

KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY

PROGRAMME PROJECT REPORT

ON

MASTER OF BUSINESS ADMINISTRATION (FINACIAL MANAGMENT)

*(Two Year Postgraduate Programme to be Offered from 2023-24 Academic
Session in UGC-CBCS Mode)*



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KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY (KKHSOU)

PROGRAMME PROJECT REPORT

MBA (FINANCIAL MANAGEMENT) PROGRAMME FOR THE ACADEMIC SESSION 2023-24

1 PROGRAMME'S MISSION AND OBJECTIVES:

ManiramDewan School of Management of KKHSOU strives to provide developmental avenues for working personnel, professionals, entrepreneurs, self employed; and also for those who are keen to have knowledge of managementto upgrade and refine their managerial skills, capabilities, and orientation by acquiring management qualifications.

The MBA (Financial Management) programme of ManiramDewan School of Management of KKHSOU is designed to enable the learners to imbibe the relevant knowledge and skills of Human Resource Development and Entrepreneurship.The MBA (Financial Management) programme aims to impart learning opportunities to the learners in the functional areas of management like Production, Finance and Operations in addition to specialized coverage on financial management. The focus is on developing leadership, entrepreneurial and managerial skills; and professional competence as well so that the learners can contribute in the area of Financial Management. Syllabi of MBA (Financial Management) Programme have been finalized after a series of deliberations and discussions with academic experts and members of the Committee on Courses of Maniram Dewan School of Management, KKHSOU. This programme has been thoroughly revised in accordance with the UGC Regulations on Open and Distance Learning, 2020. The quality of Curriculum has been so designed to accommodate the recent developments in the field of higher education in general and the Financial Management area in particular. Moreover, the compliance to NEP 2020 in terms of Field Work and Projects has also been adhered to.

The overall mission of MBA (Financial Management) programme is to provide quality higher education at door step through barrierless, flexible ODL mode in conformity with national priority and societal need. The University strives to provide 'education beyond barriers'. To achieve this mission, the MBA (Financial Management) Programme has the following objectives:

- a) To help the learners understand the emerging concepts in different functional areas of management like personnel, finance and production in addition to the specialized concepts of Financial Management.

- b) To understand the practical implications of the above with the help of case studies.
- c) To facilitate the working people who wish to develop their professional skills in general management and Financial Management in particular.
- d) To help the learners with development of relevant knowledge of management, more specially Financial Management and skills to start their own enterprises
- e) Contribute to the University's mission of regional development by putting importance on regional issues in the areas of sales, distribution, promotion etc. while presenting cases and examples.

2 RELEVANCE OF THE PROGRAMME WITH KKHSOU'S MISSION AND GOAL:

In the spirit of reaching out to the unreached, KKHSOU endeavours to provide higher education and training in various skills using the latest educational inputs and technology. The vision of the University entails to:

1. Emerge as a premier Institute of higher education in the NE region of India, with adequate display of social responsibility
2. Equip the learners with necessary knowledge and skills
3. Enable the learners to compete and excel in their respective areas of interest, and to live a life of their choice with dignity.

With the motto "Education Beyond Barriers", the Mission of the University entails imparting innovative and contextually relevant education and providing opportunities for lifelong learning to its learners through excellence in education, research and innovation. The University, accordingly, envisages formulating its academic programmes in such a way so as to attract learners from all sections of the society, with, however, a specific focus on the underserved, disadvantaged and marginalised. The MBA (Financial Management) Programme of KKHSOU offered through a network of Study Centres in different parts of Assam endeavours to contribute towards accomplishment of the mission of the University in the following manner :

- a) Ensuring that MBA (Financial Management) programmes are made accessible, inclusive and responsive to the needs of diverse groups of learners with special focus on learners from disadvantaged population groups, particularly youth with special needs and with various forms of disabilities, and ensuring that all enrolled learners are supported to enable them achieve the expected learning outcomes;
- b) Providing the employed and self-employed individuals with the preference for management education in general and Financial Management in particular.
- c) Ensuring social, regional and gender gaps are eliminated and gender equality and girls' and women's empowerment are promoted throughout the education system;
- d) Ensuring integration of information and communication technologies (ICTs) in MBA (Financial Management) programme.

3 NATURE OF PROSPECTIVE TARGET GROUP OF LEARNERS FOR MBA (FINANCIAL MANAGEMENT) PROGRAMME:

KKHSOU specially strives to cater to the needs of the learners from far flung areas cutting across of age, sex and backwardness so that they can have access to quality education and its functions with a motto of “*Education beyond Barriers*”. KKHSOU offers its MBA (Financial Management) programme specially designed and developed for the learners to make them acquainted with different management philosophies such as understanding of behavioural science, marketing, financial management and information systems in addition to the specialized courses in the area of Financial Management. The MBA (Financial Management) Programme has emphasized the following prospective target groups of learners:

- a) Women learners who want to get empowered with management education in general and Financial Management in particular; and acquire professional skills and start any entrepreneurial venture.
- b) Working people who wish to develop their professional skills in management, Financial Management and entrepreneurship.
- c) Self employed people and others engaged in different services, business or other professions to augment their managerial skills, marketing acumen and develop competencies.
- d) Learners who are deprived of higher education in conventional system for varieties of reasons.
- e) Working professionals in the lower or mid-level management, who are not able to complete their masters, and maybe experiencing a stalled career stage, as a result.

4 APPROPRIATENESS OF PROGRAMME TO BE CONDUCTED IN OPEN AND DISTANCE LEARNING MODE TO ACQUIRE SPECIFIC SKILLS AND COMPETENCE

The MBA (Financial Management) programme of KKHSOU has been designed to enable the learners imbibe the concepts and practices of marketing management through open and distance learning mode. The methodology of instruction of KKHSOU is different from that of the conventional Universities. The Open University system is more learner-oriented and the learner is an active participant in the pedagogical (teaching and learning) process. The instructions are imparted through distance education methodology as per the requirement of UGC ODL Regulations of 2020. KKHSOU follows a multimedia approach for instruction, which comprises:

- a) The printed study material (written in self-instructional style), for both theory and application components of the programmes, would be supplied to the learners. The syllabi of the MBA (Financial Management) Programme has been prepared as per the recommendations of the Report of the *Committee to Regulate the Standards of Education being Imparted through Distance Mode* constituted by the Ministry of Human Resource under the Chairmanship of N R Madhava Menon, popularly known as the Madhava Menon Committee Report. Retaining the same standards, the courses have been upgraded to meet the emerging requirements.

The SLMs have the following features:

- i. ***Self Explanatory and Self Contained:*** The content is presented in such a style so that the learners can go through the materials without much external support from additional sources or even a teacher.
 - ii. ***Self Directed:*** The SLMs of MBA (Financial Management) Programme are aimed at providing necessary guidance, hints and suggestions to its learners at each stage of learning. It is presented in the form of easy explanation, sequential development, illustrations, learning activities etc.
 - iii. ***Self-Motivating:*** In ODL system, the learners remain off the study centres for most of their study time. Therefore, the SLMs of MBA (Financial Management) Programme are designed in such away that it arouses curiosity, sensitizes on problems, relates knowledge to familiar situations and makes the entire learning meaningful for them.
 - iv. The SLMs of MBA (Financial Management) Programme includes ‘Let Us Know(Additional Knowledge)’, ‘Illustrations’, ‘Check your Progress’, ‘Model Questions’ etc so that the learners become self motivated and self evaluating.
- b) ***Audio-Visual Material Aids:*** The learning package contains audio and video materials which have been produced by KKHSOU for better clarification and enhancement of understanding of the course material given to the learners. The AV materials are uploaded in a dedicated Youtube channel (<https://www.youtube.com/user/kkhsou?app>). Moreover, LMS based services are also being worked out (<https://www.lmskkhsou.in/web/>).
- c) ***Counselling Sessions:*** Normally counselling sessions are held every Sunday at the recognized study centers. Additionally, the University prepares a schedule of online counseling sessions for the entire semester.
- d) ***Learners’ Engagement:*** Keeping the learners engaged is a challenge in ODL scenario. While conducting the MBA (Financial Management) programme, the learners are made part of designated WhatsApp/Telegram Groups through which communications about commencement of counseling sessions and examinations, uploading of assignments, submission of assignments, project preparation and submission guidelines etc. are made. Two projects worth 8 credits each year will keep the learners engaged with learning and application orientation of the concepts learnt.

5 INSTRUCTIONAL DESIGN:

5.1 Curriculum Design:

Curriculum of the MBA (Financial Management) programme has been designed by taking help of experts in the subject from other reputed Universities and institutions in the region like Gauhati University, Tezpur University, Assam Institute of Management. Their expertise are used

in content development and content editing as well. The contents of the syllabi are updated. While preparing the syllabi, UGC Model Syllabi and syllabi of other Universities and recommendations of MadhavaMenon Committee have been consulted. (***Structure of the MBA (Financial Management) Programme is placed at Annexure-I and Detailed Syllabi are presented in Annexure-II***)

The following instructional instruments are provided to the learners of MBA (Financial Management) programme

- a) ***Self learning Materials (SLM):*** SLMs of MBA (Financial Management) programme are designed by the experts from management areas in tune with the requirements for learning through ODL mode. SLMs are specially prepared for the target group of MBA (Financial Management) learners. In addition to the print materials eservices are also provided. (<https://www.lmskkhsou.in/web/>). Learners can make use of eSLMs, old question papers etc. from the University website.
- b) ***Counselling sessions at the study centre:*** The counseling sessions are held in all recognized study centers for the MBA (Financial Management) Programme. The counseling sessions are held on Sundays besides other days of the week as mutually agreed upon by the study centre and learners.
- c) ***Online Counselling by the University faculty :*** As mandated by KKHSOU, the Maniram Dewan School of Management (MDSOM) prepares a schedule of online counseling sessions during the entire semester. The benefits of these online counseling sessions can be availed by all the MBA (Financial Management) learners of the University irrespective of the study centres.
- d) ***Multi media study material:*** In addition to SLMs in print form, KKHSOU has developed audio-visual materials related to management courses. These are usually made available in a KKHSOU designated Youtube channel. (<https://www.youtube.com/user/kkhsou?app>). These are prepared with the learning objectives in view for facilitating better understanding among the learners. The state-of-the-art facilities of EMPC (Electronic Multimedia Production Centre) of KKHSOU are used while preparing these videos.
- e) ***Learner Support services:*** KKHSOU facilitates its MBA (Financial Management) learners with the following ICT based Services: The student support services available include the following in addition to the ones as mentioned above:
 - i. Access to library services at recognized study centres and the Central Library of the University as well;
 - ii. Community Radio Programmes on selected topics;
 - iii. Walk in Counselling for any learner in the city campus of the University during University working hours.
 - iv. Learners can also write emails to any officials/faculty members of the University. For this two general email ID: mdsom@kkhsou.in, management@kkhsou.in have been created. Moreover, the individual email ids of the faculty members and key support

service providers are provided to the learners. Queries raised through email are redressed by concerned official/faculty members of the University. The telephonic calls of the learners are also responded by the faculty, key officials and Help Desk.

- v. A cell for grievance redressal has been created by the University for all the learners of the University. The MBA (Financial Management) learners also can make use of the services of the cell in case of any grievance. (http://www.kkhsou.in/web_new/grievanance-redress.php)
- vi. The University has a designated Facebook page through which also important communications are shared. (<https://www.facebook.com/kkhsouofficial/>)
- vii. An Android App “KKHSOU” has also been designed. This Android App can be downloaded free of cost from Google Play Store. Through this App, the learners including the MBA (Financial Management) learners, can get detail information of academic programmes available, district-wise and course-wise list of study centres, contact information of the study centres, University etc. This Android App of the University has also been widely recognised and has received an Excellence Award from IGNOU. Learners can register for a free SMS service. This SMS services keeps the learner updated on schedule of Examination, Declaration of results, Admission schedule and other important events.

5.2 Duration of the programme:

The MBA (Financial Management) programme has four semesters and is of minimum 2 years. The programme has 4 courses in each semester carrying 100 marks (70 marks for summative assessment and 30 marks for formative assessment). Four semesters of the programme will have 19 courses (84 credit) with two Project Study (200 marks each for a total of 16 credits). As per the directive of the government, an additional course on Cyber Security has also been added. However, the maximum duration of the programme is 4 years as stated below:

- Minimum Duration : 4 semesters (2 years).
- Maximum Duration : 4 years (maximum of 4 attempts in 1 course/paper).

In case, a learner is not able to qualify a course in its first attempt, he/she has to qualify in the particular course within the next four attempts, subject to maximum duration of the study.

5.3 Credit Distribution:

As per the credit definition given in the UGC ODL Regulations of 2020, the University follows the system of assigning 30 hours of study per credit of a course. Thus, following this norm, a 4 credit course constitutes a total of 120 hours of study. Out of the total credit hours, a minimum of 10 percent, i.e., minimum 12 hours of counselling per course is offered to the learners at their

respective study centres and through online counseling as well. This programme has 84 credits in total. *(Annexure-I of this Report)*

5.4 Faculty and Support Staff requirement:

The University currently has 3 full time faculty members in the Discipline of Management, viz., one Professor and two Assistant Professors. As the Programme requires support of the Economics faculty, Statistics faculty and Commerce faculty, fulltime course based services are availed from the faculty members of the other disciplines of the University. A list of faculty members and course coordinators against each course offered by the Management Discipline is presented in *Annexure III*.

5.5 Specialization:

All the courses of MBA (Financial Management) Programme are compulsory .

5.6 Fieldwork/Internship/Project Study:

The objective of this component is to help the learners acquire ability to apply multi-disciplinary concepts, tools and techniques to solve organizational problems and/or to evolve new/innovative theoretical frame work. The duration of this component is six months. At the beginning the learners need to submit a Project Synopsis/Proposal of Topic/Option of their choice followed by a Progress Report. At the end of the term the learners need to submit the Final Report and appear a Viva. The MBA (Financial Management) Programme has two components of this nature, the reports of which the learners will have to submit at the end of the second semester and fourth semester respectively.

The component carries 200 marks in each Fieldwork/Internship/Project Study i.e total of 400 marks and it is mandatory to submit the Final Report before the completion of the programme. *(The details are presented in Course Code 5 (Semester 1) and Course Code 5 (Semester 2) as presented in Annexure IV of this Report)*

6 PROCEDURE FOR ADMISSIONS, CURRICULAM TRANSACTION AND EVALUATION FOR MBA (FINANCIAL MANAGEMENT) PROGRAMME:

6.1 Admission Procedure:

For admission into MBA (Financial Management) programme for 2023-24 session, a candidate must be a graduate with minimum 50% marks in aggregate (45% for reserved categories). There will be no entrance test. The announcement for admission in MBA (Financial Management)

Programme would be made through University Website, newspaper, social media etc. Candidates seeking admission will have to apply with adequate supporting evidences. All the enrolled learners will be provided with the self learning materials, registration number, programme guidelines and identity cards.

6.2 Lateral Admission

Candidates having a Diploma in Business Management at post graduation level from any University/Institute recognised by UGC/AICTE are eligible to get lateral entry in the 3rd semester of the MBA (Financial Management) Programme. Lateral admission will require prior approval from the University authority. The candidates will have to apply to 'The Registrar' of KKHSOU furnishing details of supporting evidence for consideration regarding suitability.

6.3 Continuous Admission:

- a) After completion of a particular semester, admission into the next semester of the MBA (Financial Management) programme is required within one month of the last examination of the previous semester. It does not depend on whether appeared in examination, or on the result of the earlier semester. Admission will have to be taken continuously in the MBA (Financial Management) programme without any brake. A learner will be allowed to appear in all the examinations including back within the stipulated duration of the programme.
- b) A learner will be allowed to take admission to the next semester beyond one month but within two months from the last date of examination of the previous semester with a fine
- c) Under special circumstances and on special consideration, a learner may be allowed admission in the next semester even beyond two months but before issue of notification for filling up of forms for examination of that semester by the University on individual application with sufficient reasons and on payment of an additional fine.

6.4 Fee Structure:

The following is the fee structure of MBA (Financial Management) Programme:

Semester	Fee
1 st Semester	Rs. 15, 000(<i>includes enrollment, course and examination fee</i>)
2 nd Semester	Rs. 15, 000 (<i>includes course and examination fee</i>)
3 rd Semester	Rs. 15, 000 (<i>includes course and examination fee</i>)
4 th Semester	Rs. 15, 000 (<i>includes course and project fee</i>)

6.5 Financial assistance:

The University offers free education to jail inmates and differently abled learners. At present, the University offers free of cost education to jail inmates in 16 district jails.

6.7 Curriculum Transaction and Activity Planner:

An Academic Calendar, that guides the overall academic activities in the PG Programmes including MBA (Financial Management) programme shall be made available prior to the admission schedule of the University. CIQA formed as per UGC guidelines and the office of the Academic Dean would upload the Academic Plan and month wise Academic Calendar to enable the MBA (Financial Management) learners to plan their studies and activities accordingly.

6.8 The evaluation system of the programme:

- a) Continuous evaluation is an important feature of MBA (Financial Management) programme of KKHSOU. The University adopts both ongoing and term end evaluation. Ongoing evaluation is conducted in two modes: internal and external. The internal evaluation is to be undertaken by the learner himself. For this, the University has designed some Check Your Progress questions, which would help the learners to self-check his progress of study. However, this is undertaken at the learners' end themselves and is non-credit based.
- b) Self-assessment exercises within each unit of study are provided.
- c) Continuous evaluation is conducted mainly through assignments which are tutor-marked.
- d) For overall evaluation of a course, the University follows the two types of evaluation:

Formative Assessment (mainly Assignments)	: Weightage assigned 30%.
Summative Assessment (Semester-end Examinations)	: Weightage assigned 70%.
- e) The learners have to submit the assignments within the schedule of a semester at the respective study centres. The counsellors at the study centres evaluate the assignments and return them to the learners with feedback.
- f) Semester end examinations are conducted on scheduled dates at selected examinations centres which are fixed by the Controller of Examinations adhering to the norms of UGC ODL Regulations of 2020. Evaluations are done by the external examiners at zonal centres. After evaluation, further scrutiny is done, followed by moderation. Results are declared within scheduled dates as laid down in the Academic Calendar and Examination Calendar.
- g) Learners would be able to get their scripts re-evaluated if they are not satisfied with evaluation.
- h) Questions for the Semester End paper would be set as per the set norms of the University to have a coverage of all the modules of the respective courses. The question papers are set in tune with the learning outcomes of the MBA (Financial Management) programme and respective course outcomes as well.
- i) The University is using high security and eco-friendly synthetic (water proof and termite proof) papers for mark sheets and certificates.
- j) Project work (400 marks with 16 credit) : The evaluation of learners depends upon various instructional activities and project works/field studies undertaken by them. A learner has to submit assignments and project reports compulsorily before taking

semester-end examination from time to time to complete the MBA (Financial Management) programme.

- k) Plagiarism checks are conducted to ensure the compliance of similarity norms.
- l) In compliance with the requirement of Academic Bank of Credit the university had adopted Grading system which is applicable for this programme.

7 REQUIREMENTS OF THE LABORATORY SUPPORT AND LIBRARY RESOURCES:

The University is already equipped with computer lab for the learners of MBA (Financial Management) programme. Library services are offered to the learners through physical library facilities set up by the University at the respective study centres. Reference books are suggested by the SLM writers of the University.

The Central Library at KKHSOU has a sizeable repository of relevant reference books and textbooks relating to management and entrepreneurship. The books available at the Central Library are quite helpful for the faculty members and the SLM writers and the content editors as well. The digital version of the University Central Library, KKHSOU is also available on the website: <http://www.kkhsou.in/library/> which is an online platform for collecting, preserving and disseminating the teaching, learning and intellectual output of the University to the global community. The University has an OER Policy. (http://dlkkhsou.in/libnet.ac.in/bitstream/123456789/831/1/KKHSOU_OER%20Policy.pdf). In the Digital Library platform, the catalogue (title/ author/ publisher wise) of library resources including books and other literature relating to the programme are also made available. The learners are communicated once the subscriptions are made to management/ Financial Management specific journals.

8 COST ESTIMATE OF THE PROGRAMME AND THE PROVISIONS:

The office of the Finance Officer of KKHSOU keeps all the records of finances regarding print of SLMs, honorarium paid to the members of the Expert Committee, honorarium to be paid to Content Writers, Content Editors, Language Editors, Translators, Proof Readers and also the expenditure related with organizing counsellors' workshops, meeting of the co-ordinators of the study centres etc. Moreover, the finance office also maintains records of purchase of computers, online space, books, journals etc. The accounts are maintained as per the laid down procedures of government.

As regards, the cost of programme development, programme delivery, and programme maintenance, the finance office conducted an exercise based on historical costing method to

arrive at indicative figures of cost. The findings are presented below in respect of the MBA (Financial Management) programme.

8.1. Programme Development Cost:

Programme Development Cost		
a. SLM Development Cost for Master Degree Programme	Cost	Total
English Medium per Unit		7,600.00
Writing	4,000.00	
Content Editing	2,000.00	
Language Editing	1,000.00	
Translation	-	-
DTP (Avg. 40 pages per unit @ 15/- per page)	600.00	
Assamese Medium per Unit		8,000.00
Writing	4,000.00	
Content Editing	2,000.00	
Language Editing	1,000.00	
Translation	-	-
DTP (Avg. 40 pages per unit @ 25/- per page)	1,000.00	
b. Printing Cost per SLM (for 1000 learners)		68,950.00
Printing (inside pages avg. 80 both side pages @ 690/- per page)	55,200.00	
Cover Page	5,850.00	
Binding	2,400.00	
Packing	5,500.00	
Total		84,550.00

8.2 Programme Delivery Cost:

Programme Delivery Cost	
Average 2.2 kg per learner @ Rs. 60/- per semester	132.00

8.3 Programme Maintenance Cost:

Programme Maintenance Cost	1,750.00
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9 QUALITY ASSURANCE MECHANISM AND EXPECTED PROGRAMME OUTCOMES:

- a) **Quality Assurance Mechanism:** With regard to the quality concerns of the course materials of MBA (Financial Management) Programme, the Maniram Dewan School of Management and the Discipline of Management in particular, is involved in the following activities:

- The programme design and structure is decided upon after a series of discussions and deliberations with a team of a few carefully chosen subject experts, who are mostly eminent scholars and professionals from the reputed institutions of higher education. Formed with due approval from the University authority, the Committee on Courses (CCS) is helped by the in-house faculties while preparing the framework of the programme.
 - The next step after the completion of the framework preparation is the allotment of the assigned papers (which normally comprises 14-15 units) to the assigned authors. The in-house faculties prepare a carefully chosen list of authors for the task which needs approval from School of Studies and Academic Council. The in-house faculties also contribute their writings, besides the outsourced authors, who are mostly research scholars and faculty members from higher educational institutions.
 - The content editors are then roped in for the next round. The content editors, who are mostly academics from reputed higher educational institutions, look into the contents of the units and provide their suggestions and feedbacks to be included by the coordinator of the programme.
 - The next step is that of printing and distributing the SLMs to the respective study centres. Arrangements are made to distribute the SLMs to the learners at the time of admission. The University adheres to the requirements of SLM Policy. (<http://dlkksou.inflibnet.ac.in/handle/123456789/825>). The CIQA of KKHSO takes care of the following to enhance the quality of the various facets of the University:
 - Counselors' workshops
 - Stakeholders' meetings
 - Feedback Responses from the MBA (Financial Management) learners
 - SLM Audit
 - In order to keep the programme updated, the programme would be revised and necessary changes would be incorporated for the benefit of the learners, based on the inputs received from the mechanism as mentioned above.
- b) **Expected Programme Outcomes:** The outcomes of the MBA (Financial Management) programme are manifold:
- Acquiring self management tips to apply in conditions around them.
 - Enhancing career prospect avenues in corporate, non-corporate and development sectors, more specially in the area of Financial Management.
 - Enabling to take up entrepreneurial ventures and self employment
 - Being quality Financial Management practitioners and entrepreneurs having sound knowledge of management, marketing; and managerial skills.
 - Taking up higher studies and conducting research in the field of management and more specially in the area of Financial Management.
 - Being efficient and effective leaders in all fields having scope for applications of management and knowledge in Financial Management.

- Facing competitive examinations etc. with confidence
- Being community leaders for developments of the masses as Financial Management has a great role to play in facilitating development processes.
- Availing lifelong learning opportunities for management graduates in specific and common graduates in general.

Annexure 1

STRUCTURE OF THE MBA (FINANCIAL MANAGEMENT) PROGRAMME

The semester wise courses of the MBA (Financial Management) Programme are listed below. The evaluation framework for each course comprises assignments and semester- end test.

	Course Code	Title of the Course	Marks	Credit
Semester 1	Course Code 1	Management Process and Organizational Behavior	30+70	4
	Course Code 2	Managerial Economics	30+70	4
	Course Code 3	Accounting for Managers	30+70	4
	Course Code 4	Information Technology in Management	30+70	4
Semester 2	Course Code 1	Human Resource Management	30+70	4
	Course Code 2	Marketing Management	30+70	4
	Course Code 3	Financial Management	30+70	4
	Course Code 4	Legal Aspects of Business	30+70	4
	Course Code 5	Fieldwork/Internship/Project Study	200	8
Semester 3	Course Code 1	Statistics for Management	30+70	4
	Course Code 2	Production and Operation Management	30+70	4
	Course Code 3	Business Research Methodology	30+70	4
	Course Code 4	Business Policy and Strategic Management	30+70	4
Semester 4	Course Code 1	Security Analysis and Portfolio Management	30+70	4
	Course Code 2	Financial markets and Services	30+70	4
	Course Code 3	International Finance	30+70	4
	Course Code 4	Corporate Financial Information Analysis	30+70	4
	Course Code 5	Cyber Security	30+70	4
	Course Code 6	Fieldwork/Internship/Project Study	200	8
Total Marks			2100	84 Credits

Annexure-II

Detailed Coursewise Syllabus of MBA (Financial Management) Programme

MBA (FINANCIAL MANAGEMENT) DETAILED SYLLABUS

SEMESTER 1

COURSE CODE 1: MANAGEMENT PROCESS AND ORGANIZATIONAL BEHAVIOR

Course Objectives

The objectives of the Course are to help the learners' in

- i. understanding the concepts of management and its evolution
- ii. outlining the functions of management
- iii. explaining the concepts of organizational behavior
- iv. understanding the contemporary issues in management

Course Outcomes

Upon successful completion of the course, the learners will be able to:

- i. define the concept of management and describe its functions
- ii. explain principles and functions of management implemented in any Organisation
- iii. apply the knowledge of managerial functions in their day to day and professional lives
- iv. identify and explain the managerial skills used in business
- v. demonstrate the ability to directing ,leadership and communicate effectively

Unit 1: Introduction to Management and Management Process: Importance and Basic Concepts of Management, Evolution of Management Thought, Principles of Management, Management Process and Functions and System View Concept of Management

Unit 2: Levels of Management and Functions of Management: Concept of Management, Functions of Management: Planning, Organizing, Staffing, Directing, Controlling, Coordination, Levels of Management and Managerial Skills and Indian Management Style and Tradition

Unit 3: Planning and Forecasting: Concept of Business Forecasting, Relationship between Planning and Forecasting, Methods of Forecasting, Meaning and Features of Planning, Importance of Planning, Types of Plans, Steps in Planning Process, Limitations of Planning and Terms Used in Planning Process

- Unit 4: Organizing and Staffing:** Meaning and Characteristics of Organising, Importance of Organising, Types of organisation, Span of Control, Types of Departmentation, Concept of Staffing and its importance and Features of Staffing
- Unit 5: Controlling:** Meaning and Importance of Control, Steps in Control Process, Types of control, Dimensions of control, Resistance to control, Techniques of Managerial Control: Budgetary Control Techniques and Non Budgetary Control Techniques
- Unit 6: Appraising Human Resource:** Concept of performance appraisal, Objectives of performance appraisal, Features and advantages of effective performance appraisal, Traditional and modern methods of performance appraisal, Planning and career development, Features and benefits of career planning and Phases in the career of an employee
- Unit 7: Communication:** Meaning of communication and its features, Importance of Communication, Process of Communication, Internal Communication and External communication: Internal communication and External communication, Communication Channel, Barriers to communication, Good Communication: 10 commandments and Communication in Decision Making process
- Unit 8: Motivation:** Meaning of Motivation, Importance of Motivation, Early Theories in Motivation: Maslow's Need Hierarchy Theory, Mc Gregor's Theory X and Theory Y, Herzberg's Two Factor Theory, Modern Theories of Motivation: Alderfer's ERG Theory, Vroom's Expectancy Theory, McClelland's Theory of Needs, Goal Setting Theory, Reinforcement Theory, Techniques for Motivation: Financial Incentives and Non-financial Incentives
- Unit 9: Introduction to OB:** Historical perspectives of OB, Approaches to OB, Importance of OB, Relationship between management process and OB, frame work for learning OB, Challenges in OB, HRM and OB, Globalisation and OB
- Unit 10: Personality and Perception:** Concept of Personality and its determinants, Approaches to personality traits and dimensions, Personality attributes, Elements of the perceptual process, Importance and factors influencing perception and Challenges of performance appraisal

Unit 11 : Values, Attitude and Emotions: Introduction, Values, Attitudes, Definition and Concept of Emotions, Emotional Intelligence

Unit 12 : Leadership: Meaning and Features of Leadership, Importance of Leadership, Qualities of a Good Leader, Difference between Leader and Leadership Styles: Autocratic Leadership Style, Democratic Leadership Style and Free-Rein Leadership Style; Likert's Management System

Unit 13: Group and Team: Concept of Group and Group Dynamics; Types of Groups: Formal Group and Informal Group; Concept of Group Behaviour: Group Norms, Group Cohesion Inter-Group Behaviour; Stages of Group Development, Group Decision-Making; Team, Types of Team: Team Building and Managing Effective Team

Unit 14 : Power, Politics, conflict negotiation and stress: Introduction, Power, Politics, Conflict, Negotiations and Stress

Unit 15: Case study on Management Process and Organizational Behavior

References

- i. Gupta R.N. (2006). Business organisation and management, New Delhi, S. Chand & Company Ltd.
- ii. P. C. Tulsian & Pandey Vishal (2008). Business organization and management. New Delhi, Pearson Education Ltd.
- iii. Knootz Harold & Weihrich Heinz (2007). Essentials of management: An international perspective. New Delhi, Tata McGraw Hill.
- iv. Massie Joseph (2007). Essentials of management. New Delhi, Prentice – Hall of India Pvt. Ltd.
- v. Dutta M. (2002). Management Control System. New Delhi, S. Chand & Company Ltd.

COURSE CODE 2: MANAGERIAL ECONOMICS

Course Objectives

The objectives of the Course are to help the learners' in :

- i. understanding the concepts of managerial economics
- ii. outlining the aspects of demand, supply, production and various costs
- iii. explaining the concepts of competition
- iv. understanding the contemporary issues in economic environment

Course Outcomes

Upon successful completion of the course, the learners will be able to:

- i. apply the knowledge of the mechanics of supply and demand to explain working of markets
- ii. describe how changes in demand and supply affect markets
- iii. able to analyze the concept of price and non-price competition used by the sellers.
- iv. explain relationships between production and costs
- v. define key characteristics and consequences of different forms of markets
- vi. with the help of economic data, they can use them in various economic concepts and models and find out and compare the economic situations of the country.
- vii. concretize economic problems to be analyzed
- viii. understand how theoretical framework and actual empirical conditions are connected.

Unit 1 : Introduction to Managerial Economics:

Introduction, Meaning, Scope of Managerial Economics, Importance of the Study of Managerial Economics, Major Functions of a Managerial Economist.

Unit2 : Demand Analysis: Introduction, Meaning and Law of Demand, Nature and Types of Demand, Exceptions to the Law of Demand, Elasticity of Demand – Price Elasticity, Income Elasticity and Cross Elasticity.

Unit3 : Demand Forecasting: Introduction, Meaning of Forecasting, Level of Demand Forecasting, Criteria for Demand Forecasting, Methods or Techniques of Demand Forecasting, Demand Forecasting for New Products.

Unit 4 : Supply and Market Equilibrium: Introduction, Meaning of Supply, Law of Supply, Exceptions to the Law of Supply, Changes or Shifts in Supply, Elasticity of Supply, Market Equilibrium and Changes in Market Equilibrium

Unit 5 : Consumer Behaviour: Introduction, The Indifference curve technique, consumer equilibrium through indifference curve approach.

Unit6 : Theory of Production: Introduction, Meaning of Production, Production Function, Producer's Equilibrium, Expansion Path.

Unit 7 : Cost Analysis: Introduction, Types of Costs, Cost Function, Nature of Cost Curves in the Short Run, Long Run Cost Curves of a Firm.

- Unit 8 : Objectives of a Firm:** Introduction, Profit Maximisation Model, Theory of a Firm – Cyert and March’s Behaviour Theory, Marris’ Growth Maximisation Model, Baumal’s Static and Dynamic Models, Williamson’s Managerial Discretionary Theory.
- Unit 9 : Revenue Analysis and Pricing Policies:** Introduction, Revenue – Meaning and Types, Relationship between Revenue and Price Elasticity of Demand, Pricing Policies, Objectives of Pricing Policies, Pricing Methods.
- Unit 10 : Market Structure: Perfect Competition:** Introduction, Market and Market Structure, Perfect Competition, Price-Output Determination under Perfect Competition, Equilibrium of the Firm in the Short run, Equilibrium of the Industry in the Short Run, Long run Equilibrium of the Firm, Long run Equilibrium of the Industry.
- Unit 11: Market Structure: Imperfect Competition:** Monopoly, Equilibrium of the Monopoly – Short Run and Long Run, Price Discrimination under Monopoly, Monopolistic Competition, Equilibrium of the Monopolist – Short Run and Long Run, Excess Capacity, Concepts of Oligopoly and Duopoly.
- Unit 12 : Macro Economics and selected macro aggregates:** Introduction, National Income: Basic Concepts, Importance of the Study of National Income, Methods of Measuring National Income, Difficulties in Measurement of National Income, GDP Deflator, Index Numbers: Concepts and Uses, Construction of Index Numbers, Base Shifting, Splicing and Deflating.
- Unit 13 : Consumption Function and Investment Function:** Introduction, Consumption Function, APC, MPC, Factors Affecting Consumption Consumption Function; Investment Function, Gross Investment, Net Investment, Induced Investment, Autonomous Investment, Marginal Efficiency of Capital, Relation between ROI and MEC.
- Unit 14 : Business Cycle:** Introduction, Meaning and Features, Theories of Business Cycles – Samuelson’s Theory of Business Cycles, Hicks’ Theory, Measures to Control Business Cycles.
- Unit 15 : Inflation, Deflation and Stagflation:** Inflation- Meaning and Types, Effects of Inflation, Measures to control Inflation, Deflation- Meaning Causes and Effects, Anti Deflationary Measures, Stagflation – Meaning and Concept.

References:

- i.** Ahuja, H.L. (2003). Advanced Economic Theory; New Delhi: S. Chand & Company Ltd., India.
- ii.** Ahuja, H.L. (2006). Modern Economics; New Delhi: S. Chand & Company Ltd., India.
- iii.** Ahuja, H.L. (2010), “Business Economics “, 11 th Editon, S. Chand & Company Ltd., India.
- iv.** Chopra, P.N. (2008). Micro Economics; New Delhi: Kalyani Publishers.
- v.** D. D. Chaturvedi, S. L. Gupta (2012), “Business Economics”, 3rd Edition, International Book House, India.
- vi.** Dewett, K.K. (2005). Modern Economic Theory; New Delhi: S Chand & Sons.
- vii.** Jhingan, M.L. (1986). Micro Economic Theory; New Delhi: Konark Publications

COURSE CODE 3: ACCOUNTING FOR MANAGERS

Course Objectives

The objectives of the Course are to help the learners in :

- i. understanding the concepts of accounting and its features
- ii. outlining the aspects of accounting mechanics
- iii. explaining the aspects of nature and role of the financial statements

Course Outcomes

Upon successful completion of the course, the learners will be able to:

- i. develop an awareness and understanding of the accounting process and fundamental accounting principles that underpin the development of financial statements
- ii. ability to read, interpret and analyse financial statements; combine financial analysis with other information to assess the financial performance and position of a company
- iv. calculate various ratios

Unit 1: Introduction to Financial Accounting: Meaning of Accounting and Elements of Accounting, Book-keeping and Accounting- Difference, Accounting Process, Objectives of Accounting, Limitations of Accounting, Forms of business organisations, Choice of method of accounting – Cash and Accrual basis of accounting, and Computerized, Accounting System

Unit 2: Accounting Concept, Principles and Policies: Components of Financial Statements, Qualitative characteristics of Financial Statements, Fundamental Accounting Concepts, Accounting Principles, Meaning of Accounting Principles, Features of Accounting Principles, Need/ Importance of Accounting Principles, Accounting Policies, Generally Accepted Accounting Principles (GAAP), Accounting Standards Need for Accounting Standards, International Financial Reporting Standards

Unit 3: Double Entry Accounting: Transactions and Events, Accounting Equation, Meaning of Double Entry Accounting, Meaning of Debit and Credit, Classification of Accounts under Traditional Approach, Classification of Accounts under Modern Approach, Comparison of Traditional Approach with Modern Approach and Accounting Trail/Process/Cycle

Unit 4: Ledger: Concept of Ledger, Meaning of Ledger, Need and Subdivision of Ledger, Format of a Ledger Account, Distinction between Journal and Ledger, Ledger Posting, Meaning of Posting and Procedure for Balancing of an Account

- Unit 5 Subsidiary Books:** Purchases Book, Sales Book or Sales Day Book, Purchase Return Book or Return Outward Book, Sales Return Book or Return Inward Book, Bills Receivable Book, Bills Payable Book, Cash Book, Journal Proper and Bank Reconciliation Statement
- Unit 6: Trial Balance:** Concept of Trial Balance, Format of Preparing Trial Balance, Objectives of Preparing a Trial Balance, Methods of Preparing a Trial Balance, Adjusting Entries, Errors and their Rectification and Errors Disclosed and Not Disclosed by a Trial Balance and Steps to Locate the Errors.
- Unit 7: Presentation of Final Accounts:** Preparation of Final Accounts, Trading Account, Profit and Loss account, Preparation of profit and loss account, Distinction between Trading and Profit and Loss A/c, Format of Profit and Loss Accounts, Closing entries for Preparation of Profit and Loss Account, Balance Sheet
- Unit 8: Management Accounting:** Meaning of Management Accounting, The Role of Management Accounting, Management Accounting Framework, Functions of Management Accounting, Tools of Management Accounting, The Balanced Scorecard, Cost Management System, Merits and Demerits of Management Accounting and Distinction between Management Accounting and Financial Accounting
- Unit 9: Ratio Analysis:** Meaning of Ratio, Steps in Ratio Analysis, Classification of Ratios, Advantages of Ratio Analysis and Limitation of Ratio analysis
- Unit 10: Financial Statement:** Financial Statement, Profit and Loss Account, Meaning of Fund Flow Statement, Ascertainment of Flow of Funds, Technique of Preparing Funds Flow Statement, Schedule of Changes in Working Capital, Adjusted Profit and Loss account and Funds Flow Statement
- Unit 11: Cash Flow Statement:** Meaning of Cash Flow Statement, Purpose of Cash Flow Statement, Preparation of Cash Flow Statement, Format of Cash Flow Statement (AS3: Revised Method), Cash Flow from Operating Activities, Cash Flow Statement under Direct Method, Different between Cash Flow Analysis and Fund Flow Analysis and Uses of Cash Flow Statement

Unit 12: Cost: Meaning of Cost, Objective of Costing, Methods of Costing, Technique of Costing, classification of Cost, Elements of Cost and Statement of Cost Sheet

Unit 13: Marginal Costing and Break-Even Analysis: Concept of Marginal Costing, Features of Marginal Costing, Characteristics of Marginal costing, Application of Marginal Costing, Advantages and Limitations of Marginal Costing, Absorption Costing, Difference between Absorption Costing & Marginal Costing, Cost Volume Profit (CVP) Analysis, Break Even Analysis, Profit Volume Ratio, Margin of Safety, Angle of Indices and Target Profit

Unit 14: Budgetary Control: Meaning of a Budget, Budgetary control, Objectives of Budgetary control, Essential features of Budgetary control, Steps in Budgetary control, Types of Budgets, Merits of Budgetary control and Limitations of Budget Control

Unit 15: Standard Costing: Definition & Meaning of Standard Costing, Difference between Standard cost and Budgetary control, Establishment of Standards, Advantages and Limitations of Standard Costing, Standard Hour & Standard Cost Card, Variance analysis, Classification of variance analysis: Material cost variance, Labor Cost variance and Overhead Cost variance.

References:

- i. Ashis Bhattacharya (2006), "Financial Accounting", Prentice hall of India Pvt. Ltd, New Delhi.
- ii. B. B Dam and H C Gautam, 'Theory and Practice of Financial Accounting', Capital Publishing Company, Guwahati.
- iii. Hanif and Mukherjee (2003), 'Financial Accounting', Tata McGraw Hill Education.
- iv. Jain & Narang (2006), "Accounting Theory and Management Accounting", Kalayani Publishers.
- v. P.C Tulsian (2002), 'Financial Accounting', Pearson Education India.
- vi. R. L. Gupta and M. Radhaswamy (2017), "Advance Accountancy", Sultan Chand & Sons, New Delhi.
- vii. S. N. Maheshwari (2014), "Financial Accounting", Vikash Publishing House Pvt. Ltd., New Delhi.

COURSE CODE 4: INFORMATION TECHNOLOGY IN MANAGEMENT

Course Objectives

The objectives of the Course are to help the learners' in:

- i. understanding the concepts of Information Technology
- ii. explaining the learn the features and advantages of LibreOffice software suite, and develop proficiency in using its components, including Writer, Calc, Impress, and Base.
- iii. acquiring practical skills in document formatting, spreadsheet calculations, presentation design, and database management using LibreOffice tools.
- iv. understanding the concept of internet, internet tools and Management Information System

Course Outcomes

Upon successful completion of the course, the learners will be able to:

- i. use LibreOffice suite to create, edit, format, and present documents, spreadsheets, and presentations, as well as to manage databases, using templates, styles, formulas, and advanced formatting features.
- ii. to work with internet and use internet tools
- iii. use Management Information System in their work.

UNIT 1: Information Technology: Areas of Information Technology, Advantages and Disadvantages of Information Technology, Application of Information Technology

UNIT 2: Introduction to LibreOffice: Overview of LibreOffice software suite and its features, Advantages of using LibreOffice as an alternative to proprietary software, Installation and configuration of LibreOffice on different platforms

UNIT 3: Getting started with Writer: Launching Writer and creating a new document, Navigating the Writer interface and understanding the different components of the document window, Entering and formatting text, applying font styles, and working with paragraphs, Saving, closing, and opening existing documents in different formats

UNIT 4: Working with templates and styles in Writer: Creating and using document templates for consistent formatting and layout, Creating and modifying paragraph and character styles for consistent text formatting, Managing styles in the Styles and Formatting dialog box

- UNIT 5: Formatting documents in Writer:** Adding and formatting images, tables, and other objects in a document, applying advanced formatting options, such as page borders, columns, and page backgrounds, Using Writer's built-in tools for spell-checking, grammar-checking, and language translation
- UNIT 6: Introduction to Calc:** Overview of Calc and its features as a spreadsheet program, Launching Calc and creating a new spreadsheet, Navigating the Calc interface and understanding the different components of the worksheet window, Entering and formatting data, applying cell formatting, and working with formulas
- UNIT 7: Working with functions and formulas in Calc:** Using built-in functions and formulas for common calculations in Calc, creating custom functions and formulas for complex calculations, using conditional formatting to highlight data based on certain criteria
- UNIT 8: Advanced formatting and charting in Calc:** Applying advanced formatting options, such as conditional formatting, data validation, and custom number formats, Creating and modifying charts to visualize data in different ways, Using Calc's built-in tools for filtering, sorting, and analyzing data
- UNIT 9: Introduction to Impress:** Overview of Impress and its features as a presentation program, Launching Impress and creating a new presentation, Navigating the Impress interface and understanding the different components of the slide window, Adding and formatting slides, applying transitions, and customizing presentation setting
- UNIT 10: Working with multimedia and animations in Impress:** Adding images, audio, and video to a presentation, Creating and modifying animations to enhance visual effects, Using Impress's built-in tools for recording and rehearsing presentations
- UNIT 11: Introduction to Base:** Overview of Base and its features as a database management tool, Launching Base and creating a new database, Navigating the Base interface and understanding the different components of the database window, creating tables, forms, queries, and reports using Base's built-in tools
- UNIT 12: Working with Internet:** Introduction to Internet, Internet Architecture, Evolution of Internet, Basic Internet Terminologies, getting connected to Internet, Application of Internet
- UNIT 13: Internet Tool:** Web Browsers, Web Server, Electronic Mail, Search Engines, World Wide Web, Internet Security, Types of Attack and Malicious Software

UNIT 14: Management Issues in MIS: Concept of MIS, Information Security and Control, Quality Assurance, Ethical and Social Dimensions, Intellectual property rights as related to IT services/IT products and Managing Global Information systems.

References:

- i. Parameswaram, R. (2010), 'Computer Applications in Business'. S. Chand & Company.
- ii. Rajaraman, V. (2013), 'Fundamentals of computer', Practice Hall India Learning Private Ltd.
- iii. Saxena, Sanjay & Chopra, P. (2006), 'Computer Application in Management', Vikash Publication House Pvt. Ltd.
- iv. <https://documentation.libreoffice.org/assets/Uploads/Documentation/en/GS7.0/GS70-GettingStarted.pdf>

SEMESTER 2

COURSE CODE 1: HUMAN RESOURCE MANAGEMENT

Course Objectives

The objectives of the Course are to help the learners in

- i. understanding the concepts of HRM
- ii. outlining the functions of HRM
- iii. understanding the contemporary issues in international HRM

Course Outcomes

Upon successful completion of the course, the learners will be able to:

- i. critically assess existing theory and practice in the field of HRM
- ii. Effectively manage and plan key human resource functions within organizations
- iii. Examine current issues, trends, practices, and processes in HRM
- iv. Contribute to employee performance management and organizational effectiveness
- v. Develop, implement, and evaluate employee orientation, training, and development programs.
- vi. Problem-solve human resource challenges

Unit 1: Introduction to Human Resource Management: Concept of Human Resource Management, Evolution of Human Resource Management, Functions of Human Resource Management, Scope of Human Resource Management, Difference between Human, Resource Management and Personnel Management, Role of HR Executive and Challenges of Human Resource Management

Unit 2: Human Resource Planning: Concept of Human Resources Planning, Features of Human Resource Planning, Objectives of Human Resource Planning, Importance of Human Resource Planning, HRP Process, Methods of Demand Forecasting, Methods of Supply Forecasting, Labour Wastage and Essentials for the success of Human Resource Planning.

Unit 3: Recruitment and Selection: Concept of Recruitment, Factors affecting Recruitment, Sources of Recruitment, Recruitment Policy, Concept of Selection, Selection Process , Selection tests, Concept of Evaluation, Placement and Induction, Concept of Evaluation and techniques of Evaluation, Concept of Placement and Induction

Unit 4: Training and Development: Concept of Training and Development, Meaning and

significance of Training, Methods of Training, Concept of Management Development, Management Development Methods, Differences between Training and Development and Evaluation of Training and Management Development between Training and Development and Evaluation of Training and Management Development

- Unit 5: Performance Appraisal:** Concept of Performance Appraisal, Need for performance appraisal, Types of Appraisal Methods, Benefits of performance appraisal and Reviews
- Unit 6: Compensation Management I:** Wage and Salary Administration, Definitions and Concepts, Need for sound salary administration, Objective of wage and salary administration, Guiding principles of wage and salary administration,
- Unit 7: Compensation Management II:** Factors influencing wage and salary administration, Methods of payment of wages, Concept of Rewards and Incentives, Types of wage incentive plans and Fringe Benefits
- Unit 8: Job Evaluation:** Concept of Job evaluation, Objectives of Job Evaluation, Techniques of Job Evaluation, Advantages of Job Evaluation, Limitations of Job Evaluation and Competency
- Unit 9: Job Analysis and Design:** Concept of Job Analysis, Purpose of Job Analysis, Process of Job Analysis, Methods of Job Analysis and Concept of Job Design
- Unit 10: Grievance and Grievance Procedure:** Concept of Grievance, Causes of Grievance, Forms and effects of grievance, Grievance handling procedure, Grievance handling procedure in Indian Industry and Need for Grievance Redressal Procedure
- Unit 11 : Employee Misconduct and Disciplinary Procedure:** Meaning and objectives of discipline, Principles for maintenance of discipline, Essentials of a good disciplinary system, Disciplinary Action, Punishment for disciplinary action and Procedure for disciplinary action
- Unit 12: Human Resource Information System:** Concept of Human Resource Information System, Components of Human Resource Information System, Types of Human Resource Information System, Applications of Human Resource Information System, Implementation of Human Resource Information System and Benefits of Human Resource Information System

Unit 13: Contemporary Challenges in HRM:The Job and Challenges, The New Professional Approach, Challenges in Human Resource Management, HR in Mergers and Acquisitions, New Organisational Forms, HR Professional as Change Agent.

Unit 14: Human Resource Management: Case Studies: Case 1: Baibhab International, Case 2: Coca Cola, Case 3: Hindustan Unilever, Case 4: When an employee says he is HIV Positive, Case 5: Training - so difficult!!!

References:

- i. Seema Sanghi (2011), 'Human Resource Management', India, Macmillan.
- ii. Dr C B Mamoria, S V Gankar: (2009); 'Personnel Management', India, Himalaya.
- iii. S K Sharma, (2009); 'Handbook Of HRM Practices Management Policies And Practices', Global India Publications Pvt. Ltd.
- iv. C S Venkata Ratnam, B K Srivastava, (1991); 'Personnel Management and Human Resource', Tata McGraw-Hill Education, India.
- v. Biswajeet Pattanayak (2004); 'Human Resource Management', India, Prentice Hall India Pvt.

COURSE CODE 2: MARKETING MANAGEMENT

Course Objectives

The objectives of the Course are to help the learners in

- i. understanding the core concepts of marketing management
- ii. outlining the aspects of marketing segmentation and targetting
- iii. classifying promotional tools
- iv. outlining key marketing concepts and its application to different markets
- v. identifying factors and processes essential for designing marketing strategy
- vi. analyzing and examine the implementation of marketing concepts and strategy to firms
- vii. understanding the global issues in marketing

Course Outcomes

Upon successful completion of the course, the learners will be able to:

- i. identify the scope and significance of Marketing
- ii. examine marketing concepts and phenomenon to current business events
- iii. coordinate the various marketing environment variables and interpret them for designing marketing strategy for business organisations
- iv. illustrate market research skills for designing innovative marketing strategies for business organisations
- v. practice marketing communication skills relevant to the corporate world.
- vi. plan, prepare and deliver a sales presentation or pitch that addresses the needs of the client.
- vii. apply entrepreneurial strategies to identify and respond to new career opportunities
- viii. employ the management techniques of planning, organizing, directing, and controlling of marketing functions and activities in response to the business needs of the organization.

Unit 1 : Introduction to Marketing Management: Introduction, Market and Marketing, the Exchange Process, Core Concepts of Marketing, Functions of Marketing, Importance of Marketing, Marketing Orientations

Unit 2 : Marketing Environment: Introduction, Environmental Scanning, Analyzing the Organization's Micro Environment and Macro Environment, Differences between Micro and Macro Environment, Techniques of Environment Scanning

Unit 3 : Consumer Buying Behaviour: Introduction, Characteristics, Types of Buying Decision Behaviour, Consumer Buying Decision Process, Buyer Decision Process for New Products, Buying Motives, Buyer Behaviour Models

- Unit 4 : Business Buying Behaviour:** Introduction, Characteristics of Business Markets, Differences between Consumer and Business Buyer Behaviour, Buying Situations in Industrial/Business Market, Buying Roles in Industrial Marketing, Factors that Influence Business Buyers, Steps in Business Buying Process
- Unit 5 : Segmentation, Targeting and Positioning:** Introduction, Concept of Market Segmentation, Benefits of Market Segmentation, Requisites of Effective Market Segmentation, The Process of Market Segmentation, Bases for Segmenting Consumer Markets, Targeting (T), Market Positioning (P)
- Unit 6 : Marketing Mix:** Introduction, Marketing Mix-The Traditional 4Ps, The Modern Components of the Mix- The Additional 3Ps, Developing an Effective Marketing Mix, Marketing Planning, Marketing Implementation and Control.
- Unit 7 : Product and Brand Management:** Introduction, Concept of product, Classification of Products, Product-Planning and Development, Product Diversification, PLC, Packaging and Labelling, Branding, Brand Equity, Brand Positioning and Brand Selection
- Unit 8 : Pricing:** Introduction, Factors Affecting Price Decisions, Cost Based Pricing, Value Based and Competition Based Pricing, Product Mix Pricing Strategies, Adjusting the Price of the Product, Initiating and Responding to the Price Changes
- Unit 9 : Marketing Channels:** Introduction, Need for Marketing Channels, Decisions Involved in Setting up the Channel, Channel Management Strategies, Introduction to Logistics Management, Introduction to Retailing, Wholesaling
- Unit 10 : Marketing Promotion I:** Introduction, Define Promotion, Promotion Mix, Factors affecting Promotional Mix, Forms of Promotion: (i) Advertising
- Unit 11 : Marketing Promotion II:** Forms of Promotion: (ii) Sales Promotion, (iii) Personal Selling & (iv) Public Relation.
- Unit 12 : Customer Relationship Management:** Introduction, Relationship Marketing Vs. Relationship Management, Definitions of Customer Relationship Management (CRM), Forms of Relationship Management, Managing Customer Loyalty and Development, Reasons Behind Losing Customers by Organizations, Significance of Customer Relationship Management,

Unit 13 : Emerging Trends in Marketing:Emerging trends in Marketing: Customer Relationship Management, E-commerce marketing, Green marketing, Social Marketing, Rural and Developmental Marketing, Services Marketing.

Unit 14 : Case Study

References:

- i. Philip Kotler, Kevin Lane Keller, Abraham Koshy, and Mithileshwar Jha (2007), “Marketing Management”, Pearson Education
- ii. V. S. Ramaswami and S Namakumari (2003), “Marketing Management”, Macmillan India Limited
- iii. Leon G. Schiffman, Laslie Lazar Kanuk (1997), “Consumer Behaviour”, Prentice Hall International edition,Ninth Edition
- iv. T N Chabra and S K Grover (2006), Marketing Management , Dhanpat Rai & Co.,Delhi,
- v. Saxena Rajan (2007), Marketing Management 3rd Edition,Tata McGraw Hill Publication,
- vi. Kaptan S.S. and Pandey S (2004), Brand Imitation, Himalaya Publishing House

COURSE CODE 3: FINANCIAL MANAGEMENT

Course Objectives

The objectives of the Course are to help the learners in

- i. understanding the concepts of financial management
- ii. outlining the aspects of financial planning in short term and long term in terms of cash flow, fund flow and risk
- iii. explaining the concepts of capital budgeting, capital structure and working capital
- iv. understanding the financial system

Course Outcomes

Upon successful completion of the course, the learners will be able to: recognize the importance of financial management from a strategic perspective

- i. compute cost of capital and develop innovative financial strategies
- ii. analyze the capital structure decisions through relevant models 4) Discuss the dividend policy of a firm
- iii. interpret and illustrate the investment, financing and dividend policy decision making in an organization.
- iv. recall different procedures in deciding the best alternatives out of various alternatives.
- v. appraise different capital budgeting methods and their applications.

Unit 1 : Introduction to Financial Management : Financial Management : An Overview, Importance of Financial Management, Approaches to Finance Function, Aims of Finance, Function, Scope of Financial Management, Goals of Financial Management, Finance Decisions and Interfaces between Finance and Other Business Functions.

Unit 2 : Financial Planning: Meaning of Financial Planning, Objectives of Financial Planning, Benefits of Financial Planning, Steps in Financial Planning, Factors affecting Financial Planning, Estimation of financial requirements of a firm and Capitalization.

- Unit 3 : Sources of Funds:** Concept of Equity shares : its Advantages and disadvantages of equity capital, Right shares, Bonus shares, Retained earnings or internal accruals, Preference shares, Debentures, Types of Debentures, Term loan, Venture Capital Finance and Features of Capital Finance.
- Unit 4 : Cost of Capital:** Concept and Definition of Cost of Capital, Significance of Cost of Capital, Classification of Cost of Capital, Determination of Specific Cost and Weighted Average Cost of Capital.
- Unit 5 : Leverage :** Meaning of leverage, Financial Leverage: its measures, degree and Impact of Financial Leverage on Investor's Rate of Return, Operating Leverage, Degrees of Operating Leverage and Combined effect of Financial and Operating Leverage.
- Unit 6 : Capital Structure :** Meaning and Definition of Capital Structure, Features of an Ideal Capital Structure, Factors Affecting Capital Structure, Theories of Capital Structure.
- Unit 7 : Capital Budgeting Decisions :** Meaning of Capital Budgeting, Importance of Capital Budgeting, Types of Investments Decisions, Investment Criteria and Capital Rationing.
- Unit 8 : Risk in Capital Budgeting:** Meaning and Types of Risk, Methods suggested for accounting for risk in Capital Budgeting, Risk Adjusted Discount Rate, Certainty Equivalent Approach, Probability Distribution Approach, Sensitivity Analysis, Decision Tree Approach and Simulation Analysis.
- Unit 9 : Capital Rationing:** Meaning and concept of Capital Rationing, Problem and Assumption of Capital Rationing, Objective of Capital Rationing, Types and features of Capital Rationing, Steps involved in Capital Rationing and Methods of Capital Rationing

Unit 10 : Working Capital Management : Concepts and importance of working capital, Determinants of working capital, Operating cycle, Approaches for working capital management and Estimation of working capital

Unit 11 : Cash Management : Meaning and concept of Cash and Cash management, Importance and objectives of Cash Management, Models for Determining Optimal Cash Needs, Cash Planning, Cash forecasting and Budgeting, Methods of Accelerating Cash Inflows and Methods of Slowing Cash Outflows and Cash Budget

Unit 12 : Inventory Management : Meaning and characteristics of Inventory, Objective of inventory Management, Role of Inventory in working Capital, Purpose of Inventory, Cost associated with inventories, Inventory Management Techniques and Importance of Inventory Management Techniques.

Unit 13 : Receivables Management : Meaning of Receivables, Factors influencing the Size of Receivables, Objective of Receivables Management, Cost Associated with Maintaining Receivables, Credit policy Variables, Evaluation of credit policy and Forecasting the receivable.

Unit 14 : Dividend Decisions : Meaning and concept of dividend Decision, Determinants and types of dividend policy, Traditional Approach, Dividend Relevance Model, Miller and Modigliani Model, Stability of dividends, Forms of Dividends and stock Split

Refernces:

- i. P K Jain & M. Y Khan (2014); Financial Management : Text, Problems and Cases. Mcgraw Hill Education.
- ii. Prasanna Chandra (2011). Financial Management : Theory and Practice; McGraw Hill Education; 8 edition.
- iii. I.M Pandey(2010), Financial Management, Vikas Publishing House; 10th edition.

COURSE CODE 4: LEGAL ASPECTS OF BUSINESS

Course Objectives

The objectives of the Course are to help the learners in

- i. gaining knowledge of the branches of law which relate to business transactions and related matters
- ii. understanding the applications of these laws to practical commercial situations

Course Outcomes

Upon successful completion of the course, the learners will be able to:

- i. demonstrate the rights and duties under various legal Acts.
- ii. apprehend consequences of applicability of various laws on business situations.
- iii. explain the laws relating to business transactions.
- iv. interpret the laws relating to business transactions
- v. skill to distinguish between legal and void contracts
- vi. comprehend the objectives of business laws
- vii. develop critical thinking through various regulations and use the use of law cases.

Unit 1 : **Introduction to Business Law :** Introduction, Meaning and Nature of Law, Sources of Indian Business Law, Indian Legal System, Mercantile Law.

Unit 2 : **Law of Contract:** Introduction, Objectives, Definition of a valid Contract, Offer and acceptance, Capacity to Contract, Consent, Consideration, Performance of Contract, Discharge of Contract, Breach of Contract and void agreements, Quasi Contracts, Freedom to Contract.

Unit3 : **Contracts of Guarantee and Indemnity:** Introduction, Contract of Indemnity, Contract of Guarantee, Kinds of Guarantee, Creditor, Surety.

- Unit4 :** **Contract of Bailment and Pledge:** Introduction, Definition of bailment, kinds of bailment, Bailor and bailee, termination of bailment, finder of lost goods, pledge or pawn, pledge by non owners, pledgor and pledgee.
- Unit5:** **Law of Partnership:** Introduction, meaning and nature of partnership, registration of firms, Partnership deed, Relations of Partners to one another, Relations of Partners to Third Parties, Changes in a firm.
- Unit6 :** **Law of Sales of Goods :** Introduction, Contract of Sale, Sales and agreements to sell, meaning of price, Conditions and warranties, Passing of property in Goods, Transfer of title by non owners, Performance of a contract of sale, unpaid seller and his rights, Remedies for breach of Contract
- Unit7 :** **Law of Negotiable Instruments:** Introduction, Object of the Act, Negotiable Instruments, Promissory Notes, Bill of exchange, Cheques; Negotiation, Presentment, Dishonour; Crossing of Cheques, Paying Banker.
- Unit8 :** **Formation of a Company :** Introduction, Formation of a Company, Stages of Formation of Company, Documents required for incorporation, Types of Company, meaning of meetings and kind of Company, meaning of minutes, role of chairman, Postal ballot, Resolution and its different kinds.
- Unit9 :** **Regulatory Framework for Insurance :** Introduction, Concept and Importance of Insurance, Evolution and Development of Insurance in India, Fundamental Principles of Insurance, Double Insurance and Reinsurance , Concept and Importance of Life insurance, Concept of Marine Insurance, Concept and Features of Fire Insurance.
- Unit10 :** **Food Safety and Standards (Packaging and Labelling) Regulations, 2011:** Introduction, short title and commencement, Definitions under the Act, Product specific requirements, Labelling, Manner of declaration, Specific Requirements/ Restrictions on manner of labeling, specific restrictions on Product labels, Exemptions from labelling requirements.

Unit11 : **The Companies Act, 2013 :** Introduction, Objective and Scope, Important Definitions, Formation of a Company, Memorandum of Association, Articles of Association, Prospectus, Shares, Directors, General Meetings and Proceedings, Auditor, Winding up of a Company.

Unit 12 : **Consumer Protection Act :** Introduction, Objective and Scope, Important Definitions, Rights of Consumers, Nature and Scope of Complaints, Remedies available to Consumers.

Unit13 : **E- Governance :** Introductions, Concept of E-Governance, Director Identification Number, Corporate Identification Number, Digital Signature Certificate, Important features, e-Form, Importance of MCA 21 projects.

Unit14 : **Regulation to Information :** Introduction, Right to Information Act, 2005, Information Technology Act, 2000, Electronic Governance and Secure Electronic Record, Digital Signatures and Digital Signature Certificates, Cyber Regulations Appellate Tribunal, Offences, Limitations of the Information Technology Act, 2000.

References:

- i.** Arun Kumar Sen and Jitendra Kumar Mitra (1977) Commercial Law (including Company Law and Industrial Law); World Press Private Limited.
- ii.** R. P. Maheshwari and S. N. Maheshwari (2014) Principles of Mercantile Law; Himalaya Pub. House, New Delhi.
- iii.** N. D. Kapoor (2014) Elements of Mercantile Law; Sultan Chand & Sons.
- iv.** K. C. Garg, V. K. Sareen, Mukesh Sharma & R. C. Chawla (2014) Mercantile Law; Kalyani Publishers.
- v.** V. K. Sareen, Mukesh Sharma & K. C. Garg (2015) Business Law; Kalyani Publishers.
- vi.** The Consumer Protection Act, 1986 (Bare Act)

COURSE CODE 5: FIELDWORK/INTERNSHIP/PROJECT STUDY***(200 MARKS)*****Course Objectives**

The objectives of the Course are to help the learners in

- i. helping the learners acquire ability to apply multi-disciplinary concepts, tools and techniques
- ii. preparing the learners solve organizational problems and/or to evolve new/innovative theoretical frame work.
- iii. offering the opportunity for the young students to acquire on job the skills, knowledge, attitudes, and perceptions along with the experience needed to constitute a professional identity.
- iv. providing means to immerse students in actual supervised professional experiences
- v. gaining deeper understanding in specific areas.


Course Outcomes

Upon successful completion of the course, the learners will be able to:

- i. construct the company profile by compiling the brief history, management structure, products / services offered, key achievements and market performance for his / her organization of internship.
- ii. assess its Strengths, Weaknesses, Opportunities and Threats (SWOT).
- iii. determining the challenges and future potential for his / her internship organization in particular and the sector in general.
- iv. apply various soft skills such as time management, positive attitude and communication skills during performance of the tasks assigned in internship organization.
- v. analyze the functioning of internship organization and recommend changes for improvement in processes.

The duration of this component is six months. The learners need to submit a Project Synopsis/Proposal of Topic/Option of their choice followed by a Progress Report at the end of the second semester.

The Fieldwork/Internship/Project Study carries 200 marks and it is mandatory to submit the Project Report before the completion of the programme.



SEMESTER 3

COURSE CODE 1: STATISTICS FOR MANAGEMENT

Course Objectives

The objectives of the Course are to help the learners in

- i. developing the students ability to deal with numerical and quantitative issues in business
- ii. enabling the use of statistical, graphical and algebraic techniques wherever relevant. 3
- iii. understanding of Statistical applications in Management.

Course Outcomes

Upon successful completion of the course, the learners will be able to:

- i. describe and discuss the key terminology, concepts tools and techniques used in business statistical analysis
- ii. understand and critically discuss the issues surrounding sampling and its significance
- iii. solve a range of problems using the techniques covered
- iv. conduct basic statistical analysis of data.

Unit 1: Introduction to Statistics: Meaning and Definition of Statistics, Frequency Distribution, Classification of Data, Types of Classification, Tabulation of Data, Advantages or Importance of Tabulation, Different Parts of Table, Types of Tables, Calculation of Class Frequencies and Formation of Frequency Distribution Table, Methods of Presenting Statistical Information

Unit 2: Statistical Survey: Definition of Statistical Survey, Stages of Statistical Survey, Planning of a Statistical Survey, Execution of Statistical Survey, Basic terms used in Statistical Survey, Collection of data, Primary Data, Secondary Data, Pilot Survey and Scruting and Editing of Secondary data

Unit 3: Measure of Central Tendency: Arithmetic Mean (or Mean), Geometric Mean, Harmonic Mean, Median, Mode and Quartile

- Unit 4: Measures of Dispersion:** Concept of Dispersion- Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation
- Unit 5: Probability:** Basic Terminologies, Classical Definition of Probability, Axiomatic Approach to Probability and Some Theorems on Probability
- Unit 6: Conditional Probability:** Conditional probability, Multiplication theorem of probability, Law of probability, Baye's Theorem
- Unit 7: Random variables and Probability Distribution:** Random Variables, Discrete Random Variables, Continuous Random Variables, Probability Distribution of Random Variables, Mean and Variance of Random Variables.
- Unit 8: Theoretical Distribution –I:** Bernoulli Trial, Binomial (and Bernoulli) Distribution and Poisson Distribution
- Unit 9: Theoretical Distribution II:** Continuous Probability Distribution, Normal Distribution, Properties of Normal Distribution, Standard Normal Variate.
- Unit 10: Simple Correlation and Regression:** Correlation Analysis, Correlation and Causation, Types of Correlation, Methods of Measuring Correlation, Karl Pearson's correlation coefficient method, Spearman's Rank Correlation Coefficient, Probable error of correlation coefficient, Coefficient of determination, Regression Analysis, Regression Lines, Standard Error Of Estimate
- Unit 11: F-Distribution and Analysis of Variance (ANOVA):** Assumptions For F-Test, Properties Of F-Distribution, Applications Of F-Distribution, Hypothesis Testing for Difference between Two Population variances, Analysis Of Variance, Assumptions Of Analysis Of Variance, Classification Of Analysis Of Variance
- Unit 12: Sampling and Population:** Concept of Population and Sample, Basic Principles of Sample Survey, Different Steps in a Sample Survey, Errors in Surveys, Types of Sampling, Selection of Random Samples, Simple Random Sampling, Stratified

Random Sampling, Systematic Random Sampling, Uses of Systematic Sampling, Cluster Sampling

Unit 13: Testing of Hypothesis: Statistical hypothesis: Null hypothesis and Alternative hypothesis, Errors in Hypothesis Testing, Level of Significance and Critical Region, One -Tailed and Two-Tailed Tests, General Procedure for Hypothesis Testing, Testing of Hypothesis in case of Large Samples, Testing of Hypothesis in case of Small Samples

Unit 14: Chi-Square Test: The Chi-Square (χ^2) Distribution, Applications of χ^2 Test- χ^2 Test of Goodness of Fit, χ^2 Test for Independence of Attributes, χ^2 Test for a Specified Population Variance and χ^2 Test of Homogeneity

Unit 15: Business Forecasting: Prediction, Projection and Forecasting, Steps In Business Forecasting, Methods Of Business Forecasting, Theories of Business Forecasting, Utility of Business Forecasting and Reliability of Business Forecasting

References:

- i. Rao. G. Shanker, Probability and Statistics, Universitis Press.
- ii. Statistics, R.S.N. Pillai and Bagavathi S. Chand and Company Ltd. New Delhi-110055.

COURSE CODE 2: PRODUCTION AND OPERATIONS MANAGEMENT

Course Objectives

The objectives of the Course are to help the learners in

- i. understanding the concepts of production and operations management
- ii. outlining the aspects of process design, plant location, plant layout
- iii. explaining the concepts of purchasing and inventory management
- iv. understanding the issues in management of quality

Course Outcomes

Upon successful completion of the course, the learners will be able to:

- i. classify process design options
- ii. understand the core features of the operations and production management function at the operational and strategic levels, specifically the relationships between people, process, technology, productivity and quality and how it contributes to the competitiveness of firms.
- iii. explain the various parts of the operations and production management processes and their interaction with other business functions
- iv. utilize the techniques of inventory management in solving inventory management problems

Unit 1: Production and Operation Management Functions: Evolution of Production and Operations Management, Concept of Production, Production System, Production Management, Operations Management, Managing Global Operations and Scope of Production and Operations Management

Unit 2: Operations Management: Introduction, Operations Management and Strategy, Achieving Operations strategies through Excellence, Tools for Implementation of Operations

Unit 3: Operations Strategy: Operations Strategy, Competitive Capabilities and Core Competencies, Operations Strategy as a Competitive Weapon, Linkage Between Corporate, Business, and Operations Strategy, Developing Operations Strategy, Elements or Components of Operations Strategy, Competitive Priorities,

Manufacturing Strategies, Service Strategies, Global Strategies and Role of Operations Strategy, Case-studies

- Unit 4: Forecasting:** The Strategic Importance of Forecasting, Benefits, Cost implications and Decision-making using forecasting, Classification of Forecasting Process, Selection of the Forecasting Method, Qualitative Methods of Forecasting, Quantitative Methods, Associative Models of Forecasting and Accuracy of Forecasting
- Unit 5: Product Design, Process Planning and Design:** Product Design and Analysis, new product development, steps in product design, Factors to Consider in Product Design, Process planning and design- selection of process, process selection decisions, process planning design, Steps in Process Planning, Process Design- process research, capacity consideration.
- Unit 6: Capacity Planning:** Introduction- Capacity Planning, Types of Capacity, Measures of Capacity, Capacity Planning Strategies, Flexibility in Capacity in a facility, Increasing the capacity of a plant, Estimating Capacity of a Facility, Capacity Planning: Evaluation of Alternatives, Equipment selection & investment decisions comparison of alternatives
- Unit 7: Facility Location:** Factors influencing plant location, break even analysis, single facility location problems, multifacility location problems, minimax location [problems, gravity location problem, Euclidean-distance location problem, covering problem, model for warehouse location problem
- Unit 8: Plant Layout and Materials Handling:** Plant Layout, Classification of layout, layout design procedures: systematic layout design procedures, Computerized Relative Allocation of Facilities Technique (CRAFT), CRAFT Procedure, application of CRAFT, Automated Layout Design Program (ALDEP), Computerized Relationship Layout Planning (CORELAP), Algorithm and Models for Group Technology, Materials Handling Systems
- Unit 9: Materials Management and Inventory Control:** Integrated Materials Management, Components of Integrated Materials Management: Materials Planning, Inventory

Control, Purchase Management, Stores management, Inventory Control: Inventory decisions, Costs Trade-off, Models of Inventory, Operation of Inventory System, Quantity Discount, Implementation of Purchase Inventory Model.

- Unit 10: Materials Requirement Planning:** Product Structure/ Bill of Materials (BOM), Concept of Materials Requirement Planning (MRP):Need for MRP,MRP Process, Important Terminologies in MRP, Benefits of MRP, Limitations of MRP, Implementation of MRP, Problems related to MRP, Production systems suitable for MRP implementation; Lot Sizing in Materials Requirement Planning (MRP), Capacity Requirement Planning, Manufacturing Resource Planning (MRP- II)
- Unit 11: Production Planning and Control:** Definition – Objectives of production Planning and Control (PPC): Functions of production planning and control (PPC) – Elements of production control: Routing; scheduling; dispatching; follow-up or expediting; techniques of control; PERT, Types of production Planning and control System, effective PPC, advantages PPC
- Unit 12: Work Study:** Introduction to Method Study and Time Study, Foundation of Work Study, components of Work Study, Time study standards, work sampling
- Unit 13: Quality Control:** Introduction to Quality Control, Organization for quality control, Classification of quality control techniques, process capability, process variations distribution, type of data, six sigma
- Unit 14: Maintenance Management:** Objectives and types of Maintenance, Maintenance Policy, Need for replacement, Criteria for Replacement, Replacement problems, Reliability, Determination of Maintenance crew size and Information system for Maintenance Management
- Unit 15: Modern Management Production Management Tools:** Just in Time Manufacturing –Introduction and overview, push/pull production, Total Quality Management- scope, benefits; ISO 9000 Series- Benefits and steps in ISO 9000 Registration; Poka Yoke- characteristics, levels and classification of Poka Yoke; Kaizen –elements and classification of Kaizen, steps in implementation of Kaizen Blitz; Business Process Reengineering (BPR) : steps and applications; supply chain management, Enterprise Resource Planning (ERP).

References:

- i. K. Aswathappa K.S. Bhat(2015),Production and Operations Management, Himalaya Publishing House.
- ii. K. Bedi(2013),Production and Operations Management, Oxford University Press.
- iii. S.N. Chary(2017), Production and Operations Management, TataMcGraw Hill Publishing Company Limited.
- iv. R. Panneerselvam(2012),Production and Operations Management, Prentice Hall of India Private Limited.
- v. B Mahadevan (2010), Operations Management-Theory and Practice, Pearson India, India

COURSE 3: BUSINESS RESEARCH METHODOLOGY

Course Objectives

The objectives of the Course are to help the learners in

- i. understanding the concept and process of business research in management.
- ii. know the use of tools and techniques for exploratory, conclusive and causal research.
- iii. understand the concept of literature review, research problem and formulation of research hypotheses, measurement and scaling and sampling.
- iv. use statistical techniques for analysis of research data.

Course Outcomes

Upon successful completion of the course, the learners will be able to:

- i. relate the concept and process of business research in business environment.
- ii. familiar to the use of tools and techniques for exploratory, conclusive and causal research.
- v. apply concept of concept of literature review, research problem and formulation of research hypotheses, measurement and scaling and sampling.
- iii. interpret the result of statistical techniques for analysis of research data

Unit 1: Introduction to Research: Meaning of research; Types of research- Exploratory research, Conclusive research; The process of research; Research applications in social and business sciences; Features of a Good research study.

Unit 2: Research Design: Meaning of Research Design, Nature and Classification of Research Designs, Exploratory Research, Descriptive Research Designs, Experimental Designs and Errors affecting Research Design

Unit 3: Literature Review: Defining Secondary Data, Definition and Purpose of literature Review, Types of Literature Review, Process of Literature Review and examples of Literature Review

Unit 4: Research Problem and Formulation of Research Hypotheses: Defining the Research Problem, Management Decision Problem and Marketing Research Problem, Problem Identification Process, Components of the Research Problem, Formulating

the Research Hypothesis and contents of a Research Proposal and Types of Research Proposal

- Unit 5: Primary and Secondary Data:** Classification of Data; Secondary Data: Uses, Advantages, Disadvantages, Types and sources; Primary Data Collection: Observation method, Focus Group Discussion, Personal Interview method
- Unit 6: Measurement and Scaling:** Types of Measurement Scales; Attitude; Classification of Scales: Single item vs Multiple Item scale, Comparative vs Non-Comparative scales, Measurement Error, Criteria for Good Measurement
- Unit 7: Sampling:** Sampling Error and Non-Sampling Error, Sampling Design Process, Non-Probabilistic and Probabilistic Sampling Technique, Nonprobability Sampling Technique, Probabilistic Sampling Technique and determination of Sample Size
- Unit 8: Questionnaire Design:** Questionnaire method; Types of Questionnaires and Questionnaire Design Process
- Unit 9: Data Processing and Analysis:** Processing of Data, Editing of Data, Types of editing of Data, Coding of Data and Tabulation of Data
- Unit 10: Univariate and Bivariate Analysis of Data:** Descriptive vs Inferential Analysis, Descriptive Analysis of Univariate data, Measures of Central Tendency, Measures of Dispersion, Graphical Analysis of Nominal scale data with only one possible response, Descriptive Analysis of Bivariate data and analysis of Nominal scale data with multiple category responses
- Unit 11: Testing of Hypotheses:** Concepts in Testing of Hypothesis, Steps in testing of hypothesis, Applications of Hypothesis Testing, test of Single Mean (Large Sample), Test of Single Mean (Small Sample), Test of Difference between Means (Large Sample), Test of Difference between Means (Small Sample), Test of Single Population (Large Sample) and tests for Difference between Two Population Proportions

Unit 12: Chi-square Analysis: Chi square test for the Goodness of Fit; Chi square test for the independence of variables; Chi square test for the equality of more than two population proportions

Unit 13: Analysis of Variance: Introduction of Analysis of Variance, One-way ANOVA, Two-way ANOVA, Design of Experiments, Principles of Design of Experiments, Completely Randomized Design (CRD), Randomized Block Design (RBD) and Factorial Design

Unit 14: Research Report Writing: Meaning and Significance of Report Writing, Types of research reports, Structure of the research report, Report writing: Formulation rules for writing the report, Guidelines for presenting tabular data and guidelines for visual Representations

Unit 15: Ethics in Research: Meaning of Research Ethics; Clients Ethical code; Researchers Ethical code; Ethical Codes related to respondents; Responsibility of ethics in research

References:

- i. Malhotra, N.K. and Dash, S. (2011). Marketing research: An Applied Orientation (6th edition), New Delhi: Pearson Education.
- ii. Shields, Patricia; Rangarjan, Nandhini (2013). A Playbook for Research Methods: Integrating Conceptual Frameworks and Project Management. Stillwater, Oklahoma: New Forums Press. ISBN 1- 58107-247-3.
- iii. Kakati R. P. and Choudhury S. (2013), Measuring Customer-Based Brand Equity Through Brand Building Blocks for Durables, The IUP Journal of Brand Management, Vol. X, No. 2, pp.24-42 4.
- iv. Kothari, C.R. and Garg, G.(2014), 'Research Methodology - Methods and Techniques', New Age International Publishers 5. Malhotra. N.K.(2011), Marketing Research – An Applied Orientation, Pearson Education

COURSE CODE 4: BUSINESS POLICY AND STRATEGIC MANAGEMENT

Course Objectives

The objectives of the Course are to help the learners in-

- i. understanding the concept of strategy formulation and implementation by exploring the functions and nature of general management.
- ii. developing skills for strategic thinking and analysis, leadership, communication, teamwork, and cross-functional integration
- iii. exposing participants to various perspectives and concepts in the field of Strategic Management
- iv. helping participants develop skills for applying these concepts to the solution of business problems
- v. helping students master the analytical tools of strategic management.

Course Outcomes

Upon successful completion of the course, the learners will be able to:

- i. critically analyse the internal and external environments in which businesses operate and assess their significance for strategic planning.
- ii. apply understanding for the theories, concepts and tools that support strategic management in organizations.
- iii. build understanding of the nature and dynamics of strategy formulation and implementation processes at corporate and business level.
- iv. enhanced ability to identify strategic issues and design appropriate courses of action.

Unit 1: Introduction to Business Policy: Overview of Business Policies, Feature / Characteristics of Policy, Importance / Role of Business Policies, Definitions: Policy, Procedures, Process, Programmes, Types of Policies, Business Policy Statements and Corporate Culture

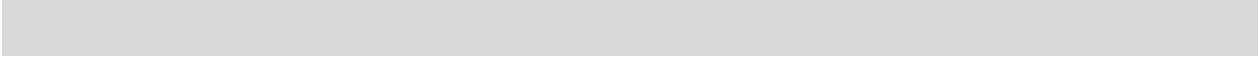
Unit 2: Business Policy and Decision Making: Concept of Business Policy, basic features of Business policy, Factors Considered Before Framing Business Policies, Steps Involved in Framing Business Policies, Policy Cycle and its Stages, Implementation

of Policy Change, Role of Policies in Strategic Management and Business Policy and Decision Making

- Unit 3: Introduction to Strategic Management:** Historical development and Evolution of strategic management in India, concept and definition of Strategy, Levels at which strategy operates, Strategic Decision Making, The process of strategic management and Strategists and their role in strategic management
- Unit 4: Strategic Intent:** Concept of strategic intent, stretch, leverage and fit, Concept of Vision, Defining Vision, Benefits of having Vision, the advantages / benefits of Vision, Process of envisioning and defining Mission, characteristics of Mission statement, definition of Business, Business Models and their relationship with strategy
- Unit 5: Environmental Analysis and Appraisal:** Concept of Environment, Nature of Environment, Internal and External Environment, Classification of External Environment, Concept of Environmental Scanning, Approach of Environmental Scanning, Factors Affecting Environmental Scanning and techniques and measures of Environmental Scanning
- Unit 6: Organizational Appraisal:** Concept of Organisational Analysis, Characteristics of Organisational Analysis, Strategic or Competitive Advantage, Factors in Organizational Analysis and Methods and Techniques in Organization Analysis
- Unit 7: Corporate Level Strategies-I:** concept of Corporate Level Strategies-Expansion Strategies, Stability Strategies, Retrenchment Strategies, Combination Strategies, Concentration strategies; Concept of Integration strategies- Horizontal Integration and Vertical Integration; Diversification strategies - Concentric Diversification, Conglomerate Diversification, Need for Diversification Strategies, Risk of Diversification and Successful Diversification Stories (for reference)
- Unit 8: Corporate Level Strategies-II:** Internationalisation Strategies, Porter Diamond Model, Types of International Strategies, Advantages and Disadvantages of Expansion through Internationalisation, Strategies for Local Companies Competing with Global Companies and Emergence of the Indian MNC.

- Unit 9: Business Level Strategies:** Foundation of business level strategies, Industry structure and positioning of firm in industry, Generic business strategies, Tactics for business strategies: Timing Tactics, Market Location tactics, Business strategies for different Industry Conditions
- Unit 10: Strategic Analysis and Choice:** Strategy Analysis and its Importance, Process of Strategic Choice, Focusing on Strategic Alternatives, analyzing the Strategic Alternatives, choosing from the Strategic Alternatives; Tools and Techniques for Strategic Analysis
- Unit 11: Strategy Implementation:** Concept of Strategy Implementation, Nature of strategy Implementation, Barriers to strategy Implementation, Model of Strategy implementation, Project Implementation: Project management and Strategy Implementation, Procedural Implementation: Regulatory Mechanism in India and Resource Allocation
- Unit 12: Structural Implementation:** Concept of Structure, Structure and Strategy, Stages of Development of Organizations, Types of Organizational structures, Organizational Design and Change; Information system and Control system and Reward system
- Unit 13: Behavioural Implementation:** Stakeholders' Relationship Management, Social Responsibility and Strategic Management, Business Ethics and its Importance
- Unit 14: Functional and Operational Implementation:** Functional strategies, Functional Policies and Plans, Marketing Policies and Plans, Production/Operations Policies and Plans, Human resource policies and plan, Information management plans and policies.
- Unit 15: Strategic Evaluation and Control:** Concept of Strategic Evaluation, Nature of Strategic Evaluation, Importance of Strategic Evaluation, Process of Strategic Evaluation, Strategic Control, Operational Control: process of Evaluation and Techniques of Strategic Evaluation and control

References:

- i. Chakraborty, SK; Foundations of Managerial Work- Contributions from Indian Thought; Himalaya Publishing House, 1989, Mumbai, pp 61-81
 - ii. Alan R. Andreasen and Philip Kotler, Strategic Marketing for Non Profit Organisations 6th Edition, Pearson Education, 2003,
 - iii. Porter, Michael and Kramer, Mark; “Strategy and Society: The Link between Competitive Advantage and Corporate Social Responsibility”, Harvard Business Review, December 2006
 - iv. Sisodia, Rajendra S ; Wolfe David B; and Sheth, Jagdish N; “How world class companies profit from Passion and Purpose – Firms of Endearment “; Sound View Executive Book Summaries, Vol. 29 No. 7, part 3, July 2007.(Wharton School Publishing 2007).
 - v. Cherunilam Francis (2015), Business Policy and Strategic Management, Himalaya Publication House , New Delhi
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SEMESTER 4***COURSE CODE 1: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT*****Course Objectives**

The objectives of the Course are to help the learners in-

- i. providing knowledge to the learners a stage wise exposure to the concepts of investment management
- ii. appreciating the instruments and the market place where the activity has to be practiced.

Course Outcomes

Upon successful completion of the course, the learners will be able to:

- i. Develop knowledge about the concepts of investment and investment analysis;
- ii. Describe the functions of stock markets in India and methods of raising capital from the security market;
- iii. Differentiate risk and return;
- iv. Compute economic, industry and technical analysis;
- v. Develop understanding about various fixed-income securities and risk factors associated with them.

Unit 1: Meaning of investment – speculation and Gambling – Investment avenues - Types of investors – Investment objectives – The investment process – Security Analysis – Meaning of security – Types of securities – Meaning of security analysis.

Unit 2: Securities Market: securities market, functions, stock markets in India, methods of raising capital, security market indices.

Unit 3: Risk and Return – Computation of return – Meaning and definition of risk – Types: (Systematic risk- Market risk, Purchasing power risk, Interest rate risk, Unsystematic risk- Business risk (Internal, External), Financial risk) – Minimising risk exposure

- Unit 4:** Risk measurement - Standard deviation – Meaning of Beta – Computation and interpretation – Use of beta in estimating returns. (Including simple problems)
- Unit 5:** Economic analysis: Factors in Domestic and International economy – Economic forecasting and stock-investment decisions – Types of economic forecasts – Forecasting techniques – Anticipatory surveys – Barometric or Indicator approach (Delhi School of Economics- ECRI methodology) – Money supply approach – Econometric model building – Opportunistic model building.
- Unit 6:** Industry analysis: Industry classification schemes – Classification by product and according to business cycle – Key characteristics in industry analysis – Industry life cycle – Sources of information for industry analysis.
- Unit 7:** Company analysis: Sources of information for company analysis (Internal, External) – Factors in company analysis – Operating analysis – Management analysis – Financial analysis – Earnings quality.
- Unit 8:** Technical Analysis - Meaning and Assumptions of technical analysis – Trend lines and their significance – Market indicators – The Dow theory – Market indices – Mutual fund activity – Confidence level – Price indicators – Support and Resistance levels – Gap analysis - New high-low – The most active list – Moving averages of stock prices – Volume indicators - Price-volume relationship – Short selling – Breadth of market (Advance/Decline) – Odd lot trading – Oscillators – Relative Strength Index (RSI) – Rate of Change (ROC) – Charting – Types of price charts – Price patterns.
- Unit 9:** Fixed-Income Securities – Overview of fixed-income securities – Risk factors in fixed-income securities (Systematic and unsystematic) – 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 – Convexity - Term structure of interest rates and yield curve – Duration - Valuation of preference shares.

Unit 10: Stock Return and Valuation – Anticipated returns, Present value of returns, Constant Growth model, Two-Stage Growth model, The Three-Phase Model, Valuation through P/E ratio.

Unit 11: Efficient Market Hypothesis (EMH) – Random Walk theory – Forms of EMH – EMH and empirical findings – Implication of EMH on fundamental and technical analysis – Market inefficiencies.

Unit 12: Portfolio Analysis – Selection and Evaluation – Meaning of portfolio – Reasons to hold portfolio – Diversification analysis – Markowitz's Model – Assumptions – Specific model – Risk and return optimization – Efficient frontier – Efficient portfolios – Leveraged portfolios – Corner portfolios – Sharpe's Single Index model – Portfolio evaluation measures – Sharpe's Performance Index – Treynor's Performance Index – Jensen's Performance Index.

Unit 13 Capital Market Theory – CAPM theory: Assumptions – CAPM Model – Capital Market Line (CML) – Security Market Line (SML) – Evaluation of securities – Present validity of CAPM – Arbitrage Pricing Theory (APT) – Assumptions – APT model – AP equation – Factors affecting return – APT and CAPM.

Unit 14: Portfolio Revision: Meaning, significance and strategies; portfolio evaluation meaning, performance management of portfolio.

Unit 15: Derivatives: Financial Derivatives – Meaning – Definition – Futures and Options – Pay-off in future and options – Stock and Index futures and options – Trading strategies – Commodity Derivatives – Structure of commodity exchanges – Commodity futures and options – Hedging using commodity futures.

Suggested Readings:

- M. Ranganathan and R. Madhumathi (2011), Investment Analysis and Portfolio Management, Pearson Education, New Delhi.
- Punithavathy Pandian (2016), Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd., New Delhi.

- Bharti V. Phathak (2014), Indian Financial System, Pearson Education, Delhi.
- Donald E. Fischer and Ronald J. Jordon (2011), Security Analysis and Portfolio Management, PHI.
- Prasanna Chandra (2010), Investment Analysis and Portfolio Management, TMH, Delhi.
- Fischer and Jordon (1995), Security Analysis and Portfolio Management, PHI; 6 editions.
- Fuller and Farrell (1987) Modern Investments and Security Analysis, McGraw-Hill Education.

COURSE 2: FINANCIAL MARKETS AND SERVICES

Course Objectives

The objectives of the Course are to help the learners in-

- i. developing a theoretical understanding among learners about the nature, structure, role, growth
- ii. functioning of various components of financial system in India.

Course Outcomes

Upon successful completion of the course, the learners will be able to:

- i. Develop understanding about the nature and role of Indian financial system;
- ii. Differentiate between money market and capital market;
- iii. Develop understanding about functioning of capital market in India;
- iv. Describe the regulatory procedure of financial system in India;
- v. Develop knowledge about the Trading and Settlement System in Stock Exchanges in India.

Unit 1: Indian Financial System and Markets: Nature and role of financial system; Financial system and financial markets; Financial system and economic development; Indian financial system – an overview; Financial Markets.

Unit 2: Money markets: Money market - meaning, constituents, functions of money market; Money market instruments - call money, treasury bills, certificates of deposits, commercial bills, trade bills etc.; Recent trends in Indian money market;

Unit 3: Capital Markets in India-I: Meaning, Functions, Intermediaries, Role of Primary Market – Methods of floatation of capital – Abuses in New Issues market – Problems of New Issues Market – IPO's – Investor protection in primary market – Recent trends in primary market – Book-building mechanism – On-line IPOs – SEBI measures for primary market

Unit 4: Capital Markets in India-II: Meaning, Nature, Functions of Secondary Market – Organisation and Regulatory framework for stock exchanges in India, Defects in working of Indian stock exchanges, SEBI measures for secondary market, Overview of major stock exchanges in India, Internet Trading.

- Unit 5: Listing of Securities:** Meaning – Merits and Demerits – Listing requirements, procedure, fee – Listing of rights issue, bonus issue, further issue – Listing conditions of BSE and NSE – Delisting.
- Unit 6: Merchant Banking:** Concept, functions and growth; Government policy on merchant banking services; SEBI guidelines; Future of merchant banking in India
- Unit 7: Trading and Settlement System in Stock Exchanges:** Indian Stock Exchanges: **BSE** – Different trading systems – Share groups on BSE – BOLT System, Different types of settlements – Pay-in and Pay-out – Bad Delivery – Short Delivery – Auction – **NSE** – Market segments – NEAT system options – Market types – Order types and Books – De-mat settlement – Physical settlement – Institutional segment – Funds settlement – Valuation debit – Valuation price – Bad and short delivery – Auction
- Unit 8: Over – the – Counter Stock Exchanges and Foreign Stock Exchanges:** Meaning – Structure – Advantages, Need – Features – Participants – Listing procedure – Trading and Settlement – Market making – Factors inhibiting growth of OTCEI.) Foreign Stock Exchanges: NYSE – Trading rooms – Players on NYSE trading floor – Role of specialist – Trading technology and procedure – Institutional trades – Depository system settlement, NASDAQ – NASD rules – Trading firms on NASDAQ – Market makers – ECN's – Order entry firms – Order execution on NASDAQ
- Unit 9: Stock Market Indices:** Meaning, Purpose, and Consideration in developing index – Methods (Weighted Aggregate Value method, Weighted Average of Price Relatives method, Free-Float method) – Stock market indices in India – BSE Sensex - Scrip selection criteria – Construction – Other BSE indices (briefly) – NSE indices – S&P CNX Nifty – Scrip selection criteria – Construction – Stock market indices in foreign countries (Overview).
- Unit 10: Securities & Exchange Board of India (SEBI):** Introduction – Constitution – Organisation – Objectives – Powers & Functions – SEBI (Disclosure & Investor Protection) Guidelines 2000 – SEBI (Stock Brokers & Sub Brokers) Regulations

1992 – SEBI (FII) Regulations – SEBI (Insider Trading) Regulations – Steps taken by SEBI in capital market.

Unit 11: New Instruments and Participants in Indian Stock Markets & Emerging

Instruments / Participants: ADR's - GDR's - Euro Issues – IDRs – FIIs – Meaning – Factors affecting FII investments – Growth of FII investment – SEBI guidelines for FII – FII limit, FDI – Meaning – Trends in FDI and FII investments in India
Challenges: Regional stock exchanges – Problems – Insider Trading – Meaning – Demutualization of stock exchanges – Meaning – Need – Process, recent developments.

Unit 12: Derivatives Markets: Definition – Types – Participants and functions – Development of exchange traded derivatives – Global derivatives markets – Exchange traded vs. OTC derivatives markets – Derivatives trading in India – L.C.Gupta Committee-J.R.Varma committee-Requirements for a successful derivatives markets

Unit 13 Non-Banking Financial Institutions: Concept and role of non-banking financial institutions; Different Non-Banking Financial Institutions, Sources of finance; Functions of non-banking financial institutions; Investment policies of non-banking financial institutions in India.

Unit 14: Insurance Sector: Insurance sector in India, Objectives, role, LIC and GIC; Crop Insurance, Micro Insurance, Entry of Private players in Indian insurance sector, Insurance Regulatory and Development Authority- role and functions.

Unit-15: Micro Finance: Meaning, Origin, Microfinance in India-Model of micro finance, Role Microfinance in Indian Economy, Role of NABARD in promoting microfinance, Problems of microfinance sector.

COURSE CODE 3:INTERNATIONAL FINANCE

Course Objectives

The objectives of the Course are to help the learners in-

- i. introducing learners to the international finance, trading and financial environment.
- ii. awaring about emerging issues such as outsourcing and environmental sustainability in the context of international business.

Course Outcomes

Upon successful completion of the course, the learners will be able to:

- i. Explain the meaning, features and scope of international finance;
- ii. Assess international financial environment, and basic features of the foreign exchange market – its characteristics and determinants;
- iii. Know the theoretical dimensions of international trade and intervention measures adopted; to appreciate the significance of different forms of regional economic integration and understand the concept of Balance of payment account and its components;
- iv. Explain the significance of different forms of regional economic integration and to appreciate the role played by various international economic organisations such as the ADB, IMF and World Bank;
- v. Examine the concept and form of foreign direct investment, and to create awareness about emerging issues in international business such as outsourcing and ecological issues.
- vi. Explain various institutions in international banking, their characteristic, rationale and scope.

Unit-1: International Financial Management: Scope of international finance, global links, objectives of MNCs, Distinguishing features of International finance, International business activities, trends of FDI in India, International business methods, Motivations for international business, field of international business.

Unit-2: International Monetary System:The gold standard, Price specie flow Mechanism, Decline of the gold standard, the inter war years, The Bretton wood system, Smithsonian agreement,

Unit-3: Exchange Rate:Flexible exchange rate regime, alternative exchange rate systems, Evaluation of floating rates, classification of currency arrangements, the European monetary system. Introduction to GATT agreements.

Unit-4: International Financial Institutions/Development Banks:The World Bank, Economic reform programmes. IMF, financial policies of IMF, its supported programmes, Asian development bank

Unit-5: Balance of Payments:BOP accounting, debits and credits, BOP statement, disequilibrium of BOP, types of disequilibrium, ways to overcome disequilibrium, Capital account convertibility, current account convertibility, causes of convertibility, problems of BOP statement

Unit-6: Foreign Exchange Market:Information and communication systems, functions of the foreign exchange market, the foreign exchange rates, arbitrage, foreign exchange markets, spot markets, cross rates of exchange, Bid-Ask spreads, forward market, Interest arbitrage, covered interest arbitrage and interest parity theory

Unit-7 Theories of Foreign Exchange Rate Movement and International Parity Conditions:Purchasing power parity, absolute purchasing power parity, relative purchasing power parity, graphic analysis of the international Fisher, comparison ppp, IFE, and IRP theories.

Unit-8: Management of Foreign Exchange Risk:Exchange risk, types of exposure, tools and techniques of foreign exchange risk management

Unit-9: Management of Foreign Exchange Translation:Translation methods, functional versus reporting currency, comparison of four translation methods according to Accounting Standards

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Unit-10: Management of Foreign Exchange Transaction Exposure:Measurement of transaction exposure, transaction exposure based on currency variability, managing transaction exposure, Hedging, Risk management products, currency correlation and variability as hedging tools, currency volatility over time.

Unit-11: Management of Economic Exposure:Transaction exposure versus economic exposure, measuring economic exposure, managing economic exposure, marketing management of exchange risk, production management of exchange risk, corporate philosophy for exposure management.

Unit-12:Multilateral Development Banks:IBRD, IMF, ADB

Unit-13: International Financial Market Instruments:ADR, GDR, Financial Swaps

Unit-14: Institutions in International Banking:Characteristic of International Banks – Rationale and Scope – Capital Adequacy, Loan Loss Provisioning and Regulatory – Legal and Accounting issues in International Banking – Forex Currency Accounts – Offshore Banking centers – Offshore centers in India

Unit-15 EURO Dollar Market:EURO Dollar Market, Mechanism – Syndicated Credit Procedures – External Commercial Borrowings – Mergers and Acquisitions – Cases of Recent Merger, Acquisitions and Bank Failures

Suggested Readings:

- Bennett, R. (2012). International Business. London: Pearson Education.
- Charles, W. L. H., & Jain, A. K. (2008). International Business, New York: McGraw Hill Education.
- V.K. Bhalla, International Business, S Chand
- Cherunilam, F., International Business -Text and Cases, PHI Learning Pvt. Ltd.
- Shapiro, A. C., Multinational Financial Management, Prentice Hall of India
- Czinkota, M. R., Ronkainen, I. A., & Moffett, M. H. (1998). International Business. Nashville: Southwestern Publishing Group.
- Daniels, J. D., Radenbaugh, L. H., Sullivan, D. P., & Salwan, P. (2016). International Business. London: Pearson Education.
- Griffin, R. W., & Pustay, M. W. (2002). International Business-A Managerial Perspective. New Jersey: Prentice Hall.
- Menipaz, E., & Menipaz A. (2011). International Business: Theory and Practice. New Delhi. Sage Publications India Pvt. Ltd.

COURSE CODE 4: CORPORATE FINANCIAL INFORMATION AND ANALYSIS

Course Objectives

The objectives of the Course are to help the learners in-

- i. acquaint the learners with theoretical understanding of corporate financial information and their analysis from different angles. It also aims that the learners should be able to analyse and interpret the financial statements.

Course Outcomes

Upon successful completion of the course, the learners will be able to:

- Develop understanding about corporate financial information;
- Analyse the financial information using different analysis tools like Ratio Analysis, Cash Flow Statement Analysis, Funds Flow Statement Analysis etc.;
- Interpret and analyse general purpose financial reports;
- Develop understanding about differing accounting policies and their impact on financial statements;
- Explain the techniques of financial statement analysis.

Unit 1: Introduction to Financial Analysis: Meaning and importance of financial analysis; Types of financial analysis; **Fundamental analysis** and **Technical analysis**; **Elements of financial analysis**; Why is financial analysis useful? Tools and techniques of financial statement analysis; Steps in financial analysis

Unit 2: Sources of Financial Information: Financial Statements (Balance sheet, Income statement, Statement of cash flow); Directors' Report; Auditor's Report; Prospectus; Public announcements; Internet; limitations in using accounting information with a global perspective; Evaluation of the quality of financial information

Unit 3: Corporate Financial Analysis: Overview of corporate financial analysis; Profitability analysis; Liquidity analysis; Valuation analysis; Investment financial analysis; Role of financial analysts; Inter-company transactions and profit confirmations

Unit 4: Framework of Financial Analysis: Income statement -Gross profit margin, Operating profit margin, Net profit margin etc.; Balance sheet; Balance Sheet Under Income Tax Act, Balance Sheet Under Companies Act; Liquidity ratios -Current ratio, Quick ratio, Interest coverage, Net working capital; Leverage ratios -Debt to equity,

Debt to capital, Debt to EBITDA etc.; Efficiency ratios -Inventory turnover, Account receivable days, Total asset turnover, Net asset turnover

- Unit 5: Financial Statements:** Nature, objectives and users of Financial Statements, elements of financial statements; Uses & Limitations of Financial Statements; Stakeholders of financial statements; articulation of financial statements; elements from which financial statements are constructed
- Unit 6: Forecasting Financial Statements:** general forecasting principles; seven steps of the forecasting framework; Build forecasts of future balance sheets; short cut forecasting techniques; forecast assumption and results;
- Unit 7: Financial Statements and Finance:**Accounting vs. Finance; Earnings Management: Accrual, Real, and Expectations Management;
- Unit 8: Financial Statement Analysis –I:** Cash Flow Statement –meaning, purpose, uses and structure;format of cash flow statement, preparing cash flow statement, reporting cash flows, interpreting the cash flow statement; Cash from operations; Cash from investing; Cash from financing
- Unit 9: Financial Statement Analysis –II:**Fund Flow Statement –meaning, uses and benefits; Why fund flow statement is prepared? Preparation of fund flow statement; Funds Flow Statement Analysis;Comparative Statement; Common Size Statement; Du-Pont Analysis
- Unit 10: Ratio Analysis and Trend Analysis :**Meaning of ratio analysis; Uses of ratio analysis; Types and examples of ratio analysis; Profitability analysis; Liquidity analysis; Operational analysis; Solvency analysis; Trend analysis –meaning and importance
- Unit 11: Risk Analysis:**Risk analysis –meaning and importance; Steps in risk analysis; Types of risk analysis; Qualitative vs. quantitative risk analysis; Components of risk analysis; Steps in risk analysis; Risk exposures and risk management; Advantages and disadvantages of risk analysis
- Unit 12: Profitability Analysis:**Meaning and importance of profitability analysis; How to Perform Profitability Analysis? Per-share analysis; Common-size analysis; Percentage change analysis; Segment profitability analysis; Rate of return analysis

- Unit 13: Financial Distress Analysis:** Meaning of financial distress; Signs of financial distress; Financial distress analysis; Causes and remedies of financial distress; Financial distress in companies; Effects of financial distress; Measurement of financial distress; Stages of financial distress
- Unit 14: Accounting Principles:** Accounting Principles –concept, importance and purposes; Regulatory bodies; Basic Accounting Principles; Generally Accepted Accounting Principles (GAAP); International Accounting Standards Board (IASB)
- Unit 15: Report Preparation:** Report preparation of financial statement analysis; Quality of financial reporting; Reporting regulation in India; Reporting regulations for Partnership firms; Reporting regulations of Companies; Recent trends in financial reporting;

COURSE CODE 5: CYBER SECURITY

Objectives

- Learn the foundations of Cyber security and threat landscape.
- To equip students with the technical knowledge and skills needed to protect and defend against cyber threats.
- To develop skills in students that can help them plan, implement, and monitor cybersecurity mechanisms to ensure the protection of information technology assets.
- To expose students to governance, regulatory, legal, economic, environmental, social and ethical contexts of cyber security
- To expose students to responsible use of online social media networks
- To systematically educate the necessity to understand the impact of cyber-crimes and threats with solutions in a global and societal context
- To select suitable ethical principles and commit to professional responsibilities and human values and contribute value and wealth for the benefit of the society

Course Outcomes

On completion of this course, the learners will be able to:

- Understand the cyber security threat landscape
- Develop a deeper understanding and familiarity with various types of cyber attacks, cyber-crimes, vulnerabilities and remedies thereto
- Analyse and evaluate existing legal framework and laws on cyber security
- Analyse and evaluate the digital payment system security and remedial measures against digital payment frauds
- Analyse and evaluate the importance of personal data its privacy and security
- Analyse and evaluate the security aspects of social media platforms and ethical aspects associated with use of social media
- Analyse and evaluate the cyber security risks
- Based on the Risk assessment, plan suitable security controls, audit and compliance
- Evaluate and communicate the human role in security systems with an emphasis on ethics, social engineering vulnerabilities and training
- Increase awareness about cyber-attack vectors and safety against cyber-frauds
- Take measures for self-cyber-protection as well as societal cyber-protection

MODULE 1: OVERVIEW OF CYBER SECURITY

Cyber security increasing threat landscape, Cyber security terminologies- Cyberspace, attack, attack vector, attack surface, threat, risk, vulnerability, exploit, exploitation, hacker., Non-state actors, Cyber terrorism, Protection of end user machine, Critical IT and National Critical Infrastructure, Cyber warfare, Case Studies.

MODULE 2: CYBER CRIMES

Cyber crimes targeting Computer systems and Mobiles- data diddling attacks, spyware, logic bombs, DoS, DDoS, APTs, virus, Trojans, ransomware, data breach., Online scams and frauds- email scams, Phishing, Vishing, Smishing, Online job fraud, Online sextortion, Debit/ credit card fraud, Online payment fraud, Cyberbullying, website defacement, Cyber-squatting, Pharming, Cyber espionage, Cryptojacking, Darknet- illegal trades, drug trafficking, human trafficking., Social Media Scams & Frauds- impersonation, identity theft, job scams, misinformation, fake news cyber crime against persons - cyber grooming, child pornography, cyber stalking., Social Engineering attacks, Cyber Police stations, Crime reporting procedure, Case studies.

MODULE 3: CYBER LAW

Cyber crime and legal landscape around the world, IT Act, 2000 and its amendments. Limitations of IT Act, 2000. Cyber crime and punishments, Cyber Laws and Legal and ethical aspects related to new technologies- AI/ML, IoT, Blockchain, Darknet and Social media, Cyber Laws of other countries, Case Studies.

MODULE 4: DATA PRIVACY AND DATA SECURITY

Defining data, meta-data, big data, non-personal data. Data protection, Data privacy and data security, Personal Data Protection Bill and its compliance, Data protection principles, Big data security issues and challenges, Data protection regulations of other countries- General Data Protection Regulations (GDPR), 2016 Personal Information Protection and Electronic Documents Act (PIPEDA)., Social media- data privacy and security issues.

MODULE 5: CYBER SECURITY MANAGEMENT, COMPLIANCE AND GOVERNANCE

Cyber security Plan- cyber security policy, cyber crises management plan., Business continuity, Risk assessment, Types of security controls and their goals, Cyber security audit and compliance, National cyber security policy and strategy.

Suggested Readings:

- Cyber Security Understanding Cyber Crimes, Computer Forensics and Legal Perspectives by Sumit Belapure and Nina Godbole, Wiley India Pvt. Ltd
- Information Warfare and Security by Dorothy F. Denning, Addison Wesley
- Security in the Digital Age: Social Media Security Threats and Vulnerabilities by Henry

- A. Oliver, Create Space Independent Publishing Platform
- Data Privacy Principles and Practice by Natraj Venkataramanan and Ashwin Shriram, CRC Press
 - Information Security Governance, Guidance for Information Security Managers by W. Krag Brothy, 1st Edition, Wiley Publication
 - Auditing IT Infrastructures for Compliance by Martin Weiss, Michael G. Solomon, 2nd Edition, Jones Bartlett Learning

COURSE CODE 6: FIELDWORK/INTERNSHIP/PROJECT STUDY (200 MARKS)

The objective of the Fieldwork/Internship/Project Study is to help the learners acquire ability to apply multi-disciplinary concepts, tools and techniques to solve organizational problems and/or to evolve new/innovative theoretical frame work. The duration of this component is six months. The learners need to submit a Project Synopsis/Proposal of Topic/Option of their choice followed by a Progress Report at the end of the fourth semester.

The Fieldwork/Internship/Project Study carries 200 marks and it is mandatory to submit the Project Report before the completion of the programme.

Annexure III

Coursewise Faculty allotment of MBA (FINANCIAL ANALYSIS) Programme

Semester	Course	Title of the Course	School	Discipline	Faculty/Course Coordinator
Semester 1	Course Code 1	Management Process and Organizational Behavior	MDSM	MGT	Dr. Smritishikha Choudhury
	Course Code 2	Managerial Economics	SKBSS	ECO	Prof Joydeep Baruah
	Course Code 3	Accounting for Managers	MDSM	COM	Dr. Dipankar Malakar
	Course Code 4	Information Technology in Management	MDSM	MGT	Dr. Chayanika Senapati
	Course Code 5	Fieldwork/Internship/Project Study	MDSM	MGT	Dr.Smritishikha Choudhury / Dr.Chayanika Senapati
Semester 2	Course Code 1	Human Resource Management	MDSM	MGT	Dr.Chayanika Senapati
	Course Code 2	Marketing Management	MDSM	MGT	Dr.Smritishikha Choudhury
	Course Code 3	Financial Management	MDSM	COM	Dr. Gobinda Deka
	Course Code 4	Legal Aspects of Business	MDSM	MGT	Dr. Chayanika Senapati
Semester 3	Course Code 1	Statistics for Management	HBST	Maths	Harekrishna Deka
	Course Code 2	Production and Operation Management	MDSM	MGT	Dr. Smritishikha Choudhury
	Course Code 3	Business Research Methodology	MDSM	MGT	Dr. Smritishikha Choudhury / Dr. Chayanika Senapati
	Course Code 4	Business Policy and Strategic Management	MDSM	MGT	Dr. Chayanika Senapati

Semester 4	Course Code 1	Security Analysis and Portfolio Management	MDSM	MGT	Dr. Gobinda Deka/ Dr. Dipankar Malakar/
	Course Code 2	Financial markets and Services	MDSM	MGT	Dr. Devajeet Goswami/ Dr. Dipankar Malakar/
	Course Code 3	International Finance	MDSM	MGT/ COM	Dr. Dipankar Malakar/ Dr. Devajeet Goswami
	Course Code 4	Corporate Financial Information Analysis	MDSM	MGT	Dr. Gobinda Deka/ Dr. Devajeet Gowami/
	Course Code 5	Cyber Security	HBST	COMP	Dr. Ridip Dev Choudhury
	Course Code 6	Fieldwork/Internship/Project Study	MDSM	MGT/ COM	Dr. Gobinda Deka / Dr. Devajeet Goswami/ Dr Dipankar Malakar

Annexure IV

Fieldwork/Internship/Project Guidelines

A. PROJECT FORMULATION:

This component of Fieldwork/Internship/ Project may be taken with the following perspectives

- The component should be done in an application area of M.B.A (Financial Management) programme.
- Comprehensive case study (covering single organization/multifunctional area problem, formulation analysis and recommendations) also may be conducted.
- Inter-organisational study aimed at inter-organisational comparison also may be conducted.
- Evolution of any new conceptual / theoretical framework.
- Field study (empirical study).
- It may be based on primary or secondary data.

B. PROPOSAL/SYNOPSIS/PLAN OF ACTION:

Learners will have to submit when the detailed guidelines will be made just before commencement.

C. TYPE OF THE FIELDWORK/INTERNSHIP/PROJECT:

The learners are expected to work on a real-life project preferably in some industry or any issues related to financial management. Learners are encouraged to work in the areas closely associated with their programme of study. The learner can formulate a project problem with the help of her/his Guide and submit the project proposal for approval to the Coordinator of the respective study centres. Approval of the project proposal is mandatory. If approved, the learner can commence working on it, and complete it.

D. INTERNSHIP

- i. The learner if not employed elsewhere, may choose an organization for internship projects. The University will help the learner in conceptualizing the proposal in consultation with the organizational guide.

- ii. The learner will have to submit the Internship Report with an endorsement certificate from the organization.
- iii. The learner will be required to submit a weekly diary of the activities conducted during the Internship period.

E. STEPS INVOLVED IN THE PROJECT WORK:

The project work should be done by the learner only. The role of the guide should be about guidance wherever any problem encounters during the preparation of project. The following are the major steps involved in the preparation of project, which may help you to determine the milestones and regulate the scheduling of the project:

- Select a guide in consultation with the coordinator (be in touch with the guide during the work).
- Select a topic.
- Prepare the project proposal in consultation with the project guide.
- Submit the project proposal (two copies, one to be returned to the candidate after approval) along with the necessary documents to the Coordinator of the study centre.
- Receipt of the project approval from the Coordinator of the study centre.
- Carry out the project-work.
- Prepare the project report.
- Submit the project report to the Coordinator of the study centre within 4 months from the last date of last examination of 3rd Semester.
- Appear for the viva-voce as per the schedule declared by the University.

F. RESUBMISSION OF THE PROJECT PROPOSAL IN CASE OF NON-APPROVAL:

- i. In case of non-approval, the suggestions for reformulating the project will be communicated to the learner by the Centre Coordinator. The revised project synopsis along with a new proforma, should be re-submitted along with a copy of the earlier synopsis and non-approval project proposal proforma to the Centre Coordinator.
- ii. If the learner wants to undertake a new project by changing his/her earlier project proposal, he will have to justify his new choice. Without valid ground and certification from his/her guide, no change in project proposal will be entertained.

- iii. In any case, changes in project proposal will not be allowed after submitting the second project proposal. The second proposal will be considered as final.
- iv. It is necessary that the learners finalize their project proposal well ahead of time.
- v. It is to be noted that changes in project proposal will not be entertained in the last month of the programme.
- vi. In order to complete the project in due time, a learner should devote at least 120 days for his/her project. This time should be judiciously divided into various phases like field study & interview, data collection, data tabulation, data interpretation and data analysis if the project is based on fieldwork.
- vii. If the learner chooses an academic area concerning evolution of any new conceptual / theoretical framework, a synopsis needs to be submitted with adequate review of literature, and formulation of research objectives, research questions and hypotheses as may be applicable.

G. PROJECT PROPOSAL FORMULATION:

The project proposal should be prepared in consultation with the guide. The project proposal should clearly state the project objectives. The project proposal should contain complete details in the following form:

- Proforma for Approval of Project Proposal duly filled and signed by both the learner and the Project Guide with date.
- Synopsis of the project proposal (4-6 pages) covering the following aspects:
 - (i) Title of the Project
 - (ii) Introduction and Objectives of the Project
 - (iii) Methodology
 - (iv) Project Planning and Scheduling
 - (v) Reference.
- Violation of the project guidelines will lead to the rejection of the project at any stage.

H. PROJECT REPORT SUBMISSION:

After completion of the work two copies of the report need to be submitted to the Centre Coordinator and a copy of the report should be kept by the candidate. The candidate should carry the copy of the report at the time of viva voce examination and get it verified and signed by the examiner. Out of the two copies submitted to the respective Study Centre Coordinator, one copy is to be marked as 'University Copy' and the second copy is to be marked as 'Study Centre Copy'.

I. ASSESSMENT GUIDELINES FOR PROJECT EVALUATION:

Each component of the project work and the viva voce carries its own weightage, so the learner needs to concentrate on all the sections given in the project report formulation.

J. PROJECT EVALUATION:

The Project Report is evaluated for 200 marks. Viva-voce is compulsory and forms part of evaluation. A learner in order to be declared successful in the project must secure 40% marks in each component (i) Project Evaluation and (ii) Viva-voce. The learners must compulsorily clear both the components of the project. If a learner submitted the project report as per the schedule and fails to attend viva, her/his Project will remain incomplete and should contact the Coordinator of the study centre. The candidate may use power point for viva-voce in consultation with the project guide.

K. ARRANGEMENT OF CONTENTS:

The sequence in which the project report should be arranged and bound should be as follows:

1. Cover Page
2. Inside cover page
3. Certificate of Originality by the Project Guide
4. Acknowledgement
5. Abstract
6. Table of Contents
7. List of Tables

8. List of Figures
9. Chapters
10. References
11. PAGE DIMENSION AND BINDING SPECIFICATIONS: The project report should be prepared in A4 size, and should be in spiral binding. Abstract –Abstract should be a one page synopsis of the project work, typed in doubleline spacing (about 300 words with maximum 6 key words). Font Style Times New Roman and Font Size 12.
12. Table of Contents–The table of contents should list all headings and sub- headings. The title page and Certificate will not find a place among the items listed in the Table of Contents. 1.5 line spacing should be adopted for typing the matter under this head.
13. List of Tables–The list should use exactly the same captions as they appear above the tables in the body of the report. 1.5 line spacing should be adopted for typing the matter under this head.
14. List of Figures –The list should use exactly the same captions as they appear below the figures in the body of the text. 1.5 line spacing should be adopted for typing the matter under this head.
15. Chapters- The chapters may broadly be divided into the following parts with minimum total number of pages ranging from 50 to 700-
 - (i) Introductory chapter
 - (ii) Objectives and importance (significance) for the Study,
 - (iii) Research Methodology opted for the Study (stating nature, sources, collection of data; research tools and techniques to be used; sampling procedure)
 - (iv) Limitations and Scope of the Study
 - (v) Data Analayisis and Interpretaion
 - (vi) Conclusion
 - (vii) References
16. List of References- The listing of references should be typed 4 spaces below the heading “REFERENCES” in alphabetical order, in single spacing and left-justified. Typing Instructions- The impression on the typed copies should be black in colour. 1.5 line spacing should be used for typing the general text. The general text shall be typed in the

Font style: 'Times New Roman' and Font size: 12. Use A4 (210 mm X 297 mm) for all copies submitted. Use only one side of the paper for all printed/typed matter.

17. Page Numbering- Every page in the project report, except the project report title page, must be numbered. The page numbering, starting from acknowledgement and till the beginning of the Introductory chapter should be printed in small Roman numbers, i.e, i, ii, iii, iv..... The page number of the first page of each chapter should not be printed. All page numbers from the second page of each chapter should be printed using numerical, i.e. 2,3,4,5... All printed page numbers should be located at the bottom centre of the page.
- Chapter Numbering- Use only Roman numerical. Chapter numbering should be centered on the top of the page using large bold print. < size 15> TEXT-COLOR -Black SECTION HEADINGS -Times New Roman 12 pts., bold print and all capitals. SUBSECTION HEADINGS -Times New Roman 12 pts., bold print and leading. capitals. ie. Only first letter in each word should be in capital. JUSTIFICATION The text should be fully justified MARGINS The margins for the regular text are as follows:

LEFT = 1.50"

RIGHT = 1.00"

TOP = 1.00"

BOTTOM = 1.00

L. ELIGIBILITY CRITERIA OF A PROJECT GUIDE

- i. A Faculty of the Maniram Dewan School of Management, KKHSOU headquarter.
- ii. Any university teachers in the area of Commerce, Management and Economics with minimum five years of teaching experience (Preferably PhD /M.Phil).
- iii. Any college teachers in the area of Commerce, Management and Economics affiliated to any Indian University recognized by UGC and having minimum five years of teaching experience. (Preferably PhD /M.Phil).
- iv. Faculties in the departments of Commerce, Business Management or Economics in colleges/institutions which are recognized Study centres of KKHSOU and having minimum five years of teaching experience.