 Hrs)**

#### Computation of Taxes

- Alternate Minimum Tax
- Additional Medicare Tax and Net Investment Income Tax
- Filing due date, Extensions, Penalty and Interest
- Tax rates and calculation of Taxes
- Case Study 7
- Comprehensive Case Study to prepare Form 1040

#### Overview of Advanced Topics

- Who is an Expat
- What is Sec 911 exclusion and overview of Form 2555
- Introduction to Foreign Tax Credit
- Who is an Inpat
- Substantial Presence Test and overview of Form 1040NR
- Income recognition for Foreign nationals
- Case Study 8

### **Unit-4: Digital Technology**

**(20 Hrs)**

#### **Introduction to our tools SQL DB**

##### SQL Overview and RDBMS Concepts

- History of SQL and Why we need SQL
- Definition - SQL, RDBMS, Table, Field, Row/Record, Column, Nulls.
- SQL Constraints
- Data Integrity
- Database Normalization

Single - Table Queries, SQL Datatypes, Examples of Operators - Arithmetic, Comparison, Logical, SELECT Syntax Using FROM, WHERE, GROUP BY, HAVING, ORDER BY Clauses, Working on Case Expression, Like Predicate, NULL Values, System Defined Function - Scalar, Aggregate, Date, String, Ranking/Windows Function

##### Joins and Subqueries

Basic Overview of different types of joins, Syntax and Examples - Inner, Outer, Full Outer, Self, Cartesian Join, Self-Contained Scalar and Multivalued Subqueries

### **Table Expression and Set Operators**

Definition and Syntax - Derived Tables, Common Table Expression (CTEs), Views, Table-Valued Functions, Definition and Syntax - Union, Union ALL, Intersect, Except Operators

### **SQL Commands**

Data Manipulation Language Syntax - SELECT, INSERT, UPDATE, DELETE, MERGE  
Data Definition Language Syntax - CREATE, ALTER, DROP, TRUNCATE, Data Control Language Syntax -GRANT, REVOKE, Transactional Control Language Syntax - COMMIT, ROLLBACK, SAVE TRANSACTION, Other data Insertion Queries - INSERT VALUES, INSERT SELECT, INSERT EXEC, SELECT INTO, BULK INSERT

### **SQL Programmable Objects**

Definition - Variables, Batches, Transaction, Flow Element (IF, Else, While), Syntax and Examples - Cursors and Temporary Tables, Overview on Stored Procedure, User Defined Function (UDFs) and Indexes, Basics of Error Handling.

### **Unit 5**

**(6 Hrs)**

Case analysis compulsory for 20 marks. Review and recap of case study discussed from Unit 1 to Unit 4

### **TEXT BOOKS:**

1. Wolters Kluwer Tax Law Editors, U.S. Master Tax Guide (2020)-20192. Deborah Geier -U.S. Federal Income
2. Taxation of Individuals 2017, CALI's eLangdell Press- 2017.
3. Robert J., Jr. Misesy and Michael S. Schadewald - Practical Guide to U.S. Taxation of International Transactions Perfect Paperback – Import, Cch Inc; 10 edition, Jul 2015.
4. Edward McCaffery -The Oxford Introductions to U.S. Law: Income Tax Law. Oxford University Press; 1st edition, 2012.

### **Course Outcome (COs):**

1. The student will exhibit the conceptual understanding of types of income and Individual Income Tax. (PO1, PO2, PO6, PO8)
2. The student will be able to use the various Deductions and Credits to optimise tax liability. (PO1, PO2, PO6, PO8)
3. The students will be able to determine individual tax liability and file returns. (PO1, PO2, PO6, PO8)
4. The student will be able to apply the tools of SQL. (PO1, PO2, PO6, PO8)
5. The student will be able to apply concepts learnt to analyse income, deductions, tax credits as per US legal and tax system and determine taxable income and tax liability of individuals. (PO1, PO2, PO6, PO8)

## **CONSUMER BEHAVIOUR**

**Subject Code: MBA193M1(Marketing)**

**Credits: 4:0:0**

**Pre requisite: Basic knowledge on Marketing Management**

**Contact Hours: 56L**

**Course Co-ordinator: Dr. Adarsha K**

### **Course Content:**

#### **Course Objectives**

The objective of the course is to make the student familiar with the consumer behaviour process and various aspects of consumer behaviour.

In detail:

1. To provide an understanding the need of consumer behaviour and its motivation.
2. To provide an understanding of different perspectives that characterizes the study of Consumer behavior & personality.
3. To provide an understanding concept of consumer Communication process & social and cultural setting
4. To provide an understanding concept of consumer decision making process.
5. To provide an understanding of application of theoretical concepts to practical situations involving several cases

#### **Unit 1**

**(13 Hours)**

Introduction To The Consumer Behavior: Definition and scope of CB, Development of consumer behavior, consumer research, Market segmentation

Consumer as an individual: Consumer needs and motivation – what is motivation – motivation needs – goals – positive and negative motivation – rational versus emotional motives – the dynamic nature of motivation – needs and goals – frustration – arousal of motives – types and systems of needs – diversity of need systems.

#### **Unit 2**

**(13 Hours)**

Personality and consumer behavior: personality, theories, self and self image, consumer innovativeness and personality traits – brand personification – perception, elements and dynamics, imagery, Elements of consumer learning, theories, measurement, attitudes, models, formation and change, relationship between attitude and consumer behavior.

#### **Unit 3**

**(13 Hours)**

Communication and persuasion: Components of communication – the communication process – the message initiator (the source) – the target audience (the receivers) – feedback – the receivers response – designing persuasive communications – communication strategy – media strategy – message strategies – crisis communication strategies.

Consumers in their social and cultural setting: Consumer relevant reference groups – family decisions making and consumption related roles – family life cycle – social class and consumer behaviour – influence of culture on consumer behaviour.

#### **Unit 4**

**(13 Hours)**

Consumer decision making process: Consumer decision making, choosing and consuming – what is a decision – levels of consumer decision making – extensive problem solving – limited problem solving – routinized responsive behavior – models of consumer four views

of consumer decision making – an economic view – passive view – cognitive view – emotional view – model of consumer decision making – input-process-output – consumer gifting behavior – beyond decision: consuming and possessing

### **Unit 5**

**(4 hours)**

Case Study: Compulsory question for 20 Marks. Review and recap of case studies discussed from Unit 1 to Unit 4

### **RECOMMENDED BOOKS**

1. Consumer Behavior – Leon Schiffman, Leslie Lazar Kanuk – Pearson / PHI, 10/e
2. Shopper, Buyer And Consumer Behavior – Dana Nicoleta, Jay Lindquist – Biztantra, 2/e, 2003/04
3. Cross cultural marketing – Robert Rugimbana and Sonny Nwankwo – Thomson Learning, 1/e, 2003
4. Customer Relationship Management – Peeru Ahamed & Sagadevan – Vikas Publishing, 2007
5. Case Studies in Marketing – Indian Context by R.Srinivasan, PHI, 5<sup>th</sup> edition, 2012

### **Reference Books**

1. Consumer Behavior – Hawkins, Best, Coney – TMH, 9/e, 2004
2. Consumer Behavior In Indian Perspective – Suja Nair – Himalaya Publishers, 2004
3. Customer Behavior – A Managerial Perspective – Sheth, Mittal – Thomson, 2/e, 2004
4. Conceptual Issues In Consumer Behavior Indian Context – S Ramesh Kumar – Pearson, 1/e, 2002

### **Course Outcomes (COs):**

The student will be able to

1. Demonstrate the alternative ways of thinking about consumers as individuals and able to use quantitative and qualitative research methods on consumer behaviour. (PO1, PO2, PO7)
2. Interpret the role of personality and learning in consumer behavior. (PO1, PO2, PO7)
3. Analyze social and cultural factors that effect consumer behaviour. (PO1, PO2, PO7)
4. Develop marketing strategies that are consumer based and also create and enhance customer value. (PO1, PO2, PO7)
5. Apply their substantive knowledge to marketing situation (cases, scenarios) in an analytic manner. (PO1, PO2, PO7)

## INTEGRATED MARKETING COMMUNICATIONS

**Subject Code: MBA193M2**

**Credits: 4:0:0**

**Pre requisite: Basic knowledge on Marketing Management**

**Contact Hours: 56L**

**Course Co-ordinator: Dr. Adarsha.K**

### Course Content:

#### Course Objectives

1. To make student aware of the role of IMC in marketing
2. To develop students skills in setting objectives and budgeting for IMC
3. To make student aware of the IMC program development process
4. To develop student skills in monitoring and evaluating IMC program
5. To discuss the case studies and show how the concepts can be applied

#### Syllabus

##### Unit 1

**(13 hours)**

Understanding Integrated Marketing Communications: An Introduction to Integrated marketing communications; The Role of IMC in the Marketing process; Integrated marketing program situation analysis; Organizing for advertising and promotion: The role of Ad agencies and other marketing communication organizations.

##### Unit 2

**(13hours)**

Advertising objectives and Budgeting: Goal setting –DAGMAR approach, various budgeting methods used.

Media Strategy: Creative strategy, meaning, planning, developments, advertising appeals, creative tactics for print and Television.

Media planning: Evaluation of print media; broadcast media; Support media; Direct marketing; The internet and interactive media; Sales promotion; Public Relations, publicity and corporate advertising; Personal selling.

##### Unit 3

**(13hours)**

Monitoring, Evaluation and control: Measuring the effectiveness of the promotional program; methods used for evaluating advertising effects, test for checking advertising effectiveness, pre-testing and post- testing

##### Unit 4

**(13 hours)**

International advertising and promotion: advantages and problems with global advertising, Regulations of advertising and promotion; Evaluating social, ethical and economic aspects of advertising and promotion.

##### UNIT -5: Case Analysis

**(4 hours)**

Case Study: Compulsory question for 20 Marks. Review and recap of case studies discussed from Unit 1 to Unit 4

### **Practical Components:**

1. Study the IMC programs adopted by various colleges to students applying for an MBA course? Is the tactic adopted by your college right? If no, what are your suggestions?
2. Observe a marriage in your family and write about how you would 'manage the event'?
3. Take an advertisement introducing a new product like soap, biscuit etc and find the media in which it was advertised. Ask your friends if they can recall this advertisement and the message. Analyse if they would or would not buy the product on the basis of this advertisement? And why?
4. Make an advertisement of any product or service by applying the concept of advertising appeal.

### **REFERENCE BOOKS**

1. Advertising and Promotion: An Integrated Marketing Communications Perspective, Michael Belch, Keyoor Purani, George E. Belch, 9/e, 2013, McGraw-Hill Education India Pvt.Ltd
2. Integrated Advertising, Promotion and Marketing Communications, Kenneth E. Clow, Donald
3. E. Baack, 6/e, 2014, Pearson Education India

### **RECOMMENDED BOOKS**

1. Foundations of Advertising - Theory and Practice, K.C. Sethia, S.A.Chunawalla, 7/e, 2011, Himalaya Publishing House Pvt Ltd
2. Advertising Management, David A. Aaker, John G. Myers, Rajeev Batra, 5/e, 2002, Pearson Education India
3. Advertising and Promotions: An Integrated Brand Approach, Thomas O'Guinn, Chris Allen, Richard J. Semenik, Hans Rudiger Kaufmann, 6/e, 2012, South Western
4. Integrated Communication in advertising and Promotion, Terence A. Shimp, 8/e, 2012, Cengage Learning India Pvt Ltd
5. Case Studies in Marketing –Indian Context by R.Srinivasan, PHI, 5<sup>th</sup> edition, 2012

### **Course Outcomes (COs):**

1. The student will be able to explain the role of IMC in marketing (PO1, PO2, PO4, PO7)
2. The student will be able to choose appropriate objectives and budgeting techniques (PO1, PO2, PO4, PO7, PO8)
3. The student will be able to contribute to the IMC program development (PO1, PO2, PO7, PO8)
4. The student will be able to monitor and evaluate an IMC program (PO1, PO2, PO4, PO7, PO8)
5. The student will be able to apply IMC concepts to a given business communication case. (PO1, PO2, PO4, PO7, PO8)

## **SERVICES MARKETING**

**Subject Code: MBA193M3 (Marketing Specialization)**

**Credits: 3:0:0**

**Pre requisite: Basic knowledge on Marketing Management**

**Contact Hours: 42L**

**Course Co-ordinator: Dr. Rizwana.M**

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### **Course Content:**

#### **Course Objectives**

The objective of the course is to provide the students various concepts and techniques of services marketing, important aspects of marketing of services, enhanced understanding of marketing practices and strategies in service sector and to expose them to the issues arising from difference between service marketing and product marketing.

#### **In detail:**

1. To provide basic understanding of services marketing, customer expectation of services to promote a customer service-oriented mindset.
2. To provide the insight of understanding customer expectation through marketing research and to comprehend the importance of setting customer defined service standards.
3. To gain an appreciation for the role that people (both employees and customers) play in influencing service delivery, customer satisfaction, and service recovery.
4. To provide comprehensive understanding of managing supply and demand, managing promises in services specific industry
5. To appraise the students on the leading practical application oriented case studies – relevant and updated and doing case study analysis & arriving at conclusions facilitating business decisions.

#### **Unit 1**

**(10 hours)**

Introduction to services: what are Services? Why Services Marketing? Differences between goods v/s services, the services marketing mix, the gap model of service quality.

Consumer behavior in services: Search, Experience & credence properties. Customer Expectations of services. Meaning and types of services expectations, Factors that influence customer expectation, issues involving customer service expectations, Customer Perception, customer satisfaction, service quality, service encounters: The building blocks for customer perception.

#### **Unit 2**

**(11 hours)**

Listening to Customers through Research: Understanding customer expectation through marketing research – Using marketing research to understand customer expectations, Elements in effective Market Research, Types of service research, analyzing and interpreting Market Research, Relationship Marketing, building customer relationships, Customer defined service standards – Factors necessary for appropriate service standards, customer defined service standards, Development of customer defined service standards, Physical evidence and service scape: Physical evidence, types of service scapes, role of service scapes, framework for understanding service scapes.



**Unit 3****(11 hours)**

Delivering and performing service: Employee's role in service delivery, Service Culture, – The critical importance of service employees, Boundary – Spanning roles, Strategies for delivering service quality through people, Customer oriented service delivery, The importance of customers in service delivery, Customer's roles, Self service technology, Strategies for enhancing customer participation, Intermediaries involved in Service Process and Service Delivery

**Unit 4****(10 hours)**

Managing Demand & Capacity – Lack of Inventory Capability, understanding demand patterns, strategies for matching capacity and demand, Yield Management, Waiting line strategies, Integrated Services Marketing Communication: The need for co-ordination in marketing communication, Five category of strategies to match service promises with delivery.

**Unit 5****(3 hours)**

**Case Study:** Compulsory question for 20 Marks. Review and recap of case studies discussed from Unit 1 to Unit 4.

**RECOMMENDED BOOKS:**

1. Services Marketing, Valarie A Zeithmal & Mary Jo Bitner – TMH, 4/e, 2008
2. Services Marketing, R.Srinivasan-PHI, 3<sup>rd</sup> edition, 2012
3. Services Marketing, Christopher Lovelock, Jochen Wirtz – Pearson, 5/e, 2004
4. Services Marketing, Rajendra Nargundkar – TMH, 1/e, 2004
5. Case Studies in Marketing – Indian Context by R.Srinivasan, PHI, 5<sup>th</sup> edition, 2012

**REFERENCE BOOKS**

1. Services Marketing, Kenneth E Clow, David L Kurtz – Biztantra, 2/e, 2003/04
2. Essentials of Services Marketing, K Douglas Hoffman, John E G Bateson – Thomson, 2/e, 2002
3. Services Marketing, Govind Apte – Oxford, 2/e
4. Services Marketing, Steve Bonon & Kim Harris, Palgrave, 2004
5. Services Marketing, Ravishankar, Excel Books, 2/e

**Course Outcomes (COs):**

The student will be able to

1. Demonstrate how the extended marketing mix apply within a services perspective and describe the distinguishing features of services and the gaps model. (PO1, PO2)
2. Demonstrate the sources of customer expectation of service and describe the types and guidelines for customer research in services. (PO1, PO2, PO4)
3. Demonstrate the strategies for managing the employee, customers and intermediaries in Service Organization. (PO1, PO2, PO4, PO5)
4. Demonstrate the strategies for matching Supply and demand and provide strategies for waiting lines for times when demand and capacity cannot be aligned. (PO1, PO2)
5. Analyze and interpret the given case in detail using the services marketing concepts. (PO1, PO2, PO8)

## INTERNATIONAL MARKETING

**Subject Code: MBA193M4**

**Credits: 3:0:0**

**Pre requisite: Basic knowledge on Marketing Management**

**Contact Hours: 42L**

**Course Co-ordinator: Dr. K.Adarsha**

### Course Content:

#### Course Objectives:

1. To make students aware about the fundamental concept of international marketing & Research.
2. To help the students understand the concepts of Positioning the same product or service in different cultural markets.
3. To enable the students in understanding the concepts of Pricing decisions and product of services in B2B
4. To make students aware about the concept of analyzing global marketing channels, distribution and logistics management.
5. To help students on application of theoretical concepts to practical situations involving several

#### Unit 1

**(10 Hours)**

##### Framework of international marketing

Definition – scope and challenges – difference between international marketing and domestic marketing – levels of International marketing involvement, the EPRG Framework, drivers of International expansion

The International environment- economic, cultural, demographic, legal/political environment

#### Unit2

**(10 Hours)**

Global marketing management – planning and organization, International Institutions – World Banks, IMF, UNCTAD, Customs Union, Common Markets, Free Trade Zones, Economic Communities, SEZ, NAFTA, SAFTA and EU.

Products and services for consumers

Quality – products and culture –Product standardization Vs Adaptation– marketing consumer services globally – brands in international markets

#### Unit 3

**(9 Hours)**

##### Products and services for Business

Packaging and Labelling in global market – New Product Launch – Waterfall approach and Sprinkler

approach – concept of International product Life Cycle Theory, International Product Strategy International Trade theory- 1. Comparative advantage theory 2. Relative advantage theory 3. H-O theory

#### Pricing decisions

Concept of pricing – pricing approaches – factors influencing pricing decisions - INCO terms – terms of payment – counter trade – dumping – transfer pricing – grey marketing

#### Unit 4

**(10 Hours)**

##### International distribution

International marketing channels – Types of international distribution channels - alternative

middlemen choices - factors affecting choice of channels – surface vs. air transportation – advantages and disadvantages – marine transportation – warehousing.

International Promotions

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

### **Unit 5**

**(03 hours)**

Case Study: Compulsory question for 20 Marks. Review and recap of case studies discussed from Unit 1 to Unit 4

### **RECOMMENDED BOOKS**

1. International Marketing – Cateora, Graham – TMH 12/E, 2005
2. International Marketing – R Srinivasan – PHI, 3/e, 2009
3. Global Marketing Management – Warren Keegan – Pearson / PHI, 7/e, 2007
4. International Marketing – Rakesh Mohan Joshi – Oxford, 2004
5. International Marketing – Dana – Nicoleta, Lasca – Biztantra, 2003
6. Case Studies in Marketing – Indian Context by R.Srinivasan, PHI, 5th edition, 2012

### **REFERENCE BOOKS**

1. International Marketing: Analysis and Strategy - Sak Onkvisit, Johnshaw – Pearson Education/PHI, 3/e, 2008
2. International Marketing – Varshney, Bhattacharya – S Chand, 4/e, 2006
3. International Marketing – Francis Cherunillam – HPH, 7/e, 2004
4. International Marketing – Michael Czinkota, Ilka A Ronkainen – Thomson, 7/e, 2004
5. Global Marketing Strategies – Jean Pierre Jeannet, A David Hennessey – Biztantra, 6/e, 2005
6. International Logistics – Pierre David – Biztantra, 2004/05

### **Course Outcome (COs):**

1. The Student will demonstrate their conceptual understanding international marketing & Research. (PO1, PO2, PO4, PO7)
2. The students will be aware about the concepts of Positioning the same product or service in different cultural markets. (PO1, PO2, PO4, PO7)
3. The students will demonstrate their conceptual knowledge of Pricing decisions and product of services in B2B. (PO1, PO2, PO4, PO7)
4. The students will demonstrate their conceptual skill of analyzing global marketing channels, distribution and logistics management. (PO1, PO2, PO4, PO7)
5. 5. Students will demonstrate their conceptual knowledge of the subject in real time problems.(PO1, PO2, PO4, PO7)

## **RURAL MARKETING**

**Subject Code: MBA193M5**

**Credits: 4:0:0**

**Pre requisite: Basic knowledge on Marketing Management**

**Contact Hours: 56L**

**Course Co-ordinator: Dr. Rizwana.M**

### **Course Content:**

#### **Course Objectives:**

The objective of the course is to expose the students to the differences and similarities between rural and urban markets, to make them understand the potential of rural market and marketing strategies which are unique to rural market.

In detail:

1. To provide basic understanding of rural marketing, Rural marketing environment and rural consumer behavior.
2. To create awareness of the different parameters and basis that can be employed to segment the rural market and to comprehend the reasons behind the requirement of a modified mix for rural market.
3. To provide basic understanding of various pricing and distribution strategies that needs to be adopted to achieve success in the rural market.
4. To create awareness about various communication strategies and financial services available for rural customers.
5. To help students on application of theoretical concepts to practical situations involving several cases.

#### **Syllabus**

##### **Unit 1**

**(13 hours)**

Rural Marketing: nature, definition, components of rural markets, classification of rural markets, rural vs. urban markets scope of Rural Marketing, problems in rural Marketing, Rural marketing environment, Rural Development Programmes. Rural Consumer behavior: Consumer buying behaviour models, Factors affecting Consumer Behaviour, Characteristics of Rural consumer- Consumer Buying Process, Opinion Leadership Process, Diffusion of Innovation.

##### **Unit 2**

**(13 hours)**

Segmenting, Targeting and Positioning: Segmentation, Degrees of Segmentation, Bases of Segmentation Targeting, Positioning Rural Marketing Strategies - Product Strategy Introduction, Marketing Mix Challenges, Product concepts and the classification, Product Decisions and Strategies, Product Branding in Rural Markets, Packaging for Rural Markets, Product Warranty and After Sales Service, New Product Development in Rural Markets

##### **Unit 3**

**(13 hours)**

##### **Rural Marketing Strategies -Pricing Strategy**

Pricing in Rural India, Setting the Price for Rural Products and Services-Internal Factors, External Factors, Price Setting Strategies- Market Entry Strategies, Product Mix Pricing Strategies, Price Adjustment Strategies, Rural Specific Pricing Strategies Rural Marketing Strategies. Distribution Strategy: Availability: the Challenge and the Dilemma, Distribution

Channels, The Rural Retail Environment, Channel Behaviour in Rural Areas, Distribution Models in Rural Markets-the Distribution Models for FMCG's, Rural Centric Distribution Models, Modern Distribution Models, The Public Distribution System, Co-operative Societies, Petrol Pumps and Extension Counters, Non Government Organizations, Rural Mobile traders. Rural Logistics, The Hub and Spoke System, Syndicated Distribution

**Unit 4** **(13 hours)**

**Rural Marketing Strategies -Communication strategy:**

Challenges in Rural Communication, The Communication Process, Developing Effective Rural Communication, Creating advertisement for rural audiences ,rural media, Sales Promotion and Events and Experiences. Financial Services Introduction, Need for credit, Consumer finance for Durables, Sources of credit, Innovative credit delivery System, Financial Products in Rural.

**Unit 5** **(4 hours)**

Case Study: Compulsory question for 20 Marks. Review and recap of case studies discussed from Unit 1 to Unit 4

**Practical Components:**

1. Study the FMCG companies which have already catered in Rural and Understand the approach strategy (What is that innovative concept the company has adopted in successfully catering in to rural markets)
2. Students should come up with new product designing with the rural marketing mix 4 As (Awareness, Acceptability, Adaptability and Affordability)
3. Study can visit rural areas & study about various distribution pattern
4. Students can conduct a survey to understand the rural consumer buying behaviour toward financial services

**RECOMMENDED BOOKS:**

1. Rural Marketing, Pradeep Kashyap & Siddhartha Raut, Pearson Education, 2<sup>nd</sup> Edition, 2012
2. Rural Marketing, T.P. Gopal Swamy, Vikas Publishing House, 2/e
3. Rural Marketing, Balaram Dogra & Karminder Ghuman, TMH, 1/e
4. Rural Marketing, Sanal Kumar Velayudhan, 2/e, Response, SAGE Publication 2002 ed

**REFERENCE BOOKS:**

1. Rural Marketing –U.C.Mathur, excel books, 1/e
2. Rural Marketing –C G Krishnamacharyulu, Lalitha Ramakrishnan –Pearson Education
3. 2009 ed
4. Rural Marketing –Habeb Ur Rahman –HPH, 1/e, 2004
5. Rural Marketing –Sukhpal Singh –Vikas Publishers, 2004
6. Rural Marketing –Minouti Kamat& R. Krishnamoorthy -HPH, 3/e,

### **Course Outcome (COs):**

The student will be able to

1. Demonstrate the fundamentals of rural marketing, rural marketing environment and rural consumer behavior. (PO1, PO7)
2. Demonstrate the concepts of segmenting, targeting and positioning and describe the challenges of marketing mix in rural context and frame appropriate strategies for improving marketing activities in rural areas. (PO1, PO7)
3. Demonstrate the rural pricing strategies and describes the rural distribution system. (PO1, PO7, PO8)
4. Demonstrate the rural communication process, the methods for developing effective communication for rural audiences and describes the rural India's access to finance. (PO1, PO7, PO8)
5. Apply the rural marketing strategies to case studies and propose innovative solutions to the business plans. (PO1, PO7)

## **SALES AND RETAIL MANAGEMENT**

**Subject Code: MBA193M6**

**Credits: 4:0:0**

**Pre requisite: Basic knowledge on Marketing Management**

**Contact Hours: 56L**

**Course Co-ordinator: Dr. Adarsha.K**

### **Course Content:**

#### **Course Objectives**

1. To make students aware of Sales management and personal selling
2. To make students aware of planning for sales organization and forecasting
3. To make students aware of retail management concepts
4. To make students aware of store management and location & store layout concepts
5. To develop students skills in applying concepts in sales and retail case analysis

#### **Syllabus**

##### **Sales Management**

###### **Unit: 1**

**(13 hours)**

Introduction to sales Management: Meaning and evolution of sales Management, Nature and Importance of sales management, The sales management process, Role and skills of Modern sales Managers, Emerging trends in sales management , Sales as a career, Changing role of sales force, Linking sales and distribution management. Sales objectives, strategies and tactics, selling skills and selling strategies, Strategic planning, Role of marketing and sales, Marketing and personal selling strategies, Sales strategy – A strategic decision area, Personal Selling Preparation and process, Buying situation or types of purchases, Sales knowledge and sales related marketing policies, The personal selling process, Transaction and relationship selling.

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

**(13 hours)**

Managing Sales information: Introduction, Developing sales forecast and forecasting market demand, Basic terms used in forecasting, forecasting approaches, Sales forecasting methods, Factors affecting selection of forecasting method, Sales budgets. Sales organization, concept of sales organization, Organizational principles and design, basic types of sales organization structures, Specialization within sales organization, Key account sales, Size of sales force, Sales process automation, Management of sales territories and quota: Defining sales territory, Procedure for designing sales territory, assigning sales people to territories, managing territorial coverage, sales quotas and targets: Sales quota, objectives of quotas, types of quotas, methods of setting sales quotas.

##### **Retail Management**

###### **Unit: 3**

**(13 hours)**

**Introduction and Perspectives on Retailing** World of Retailing, Retail management, introduction, meaning, characteristics, emergence of organizations of retailing - Types of Retailers (Retail Formats) - Multichannel Retailing -Customer Buying Behaviour, Historical Perspective, role of retailing, trends in retailing, FDI in Retail - Problems of Indian Retailing - Current Scenario

##### **Theories of Retailing**

Theories of retail development, Wheel of retailing and retail life cycle

**Unit: 4****(13 hours)****Store Management and Visual Merchandising:**

Store Management: Responsibilities of Store Manager Management of Modern retails –Store Layout, design: Types of Layouts, role of Visual Merchandiser, Visual Merchandising Techniques, Controlling Costs and Reducing Inventories Loss, Exteriors, Interiors Customer Service, Planning Merchandise Assortments -Buying systems -Buying merchandise and Retail Communication Mix.

**Retail Audit and ethics in Retailing**

Undertaking an audit, responding to a retail Audit, problems in conducting a retail audit. Ethics in retailing, social responsibility and consumerism

**UNIT -5:****(4 hours)****Case Analysis**

Case Study: Compulsory question for 20 Marks. Review and recap of case studies discussed from Unit 1 to Unit 4

**Practical Components:**

1. Interview a salesperson and write a brief report about what they like and dislike about their jobs, their salary, travelling allowances, sales quotas, why chose sales career, and what does it take to succeed in this profession
2. Roles and functions of sales manager and sales people are different in every organization Sales people view the roles of sales managers in their own way and vice versa. You are the sales manager of a company. You make an analysis of what you feel should be roles of a sales manager and a salesperson for maximizing sales of the organization.
3. Go to a kirana store and a supermarket and compare the following: a) store arrangement b) No of brands carried c) pricing policies – are discounts given? d) Service – personal or impersonal? Etc.
4. Go to at least three kirana stores in your neighborhood (around 2 kms) and discuss with them the importance of location, pricing, credit policy, etc. What percentages of goods are sold ‘loose’ in each locality and compare this with the approximate income range of the customers? What are the retailer’s losses when a customer defaults in payment? Does he make up for it by increasing his prices to other customers?

**RECOMMENDED BOOKS**

1. Management Of A Sales Force, Rosann Spiro, William Stanton, Gregory Rich, 11/e, 2003, McGraw-Hill Education India Pvt. Ltd
2. Sales and Distribution Management, Tapan K. Panda & Sunil Sahadev,2/e, 2011,Oxford University Press India
3. Sales & Distribution Management, Krishna Havaladar, Vasant Cavale,2/e, 2011, Oxford University Press India
4. Retailing Management - Swapna Pradhan, 4/e, TMH, 2012.
5. Retail Management - Levy &Weitz, 8/e, TMH, 2012.



## Reference Books

1. Sales Management: Decision Strategy and Cases, Richard R. Still, Edward W. Cundiff, Norman A.P. Govoni, 5/e, 2011, Pearson Education India
2. Sales Management: Concepts And Cases, William L. Cron, Thomas E. Decarlo, 10/e, 2010, Wiley India Pvt Ltd
3. Retail Management - Chetan Bajaj, Oxford University press.
4. Retailing, James R Carver, Patrick m Dunne, Robert F Lusch, 8/e
5. Retail Marketing Management - Dravid Gilbert, 2/e, Pearson Education.
6. Case Studies in Marketing – Indian Context by R.Srinivasan, PHI, 5<sup>th</sup> edition, 2012

## Course Outcomes (COs):

1. The student will be able to systematically approach sales management and personal selling. (PO1, PO7, PO8)
2. The student will be able to plan for sales based on forecast and organization. (PO1, PO2, PO5, PO7, PO8)
3. The student will be able to explain the basics of retail store management. (PO1, PO2, PO5, PO7)
4. The student will be able to explain the concepts related to store management and systematically choose a location and layout of the store. (PO1, PO2, PO5, PO7)
5. The student will be able to analyze and solve business case related to sales and retail. (PO1, PO2, PO7)

## ADVANCED HUMAN RESOURCE MANAGEMENT

**Subject Code: MBA193H1**

**Credits : 4:0:0**

**Pre requisite: Basic knowledge on Human Resource Management**

**Contact Hours: 56L**

**Course Co-ordinator: Dr. G.Vijaya Kumar**

### Course Content:

#### Course Objectives

1. To enable students to understand concepts of Job Analysis, Hiring Process, sources of recruitment and screening of candidates
2. To gain awareness of selection procedure, reference check of employees and Induction.
3. To enabling students to understand the importance of Performance Management in business, develop knowledge about performance appraisal and various methods of appraising performance.
4. To understand the various dimensions of Compensation Management and how compensation is determined. To gain awareness of the role of various bodies involved in Compensation Management
5. To help students on the practical application of case analysis and arriving at conclusions facilitating business decisions.

#### UNIT 1:

**(12 hrs)**

Job Analysis and Recruitment : Meaning, definition and purpose. Methods of job analysis, Nature of hiring, Recruitment- Meaning and Process; Sources of Recruitment, Sources- Internet Based, Placement Agencies. Job advertisement: drafting, size and contents. Screening the candidates: Application Forms: bio -data / resume / curriculum vitae and Weighted application blanks. Winning candidate's profile, challenges in conducting interview. **Role of Social Media In Pre-Employment Candidate Screening**

#### UNIT 2

**(16 hrs)**

Selection and Induction - Meaning, Essentials, Selection Hurdles, Selection Procedure - Application Blank; Employment Tests- Utility and Validity. Employment Interviews- Principles and Techniques, Medical Text, Interviewing: Planning the interview, Interview process. **Role of Artificial intelligence in selection procedure.** Appointment orders: Meaning, definition, and purpose. Contents of appointment letter. Reference checking: meaning, definition and purpose. Verification of character, criminal antecedents, previous work behavior and education qualifications. Verification of community certificates in public sector companies. **Problems involved in reference check and ways to overcome the problems.** Induction- Meaning, Induction Program -Steps, Contents of orientation programs. Strategic choices of orientation, Requisites of effective program. Problems of orientation.

#### Unit 3

**12 hrs**

Performance Management: Definition of Performance management, need, purpose. **Performance management Theories-** Goal Theory, Control Theory, Social Cognitive Theory, Organizational Justice Theory and their Application in management. Performance appraisal-Meaning, Performance Appraisal Process, Mistakes made by Human Resource Department, different methods of appraisal, uses, limitations and problems of performance appraisal, **Post appraisal feedback. Potential appraisal – meaning, Philips model.**

**Unit-4****(12 hrs)**

Compensation: Definition of Compensation, Basic concepts of Compensation, Types of Compensation Management - The Pay Model, Strategic Pay Policies, Strategic Perspectives of Pay, Strategic Pay Decisions, Best Practices vs. Best Fit Options. Theories of wages – wage structure – wage fixation – wage payment – salary administration.

Rewards for sales personnel - pay and commission – Team based pay – performance based pay system – incentives – Executives compensation plan and packages. Wage Boards – Pay Commissions – Compensation Management in Multi-National organizations.

**UNIT -5: Case Analysis****(4 hours)**

Case Study: Compulsory question for 20 Marks. Review and recap of case studies discussed from Unit 1 to Unit 4

**Practical Components:**

- Case studies on recruitment Selection, Recruitment
- Students need to identify two jobs in the college and need to do job analysis for those positions using any of the job analysis methods.
- In teams students can be asked to give presentations about various types of jobs (regular, temporary, full time, part time, apprentice, contractual, and outsourcing) in different industries along with its advantages and disadvantages.
- In Teams, select and analyze any two of the Job postings advertisements in Newspapers to know more about job description and job specification mentioned in each advertisement for every post.
- In teams students to design compensation package to different jobs.

**REFERENCE BOOKS:**

1. Recruitment Management –Rashmi T.K- HPH, 2012
2. Recruiting, Interviewing, Selecting and Orienting New Employee, Arthur Diane, 5/e, JICO Publisher
3. Human Resource Management –Cynthia Fisher, James B. Shaw Lyle F Scheoenfeldt - India Pvt. Ltd, 2012
4. Richard. I. Henderson: COMPENSATION MANAGEMENT IN KNOWLEDGE BASED WORLD –Prentice-Hall.
5. Richard Thorpe & Gill Homen: STRATEGIC REWARD SYSTEMS- Prentice- Hall.

**RECOMMENDED BOOKS**

1. Managing Human Resources –Bohlander, Snell, Sherman –Thomson Learning 13/E, 2004
2. Personal And Human Resource Management –P Subba Rao –Himalaya Publication, 4/e, 2013.
3. Appraising & Developing Managerial Performance- Rao T. V, Excel BOOKS
4. Performance Management –Herman Aguinis, Pearson Education, 2007.
5. Richard. I. Henderson: COMPENSATION MANAGEMENT IN KNOWLEDGE BASED WORLD - Prentice-Hall.

**Course Outcomes (COs):**

The student will be able to

1. Demonstrate the conceptual skills, understanding of Job analysis and Hiring process. (PO1, PO3, PO5)
2. Understand and design various aspects of selection procedure, reference check of employees and Induction (PO1, PO3, PO8)
3. Gain insights of various conceptual aspects of Performance Management will be able develop and implement various performance appraisal methods. (PO2, PO3, PO5)
4. Understand various compensation management dimensions and be able to design compensation packages, executive Compensation and compensation in multinational organizations. (PO2, PO3, PO5)
5. Analyse and solve business cases related to human resource functions (PO1, PO2, PO7)

## TRAINING AND DEVELOPMENT

**Subject Code: MBA193H2**

**Credits: 4:0:0**

**Pre requisite: Basic knowledge on Human Resource Management**

**Contact Hours: 56L**

**Course Co-ordinator: Mrs. S.B.Rashmi**

### Course Content:

#### Course Objectives

The student will be able to emphasize the theoretical concept in training and development and the student will understand the training needs, the types of programmes, practices in conducting a training and development session and evaluation of programmes.

In detail:

1. To enable the student to understand the concept of training and development and training need analysis;
2. To enable the student to get an insight into training design and various methods adoptable in training programmes,
3. To throw light on Hands on Methods and Group Building Methods .
4. To throw light on use of technology in training program.
5. To throw light on training program implementation, facilities management and approaches to evaluation and audit of training program

#### Syllabus

##### Unit 1

**(12 hrs)**

**INTRODUCTION:** Training Concepts, Objectives, Benefits of training, The role of Training in Organizations, opportunities and challenges for training, Difference between training and development.

**Training need analysis,** A training process Model, Why is needs assessment necessary? Methods used in needs assessment. Who should participate in needs assessment? Where to look for organizational performance gap? The frame work for conducting a TNA- organizational analysis, operational analysis, person analysis, Gathering Training Needs Data, Outcomes of Training Needs Analysis –Approaches to Training Needs Analysis.

##### Unit 2

**(10 hrs)**

#### **TRAINING DESIGN & TRAINING METHODS**

Training design- importance and factor affecting training design, Facilitations of learning-focus on trainee, focus on training design, facilitation of transfer-focus on training, focus on organizational intervention, Outcomes of Design. Traditional training methods- Presentation Methods- Lecture, Audiovisual techniques.

##### Unit 3

**(10 hrs)**

**Hands-on Methods -** OJT, Self-Directed Learning, Apprenticeship, Simulations, Case Studies, Business Games, Role Play, Behavioural Modeling.

**Group Building Methods-** Adventure Learning, Team Learning, Action Learning

#### Unit 4

(10 hrs)

#### TRAINING METHODS & AIDS FOR TRAINING

**E-Learning & Use of Technology in Training:** Technology's Influence on Training and Learning- Technology and collaboration, Technology and Learning Environment; Training; **Computer – Based Training methods** - Programmed Instruction, Intelligent Tutoring Systems, Interactive Multimedia, Virtual Reality. Blended Learning Training Aids for Training. Learning Management System Blended Learning.

#### Unit 5

(14 hrs)

#### IMPLEMENTATION AND EVALUATION OF TRAINING

Development of training- instructional strategy, material and equipment, trainee's manual, trainer's manual, facilities, the trainer. Implementation- implementation ideas for training and trainers, dry run, pilot program. Evaluation of training- Training Policy. Need, Principles of evaluation, Criteria, Objectives, Resistance to Evaluation, Types of Evaluation Instruments, Types of Evaluation Data. Kirt Patrick mode of evaluation, CIRO model, ROI of training. Industry input on evaluation techniques

#### PRACTICAL COMPONENT

- Relevant case studies from the theory concepts.
- Students are asked to design a training program for a specific job role.
- Students are expected to conduct a mock training session where they identify the need of training and design a set of program and evaluate the effectiveness of the same.
- Students are asked to study various training methods of an organization and submit a report on its effectiveness.

#### RECOMMENDED BOOKS

1. Employee Training and Development- Raymond A Noe, McGraw Hill Publication.2011(recent)
2. Effective Training, P Nick Blanchard and James W. Thacker, Pearson Education/PHI, 2013(recent)
3. O' Connor, Browner and Delaney, Training for Organizations, Thompson Learning Press.
4. Training & Development, Dr. B. Janakiraman, Biztantra/Wiley Dreamtech, 2012
5. Training and Development – S.K Bhatia

#### Course Outcomes (COs):

The student will

1. Understand the conceptual Skills of training, training need assessment and compare training and development. (PO1, PO3, PO5, PO8)
2. apply the knowledge gained in designing a training programme and various methods of training and apply the same to business situations. (PO1, PO3, PO5, PO8)
3. develop insights into various training methods and apply the same to business situation to identify typical style and needs. (PO1, PO3, PO5, PO8)
4. Develop insight into various uses of recent technology in training program.
5. Demonstrate conceptual understanding of evaluation of training. (PO1, PO3, PO5, PO8)

## INTERNATIONAL HUMAN RESOURCE MANAGEMENT

Subject Code: MBA193H3

Credits: 3:0:0

Pre requisite: Basic knowledge on Human Resource Management

Contact Hours: 42L

Course Co-ordinator: Dr. Pallavi.B

### Course Content:

#### Course Objectives

1. To enable the basic understanding of fundamental concepts of IHRM, its special features and emergence.
2. To make students aware about recruitment and selection processes in a global business corporation
3. To make students understand the training and development and compensation management practices in MNCs.
4. To make students aware about industrial relations issues and international HRM strategies.
5. To help the students understand the application oriented case analysis on IHRM.

#### Unit 1

9 hrs

Introduction: Definition – Approaches to IHRM – Difference between IHRM and Domestic HRM – Reasons for emergence of IHRM – Models of IHRM – Matching model – Harvard Model – Contextual Model – 5P Model – European Model Internationalization of HRM: Socio-cultural context – Hofstede's cultural model, Culture and employee management issues – Culture and specific HRM issues – non-cultural influences of HRM.

#### Unit 2

10 hrs

International Recruitment and Selection: Different approaches to multinational staffing decisions – Advantages and Disadvantages of different selection methods – parent country nationals – third country nationals – host country nationals – selection criteria – use of selection tests. Performance Management: Constraints in goal attainment – performance and appraisal in IHRM – appraisal of expatriate, third and host country employees

#### Unit 3

9 hrs

Training and Development: Expatriate training – training of host country nationals – developing international staff and multinational teams, **Theoretical framework for CCT - Tung's framework**, – knowledge transfer in multinational companies, **Emerging trends in training for competitive advantage**, International compensation: Approaches to international compensation – repatriation process

#### Unit 4

10 hrs

International Labour Relations: Key issues – response of labor unions to MNCs – social dumping HRM International Joint Ventures: HRM Practices in different countries – Japan, USA, UK, India and China – International HRM strategies.

#### Unit 5

4 hrs

Case Study: Compulsory question for 20 marks

Review and recap of case studies discussed from Unit 1 to Unit 4

## **RECOMMENDED BOOKS**

1. International Human Resource Management –Peter J Dowling, Marion Festing and Allen, Cengage learning, 5/E, 2012.
2. International Human Resource Management –Monir H Tayeb –Oxford University Press –2010.
3. Dowling & Welch, INTERNATIONAL HRM: Managing People In Multinational Context, Cengage Learning, NewDelhi,1999
4. Punnett Betty Jane, International Perspectives On Organizational Behavior And Human Resource Management, M.E. Sharpe, 2009

### **Course Outcome (COs):**

The Student will

1. be able to demonstrate their conceptual understanding of fundamental concepts of IHRM, its special features and emergence(P01, P04, P05)
2. understand the conceptual knowledge of the recruitment and selection processes in a global business corporation. (P01, P04, P05)
3. explain conceptual knowledge of training and development and compensation management practices in MNCs. (P01, P04, P05)
4. demonstrate their conceptual skill of industrial relations issues and international HRM strategies. (P01, P04, P05)
5. apply their conceptual knowledge of the IHRM in real time problems. (P01, P04, P05)



## HUMAN RESOURCE ANALYTICS

**Subject Code: MBA193H4**

**Credits: 4:0:0**

**Pre requisite: Basic knowledge on HRM & Business Statistics**

**Contact Hours: 56L**

**Course Coordinator: Dr Pallavi B**

### Course Content:

#### Course Objectives:

1. The student will be able to describe the theory, evolution and function of HR Analytics in the Organisation
2. The student will be able to describe the relevance and importance of HR Analytics in the Organisation
3. The student will be able to apply and solve the workplace problems through application of HR Analytics in the Organisation
4. The student will be able to compare and contrast different approaches of HR Analytics in the Organisation
5. The student will be able to practically apply concepts to case analysis and give solutions to facilitate business decisions.

#### Unit1:

**(13 hours)**

##### Introduction to HR Analytics:

Motivation for Studying HR Analytics, Emergence of HR Analytics, Understanding HR Analytics, Skills required for HR Analytics, Scope and Importance of HR Analytics, Managing a HR analytics Project, Advantages of HR Analytics, Making the Best Use of HR Analytics, Challenges to HR Analysts, , Levels of Analytics Maturity.

#### Unit2:

**(13 hours)**

Employee Data and data sources:, Importance of data availability and governance, Do's and Don'ts of HR Analytics, Employee Data Primary Sources, Employee data secondary sources. HRMS/HRIS and data sources; Analytics frameworks like LAMP, HCM:21 Model.

Pitfalls of HR Analytics, What HR Analytics Is Not, Levels of Analysis, Conducting HR Analytics, Who Are Applying HR Analytics, Future of HR Analytics, The Scope of Big Data in HR Analytics, Scope of Text Analytics in HR Analytics.

#### Unit3:

**(13 hours)**

Employee data metrics: Efficiency & Effectiveness metrics ,HR Metrics,Types of HR Metrics, Key metrics for each vertical of HR:Staffing Metrics, Training and Development Metrics, HR Scorecards .Application-oriented Exercises : Dashboards: Few Key Excel Add-ins/Functions to Help Create Dashboards, Name Range, The Developer Tab, Form Controls, Important Excel Formulas Useful for Creating Dashboards, VLOOKUP, INDEX, SUMIF, AVERAGEIF and COUNTIF, Application of Excel Functions in Creating HR Dashboards, Storyboarding: Connecting the Dots and Integrating the Findings.

#### Unit4:

**(10hours)**

HR Analytics Applications of Comparison of Means and ANOVA: One-Sample T-test, Null and Alternate Hypotheses, Assumptions of One-Sample T-test , Conducting One-Sample T-Test in PSPP., Conducting Paired-Sample T-Test in PSPP, Conducting Independent-Sample

T-Test in PSPP, Analysis of Variance, Conducting Independent One-Way ANOVA in PSPP, Steps to Analyse the Output of ANOVA.

**Unit5:**

**(3 hours)**

**Case Study**

**Recommended Books:**

1. Practical Applications of HR Analytics, Pratyush, Banerjee; Jatin Pandey; Manish Gupta, SAGE Texts, India, 2019
2. HR Analytics- Understanding Theories and Applications, Bhattacharya, Dipak Kumar, SAGE Texts, India, 2017
3. Winning on HR Analytics- Leveraging Data for Competitive Advantage, Ramesh, Soundarajan and Kuldeep Singh, Sage Publication India Pvt. Ltd., 2016.
4. Applying Advanced Analytics to HR Management Decisions: Methods for Selection, Developing Incentives and Improving Collaboration, Sesil James, C, Pearson, New Jersey, 2017
5. Predictive Analytics- Mastering the HR Matrix, Martin Edwards and Kirsten Edwards, Kogan Page, 2019
6. Fundamentals of HR Analytics: A Manual on Becoming HR Analytical, Fermin Diez, Mark Bussin, Venessa Lee, Emerald Publishing Limited, 2019

**Course Outcomes (COs):**

1. The student will be able to demonstrate their conceptual understanding of theory, evolution and function of HR Analytics in the Organisation. (PO1, PO2, PO5)
2. The student will be able to demonstrate their conceptual skill of the relevance and importance of HR Analytics in the Organisation. (PO1, PO2, PO5)
3. The student will be able to demonstrate their ability to apply and solve the workplace problems through application of HR Analytics in the Organisation. (PO3, PO4, PO5)
4. The student will be able to demonstrate their ability to compare and contrast different approaches of HR Analytics in the Organisation. (PO3, PO4, PO5)
5. The student will be able to demonstrate their ability to practically apply concepts to case analysis and give solutions to facilitate business decisions. (PO1, PO4, PO5)

## **HUMAN RESOURCE INFORMATION SYSTEM AND ACCOUNTING**

**Subject Code: MBA193H5**

**Credits: 3:0:0**

**Pre requisite: Basic knowledge on Human Resource Management**

**Contact Hours: 42L**

**Course Coordinator: Dr. Pallavi B**

### **Course Content:**

#### **Course Objectives:**

- To introduce the concepts of Human Resources Information System.
- To gain knowledge on the application of HRIS in organizations.
- To enable the students to know the HRIS process of adopted in Organizations.
- To develop knowledge of capturing Human resource data and enhance security of data captures.
- To discuss cases on HRIS and apply concepts studies into practical business situations.

#### **Unit – I**

**10 hrs**

Data & Information needs for HR Manager - Sources of Data - Role of IT in HRM - IT for HR Managers - Concept, Structure, & Mechanisms of HRIS - Programming Dimensions & HR Manager - Survey of Software Packages for Human Resource Information System. EHRM - Objectives - Advantages & Disadvantages.

#### **Unit – II**

**10 hrs**

Data Management for HRIS - Data Formats - Entry Procedure & Process - Data Storage & Retrieval - Transaction Processing - Office Automation - Information Processing & Control Functions - Design of HRIS - Relevance of Decision Making Concepts for Information System Design - HRM Needs Analysis – Concept & Mechanisms - Standard Software and Customized Software - HRIS: An Investment.

#### **Unit - III**

**10 hrs**

HR Management Process & HRIS - Modules on HR Planning, Recruitment, Selection, Placement - Module on Performance Appraisal System - Training & Development Module - Module on Pay & other Related Dimensions - Information System's support for Planning & Control.

#### **Unit - IV**

**9 hrs**

HR Management Process II & HRIS - Organization Structure & Related Management Processes - Authority & Responsibility Flows - Communication Process - Organization Culture and Power – Data Capturing for Monitoring & Review - Behavioral Patterns of HR - Other Managers and their Place in Information Processing for Decision Making. Security, Size & Style of Organizations & HRIS - Security of Data and Operations of HRIS Modules - HRIS & Employee Legislation - An Integrated View of HRIS.

#### **Unit-V**

**3hrs**

**Case study.**

### **Recommended Books**

1. Michael Armstrong, A Handbook of Human Resource Management Practice, Kogan Page
2. Gueutal & Stone, THE BRAVE NEW WORLD OF HER, Jossey-Bass
3. Monk & Wagner, CONCEPTS IN ENTERPRISE RESOURCE PLANNING, Thomson

### **Course Outcomes (COs):**

The student will be able to

1. Demonstrate their conceptual skills, understanding and application of Human Resources Information System. (PO1, PO2)
2. Understanding and application of HRIS Concepts and principles in organizations. (PO1, PO2, PO5)
3. Develop the HRIS process in Organizations.(PO1, PO2, PO4, PO5)
4. Demonstrate their ability in applying the managerial and behavioral concepts in real time problems. (PO1, PO2, PO5, PO8)
5. Demonstrate the conceptual knowledge of the subject in real time problems. (PO1, PO2, PO5, PO8)

## **ORGANIZATIONAL DEVELOPMENT AND CHANGE MANAGEMENT**

**Subject Code: MBA193H6**

**Credits: 3:0:0**

**Pre requisite: Basic knowledge on Human Resource Management**

**Contact Hours: 42L**

**Course Coordinator: Mrs. S.B.Rashmi**

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### **Course Content:**

#### **Course Objectives:**

1. To understand the concepts of change management and to acquire the skills required to manage any change effectively.
2. To understand the various components and constraints involved in Change management.
3. To learn the various tools & techniques for Organization Development
4. To understand the different OD interventions and its effectiveness.
5. To Appraise The Students On The Application Oriented Case Studies In The Field Of Organizational Development And Change Management

#### **Unit 1:**

**(9 Hours)**

**Organizational change-** Introduction, nature of change, Internal & External changes, types of change, Models of change- Lewis's Force field, Systems Model, Action research model, organizational vision and strategic planning.

#### **Unit 2:**

**(9 Hours)**

**Resistance to change-** reasons for the resistance, overcoming resistance for the change, change and person and manager, systematic approach to making change- factors for effective change, skills of leaders in change management, designing the change.

#### **Unit 3:**

**(9 Hours)**

**Conceptual framework of OD:** Overview of the field of OD, Definitions of OD, History of OD, assumptions and beliefs in OD, characteristics of OD, Phases of OD.

#### **Unit 4:**

**(12 Hours)**

**OD Interventions** - Human Process Interventions - Interpersonal and Group Process Approaches, Organization Process Approaches; Structure and Technological Interventions - Restructuring Organizations, Employee Involvement, Work Design.

#### **Unit 5: Case Study**

**(3 Hours)**

#### **Recommended Books:**

1. Thomas G. Cummings, Christopher G. Worley: ORGANISATION DEVELOPMENT AND CHANGE, Thomson Learning.
2. Kavitha Singh: ORGANISAIONAL CHANGE AND DEVELOPMENT PRACTICES, Excel Books.
3. **Tonya Henderson, David M. Boje:** Organizational Development and Change Theory: Managing Fractal Organizing Processes (Routledge Studies in Organizational Change & Development), CRC Press

**Course Outcomes (COs):**

1. The Student will be able to demonstrate a conceptual understanding of the Organizational Change. (PO1, PO4 ,PO5)
2. To understand the role and importance of manager in change management and how to manage the employees who resist change. (PO1, PO4, PO5)
3. To apply the knowledge gained on various tools and techniques for organization development. (PO1, PO4, PO5)
4. To develop insights into various OD interventions and its effectiveness. (PO1, PO4, PO5)
5. The student will be able to solve a Organizational development and change management case study. (PO1, PO4, PO5)

## PROJECT WORK CUM INTERNSHIP

**Subject Code: MBA194C1**

**Credits: 0:0:12**

**Pre requisite: Basic knowledge on Business Research Management**

**Course Co-ordinator: Dr. A.Mahalakshmi**

### Course Content:

#### Course Objectives:

1. To familiarize students with the working and problems faced by department, organization and industry.
2. To make students, to interact with the people and collect information about topic of interest
3. To provide an opportunity to apply analytical tools and methods to understand the collected data
4. To communicate to the company about the work done by the students and the contributions.
5. To test the students oral communication capabilities and prepare them for final viva voce
6. Prerequisite: The student should have registered and attended the Business Research Methods course.

#### Requisites:

- Being a mandatory course for all electives, all students should compulsorily take this course in order to be eligible for the award of MBA degree.
- The project work shall be for a period of 12 weeks, to be undertaken in IV semester.
- A student has to put a minimum of 20 hours of work per week in the organization studying (project work) and helping the organization in its functioning (internship). A week for the above purpose consists of 6 days and each day consists of 6 working hours. At the end of every week i.e. the 6th day, a student should prepare a report and communicate the same, to the external and internal guide.
- On the first working day of the 13<sup>th</sup> week, a draft report should be submitted to the internal guide and a PowerPoint presentation has to be given as per the mock viva voce schedule to internal guide/examiner.
- By the end of 13th Week, the student has to submit four copies of the project report prepared according to the presentation guidelines given in the syllabus.
- The student shall seek the guidance of the internal guide on a continuous basis, and the guide shall give a certificate to the effect that the candidate has worked satisfactorily under his/her guidance.
- The student should behave professionally and ethically at all times and look at this course as a placement opportunity.
- No two students of the institute shall work on the same problem in the same organization.
- The student has to attach turnitin report reflecting the similarity
- The Project report shall be around 75 pages.
- The Project work shall be on a topic in the area of specialization specified in the syllabus and opted by the candidate.

## GUIDELINES

### 1. PLANNING THE PROJECT

- a. As the certificate has to reflect project period of 12 weeks, students have to scout for the companies before the start of the project period
- b. Avoid undertaking projects not concerned with your area of specialization
- c. Choose a project topic which is novel, original and company specific
- d. Check the feasibility of the project topic and match it with your skills and career plan

### 2. FORMAT OF PROJECT REPORT

#### a. **Formatting and binding guidelines:**

- i. The project report shall be prepared using word processor Viz., MS Word, Times New Roman 12.
- ii. All the reports shall be printed in the A4 size 1”margin on all sides, 1.5 line spacing.
- iii. The report shall be hard bound facing sheet (only white colour) indicating the title of college and month and year of admission (Spiral binding not permitted).

#### b. **Structure of report**

- i. Title page
  - ii. Department/Institution certificate
  - iii. Guides certificate
  - iv. Student’s self-declaration
  - v. Acknowledgement
  - vi. Table of contents
  - vii. Table of figures and tables
  - viii. Executive summary
  - ix. Introduction
  - x. Industry profile
  - xi. Company profile
  - xi. Department profile
  - xii. Review of literature
  - xiii. Research design
  - xiv. Data Analysis and interpretation
  - xv. Summary of findings
  - xvi. Suggestions
  - xvii. Conclusion/future growth
  - xviii. Learning experience
  - xix. Bibliography
- Annexure : Questionnaire, turnitin report

#### **Explanatory notes:**

- A certificate by the guide and Head of the institution should indicate the bonafide performance of project by the student to be enclosed.
- An undertaking by the student to the effect that the work is independently carried out by him.
- Executive Summary – A one page summary of the project reflecting the need for the study, the context, findings and recommendations.
- Introduction to the study should contain problem statement, the purpose/need for the study, importance , title, objectives of study and hypothesis
- Industry profile : Competitors/major players and industry structure if any
- Company profile:



Background and inception of the company, Nature of the business carried : Manufacturing, wholesale, retail, Vision, Mission, Quality Policy, Strategy (corporate and business level), Product/Service Profile,

Area of Operation – Global/National/Regional, Ownership Pattern, Infrastructural facilities,

Achievements/Award (if any), Organization chart , Workflow model (end to end) i.e. process related to the department

- Review of literature: Operational definitions, Concept of study as explored by various authors, Research Design: Data collection sources, Statistical Tools used for research, Sampling Design – Sampling Unit, Sample Size and Sampling method.

### **Course Outcomes (COs):**

The students will be able to

1. Exhibit broad understanding of working of an organization and its SWOT. (PO1, PO2, PO4, PO5, PO6, PO7, PO8)
2. Identify the organizational processes discussed under McKinsey Framework. (PO1, PO2, PO4, PO5, PO7, PO8)
3. Demonstrate a thorough understanding of how research methodology can be applied to the identified organizational problems and offer suggestions accordingly. (PO1, PO2, PO4, PO5, PO7, PO8)
4. Correlate classroom learning to contemporary workplace practices. (PO1, PO2, PO4, PO5, PO7, PO8)
5. Gain learning experiences by working as an intern in the organizations. (PO1, PO2, PO4, PO5, PO7, PO8)

## **INVESTMENT BANKING AND FINANCIAL SERVICES**

**Subject Code: MBA194F1 (Finance Specialization)**

**Credits: 3:0:0**

**Subject Code: MBA194B1 (Banking and Insurance Specialization) Contact Hours: 42L**

**Pre requisite: Basic knowledge on Financial Management**

**Course Co-ordinator: Dr. A.Mahalakshmi**

### **Course Content:**

#### **Course Objectives**

1. To introduce the basics of merchant banking services, financial markets and SEBI guidelines for Merchant Bankers
2. To provide understanding of modes of raising capital from international markets, role of depositories and money markets
3. To explain about financial services including leasing and hire purchase
4. To make aware of other financial services, securitization of debt, fintech and marketing of financial services
5. To appraise the students on the leading practical application oriented relevant and updates case studies, doing case analysis and arriving at conclusions facilitating business decisions.

#### **Syllabus**

##### **Unit I**

**(10 Hrs.)**

Merchant Banking - Definition, Functions of Merchant Bankers, Role of Merchant Banks in Issue Management

Financial Markets: Capital markets, Money market, Forex markets, Linkages between the markets. SEBI guidelines for merchant bankers: Issue Management -- equity issues, rights issues, debenture issues, Book building –definition, benefits and limitations, Private placement - Pre issue and post issue activities

##### **Unit II**

**(10 Hrs.)**

Raising of capital from international markets: Loan syndication, ADR, GDR, EDR, ECB  
Depository services: role of depositories—performance of NSDL and CSDL. Stock Broking Services  
Money markets - Treasury bills, commercial bills, commercial papers, certificate of deposits and gilt- edged securities, Money Market Mutual Funds, Bills Discounting, Factoring, Forfeiting

##### **Unit III**

**(9 Hrs.)**

Financial services- fund based and fee based services; Credit rating- Definition, Process of credit rating of financial instruments, benefits and limitations, equity grading  
Lease financing—meaning and types, Hire Purchasing- concept and characteristics, hire purchase Vs Lease, Evaluation of hire purchasing and leasing (including problems)

##### **Unit IV**

**(10 Hrs.)**

Consumer finance, credit cards, vehicle financing, Real Estate Financing, and consumer durable financing. Securitization of debt - Meaning, Features, Special Purpose Vehicle, Pass Through Certificate and mechanism.

Financial products and services Fintech-advantages and risks, recent developments  
Marketing of Financial Services – Conceptual framework – marketing mix segmentation – targeting- positioning –development and launching of new products

#### **Unit V**

**(03 Hrs)**

Case Study: Compulsory question for 20 marks Review and recap of case studies discussed from Unit I to Unit IV

#### **Recommended Books**

1. Merchant Banking and Financial Services –Dr.S.Gurusamy, TMH, Latest edition, 4/e, 2013
2. Financial Services –Dr.R.Shanmugam, Wiley India Pvt. Ltd., 2/e, Latest edition, 2017
3. Financial Services – ThummuluriSiddaiah, Pearson Education, 1/e.2013
4. Financial Markets & Institutions—S.G. Guruswamy—Thomson Learning, 1/e, 2013

#### **Reference Books**

1. Financial Services –Gorden&Nataraju – HPH, 2012
2. Financial Services & Systems–S.G.Guruswamy – Thomson Learning, 2013
3. Merchant Banking –J.C.Verma, 4<sup>th</sup>edn, Bharat Law House, 2014
4. The Future of FinTech: Integrating Finance and Technology in Financial Services- Bernado Nicoletti- Springer, 2017

#### **Course Outcomes (COs):**

The student will be able to demonstrate

1. understanding of basics of merchant banking and Indian capital market (PO1, PO2, PO4, PO6)
2. procedure involved in raising of long term funds (PO1, PO6)
3. understanding of financial services including credit rating, leasing and hire purchase (PO1, PO2, PO4, PO6)
4. understanding of securitization of debt, fintech and marketing of financial services (PO1, PO6, PO7)
5. analyze a given relevant business context using basic knowledge of financial markets (PO1, PO2, PO6)

## **GOODS AND SERVICES TAX**

**Subject Code: MBA194F2 (Finance Specialization**

**Credits: 3:0:0**

**Pre requisite: Basic knowledge on Financial Management**

**Contact Hours: 42L**

**Course Co-ordinator: Dr. Y.M.Satish**

### **Course Content:**

**Course Objective:** The objective of the course is to provide students with conceptual and application knowledge of Goods and Services Tax in India.

In detail:

1. To make Students understand the nature of Goods and Services Tax in India.
2. To make Students understand key procedures under Goods and Services Tax in India.
3. To apprise Students on the provisions of GST related to Inspection, fraud detection and penalties.
4. To expose Students to Miscellaneous provisions under GST in India.
5. To apprise Students on the leading practical application-oriented case studies.

#### **UNIT 1**

GST- an overview, Supply and its types, Reverse charge mechanism, Composition scheme, Exemptions from GST, Input tax credit, Supply- place, time and value.

#### **UNIT 2**

Registration, Tax invoice, Credit and Debit notes, Accounts and records, Payment of taxes, TDS and TCS provisions, Returns, E-way bill, Assessment, Audit and Annual returns.

#### **UNIT 3**

Inspection, search and Seizure, Demands and recovery, Liability to pay in certain cases, Offences and penalties, Appeal and Revision, Advance Ruling, Refund, Transitional Provisions, Anti-profiteering.

#### **UNIT 4**

Zero rated supplies, Tourist refund scheme, Job work, E-commerce, High seas sale, Input service distributor, GST compensation cess, Miscellaneous provisions, Industry specific provisions.

#### **UNIT 5**

Case study compulsory for 20 marks. Review and Recap of case study discussed from Unit 1 to Unit 4.

#### **Text Books:**

1. Indirect Taxes- Law and Practice, V.S. Datey, 42<sup>nd</sup> Edition, Taxmann publications, 2019.
2. Goods and Services Tax, Mehrotra and Agarwal, 2<sup>nd</sup> Edition, Sahitya Bhavan Publications, 2019.

**Reference Books:**

1. GST Ready Reckoner, V.S. Datey, 7<sup>th</sup> Edition, Taxmann Publications, 2019.
2. GST Practitioner's Exam, CA Divya Bansal, 2<sup>nd</sup> Edition, Taxmann Publications, 2019
3. Goods and Services Tax- Bare Act, Ghanshyam Upadhyay, 5<sup>th</sup> Edition, Asia Law House, 2017.

**Course Outcome (COs):**

1. The Student will exhibit the conceptual understanding of taxable event for GST. (PO1, PO2, PO6, PO8)
2. The Student will be able to identify key procedures required under GST. (PO1, PO2, PO6, PO8)
3. The Student will be able to determine penalties and procedures for appeal under GST. (PO1, PO2, PO6, PO8)
4. The student will be able to demonstrate the understanding of Miscellaneous provisions under GST. (PO1, PO2, PO6, PO8)
5. The Student will be able to apply concepts learnt to analyse tax liability under GST in India. (PO1, PO2, PO6, PO8)

## INTERNATIONAL TAXATION -II

**Subject Code: MBA194F3**

**Credits: 3:0:0**

**Pre requisite: Basic knowledge on Financial Management**

**Contact Hours: 42L**

**Course Co-ordinator: Dr. Y.M.Satish**

### Course Content:

**Course Objective:** The objective of the course is to provide the students with the conceptual knowledge of United States Legal & Tax Systems, taxation services provided and usage of digital technology tools.

In detail:

1. To make students understand the nature of United States Legal & Tax Systems.
2. To make students understand the nuances of United States corporate taxation and its computation.
3. To apprise the students about the provisions of United States Partnership taxation and various international taxation services in United States.
4. To expose the students to Power BI and Share point.
5. To appraise the students on the leading practical application oriented case studies.

#### **Unit-1: Common Topics:**

**(5 Hrs)**

**Accounting Overview for Tax Professionals:** This topic provides the tax professional with an overview of GAAP and the GAAP standard setting bodies. Comparison of US GAAP vs India GAAP

#### **Introduction to US Legal & Tax Systems :**

- Recognize the structure of the US Government
- Key differences among types of US Tax Payers
- Describe various tax jurisdictions in the US
- Identify various types of taxation in US
- Identify sources of US tax law
- Navigate the Code and Regulations
- Recognize fundamental differences between home country and US Tax Systems

#### **Tax Life Cycle:**

- Understand stages of tax life cycle
- Understand how they all are interconnected
- How it helps to improve the quality of our client service

#### **Unit-2: Corporate Taxation**

**(10 Hrs)**

##### **Entities Overview:**

- Identify tax taxes imposed by different jurisdictions
- Describe Legal characteristics of business entities
- Explain the federal income tax treatment of business entities
- Identify common non business entities

##### **Taxable Income Overview:**

- Explain relationship between Corporate book income and taxable Income
- Describe Schedule M-1 and M-3 disclosure requirements

##### **Analyse Income:**

- Define Gross Income
- Recognize common exclusion from Gross Income

- Explain general rules for timing of income recognition
- Determine the effect of income related book - tax differences on Schedule M-3

### **Analyse Expenses**

- Identify broad categories of deductible expenses
- Recognize common examples of non-deductible expenses
- Explain the general rules for timing of deductions
- Determine the effect of expense -related book - tax differences on Schedule M-3

### **Analyse asset basis and cost recovery**

- Determine the Initial tax basis of business property
- Distinguish between deductible repairs and Capitalized improvements
- Calculate Allowable cost recovery deductions
- Determine the effect of cost recovery book to tax differences on Schedule M-3

### **Analyse sale of assets**

- Calculate gain or loss realized and recognized on business property dispositions
- Identity the character of recognized gain or loss on property dispositions
- Explain the Sec. 1231 netting rules and capital loss limitations
- Determine the effect of asset sale book-tax differences on Schedule M-3

### **Calculate Corporate Taxable Income**

- Tax treatment of Charitable Contributions, net operating losses, and dividends received deductions
- Finalize corporate taxable income

### **Corporate Tax Liability**

- Compute Corporate Tax Liability
- Explain applicability and calculation of Corporate Alternative Minimum Tax

### **Simulation - Comprehensive case study**

Solving case study using relevant tax forms

## **Unit-3: Partnership Taxation**

**(12 Hrs)**

### **Partnership Basics**

- Partnerships and types of Partnerships
- Partners and types of Partners
- Check the box regulation
- Subchapter K provisions
- Partnership tax return filing and timing

### **Partnership Formation**

- Record cash and property contributions on a partnership balance sheet
- Compute partner's outside basis
- Explain the tax consequences of partnership organization and syndication fees

### **Partnership Taxable Income**

- Compute partnership taxable income
- Explain the function of guaranteed payments to partners
- Identify separately state items on Schedule K, Form 1065
- Reconcile book and taxable income on Schedule M-1 Form 1065 & Schedule M-3.

### **Partners Distributive shares**

- Determine partners distributive share of income, gain, loss, deduction or credit
- Explain concept of substantial economic effect
- Adjust outside basis for Schedule K-1 information

### **Simulation - Comprehensive case study**

Solving case study using relevant tax forms

## **US International Tax Services**

### **Overview of US International Tax**

- Worldwide Vs Territorial
- Taxation of Foreign Earnings
- Recognize the US and foreign income tax consequences associated with different methods of doing business abroad.
- Entity type analysis by referring to ITS nomenclature and Identifying filing requirements
- Definition of CFC and US Shareholder

## **Unit 4**

**(12 Hrs)**

### **Power BI**

#### **Introduction and Overview.**

- Why Visualization? Why Power BI?
- Getting Started – creating some powerful visualizations quickly The Power BI Product Line
- Things you should know about Power BI

#### Getting Started

- Connecting to Data and introduction to data source concepts Working with data files versus database servers
- Dimensions and Measures Using Show Me!
- Building Basic Views
- Help Menu and Samples Saving and Sharing your work

#### Concepts and Options when Connecting to Data

- Joining multiple tables Data Blending
- Copy and Paste
- Data Extracts
- Custom SQL
- Publishing and Re-using Data Connections
- Understand how to deal with data changes in your data source such as field addition, deletion or name change
- Re-using and sharing data connections – the concept of meta data
- Working with multiple connections in the same workbook

#### Analysis

- Creating Views Marks Size and Transparency
- Highlighting Working with Dates Date aggregations and date parts
- Discrete versus Continuous Dual Axis / Multiple Measures Combo Charts with different mark types Geographic Map
- Page Trails
- Heat Map
- Density Chart
- Scatter Plots
- Pie Charts and Bar Charts
- Small Multiples Working with aggregate versus disaggregate data



### Analyzing

- Sorting & Grouping
- Aliases
- Filtering and Quick Filters Totals and Subtotals
- Drilling and Drill Through Aggregation and Disaggregation
- Percent of Total
- Working with Statistics and Trendlines

### Getting Started with Calculated Fields

- Working with String Functions Basic Arithmetic Calculations
- Date Math
- Working with Totals Custom Aggregations
- Logic Statements

### Formatting

- Options in Formatting your Visualizations Working with Labels and Annotations  
Effective Use of Titles and Captions Introduction to Visual Best Practices

### Building Interactive Dashboards

- Combining multiple visualizations into a dashboard
- Making your worksheet interactive by using actions and filters An Introduction to Best Practices in Visualization

### **SharePoint**

#### Introduction to SharePoint

- SharePoint Overview
- SharePoint Architecture
- SharePoint life cycle

#### Basics of SharePoint

- Site, sub site and site collection List , Libraries, site columns Content type
- Managed Metadata
- Out of the Box features Security and Site permissions "Features" in SharePoint  
Introduction To InfoPath forms
- SharePoint Designer Workflows

### **Unit- 5**

**(3 Hrs.)**

Case analysis compulsory for 20 marks. Review and recap of case study discussed from Unit 1 to Unit 4.

### **TEXT BOOKS:**

1. Wolters Kluwer Tax Law Editors, U.S. Master Tax Guide (2020)-2019
2. Deborah Geier -U.S. Federal Income Taxation of Individuals 2017, CALI's eLangdellPress- 2017.
3. Robert J., Jr. Misesy and Michael S. Schadewald - Practical Guide to U.S. Taxation of International Transactions Perfect Paperback –Import, Cch Inc; 10 edition, Jul 2015.
4. Edward McCaffery -The Oxford Introductions to U.S. Law: Income Tax Law. Oxford University Press; 1<sup>st</sup> edition, 2012.

**Course Outcome (COs):**

1. The student will exhibit the conceptual understanding of US Legal & Tax Systems and interconnectivity between stages of tax life cycle. (PO1, PO2, PO6, PO8)
2. The student will be able to analyse income and expenses to arrive at corporate taxable income and tax liability. (PO1, PO2, PO6, PO8)
3. The students will be able to form the partnership firms and determine taxable income and tax liability of Partnerships. (PO1, PO2, PO6, PO8)
4. The student will be able to apply the tools of digital technology such as Power BI and Share point. (PO1, PO2, PO6, PO8)
5. The student will be able to apply concepts learnt to analyse income, expenses as per US legal and tax system and determine taxable income and tax liability of companies and firms. (PO1, PO2, PO6, PO8)

## MANAGEMENT ACCOUNTING AND CONTROL SYSTEMS

**Subject Code: MBA194F4**

**Credits: 3:0:0**

**Pre requisite: Basic knowledge on Accounting for Managers**

**Contact Hours: 42L**

**Course Co-ordinator: Dr. Vaijanath Babshetti**

### Course Content:

**Course Objective:** The objective of the course is to acquaint the students with the use of methods and techniques of costing in effective management control systems of business organization.

In detail

1. To make students understand the strategic importance of management accounting and control systems in modern business organization and the process of arriving at cost of a product or service.
2. To make students understand the utility of CVP model in managerial decision making.
3. To help students in understanding the mechanisms involved in preparation of functional and flexible budgets and implications of different pricing policies on profits of the organizations.
4. To make students understand standard costing as a tool for cost control.
5. To help students in application of theoretical concepts to practical situations involving several cases.

#### UNIT1

**(11hours)**

Introduction to Management control systems-Basic concepts, goals, and strategic key variables in management control systems. Concept of cost centers, profit centers and investment centers. Cost units- classification of costs- cost analysis for management decision making.

Determining product cost - allocation and absorption of factory overheads, job order costing and process costing(only theory). Activity Based Costing and Strategic importance of cost management (Industry expert)

#### UNIT 2

**(10hours)**

Cost-volume – profit (CVP) Relationship: Profit planning- behavior of expenses in relation to volume- sensitivity analysis of CVP Model for changes in underlying parameters- assumptions of the CVP Model, Comparison between Marginal costing and Absorption costing, Utility of CVP Model in Management Decision Making.

#### UNIT 3

**(9hours)**

Pricing policies:- objectives of pricing policies- full cost pricing-ROI pricing – contribution approach to pricing – concepts of transfer pricing. Budgetary control- preparation of Functional and flexible budgets.

#### UNIT 4

**(9Hours)**

Standard costing and variance analysis: Need for setting standards- variance analysis –material and labour and overhead variances(problems only on material variance)

Cost control and cost reduction: tools and techniques of cost control and cost reduction. Cost Audit: Scope of cost audit –Types, Advantages, limitations.

## **UNIT 5**

**(3 hours)**

**Case Study:** Compulsory question for 20 Marks. Review and recap of case studies discussed from unit 1 to unit 4

### **RECOMMENDED BOOKS:**

1. Khan& Jain –Cost Accounting –TMH publication,2/e,2019
2. Jawaharlal,Srivastava- Cost Accounting –TMH, 5/e, 2019
3. M.N.Arora, Tax Accounting- Vikas publications 12<sup>th</sup> edition

### **REFERENCES:**

1. Cost Accounting -Charles T Horngren –Pearson/PHI, 15/e, 2019
2. Cost Accounting Principles & Practice:- by M N Arora, 12th Edition 2019

### **Course Outcome (COs):**

1. The student will be able demonstrate the significance of Management accounting and control systems and prepare a cost statement to determine the cost of a product or service. (PO1, PO2, PO6)
2. The student will be able to calculate the Breakeven point for a business under different circumstances of changes in underlying variables. (PO1, PO2, PO6)
3. The student will be able to prepare a cash budget, production budget, sales budget and flexible budget and demonstrate the relevance of pricing policies. (PO1, PO2, PO6)
4. The student will be able to calculate material, labour and overhead variances under standard costing for cost control(PO1, PO2, PO6)
5. The student will be able to demonstrate the application of concepts learnt to practical situations involving several cases of cost control and management. (PO1, PO2, PO6)

## DIGITAL MARKETING

**Subject Code: MBA194M1**

**Pre requisite: Basic knowledge on Marketing Management**

**Course Co-ordinator: Dr. Rizwana.M**

**Credits: 3:0:0**

**Contact Hours: 42L**

### Course Content:

#### Course objectives:

1. To understand the important concepts related to e-marketing and recent trends of it.
2. To provide an understanding about Search Engine Marketing
3. To provide an understanding about Social Media Marketing
4. To provide an understanding about Mobile Marketing
5. To help the students on application oriented case analysis and show how the concepts can be applied practically.

#### **UNIT 1 : (10 hours)**

**DIGITAL MARKETING:** What is Digital Marketing, Digital vs. Real Marketing, Types of web presence, common e-commerce business models, Digital Marketing Channels, Skills required in Digital Marketing. Media options online, Fulfilment options and strategies, Introduction to payment gateways and PayPal, Digital Landscape. Digital advertising Market in India.

#### **UNIT 2: (10 hours)**

**SEARCH ENGINE MARKETING:** Email campaign creation and management, Google Adwords, search and display on search engines, pricing models online, Introduction to page rankings, google Adwords analytics, Search Engine Optimization, Process and methodology, Long tail in SEO, Link building, Key word analysis, process and optimization. Search Engine Marketing - Paid versus natural Search, On page optimization techniques, Off page Optimization techniques.

#### **UNIT 3: (9 hours)**

**SOCIAL MEDIA MARKETING:** Using Facebook-: Facebook for business & facebook insights, Linked-in- LinkedIn Marketing: LinkedIn Strategy, Business tools on LinkedIn, twitter, You tube including creating a channel on You Tube, Content Marketing, Building Content Strategy Content guidelines for online communications, Social Media measuring, monitoring & reporting, Tracking & Monitoring platforms. Content seeding, How to use blogs, forums and discussion boards, Blogs, forums and communities, Podcast

#### **UNIT 4: (10 hours)**

**MOBILE MARKETING-** Mobile Usage, Mobile Advertising- Mobile Advertising Models, advantages of Mobile advertising, Mobile Marketing Toolkit, Mobile Marketing features- Location based services, Social marketing on mobile, QR Codes, Augmented Reality, Gamification. Tracking mobile campaigns- Mobile Analytics

#### **UNIT 5 (03 hours)**

Case Study: Compulsory question for 20 Marks. Review and recap of case studies discussed from Unit 1 to Unit 4

## **RECOMMENDED BOOKS:**

1. Digital Marketing Seema Gupta McGraw Hill Education 2017
2. Marketing 4.0: Moving from Traditional to Digital Philip Kotler, Hermawan Kartajaya, Iwan Setiawan Wiley 2017 .
3. Fundamentals of Digital Marketing Puneet Bhatia Pearson Second Edition
4. Deepak Bansal , A Complete Guide To Search Engine Optimization , B.R Publishing Corporation, Ist Edition, 2009
6. Grienstein and Feinman- E-commerce –Security, Risk Management and Control (TMH,The Consumer Decision Journey, McKinsey Quarterly, No3, 2009
7. Ramsey, Seven Guidelines for Achieving ROI from Social Media, eMarketer , 2010
8. Digital Marketing Swaminathan T N, Karthik Kumar Cengage Learning India Pvt. Ltd 2019

## **REFERENCE BOOKS**

1. Social Media Marketing Tracy L Tuten, Michael R Solomon SAGE Second Edition.
2. Digital Marketing Ian Dodson Wiley 2016.
3. Strauss.J and Frost . R, “E- Marketing”, Pearson Education, 5th Edition, 2009

## **Course Outcomes (COs):**

1. The Student will be able to demonstrate their conceptual understanding on Digital Marketing business models. (PO1,PO4,PO7,PO8)
2. The Student will be able to Illustrate the use of search engine marketing. (PO1,PO4,PO7,PO8)
3. The Student will be able to demonstrate the use of Social Media marketing (PO1,PO7,PO8)
4. The Student will be able to demonstrate the usage of Mobile marketing. (PO1, PO7,PO8)
5. The Students will be able to demonstrate their conceptual knowledge of the Course in real time problems. (PO1 ,PO7,PO8)

## **STRATEGIC MARKETING**

**Subject Code: MBA194M2**

**Credits: 3:0:0**

**Pre requisite: Basic knowledge on Marketing Management**

**Contact Hours: 42L**

**Course Co-ordinator: Dr. Adarsha.K**

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### **Course Content:**

#### **Course Objectives:**

The objective of the course is to make the student to familiar with the strategic marketing process and various aspects related to the course.

In detail:

1. To provide marketing specialization students with prior background in marketing to integrate their learning in marketing (“pull it all together”).
2. To help students learn to think strategically when making and implementing marketing decisions (“strategic decision making”).
3. To help students learn to apply specific analytical approaches and tools for understanding customers, competition, and markets (“applications of marketing data and information”).
4. To help students to develop an appreciation for the relationship between marketing and the other functional areas of business.
5. To provide an understanding of application of theoretical concepts to practical situations involving several cases

#### **Unit 1**

**(10 hours)**

Marketing and Customer Value - The Value Delivery Process - The Value Chain - Core Competencies - A Holistic Marketing Orientation and Customer Value - The Central Role of Strategic Planning - Corporate and Division Strategic Planning - Defining the Corporate Mission - Establishing Strategic Business Units - Assigning Resources to Each SBU - Assessing Growth Opportunities - Organization and Organizational Culture - Marketing Innovation

#### **Unit 2**

**(10 hours)**

Business Unit Strategic Planning - The Business Mission - SWOT Analysis - Goal Formulation - Strategic Formulation – Porter’s Generic Strategies, Porter’s five force model

#### **Unit 3**

**(09 hours)**

Relationship Marketing Strategies: Defining relationship marketing. Transaction v's relationship based marketing. Steps involved in building customer relationship management, levels of relationship marketing. Examples of Customer relationship management strategies. Implementation of loyalty programmes and reward systems, Customer Life Time Value, emerging trends in CRM.

#### **Unit 4**

**(10 hours)**

Segmentation and positioning, selecting target markets - Brand communication: core concepts - Role of brands - Strategic brand management - Communicating the brand - Brand morphing - Adaptations for international marketing communications - Brand personality attributes. Marketing Ethics, Sustainable Marketing, Green Marketing & Developmental Marketing

## **Unit 5**

**(03 hours)**

Case Study: Compulsory question for 20 Marks. Review and recap of case studies discussed from Unit 1 to Unit

### **RECOMMENDED BOOKS:**

1. Crafting and Executing Strategy, Arthur A. Thompson Jr., AJ Strickland III, John E Gamble, 18/e, Tata McGraw Hill, 2012.
2. Strategic Management, Alex Miller, Irwin McGraw Hill 3.
2. Strategic Management - Analysis, Implementation, Control, Nag A, 1/e, Vikas, 2011.
3. Moore, G A (2014) Crossing the Chasm, 3rd Edition, Harper Business.

### **REFERENCE BOOKS:**

1. Champniss, G and F Rodes Vila (2011) Brand valued: how socially valued brands hold the key to a sustainable future and business success, John Wiley and Sons
2. Kotler, P, Kartajaya, H and I Setiawan (2010) Marketing 3.0, John Wiley and Sons.
3. Hooley, G, Piercy, N and B Nicoulaud (2011) Marketing Strategy and Competitive Positioning, 5th Edition, Prentice Hall.
4. West, D, Ford J and E Ibrahim (2010) Strategic Marketing: Creating Competitive Advantage, 2nd Edition, Oxford.

### **Course Outcome (COs):**

On completion of the course, participants will be able to gain knowledge, skills and attitude in the following ways:

1. Appreciate marketing as an idea that has strategic relevance and not just as an operational function. (PO1,PO2)
2. Identify pressing issues in the area of marketing and be able to get to the source of the problem and offer logical and relevant recommendations. (PO1,PO2,PO4)
3. Have insightful perspective on customer centric value creation, value capturing and delivery. (PO1,PO2,PO4,PO5)
4. Identify, appreciate, apply, critique and evaluate strategic marketing initiatives prevalent in businesses. (PO1,PO2)
5. Create strategic marketing plan/blue print that can be readily implemented in the given context. (PO1,PO2,PO8)



## BUSINESS MARKETING

**Subject Code: MBA194M3 (Marketing Specialization)**

**Credits: 3:0:0**

**Pre requisite: Basic knowledge on Marketing Management**

**Contact Hours: 42L**

**Course Co-ordinator: Dr. Adarsha.K**

### Course Content:

#### Course Objectives

1. To enable basic understanding of the different perspectives of the industrial marketing in contrast
2. with consumer marketing
3. To make students aware about the knowledge of strategy formulation for industrial markets
4. To make students understand the fundamentals of relationship management
5. To make students aware with regard to sales force management
6. To help the students on application oriented case analysis and show how the concepts can be applied.

#### Syllabus

##### UNIT 1

**(10 Hours)**

**Dimensions of Industrial Marketing:** Nature of Industrial Marketing, Industrial marketing Vs. Consumer Marketing, Economics of Industrial Demand – The resellers market – Types of Industrial markets, Classifying Industrial Products, The Industrial Marketing Environment.

**Organizational Buying and Behaviour:** The nature of Industrial buying, Organizational buying activity, Buying models and buying center concept – Inter personal Dynamics of Industrial buying behaviour, Influencers and Decision makers influence in Industrial buying process.

##### UNIT 2

**(10 Hours)**

**Strategy formulation in Industrial Markets:** Development of Strategic plans, Strategic planning process – Assessing market opportunities, Use of marketing Decision Support systems in Segmentation – Target marketing and positioning, Differentiated and undifferentiated Markets, Concentrated market and Niche markets, Positioning Strategies.

**Formulating Product Planning:** Developing product strategy, analyzing industrial product life cycle, developing strategies for existing and new products. New industrial product, innovation and competitiveness, technology and diffusion of innovation, product development strategy, new product development process.

##### UNIT 3

**(10Hours)**

**Formulating Channel Strategy:** Industrial distributors – choice of the right distributors, participation of the other channel members in industrial distribution – Channel Logistics – relationship of logistics and physical distribution.

**Pricing strategies:** Price determinants, factors that influence the pricing strategies, concept of BEP, ROI, learning curves, pricing strategies, competitive bidding, leasing. Negotiations,

**The Promotional Strategies:** Advertising in Industrial markets, Sales Promotion, publicity, message and media strategies, funding.

#### **UNIT 4**

**(9 Hours)**

**Management of Sales Force:** Personal Selling, The Selling Process, Key Account Management, Managing the Industrial Sales Force, Organizing and controlling the industrial sales force activity, planning for sales force Deployment, Measuring the Effectiveness of Sales Force, Customer relationship Management Strategies for Business Markets, Ethical Issues.

**B2B through E-Commerce:** Business-to-Business forms of E-Commerce, Models for B2B e-commerce, Marketing strategy for the electronic market place.

#### **UNIT -5**

**(03 Hours)**

Case Analysis: compulsory question for 20 marks: Review and recap of case studies discussed from Units 1 to 4

#### **RECOMMENDED BOOKS**

1. Industrial Marketing, Robert R Reeder & Betty H Reeder – PHI 2008
2. Business Marketing Management, Michael D Hutt, Thomas W Speh – Thomson, 8/e, 2004
3. Case Studies in Marketing – Indian Context by R.Srinivasan, PHI, 5<sup>th</sup> edition, 2012

#### **Reference Books**

1. Business to Business Marketing, Vitale Giglierano – Thomson Learning, 1/e, 2004
2. Industrial Marketing, Robert Dwyer, John F Tanner Jr. – TMH, 3/e, 2005
3. Industrial Marketing, Krishna Havaladar – TMH, 2/e, 2004

#### **Course Outcomes (COs):**

1. The Student will be able to demonstrate their conceptual understanding of the difference between consumer market and industrial markets. (PO1, PO4, PO7)
2. The students will be aware about the knowledge of strategy formulation for industrial markets. (PO1, PO4, PO7)
3. The students will be able to demonstrate their conceptual knowledge of the fundamentals of relationship management. (PO1, PO4, PO7)
4. The students will be able to demonstrate their conceptual skill of managing the sale force. (PO1, PO4, PO7)
5. The Students will be able to demonstrate their conceptual knowledge of the subject in real time problems. (PO1, PO4, PO7)

## SUPPLY CHAIN MANAGEMENT

**Subject Code: MBA194M4**

**Credits: 3:0:0**

**Pre requisite: Basic knowledge on Marketing Management**

**Contact Hours: 42L**

**Course Co-ordinator: Dr. Rizwana.M**

### Course Content:

**Course Objective:** The objective of the course is to provide the basic concepts of supply chain management and its impact on business strategy and operation, to provide an insight into inventory management, logistics management, and role of information in supply chain management and to develop the ability to design logistics system and formulate integrated supply chain strategy.

#### In detail:

1. To develop an understanding of fundamentals of supply chain management, Key issues in Supply chain Management and Inventory management.
2. To provide basic understanding of supply chain Integration and to impart the role of information in enhancing supply chain performance.
3. To impart the comprehensive understanding of Design for Logistics concepts that are used to control logistics cost and make the supply chain more efficient
4. To provide the basic understanding that Information Technology is used to enhance customer value in supply chain.
5. To appraise the students on the leading practical application oriented case studies – relevant and updated and doing case study analysis & arriving at conclusions facilitating business decisions

#### Syllabus

##### Unit 1

**(10 hours)**

**Introduction to supply chain management** What is SCM? The objectives of Supply Chain, The development chain, Global optimization, Managing uncertainty and risk, the complexity, Key issues in supply chain management.

**Inventory management and risk pooling:** Introduction, single warehouse inventory, risk pooling, centralized versus decentralized systems, managing inventory in the supply chain, demand forecasting. Network planning – network design, Supply contracts.

##### Unit 2:

**(10 hours)**

**The value of Information in SCM:** Introduction, Bull whip effect, effective forecasts, and information for the coordination of systems, locating desired products lead time reduction, information and supply chain tradeoffs, Decreasing Marginal Value of Information.

**Supply Chain Integration:** Introduction, push, pull, push-pull systems, the impact of Lead time, demand driven strategies, impact of internet, distribution strategies.

##### Unit 3:

**(10 hours)**

**Strategic alliances:** Framework, 3PL, Retailer-supplier partnerships, distributor integration, Procurement and outsourcing strategies – outsourcing benefits and Risks, A framework for Buy/Make Decisions, e- procurement.

**Coordinated product and supply design:** Design for logistics, Agile Supply chain management concepts, characteristics and practices of Agile SCM.

**Unit 4:** (9 hours)  
**Customer value and Smart Pricing:** Dimensions of customer value, Customer Value Measures, Information Technology and customer Value, Price and demand, Markdowns, Price Differentiation, Revenue Management and Smart pricing, differential pricing and dynamic pricing in a Supply Chain.

**Unit 5:** (3 hours)  
**Case Analysis:** Compulsory question for 20 Marks. Review and recap of case studies discussed from Unit 1 to Unit 4

### RECOMMENDED BOOKS

1. David Simchi-Levi, Philip Kaminsky, Edith Simchi-Levi, Ravi Shankar –“Designing and Managing the Supply Chain” – TMH, 3/e, 2008
2. Mohanty, Deshukh –“Supply Chain Management” – Biztantra Publications, 2/e, 2005
3. Logistics Management – K. Shridhar Bhat – HPH, 1/e, 2005
4. Logistical Management – Donald J Bowersox, David Closs – TMH, 2004
5. Supply Chain Management – Sunil Chopra, Peter Meindl – Pearson / PHI, 2/e, 2004
6. The Management Of Business Logistics – Coyle, Bardi, Langley – Thomson Sw, 7/e,
7. Essentials Of Supply Chain Management – Mohanty, Deshmukh – Jaico Publication, 6/e 2008

### Course Outcomes (COs):

The student will be able to demonstrate

1. Demonstrate the principles of supply chain management, its issues and can develop a model representing its logistics network and explain how buyers and suppliers use supply contracts to improve supply chain performance. (PO2,PO7)
2. Demonstrate the importance of Information in SCM. .(PO2,PO7)
3. Demonstrate the strategic alliances related to supply chain management. (PO2,PO7)
4. Demonstrate how Supply chain contributes to customer value and describe the impact of strategic pricing on customer value. .(PO2,PO7)
5. Analyze and design the supply chain for any business organization. .(PO2,PO7)

## **INDUSTRIAL RELATIONS MANAGEMENT**

**Subject Code: MBA194H1**

**Credits: 3:0:0**

**Pre requisite: Basic knowledge on Human Resource Management**

**Contact Hours: 42L**

**Course Co-ordinator: Dr. G.Vijaya Kumar**

### **Course Content:**

#### **Course Objectives**

1. To enable understanding about Industrial relations, collective bargaining, and employee grievances.
2. To make students understand role of ILO and Indian Constitution in labour administration and trade unionism.
3. To provide important provisions of important enactments including Factories act, Employee Provident fund act, Gratuity act and other important social welfare acts.
4. To make students aware about the important provisions of employment related Acts such as Workmens Compensation act, Shops and establishment act and recent trends in labour laws.
5. To discuss cases on Industrial Relations and Labour laws apply concepts to practical business situations.

#### **Syllabus**

##### **UNIT-1**

**9 hrs**

Indian Industrial Relations – An overview –, Need, Objectives, Importance, Approaches to IR. Labour and Indian constitution, Code of Discipline. Collective Bargaining in India: Definition, Essential conditions for the success of collective bargaining, functions of collective bargaining, collective bargaining process, Workers Participation in Management. Grievance procedure and Discipline management: Grievance, meaning and forms, approaches to grievance machinery, Grievance procedures, model grievance procedure.

##### **UNIT -2**

**10 hrs**

Labor Administration - ILO, ILC and Indian Constitutional Provisions in Relation to Labor Administration - Central Machinery of Labor Administration - Labor Administration at the State, District and Local Levels. Trade Union Act 1926, Industrial Disputes Act Industrial, Employment standing order's Act' 1946,

##### **UNIT -3**

**9 hrs**

Factories Act' 1948, Employee's provident Fund and Miscellaneous Provisions Act' 1952, Payment of Gratuity Act' 1972, Maternity Benefit Act' 1961, Employee's State Insurance

(E.S.I) Act, Payment of Bonus Act' 1965, Payment of Wages Act, Minimum wages Act' 1948.

##### **UNIT -4**

**10 hrs**

Role of Human Capital. Organised and Unorganised Labour, Unorganised Labour Act, Workmen's

Compensation Act, 1923, Shops and establishment act 1947, Employee Pension Scheme, Gender

Dimensions of Labour Law, Recent Trends in Labour Laws, Contemporary Issues in Labour Law in India.

**UNIT-5**

**4 hrs**

**Case Analysis:** Compulsory question for 20 Marks. Review and recap of case studies discussed from Unit 1 to Unit 4

**REFERENCE BOOKS**

1. Mamoria & Mamoria – ‘Dynamics of Industrial Relations’, Himalaya Publishing house, 2012
2. Arun Monappa – Industrial Relations and Labour laws, McGraw Hill Publishing Company Ltd, 2/e, 2013.
3. P Subba Rao – Essentials of Human Resource Management and Industrial Relations (Text, Cases and Games), Himalaya Publishing House, Mumbai, 2013

**Course Outcomes (COs):**

1. The Student will be able to demonstrate a conceptual understanding of the dynamics of Industrial Relations system ,Collective bargaining and Employee Grievance. (PO1, PO4, PO5)
2. To understand role of ILO and Indian Constitution in labour administration and trade unionism. (PO1, PO4, PO5)
3. To apply the knowledge gained to analyse the IR issues in an organization with fair understanding of the labour enactments in India. (PO1, PO4, PO5)
4. To develop insights into various legislations like Trade union act, Payment of wages act, minimum wages act, Factories act, Payment of Gratuity act, ESI act. (PO1, PO4, PO5)
5. To Demonstrate their conceptual knowledge of the subject in real time problems. (PO1, PO4, PO5).

## **ADVANCED ORGANIZATIONAL BEHAVIOR**

**Subject Code: MBA194H2**

**Credits: 3:0:0**

**Pre requisite: Basic knowledge on Management  
& Behavioural Process**

**Contact Hours: 42L**

**Course Co-ordinator: Mrs. S.B.Rashmi**

### **Course Content:**

#### **Course Objectives:**

The objective of the course aims is to impart advanced concepts of OB for building upon the foundational learning acquired by the students in MBA 161C1, and to develop in-depth and comprehensive understanding of advanced concepts like diversity management, stress management, competency mapping and behavioral assessment tools.

In detail:

1. To provide an understanding of Personality, Emotions, Attitudes, job satisfaction, group behaviour, and their implication to organizational context.
2. To provide the concept of conflicts and resolution techniques and stress coping mechanisms at various levels of an organization.
3. To bring out the concept of employee counseling and diversity management in multicultural organization.
4. To introduce various behavior assessment psychological tools competency management techniques
5. To discuss cases on advanced OB and apply concepts to practical business situations.

#### **Syllabus**

##### **Unit 1:**

**(10 Hours)**

##### **Background of OB; Personality: Values, Emotions, Attitudes and Job related outcomes**

The Perception Processes: Definition Nature, Factors influencing and Individual Decision Making, Implications in the Organizational Context.

Learning Processes: Objectives, Principles, Organizational Systems and applications.

Foundations of Group Behaviour: Nature, types, Stages, Framework for analysis, Organizational Context, Structure, Process and Decision-making. The Emerging Team concept, Groups and Teams difference, Effective Teams. Defense Mechanism in groups.

##### **Unit 2**

**(10 Hours)**

Conflict, Transition Process: Levels: Individual, Interpersonal, Intergroup, Organizational. Conflict Resolution Approaches at various levels, Functional / Dysfunctional skills, including negotiations.

Stress: Meaning, Nature and levels of stress, causes, effects and coping strategies. Organisational Role Stress.

Interpersonal needs-FIRO –B and Johari Window. Basic functions of mind- Creativity and innovation. Blocks to creativity. Creativity processes and tools- convergent and divergent thinking. Neuro Linguistic Programming.

##### **Unit 3**

**(9 Hours)**

The Nature of Diversity, Managing Diversity, Developing the Multicultural Organization, Individual Approaches to Managing Diversity, Organizational Approaches to Managing Diversity.

Assertive Behaviour, Transactional Analysis, Ego states, Types of Transaction and time structuring. Life position, scripts and games Life position, Application of T.A in Organizational context with cases. Seven habits of highly effective people.

Employee Counseling: Meaning –need –Manager’s role in changing behaviour Managing Diversity in Behavior:

#### **Unit 4**

**(9 Hours)**

Behaviour Assessment Tools – Psychological Tests – Big Five Factors, Type A & B, Self-monitoring etc. Developing Competencies: Meaning, definition and history of competency method. Characteristics of competencies. Types of competencies. Competency mapping: Meaning, definition, purpose and approaches of mapping. Tools for mapping: behavioral event interview, repertory grid, critical incident technique, subject expert discussions, survey method and participant observation.

Competency Assessment: Meaning, definition and purpose of assessment. Tools for assessment: Assessment Center, 360-degree feedback, performance records, tests and interviews. Balanced scorecard – HR score card.

#### **Unit 5**

**(4 hours)**

**Case Analysis:** Compulsory question for 20 Marks. Review and recap of case studies discussed from Unit 1 to Unit 4

### **RECOMMENDED BOOKS**

1. Hellriegel et.al. Organizational Behaviour, Thomson Learning, 10/e, 2004
2. Stephen P Robbins Organizational Behaviour, Pearson / PHI, 11/e, 2005
3. Fred Luthans, Organizational Behaviour, TMH, 10/e, 2005
4. Business Psychology and Organizational Behaviour , Mc Kenna, Yesdee Publications, 4/e, 2010
5. Dr.K.Aswathappa, Organisational Behaviour HPH
6. Dr.V.S.P.Rao, Organisational Behaviour HPH

### **Course Outcomes (COs):**

The student will be able to

1. Demonstrate conceptual understanding of Personality, Emotions, Attitudes and their implication to organizational context.(PO 1, PO4, PO5)
2. Demonstrate conceptual understanding of conflicts and resolution techniques and stress coping mechanisms(PO 1, PO4, PO5)
3. Demonstrate conceptual understanding and application of counselling skills and working in diverse environments.(PO 1, PO4, PO5)
4. Demonstrate conceptual understanding of Behavioural assessment tools and competency mapping.(PO 1, PO4, PO5)
5. Demonstrate their conceptual knowledge of the subject in real time problems.(PO1, PO4, PO5)



## KNOWLEDGE MANAGEMENT

**Subject Code: MBA194H3**

**Credits: 3:0:0**

**Pre requisite: Basic knowledge on Management  
& Behavioural Process**

**Contact Hours: 42L**

**Course Co-ordinator: Dr. Pallavi.B**

### Course Content:

#### Course Objectives:

1. To enable the student to understand the concept of Knowledge Management
2. To make the student to get an insight into The knowledge management cycle
3. To discuss various models of knowledge creation and different ways to capture the knowledge.
4. To throw light on steps involved in knowledge transfer and sharing and various application of knowledge management in and organization.
5. To appraise the students on the application oriented case studies in the field of Knowledge Management.

#### **Unit 1 (9 hours )**

##### **Understanding knowledge: the core of business: What Is Knowledge Management?**

Multidisciplinary Nature of KM, Drivers of KM, The Two Major Types of Knowledge, The Concept Analysis Technique, History of Knowledge Management, KM Life cycle, Types of Knowledge, Knowledge Management architecture and Implementation Strategies.

#### **Unit 2: (10 hours)**

**The knowledge management cycle:** Knowledge Management System Life Cycle, Major Approaches to the KM Cycle, The Zack KM Cycle, The Bukowitz and Williams KM Cycle

#### **Unit 3: (10 hours)**

**Knowledge creation and capture:** Knowledge Creation, Nonaka's Model, Major Theoretical KM Models, Takeuchi Knowledge Spiral Model, Knowledge Conversion, Knowledge Architecture.

**Knowledge Capture-** Tacit Knowledge- Tacit Knowledge Capture - Tacit Knowledge Capture at the Individual and Group Levels, Tacit Knowledge Capture at the Organizational Level; Explicit Knowledge Codification

#### **Unit 4: (10hours)**

**Knowledge Transfer and Knowledge Sharing:** knowledge transfer as a step in a process, transfer methods, role of the internet in knowledge transfer, knowledge transfer in the E-World.

**Knowledge application:** KM for Individuals, Communities and Organizations, Future Challenges for KM. Knowledge Application at the Individual, Group & Organizational Levels, Managing Knowledge Workers.

#### **Unit 5: (3 hours)**

**Case study**

**Recommended Books:**

1. Knowledge Management - Awad Elias M, Ghaziri Hassan M (Pearson Education)
2. Knowledge Management in Theory and Practice, Kimiz Dalkir, 3<sup>rd</sup> edition, Elsevier
3. Principles of Knowledge Management: Theory, Practice, and Cases, Eliezer Geisler, Nilmini Wickramasinghe, New Edition, Routledge
4. The Essentials of Knowledge Management, John S. Edwards, New Edition, Palgrave Macmillan

**Course Outcomes (COs):**

The students will be able to

1. Gain insights about the concepts of knowledge management. (PO1, PO4, PO5)
2. Examine how information technologies and organization design approaches can be used to build knowledge management enterprises. (PO1, PO4, PO5)
3. Compare and contrast strategies and best practices in knowledge management. (PO1, PO4, PO5)
4. Understand issues, opportunities and challenges in managing knowledge workers and knowledge intensive organizations. (PO1, PO4, PO5)
5. Demonstrate the ability in applying the Knowledge Management concepts learnt to analyze a case let. (PO1, PO4, PO5)

## **STRATEGIC HUMAN RESOURCE DEVELOPMENT**

**Subject Code- MBA194H4**

**Credits: 3:0:0**

**Pre requisite: Basic knowledge on Human Resource Management      Contact Hours: 42L**

**Course Co-ordinator: Dr. G. Vijaya Kumar**

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### **Course Content:**

#### **Course Objectives**

1. To enable students to understand the evolution of HRD, the functions of HRD and the roles and competencies of HRD professionals
2. To understand the frame work of Human Resource Development
3. To identify the content, outcomes and the process of HRD applications
4. To help students recognize the HRD strategies for a competitive advantage
5. To help students on the practical application of case analysis and arriving at conclusions facilitating business decisions.

#### **UNIT I**

**(9 hrs)**

Introduction to Human Resource Development: Meaning, definition of HRD, Evolution of HRD, Relationship with HRM, Human Resource Development functions, Roles and competencies of HRD professionals, Challenges to organization and HRD professionals.

#### **UNIT 2:**

**(9 hrs)**

Frame work of Human Resource Development: HRD processes, Assessing HRD needs, the HRD model, Designing effective HRD program, HRD interventions, Creating HRD programs, Implementing HRD programs, training delivery methods, self paced/computer based training, Evaluating HRD programs, models and frame work of evaluation, assessing the impact of HRD programs.

#### **UNIT 3:**

**(10 hrs)**

Human Resource Development Applications: Fundamental concepts of Socialization, models of socialization, Realistic job review, determination. Employee Engagement – Concept, Definition, Dimensions, Components, Barriers and Strategies for employee engagement. Talent Management-Frame work, Process, activities. Performance Management System Definition, Techniques, confirmation, Performance improvement plan.

#### **UNIT 4:**

**(10 hrs)**

HRD strategies for competitive advantage: Organizational strategies based on human resources, productivity as an HR based strategy, Quality and services as HR based strategies. Management of Human resource surplus and shortage- Work force reduction and realignment, downsizing and outplacement services, HR performance and bench marking, retention of Human resources, its determinants and retention management process.

#### **UNIT 5 :**

**(4 hrs)**

Case Study –Compulsory question for 20 marks. Review and recap of case studies discussed from unit I to IV.

## **REFERENCE BOOKS:**

1. Randall S. Schuler, Susan E. Jackson, Strategic Human Resource Management: Blackwell Publishing.
2. Jon M. Werner & Randy L. DeSimone, “Human Resource Development”, Thomson-South Western, 4th edition, 2007.
3. Robert L. Mathis & John H. Jackson, “Human Resource Management”, Thomson- South Western, 10th edition, 2005.

## **RECOMMENDED BOOKS**

1. Strategic Management Indian Context: R.Srinivasan, PHI, 4<sup>th</sup>edition, 2012
2. Strategic Management and business policy: Azhar kazmi, The McGraw-Hill, 4th edition, 2008

## **Course Outcome (COs):**

1. The Student will demonstrate their conceptual understanding of the evolution of HRD, the functions of HRD. (PO1, PO4, PO5)
2. The students will demonstrate their conceptual skill of the frame work of Human Resource Development(PO1, PO4, PO5)
3. The Student will demonstrate their conceptual understanding of the outcomes of HRD applications (PO1, PO4, PO5)
4. The students will demonstrate their conceptual understanding of the HRD strategies for a competitive advantage(PO1, PO4, PO5)
5. The students will demonstrate their conceptual knowledge of the subject in real time problems(PO1, PO4, PO5)