

**ST JOSEPH'S COLLEGE (AUTONOMOUS)  
DEVAGIRI, CALICUT**



**DEPARTMENT OF BUSINESS MANAGEMENT**

**REGULATIONS & SYLLABUS**

for

**BBA HONOURS**

**AS PER CHOICE BASED CREDIT SEMESTER  
SYSTEM FOR UNDERGRADUATE PROGRAMMES**

(Effective from 2020 Admissions)



**ST. JOSEPH'S COLLEGE (AUTONOMOUS), DEVAGIRI  
BACHELOR OF BUSINESS ADMINISTRATION (BBA) HONOURS**

**1. Title of the Programme:**

This Degree shall be called **Bachelor of Business Administration (BBA) Honours**.

**2. Eligibility for admission:**

Any candidate who has passed the Plus Two of the Higher Secondary Board of Kerala or Pre Degree of Calicut University or that of any other University or Board Of Examinations in any state recognized as equivalent to the Plus Two of the Higher Secondary Board in Kerala, provided they have secured marks in aggregate as follows: General Category -70%, OBC - 65%, SC- 60%, and ST -55% is eligible for Admission.

An admission test comprising of questions from basic Maths, English language, general awareness and business studies shall be conducted. The entrance test containing only multiple choice questions shall be for a period of two hours with a maximum of hundred marks. The final rank list shall be prepared by giving equal weightage to scores in the entrance test and the scores in the plus two examination.

**3. Duration of the Programme:**

The duration of the **BBA HONOURS** programme of study is three academic years with six semesters.

**4. Medium of Instruction:**

The medium of instruction and examination shall be English.

**5. Courses of Study:**

Total courses for the BBA HONOURS Programme are divided into:-

- (i) Common Course
- (ii) Core Courses and Project
- (iii) Elective Courses
- (iv) Ability Enhancement Courses (AEC)

## 5.1 Details of Courses of study leading to the award of BBA HONOURS:

### Semester – I

Course	Course Code	Title	Contact Hours/ Week	Credits	Internal	External	Total Marks
Common	GENG1A07T	DEVELOPING FLUENCY AND CLARITY IN ENGLISH	4	3	20	80	100
Core	GBAH1B01T	PRINCIPLES OF ACCOUNTING 1	6	4	20	80	100
Core	GBAH1B02T	INTRODUCTION TO END USER COMPUTING	5	4	20	80	100
Core	GBAH1B03T	INTRODUCTION TO GLOBAL BUSINESS	5	4	20	80	100
Core	GBAH1B04T	BUSINESS ENTERPRISES	5	4	20	80	100
		<b>TOTAL</b>	<b>25</b>	<b>19</b>	<b>100</b>	<b>400</b>	<b>500</b>
AEC	GAEC1G01T	ENVIRONMENTAL STUDIES	-	4	50	50	100

### Semester – II

Course	Course Code	Title	Contact Hours/ Week	Credits	Internal	External	Total Marks
Core	GBAH2B05T	FINITE MATHEMATICS	5	4	20	80	100
Core	GBAH2B06T	PRINCIPLES OF MICRO ECONOMICS	5	4	20	80	100
Core	GBAH2B07T	INTERNATIONAL MARKETING	5	4	20	80	100
Core	GBAH2B08T	PRINCIPLES OF ACCOUNTING II	6	4	20	80	100
Core	GBAH2B09T	INTERPERSONAL COMMUNICATION	4	4	20	80	100
		<b>TOTAL</b>	<b>25</b>	<b>20</b>	<b>100</b>	<b>400</b>	<b>500</b>
AEC	GAEC2G02T	PRINCIPLES OF SOCIOLOGY	-	4	50	50	100

### Semester – III

Course	Course Code	Title	Contact Hours/ Week	Credits	Internal	External	Total Marks
Core	GBAH3B10T	PRINCIPLES OF MACRO ECONOMICS	5	4	20	80	100
Core	GBAH3B11T	ORGANIZATIONAL BEHAVIOUR	5	4	20	80	100
Core	GBAH3B12T	FINANCIAL MARKETS AND SERVICES	5	4	20	80	100
Core	GBAH3B13T	INTERNATIONAL SUPPLYCHAIN MANAGEMENT	5	4	20	80	100
Core	GBAH3B14T	BUSINESS STATISTICS	5	4	20	80	100
		<b>TOTAL</b>	<b>25</b>	<b>20</b>	<b>100</b>	<b>400</b>	<b>500</b>
AEC	GAEC3G03T	PUBLIC SPEAKING	-	4	50	50	100

### Semester – IV

Course	Course Code	Title	Contact Hours/ Week	Credits	Internal	External	Total Marks
Core	GBAH4B15T	CORPORATE FINANCE	6	4	20	80	100
Core	GBAH4B16T	RESEARCH METHODOLOGY	4	3	20	80	100
Core	GBAH4B17T	BUSINESS ETHICS AND SUSTAINABILITY	5	4	20	80	100
Core	GBAH4B18T	INTERNATIONAL HUMAN RESOURCE MANAGEMENT	5	4	20	80	100
Core	GBAH4B19T	INTERNATIONAL RELATIONS	5	4	20	80	100
		<b>TOTAL</b>	<b>25</b>	<b>19</b>	<b>100</b>	<b>400</b>	<b>500</b>
AEC	GAEC4G04T	<b>CRITICAL THINKING IN POLITICS</b>	-	4	50	50	100

### Semester – V

Course	Course Code	Title	Contact Hours/ Week	Credits	Internal	External	Total Marks
Core	GBAH5B20T	COST AND MANAGEMENT ACCOUNTING	6	4	20	80	100
Core	GBAH5E01T	DIRECT TAXES (Elective)	5	4	20	80	100
Core	GBAH5B21T	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	5	4	20	80	100
Core	GBAH5E02T	INTERNATIONAL FINANCIAL MANAGEMENT (Elective)	5	4	20	80	100
Core	GBAH5B22T	PRODUCTION MANAGEMENT	4	4	20	80	100
		<b>TOTAL</b>	<b>25</b>	<b>20</b>	<b>100</b>	<b>400</b>	<b>500</b>
AEC	GAEC5G05T	<b>MANAGEMENT INFORMATION SYSTEM</b>	-	4	50	50	100

### Semester – VI

Course	Course Code	Title	Contact Hours/ Week	Credits	Internal	External	Total Marks
Core	GBAH6E03T	FINANCIAL RISK MANAGEMENT AND DERIVATIVES (Elective)	5	4	20	80	100
Core	GBAH6B23T	INTERNATIONAL BUSINESS LAW	5	4	20	80	100
Core	GBAH6E04T	INDIRECT TAXES (Elective)	5	4	20	80	100
Core	GBAH6B24T	STRATEGIC MANAGEMENT	5	4	20	80	100
Core	GBAH6B25T	MERGERS AND ACQUISITIONS	5	4	20	80	100
Core	GBAH6B26D	PROJECT REPORT & VIVA VOCE	-	2	20	40+40	100
		<b>TOTAL</b>	<b>25</b>	<b>22</b>	<b>120</b>	<b>480</b>	<b>600</b>

FINAL TOTAL	Credits	Internal	External	Total Mark
	<b>120</b>	<b>620</b>	<b>2480</b>	<b>3100</b>

Total of AEC	Credits	Internal	External	Total Mark
	<b>20</b>	<b>250</b>	<b>250</b>	<b>500</b>

**COMMON COURSES:**

SL.NO	CODE	TITLE	HRS/WEEK	CREDIT	SEM
1	GENG1A07T	DEVELOPING FLUENCY AND CLARITY IN ENGLISH	4	3	1

**CORE COURSES:**

SL.NO	CODE	TITLE	HRS/WEEK	CREDIT	SEM
1	GBAH1B01T	PRINCIPLES OF ACCOUNTING 1	6	4	I
2	GBAH1B02T	INTRODUCTION TO END USER COMPUTING	5	4	I
3	GBAH1B03T	INTRODUCTION TO GLOBAL BUSINESS	5	4	I
4	GBAH1B04T	BUSINESS ENTERPRISES	5	4	I
5	GBAH2B05T	FINITE MATHEMATICS	5	4	II
6	GBAH2B06T	PRINCIPLES OF MICRO ECONOMICS	5	4	II
7	GBAH2B07T	INTERNATIONAL MARKETING	5	4	II
8	GBAH2B08T	PRINCIPLES OF ACCOUNTING II	6	4	II
9	GBAH2B09T	INTERPERSONAL COMMUNICATION	4	4	II
10	GBAH3B10T	PRINCIPLES OF MACRO ECONOMICS	5	4	III
11	GBAH3B11T	ORGANIZATIONAL BEHAVIOUR	5	4	III
12	GBAH3B12T	FINANCIAL MARKETS AND SERVICES	5	4	III
13	GBAH3B13T	INTERNATIONAL SUPPLYCHAIN MANAGEMENT	5	4	III
14	GBAH3B14T	BUSINESS STATISTICS	5	4	III
15	GBAH4B15T	CORPORATE FINANCE	6	4	IV
16	GBAH4B16T	RESEARCH METHODOLOGY	4	3	IV
17	GBAH4B17T	BUSINESS ETHICS AND SUSTAINABILITY	5	4	IV
18	GBAH4B18T	INTERNATIONAL HUMAN RESOURCE MANAGEMENT	5	4	IV
19	GBAH4B19T	INTERNATIONAL RELATIONS	5	4	IV
20	GBAH5B20T	COST AND MANAGEMENT ACCOUNTING	6	4	V
21	GBAH5B21T	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	5	4	V
22	GBAH5B22T	PRODUCTION MANAGEMENT	4	4	V
23	GBAH6B23T	INTERNATIONAL BUSINESS LAW	5	4	VI
24	GBAH6B24T	STRATEGIC MANAGEMENT	5	4	VI
25	GBAH6B25T	MERGERS AND ACQUISITIONS	5	4	VI
26	GBAH6D26T	PROJECT REPORT & VIVA VOCE	-	2	VI

## ABILITY ENHANCEMENT COURSES

SL.NO	CODE	TITLE	CREDIT	SEM
1.	GAEC1G01T	ENVIRONMENTAL STUDIES	4	I
2.	GAEC2G02T	PRINCIPLES OF SOCIOLOGY	4	II
3.	GAEC3G03T	PUBLIC SPEAKING	4	III
4.	GAEC4G04T	CRITICAL THINKING IN POLITICS	4	IV
5.	GAEC5G05T	MANAGEMENT INFORMATION SYSTEM	4	V

## ELECTIVE COURSES

SL.NO	CODE	TITLE	HRS/ WEEK	CREDIT	SEM
1	GBAH5E01T	DIRECT TAXES (Elective)	5	4	V
2	GBAH5E02T	INTERNATIONAL FINANCIAL MANAGEMENT (Elective)	5	4	V
3	GBAH6E03T	FINANCIAL RISK MANAGEMENT AND DERIVATIVES (Elective)	5	4	VI
4	GBAH6E04T	INDIRECT TAXES (Elective)	5	4	VI

### 6. Attendance:

A candidate shall attend at least a minimum of 75% of the number of classes actually held for each of the courses in each semester to be eligible for appearing for the examination in that course. If the candidate has shortage of attendance in any course in a semester he/she shall not be allowed to appear for any examination in that semester. However the College may condone shortage if the candidate applies for it as laid down in College procedures.

### 7. Internal Assessment:

20% weight shall be given to the internal assessment. The remaining 80% weight shall be for the external evaluation. The internal assessment shall be based on a predetermined transparent system involving written test/assignments/seminars/viva and attendance in respect of theory courses. Internal assessment of the project will be based on its content, method of presentation, final conclusion and orientation to research aptitude. Components with percentage of marks of Internal Evaluation of Theory Courses are Attendance 25%, Assignment/Seminar/Viva 25% and Test paper 50%.

The split up of marks for test paper and attendance for internal evaluation are as follows

### Split up of marks for Test Paper

Range of Marks	Marks
Less than 20	2
20 to <30	3
30 to < 40	4
40 to <50	5
50 to <60	6
60 to <70	7
70 to <75	8
75 to <85	9
85 to 100	10

### Split up of marks for Attendance

Range of Attendance(%)	Marks
75 to 75.99	1
76 to 79.99	2
80 to 84.99	3
85 to 89.99	4
90 to 100	5

To ensure transparency of the evaluation process, the internal assessment marks awarded to the students in each course in a semester shall be notified on the notice board at least one week before the commencement of external examination. There shall not be any chance for improvement for internal marks. The course teacher(s) shall maintain the academic record of each student registered for the course.

### 8. External Examination:

The College shall conduct semester examinations for each of the courses. The duration of the examination shall be three hours for each course. Provisions of the common regulation for the conduct of the examination will be applicable in this case.

### 9. Requirement for passing the course

- The pass minimum for all the courses including project report shall be 50% marks for both internal and external.
- For passing the BBA Honours Degree Programme the student shall be required to achieve a minimum of 140 credits of which 3 credits shall be from common course, 117 credits from core courses and 20 credits from Ability Enhancement Courses. A student shall be required to achieve 50% marks (internal and external put together) in all the courses including project

report except AEC for passing the BBA Honours Degree Programme.

- Credits achieved from Ability Enhancement Courses are not counted for SGPA or CGPA.
- Evaluation of the courses (both internal and external) shall be carried out by assigning marks in indirect grading system.
- Over all grading at the end of the Programme shall be done on a 7- point scale.
- Each course is evaluated by assigning marks with a letter grade (A+,A,B,C,D,E or F) to that course by the method of indirect grading.
- Appearance for Internal Evaluation (IE) and End Semester Evaluation (external) are compulsory and no grade shall be awarded to a candidate if she/he is absent for IE/ESE or both.

### **INDIRECT GRADING SYSTEM**

<b>Marks</b>	<b>Grade</b>	<b>Interpretation</b>
95% and Above	A+	Outstanding
90% - Below 95%	A	Excellent
80% - Below 90 %	B	Very Good
70% - Below 80 %	C	Good
60% - Below 70%	D	Satisfactory
50% - Below 60 %	E	Pass / Adequate
Below 50%	F	Failure

#### **10. Ability Enhancement Courses (AEC)**

Every BBA Honours student shall undergo Ability Enhancement Courses. There shall be one AEC with 4 credits each in five semesters with a total credit of 20. Environmental Studies, Principles of Sociology, Public Speaking, Critical Thinking in Politics and Management Information System are the AEC to be covered. Credits achieved from ability enhancement courses are not counted for SGPA or CGPA.

#### **11. Project Report:**

The students shall have to do a **Summer Internship Project (SIP)** in an organization for a duration of 41 days during the summer vacation (April & May) between the fourth semester and fifth semester. The student may choose a topic based on the need and suggestion of the organization concerned but related to the courses of BBA Honours Programme.

The report of the SIP, duly certified by the guide and the organization, should be submitted by the student on the date specified by the department in the sixth semester.



The report shall be printed and hard bound with not less than 35 A4 size pages. SIP shall have the following stages

- Identification of the organization
- Project proposal presentation
- Internship for 41 days at the selected organization
- SIP report writing
- Draft SIP report presentation
- Final SIP report submission

Candidates shall prepare and submit at least two hard bound copies of the report; one to be kept in the department and other as a personal copy.

A certificate showing the duration of the SIP shall be obtained from the organization and it shall be included in the SIP report.

### **Structure of the Report**

- Title page
- Declaration by the student
- Certificate from the organization
- Certificate from the guide
- Acknowledgement

### **Table of Contents**

Chapter – 1 : Introduction  
Chapter – 2 : Review of Literature  
Chapter – 3 : Research methodology  
Chapter – 4 : Data analysis and interpretation  
Chapter – 5 : Findings suggestions and conclusion  
Bibliography  
Appendix

### **11.1 Evaluation of the Project Report**

The project report shall be subject to internal and external evaluation followed by a viva-voce. Internal evaluation is to be done by the supervising teacher and external evaluation by an external evaluation board consisting of an examiner appointed by the College and the Head of the Department or his nominee. A viva-voce related to the project work will also be conducted by the external evaluation board and students have to attend the viva- voce individually. Marks are to be awarded to the students combining the internal evaluation, external evaluation and viva-voce. The student should get a minimum of 50% marks for both internal and external in the project report for a pass. If the student fails to get minimum 50% marks in project report, he or she shall submit the project report after modifying it on the basis of the recommendations of the examiners.

## 11.2 Criteria for Evaluating the Project Report

### Criteria for Evaluating the Project Report

Internal		External	
	Marks		Marks
Punctuality	5	Relevance of Topic	10
Quality of Data	10	Statement of Objectives and Methodology	10
Organization of the Report	5	Presentation of facts and figures	10
		Quality of Analysis	10
		Viva Voce	40
<b>Total</b>	<b>20</b>	<b>Total</b>	<b>80</b>

### 12. Industrial Visit:

Visit to an Industrial or Business Centre will form part of curriculum. The fourth / fifth semester BBA Honours students of regular colleges shall be taken, under the supervision of faculty members, to a Business or Industrial Centre so as to enable them to have firsthand knowledge about location, and operations of the Business or Industry. The report submitted by the students in this respect shall be considered as one of the assignments of the any one of the courses in the concerned semester.

### 13. Disclaimer:

In respect of all other matters, which are not specified in this regulation, regarding the conduct of BBA HONOURS Programme of St. Joseph's College (Autonomous), Devagiri under St. Joseph's Choice Based Credit and Semester System for Under Graduate, the common regulation for SJCBCSS-UG-2019 will be applicable.

**COMMON COURSE  
GENG1A07T- DEVELOPING FLUENCY  
AND CLARITY IN ENGLISH**

**Total Teaching Hours for Semester: 64**  
**Max Marks: 100**

**No of Lecture Hours/Week: 4**  
**Credits:3**

**Course Objectives/Course Description**

GENG1A07T is designed to improve a number of skills, which is inclusive of speaking, reading, listening and writing skills. It uses an integrative approach where writing, oral and speaking components are used together to enhance the students' ability to communicate and write effectively in English. (To enhance the student's English.)

To enable students to develop:

- Fluency in the English language
- Higher order grammatical skills
- Basic critical reading skills
- Precision and clarity in writing
- Basics of writing different kinds of essays

**Learning Outcome**

At the completion of this course, the students would be able to:

- Display a comprehensive understanding of the English language in classroom debates and discussions.
- Devise business presentations, product pitches, business emails etc.
- Locate the intricacies of successful communication.
- Construct complex arguments in various writing assignments.

**Unit-1** **(8 Hrs)**

Introduction: Essay for Student Evaluation

**Unit-2** **(8 Hrs)**

Parts of Speech, Adjectives, Comparisons, and Modifiers, Count/Non- count Nouns & Articles, Gerunds and Infinitives

**Unit-3** **(8 Hrs)**

Present Time, Past Time, Future Time, Phrases & Clauses, Simple, Complex, and Compound of Sentences, Writing clear and concise sentences

**Unit-4** **(8 Hrs)**

Brainstorming, Connecting Ideas, Writing Thesis Statement, Writing Topic Sentences, Writing an Outline, Writing Paragraphs

**Unit-5** **(8 Hrs)**

Types of Essays: Descriptive, Argumentative, Narrative, Writing an Essay

**Unit-6** **(8 Hrs)**

Reading Comprehension

**Unit-7****(8 Hrs)**

Formal Letter

**Unit-8****(8 Hrs)**

Speaking - Group Discussion

**Text Books and Reference Books:**

1. *A Student's Grammar of the English Language* by Sidney Greenbaum and Randolph Quirk (Pearson, 2008)
2. *English Grammar in Use: Intermediate workbook* by Raymond Murphy (Cambridge UP, 2009)

**Essential Reading / Recommended Reading**

1. *How to write effective business English : excel at e-mail, social media and all your professional communications.* Fiona Talbot. Second edition. - xiii,150p. - Better Business English
2. *Mastering Public Speaking: How to Prepare and deliver a successful speech or presentation.* Anne Nicholls -Hong kong: Grolier International Inc, 1997. – 166 p.; - Grolier Business Library.

**FIRST SEMESTER  
GBAH1B01T- PRINCIPLES OF ACCOUNTING - I**

**Total Teaching Hours for Semester: 96**  
**Max Marks:100**

**No of Lecture Hours/Week: 6**  
**Credits: 4**

**Course Objectives/Course Description Course Description:**

The course provides the basic knowledge of concepts, conventions, assumptions and procedures of cost and financial accounting

**Course Objectives:**

- To familiarize the students about the accounting principles and process
- To use the accounting information for financial decision making
- To know the accounting cycle and steps involved in preparation of financial statements for a Merchandiser
- To enable the students to understand the concept of inventory valuation and the different methods used in valuing the inventory.
- To identify the ways of accelerating the cash flows.
- To know the effect of operating assets on cash flows.
- To know the different costs in the financial statements

**Learning Outcome**

- Explain various principles of Accounting.
- Use of accounting information by different stakeholders.
- Prepare the financials statements of a merchandiser
- Know the process of inventory valuation in a manufacturing company.
- How to accelerate the cash flows
- How the operating assets affects the cash flows
- Identifying the different costs in the financial statements

**Unit-1**

**(10 Hrs)**

**THE ACCOUNTING MODEL**

Accounting as a form of communication Ben & Jerry's: The need to make financial decisions; Forms of Organization; Nature of Business Activity; What is Accounting? Users of Accounting Information and their needs; Financial Statements; How Accountants communicate; Who determines the rules of the game? ; The Accounting Profession

**Unit-2**

**(12 Hrs)**

**Processing Accounting Information**

Economic events: the basis for recording transactions; The account: basic unit for Recording Transactions; Double Entry System; The Journal: The firm's Chronological Record of Transaction; The Trial Balance

**Unit-3**

**(14 Hrs)**

**Income Measurement and Accrual Accounting**

Recognition and Measurement in Financial Statements; The Accrual Basis of Accounting; Accrual Accounting and Adjustment Entries; The Accounting Cycle- Adjustment entries for Merchandise Accounting and Internal Control, The Income Statement for a Merchandiser; Net

Sales of Merchandise; The Cost of Goods Sold; An introduction to Internal Control; Internal Control for a Merchandising Company

**Unit-4 (12 Hrs)**

**Inventories and Cost of Goods Sold**

The nature of Inventory; Inventory Valuation and the Measurement of Income; Inventory Costing Methods with a Periodic System; Changing Inventory Methods; Valuing Inventory at Lower of Cost or Market; Method for estimating Inventory Value; How Inventories Affect Cash Flow Statement

**Unit-5 (12 Hrs)**

**Cash and Receivables**

What constitutes cash? ; Control over Cash; Accounts receivable; Notes receivable; Accelerating Inflow of Cash from Sales; How liquid Assets affect the Cash flow Statement

**Unit-6 (12 Hrs)**

**Operating Assets: Property, Plant and Equipment, Natural Resources and Intangibles**

Operating Assets: property, plant, and equipment, operating assets, natural resources; Operating Assets: Intangible Assets, analyzing Long term assets for average life and asset turnover; how long term assets affect the statement of cash flows

**Unit-7 (12 Hrs)**

**Basic cost terms and concepts**

Different cost for different purposes, cost on financial statements; cost flows in a manufacturing company; characteristics of cost; cost and benefit of information.

**Unit-8 (12 Hrs)**

**Cost behavior and estimation**

Cost behavior patterns, cost estimation, work measurement, finding the least squares, regression estimates.

**Text Books and Reference Books:**

1. Fundamentals of Accounting, 2016, S P Jain & K L Narang Kalyani Publishers
2. Fundamentals of Accounting, 3rd Edition, 2017, S Anil Kumar, Rajesh Kumar, and Mariyappa, Himalaya Publishing House
3. Cost Accounting Theory, Problems, and Solution, First Edition 2018, M N Arora, Himalaya Publishing House
4. Management Accounting, 2nd Edition, 2011, M N Arora, Himalaya Publishing House

**Essential Reading / Recommended Reading**

1. Gary A Porter, Curtis L Norton, Financial Accounting, The Impact on Decision Makers, Harcourt Brace & Company, 1995
2. Managerial accounting, 3rd edition. 1997, Hilton, Ronald W, Mc Graw Hill

**FIRST SEMESTER**  
**GBAH1B02T- INTRODUCTION TO END USER COMPUTING**

**Total Teaching Hours for Semester: 80**  
**Max Marks: 100**

**No of Lecture Hours/Week: 5**  
**Credits: 4**

**Course Objectives/Course Description**

This course focuses on developing students' business computing skills along with their understanding of how such skills could be applied in a business environment. The business computing skills covered shall relate to spreadsheets, databases, web page editing and the use of computers as a presentation medium.

- Develop end user computing skills
- Understand the application in real business environment
- Develop skills to use computers effectively.

**Learning Outcome**

- The students will get an overall idea about the applications of Computers in Business

**Unit-1** **(16 Hrs)**

**Introduction to Computer Applications**

Windows Environment, E Learning systems, LMS

**Unit-2** **(16 Hrs)**

**HTML, Multimedia and animation**

Websites, webpage layout, HTML, Graphics, multi-media and animation

**Unit-3** **(16 Hrs)**

**Worksheets and MS Excel**

Worksheets, Cell references, formats, functions, autoshapes, lists, auditing, Protection, lookup, goal seek, linking and embedding, sort, filter, macros, pivot tables

**Unit-4** **(16 Hrs)**

**Basics of MS Word**

Tables, Forms, Reports, mail merge, sections, page numbers, headers, footers, report preparation

**Unit-5** **(16 Hrs)**

**Relational database management and MS Access**

Introduction to Relational Database, Relationships, report generation, forms, Multiple table queries, group data reports

**Text Books and Reference Books:**

1. Zimmerman, Thomson Course Technology, 2008

**Essential Reading / Recommended Reading**

1. Adamski, Finnegan, Thomas Course Technology, 2007
2. Simon, L. (2010). Computer Application in Business, Longman Group Ltd, University of Michigan

**FIRST SEMESTER**  
**GBAH1B03T- INTRODUCTION TO GLOBAL BUSINESS**

**Total Teaching Hours for Semester: 80**  
**Max Marks: 100**

**No of Lecture Hours/Week: 5**  
**Credits: 4**

**Course Objectives/Course Description**

The course focuses imparting knowledge and skills on-

- History, evolution, growth & development of International Business.
- Reasons for Existence of MNC s and their strategies
- Government policies & procedures applicable for International Business. The Course is designed to impart sound knowledge about International Business operations through lectures, seminars, case studies & GroupDiscussions etc. to make learning challenging.

**Learning Outcome**

- After completion of the Course students will be able to have an awareness about the foundations of basis of trade and gains from trade, opportunities and challenges involved, and support and strategy parameters of International Business from an Indian perspective.

**Unit-1** **(8 Hrs)**

**GLOBALIZATION AND INTERNATIONAL BUSINESS**

**Level of Knowledge: Basic**

Concept of globalization, factors influencing globalization, global business expansion strategy for emerging market companies, concept of international business, motives for international business expansion, strategy for managing business in the globalization era.

**Unit-2** **(8 Hrs)**

**THEORIES OF INTERNATIONAL TRADE**

**Level of Knowledge: Basic**

Implications of trade theories on international business, theories of international trade, theoretical framework for shifting patterns of production and trade, international trade patterns and balance of payments.

**Unit-3** **(8 Hrs)**

**INSTITUTIONAL FRAMEWORK FOR INTERNATIONAL BUSINESS**

**Level of Knowledge: Basic**

Understand the significance of institutional framework in international business, international economic institutions under the UN system: World Bank Group, IMF, UNCTAD, WIPO, UNIDO, ADB, and UN-ESCAP etc, International organizations in trade promotion: ITC, Import Promotion Organizations, the institutional framework to facilitate international business, WTO and GATT.

**Unit-4** **(8 Hrs)**

**INTERNATIONAL ECONOMIC INTEGRATIONS**

**Level of Knowledge: Basic**

Overview of international economic integration, the theoretical framework of Preferential Trading Agreements, forms of international economic integration, discuss major international economic trade groups, outline India's participation in PTAs, evaluate regional trading agreements under the WTO framework.



**Unit-5** (8 Hrs)

**INTERNATIONAL CULTURAL ENVIRONMENT**

**Level of Knowledge: Conceptual**

Significance of culture in international business decisions, concept of culture and its constituents, comparisons of cross-cultural behavior, cultural orientation in international business.

**Unit-6** (8 Hrs)

**POLICY FRAMEWORK FOR INTERNATIONAL TRADE**

**Level of Knowledge: Conceptual**

The significance of foreign trade policy in international business, trade policy options for developing countries, instruments of trade policy: Tariff & Non-tariff barriers, overview of India's foreign trade policy, policy measures for trade promotion, policy initiatives and incentives by state governments, India's trade promotion measures in context of the WTO.

**Unit-7** (8 Hrs)

**INTERNATIONAL FINANCE**

**Level of Knowledge: Conceptual**

Concept of International monetary systems: Gold Standard, Fixed and Floating Exchange Systems, Various theories of Exchange rate systems: PPP theory, Interest rate theories, and Concept of Foreign Exchange Market and Exchange rate quotations, Modes of payment in international trade.

**Unit-8** (8 Hrs)

**Concept of an Multinational Enterprises (MNEs) Level of Knowledge: Conceptual**

Various types of MNEs, impact of MNEs on host economies, various techniques to measure MNEs' internationalization, assess emerging MNEs from rapidly developing economies.

**Unit-9** (8 Hrs)

**International Trade Procedures And documentation**

**Level of Knowledge: Conceptual**

Outline the framework of international trade transactions; elucidate the export-import procedures, INCOTERMS, significance of documentation in international trade transactions, commercial and regulatory documents used in international trade.

**Unit-10** (8 Hrs)

**Global E-Business**

**Level of Knowledge: Conceptual**

Conceptual framework of e-business, examine e-business technology and environment various e-business models and strategic options, global e-marketing and e-services, explicate electronic processing of international trade documents, evaluate policy framework for global e-business.

**Text Books and Reference Books:**

1. Sumati Varma. (2013). *International Business (1st edi)*, Pearson.
2. Charles Hill. (2011). *International Business: Text & Cases*, Tata McGraw Hill, New Delhi.
3. Warren J. Keegan. (2010). *Global Marketing Management (9th edi)*, Prentice Hall of India, New Delhi. International Business by Daniel and Radebaugh –Pearson Education- 10th Edition

**Essential Reading / Recommended Reading**

1. Rakesh Mohan Joshi. (2011). *International Business*, Oxford University Press, New Delhi.

**FIRST SEMESTER**  
**GBAH1B04T- BUSINESS ENTERPRISES**

**Total Teaching Hours for Semester: 80**

**No of Lecture Hours/Week: 5**

**Max Marks: 100**

**Credits: 4**

**Course Objectives/Course Description**

- This subject gives an introduction to the business market. It encompasses the principles of excellence in business education and enables the students to understand various issues that prevail in the business environment.
- This subject will give the students a solid overview of past and current business science. The topics discussed in relation to Business Trends; Business Ownership; Business Management;
- Human Resources; Marketing; Financial Resources etc... are pertinent and current to issues being experienced both locally, nationally, and internationally. It also includes highlights of business personalities from the local, national, and international arenas, and why they are significant in the business world. This subject is informative for anyone interested in learning the foundations of business science.
- The expected outcome of this subject is to put students in touch with today's real business issues, and make them understand the way business is to be conducted and help them in leading the way to a successful career.

**Learning Outcome**

- Its main aim is to give an understanding of the business aspects of our society both from an occupational perspective and from a consumer perspective
- An understanding of business can assist in the promotion of the small business concept and aid in the transition of occupations especially in rural / urban areas to set up as small businesses
- To understand the relationship between the society and business world by applying problem solving skills to the business world situations

**Unit-1** **(8 Hrs)**

**Taking Risks and Making Profits within the Dynamic Business Environment**

Taking Risks and Making Profits within the Dynamic Business Environment

**Unit-2** **(8 Hrs)**

**Understanding Economics and How It Affects Business**

Understanding Economics and How It Affects Business

**Unit-3** **(8 Hrs)**

**Doing Business in Global Market**

Doing Business in Global Market

**Unit-4** **(8 Hrs)**

**How to Form a Business**

How to Form a Business

**Unit-5** **(8 Hrs)**

**Entrepreneurship and Starting a Small Business**

Entrepreneurship and Starting a Small Business

**Unit-6** (8 Hrs)  
**Structuring organization for today? Challenges**  
Structuring organization for today's challenges

**Unit-7** (8 Hrs)  
**Human Resource Management, Finding and keeping the Best Employees**  
Human Resource Management, Finding and keeping the Best Employee

**Unit-8** (8 Hrs)  
**Marketing: Helping buyers buy**  
Marketing: Helping buyers buy

**Unit-9** (8 Hrs)  
**Understanding Financial Information and Accounting**  
Understanding Financial Information and Accounting

**Unit-10** (8 Hrs)  
**Financial Management Securities markets, Financing and investing opportunities. Understanding Money and Financial Institutions.**  
Financial Management Securities markets, Financing and investing opportunities. Understanding Money and Financial Institutions.

**Text Books and Reference Books:**

1. William Nickels, James Mc.Hugh, Susan Mc.Hugh (2016). *Understanding Business*. McGraw-Hill.

**Essential Reading / Recommended Reading**

1. Harper, M. (1984) *Small Businesses in the Third World*, John Wiley & Sons
2. Piore, M.J. and Sabel, C.H. (1994) *The Second Industrial Divide – Possibilities for Prosperity*, BasicBooks, New York
3. Thomas W. Zimmerer and Norman M. Scarborough (2005), *Essentials of Entrepreneurship and Small Business Management*, Prentice Hall India, New Delhi.
4. David D. Bodde (2004). *The Intentional Entrepreneur*. Prentice Hall India, New Delhi. 2004
5. Robert D. Hisrich and Michael P. Peters (2002). *Entrepreneurship, Fifth Edition*. Tata McGraw Hill. New Delhi
6. Prem Vrat, K.K. Ahuja, and P.K. Jain (2002). *Case Studies in Management*, Vikas Publishing House, New Delhi

**FIRST SEMESTER**  
**GAEC1G01T- ENVIRONMENTAL STUDIES**

**Max Marks: 100**

**Credits: 4**

**Unit 1:**

Introduction – Environment in the Indian context: Concept of an ecosystem, Multidisciplinary nature of environmental studies. Components of environment- Atmosphere, hydrosphere, lithosphere and biosphere. Definition, scope and importance. Concept of sustainability and sustainable development.

**Unit 2:**

- Natural Resources: Renewable and non-renewable resources: Natural resources and associated problems.
- Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.
- Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts overwater, dams-benefits and problems.
- Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- Energy resources: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies
- Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.
- Role of an individual in conservation of natural resources.
- Carbon footprint Water conservation, rain water harvesting, watershed management

**Unit 3:**

Structure and function of an ecosystem. • Producers, consumers and decomposers. • Energy flow in the ecosystem. • Ecological succession. • Food chains, food webs and ecological pyramids. • Introduction, types, characteristic features, structure and function of the following ecosystem :- a. Forest ecosystem b. Grassland ecosystem c. Desert ecosystem d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

**Unit 4:**

Biodiversity and its conservation • Introduction – Definition: genetic, species and ecosystem diversity. • Bio geographical classification of India • Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values • Biodiversity at global, National and local levels. • Hot-spots of biodiversity. • Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. • Endangered and endemic species of India • Conservation of biodiversity :

**Unit 5:**

Environmental Pollution Definition • Cause, effects and control measures of :- a. Air pollution b. Water pollution c. Soil pollution d. Marine pollution e. Noise pollution f. Thermal pollution g. Nuclear hazards

- Solid waste Management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution.

**Unit 6:**

Environmental Policies and practices: Climate change, Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents.

**Essential Reading**

1. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad – 380 013, India, Email: mapin@icenet.net (R) c)
2. Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p
3. Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.
4. Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. of California Press.
3. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
4. McNeill, John R. 2000. Something New Under the Sun: An Environmental History of the Twentieth Century.
5. Singh, J. S., Singh, S. P. and Gupta, S. R. 2014. Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.
6. Sodhi, N. S., Gibson, L. & Raven, P. H. (eds). 2013. Conservation Biology: Voices from the Tropics. John Wiley & Sons.
7. Warren, C. E. 1971. Biology and Water Pollution Control. WB Saunders.

**SECOND SEMESTER  
GBAH2B05T- FINITE MATHEMATICS**

**Total Teaching Hours for Semester: 80**  
**Max Marks: 100**

**No of Lecture Hours/Week: 5**  
**Credits: 4**

**Course Objectives/Course Description Course Description**

In recent times Mathematics has emerged as the key for major decision making process. The subject is introduced as to give the basic subject giving emphasis on the applications in business. Understanding of mathematical models is essential to project the real life scenario in a simplified form in business. The study of matrices helps to handle mathematical models with many variables. The decision making environment is so complex that the right and appropriate decision can only be made with good analytical skills. The subject is introduced with such an outlook.

**Course Objectives**

- The basic objective of teaching Business Mathematics is for students to appreciate and apply mathematical concepts in decision making.
- To understand difference between mathematical equations and inequalities and their solutions
- To be able to appreciate uses of Mathematical models in real life situations
- To understand commercial arithmetic and calculus and its applications

**Learning Outcome**

- The student will be able to understand basic concepts in Mathematics and will be able to appreciate wide applications in business.
- To be able to calculate present worth of money spent and annuity in real life situations.

**Unit-1 (13 Hrs)**

**Linear Models**

Linear equations and inequalities in one variable, Linear functions, slope and equations of a line, linear mathematics models, constructing mathematical models.

**Unit-2 (14 Hrs)**

**System of Linear Equations and Matrices**

Addition of matrices – System of linear equations, addition and multiplication of Matrices – Determinants – Inverse of a matrix by Gauss Jordan method. Application of matrices and Determinants – Solution of a system of linear equations- Gauss elimination method.

**Unit-3 (14 Hrs)**

**Linear Programming Problems**

Definition – Linear Programming Problem – Formulation – Solution by Graphical method – simplex method – minimization and maximization problems.

**Unit-4 (13 Hrs)**

**Probability and Probability Distributions**

Introduction to Probability, Basic Concepts of Probability, Conditional Probability, Independent

Events, Bayes' Theorem. Probability Distributions – Binomial, Poisson and Normal distributions, Expected Value.

**Unit-5 (13 Hrs)**

**Commercial Arithmetic**

Simple interest – Compound Interest. Equivalent Rate – Depreciation - Present value. Annuity – Sinking Fund.

**Unit-6 (13 Hrs)**

**Calculus**

Limits – Differentiation - Methods of differentiation – Second order derivative – Maxima and Minima. Application to commerce and Economics. - Revenue Function – Cost function – Profit function – Elasticity of demand – Breakeven point.

**Text Books and Reference Books:**

1. Goldstein, L.J., Schneider, D.I., & Siegal, M.J. (2010). Finite mathematics and Applications. New Jersey: Pearson Publication.

**Essential Reading / Recommended Reading**

1. Singh, J.K (2015). *Business Mathematics* (5th Edition). Mumbai, Himalaya Publishing House.

**Reference Books**

1. Sancheti, D. C., & Kapoor, V. K. (2009). *Business Mathematics*. New Delhi: Sultan Chand and Sons.
2. Padmalochan, H. (2015). *A Text Book of Business Mathematics*, New Delhi: Sultan Chand and Sons.
3. G K Ranganath & T V Narasimha Rao. *Business Mathematics*. New Delhi: Himalaya Publishing House.
4. Larry J Goldstein, David I Schneider & Martha J Siegel *Finite Mathematics and its applications*, 9th edition AWMU Publication.

**SECOND SEMESTER**  
**GBAH2B06T: PRINCIPLES OF MICRO ECONOMICS**

**Total Teaching Hours for Semester: 80**  
**Max Marks: 100**

**No of Lecture Hours/Week: 5**  
**Credits: 4**

**Course Objectives/Course Description Course Description**

This course is designed to expose the students to the basic principles of microeconomic theory. The emphasis will be on thinking like an economist and the course will illustrate how microeconomic concepts can be applied to analyze real-life situations.

**Course Objectives**

The course intends to:

- Develop the conceptual foundations and analytical methods used in microeconomics.
- Familiarise the students with the basics of consumer behaviour, behaviour of firms and market equilibrium.
- Analyse the market structures of perfect competition, oligopoly and monopolies.

**Learning Outcome**

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

- Understand that economics is about the allocation of scarce resources and how that results in tradeoffs.
- Understand the role of price in allocating scarce resources in market economies and explain the consequences of government policies in the form of price controls.
- Appreciate positive as well as normative view points on concepts of market failure and the need for government intervention.

**Unit-1**

**(15 Hrs)**

**Microeconomics and the Theory of Consumption**

Ten principles of economics: how people make decisions, how people interact and how the economy as a whole works; role of observations and theory in economics, role of assumptions, role of economic models; wants and resources; problem of choice, production possibility frontier; opportunity costs.

**Unit-2**

**(16 Hrs)**

**Demand and Supply**

Law of demand; reasons for the downward slope of the demand curve; exceptions to the law; changes in demand; elasticity of demand: degrees of price elasticity with diagrams; factors determining price elasticity, methods of measurement, income elasticity of demand; cross elasticity of demand; laws of supply, changes in supply, aggregate demand and aggregate supply; consumers, producers and the efficiency of the markets: consumers' surplus (Marshall), producers' surplus and market efficiency; externalities and market inefficiency; public goods and common resources.

**Unit-3**

**(16 Hrs)**

**Theory of Consumers' Choice**

Ordinal utility analysis; indifference curves: properties, consumers' equilibrium, price effect, income effect and substitution effect.



**Unit-4****(17 Hrs)****Theory of Production and Cost**

Production function analysis: the cost of production, law of variable proportions, laws of returns, economies of scale; total revenue, total cost and profit, production and costs, cost in the long run and short run, cost function: important cost concepts, short run and long run cost analysis (traditional theory) modern theory of cost-long run and short run revenue analysis: AR and MR.

**Unit-5****(16 Hrs)****Product Pricing and Factor Pricing**

Market structure: perfect competition (price and output determination), monopoly (price output determination), monopolistic competition (price discrimination, price and output termination), oligopoly (selling costs, product differentiation, price determination).

**Text Books and Reference Books:**

1. Lipsey, R. G., & Chrystal, K.A. (1999). *Principles of Economics* (9th ed.). Oxford: Oxford University Press.
2. Mankiw, G. N. (2012). *Principles of Microeconomics* (4th ed.). Cengage Learning India.

**Essential Reading / Recommended Reading**

1. Ahuja, H. L. (1977). *Principles of Microeconomics*. S. Chand.
2. Pindyck & Rubinfeld. (2014) *Microeconomics*. Pearson Education.
3. Ray, N. C. (1975). *An Introduction to Microeconomics*. New Delhi: Macmillan Company of India Ltd.
4. Rumsfeld, E. (1997). *Micro Economics* (9th ed.). New York: W.W Norton and company.  
Samuelson, P.A., & Hague, W.D. (1972). *A textbook of Economic Theory*. London: ELBS Longman group.

**SECOND SEMESTER  
GBAH2B07T- INTERNATIONAL MARKETING**

**Total Teaching Hours for Semester: 80**  
**Max Marks: 100**

**No of Lecture Hours/Week: 5**  
**Credits: 4**

**Course Objectives/Course Description**

**Course Description:** This subject offers a brief overview of the issues and opportunities related to international marketing.

**Course Objective**

- To acquire the basic knowledge, concepts, tools, and international terminology necessary to understand international problems and issues
- To understand how companies adjust their international strategies based on the global environmental changes (e.g., globalization)
- To build skills and respect toward the understanding of cultures of nations by critically analyzing the social, political, legal, and economic forces that affect the business performance of international marketing
- To develop managerial reading skills with a goal of acquiring the ability to understand and synthesize readings and business cases presented in a class
- To build communication and teamwork skills through the group project

**Learning Outcome**

- On successful completion of this course, students will be able to:
- Apply basic international marketing theories and concepts to understand the environment.
- Undertake strategic business analysis in order to develop appropriate international marketing objectives and strategies.
- Identify, analyse, and evaluate data, information, and evidence related to international business opportunities and threats relevant in the current world.
- Communicate, clarify, and present to peer audiences in a professional setting and work in a team reflected in assessment activities.
- Produce a report considering the marketing of a business to consumers or business customers in different cultural contexts

**Unit-1**

**(7 Hrs)**

**Introduction to Global Marketing**

Principles of Marketing: Competitive Advantage, Globalization, and Global Industries, The Importance of Global Marketing, Forces Affecting Global Integration and Global Marketing the Scope and Challenge of International Marketing, The Dynamics of International Market

**Unit-2**

**(6 Hrs)**

**Cultural environment**

Elements of culture, cultural analysis, making culture work for marketing success.

**Unit-3**

**(6 Hrs)**

**Economic environment**

Economic environment: market characteristics, regional economic integration, emerging markets and developing markets.

**Unit-4 (6 Hrs)**

**Political & Legal environment**

Political & Legal environment: embargo, sanctions, export& import controls, political risks, legal restraints,intellectual property.

**Unit-5 (7 Hrs)**

**Strategic Management of international market entry & development:**

Strategic planning, marketing organization, implementation & control, market entry & expansion.

**Unit-6 (8 Hrs)**

**International Segmentation and Positioning, International Branding Strategies**

International Segmentation and Positioning, International Branding Strategies

**Unit-7 (8 Hrs)**

**Product Decisions in Global Marketing Product Decisions in Global Marketing**

Basic Product Concepts Basic Branding Concepts A Needs-Based Approach to Product Planning –Country of Originl as Brand Element Extend, Adapt, Create: Strategic Alternatives in Global New Products in Global Marketing

**Unit-8 (8 Hrs)**

**Pricing Decisions Basic Pricing Concepts**

Global Pricing Objectives and Strategies, Environmental Influences on Pricing Decisions Global Pricing: Three Policy Alternatives Gray Market Goods Dumping Price Fixing Transfer Pricing Countertrade

**Unit-9 (8 Hrs)**

**Global Marketing Communications Decisions I: Advertising and Public Relations**

Global Advertising Advertising Agencies: Organizations and Brands Creating Global Advertising Global MediaDecisions Public Relations and Publicity

**Unit-10 (9 Hrs)**

**Global Marketing Channels and Physical Distribution**

Distribution Channels: Objectives, Terminology, and Structure Establishing Channels and Working with Channel Intermediaries Global Retailing Types of Retail Operations Trends in Global Retailing Global Retailing Market Expansion Strategies Physical Distribution, Supply Chains, and Logistics Management

**Unit-11 (7 Hrs)**

**Global Marketing Communications Decisions II: Sales Promotion, Personal Selling, and Special Forms of Marketing Communication**

Sales Promotion Personal Selling Special Forms of Marketing Communications: Direct Marketing, SupportMedia, Event Sponsorship, and Product Placement

**Text Books and Reference Books:**

1. Albaum, G., Strandskov, J., Duerr, E., Dowd, L. (1995). *Global Marketing Management*. Addison-Wesley:Reading, Massachusetts. ISBN 0-201- 542803

2. Boyd, H.W., Orville, C.W.,&Larreche, Jean-Claude. (1998) *Marketing Management: A Strategic Approach with a Global orientation*. Irwin: New York
3. Cateora, P., Gilly, M. & Graham, J. (2011). *International Marketing*.15th edition. ISBN #9780073529943
4. Czinkota, M. &Ronkainen, I. (2013). *International Marketing. (10th ed)*, Thompson South-western Publishing
5. Ghauri, P. and Cateora, P.(2014). *International Marketing*. 4th ed. McGraw-Hill Higher Education, Berkshire.

**Essential Reading / Recommended Reading**

1. W. J. Kegan.,& M. C. Green.(2013). *Global Marketing*. Global Edition. Seventh Edition. Pearson Prentice Hall

**SECOND SEMESTER**  
**GBAH2B08T- PRINCIPLES OF ACCOUNTING - II**

**Total Teaching Hours for Semester: 96**  
**Max Marks: 100**

**No of Lecture Hours/Week: 6**  
**Credits: 4**

**Course Objectives/Course Description**

- This course is introduced to familiarize the students about the various aspects of Corporate Accounting. The course covers in its scope the accounting for Corporate Capital Structure, Liabilities and Owners Equity, Financial Statements and Reports and Cash Flow.

**Course Objectives:**

- To know the different capital structures.
- To understand the effect of owner's equity and long term liabilities on the cash flows.
- To familiarize the students about the preparation and understanding of classified balance sheet and income statement.
- To enable the students to understand the additional corporate accounting issues and reporting
- To analyze the financial statements by using different tools.
- To know the various activities resulting in the flow of cash and its impact on the business

**Learning Outcome**

- To enable the students to Design different capital structures.
- To assess the effect of owner's equity and long term liabilities on the cash flows.
- To enable the students to present the different elements in the financial statements.
- To read the income statement.
- To analyse the financial statements by using different methods.
- To prepare the Cash Flow Statement and to use the information given in the cash flow

**Unit-1** **(12 Hrs)**

**Corporate Capital Structure:**

Meaning, Types of Capital Structure Equity Capital, Preference Capital, Debt Capital

**Unit-2** **(14 Hrs)**

**Accounting for liabilities and owners equity**

Current liabilities, contingent liabilities and time value of money

1. Long term liabilities, Balance sheet presentation, bonds payable, another long term liabilities; how long term liabilities affect the statement of cash flows
2. Stockholders equity, An overview of stockholders equity; what is preferred stock? Issuance of stock; what is treasury stock? Retirement of stock; dividends; distribution of income to shareholders; what analyzing owners equity reveals about a firms value .how changes in stockholders equity affect the standards of cash flows.

**Unit-3** **(14 Hrs)**

**Financial Statements and the Annual Report**

Objectives of financial reporting; What makes Accounting Information useful? ; Classified Balance Sheet; Using a Classified Balance Sheet; Examples of Classified Balance Sheets; Income Statement; Examples of Income Statements; Statements of Retained Earnings and Stockholders Equity; Statement of Cash Flows; Elements of an Annual Report

**Unit-4 (14 Hrs)**

**Additional Corporate Accounting Issues**

Reading a corporate income statement; analyzing profitability-using earning per share. Transactions affecting stockholders equity; statement of stockholders equity. What is comprehensive income? How income statement transactions affect the statement of cash flows

**Unit-5 (14 Hrs)**

**Financial Statement Analysis**

Precautions in Statement Analysis: Analysis of comparative and common size statements: liquidity analysis about the management of working capital: solvency analysis: profitability analysis

**Unit-6 (14 Hrs)**

**Additional Topics in Financial Reporting**

Operating in a Global Environment: Intercompany Investments: Investments without Significant Influence: Investment in stock Using the Equity Method: Business Combinations: Consolidated Financial Statement: Accounting for the Global Corporation: Reporting Requirements for Segments of a Business: Reporting by a Global Company: Whirlpool Corporation

**Unit-7 (14 Hrs)**

**The statement of Cash Flows**

Cash Flows and Accrual Accounting: Purpose of the Statement of Cash Flows: Reporting Requirements for aStatement of Cash Flows: How the Statement of Cash Flows is put together: The use of cash flow information

**Text Books and Reference Books:**

1. Management Accounting, 2nd Edition, 2011, M N Arora, Himalaya Publishing House
2. Gupta, A. (2009). Financial Accounting for Management: An Analytical Perspective (1st edi), Noida :PearsonEducation.

**Essential Reading / Recommended Reading**

1. Gary A Porter, Curtis L Norton, Financial Accounting, The Impact on Decision Makers,Harcourt Brace & Company, 1995 Managerial accounting, 3rd edition. 1997, Hilton, Ronald W, Mc Graw Hill

**SECOND SEMESTER**  
**GBAH2B09T- INTERPERSONAL COMMUNICATION**

**Total Teaching Hours for Semester: 64**  
**Max Marks: 100**

**No of Lecture Hours/Week: 4**  
**Credits: 4**

**Course Objectives/Course Description**

- The objective is to be able to identify personal behaviors that aid interpersonal communication processes and strengthen them as well as the identification of behaviors that are detrimental to effective interpersonal communication.
- To develop personal theories, knowledge, skills and understanding related to the area of interpersonal communication
- To be able to communicate effectively and successfully in everyday interpersonal situations
- To be able to apply the concepts learnt to continue to use productively in professional social and personal areas.

**Learning Outcome**

After completing this class students will be able to:

- Describe the nature of communication including a specific definition of interpersonal communication;
- Identify, explain and analyze the psychological, social, cultural and linguistic factors which affect the interpersonal communication of humans;
- Describe and apply specific skills to the following areas of the human communication process: perception, empathy, listening, and conflict management.

**Unit-1**

**(6 Hrs)**

**Interpersonal Communication Preliminaries and Culture in Interpersonal Communication**

The Importance of Interpersonal Communication. The Nature of Interpersonal Communication, Purposes of Interpersonal Communication, Elements of Interpersonal Communication and Axioms of Interpersonal Communication. Culture and Interpersonal Communication: The Nature of Culture The Relevance of Culture The Aim of a Cultural Perspective. How Cultures Differ :Power Distances Masculine and Feminine Cultures Individual and Collective Orientation High- and Low-Context Cultures .Intercultural Communication A Model of Intercultural Communication Principles for Improving Intercultural Communication.

**Unit-2**

**(6 Hrs)**

**Communication and the Self Perception**

Communication and the self concept presenting the self, communication as impression management. The perception process, influences on perception, common tendencies and perception, perceiving others more accurately, perceptions and emotions.

**Unit-3**

**(7 Hrs)**

**Listening and Universals of Verbal and Nonverbal Messages Interpersonal Communication**

The importance of listening, the challenges of listening, reasons for listening, components of listening, types of listening responses. The Interaction of Verbal and Nonverbal Messages, Meaning Principles and Message Principles.

**Unit-4 (6 Hrs)**

**Language**

The nature of language, the impact of language, uses (and abuse) of language, gender and language.

**Unit-5 (7 Hrs)**

**Dimensions of interpersonal relationships**

Goals of interpersonal relationships, why we form relationships, communications and relational states, communicating about relationships, compliance gaining in interpersonal relationships, making relationships work.

**Unit-6 (6 Hrs)**

**Communication climate**

What is Communication climate? How Communication climates develop, creating positive climates, transforming negative climates.

**Unit-7 (6 Hrs)**

**Intimacy and distance in relationships**

Intimacy and distance, striking a balance, inferences on intimacy and distance, self disclosure in relationships, alternatives to self disclosure, choosing and optimum level of self disclosure.

**Unit-8 (6 Hrs)**

**Managing conflicts**

What is conflict? Function and dysfunctional conflicts, individual conflict styles, conflict in relational systems, variable in conflict style, methods of conflict resolutions.

**Unit-9 (6 Hrs)**

**Power in Interpersonal Relationships**

Principles of Power .Types of Power: Communicating Power, Speaking Power, Nonverbal Power, and Listening Power. Compliance Gaining and Compliance Resisting Empowering Others.

**Unit-10 (8 Hrs)**

**Resumes, Cover letter / Application Messages and Etiquette Advantage in Business Communication**

**Planning a targeted resume - Standard parts of a resume:** Identification, Job and / or Career objective, Career Summary; Qualification: Education, Work Experience, Honours & Activities, Personal Information, References

- **Types of Resume:** Chronological resume, Functional resume and Chrono – functional resume.

**Preparing Resume – Composing Application Messages / Cover Letter:** Gain the receiver's attention, provide evidence of qualification, encourage action; General Writing Guidelines; Finishing touches.

**Etiquette Advantage in Business Communication: Introduction – Greetings & Art of conversation – Dressing & Grooming:** Norms of business dressing – **Business meals:** Table manners, special foods, buffets and cocktails, dining etiquette – **Gifts in business – Travelling**



**Text Books and Reference Books:**

1. Devito, Joseph. (2009). *The Interpersonal Communication*, Pearson publication. Lehman, Dufrene, Sinha (2012) *BCOM 2e*, Cengage Learning Pvt. Ltd.
2. Suzanne C. de Janasz, Karen O. Dowd, Beth Z. Schneider (2012) *Interpersonal Skills in Organisations*, Tata McGraw-Hill Education Pvt. Ltd.

**Essential Reading / Recommended Reading**

1. Adler, Ronald B. Lawrence ,B Reseafeld and Neil, Towne.(2009). *Interplay*, Harcourt Brace. Movies: Outsider, My fair lady, Children of the Lesser God

**SECOND SEMESTER  
GAEC2G02T- PRINCIPLES OF SOCIOLOGY**

**Max Marks: 100**

**Credits: 4**

**Course Objectives/Course Description**

This course is designed to introduce the students to the study of social phenomena from a sociological perspective. It aims to familiarize the students with the basic concepts, theoretical perspectives in Sociology and the significant social institutions. The purpose of this course is to have a sociological imagination and understanding the meaning and significance of social practices in a critical way.

**Learning Outcome**

This course is designed to introduce you to the study of social phenomena. It will present views from numerous perspectives within sociology. The purpose of this course is three fold: first, to introduce you to the principles of sociology (and the work sociologists do), second, to help you develop your "sociological imagination" and three, familiarize students with the discipline of Sociology.

**Unit-1**

**Sociological Perspective, Culture**

Sociological Perspective, Culture

**Unit-2**

**Socialization, Social Structure**

Socialization-CONCEPT, THEORY, AGENTS Social Structure

**Unit-3**

**Groups & Organizations**

Groups & Organizations

**Unit-4**

**Deviance & Social Control**

Deviance & Social Control

**Unit-5**

**Social Stratification**

Social Stratification-Caste and Class

**Unit-6**

**Forms of Stratification & Institutions**

Race & Ethnicity, Gender & Age, Politics & Economy, Marriage & Family

**Unit-7**

**Social Change**

Education & Religion, Population & Urbanization, Social Change

**Text Books and Reference Books:**

1. Henslin, Jim (2009). Sociology: A Down to Earth Approach (10th edition). USA: Pearson
- Macionis, John (1996) Sociology. New Jersey: (13th Edition) Prentice Hall

**Essential Reading / Recommended Reading**

1. Jayaram, N. (1988) Introductory Sociology. Madras : Mac Millan

**THIRD SEMESTER**  
**GBAH3B10T- PRINCIPLES OF MACRO ECONOMICS**

**Total Teaching Hours for Semester: 80**  
**Max Marks: 100**

**No of Lecture Hours/Week: 5**  
**Credits: 4**

**Course Objectives/Course Description Course Description**

The course aims at providing a systematic introduction to the mainstream approaches in the study of macroeconomics. It has been designed in such a way that it stimulates awareness on macroeconomic challenges and policy management in progressive nations in the present period. It also aims at developing the ability for objective reasoning about macroeconomic issues.

**Course Objectives**

- To enhance the understanding of closed and open macro-economy modeling.
- To critically reflect on the dynamics of macroeconomic policies in the present economic conditions.

**Learning Outcome**

- It provides the student with a strong foundation in macroeconomics and helps in understanding the policy implications in emerging economies.
- It helps in understanding the contribution of various macroeconomic schools and in evaluating their policy prescriptions.
- It enables the student to evaluate the pros and cons of different macroeconomic policies in real situations.

**Unit-1**

**(16 Hrs)**

**Measuring a Nation's Income and Cost of Living**

Economy's income and expenditure: measurement of GDP, components of GDP, real versus nominal GDP; Measurements of cost of living: the GDP deflator, the Consumer Price Index (CPI), calculation of CPI, GDP deflator versus the CPI, correcting economic variables for the effects of inflation, real and nominal interest rates

**Unit-2**

**(16 Hrs)**

**Goods and Money Market**

Production and growth: saving and investment and the financial system, financial markets, savings and investment in the national income accounts; the market for loanable funds: policy changes and impact on the market for loanable funds, aggregate demand curve, aggregate supply curve, two causes of economic fluctuations, monetary policy influence on aggregate demand; the monetary system: meaning and functions of money, banks and money supply, money creation with 100 percent reserve banking and fractional reserve banking, central bank tools of monetary control, classical theory of inflation, classical dichotomy and monetary neutrality, velocity and quantity equation, Fisher effect, costs of inflation.

**Unit-3**

**(16 Hrs)**

**Open Economy Macroeconomics: Basic Concepts**

The international flows of goods and capital; the prices for international transactions: real and nominal exchange rates; theory of exchange rate determination: purchasing power parity; three monetary neutrality facts about economic fluctuations, short-run economic fluctuations; the theory of liquidity preference: fiscal policy influence on aggregate demand, the multiplier effect,

crowding-out effect; stabilisation policy: active versus automatic stabilizers.

#### **Unit-4**

**(16 Hrs)**

##### **Short Run Trade-Off between Inflation and Unemployment**

The Philips curve, shifts in Philips curve: the role of expectations, the role of supply shocks; the cost of reducinginflation: rational expectations and the possibility of costless disinflation.

#### **Unit-5**

**(16 Hrs)**

##### **Six Debates over Macroeconomic Policy**

Monetary and fiscal policy: pros and cons; handling recession: higher spending vs. tax cuts; monetary policy: rule vs. discretion; central bank: zero inflation, balanced budget debate; tax law reformation for savings: debate

##### **Text Books and Reference Books:**

1. Dornbusch, R., Fischer, S., & Startz, R. (2015). Macroeconomics (11th ed.).
2. McGraw Hill Education.Froyen, R. (2014). Macroeconomics: Theories and Policies (10th ed.). Pearson Education.
3. Mankiw N. G.(2015). Macroeconomics (9th ed.). Worth Publishers.
4. Mankiw, G. N. (2012). Principles of Macroeconomics (6th ed.). Cengage Learning India.

##### **Essential Reading / Recommended Reading**

1. Abel, A. B. & Bernanke, B. S. (2011). Macroeconomics (7th ed.). Pearson Education.  
Blanchard, O. (2009). Macroeconomics (5th ed.). Pearson Education.
2. Mishkin, F. S. (2016). Macroeconomics: Policy & Practice (2nd ed.). Pearson Education.

**THIRD SEMESTER**  
**GBAH3B11T- ORGANIZATIONAL BEHAVIOUR**

**Total Teaching Hours for Semester: 80**  
**Max Marks: 100**

**No of Lecture Hours/Week: 5**  
**Credits: 4**

**Course Objectives/Course Description**

Although people were always regarded as important in managing organizations, their centrality has become sharper in today's changing world. Organizational Behavior consists of Understanding, Predicting and influencing individuals, groups and organizations. The course is structured with ten UNITS which not only introduce OB concepts but also help understand its application in the real world.

- To acquaint students with basic knowledge of OB.
- To help them appreciate the practicality of the concepts taught.
- To help them understand themselves, groups and organizations for better productivity at work.

**Learning Outcome**

- Students will be able to understand what aspects of individuals, groups and organization as a whole will be evaluated.
- Will help students groom themselves not only to be better individuals but also as good team players for better organizational productivity.
- Entrepreneurs will get to know about the OB issues they will have to tackle.

**Unit-1**

**(8 Hrs)**

**Organizational behavior**

Introduction to International Organizational Behavior; the three different levels that represent this field, inter disciplinary; the historical foundations, overview of research methods that are used to demonstrate its variety and depth in approaches and focus.

**Unit-2**

**(8 Hrs)**

**Understanding Individual Behavior in Organizations**

The individual level of organizational behavior highlighting personality, attitudes, social perception and the attribution process, and the Theory of Experiential Learning and individual preferred learning styles.

**Unit-3**

**(8 Hrs)**

**Motivating People in a Global Environment**

Theories of motivation, concept and application

**Unit-4**

**(8 Hrs)**

**Managing Work Groups and Teams**

Definition of group (or teams) and the importance of working in teams, approaches to team learning and development.

**Unit-5**

**(8 Hrs)**

**Leadership and Executive Coaching**

Meaning and importance of leadership, theories of leadership that emerged from the

1920s, importance of understanding leadership development from a competency vantage point, executive coaching.

**Unit-6 (8 Hrs)**

**Managing Power and Conflict in the Workplace**

Understanding "power" as a concept, the various manifestations of power and strategies to use power effectively, types of conflict, managing conflict, the power of reframing conflict through understanding the underlying needs or perspectives.

**Unit-7 (8 Hrs)**

**Understanding Decision Making Processes in the International Arena**

Various decision-making models, how this affects creativity and innovation in the group (or team) environment and also incorporating learning styles into decision making, ethical issues around decision making processes.

**Unit-8 (8 Hrs)**

**Managing Careers in Global Contexts**

Individual's preparation for the world of work, career stages, how organizations support career development, and offer some guidelines for managing one's career in today's work environment.

**Unit-9 (8 Hrs)**

**Managing Diversity and Cross-Cultural Issues**

Emergent area of diversity and cross-cultural issues, meaning of workplace diversity and the global trends, benefits of workplace diversity, creating diversity as part of organizational culture.

**Unit-10 (8 Hrs)**

**Emerging and Contemporary Themes in Global Organizational Behavior**

Emerging trends in International Organizational Behavior, productivity, work-life balance, effects of technology in the work environment, organizational learning and development.

**Text Books and Reference Books:**

Dolan.S and Lingham.T, Fundamentals of International Organizational Behaviour, case western reserve university press

**Essential Reading / Recommended Reading**

1. Pareek.U, Understanding Organizational Behavior, Oxford, 2ND edition.
2. Luthans. F, Organizational Behavior, McGraw hill, 5th edition.
3. Greenberg.J and Baron.R.A, Behavior in organizations, PHI, 2nd edition.
4. Parikh.M and Gupta.R, Organizational Behavior, McGraw hill, 4TH edition.

**THIRD SEMESTER**  
**GBAH3B12T- FINANCIAL MARKETS AND SERVICES**

**Total Teaching Hours for Semester: 80**  
**Max Marks: 100**

**No of Lecture Hours/Week: 5**  
**Credits: 4**

**Course Objectives/Course Description Course Description**

The course covers various theoretical aspects and practices of Indian financial system including Banking and Insurance. The subject also imparts knowledge on the working of financial markets, services, banking and insurance.

**Course Objectives:**

- To familiarize the students about the Financial Markets and Services Banking operations and the keen competition in the
- To make students understand the concepts of banking and insurance.

**Learning Outcome**

At the end of this Course students will be able to:

- Understand fundamentals of financial markets
- Identify the different financial instruments and services available in the financial markets
- Understand the functions and operations of banking and insurance sector in India.

**Unit-1**

**(8 Hrs)**

**Introduction to financial system**

Meaning-Structure- Functions-Components of financial system-Financial system and economic development-Reforms in Financial Sector in India

**Unit-2**

**(12 Hrs)**

**Capital Market - Primary**

**Capital Market:** Meaning-Functions –Constituents –classification.

**Primary Market:** Meaning - Functions- Constituents- Issue of securities- IPO, Private Placement-Right Issue- Bonus Issue-Qualified Institutions Placement (QIP) –IPO process-Book Building- Merchant Bankers-Lead Managers- Prospectus –Types –Red Hiring Prospectus- Price band- Determination of Price – Allotment of Shares- Application Supported Blocked Amount(ASBA)-Anchor Investor-Green Shoe Option - Listing of Shares-Capital Market Instruments.

**Unit-3**

**(10 Hrs)**

**Capital Markets- Secondary**

Stock exchanges-NSE, BSE -Functions of secondary market – Regulation of Stock exchange-Demutualization of stock exchange – Listing of securities – Risk management – Trading Mechanisms – Stock market index-Indices –kinds –Construction of Index-Depositories-Margin Trading. (Calculation of index, global indices).

**Unit-4**

**(10 Hrs)**

**Money Market**

Meaning-Significance-Structure-Features of money market—Money market instruments-



Reforms in moneymarket -Monetary policy-Credit Policy

**Unit-5 (10 Hrs)**

**Banking Structure in India**

History-Growth of Banking System in India- Banking institutions- commercial banks –Functions of Commercial Banks-Capital Structure of Commercial Banks-BASEL Norms. RBI- Functions and Reforms.

**Unit-6 (10 Hrs)**

**Banking Services**

Deposit Schemes- Loan Schemes and Other Modern Services-Mechanism of E-Banking & Internet Banking, Mobile Banking & Telephone Banking, ATM & Electronic Money (Credit Cards) ,Electronic Funds TransferSystem (RTGS and NEFT) & Modern Banking Services

**Unit-7 (10 Hrs)**

**Financial Services**

Meaning-Types-Leasing- Hire purchase- Mutual funds (MF concepts- organization of MF – Equity funds –Debt funds- Other funds – Practical problems in NAV)- Factoring

**Unit-8 (10 Hrs)**

**Introduction to Insurance**

Meaning and Importance of Insurance & Brief History of Insurance, Definition of risk and uncertainty; Classification of risk; Sources of risk - external and Internal. Principles of life insurance. Contracts of Life Insurance: proposals and policy, assignment and nomination, title and claims, Life insurance products, pensions & Annuities-General Insurance-types-Health Fire, Marine

**Text Books and Reference Books:**

1. Pathak, B. (2011 ). *Indian Financial System* . New Delhi: Pearson education.

**Essential Reading / Recommended Reading**

2. Desai, V. (2010).*Indian Financial System*. Mumbai: Himalaya publishers.
3. Gordon, N. (2014). *Indian Financial System*. Mumbai: Himalaya publishers.
4. Khan, M.Y. (2009). *Indian Financial System* . New Delhi: McGraw-Hill.
5. Sharma, G. (2014). *Indian Financial System*. Ludhiana: Kalyani publishers.
6. Singh, P. (2010). *Dynamics of Indian Financial System: Markets, Insitutions and Services*, ANE Books
7. Clifford Gomez, (2011) *Banking and Finance - Theory, Law and Practice*, Prentice Hall India Learning PrivateLimited
8. VARSHNEY, P.N,(2012) *Banking Law and Practice* , Sultan Chand A

**THIRD SEMESTER**  
**GBAH3B13T- INTERNATIONAL SUPPLY CHAIN MANAGEMENT**

**Total Teaching Hours for Semester: 80**  
**Max Marks: 100**

**No of Lecture Hours/Week: 5**  
**Credits: 4**

**Course Objectives/Course Description**

International Supply Chain Management is a course aimed at familiarizing students with the basic knowledge of interconnectivity between various stakeholders in business and how products/raw materials move from one end of the cycle to the other end. In addition to that, students will be exposed to the major changes in supply chain operations in both the domestic and the international context.

- To equip students with the concept and practices of Supply Chain Management (SCM).
- To blend and bring forth the practices of SCM from various industries like e-commerce, logistics, FMCG, retail, manufacturing etc.
- To enable students to understand and relate the operational and functional aspects of Supply Chain from both operations and marketing point of view in a global context

**Learning Outcome**

- Students will be able to gain comprehensive knowledge on the supply chain activities from both domestic and global perspective.
- Students will be able to prepare themselves for the future job openings in supply chain, e-commerce and allied fields of marketing, operations and international business

**Unit-1** **(10 Hrs)**

**Introduction To Supply Chain And Global Strategy**

Insight into global trade and global supply chains, Expertise in emerging markets and global supply chains, Best practices for strategic global supply chain management, integration of global supply chain functions, Strategic benefits of global supply chains

**Unit-2** **(8 Hrs)**

**Implications Of Industry Globalization Drivers For Supply Chains**

Ways to identify key market global drivers, Knowledge of how market globalization drivers influence supply chains, Exploration of the declining role of governments as producers and customers, and how their new role adds value for global supply chains, How competitive globalization drivers better facilitate global supply chains, The influence of competitive globalization drivers, including the increase in world trade levels, increased -born- global companies and the growth of global networks.

**Unit-3** **(12 Hrs)**

**Evaluating Global Supply Chain Infrastructure**

Analysis of transportation, communication, utilities and technology infrastructure, Supply chain security, risks and value, Legal considerations, international contracts and insurance issues, Commercial document and customs clearance, International commerce terms

**Unit-4** (10 Hrs)

**Leveraging Logistics In Global Supply Chains**

How to design a global logistics strategy, Managing global inventory, Global packaging and materials handling, Understanding of global distribution centers, Ocean, air, land and intermodal transportation

**Unit-5** (10 Hrs)

**Purchasing In Global Supply Chains**

Key elements of a global purchasing strategy, moving from international to global purchasing, types of global purchasing strategies, strategies for outsourcing and off-shoring, selecting suppliers and designing global supplier networks

**Unit-6** (10 Hrs)

**Maximizing Operations In Global Supply Chains**

Creating global operations strategy, strategic make or buy decisions in global supply chains, total cost analysis in global supply chains, process-based quality standards, comprehension of the Supply Chain Operations Reference Model, Using a first-party logistics (1PL), 2PL, 3PL, 4PL, 5PL supplier

**Unit-7** (10 Hrs)

**Managing Market Channels In Global Supply Chains**

Creating a global market channels strategy, customer value-creating global processes, international market entry modes, expertise in international wholesaling, retailing and franchising, introduction to global EDGE diagnostic tools for global market channel partners

**Unit-8** (10 Hrs)

**Managing Global Supply Chains**

Value of managing global supply chains, coordination mechanisms in global supply chains, inter organizational relationships in global supply chains, knowledge of stakeholders and global supply chain sustainability, guidelines for managing global supply chains

**Text Books and Reference Books:**

Long, D. (2003). International logistics: global supply chain management, Dordrecht, The Netherlands: Kluwer Academic Publishers.

Sanders, N. R., & Sanders, N. R. (2012). Supply chain management: A global perspective, J. Wiley & Sons.

**Essential Reading / Recommended Reading**

- Branch, A. E. (2008). Global supply chain management and international logistics. Routledge.
- Buurman, J. (2002). Supply chain logistics management. McGraw-Hill.
- Mangan, J., Lalwani, C., & Lalwani, C. L. (2016). Global logistics and supply chain management. John Wiley & Sons.

**THIRD SEMESTER**  
**GBAH3B14T- BUSINESS STATISTICS**

**Total Teaching Hours for Semester: 80**  
**Max Marks: 100**

**No of Lecture Hours/Week: 5**  
**Credits: 4**

**Course Description:**

The course is designed to familiarize students with analytical approach which supports business research and decision making process. The course includes simple Statistical concepts of analysis of data using simple Statistical packages. It emphasizes the need for handling large volume of statistical data in making right decisions. This covers simple and important tests of significance which is an essential approach in research and other related applications.

**Course Objectives:**

- To familiarize the students with Statistical concepts and their applications in business and research.
- To equip the students with Statistical tools which support business research and help in making better decisions.
- To equip students with hands on MS Excel training in the calculation and application of all basic statistics

**Learning Outcome**

- To use statistical techniques in decision making.
- To develop skills in structuring and analyzing business problems statistically.
- To understand manufacturing, marketing, financial and other functions of an organization with statistical techniques.
- To use MS Excel for basic Statistical Calculations

**Unit-1**

**(11 Hrs)**

**Statistics: An Over View**

Growth and development of Statistics– Definition– Descriptive and inferential statistics– Importance and scope of Statistics – Limitations of statistics – Classification and tabulation of data – Diagrammatic and graphic representation of data. **Basic Mathematical operations and Graphical procedures Using MS Excel** - Addition, subtraction, multiplication, division using Excel. How to sort and filter data in Excel. Visualizing data using charts in MS Excel. Bar diagram, pie diagram, line diagram etc. Chart styles, chart labels, axis options. Insert pictures, shapes etc. **Application of MS Excel functions and formulae**

**Unit-2**

**(12 Hrs)**

**Measures Of Central Tendency, Dispersion, Skewness And Kurtosis**

Arithmetic mean – Weighted mean, – Median, – Mode, – Range, – Quartile deviation, – Mean Deviation– Standard deviation, – Coefficient of variation. Meaning of Skewness, Karl Pearson's and Bowley's coefficients of Skewness, Meaning of Kurtosis-

**Data analysis with statistics add-ins and Descriptive Statistics Using MS Excel-** What is excel add-ins. How to install analysis tool pack using statistics add-ins. Measures of central tendency & Measures of dispersion Using MS Excel.

**Unit-3** (13 Hrs)

**Linear Correlation And Regression**

Scatter diagram, – Karl Pearson's and Spearman's methods, – Regression coefficients – Lines of regression, – Relation between correlation coefficient and regression coefficients. **Simple analysis using EXCEL-**

Calculation of correlation coefficient and its interpretation & Calculation of regression coefficient and construction of regression lines using Excel

**Unit-4** (11 Hrs)

**Sampling Distributions And Estimation**

The need for sampling distributions, sampling distribution of the mean and the proportion, sampling from finite populations, standard error and its utility. Estimation – Point and interval estimation, –statistic, parameter – confidence interval estimation for single mean and single proportion (only)

**Unit-5** (11 Hrs)

**Statistical Inference**

Null and alternative hypotheses, – Significance level, –Confidence level, –Type I and Type II Errors, Critical region, one tailed and two tailed tests. Large and small sample tests, – Z and T tests for mean and proportion, – One way ANOVA, – Chi-square test for goodness of fit and independence of attributes.

**Unit-6** (11 Hrs)

**Time Series Analysis And Forecasting**

Importance, –Components, –Trend – Free hand method, –Method of semi averages, –Method of moving averages, –Method of least squares.

**Unit-7** (11 Hrs)

**Use Of Computers For Descriptive Statistical Analysis**

Introduction and overview- using statistical packages for qualitative data, using statistical packages for quantitative data, using statistical packages for crossed tabulations, the computer and the researcher.

**Text Books and Reference Books:**

Sharma, J. K. (2014). *Fundamentals of Business Statistics*. New Delhi: Vikas Publishers.

**Essential Reading / Recommended Reading**

1. Beri, G. C. (2011). *Business Statistics* .New Delhi: Tata McGraw Hill Educations Pvt Ltd.
2. Foster, D. & Stine, E. R., (2010). *Statistics For Business: Decision Making And Analysis*, New Delhi: Pearson Publishers
3. Gupta, S. P. (2010). *Statistical Methods*. New Delhi: Sultan Chand.
4. Sharma, J. K. (2011). *Business Statistics* .New Delhi: Pearson Publishers.
5. Vishwanathan, P.K. (2007). *Business Statistics: An Applied Orientation*, New Delhi: Pearson Publishers
6. Wayne L Wintson . *Microsoft excel 2016 : Data analysis and business modeling* . PHI Learning private limited
7. Manisha Nigam . *Data analysis with excel: BPB publishers*

**THIRD SEMESTER  
GAEC3G03T- PUBLIC SPEAKING**

**Max Marks: 100**

**Credits: 4**

**Course Objectives/Course Description**

Public Speaking is a need in professional, academic and personal front. This course would enable the students to gain confidence as a speaker.

Public speaking is one of the most feared but necessary communication skills. People need to be able to communicate their ideas not only in a communication classroom setting, but also in their daily lives. This module has been designed in a way that students get hands-on experiences of real-life situations enabling them to not only communicate well but also create an impact. The focus of this course is not on theoretical components but facilitating skills development. This is done with a unique blend of both 'prepare and perform'. This course aims to be an action plan for students who have always wanted to master the art of effective communication.

The study of the application of principles of communication underlying effective oral presentations, with attention given to speaking in business, professional and public settings. Includes practice in preparing, presenting and evaluating speeches and other forms of oral presentations.

**Learning Outcome**

At the completion of this course, the students would be able to:

- Display a comprehensive understanding of Business English register in their speech.
- Identify the chief attributes of successful speakers and reflect upon it in classroom discussions and activities.
- Formulate strategies for effective public speaking.
- Demonstrate traits of a confident public speaker (body language, extra-linguistic features etc.) in their speeches.

**Unit-1**

**Overview**

Students will be introduced to Public speaking.

**Unit-2**

**Anxiety**

Brief overview of the notion on anxiety and strategies to overcome it must be given.

**Unit-3**

**Your First Speech**

Promotion of speech.

**Unit-4**

**Listening**

Training students with effective listening strategies.

**Unit-5****Selecting a Topic**

An informed decision about choosing the topic to be given.

**Unit-6****Understanding the audience**

Strategies of audience analysis.

**Unit-7****Supporting your Speech**

Tips to strengthen speech: data and statistics, references.

**Unit-8****Organising your ideas**

Methods and models

**Unit-9****Intro and conclusion**

Structuring the speech.

**Unit-10****Outlining**

Essential steps to be provided.

**Unit-11****Language**

Linguistic register analysis.

**Unit-12****Delivering your speech**

Strategies and pointers.

**Unit-13****Visual Aids**

Effective usage needs to be pointed out.

**Unit-14****Informative Speaking**

Awareness should be raised about the informative use of the content.

**Unit-15****Persuasive Speeches**

Types and topics.

**Unit-16****Persuasive Strategies**

Focus on strategies.

**Unit-17 Special Occasion**

Case studies to be provided.

**Unit-18 Small Groups**

How to handle groups as a speaker.

**Text Books and Reference Books:**

1. Sellnow, Deanna Thomason: Wadsworth, 2012 – Public Speaking: A Process Approach.

**Essential Reading / Recommended Reading**

1. Sellnow, Deanna Thomason: Wadsworth, 2012 – Public Speaking: A Process Approach.



**FOURTH SEMESTER**  
**GBAH4B15T- CORPORATE FINANCE**

**Total Teaching Hours for Semester: 96**  
**Max Marks: 100**

**No of Lecture Hours/Week: 6**  
**Credits: 4**

**Course Objectives/Course Description**

The main objective of the course is to introduce you to the concepts and theories of modern financial management. The course is intended to enable the students to understand the logic underlying these concepts and theories of corporate finance. The course will emphasize the real-life applications of the concepts. In order to achieve this goal. The sessions will incorporate the articles and case studies. The course will also include the use of Excel functions and analyze data on actual firms and financial markets. The problems solved in class will also contribute to critical thinking skills. Managing of finance is a crucial task for any business enterprise and has to be handled with caution else, the entire business system could be at stake. Financial management deals with important decision-making points like the present value of money, what would be the cost of funds, how to design the capital structure, the impact of dividend decisions and how to manage working capital efficiently.

**Objectives**

- To introduce concepts and objectives of corporate finance
- To understand the concept of time value in financial decisions
- To study different techniques of investment decisions
- To understand the relationship between capital structure and the value of the firm

**Learning Outcome**

The course will enable students to analyze corporate financial policy, including capital structure, cost of capital and risk analysis. It will also help the students to analyze modern financial markets from the risk/management and risk measurement perspective.

**Unit-1 (12 Hrs)**

**Introduction to Financial Management**

Concepts, Business, Finance, Corporate Finance, Functions of Finance Manger, Objectives of Financial Management Finance, and Strategies to improve the wealth of the owners.

**Unit-2 (12 Hrs)**

**Time Value of Money**

Introduction, Time Lines, Future Value, Present Value, Effective Interest Rates, Rule 72, Calculating, Interest Rate, Calculating the time required, and Loan Amortization. With Excel Functions.

**Unit-3 (12 Hrs)**

**Estimation of Working Capital Requirements**

Meaning, Types of Working Capital, Operating Cycle, Estimation of Working Capital Requirements. Approaches in Working Capital With Excel Functions

**Unit-4 (12 Hrs)**

**Net Present Value and Other Investment Criteria**

Importance of Time Value of Money, Techniques of Capital Budgeting: Pay Back, Discounted

Payback Period, Net Present Value, and Internal Rate of Return, Profitability Index, and Modified Internal Rate of Return.

Advantages and Disadvantages of Techniques of Capital Budgeting. With Excel Functions

**Unit-5 (12 Hrs)**

**The Cost of Capital**

Concept Cost of Debt Cost of Preference Capital Cost of Equity Capital, Different Approaches to Cost of Equity, Cost of Retained Earnings. Economic Value Addition. Computation of Weighted Average Cost of Capital Using Excel

**Unit-6 (12 Hrs)**

**Capital Structure**

Meaning of capital structure and financial structure, principles of capital structure, optimum capital structure, determinants of capital structure, capital structure and EPS Point of indifference, Capital gearing, Approaches to Capital Structure: Net Income Approach, Net Operating Income Approach, M M Hypothesis without Tax Theories of capital structure concepts, – practical problems. With Excel Functions

**Unit-7 (10 Hrs)**

**Risk Analysis in Capital Budgeting**

Introduction, Probability analysis and Expected Value, Sensitivity Analysis, Scenario Analysis, with Excel Functions

**Unit-8 (14 Hrs)**

**Dividend policy decisions**

Dividend Policy and Decisions- Irrelevance concept – Residual Approach and Modigliani and Miller Approach. Relevant Concept- Walter's Approach and Gordon's Approach Determinants of Dividend Policy, Types of Dividend Policy, Forms of Dividend, bonus issue, stock split. Dividend Policy and Decisions- Irrelevance concept – Residual Approach and Modigliani and Miller Approach. Relevant Concept- Walter's Approach and Gordon's Approach Determinants of Dividend Policy, Types of Dividend Policy, Forms of Dividend, bonus issue, stock split with Excel Functions

**Text Books and Reference Books:**

1. Richard A. Brealey, Stewart C. Myers, and Mohanthy, Principles of Corporate Finance, Tata McGraw Hill, 11th Edition, 2014
2. I.M. Pandey, Financial Management, Vikas Publishing House Pvt., Ltd., 11th Edition, 2008.
3. Prasanna Chandra, Financial Management, Tata McGraw Hill, 9th Edition, 2017
4. Stephen A. Ross, Randolph W. Westerfield, and Bradford D. Jordan, *Essentials of Corporate Finance*, 2013, 8th Edition, McGraw-Hill Irwin (with Connect access).

**Essential Reading / Recommended Reading**

1. Brigham and Ehrhardt, Corporate Finance - A Focused Approach, Cengage Learning, 1<sup>st</sup> Edition, 2008.
2. M. Y Khan, Indian Financial System, Tata McGraw Hill, 5th Edition, 2008
3. Smart, Megginson, and Gitman, Corporate Finance, 1st Edition, 2008.
4. Krishnamurthy and Viswanathan, Advanced Corporate Finance, PHI Learning, 2008.

**FOURTH SEMESTER  
GBAH4B16T- RESEARCH METHODOLOGY**

**Total Teaching Hours for Semester: 64**  
**Max Marks: 100**

**No of Lecture Hours/Week:4**  
**Credits: 3**

**Course Objectives/Course Description**

To give basic concepts of research and its process. To make the students familiar with scientific approach to research through understanding of research process specifically in terms of problem identification, formulation, methodology, analysis tools and report writing. The course provides knowledge required to conduct minor research and make interpretations.

**Course Objectives:**

The objective of this course is to

- To inculcate research culture and rigor among management students
- Develop a research orientation among the learners
- Acquaint them with fundamentals of research methods
- Aim at introducing them to the basic concepts used in research and to scientific social research methods and their approach
- Discuss on sampling techniques, research designs and techniques of analysis
- Understand the basic framework of research process, various research designs and techniques
- Identify various sources of information for literature review and data collection
- Understand the ethical dimensions of conducting applied research

**Learning Outcome**

- Apply different research approaches and methodologies
- Develop data collection instrument according to the underlying theoretical framework
- Explain how to conduct data collection (quantitative and qualitative)
- Analyse quantitative data (e.g., spss)
- Refine research questions to meet high level research objectives/questions
- Construct and document an appropriate research design, including argumentation for data collection and analysis methods/techniques

**Unit-1**

**(8 Hrs)**

**Introduction to Business Research**

Definition, Objectives of research, Characteristics of research - Scientific Method, Types of research, Criteria for Good research, Business research in organizations - Decision Support, Ethics in research.

**Unit-2**

**(8 Hrs)**

**Research Process and Concepts In Research**

Research Process - Steps in research, Research designs for Experimental, Explorative and Explanatory. Concepts  
- Methodology and Methods, Theory, concepts, constructs variables, Deductive and inductive logic.

**Unit-3** (8 Hrs)

**Formulation of Research Problem And Hypotheses**

Identifying and formulating research problem, Diagnosis of symptoms and problem. Setting research objectives. Doing review of literature – purpose, methods. Hypothesis – Meaning, Purpose, Sources, characteristics of hypotheses, types of hypothesis, testing of hypothesis.

**Unit-4** (8 Hrs)

**Measurement Scales**

Measurement – Types of Scales, Scaling techniques, characteristics of good instrument, errors in measurement, Reliability and validity of research instruments

**Unit-5** (8 Hrs)

**Data Collection**

Data sources - primary and secondary data, Data Collection methods- Survey, observation, Interview, focus group technique. Data collection instruments - Questionnaire, schedule, electro-mechanical devices. Sampling - Significance of sampling, Concepts, Steps in sampling, Criteria for good sample, Methods of sampling, determining sample size.

**Unit-6** (8 Hrs)

**Data Analysis Using SPSS - I**

Data Preparation, Types of statistical analysis – descriptive, validation and inferential tools. Selection of statistical methods – based on objectives, type of scale. Introduction to SPSS. Variable creation and data entry. Data editing, Descriptive statistics and validation of data. Interpretation - meaning - Techniques of interpretation

**Unit-7** (8 Hrs)

**Data Analysis Using SPSS II**

Factor Analysis, Inferential Statistics:- ANOVA, Chi Square, Regression (Simple, Multiple and logistic), Cluster and Discriminant Analysis.

**Unit-8** (8 Hrs)

**Report Writing and Presentation of Results**

Classification and tabulation, Graphical representation, Research presentation, Types of report - Research proposal, research report. Format of a report- Layout, Standards (Introduction to APA formatting), Precautions.

**Text Books and Reference Books:**

1. O.R Krishna swami and M. Ranganathan{2010}, *Methodology of Research in Social Sciences*(2<sup>nd</sup> ed), Himalaya Publishing House.

**Essential Reading / Recommended Reading**

1. A.K.P.C.Swain (2010), *A text book on Research Methodology*, Kalyani Publishers, 3rd edition.
2. C. R Kothari, *Research Methodology* (3rd ed), Vishwa Prakashan.
3. Dr. J.K. Sachdeva(2009), *Business Research Methodology*(3rd ed), Himalaya Publishing House.
4. Dr. S. Shajahan(2008). *Research Methods for Management*(4th ed.), Jaico Publishing House.
5. Naresh. K. Malhotra. *Marketing Research: An applied Research* (4th ed.), Pearson Prentice hall.

**FOURTH SEMESTER**  
**GBAH4B17T: BUSINESS ETHICS & SUSTAINABILITY**

**Total Teaching Hours for Semester: 80**  
**Max Marks: 100**

**No of Lecture Hours/Week: 5**  
**Credits: 4**

**Course Objectives/Course description**

This course overviews the economic, legal, social, and ecological responsibilities of business and their implications for managerial decision-making and intends to explain how forces in business, government, and society shape our world. In addition, an emphasis on management issues and processes allows students to apply the principles they learn to real-world situations.

**Learning outcome**

- Learn about leadership, the importance of succession planning, ethics in BGS, the role of government, consumer interests, stakeholder concerns and corporate governance.
- Analyze a number of topical fields surrounding today's businesses, including the environment, and technological change
- Evaluate corporate governance mechanisms and how they related to different sets of stakeholders.

**Level of knowledge**

Basic understanding about subjects like Business Environment, Business Enterprise and Management Concepts.

**Unit 1:** **(10 Hrs)**

**Business Ethics Level of Knowledge : Basic**

Meaning of ethics, business ethics, relation between ethics and business ethics, evolution of business ethics, nature of business ethics, scope, need and purpose, importance, approaches to business ethics, sources of ethical knowledge for business roots of unethical behavior, ethical decision making, some unethical issues, benefits from managing ethics at workplace, ethical organizations.

**Unit 2:** **(8 Hrs)**

**Finance Ethics Level of Knowledge : Basic**

The need for ethics in finance, the field of finance ethics

**Unit 3:** **(7 Hrs)**

**Fundamentals of finance ethics Level of Knowledge : Basic**

A framework for ethics: Agents, fiduciaries, and professionals, conflict of interest

**Unit 4:** **(7 Hrs)**

**Ethics in investment**

**Level of Knowledge : Conceptual**

Mutual funds, relationship investing, socially responsible investing, microfinance

**Unit 5:** (8 Hrs)

**Ethics in financial markets and financial management Level of Knowledge : Conceptual**

Fairness in markets, insider trading, hostile takeovers, financial engineering, risk management, ethics in bankruptcy.

**Unit 6:** (8 Hrs)

**International ethics Level of Knowledge : Conceptual**

Oversees working conditions, fair trade programs, the foreign corrupt practices act and bribes

**Unit 7:** (8 Hrs)

**Making decisions and managing in business ethics Level of Knowledge : Conceptual**

Models of ethical decision making, individual influences on ethical decision making, situational influences on decision making.

**Unit 8:** (8 Hrs)

**Sustainability Level of Knowledge : Conceptual**

Meaning and Scope, Corporate Social Responsibility, Sustainability, Sustainability Terminologies and Meanings, why is Sustainability an Imperative, Sustainability Case Studies, Triple Bottom Line (TBL)

**Unit 9:** (8 Hrs)

**Corporate Sustainability Reporting Frameworks Level of Knowledge: Conceptual**

Global Reporting Initiative Guidelines, National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of, Business, International Standards, Sustainability Indices, Principles of Responsible Investment, Challenges in Mainstreaming Sustainability Reporting, Sustainability Reporting Case Studies

**Unit 10:** (8 Hrs)

**Legal framework, conventions, treaties on Environmental and social aspects Level of Knowledge: Conceptual**

United Nations Conference on Human Environment, United Nations Environment Programme Brundtland Commission United Nations Conference on Environment and Development Agenda 21, Rio Declaration on Environment and Development, Statement of Forest Principles United Nations Framework Convention on climate change, Convention on Biological Diversity, Kyoto Protocol, Bali Roadmap, United Nations Conference on Sustainable Development, Rio+20, Millennium Development Goals to Sustainable Development Goals.

**Recommended Books:**

1. Andrew Crane & Dirk Matten (2010). *Business ethics*, Oxford.

**Reference Books:**

1. Dean A Bredeson, (2014). *Applied business ethics*, Cengage learning
2. John R Boatright, (2016). *Ethics in finance*, Wiley blackwell
3. Bajaj P. S & Raj Agarwal, (2012). *Business Ethics*, Biztantra.
4. Balachandran V, & Chandrashekharan V, (2011). *Corporate Governance, Ethics and social responsibility*, PHI.
5. Baxi C. V & Rupamanjari Sinha Ray, (2012). *Corporate Social Responsibility: A Study of CSR Practices in Indian Industry*, Vikas Publishing House.
6. Corporate Governance – Badi N. V, Vrinda Publications, 2012.
7. Fernando A. C, (2011). *Corporate Governance: principles, policies and practices*, Pearson.
8. Ghosh B. N, (2012). *Business Ethics and Corporate Governance*, Tata McGraw-Hill.
9. Keshoo Prasad, Corporate Governance -, PHI.
10. Lawrence and Weber, (2010). *Business and Society*, Tata McGraw-Hill.
11. Prakash Pillappa, (2012). *Civic Sense*, Excel Books.

**FOURTH SEMESTER**  
**GBAH4B18T- INTERNATIONAL HUMAN RESOURCE MANAGEMENT**

**Total Teaching Hours for Semester: 80**  
**Max Marks: 100**

**No of Lecture Hours/Week: 5**  
**Credits: 4**

**Course Objectives/Course Description**

The subject International Human Resource Management is a paper which contains basic theoretical knowledge about the enduring concepts in IHRM, Internationalization of HRM, Sustaining international operations through assignments and managing recruitment, staffing, training and development, compensation management. It also focuses on the expatriate's entry and reentry problems. The purpose of this course is to introduce students to international aspects of human resources management, legal requirements for HR functions in a multinational context, cultural issues, and varying management practices and systems critical for business expansion and individual career success across borders. Principle among these is the attainment of organizational competitive advantage through the international development of a cadre of cross-culturally savvy managers.

**Learning Outcome**

- Students will be equipped with the basic theoretical knowledge about IHRM
- Students will get to know the latest trends in the field of IHRM.
- Students will be able to appreciate the role of IHRM for the success of an organization irrespective of the specialization opted

**Unit-1**

**(11 Hrs)**

**Introduction to HRM**

HRM- functions and objectives, organization of HR department, Models of HRM- Harvard Model, Fombrun, The guest model, The Warwick, Evolution of HRM, Functions of HRM-HRP, job analysis, recruitment, selection, T&D, compensation, Performance appraisal, grievance handling, recent trends- employee engagement, work life balance, diversity, SHRM, HRIS, e-HR.

**Unit-2**

**(12 Hrs)**

**Introduction to IHRM**

Introduction to IHRM Definition, reasons for going global, Approaches to IHRM, Difference between IHRM and Domestic HRM, Reasons for emergence of IHRM, Models of IHRM Matching model, Contextual Model, 5P Model European Model, Internationalization of HRM: Socio-cultural context, Organizational dynamics and IHRM: Role of culture in International HRM, Culture and employee management issues, Organizational Processes in IHRM, Linking HR to International expansion strategies, The Challenges of International Human Resource Management.

**Unit-3**

**(11 Hrs)**

**Internationalization of HRM**

Meaning Of Internationalization, stages of internationalization, Exporting, sales subsidiary, foreign product and network of subsidiaries, Socio-cultural, institutional and national contexts of IHRM, Control Mechanisms, mode of operation



**Unit-4** (11 Hrs)

**Sustaining international business operations**

Approaches to staffing, transferring staff for international business activities role of an expatriate, role of an expatriate, non-expatriate and corporate HR Function

**Unit-5** (11 Hrs)

**Managing and supporting international Assignments**

Recruiting and selecting staff for international assignment, Issues in staff selection, factors moderating performance, selection criteria, dual-career couples, Training and Development, the role of expatriate training, Components of effective pre-departure training programme, The effectiveness of PDT, Developing staff through international assignment, Compensation and Re-entry and career issues, Objectives, components of international compensation program, Approaches to international compensation, Re-entry and career issues, The repatriation process, Individual reactions to re-entry, multinational response, Designing a repatriation program

**Unit-6** (11 Hrs)

**Global HR Issues**

HRM in host country context, business ethics and social responsibility in global operations, Managing workforce diversity in the global context, Performance management

**Unit-7** (13 Hrs)

**IHRM Trends and Challenges**

International business ethics and HRM, Models of Issues and IHRM, Ownership issues, practical issues, research questions Labor Relations - Key issues in international relations, strategic choices before firms, strategic choices before unions, union tactics, Managing people in an international context - Japan, Europe, US

**Text Books and Reference Books:**

1. Hilary, & Harris. (2012). *International HRM*. VMP Publications.
2. Jane, B., & Punnet. (2010). *International Perspective on Organization Behaviour and HRM*.  
New Delhi: Excell Books.
3. Monir, & Tayeb, H. *International Human Resource Management*. Oxford Publication.
4. Senguta, N., & Bhattacharya, M. S. (2009). *International HRM*. Delhi: Excell Books

**Essential Reading / Recommended Reading**

1. Peter, D.J., & Denice, W.E. (2010). *International Human Resource Management*, Cengage.

**FOURTH SEMESTER**  
**GBAH4B19T- INTERNATIONAL RELATIONS**

**Total Teaching Hours for Semester: 80**  
**Max Marks: 100**

**No of Lecture Hours/Week: 5**  
**Credits: 4**

**Course Objectives/Course Description Course Description-**

This subject is a comprehensive study of International Relations. It provides an understanding of the conceptualisation of International relations and discussion on various concepts such as national power, diplomacy, international organisations, security etc. It will also deal with the concept of International peace and different approaches to maintain it at the international level.

**Course Objective-**

- The objective of this course is to expose students to the conceptualisation of International relations and make them understand world politics and components of it. Course is also intended to make them learn conceptual, analytical, and pragmatic perspective in relation to contemporary international events.
- The course aims to study and analyze the international system and objectively evaluated the complex mixture of phenomena that comprise international relations.

**Learning Outcome**

- Students will be able to describe and discuss the nature and important elements of International Relations
- Students will be able to discuss and apply the major international relations concepts and theories to the contemporary international events.
- Students will be able to identify, discuss and/or describe various major historical events that led to the development of present International affairs/world politics.

**Unit-1 (20 Hrs)**

**Introduction to International Relations**

Introduction of International Relations - System level of Analysis - State level of analysis - Individual level of analysis - The evolution of world politics

**Unit-2 (18 Hrs)**

**National States and International Organizations**

National states and the International Environment - Nationalism and Trans-nationalism - International Organizations - National Power and Diplomacy

**Unit-3 (22 Hrs)**

**International Peace and Security**

International Conduct - Pursuing peace - Pursuing Security - Pursuing Prosperity - International Economic Cooperation

**Unit-4 (20 Hrs)**

**The Four Little Dragons**

Taiwan, South Korea, Hong Kong & Singapore

**Text Books and Reference Books:**

1. Rourke, John T, 2002 International Politics on the World stage Mcgraw-Hill.
2. Baylis, J., Smith, S., & Owens, P. (2013) The globalization of world politics: an introduction to international relations. Oxford University Press.

**Essential Reading / Recommended Reading**

1. Palmer, N.D. and Perkins, H.C. (2007). International Relations. New Delhi: AITBS.
2. Malhotra, V.K. (2001). International Relations. New Delhi: Anmol.
3. Kumar, M. (1995). Theoretical Aspects of International Politics. New Delhi: Shiva Lal Agarwala.
4. Goldstein, J.S. (2007). International Relations. New Delhi: Pearson.
5. Ghai, K.K. (2005). International Relations: Theory and Practice of International Politics. New Delhi: Kalyan

**FOURTH SEMESTER  
GAEC4G04T- CRITICAL THINKING IN POLITICS**

**Max Marks: 100**

**Credits: 4**

**Course Objectives/Course Description**

The primary objectives of this course are to impart a functional ability to reason well, and to improve your analytical skills and instincts. In addition to familiarizing you with elementary methods of argument composition and analysis, the course is further designed to aid you in understanding the essential principles involved in the theory and practice of reasoned decision making.

**Learning Outcome**

- Demonstrate skills in elementary inductive and deductive reasoning.
- Identify and understand basic formal and informal fallacies of language and thought.
- Identify assumptions upon which conclusions depend.

**Unit-1**

**Foundations of arguments**

Persuasive argumentation; Value assumptions .What is a Critical Thinker and When Do You Need to Be One.

**Unit-2**

**Movies**

Gandhi, To Kill Mocking Bird , The Pursuit of Happiness, Million Dollar Baby

**Unit-3**

**Values and Ethics**

What Price Ethics and Can You Afford Not to Pay? Value assumptions and conflicts ethics--an important dimension of values .Ideal values versus real values ethics in argumentation ethical decision making

**Unit-4**

**Reality Of Assumptions**

It's Eleven O'clock. Do You Know Where Your Assumptions Are? Reality assumptions detecting reality assumptions, the importance of examining assumptions, deductive reasoning using Toulmin's method to understand deduction .The uses of deductive reasoning

**Unit-5**

**Inductive arguments: Statistical and causal generalizations**

inductive reasoning statistical evidence the many uses of statistics how the research is done checklist for polls and statistical studies using surveys as evidence statistical generalizations the reporting of statistical studies: truths, half-truths, and distortions causal generalizations Hume's conditions for cause and effect technical causation multiple causes Mill's analysis of cause and effect using difference and similarity together to determine cause

## **Unit-6**

### **Inductive generalizations: Controlled studies and analogies**

Who Said So? And Who Are They Anyway? Research design criteria for evaluating research findings controversy in research findings checklist for making, evaluating, repairing, and refuting arguments use of authority: expert testimony problems with expert testimony reasoning by analogy

## **Uni-7**

### **Kargilwar**

An overview Kashmir issues and cause

## **Unit-8**

### **Reasoning Errors**

Facts inadequate reasons as fallacies that mislead

## **Unit-9**

### **The Power Of Language**

Denotation and connotation the power of connotation reification: when words take on more power than reality meanings are in people the problem of vagueness ambiguity in language doublespeak, including weasel words

## **Unit-10**

### **Discussion/Debate/ Critical Thinking Movies**

Discussion/debate of drug policy; Suggestion in the Media; Review of suggestion in the media, debate on drug policy and Critical Thinking Movies

## **Unit-11**

### **Suggestion In Media**

Suggestion in daily life televised suggestion in print media the power of media to shape information a bag of marketing and advertising tricks storytelling as persuasion citizens, consumers, and relationships in an age of technology

### **Text Books and Reference Books:**

1. Essential Readings Diestler, Sherry(2009). Becoming a Critical Thinker, Prentice Hall.
2. Bailin, Sharon and Battersby, Mark (2010) Reason in the Balance: An Inquiry Approach to Critical Thinking, McGraw-Hill Ryerson Limited

### **Essential Reading / Recommended Reading**

1. Recommended reading Diestler, Sherry(2009). Becoming a Critical Thinker, Prentice Hall.

**FIFTH SEMESTER**  
**GBAH5B20T- COST AND MANAGEMENT ACCOUNTING**

**Total Teaching Hours for Semester: 96**  
**Max Marks: 100**

**No of Lecture Hours/Week: 6**  
**Credits: 4**

**Course Objectives/Course Description**

- To develop and explore the methodology of Cost Accounting

**Learning Outcome**

- To develop and explore the methodology of Cost Accounting

**Unit-1 (10 Hrs)**

**Introduction - Cost Accounting**

**Cost accounting-** meaning and scope- objective- advantage of cost accounting- cost concept- cost centre- cost unit classification and element of cost- costing method and technique- activity based costing- target costing (Theory).

**Unit-2 (10 Hrs)**

**Preparation of cost sheet, Tender and Quotations.**

Preparation of cost sheet, Tender and Quotations.

**Unit-3 (11 Hrs)**

**Materials & Labour**

**Materials & Labour-** meaning of material control- steps in material control-need-objective of material control- issue of material- methods of pricing material issues(FIFO- LIFO- Simple and weighted average methods only).**Labour-**Meaning of labour cost

**Unit-4 (11 Hrs)**

**Overheads**

**Overheads-** Classification of overhead costs- allocation of overhead expenses- appointment of overhead expenses basis of appointment- primary and secondary distributions (Repeated & simultaneous equation method only) Absorption of Overheads

**Unit-5 (11 Hrs)**

**Fundamentals & Financial Statement Analysis**

**Fundamentals & Financial Statement Analysis –** Comparative Income Statements and Balance Sheets, Common size Income Statements and Balance Sheet analysis, Trend Analysis

**Unit-6 (10 Hrs)**

**Ratio Analysis ? Introduction, Classification & Interpretation of Ratios**

Ratio Analysis – Introduction, Classification & Interpretation of Ratios

**Unit-7 (11 Hrs)**

**Cash Flow Statement? Introduction, Concept of Cash, Cash from Operations, Inflow and Outflow of cash**

Cash Flow Statement – Introduction, Concept of Cash, Cash from Operations, Inflow and Outflow of cash

**Unit-8****(11 Hrs)****Budgets and Budgetary Control ? Introduction, concepts, Classification of Budgets ?  
Functional Budgetsand Flexible Budgets**

Budgets and Budgetary Control – Introduction, concepts, Classification of Budgets – Functional Budgets andFlexible Budgets

**Unit-9****(11 Hrs)****Management Reporting ? Procedures and Utility, Sample Reports**

Management Reporting – Procedures and Utility, Sample Reports

**Text Books and Reference Books:**

1. Jain, S.P., & Narang, K.L. (2013). *Cost Accounting*. New Delhi: Kalyani Publishers.

**Essential Reading / Recommended Reading**

1. Cost Accounting- M.N.Arora, (Himalaya Publishing House)
2. Cost Accounting- S.P. Jain and K.L Narang (Kaylani Publishers)
3. Cost Accounting- Mahabaleswara Bhatta (Himalaya Publishing House)
4. Cost Accounting- J. Made Gowda (Himalaya Publishing House)

**FIFTH SEMESTER**  
**GBAH5E01T- DIRECT TAXES (ELECTIVE)**

**Total Teaching Hours for Semester: 80**  
**Max Marks:100**

**No of Lecture Hours/Week: 5**  
**Credits: 4**

**Course Objectives/Course Description**

An overall study about the theoretical and practical aspects of various Direct Taxes in India, Legal frame work and administrative set up of Direct taxes. Computation of taxable income under various heads, permissible deductions and total income subject to Income tax and ascertainment of income tax liability of individuals. Basic understanding about Wealth Tax in India.

**Learning Outcome**

- Basic concepts in Income Tax and their meaning
- Significance of residential status of various entities
- How to compute taxable income under five different heads of Income
- Various deductions from taxable income as per the provisions of section 80C to 80U to calculate incometax liability of Individual assesses

**Unit-1** **(10 Hrs)**

**Introduction To Taxation**

Introduction To Taxation-Direct And Indirect Tax, Income Tax Act 1961, Income Tax Rules 1962, Finance Act, Scheme of IT An Over-View Basic Concepts- Assessee, Person, Assessment Year, Previous Year, Agricultural Income, Income, GTI, Total Income, Average Rate Of Tax Capital And Revenue.

**Unit-2** **(10 Hrs)**

**Residential Status And Incidence Of Tax**

Residential Status and Incidence of Tax, Determination of residential status, Kinds of income, incidence of tax, Tax free income

**Unit-3** **(10 Hrs)**

**Income from Salary**

Chargeability, Various Allowances, Perquisites, And Their Valuation, Treatment of Provident Fund, profit the Lieu of salary, Deductions From Gross Salary, Retirement Benefits (Practical Problems).

**Unit-4** **(10 Hrs)**

**Income from house property:**

Chargeability, annual value and its determination, deductions from annual value, (practical problems)

**Unit-5** **(10 Hrs)**

**Profits and Gains of Business and Profession:**

Meaning Of Business and Profession, Incomes Chargeable Computation Of Taxable Income, Treatment fringebenefit tax, Deemed Profit And Incomes Treatment Of Depreciation.



**Unit-6** (10 Hrs)

**Capital Gains:**

Meaning of important terms, Computation of capital gains exemptions from LTGC.

**Unit-7** (10 Hrs)

**Income from Other Sources**

Incomes taxable, deductions allowed, Grossing up of income, computation of taxable income  
Clubbing of income & set off and carry forward

**Unit-8** (10 Hrs)

**Deductions from gross total income**

**Assessment of individuals:** Computation of total income and tax liability. Assessment procedure, income tax authorities and their powers, Collection and Recovery of Tax.

**Text Books and Reference Books:**

1. Gaur, V.P.& Narang, B.K. (nd). *Income Tax Law and practice*. (Latest edition). New Delhi :Kalyani Publishers

**Essential Reading / Recommended Reading**

1. Mehrotra, H.C., & Goyal, S.P. (nd). *Income Tax Law and practice*, (Latest edition). Sahitya Bhavan Publishers.
2. Prasad, B. (nd). *Income Tax Law and practice* (Latest edition). New Age Publications.

**FIFTH SEMESTER**  
**GBAH5B21T- SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**Total Teaching Hours for Semester: 80**  
**Max Marks: 100**

**No of Lecture Hours/Week: 5**  
**Credits: 4**

**Course Objectives/Course Description**

To understand this course students should be familiar with the Indian and global financial systems, market mechanisms and instruments of investment from individual and corporate perspective, and aims at providing the students a comprehensive introduction to the areas of security analysis and portfolio management and equipping them with advanced tools and techniques for making profitable investment decisions

**Learning Outcome**

- To understand the security valuation of models and decision making process
- To comprehend the portfolio construction, revision and risk return trade off.
- To equip students with the trading knowledge in cash and future market in India.
- To understand the importance of portfolio management.

**Unit-1** **(10 Hrs)**

**Financial Meaning of investment**

significance of savings and investment - understanding of security, portfolio, speculation, gambling, and arbitrage mechanisms. Legal framework of securities market, Comparison between investment and speculation and its significance in Indian financial system. Profile of Indian investors and factors influencing investment decisions. Financial positions, tax positions, risk perception and attitude.

**Unit-2** **(10 Hrs)**

**Investment Avenues and Attributes**

Investment options in India and foreign markets - characteristics features of financial instruments - company shares, debentures, bonds, convertible securities, hybrid securities, fixed deposits, Gilt-edged securities, post office schemes, company and public provident funds, Gold, ETFs, Mutual Funds, Real estate, and Insurance schemes. Investment attributes - risk, return, security, marketability, liquidity and convenience

**Unit-3** **(10 Hrs)**

**Risk and Return**

Analysis of risk & return, concept of total risk, factors contributing to total risk, systematic and unsystematic risk, Capital allocation between risky & risk free assets, Risk measurement - Standard deviation – Meaning of Beta – Computation and interpretation – Use of beta in estimating returns, Covariance, Correlation Coefficient (Including simple problems)

**Unit-4** **(10 Hrs)**

**Security analysis: Fundamental and Technical**

Fundamental analysis – company, industry and economy analysis - Technical Analysis of stock-points and figures chart, bar chart, Indicators and Oscillators- ROC, RSI, Volume of Trade, Support and Resistance Level, Exponential Moving Average Analysis, MACD, Japanese Candle

sticks

**Unit-5 (10 Hrs)**

**Share Valuation**

Factors influencing valuation - methods of equity valuation - Earning Valuation model, DCF methodology, P/E ratio, Dividend model, Zero and constant growth models. Intrinsic value method. Calculation of present and forecasted price of the stock, Efficient Market theory

**Unit-6 (10 Hrs)**

**Introduction to Bond Analysis**

Types of bonds– Major factors in bond rating process – Bond returns – Holding period return – Concept of yield  
– Current yield – Yield-to-Maturity – Price-yield relationship

**Unit-7 (10 Hrs)**

**Portfolio management**

Introduction- Meaning, return on portfolio, risk on portfolio, portfolio managers, SEBI guidelines for portfolio managers, portfolio management services. Portfolio Construction- Approaches, Determination of Objectives, Selection of Portfolio and Markowitz Efficient Frontier.

**Unit-8 (10 Hrs)**

**Portfolio Evaluation and Revision**

Portfolio theory - contribution of William Sharpe, Jensen and Harry Markowitz, Single index model, Capital Asset Pricing model, Arbitrage Pricing Theory, Capital Market Line and Security Market Line.

**Text Books and Reference Books:**

1. Madhumati, R.M. (2012). *Investment Analysis and Portfolio Management*. New Delhi: Pearson Education.
2. Avadhani, V.A. (2013). *Security Analysis and Portfolio Management*. New Delhi: Himalaya Publications.
3. Bhalla, V.K. (2013). *Investment Management*. New Delhi: S. Chand.
4. Fischer, D. (2010). *Security Analysis and Portfolio Management*. New Delhi: Peasons Education.
5. Fischer D.E. (2012). *Security Analysis and Portfolio Management*. Pearson Education

**Essential Reading / Recommended Reading**

1. Punitavathi Pandian(2013). *Security Analysis and Portfolio Management*. New Delhi: Vikas Publications

**FIFTH SEMESTER**  
**GBAH5E02T- INTERNATIONAL FINANCIAL MANAGEMENT (ELECTIVE)**

**Total Teaching Hours for Semester: 80**  
**Max Marks: 100**

**No of Lecture Hours/Week: 5**  
**Credits: 4**

**Course Objectives/Course Description**

The players in the foreign market are increasing in numbers with the presence of the much more liberalized policies and regulations. Students need to acquire knowledge on the functioning of trade globally and its financial implications. Knowledge of foreign exchange activities and the hedging of foreign exchange exposures and other related aspects of risk coverage while doing international business shall be imparted. The objective is to blend sound theoretical knowledge of foreign exchange economics with practical and procedural aspects of banks and other institutions connected with foreign exchange. It also provides understanding of risk management by banks as well as exporters and importers.

**Learning Outcome**

- To get an overview of foreign exchange regulations and appreciate the relation between foreign trade and foreign exchange.
- To trace the evolution of exchange rate systems and appreciate the role of IMF in global exchange rate systems.
- To understand the features and working of foreign exchange markets, quotations and transactions in foreign exchange markets.
- To be aware of the different types of exchange exposures and appreciate the implications on business enterprises.
- To trace the various international financial crisis and to understand its impact
- To understand the Corporate Strategy in diversified volatile International financial markets

**Unit-1** **(11Hrs)**

**Introduction**

Meaning, Features, Need, Internationalization of Financial Markets. The evolution of Multinational Corporation, Role and Functions of multinational financial manager, Issues and Challenges of Global Business Finance.

**Unit-2** **(12 Hrs)**

**International Monetary System**

Evolution- Bimetallism, Classical Gold standard (1821-1914), Interwar period, Bretton woods system (1946- 1971), the post Bretton Woods (1971 – Present), IMF, The current exchange rate agreements, Fixed Versus Flexible Exchange Rate regime, European Monetary system, Emerging Market Currency Crisis- Mexican Peso Crisis (1994-1995), Asian Crisis (1997), Russian Crisis (1998), Brazilian Crisis (1998-1999) The currency Crisis of September 1992.

**Unit-3** **(12 Hrs)**

**Foreign Exchange Markets**

The structure of the FOREX markets, Functions of Foreign exchange markets, The foreign exchange rates, Quotations, Bid-ask spreads, Arbitrage, Covered Interest Rate Arbitrage, The Spot Rate, Cross Rates – Spot Market, Forward Market- Currency Derivatives. Parity Conditions- Purchasing Power Parity, Interest Parity Theory, international Fisher Effect

**Unit-4** (12 Hrs)

**Foreign Exchange Risk Management**

Concepts- Measuring Foreign Exchange Exposure- Transaction Exposure, Translation Exposure and Economic Exposure in accordance with IAS 21. Managing Foreign Exchange Exposure- Forward Market Hedge, Money Market Edge, Exposure Netting, Exposure Matching, Lead and Lag Payments, Risk Shifting, Currency Risk Sharing, Currency Collars, Cross Hedging.

**Unit-5** (11 Hrs)

**International Corporation And Capital Budgeting**

Introduction, International Capital Budgeting, Incremental Cash flows, Issues in Foreign Investment Analysis- Estimation of cash flows – Adjustment of Repatriation of Revenues withholding Tax (Including Problems)

**Unit-6** (11 Hrs)

**Foreign Direct Investment And Corporate Strategy**

Foreign Direct Investment- Meaning, Importance, Theory of Multinational Corporation, strategy of multinationals, Designing a global expansion strategy.

**Unit-7** (11 Hrs)

**International Financial Institutions And Instruments**

Basic Concepts: Meaning, Importance and Development. World Bank, International Monetary Fund, Asian Development Bank. Global Depository Receipts, American Depository Receipts, External Commercial Borrowings, Foreign Currency Convertible Bonds.

**Text Books and Reference Books:**

1. Shapiro Alan. C., *Multinational Financial Management*, Prentice Hall, New Delhi.

**Essential Reading / Recommended Reading**

1. Jeevanandam. C. *Foreign Exchange and Risk Management*. New Delhi: Sultan Chand & sons.
2. Apte P.G, *International Financial Management*, Tata McGraw Hill, New Delhi.
3. Mcrae T.N and D.P Walkar, *Foreign Exchange Management*, Prentice Hall.
4. Evilt H.E, *Manual of Foreign Exchange*.
5. Holgate H.C.F, *Exchange Arithmetic*.
6. Rajwade A.V., *Foreign Exchange Risk Management*, Prentice Hall of India.
7. Vij, M. *International Financial Management*. New Delhi: Excel Books.

**FIFTH SEMESTER**  
**GBAH5B22T- PRODUCTION MANAGEMENT**

**Total Teaching Hours for Semester:64**  
**Max Marks: 100**

**No of Lecture Hours/Week:4**  
**Credits: 4**

**Course Objectives/Course Description**

World class performance in the delivery of high quality, cost competitive products and services is essential to survive in today's global economy. In view of the increasing importance of production and operations management it is essential that budding managers are introduced to strategic decision making, design, planning and control in the production of goods and services. This course aims to acquaint students with sound conceptual knowledge of the subject by adopting a practical approach to address various topics related to production management.

**Course Objectives:**

- To give students an overview of various functions of Production management.
- To provide insights on how these theoretical concepts are applied in the business.
- To help budding entrepreneurs in the field of manufacturing by highlighting various issues they have to tackle for effective and smooth operations.

**Learning Outcome**

- Students will get to know about the basic activities which a production department will take care.
- Students will get to know the latest trends in production management.
- Irrespective of the specialization they choose, students will be able to appreciate the role Production management plays for a manufacturing organization's success.
- Entrepreneurs in the field of manufacturing will get to know about the production issues they will have to tackle.

**Unit-1**

**(8 Hrs)**

**Introduction To Production And Operations**

Historical evolution of production and operations management, concept of production, production system, classification of production system, production management, objectives of production management, concept of operations, distinction between manufacturing operations and service operations, operations management, interlink between production, operations and other departments.

**Unit-2**

**(8 Hrs)**

**Plant Location And Layout**

Need for selecting a suitable location, factors influencing plant location/facility location, location theories, methods of location evaluation, plant layout - objectives and principles, classification of layout, design of layouts, service layout, organization of physical facilities.

**Unit-3**

**(8 Hrs)**

**Materials Management And Handling**

Scope and functions of materials management, material planning and control, purchasing, stores management, inventory control or management, standardization, simplification, just-in-time (JIT) manufacturing. Objectives of Material Handling, Principles of Material Handling,

Selection of Material Handling Equipments, Automated Guided Vehicles, Evaluation of Material Handling System, Material Handling Equipments, Guidelines for Effective Utilization of Material Handling Equipments, Relationship between Plant Layout and Material Handling.

**Unit-4 (9 Hrs)**

**Production Planning And Control**

Need for production planning and control, objectives of production planning and control, components and phases of production planning and control, functions of production planning and control, operations planning and scheduling systems, aggregate planning, master production schedule (MPS), material requirement planning (MRP 1 and 2), lot-sizing techniques, capacity planning, routing, scheduling, bill of materials.

**Unit-5 (7 Hrs)**

**Quality Control Techniques**

Introduction to quality, fundamental factors affecting quality, control, need for controlling quality inspection, types of quality control, steps in quality control, objectives of quality control, benefits of quality control, seven tools for quality control, causes of variation in quality, statistical process and quality control, control charts, quality circles, process capability, OC curves, total quality management, ISO 9000 series.

**Unit-6 (8 Hrs)**

**Work, Time And Motion Study**

Introduction, productivity, work study, method study - objectives, scope, steps, motion study, time study, work measurement, tools used, benefits of work study.

**Unit-7 (8 Hrs)**

**Maintenance And Waste Management**

Introduction, objectives, types, maintenance planning and scheduling, Modern Scientific Maintenance Methods - Six Sigma Maintenance, Enterprise Asset Management (EAM), Computer Aided Maintenance, Total Productive Maintenance (TPM), Lean Maintenance.

Introduction to waste management, regulations related to waste management, types of waste in production houses, reasons for generation and accumulation of obsolete, surplus and scrap items, identification and control of waste, disposal of scrap.

**Unit-8 (8 Hrs)**

**Automation And Modern Manufacturing**

Introduction, Types of Automation, Computer Integrated Manufacturing, Reasons for Automation, Advantages of Automation, and Disadvantages of Automation, Automation Strategies, Automated Flow Lines, Assembly line balancing, Virtual Manufacturing, Additive manufacturing, 3D printing, managing technology and cost in modern production.

**Text Books and Reference Books:**

1. Aswathappa, Sudarsana Reddy, Krishna Reddy, (2009) Production and Operations Management, Himalaya Publishers
2. Kumar, S. A., & Suresh, N. (2006). Production and operations management. New Age International.

**Essential Reading / Recommended Reading**

1. Buffa Elwood S. and Sarin Rakesh K, (1987), Modern Production/Operations Management, John Wiley & Sons Publications.
2. Gaither, N & Frazier, (2002), Production & Operations Management, Thomson Learning Publications.
3. Stevenson WJ, (1998), Production and Operations Management, Irwin McGraw Hill Publications.



**FIFTH SEMESTER**  
**GAEC5G05T- MANAGEMENT INFORMATION SYSTEM**

**Max Marks: 100**

**Credits: 4**

**Course Objectives/Course Description COURSE DESCRIPTION:**

The purpose of this course is to provide the fundamentals associated with the information technology in a business perspective. These fundamentals are business concepts in which the influence of information technology has made some change or brought in new concepts. The course also gives insights on current technology that aids business decision making.

**Course Objective:**

- To understand and learn the role of information in competitive environment.
- To introduce the students about managerial issues relating to information systems.
- To understand how Information Technology (IT) support systems such as Enterprise Resource
- Planning (ERP), Decision Support Systems (DSS), Artificial Intelligence (AI) and Expert Systems (ES), can be leveraged to provide business value.

**Learning Outcome**

- Students will be able to develop a MIS model of a company of their choice.
- This course helps students to be in par with current changes in technology that helps them to be better decision makers.
- This course aids students in developing functional modules through ERP and CRM softwares.

**Unit-1**

**Introduction To Information Systems**

Concept of Management Information system- management, information, system, Functions and characteristics of MIS, Types of information system-operation support system, management support system, Components of MIS- hardware, software, data resources, network, people, Pyramid Structure of MIS, Data Processing-Data Processing Cycle, MIS vs Data Processing, Digital eco-system in global perspective (security issues, competition in digital ecosystem to be discussed)

**Unit-2**

**Data Resources**

Database Management System (DBMS) concepts, Models, Intelligence Data systems- Business Intelligence System (BIS), Background to BIS, Business Marketing Intelligence System-Latest Trends in DBMS- Data Warehousing, Data Mining, Web Mining, and OLAP

**Unit-3**

**MIS And INTERNET**

Internet Revolution-Digital Firm-Internet, intranet, extranet, ERP, SaaS, PaaS, IaaS SCM, e-CRM, SFA, RFID, Internet Induced digital innovation-key characteristics of digital innovation, Digital Transformation, Importance of digital transformation in today's business scenario, Importance of digitization for organization and its stakeholders

## **Unit-4**

### **Implementing Information Systems**

Planning of implementation, Challenges of implementation, stages of implementation, Implementation process, Approaches to implementation roll out-causes of success and failure of implementation, management support and commitment, level of complexity and risks.

## **Unit-5**

### **E-Business Applications**

E-business enterprise and applications, Functional Business systems-Marketing, HR, Finance, Operations, Production, E-commerce-categories, E-payment systems, Challenges and trends in e-commerce, E-commerce and its impact on international business.

## **Unit-6**

### **M-Commerce**

Emerging mobile digital platform- Evolution of M-commerce, M-commerce applications, Challenges of Mcommerce, Components of mobile commerce, Growth of M-commerce and its effect on business

## **Unit-7**

### **Emerging Technologies In Business**

Overview of Emerging technologies - Data to Analytics to Machine Learning to Artificial Intelligence, Connected Clouds (public, private and Hybrid), Augmented Reality, Internet of Things (IoT), Big Data, Industry 4.0

## **Unit-8**

### **Ethical And Societal Challenges Of It**

Ethical and social issues connected with systems-legal issues, privacy issues, ethical issues, Accountability and liability issues, Internet challenges to privacy, IPR, Copyrights and Patents.

### **Text Books and Reference Books:**

1. Joshi, G. (2013). Management Information Systems. New Delhi: Oxford University Press.

### **Essential Reading / Recommended Reading**

1. Kamat, N. C., & Zaveri, J. (2011). Management Information System. Mumbai: Himalaya Publishing House.
2. Murthy, C.S.V. (2013). Management Information System: Text and Applications. Mumbai: Himalaya Publishing House.
3. Murthy, C.S.V. (2013). Management Information System (7 ed.). Mumbai: Himalaya Publishing House.
4. O'Brien, J. (2011). Management Information System. New Delhi: Golgotha Publications.
5. Raj, S. (2013). Management Information System. New Delhi: Dorling Kindersley (India) Pvt.Ltd(Pearson)..

## SIXTH SEMESTER

### GBAH6E03T- FINANCIAL RISK MANAGEMENT AND DERIVATIVES (ELECTIVE)

**Total Teaching Hours for Semester: 80**  
**Max Marks:100**

**No of Lecture Hours/Week: 5**  
**Credits: 4**

#### **Course Objectives/Course Description**

**Course description:** Contemporary managers are risk managers. Having determined which risks a firm is exposed to, managers must choose which risks to keep, which to shuck, and which to moderate. This course equips the students for making such choices through understanding how to value and to employ various risk management tools in a variety of contexts. In order to provide a useful skill set, it is essential to stress the fundamentals and to explore the topic at a somewhat technical level. By its nature, this course unavoidably uses mathematics and statistics.

#### **Course Objective:**

The course analyzes approaches to financial risk measurement and management, develops excel-based and Eviews based models of measuring risk in asset classes. It equips future managers with financial risk management skills such as: Risk in Asset Classes, Measure volatility in market prices, VAR Techniques, Statistically measure risk & analyze applications etc.,

#### **Learning Outcome**

By the end of this course, students are able to gain knowledge on the basic foundations to work in a world of finance with risk and arbitrage. It will equip students in analytical as well measurement tools of financial risk, and is therefore should be relevant for those looking at a career opportunity in a global institution.

#### **Unit-1**

**(11 Hrs)**

##### **Risk - Introduction**

Definition (market, credit, liquidity, operational), more specifically on the identification of different forms of risk(currency, interest rate, equity, commodity), Financial risk - An Overview, Evolution, and the Environment

#### **Unit-2**

**(11 Hrs)**

##### **Measurement of Risk**

Probability and distributions of asset prices, Modelling Risk Factors, Measurement of Credit risk, Market risk - Scenario analysis, Sensitivity analysis, Stress testing, Interest rate risk - Gap Analysis, Rate shift Scenarios, Simulation methods

#### **Unit-3**

**(12 Hrs)**

##### **Volatility Measurement**

The issue of time aggregation, ARCH & GARCH processes, volatility clusters and the issue of time varying volatility. Concept and computation of VAR using variance-covariance approach

#### **Unit-4**

**(12 Hrs)**

##### **Integrated Financial Risk Management**

Operational, An integrated approach to risk management considering issues such as operational, supervisory, legal, Accounting, Issue of Governance ratings and risk in institutions, the role of

risk management offices (front, middle and back offices), Risk reporting, Risk Budgeting and Setting Risk Limits, limits using notional, stop loss and VAR based limits, establishing trading limits.

**Unit-5 (11 Hrs)**

**Financial Derivatives**

Introduction, meaning, definition, features, functions, types, Evolution of financial derivatives in India.

**Unit-6 (12 Hrs)**

**Forwards and Futures**

Introduction to forwards and futures, features, types, distinguish between forwards and futures, futures trading mechanism, Margin Money (problems), forward and futures pricing.

**Unit-7 (11 Hrs)**

**Options**

Concept, types, styles, Basics of options, Options pricing - Binomial Model and Black-Scholes model, option trading strategies - Bullish, Bearish, Spreads and Combinations.

**Text Books and Reference Books:**

1. Dun and Bradstreet, *Financial Risk Management*, Tata McGraw-Hill
2. Robert A. Jarrow and Arkadev Chatterjea (2016, Indian Edition), *An Introduction to Derivative Securities, Financial Markets, and Risk Management*, Viva Books.

**Essential Reading / Recommended Reading**

1. Peter Christoffersen (2011), *Elements of Financial Risk Management*, Academic Press
2. Cheng-Few Lee, Alice C. Lee, John Lee (2010), *Handbook of Quantitative Finance and Risk Management*, Springer US.
3. Philippe Jorion (2010), *Financial Risk Manager Handbook + Test Bank: FRM Part I Part II*, Wiley Finance4). Hull J.C (2012), *Options, futures and other derivatives*, Pearson

**SIXTH SEMESTER**  
**GBAH6B23T- INTERNATIONAL BUSINESS LAW**

**Total Teaching Hours for Semester: 80**  
**Max Marks: 100**

**No of Lecture Hours/Week: 5**  
**Credits: 4**

**Course Objectives/Course Description**

- This course intends to familiarize the students with the significance need for knowledge basic laws regulating businesses in India.
- The syllabus is structured to provide conceptual knowledge about the legal framework of Business Contracts.

**Learning Outcome**

- By the time they complete the course they will be confident of the legal requirements of doing business in India.
- They will gain an insight in to the important s laws which matter in business world.

**Unit-1**

**(11 Hrs)**

**Introduction**

History and development of International Business Law, Meaning, Definition of International Business Law, Types- International Private and Public law, An overview regarding the nature and scope of law relating to international commercial transactions, Need for regulation, types of contract prevalent in international commercial transactions. Introduction to INCOTERMS. Major International Trade Agreements

**Unit-2**

**(12 Hrs)**

**Legal Aspects Of Business**

Introduction to Contract Law, Types of Contract, Essentials of Contract – offer, acceptance, consideration, capacity of parties, free consent, legality of object and consideration, various modes of discharge of a contract, remedies for breach of contract. Competition/Anti Trust Laws, Intellectual Property Rights Laws, Types of IPRs, Development of IPRs in light of WTO, TRIPS, WIPO (Berne Convention & Rome Convention), WIPO Copyright Treaty (WCT), WIPO Performance and Phonograms Treaty (WPPT), Compulsory License (Case study: Novartis Patent dispute in India, CSIR-WIPO case), Patent Co-operation Treaty (PCT), Madrid System, Internet Corporation for Assigned Names and Numbers (ICANN).

**Unit-3**

**(12 Hrs)**

**Introduction To Sea Carriage & Carriage Of Goods BySea: The Liability Regime**

Concept of Sea Carriage, Four aspects of the law of the carriage of goods by sea. First, it explains two broad types of contracts of carriage- the bill of lading and the charter party. Second, it examines the bill of lading document in detail and pays attention to the function of a bill as a receipt of the goods shipped, as evidence of the contract of carriage and as a document of title capable of conveying constructive possession of the goods. Third, it introduces readers to the various types of charter parties. Fourth, it provides an overview of the relationship between bill of lading and charter parties, by considering the law of incorporation of charter party clauses

into a bill of lading. The historical purpose as well as the liability regime codified under 'The Hague (the Rules)' and 'The Hague-Visby Rules'. The scope of the Hague Rules as incorporated by the Indian Carriage of Goods by Sea Act (COGSA), 1925 is discussed along with a detailed appraisal of each of the clauses of the 'Rules'. Special focus is devoted to the carrier's duty to provide a seaworthy and cargo worthy vessel and to care for the cargo under Article III of the 'Rules'. Exceptions under Article IV of the 'Rules'. Comparison between 'Hague Rules' with 'Hamburg Rules' and 'Rotterdam Rules'.

**Unit-4** (11 Hrs)  
**Carriage By Air**

Introduction to the liability regime under the Warsaw Convention of 1929, the amended Warsaw Convention (the Hague Protocol) of 1955 and the Montreal Convention of 1999. Special attention is given to the provisions of the Indian Carriage by Air Act, 1972, which has incorporated the above mentioned international conventions.

**Unit-5** (12 Hrs)  
**Law Of Sale Of Goods And Anti Dumping Rules**

An overview of the legal scope of Indian law governing the sale of goods. Analysis of the provisions of the Sale of Goods Act, 1930 and compares them with CISG and English common law position wherever relevant. Formation of contract, the duties of the parties, transfer of property, legal remedies that the parties are covered under the Unit. Anti Dumping Duty, WTO International Trade Rules.

**Unit-6** (11 Hrs)  
**International Payment Mechanism**

Focuses on the centrality of effecting the payment of sale price by the importer to the exporter through letters of credit transaction. The concept and meaning of letter of credit (L/C) are touched upon. Attention is then devoted to 'The Uniform Customs and Practice for Documentary Credits (UCP)', in particular the use of UCP 600. Apart from discussing few important definitional provisions, much attention is paid to two fundamental doctrines, the doctrine of autonomy of letter of credit and the doctrine of strict compliance, and incidental legal issues such as complying presentation and rights and liabilities of the parties involved in a letter of credit transaction.

**Unit-7** (11 Hrs)  
**Settlement Of International Commercial Disputes**

Concept, International commercial arbitration, advantages of the arbitration set in the international/transnational context, basic subjects - arbitration agreement, appointment of arbitrator/s, conduct of the arbitral proceedings, definition of international commercial arbitration, and review of arbitral awards. Choice of law and providing interim measures, The recognition and enforcement of foreign arbitral awards in the Indian domestic sphere is evaluated with the help of prominent decisions rendered by the various High Courts and the Supreme Court of India. Finally, the role of international conciliation is briefly discussed. Concept of Alternative Dispute Resolution (ADR), UNCITRAL, Dispute settlement process of WTO. Canada v Australia –Salmon Trade dispute case. Rare Earth Trade dispute- China. USA & Ors.

**Text Books and Reference Books:**

1. Don Mayer, Michael B. Bixby, Ray August, International Business Law: Texts, Cases and Readings, Pearson Higher Education, 2012.
2. Trevor C. Hartley, International Commercial Litigation Text, Cases and Materials on Private International Law, Cambridge University Press, 2009.
3. S.R Myneni, International Trade Law, Allahabad Law Agency, 2010.
4. Simone Schnitzer, Understanding International Trade Law, Universal Law Publishing, New Delhi, 2010.
4. Journal of International Taxation.
5. GATT/WTO legal Texts and publications. [www.wto.org](http://www.wto.org).
6. International Chamber of Commerce, publications (guidelines, model laws), ICC, Paris, [www.icc.org](http://www.icc.org).
7. ICC, WIPO ILO, UNCISG, UNCITRAL, UNDRIT, AAA, LAA, ICC-AA. CITES, UN on TNCs etc.

**Essential Reading / Recommended Reading**

1. Murray, Carole et al., Schmittoff's Export Trade: The Law and Practice of International Trade (Sweet & Maxwell), South Asian Edition, 11th Edn, 2007.
2. Chuah, Jason C.'E, Law of International Trade: Cross-Border Commercial Transactions (Sweet & Maxwell) 4th edn. 2009.
3. Kronke, Goode and Wool Mckendrick, Transnational Commercial Law: Text, Cases and Materials (Oxford University Press) N.Y, 2007
4. Bachawat R S., Law of Arbitration & Conciliation. (Lexis Nexis Butterworths Wadhwa Nagpur, 5th edn.(Revised), Part II, Volume 2) 2010.

**SIXTH SEMESTER**  
**GBAH6E04T- INDIRECT TAXES (ELECTIVE)**

**Total Teaching Hours for Semester: 80**  
**Max Marks: 100**

**No of Lecture Hours/Week: 5**  
**Credits: 4**

**Course Objectives/Course Description**

**Course Description:**

To provide an overall understanding about various indirect taxes in India

**Learning Outcome :**

To acquaint with students proper knowledge about collection and administration Exciseduty and its importance in public Finance of India Level of Knowledge :Basics of Finance

**Unit 1 (13 Hrs)**

**Introduction and Legal frame work**

Meaning of indirect taxes, Types of indirect taxes, Differences between direct and Indirect Taxes.Administrationof Indirect taxes CBE&C

**Unit 2 (13 Hrs)**

**Custom Duty**

Customs Act 1962 and Customs Tariff Act 1975 - Basic concepts in Customs law, territorialwaters and customs waters, meaning of Goods - Taxable event for import and export - Types ofcustoms duty - Basic duty, CVD, safeguard duty, Protective duty, Anti-dumping duty andNCCD – Import and Export procedure - Customs Valuation –Rules for valuation - Rate offoreign exchange, inclusions and exclusions in customs valuation - Valuation of export goods - Baggage Rules, Practical problems. Import and export through courier and post – Remissionduty on lost /pilfered goods.

**Unit 3 (14 Hrs)**

**Goods and Services Tax ? Framework and Definitions**

Introduction to Goods and Services Tax, Constitutional Framework, Orientation to CGST, SGSTand IGST, Definitions – Supply, Inward Supply, Outward Supply, Continuous Supply, Time ofSupply, Place of Supply, Goods, Services, Person, Taxable Person, Related Person, Business,Place of Business, Business Verticals, Consideration, Capital Goods, Input and Input Service,Input Tax, Output Tax, Aggregate Turnover, Deemed Exports, Recipient, Reverse Charge,Works Contract,

**Unit 4 (13 Hrs)**

**Valuation for GST and Computation of GST Liability**

Taxable and Exempted Goods; Valuation of Taxable Supply of Goods, Computation of GSTLiability on Supply of Goods, Set-off of Input Tax Credit; Taxable and Exempted Services;Valuation of Taxable Value of Services;Computation of GST Liability on Supply of Services,Set-off of Input Tax Credit; Reverse Charge Mechanism.

**Unit 5 (14 Hrs)**

**GST Procedures**



Registration under GST, Tax Invoice, Levy and Collection of GST, Composition Scheme, Duedates for Payment of GST, GST Returns – Types of Returns, Monthly Returns, Annual Returnand Final Return – Due dates for filing of returns. Final Assessment.

## **Unit 6**

**(13 Hrs)**

### **GST and Technology**

GST Network: Structure, Vision and Mission, Powers and Functions. Goods and Service TaxSuvidha Providers (GSP): Concept, Framework and Guidelines and architecture to integratewith GST system. GSP Eco system.(Theory only).

### **Text Books and Reference Books:**

1. Sareen, V.K., & Sharma, A. (nd). Indirect Tax Laws, (latest edition), Kalyani publications.
2. Mehrotra, H.C., (nd). (latest edition), Indirect Taxes, Sahityabhavan publishers.

### **Essential Reading / Recommended Reading**

1. Datey, V.S. (nd). Indirect Taxes, Taxmann publications Pvt.Ltd

**SIXTH SEMESTER**  
**GBAH6B24T- STRATEGIC MANAGEMENT**

**Total Teaching Hours for Semester: 80**  
**Max Marks: 100**

**No of Lecture Hours/Week: 5**  
**Credits: 4**

**Course Objectives/Course Description**

An Organization consists of different departments and processes. Managers at all level must understand how a company's departments and processes –fitl together to achieve its goal. It focuses on all the functional areas of business and presents a cohesive strategic management model from a strategic perspective. The subject provides an insight on the strategy adopted by the companies in response to environmental change. The course provides a comprehensive and integrated presentation of current strategic management thinking in a clear and succinct format

**Course Objective**

- To learn the fundamentals of strategic management using the case method.
- To understand the fundamental principles & interrelationships among business functions such as: R & D, Production, Marketing, Customer Service, finance, human resources and Information Technology
- To understand the interrelationships of business to individuals, other organizations, government and society.

**Learning Outcome**

**Course Learning Outcome**

- To explain the strategy adopted by the companies in response to environmental changes
- To understand the manner in which strategic and competitive advantage is developed.
- To study various methods and techniques for internal analysis.
- To observe how positioning of the firm in the industry help to determine the competitive advantage.
- To explore the tools and technique for strategic analysis o understand different business strategies
- To study the interrelationship of formulation and implementation.
- To examine how strategic management contributes to effective corporate governance of an organization
- To study the importance of values and ethics in Business

**Unit-1**

**(8 Hrs)**

**Strategic Planning and Strategic Management**

Defining strategy- levels at which strategy operates- approaches to strategic decision making, the strategic management process- Strategic intent: Vision, mission and objectives

**Unit-2**

**(8 Hrs)**

**Enviornmental Analysis**

The organizations environment- External and internal environment, components of external and internal environment- Environment scanning- Organizations responses to the environment

**Unit-3 (8 Hrs)**

**Industry and Resource Analysis**

A framework for industry analysis, Michael Porter's analysis- usefulness of Industry analysis- Competitive analysis: Forces shaping competition in an industry- interpreting the Five force models- Strategic group, and competitor analysis- Internal analysis: Resource based strategy- the resource based view, Resources- capabilities and competencies- approaches to internal analysis- carrying out SWOT

**Unit-4 (8 Hrs)**

**Strategy Formulation And Choice**

Corporate level strategy: Introduction- The balanced score card- Grand strategies- Growth/Expansion strategy- Diversification Strategy- Stability strategy- Retrenchment strategy- combination strategy, BCG matrix

**Unit-5 (8 Hrs)**

**Corporate Restructuring**

The concept of corporate restructuring- the process of restructuring- mergers and acquisition take overs- cooperative strategies- Reasons for strategic alliances- risks and costs of strategic Alliances

**Unit-6 (8 Hrs)**

**Global Strategies**

Globalisation- risks- global expansion strategies- the MNC mission statement- deciding which market to enter- market entry strategy international strategy - Business level strategy - Strategic analysis and choice

**Unit-7 (8 Hrs)**

**Strategy Implementation And Functional Strategies**

Issues in strategy implementation- Activating strategy and resource allocation- strategy-structure relationship- the functional structure- divisionalisation- Functional level strategies: Operational strategy, financial strategy, marketing strategy and Human resource strategy

**Unit-8 (8 Hrs)**

**Behavioural Implementation**

Corporate Governance and strategic management- Strategic Leadership- Corporate culture and Strategic management- Corporate Politics and Power- Personal values and Business Ethics

**Unit-9 (8 Hrs)**

**Strategic Evaluation and Control**

Importance, barriers- evaluation criteria- strategic control- operational control- evaluation techniques for operational control- characteristics of an effective control system

**Unit-10 (8 Hrs)**

**Strategy And Technology Management**

Designing a technology strategy- Technology forecasting and R & D Strategies- Strategies for acquisition and absorption of technology- Social audit Learning Activities: Lecture led discussions, Case studies, Movie Reviews, self-assessments exercises, role plays, group

discussions, team based activities, games and research papers based review.

**Text Books and Reference Books:**

1. Amason, A.C. (2014). *Strategic Management :From theory to Practice(1st ed.)*. New York: Routledge.
2. Barney, J.B. &Hesterly, W.S.(2013).*Strategic Management & Competitive Advantage: Concepts & Cases(4thed.)*. Prentice Hall.
3. Dess, G., Eisner, A., Lumpkin, G .T., &Namara, G.M. (2014).*Strategic Management: creating competitiveadvantages (6th ed.)*.McGraw Hill Education.
4. Hill, C.W.L., & Jones, G.R. (2015). *Strategic Management-An Integrated Approach (10<sup>th</sup> ed.)*.South Western:Cengage Learning

**Essential Reading / Recommended Reading**

1. Rao, V.S.P., & Krishna, V.H., (2015). *Strategic Management: Text and Cases*. New Delhi: Excel Books.

**SIXTH SEMESTER**  
**GBAH6B25T- MERGERS AND ACQUISITIONS**

**Total Teaching Hours for Semester: 80**  
**Max Marks: 100**

**No of Lecture Hours/Week: 5**  
**Credits: 4**

**Course Objectives/Course Description**

Course Description The corporate world is undergoing a sea change and firms have been growing in size, becoming global and diversifying into new areas. They quite often face different challenges, more so in case of Indian companies. The last decade has seen numerous M&As, which have often forced firms to adopt special strategies for growth and survival. Today M&As have become a global phenomenon and Indian companies which had often been targets of Mergers and acquisitions, reversed the trend and started acquiring other companies both in India and abroad. This course intends to provide knowledge on different aspects of Mergers and acquisitions

**Learning Outcome**

- To understand Mergers and acquisitions happening in corporate world
- To make the participants understand the M&A process
- Understand different business valuation approaches
- To make the participants understand the legal aspects involved in M&A
- Understand need for and performance of cross border mergers and acquisitions Level of Knowledge (The entry level of knowledge the learner to take up the course)

**Unit 1 (13 Hrs)**

**Mergers and Acquisitions**

Introduction Forms of corporate restructuring, M&A, Joint Ventures, sell-off and spin-off, divestitures, LBO, MBO, MLP, ESOP- History of merger movement types of merger- Economic rationale for different types of merger - Motives behind Mergers - theories of merger- synergy of mergers and acquisitions - Internal and external change forces contributing towards M&A activities

**Unit 2 (14 Hrs)**

**Merger Process**

Identification of target - Negotiation - closing the deal - due diligence - M&A integration - organisational and human aspects - Managerial challenges of M&A

**Unit 3 (14 Hrs)**

**Valuation**

Different approaches to valuation - discounted cash flow valuation - relative valuation - Valuation of operating and financial synergy - Valuation of LBO - Methods of financing- cash offer, share exchange ratio - M&A as a capital budgeting decision

**Unit 4 (13 Hrs)**

**Takeover**

Types of takeover - Hostile takeover approaches - Takeover defences - Anti-takeover amendments- SEBI takeover code

**Unit 5****(13 Hrs)****Legal and Accounting aspects of M&A**

Legal and Accounting aspects of M&A - accounting for amalgamation- Pooling of interest method, Purchase method - Provisions of companies Act of 1956, Income Tax Act 1961, Provisions of competition Act

**Unit 6****(13 Hrs)****Cross Border Mergers and Acquisitions**

Cross Border Mergers and Acquisitions - The theory of MNE - Reasons - strategies and performance of CBMA

**Text Books and Reference Books:**

1. Kale, R. S. (2011). Mergers and Acquisitions. New Delhi: Oxford University Press.
2. Rajesh, K.B. (2010). Mergers and Acquisitions. Text and Cases. New Delhi: Tata Mcgraw Hill.
3. Sudarsanam, S. (2010). Creating Value through Mergers and Acquisitions. New Delhi: Peasons Education.
4. Pandey, I.M. (2010). Financial Management. New Delhi: Vikas Publishig house.

**Essential Reading / Recommended Reading**

1. Godbole, P. (2016). Mergers Acquisitions and Corporate Restructuring. Noida: Vikas Publishing House