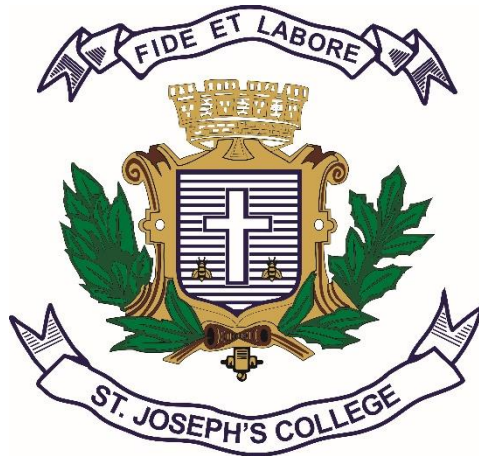


**ST.JOSEPH'SCOLLEGE (AUTONOMOUS)**

**BENGALURU-27**



Re-accredited with '**A++**' **GRADE with 3.79/4 CGPA** by NAAC Recognized by UGC as College of Excellence

**DEPARTMENT OF MANAGEMENT**

**SYLLABUS FOR UNDERGRADUATE PROGRAMME**

**BBA –Strategic Finance**

**For Batch 2019 onwards**

## 1.0 About the College

St. Joseph's College (Autonomous), Bangalore is one of the oldest colleges in the state of Karnataka with a history of more than 137 years. It has been conferred as College of Excellence by the University Grants Commission (India). The college is awarded a rating of A++ (3.79/4), in the 4th cycle of re-accreditation by the National Assessment and Accreditation Council (NAAC) in 2017. St. Joseph's College has around 300 teaching and non-teaching staff and more than 6000 students.

### VISION

St. Joseph's College's objective is to prepare men and women for the service of others, especially the poor and the oppressed. We provide opportunities to the students to critically understand society and its structures so that education will assist them in working for a humane and just society. Stress is laid on academic excellence, character formation and social concern.

### MISSION

1. Academic Excellence: Studying subjects is a major task. All the necessary facilities are made available for students like reading room, good library and computer lab with internet facility to assist them in the same.
2. Character Formation: Character development is an essential aspect of education. A person is what his/her values are. Your character includes your behavior, your values and attitudes to life and to others and the way you face life. Building up character, a sense of hard work, perseverance, honesty, integrity, sensitivity to others and universal love that embrace all people, cutting across barriers of language, religion and caste.
3. Social Concern: The Management has made a policy of admitting, as far as possible, students from the socio-economically marginalized groups. It is the vision of the college to train students who are socially conscious and ready to stake their lives for the oppressed and the exploited. Our task as educators is to create in the student a deeper understanding of oneself and to change the world by creating plentiful opportunities for personal and social growth and total development. For the members of the Society of Jesus, education is not a commercial activity. It is a mission.

Our mission is to build up a group of young men and women who would be agents of change in society and work towards a secular world of fraternity, equality, and justice.

## 2.0 Faculty of Commerce and Management

School of Commerce and Management at St. Joseph's College provides an enabling environment to help its students stand out both academically and in shaping them to an overall balanced personality both in terms of the college's vision and today's competitive environment. Since its commencement, the school has continuously evolved offering diverse programs in the field of business studies. The school aims at a holistic and integral formation of its students, fostering in them a spirit of academic excellence, character formation and social concern, shaping them to become "men and women" for others. The school strives to equip in its students' skills required to face the challenges of a dynamic business world.

### Vision

To impart value-based quality education to serve the ever-changing global needs in the field of commerce by preparing men and women who will be agents of change.

### MissionStatement

The School of Commerce and Management strives to provide quality Commerce education by adopting effective teaching-learning processes along with developing the required values, skills and attitudes to create business leaders with a passion for the world of business who will understand the economic, social, and global context of business.

### 3.0 Program Profile

The Programme is designed to provide a basic understanding of Management education and to train the students in communication skills effectively and inculcate entrepreneurship skills and decision-making capabilities. The Programme also includes practical exposure in the form of case studies, projects, presentations, industrial visits and interaction with experts from the industry. It facilitates students to acquire adequate knowledge in the field of Business Administration, HR management, Organizational behavior, Business communication, Management skills, Corporate administration, Finance management, Business laws, Business ethics, Accounting, planning, International business, Event management, Quantitative methods, Research, Marketing, Entrepreneurial Development and Operations management. The Programme also offers CBCS (Choice Based Credit System) in the fourth Semester which is inter-disciplinary in nature.

- ☛ Duration: 3 years (6 semesters). A student successfully completing Three (03) years of the program will be awarded Bachelor's Degree in Business Administration in Strategic Finance (B.B.A-SF).
- ☛ Eligibility for admission: Candidates who have completed Two years Pre—University course of Karnataka State or its equivalent are eligible for admission into this course as notified by the University from time to time. Further, a candidate applying for the program must meet the prescribed performance level in admission interview and admission entrance (if applicable).

#### **PROGRAM EDUCATIONAL OBJECTIVE [PEOs]**

1	The three year BBA program aims at developing a student's intellectual ability, executive personality, and management skills through an appropriate blending of business and general education.
2	To make sustained efforts for the holistic development of the students and thereby empower them to ably face the challenges posed by a changing business environment.
3	The program also seeks to prepare students to be job-ready or drive entrepreneurship initiatives or higher education in business at home and abroad.
4	To inculcate a spirit of Ethics and Social Commitment in the personal and professional life of management graduates so that they add value to the society.

PEOs TO MISSION STATEMENT MAPPING				
MISSION STATEMENTS	PEO1	PEO2	PEO3	PEO4
1. Academic Excellence	H		M	
2. Character Formation	M	H	L	
3. Social Concern				H

## PROGRAM OUTCOMES (POs)

1	PO1	Acquire knowledge of Professional courses & management practices, skills in functional areas of Business with special emphasis on professional accounting and finance.
2	PO2	Analyze qualitative and quantitative problems by collecting, analyzing data using Mathematical, statistical, ICT and risk management techniques to solve the complex business problems as management professionals.
3	PO3	Exhibit creative and critical thinking skills in solving managerial problems arising due to changes in global business environment
4	PO4	Acquire entrepreneurial traits to start and manage their innovative businesses.
5	PO5	Demonstrate people skills, communications skills, personality traits, professionalism, social and Emotional intelligence and also exhibit spirit of cooperation, leadership and teamwork to accomplish pre-defined goals.
6	PO6	Awareness of social responsibility and issues that business enterprises must address, including business ethics, cultural diversity and ecological concerns

## POs TO MISSION STATEMENT MAPPING

MISSION STATEMENTS	PEO1	PEO2	PEO3	PEO4	PEO5	PEO6
1. Academic Excellence	H	H	H			
2. Character Formation	M	L	M	H	H	L
3. Social Concern	M		L	L		H

H=High | L=Low | M=Moderate

## 4.0 Program Structure

BBA (Strategic Finance) The Programme integrates a bachelor's programme in Business Administration with the globally recognized Certified Management Accountant (CMA) certification offered by the Institute of Certified Management Accountants (ICMA), the certification division of IMA, USA. The CMA program is offered through the authorised CMA partner Miles Academy. On successful completion of the programme, students will get the BBA degree through St. Joseph's College and CMA certification will be awarded by ICMA on fulfilment of educational requirement and professional requirement. This unique programme is designed to familiarize students with the financial decision-making process and working of financial markets. The programme helps students to:

- ☞ Learn the advanced technical tools, analytical skills and creative outlook which are now essential to be successful in the financial world
- ☞ Apply current theory and analytical techniques to real finance industry situations
- ☞ The programme is designed to provide students with the expert level knowledge of financial planning, analysis, control, decision support, and professional ethics and the working level knowledge of general

The Program Consists of:

1. **Professional Course (PC):** These are courses that are part of CMA program. The coaching for these courses are provided by our partners miles academy.
2. **Foundation Course (FC):** Foundation Courses (compulsory) which give general exposure to a student in communication and subject-related area. The foundation courses are offered at the centralized level by the foundation courses department of the college. The foundation courses are generally offered at the end of these semester.
3. **Core Course (CC):** A course that should compulsorily be studied by a candidate as a core requirement. The core course provides a sound knowledge of the program.
4. **Allied Course (AC):** A course that is being closely associated with the program. Knowledge of allied courses supports better understanding and implementation of knowledge acquired from core courses.
5. **Open electives (OE):** These are of general nature and unrelated to the discipline to expose the student in areas such as general knowledge, personality development, economy, civil society, governance, etc.
6. **Elective Course (EC):** Generally a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or which enables an exposure to some other discipline/subject/domain or nurture the candidate's proficiency/skill.
7. **Skill Enhancement Courses (SEC):** These courses are designed to provide practical exposure to students and equip students with relevant skills required for professional and personal growth. They are as follows:
  - a. **Internship:** As a part of the course completion requirement, it is mandatory for students of BBA to complete 6 weeks of internship after the completion of their IV semester examination.
  - b. **Business and Corporate Etiquettes:** A course in the 4<sup>th</sup> semester is designed to help students in developing interpersonal skills, professionalism and corporate etiquette.

## 5.0 Program Pedagogy

Our teaching pedagogy is uniquely devised keeping in consideration the potential of every student so that it may cater to the needs of students at every level from brilliant, mediocre to average. The pedagogy used by our course instructors encourages independent thinking and helps the students develop holistic perspectives, strong domain knowledge, contemporary skills-set and a positive attitude.

Classroom Methodologies	Beyond Classroom	Industry Exposure
1. Classroom learning 2. Use of multimedia (PowerPoint presentation, audio visual s). 3. Case studies 4. Games and group activities 5. Role play 6. Guest Lectures 7. Assignments & Quizzes	1. Conferences 2. Projects 3. Seminars and workshops 4. Development programs 5. Fests and competitions 6. Learning exchange programs 7. Research-based assignments 8. Outreach and drives	1. Internships 2. Industrial visits 3. International study tours

## 6.0 Program Assessment

Being in an Autonomous system, the college has adopted the Credit Grade Based Performance Assessment (CGPA). The weight of the components of the course is as directed by the Bangalore University. The course gives 30% weightage to Continuous Assessment (CA) comprising of Centrally Organized Mid Semester Test and other exercises such as quiz, seminars, assignments, etc. and 70% weightage is given to End Semester Examinations.

Students must score a minimum of 35% / 25 marks in their End Semester Examination (ESE). The End Semester Examination (ESE) will be held for 2½ hours & for 70 marks. Students must score a minimum of 40% in aggregate of the CIA + ESE in each paper, as a minimum mark for passing.

### Components of Continuous Assessment

Assessment methods	Remarks	CA marks
Mid-semester examination	<ul style="list-style-type: none"> <li>▪ One-hour examination</li> <li>▪ 30 marks written examination</li> <li>▪ Centrally organized test</li> </ul>	15
Assignment and tasks	Decided by the course instructor	10
Attendance	Attendance	Marks
	95%-100%	5
	91%-94.99%	4
	85%-90.99%	3
	80%-84.99%	2
	75%-79.99%	1
	TOTAL	30

#### GUIDELINES FOR QUESTION PAPER SETTING AND SCHEME OF EVALUATION

- ☞ End semester Examination Question Paper Pattern. Time: 2 hours 30 minutes. Maximum marks: 70. The evaluation system comprises of both internal faculty for question paper setting and for valuation of papers.
  - ☞ Question papers received will go through the Board of Examiners for scrutiny for content, the suitability of marks, the inclusion of topics and typographical / mistakes and language.
1. Section A: Conceptual (5x2 marks=10) 5/6 questions: In this section, questions seek to test a student's conceptual knowledge of the subject and fact retaining abilities
  2. Section B: Analytical (3x5 marks=15) 3/4 questions: Questions in this section are to test whether students can analyze.
  3. Section C: Descriptive (2 x15 marks =30) 2/3 questions: In this section, students are required to use a combination of facts, concepts, theories and judgment to explain the subject matter. Writing skills are also tested in this section.
  4. Section D: Case Study/ Compulsory Question (1 x 15 marks = 15): This section tests a student's ability to practically apply their theoretical knowledge of the subject. For papers, theory-based papers, either a case study or compulsory questions can be asked. For practical based papers, questions are numerical in nature. All CMA embedded papers will have Section-A with MCQ questions and Compulsory Case study questions under Section-D.

1. Program: An educational programme in Business Administration leading to award of Degree. It involves events/activities, comprising of lectures/tutorials/outreach activities/project work/viva/seminars/ internship/assignments/presentations/self-study/quiz etc., or a combination of some of these.
2. Course: Refers to usually referred to as 'subjects' and is a component of a program. All Courses need not carry the same weight. Courses should define learning objectives and learning outcomes. A Course may be designed to comprise lectures/tutorials/laboratory work/fieldwork/outreach activities/project work/vocational training/viva/seminars/term papers/assignments/presentations/self-study/quiz etc. or a combination of some of these.
3. Credit: Choice Based Credit System (CBCS) program in which the students have a choice to choose from the prescribed courses and adopt an interdisciplinary approach to learning.
4. Outcome-Based Education (OBE): An approach to education in which decisions about the curriculum are driven by the outcomes the students should display by the end of the course- professional knowledge, skills, abilities, values and attitudes- rather than on the educational process.
5. Programme Educational Outcomes: PEOs are statements that describe the Institution's Mission aligned with the program.
6. Program Outcomes: POs are statements that describe what the students graduating from any of the educational Programmes should be able to do.
7. Course Outcomes: COs are statements that describe what students should be able to do at the end of a course.



# COURSE MATRIX

**CourseMatrix: Bachelor of Business Administration (BBA) – Strategic Finance**

**SixthSemester**

Code	CourseTitle	Structure	Hours	Credits	Marks
<b>FirstSemester</b>					
BBASF1119	FinancialAccounting	CC	4	4	100
BBASF1219	BusinessEconomics	AC	4	4	100
BBASF1319	Quantitativetechniques-I	AC	4	4	100
BBASF1419	FinancialPlanning&Performance(CMA)	CC	4	4	100
<b>SecondSemester</b>					
BBASF2119	BusinessManagement	CC	4	4	100
BBASF2219	QuantitativeTechniques– II	CC	4	4	100
BBASF2319	HumanResourceManagement	AC	4	4	100
BBASF2419	FinancialReporting(CMApaper)	CC	4	4	100
<b>ThirdSemester</b>					
BBASF3119	MarketingManagement	CC	4	4	100
BBASF3219	BankingTheory&Practice	CC	4	4	100
BBASF3319	FinancialAnalytics&Control(CMA)	CC	4	4	100
BBASF3419	FinancialDecisionMakingI(CMA)	CC	4	4	100
<b>FourthSemester</b>					
BBASF4119	BusinessResearch	CC	4	4	100
BBASF4219	FinancialDecisionMakingII(CMA)	CC	4	4	100
BBASF4319	BusinessandCorporateEtiquettes	SEC	2	2	50
BBASF4419	EventManagement	AC	2	2	50
	CHOICEBASEDCREDITSYSTEM-1	OE	2	2	50
	CHOICEBASEDCREDITSYSTEM-2	OE	2	2	50
<b>FifthSemester</b>					
BBASF5119	ManagementAccounting	CC	4	4	100
BBASF5219	IncomeTax	CC	4	4	100
BBASF5319	InternationalBusiness	CC	4	4	100
BBASF5419	EntrepreneurialDevelopment	CC	4	4	100
	Electives-1	EC	4	4	100
	Electives-2	EC	4	4	100
	INTERNSHIP	SEC	6W	2	

BBASF6119	ServiceManagement	CC	4	4	100
BBASF6219	BusinessTaxation	CC	4	4	100
BBASF6319	Production&OperationsManagement	CC	4	4	100
BBASF6419	Business Law	CC	4	4	100
	Electives-1	EC	4	4	100
	Electives-2	EC	4	4	100

**ELECTIVEGROUPS**

**FINANCELECTIVES**

BBADEF5519	SecurityAnalysisandPortfolio Management	EC	4	4	100
BBADEF5619	Financial Services	EC	4	4	100
BBADEF6519	FinancialModellingwithEXCEL	EC	4	4	100
BBADEF6619	Financial & Commodity Markets	EC	4	4	100

**MARKETINGELECTIVES**

BBADEM5519	RetailManagement	EC	4	4	100
BBADEM5619	ConsumerBehavior	EC	4	4	100
BBADEM6519	StrategicBrandManagement	EC	4	4	100
BBADEM6619	DigitalMarketing	EC	4	4	100

**HUMANRESOURCEMANAGEMENTELECTIVES**

BBADEH5519	GlobalHRM	EC	4	4	100
BBADEH5619	HumanResourceDevelopment	EC	4	4	100
BBADEH6519	CompensationManagement	EC	4	4	100
BBADEH6619	LabourLaw	EC	4	4	100

**BANKING&INSURANCELECTIVES**

BBADEB5519	IndianFinancialSystem	EC	4	4	100
BBADEB5619	BankingTechnologyandManagement	EC	4	4	100
BBADEB6519	RiskManagementforBanks&InsuranceCompanies	EC	4	4	100
BBADEB6619	InsurancePlanning&Management	EC	4	4	100

# III Year BBA Syllabus

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**5<sup>TH</sup>  
SEMESTER  
BBA**

V Semester			
Course Title	<b>Management Accounting</b>	<b>Credits</b>	<b>Hours</b>
Course Code	<b>BBASF5119</b>	<b>4</b>	<b>60</b>

### Course Objectives

1. The objective of this subject is to enable the students to understand the analysis of financial statements
2. To interpret financial statements with a view to prepare management reports for decision-making.

### Course Outcomes

1. Understanding the basis of decision making accounting
2. Preparation of cash flow statement
3. Analysis of financial statements
4. Calculation and interpretation of ratios
5. Preparation of management reports.

### Reference Books

- Cost and Management Accounting- M.N Arora Himalaya Publishing House, Mumbai.
- Advanced Cost Accounting-S.N Maheshwari, Sultan Chand Publishing House
- Management Accounting-Khan and Jain, Tata McGraw Hill, New Delhi.
- Management Accounting-R.S.N. Pillai & Bhagavati, S. Chand Publications, New Delhi.
- Management and Cost Accounting- Drury, Colin ,8 th Ed., Cengage Learning..

### Self-Learning Topics: [8 hours]

1. Analyse the financial statements of a Limited Co.
2. Interpreting the Financial Ratios of a Limited Co.

COURSE CONTENTS		
<b>Unit 1</b>	<b>Introduction to Management Accounting</b>	<b>6 Hours</b>
Meaning - Definition - Objectives -Features- Role of Management Accountant- Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting.		

<b>Unit 2</b>	<b>Financial Statement Analysis</b>	<b>8 Hours</b>
Analysis of Financial Statements: Types of Analysis - Methods of Financial Analysis - Problems on Comparative Statement analysis - Common Size Statement analysis- Trend Analysis.		
<b>Unit 3</b>	<b>Ratio Analysis</b>	<b>14 Hours</b>
Ratio-Meaning-Classification-Liquidity ratios-Turnover Ratios-Solvency Ratios-Profitability Ratios- Interpreting the Financial Ratios of a Limited Co and Preparation of Balance sheet from Ratios.		
<b>Unit 4</b>	<b>Fund Flow Statement and Cash Flow Statement</b>	<b>16 Hours</b>
Fund Flow Statement -Meaning and Concept of Fund - Meaning and Definition of Fund Flow Statement - Differences between Cash Flow Statement and Fund Flow Statement - Procedure for preparation of Fund Flow Statement - Statement of changes in Working Capital - Statement of Funds from Operations - Statement of Sources and Applications of Funds –(Simple Problems only).		
Cash Flow Statement-Meaning and Definition of Cash Flow Statement - Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement - Limitations of Cash Flow Statement - Provisions of Ind AS-7 (old AS 3) - Procedure for preparation of Cash Flow Statement - Cash Flow from Operating Activities - Cash Flow from Investing Activities and Cash Flow from Financing Activities - Preparation of Cash Flow Statement according to Ind AS-7 (old AS 3) (Indirect Method Only).		
<b>Unit 5</b>	<b>Management Reporting</b>	<b>08 Hours</b>
Meaning of Management Reporting - Requisites of a Good Reporting System - Principles of Good Reporting System - Kinds of Reports - Drafting of Reports under different Situations.		

<b>V Semester</b>			
Course Title	<b>Income tax</b>	<b>Credits</b>	<b>Hours</b>
Course Code	<b>BBASF5219</b>	<b>4</b>	<b>60</b>
<b>Course Objectives</b>			
<ol style="list-style-type: none"> <li>1. To justify the concept of tax, its use, types and purpose.</li> <li>2. To expose the students to the various provision of Income Tax Act relating to computation of Income of individual assessee only.</li> </ol>			
<b>Course Outcomes</b>			



1. Understand the basis of charge of Income tax in India.
2. Comprehend the concept of residential status and its importance in tax incidence.
3. Remember the provisions of salary income and apply them to calculate taxable salary.
4. Identify income under various heads of income for the purpose of income tax.
5. Solve taxable income and calculate tax liability of individual assessee.

#### Reference Books

- Direct taxes-law and practices -Dr. Vinod k. Singhanian, Taxmann publication.
- Direct taxes-law and practices, Dr. Mehrotra and Dr. Goyal Shitya Bhavan publication.
- Income tax Law and Practice– Gaur, Narang, Gaur and Puri, Kalyani publishers.

#### Self-Learning Topics: [8 hours]

1. Preparation of return of income: Manually
2. On-line filing of returns of income & TDS.
3. List of enclosures to be made along with IT returns (with reference to salary income)

COURSE CONTENTS		
<b>Unit 1</b>	<b>Introduction to Income Tax</b>	<b>8 Hours</b>
Meaning and Classification of taxes, Brief history of Income Tax, legal frame work, cannons of taxation; Finance Bill; Scheme of income tax; Definitions - Assessee, person, assessment year, previous year; Income, gross total income, total income, agricultural income, exempted incomes u/s 10 (restricted to individual assessee).		
<b>Unit 2</b>	<b>Residential Status and Tax Incidence</b>	<b>10 Hours</b>
Concept of Residential status, residential status of individual assessee - resident and ordinarily resident, resident but not ordinarily resident, non-resident; Residential status and incidence of tax – Indian and foreign income, incidence of tax for different tax payers, meaning of receipt of income, receipt vs. remittance, actual receipt vs. deemed receipt.		
<b>Unit 3</b>	<b>Income from Salary</b>	<b>14 Hours</b>
Meaning & Definition – Basis of Charge – Allowances – Fully Taxable Allowances, Partly Taxable Allowances, Fully Exempted Allowances; Perquisites – Tax Free Perquisites, Perquisites Taxable in all Cases: Rent free accommodation - Concessional accommodation, Personal obligations of the employee met by the employer – Perquisites Taxable in Specified Cases; Provident Funds –types and tax treatment, Deductions from Salary U/S 16 –		

Problems on Income from Salary.

<b>Unit 4</b>	<b>Other heads of Income</b>	<b>10 Hours</b>
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Income from house property, Profits and gains from business and profession, Capital gains, Income from other sources – Meaning and basis of charge for all heads, Deductions from Annual value of house property, Expenses and losses expressly allowed and expressly disallowed in computing income from sole proprietorship business, Concept of indexation in capital gains, various income from other sources and their taxability. (Theory only)

<b>Unit 5</b>	<b>Computation of total income and Assessment of individuals</b>	<b>10 Hours</b>
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Computation of Gross Total Income, deductions from GTI (Section 80 C, D and CCD) computation of total income and tax liability of Individual assessee, problems - In case of Income from other heads except salary (Computed income shall be given).

### V Semester

Course Title	<b>INTERNATIONAL BUSINESS</b>	<b>Credits</b>	<b>Hours</b>
Course Code	<b>BBASF5319</b>	<b>4</b>	<b>60</b>

### Course Objectives

1. To familiarise the students with the concepts, functions and theories of international business.
2. To impart knowledge about the skills and abilities required in international business environment.

### Course Outcomes

1. Comprehend the most widely used international terms and concepts.
2. Identify the impact of political, economic, social and cultural variables in international business.
3. Analyse the international business from a multi-centric perspective.
4. Understand the procedure of EXIM trade.
5. Develop an entry strategy into other markets recognising the forces governing the process of globalisation.

### Reference Books

- International Business, Aswathappa. K., Tata McGraw Hill
- International Business, Don Ball and Wendell McCulloch, McGraw - Hill
- International Business, Subba Rao, Tata McGraw Hill
- International Business, Mohammed Umair, Skyward publishers
- International Business, Rosy Joshi, Kalyani Publisher.

**Self-Learning Topics: [8 hours]**

1. International Marketing Intelligence (Meaning and sources)
2. Study International product life cycle.
3. Regional trading blocs-EU, NAFTA, Mercosur, APEC, ASEAN, BRICS, SAARC (Structure and functions only) bilateral agreements.
4. Study the Liberalised remittance scheme.

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Nature of International Business</b>	<b>8 Hours</b>
Nature and Scope of International Business (IB); International Trade Drivers of IB; Comparison-IB and domestic business; Participants in International Business; Theories of International Trade; Modes of entering international business; Approaches to International Business (Ethnocentric, Polycentric and Regio-centric).		
<b>Unit 2</b>	<b>Globalisation</b>	<b>10 Hours</b>
Features of Globalization; Stages of Globalization; Manifestation of Globalization; Benefits and pitfalls of globalization on Indian economy; Essential Conditions for Globalization; Barriers to Globalization in India; Role of WTO in promoting Globalization; International Organization Models (International, Multinational, Global, Transnational Companies); Types of MNCs; Organizational Structures for International Operations-Functional Structure, Product Structure, Geographical Structure, Matrix Structure, SBU structure; Role of MNCs in International Business. De-globalization and Coopetition(Meaning only).		
<b>Unit 3</b>	<b>International Marketing Environment</b>	<b>10 Hours</b>
Market Environment; Components of International Marketing Environment-Micro Environment (Functional areas of Business, Suppliers, Marketing intermediaries, Customer; Competitors; Shareholders); Macro Environment (PESTLE).		
<b>Unit 4</b>	<b>International Human Resource Management</b>	<b>14 Hours</b>
International Human Resource Management- Meaning and scope of IHRM, Comparison-IHRM and domestic HRM; HR planning; Selection of expatriates; Expat training; Expat remuneration. Factors influencing expat compensation, reasons for expatriate failure and ways of avoiding it; process of repatriation, Need for induction and orientation for international employees.		

**V Semester**

Course Title	<b>Entrepreneurial Development</b>	<b>Credits</b>	<b>Hours</b>
Course Code	<b>BBASF5419</b>	<b>4</b>	<b>60</b>

**Course Objectives**

1. To enable students to understand the concepts of entrepreneurship

<b>Unit 5</b>	<b>EXIM trade</b>	<b>10 Hours</b>
Purpose of Export Trade; Benefits of exports to companies; Types of Exports, Procedure, Steps & Documentation; Pricing in Export/Import Trade; Functions and services of EXIM bank; Financing of exports and imports ; India's recent EXIM Policy.		

2. To facilitate students to prepare a business plan.

### Course Outcomes

1. Evaluate the business environment in order to identify business opportunities.
2. Identify the elements of success of entrepreneurial ventures
3. Analyse the legal and financial conditions for starting a business venture
4. Understand the importance of marketing and management in small businesses venture,
5. Drafting a business plan.

### Reference Books

- Entrepreneurship Development and Small Business Enterprise, Poornima M , Pearson Education.
- Entrepreneurial Development, Dr. Venkataramana, Sultan Chand Publishing House.
- Small Business and Entrepreneurship, Kumar S, I. K. International Pvt Ltd, Bangalore.
- Entrepreneurship Development, Rekha&Vibha ,Vision Book House, New Delhi
- Developing Entrepreneurship, Sharma S ,PHI learning Private Limited, New Delhi.

### Self-Learning Topics: [8 hours]

1. Challenges faced by an Entrepreneur and financial assistance schemes available for Women Entrepreneurs.
2. Problems faced by **MSMEs** In India and reforms to overcome problems.

COURSE CONTENTS		
<b>Unit 1</b>	<b>Conceptual Frame work</b>	<b>12 Hours</b>
Entrepreneur – Evolution – Definition – Entrepreneur and enterprise – Entrepreneur and managers – Intrapreneur – Qualities of entrepreneurs – Types and function of entrepreneurs – Role of entrepreneurs in economic development – Social Entrepreneurship –Nature – Characteristics – Barriers – Behavioral pattern affecting entrepreneurship.- Women Entrepreneur and their Role.		
<b>Unit 2</b>	<b>Micro small and medium industries(msmes)</b>	<b>10 Hours</b>
Meaning & Definition – Product Range - Capital Investment - Ownership Patterns – Meaning and importance of Tiny Industries, Ancillary Industries, Cottage Industries. Role played by <b>MSMEs</b> in the development of Indian Economy. Problems faced by msme and the steps		

taken to solve the problems - Policies Governing **MSMEs**.

<b>Unit 3</b>	<b>Project Identification &amp; Appraisal</b>	<b>12 Hours</b>
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Meaning of Project – Objectives – Classification – Identification – Internal and external constraints – Techno Economic Survey – Project Life Cycle – Formulation and significations – Elements of Formulation – Project selection – Design.

<b>Unit 4</b>	<b>Preparing a Business Plan</b>	<b>8 Hours</b>
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Meaning – Importance – preparation –BP format: Various dimensions of a Business Plan, business models-Types.

<b>Unit 5</b>	<b>Project Assistance</b>	<b>10 Hours</b>
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Financial assistance through SFC's, SIDBI, Commercial Banks, IFCI - Non-financial assistance from DIC, SISI, AWAKE, KVIC - PM MUDRA yojana, Local Funding - procedures for obtaining loan under MUDRA. Crowd Funding, Angel Investor, Venture Capitalist. Financial incentives for **MSMEs** and Tax Concessions - Industrial Estates: Role and Types. Mezzanine financing.

6<sup>th</sup>

**SEMESTER**

# BBA

## VI Semester

Course Title	<b>Service Management</b>	<b>Credits</b>	<b>Hours</b>
Course Code	<b>BBASF6119</b>	<b>4</b>	<b>60</b>

## Course Objectives

1. To familiarize students with the various kinds of services available.
2. Comprehend the role of service industry in India's development.

## Course Outcomes

1. Analyse the development of the service sector
2. Identify the importance of the service industry and its process
3. Analyse the evolution of the tourism sector and identify its classifications
4. Comprehend the banking and insurance sector.
5. Understand the health care industry and its challenges.

## Reference Books

- Services Marketing- S.M Jha, Himalaya Publishing house
- Service Marketing (Concept, Practices & Cases)- Dr. Shajahan. S; Himalaya Publishing House..
- Service Management - Sunil B Rao, VBH.
- Services Marketing – The Indian Perspective- Shanker, Ravi- Excel Books, New Delhi.

- Service Management- Dutta, I.K. International

**Self-Learning Topics: [8 hours]**

1. Managing Demand and Supply in Service Industry
2. Growth of Service Sector.
3. Job opportunities in service industry.

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Introduction to Services Management</b>	<b>8 Hours</b>
Meaning of Services – Concepts - Characteristics of Services – Classification of Services.		
<b>Unit 2</b>	<b>Services Marketing</b>	<b>10 Hours</b>
Meaning – Differences between Products and Services – Importance of Services Marketing – Marketing Mix for Services – 7 P's (in detail). Service Delivery Process: Role of Customer in Service delivery process- Quality issues in Services – GAP Model, Service Model, Managing moments of Truth.		
<b>Unit 3</b>	<b>Tourism and Hospitality Services</b>	<b>12 Hours</b>
Introduction – Evolution of Tourism Industry – Concept and Nature of Tourism – Significance of Tourism Industry- Market segmentation in tourism- Marketing mix of Tourism - Recent Trends in Tourism. Hospitality Services: Types of Hotels –Types of Accommodation – Departments in Hotels – Customer care in Hospitality Industry.		
<b>Unit 4</b>	<b>Banking and Insurance Services</b>	<b>12 Hours</b>
Banking - Introduction – Traditional Services – Modern Services – Recent Trends in Banking Services. Insurance - Introduction – Meaning and Definition of Insurance – Types of Insurance – Life Insurance – Products of Life Insurance – General Insurance – Types of General Insurance – Insurance Agents and other Intermediaries.		
<b>Unit 5</b>	<b>Healthcare and Information Technology Enabled Services (ITES)</b>	<b>10 Hours</b>
Hospitals – Evolution of Hospital Industry – Nature of Service – Risk involved in Healthcare Services – marketing of medical services – Hospital extension services – Pharmacy, nursing – Medical Transcription. ITES: Introduction – Growth, Types		



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## VI Semester

Course Title	<b>Business Taxation</b>	<b>Credits</b>	<b>Hours</b>
Course Code	<b>BBASF6219</b>	<b>4</b>	<b>60</b>

### Course Objective

1. To give an integrated view of corporate tax.
2. To provide a conceptual framework of international taxation and GST

### Course Outcomes

1. Obtain knowledge and understanding of the corporate tax laws rules in India
2. Develop proficiency in applicability of provisions of income tax.
3. Apply income tax laws to carry out assessment of a corporate assessee.
4. Comprehend the provisions of income tax act applicable to international transactions.
5. Describe the structure of GST and its applicability

### Reference Books

- Singhania, Vinod K. and Monica Singhania, Corporate Tax Planning & Business Tax Procedures with Case Studies, Taxmann Publications Pvt. Ltd., New Delhi.
- Dr. H.C. Mehrotra and Dr. S.P. Goyal, Corporate Tax Planning & Management, Sahitya Bhawan Publications.
- H.C. Mehrotra, V.P. Agarwal, Goods and Services Tax GST, Sahitya Bhawan Publications.

### Self-Learning Topics:

1. Awareness of the latest finance act with focus on corporate taxation.
2. Identify challenges of implementing and administrating GST in India
3. Critically examine the role of Tax Havens in the world and its impact on Indian economy.

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Computation of business income of companies</b>	<b>12 Hours</b>
Income from business – meaning and basis of charge, provisions related to admissible & inadmissible incomes & expenses, problems on computation of income from business of companies.		
<b>Unit 2</b>	<b>Deductions out of Gross Total Income</b>	<b>10 Hours</b>
Set - off and carry forward of losses (theory and problems including section 79), Deductions out of Gross Total Income (Theory only) - Applicable deductions to corporate assessee.		
<b>Unit 3</b>	<b>Minimum Alternative Tax</b>	<b>10 Hours</b>
Procedure and problems on computation of total income of companies as per IT provisions, MAT – features and applicability of MAT, procedure and problems on computing MAT, MAT credit – theory and problems.		
<b>Unit 4</b>	<b>Introduction to Goods &amp; Services Tax (GST)</b>	<b>8 Hours</b>
Objectives and basic scheme of GST, meaning – Salient features of GST – Subsuming of taxes –benefits of implementing GST – Constitutional amendments - Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST - GST Council: Structure, Powers and Functions, Important definition in GST, Registration under GST.		
<b>Unit 5</b>	<b>GST Acts and Registration</b>	<b>12 Hours</b>
Salient features of CGST Act, SGST Act (Karnataka State), IGST Act - Meaning and Definition: Aggregate turnover, Adjudicating authority, Agent, Business, Capital goods, Casual taxable person, Composite supply, Mixed supply, Exempt supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Input service distributor, Job work, Manufacture, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, Casual taxable person, Non-resident person. Export of goods / services, Import of goods / services, Intermediary, Location of supplier of service, Location of recipient of service. Registration under GST, Procedure relating to Levy of CGST, IGST & SGST (Theory only).		

**VI SEMESTER**

Course Title	<b>Production and Operations Management</b>	<b>Credits</b>	<b>Hours</b>
Course Code	<b>BBASF6319</b>	<b>4</b>	<b>60</b>

**Course Objectives**

1. To enable the student to understand the various processes of production.
2. To facilitate the student to be aware of techniques of Operations Management.
3. To familiarize students with quality control techniques.

**Course Outcomes**

1. Understand the techniques of production and enable in being a responsible production managers.
2. Analyze in taking decision with regard to buying and selling.
3. Equip with proper planning process of plant and site location.
4. Understand the techniques of quality control measures and being effective quality managers.
5. Choose appropriate technique in material and waste management.

**Reference Books**

- K. Aswathappa G. Sudarsana Reddy, M. Krishna Reddy. Production and Operations Management, Himalay an publications.
- Buffa. Modern Production & Operations Management, Wiley Eastern Ltd.
- Joseph R. Monks, Operation Management, Tata McGraw-hill publishing Co. Ltd.
- A. K. Datta. Materials Management. Prentice-Hall of India (P) Ltd.

**Self-Study Topics**

1. Visit any industry and list out the stages of PPC with as many details as possible.
2. List out the Functions of Materials management in an organization.
3. Describe the Functions of Quality Circles in an industry.

**COURSE CONTENTS**

<b>Unit 1</b>	<b>Foundation to production and operations management</b>	<b>10 Hours</b>
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<b>VI Semester</b>			
Course Title	<b>Business Law</b>	<b>Credits</b>	<b>Hours</b>
Course Code- <b>BB-226419</b>	Meaning-Definition-Classification-ObjectivesandScopeofProductionandOperation	<b>4</b>	<b>60</b>
Management-Automation:Introduction-MeaningandDefinition-Need-Types-AdvantagesandDisadvantages.			
<b>Unit 2</b>	<b>Plantlocationandlayout</b>		<b>12hours</b>
Introduction-Meaning&Definition-Factorsaffectinglocation,theoryandpractices,costfactorinlocation-Plantlayoutprinciples-spacerequirement-Differenttypesoffacilities,Organizationofphysicalfacilities-building,sanitation,lighting,airconditioningandsafety.			
<b>Unit 3</b>	<b>Materialsmanagement</b>		<b>10hours</b>
Introduction-Meaning&Definition-Purchasing,SelectionofSuppliers,InventoryManagement,MaterialHandlingPrinciplesandPractices,EconomicConsideration,CriteriaforSelectionofMaterialsHandling Equipment,Standardization,Codification,Simplification,InventoryControl.			
<b>Unit 4</b>	<b>Productionplanningandqualitycontrol</b>		<b>10hours</b>
Objectivesand Concepts,capacityplanning,correspondingproductionplanning,controlling,schedulingrouting QualityControl- StatisticalQualityControl,QualityManagement,Controlchartsandoperatingcharacteristiccurves,acceptancesamplingprocedures,QualityCircle,MeaningofISOandTQM.Productivity factorsinfluencingproductivity- ConceptofStandardTime,Methodstudy,TimeandMotionStudy,Charts andDiagrams,WorkMeasurements.			
<b>Unit 5</b>	<b>Maintenanceandwastemanagement</b>		<b>10Hours</b>
Introduction-Meaning-Objectives- Typesofmaintenance,Breakdown,sparesplanningandcontrol,preventiveroutine,relativeadvantages,maintenancescheduling,equipmentreliabilityandmodernscientific maintenancemethods-WasteManagement- Scrapandsurplusdisposal,salvageandrecovery.			

### Course Objectives

1. To provide an insight into the Indian legal system.
2. Comprehend the impact of law in the functioning of business and commercial transactions.

### Course Outcomes

1. Understand the different legislations pertaining to businesses and individuals.
2. Interpret the Contract Laws to analyse case facts
3. Analyse the implications Competition and Consumer laws on business decisions
4. Examine the provisions pertaining to IPR protection in India
5. Understand the legal and ethical implications of the Environment Protection on business processes

### Reference Books

- Business Law-Aswathappa. K & Ramachandra, Mumbai: HPH.
- Business Law-Garg, Sareen, Sharma & Chawla. Business.
- Business Law-Kapoor N.D, New Delhi: Sultan Chand & Co.
- Business Law-Nabhi, Mumbai: Indian Law House.
- Business Law-Tulsian, New Delhi: Tata McGraw Hill.

### Self-Learning Topics: [8 hours]

1. Awareness of the latest enactment of laws.
2. Reasons for replacing MRTP Act with Competition Act
3. Procedure for filing Consumer complaint.
4. Rules and powers of central government to protect environment in India.

### COURSE CONTENTS

Unit 1	Introduction to Business Laws	5 Hours
Jurisprudence: Introduction to law – Classification of law – Hierarchy of Courts – Meaning and Scope of Business law – Sources of Indian Business Law.		
Unit 2	Contract Laws	20 Hours
Indian Contract Act, 1872: Definition of Contract - Essentials of a valid contract –Discharge of Contract – Remedies for breach of contract.		

Indian Sale of Goods Act, 1930: Definition of contract of sale, essentials of contract of sale, conditions and warranties, Rights and duties of buyer, rights of an unpaid seller.

<b>Unit 3</b>	<b>Competition and Consumer Laws</b>	<b>12 Hours</b>
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The Competition Act, 2002: Objectives-Features of Competition Act, CAT, offences and penalties under the Act, Competition Commission of India.

Consumer Protection Act, 2019: Definition of the terms consumer, consumer dispute, defect, deficiency, unfair trade practices and services. Rights of the consumer under the Act, Consumer Redressal forums – District Forum, State Commission, National Commission.

<b>Unit 4</b>	<b>Intellectual Property Rights</b>	<b>10 Hours</b>
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Meaning of IPR, Types of IPR – Copyright, Related Rights, Trademarks, Patents, Geographical Indicators, Industrial Designs, New Plant Variety Protection (meaning only) – Public Domain – Compulsory licensing

Patent Act 1970 - invention and non-invention, procedure to get a patent, restoration and surrender of lapsed patent, infringement of patent

<b>Unit 5</b>	<b>Environmental Law</b>	<b>5 Hours</b>
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Environment Protection Act, 1986: Objects of the Act, definitions of important terms: environment, environment pollutant, environment pollution, hazardous substance and occupier, types of pollution.

# ELECTIVES

# FINANCE ELECTIVES

<b>V Semester</b>			
Course Title	<b>Securities Analysis and Portfolio Management</b>	<b>Credits</b>	<b>Hours</b>
Course Code	<b>BBADEF5519</b>	<b>4</b>	<b>60</b>
<b>Course Objectives</b>			
1. To provide conceptual framework to evaluate the characteristics of various investment avenues			
2. To familiarize students with investment decisions and portfolio management			
<b>Course Outcomes</b>			



1. Computation of risk and return of investments.
2. Understand fundamental and technical analysis.
3. Construct optimum portfolio by using Markowitz's and Sharpe Model
4. Analyse securities using the Capital Asset Pricing Model
5. Evaluate the portfolios by using Sharpe's, Treynor's and Jensen performance indices

### Reference Books

- Security Analysis and Portfolio Management- K. Venkataramana , SBHP.
- Investment and Portfolio Management- Kevin , McGraw Hill
- Investment Analysis and Portfolio Management- Prasanna Chandra McGraw-Hill
- Security Analysis and Portfolio Management- Rohini Singh-, HPH
- Security analysis & portfolio Management- Punithvathy Pandian, Vikas Publication

### Self-Learning Topics: [8 hours]

1. Objectives of Investment.
2. Avenues for Investment.
3. Construct and evaluate a portfolio.

COURSE CONTENTS		
<b>Unit 1</b>	<b>Introduction: Investment Management</b>	<b>6 Hours</b>
Meaning and Significance of Savings & Investment - Financial and Economic Meaning of Investment – Investment v/s Speculation, Hedging, Arbitrage & Gambling, – Factors Influencing Investment Decisions		
<b>Unit 2</b>	<b>Fundamental Analysis</b>	<b>14 Hours</b>
Fundamental Analysis: Meaning & Components - Types of Risk: Systematic & Unsystematic-valuation of risk and return of individual securities using Mean, Standard Deviation, Coefficient of Variation and Beta -Factors influencing Valuation of Securities		
<b>Unit 3</b>	<b>Technical Analysis &amp; Related Theories</b>	<b>12 Hours</b>
Introduction to Technical Analysis-Dow Theory, Elliot Wave Theory - Types of Charts & Chart Patterns-Technical Indicators & Oscillators: Moving Averages, ROC & RSI - Efficient Market Hypothesis & Random Walk Theory.		

<b>Unit 4</b>	<b>Modern Portfolio Theory</b>	<b>12 Hours</b>
Diversification- Meaning, Objectives and benefits; Introduction to Portfolio management, Process – of Portfolio management -Portfolio risk and Returns-Optimal Portfolio, Markowitz Model (Two securities) - Mean – Variance Model – Capital Market Line – Market Portfolio – Capital Asset Pricing Model – Security Market Line		
<b>Unit 5</b>	<b>Portfolio Evaluation and Revision</b>	<b>10 Hours</b>
Meaning, need and process of Portfolio evaluation – Methods of Evaluation- Sharpe, Jensen and Treynor Model, Information ratios -Simple problems. Portfolio revision- Meaning and strategies (Active and Passive management).		

<b>V Semester</b>			
Course Title	<b>Financial Services</b>	<b>Credits</b>	<b>Hours</b>
Course Code	<b>BBADEF5619</b>	<b>4</b>	<b>60</b>
<b>Course Objectives</b>			
<ol style="list-style-type: none"> <li>1. To explain the structure of Indian Financial System.</li> <li>2. To understand leasing, hire purchase, Mutual funds.</li> </ol>			
<b>Course Outcomes</b>			
<ol style="list-style-type: none"> <li>1. Describe the evolution, structure and components of Indian financial system.</li> <li>2. Use leasing as a financing option of a given organization.</li> <li>3. Examine the pros and cons of discounting and factoring financial service.</li> <li>4. Evaluate the role of mutual funds as financial institution and service</li> <li>5. Examine the credit rating process and services offered by agencies at national and international level.</li> </ol>			
<b>Reference Books</b>			
<ul style="list-style-type: none"> <li>• Financial Markets and Institutions -M.Y. Khan, Mc Graw Hill</li> <li>• Financial Institutions and Markets -Meir Kohn , Oxford University Press.</li> <li>• Financial Markets &amp; Services -E Gordon &amp; K Natarajan, HPH.</li> </ul>			

- Financial Markets & Financial Services- K.Nanje Gowda,VBH.
- Financial Institutions and Markets -L M Bhole, Tata Mc Graw Hill

### Self-Learning Topics: [8 hours]

1. Study the role of derivatives in financial markets.
2. To track the changes in services offered by banks over the years.
3. Credit rating agencies in India including Small & Medium Enterprises Rating Agency (SMERA)

COURSE CONTENTS		
<b>Unit 1</b>	<b>Indian Financial System</b>	<b>14 Hours</b>
<p>Meaning and - Evolution of Indian Financial System– Sub-Systems of Financial System. Financial Markets – Primary and Secondary – Structure- Players in the Stock Market – Merits and Demerits of Stock Markets-Stock Exchanges (BSE, OTCEI, NSE, NYSE, TSE, ASX, NASDAQ) - Listing of Securities- Stock Price Indices (Nifty, Sensex, CNX 500, BSE 100). Financial Instruments, Depositories (NSDL, CDSL)-Role and Functions.</p>		
<b>Unit 2</b>	<b>Financial Services</b>	<b>12 Hours</b>
<p>Merchant Banking – Meaning, nature and functions; merchant banking in India, Categories of financial services - Fund based and Non-fund based activities. Lease Finance - Nature, Types and Advantages of lease finance. Distinction between Lease and Hire purchase; Financial, Legal and Tax aspects of Leasing. Lease evaluation (Lease vs Buy and Lease vs HP), Lease structuring and Funding of lease. Factoring - Meanings - Types of Factoring - Factoring v/s Discounting, Securitization of debt – Meaning, Features, Mechanism, Types, Role of Fintech companies.</p>		
<b>Unit 3</b>	<b>Mutual Funds</b>	<b>10 Hours</b>
<p>Concept of Mutual Funds - Growth of Mutual Funds in India - Mutual Fund Schemes – Money Market Mutual Funds – Private Sector Mutual Funds – Evaluation of the performance of Mutual Funds – Functioning of Mutual Funds in India. AMC role and functions, Exchange Traded Funds and Index Funds.</p>		
<b>Unit 4</b>	<b>Credit Rating</b>	<b>08 Hours</b>
<p>Meaning – Objectives of Credit Rating-Benefits - Agencies of Credit Rating: CRISIL, ICRA, CARE, S&amp;P, Moody’s - Types of Credit Rating - Steps in Credit Rating Process – Limitations, Process of Credit Rating for individuals- Morningstar and liquid rating.</p>		
<b>Unit 5</b>	<b>International Financial Markets</b>	<b>08 Hours</b>
<p>FII- Regulations governing FII in India – FDI: Meaning; Introduction to DR - GDR and ADR, Meaning and Evaluation – Issue structure of GDR/ADR, Crypto Currency-Merits and</p>		

Demerits.

#### VI Semester

Course Title	<b>FINANCIAL MODELLING</b>	<b>Credits</b>	<b>Hours</b>
Course Code	<b>BBADEF6519</b>	<b>4</b>	<b>60</b>

#### Course Objective

1. To gain expansive knowledge of financial modeling through an experiential learning
2. Understand and apply the principles of finance to business problems and strategies
3. To build key financial management and analytics skills required for financial planning, evaluating and controlling to achieve desired target

#### Course Outcomes

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

1. Comprehend the various concepts of financial modelling
2. Understand the impact of business decisions on organization's performance and effectiveness
3. Use analytical concepts, tools, techniques to analyze, visualize and communicate using data
4. Integrate strategic decision making to corporate finance
5. Develop key analytical skills that are required to be a successful finance professional

#### Reference Books

1. International financial modeling in excel by Danielle stein Fairhurst, published by John Wiley India Ltd
2. Financial Modeling by Simon, Excel Publishers.

#### Self-Study Topics

1. Different versions of MS Excel, features and functions
2. Applying conditional formatting, building model with consistent formulas
3. Structuring a financial model- what goes where?
4. Error check in excel, dealing with #Ref! other errors

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Introduction to Financial Modelling</b>	<b>8 Hours</b>
Basics of Financial Modelling, financial models, excel tools and techniques for financial modelling, referencing cells-relative and absolute referencing, naming ranges, linking in excel- external and internal		
<b>Unit 2</b>	<b>Excel functions</b>	<b>8 Hours</b>
Getting familiar with the most important functions-sum, max, min, average, count and counta, round, roundup, round-down, if, and, or, countif, sumif, vlookup, hlookup, frequently used shortcuts in excel.		
<b>Unit 3</b>	<b>Forecasting and decision making</b>	<b>14 Hours</b>
Cost Volume Profit (CVP) analysis, Break even analysis, goal seek-( Number of units to sell to earn desired profit), scenario manager, Time value of money, Capital budgeting techniques- Practical application of NPV, IRR and payback period		
<b>Unit 4</b>	<b>Building scenarios and portfolio analysis</b>	<b>14 Hours</b>
Building drop down scenario, applying sensitivity analysis with data tables-setting up the calculation-building a data table with one input and two input and applying weightage to data table. Calculation of individual risk and return, portfolio risk and returns. Constructing an optimum portfolio using market data. Calculation of beta. Portfolio evaluation using morkowitz model		
<b>Unit 5</b>	<b>Charting and presenting model output</b>	<b>8 Hours</b>
Data Visualization and Interpretation Deciding which data to display, charting scenarios, deciding which type of chart to use-line chart, bar chart, combo chart, pie charts, construction of histogram.		

<b>VI Semester</b>			
Course Title	<b>Financial &amp; Commodity Markets</b>	<b>Credits</b>	<b>Hours</b>
Course Code	<b>BADEF6619</b>	<b>4</b>	<b>60</b>

### Course Objectives

1. To provide students with a conceptual framework of Derivative Market, functionalities in this market and its mode of trading.
2. To expose students to the financial instruments used in commodity markets.

### Course Outcomes

1. Describe the evolution and growth of Derivative market.
2. Understand derivative instrument to trade in stock and commodity market.
3. Examine the Contango and Backwardation market for investment decision.
4. Evaluate the role of futures and options contract for hedging.
5. Examine the Clearing and Settlement process offered by national and international commodity exchange.

### Reference Books

- Commodity Markets & Derivatives- B. Kulkarni,
- Land, Work and Resource: An Introduction to Economic Geography, Patterson J.H.
- Indian Financial Systems-Khan, 6th edition, Tata McGraw Hill
- Indian Financial Institutions-Bhole, Markets and Management, McGraw Hill, New York.
- Management of Indian Financial Institutions- Srivastava R.M

### Self-Learning Topics: [8 hours]

1. Procedure to open demat account
2. Contract Specification, Warehouse Receipts, Storage, practices in India
3. Purpose of grading, advantages of grading, inspection and quality control, Indian standards.
4. Delivery related issues like delivery centers.
5. FMC and Regulatory structure of commodities Derivatives markets.

### COURSE CONTENTS

Unit 1	Stock Market	10 Hours
History, Membership, Organization, Governing body, Functions of stock Exchange, on line trading, role of SEBI, Recognized Stock Exchanges in India (brief discussion of NSE and BSE).		
Unit 2	Commodities Market	10 Hours
Evolution of global commodity derivative market, History of commodity trading in India, Commodity Exchanges: Exchanges around the World and its Importance, Commodity Exchanges in India. Exchange membership, Capital requirements, commodities traded on National exchanges, instruments available for trading and Electronic Spot Exchanges.		
Unit 3	Risk Management	12 Hours
Basis and Basis Risk- Strengthening of basis, Weakening of basis, Contango, Backwardation, Types of risk. Risk management -Price risk management in the commodity market, Exchange risk management tools and measures – Price limit circuit filter, Margin requirements, Mark to market, Pay-in and pay-out and compulsory square off.		

<b>Unit 4</b>	<b>Derivatives</b>	<b>08 Hours</b>
<p>Derivatives - Introduction, economic benefits of derivatives - Types of derivatives - Features of derivatives market - Factors contributing to the growth of derivatives - functions of derivative markets - Exchange traded versus OTC derivatives -traders in derivatives markets - Derivatives market in India. Hedging: Meaning, tools of hedging – Forward, Futures, Options, Swaps. Importance and benefits of hedging.</p>		
<b>Unit 5</b>	<b>Regulator, Quality Assurance, Warehousing Trading, Clearing and Settlement</b>	<b>12 Hours</b>
<p>Risk mitigation by regulators – Product Analysis, Margin Calculation, VaR System (SPAN). Quality Assurance, Concepts of Quality in Commodities, Grading and Standardization, Role of clearing house, Clearing and settlement procedure.</p>		

# MARKETING ELECTIVE

## V Semester

Course Title	<b>RETAIL MANAGEMENT</b>	<b>Credits</b>	<b>Hours</b>
Course Code	<b>BBADEM5519</b>	<b>4</b>	<b>60</b>

## Course Objectives

1. To familiarize students with aspects of Retailing process and innovative marketing strategies.
2. To familiarize the students with the recent developments of retailing in India.

## Course Outcomes

1. Comprehend the functions of modern retail marketing
2. Understand the retail environment.
3. Understand the key drivers of retail supply chain and how to select a retail store location.
4. Evaluate the retail marketing mix
5. Analyse the influence of e-tailing

## Reference Books



- Retail Management -Suja Nair, Himalaya Publishing house
- Retail Management: Text and cases-Swapna pradhan , Mcgraw Hill
- Retail Marketing Management -David Gilbert, Pearson.
- Retail Management S.K. Poddar & others, VBH.
- Retail Management, Retail concepts and practices -R.S Tiwari , Himalaya Publishing house

**Self-Learning Topics: [8 hours]**

1. Trends in retailing.
2. Study the best practices of the top retailers in various segments.
3. Design a retail store layout.
4. A study on e-tailing strategies in the FMCG sector.

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Introduction</b>	<b>8 Hours</b>
Retailing and economic significance – functions of a retailer – types of retailers– international retailing – retailing as a career – retail management decision process.		
<b>Unit 2</b>	<b>Retail Environment</b>	<b>10 Hours</b>
Theories of retail change: theory of natural selection in retailing, Theory of Wheel of retailing, General- Specific –General Cycle on Accordion Theory, Retail Life Cycle Theory – Multi Channel retailing – phase of growth of retail markets – Retail Mix – BCG Matrix-GE matrix. Legal aspects in retailing. Social and Ethical issues in retailing.		
<b>Unit 3</b>	<b>Retail Operations And Stores Layout</b>	<b>12 Hours</b>
Choice of Store location – Influencing Factors, Market area analysis – Trade area analysis – Rating Plan method - Site evaluation. Retail Operations: Store Layout and visual merchandising – Store designing – Space planning, Retail Operations - Inventory management – Merchandise Management – Category Management.		
<b>Unit 4</b>	<b>Retail Marketing Mix</b>	<b>12 Hours</b>
Retail marketing mix –Introduction. Product – Decisions related to selection of goods (Merchandise Management revisited) –Decisions related to delivery of service. Pricing – Influencing factors – approaches to pricing – price sensitivity - Value pricing – Markdown pricing. Place – Supply channel – SCM principles – Retail logistics – computerized replenishment system – corporate replenishment policies. Promotion – Setting objectives –		

communication effects - promotional mix. Human Resource Management in Retailing – Manpower planning – recruitment and training – compensation – performance appraisal.

<b>Unit 5</b>	<b>Technology in retailing</b>	<b>10 Hrs</b>
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E-tailing, Non store retailing (e-retailing) - M-tailing in India- The impact of Information Technology in retailing - Integrated systems and networking – EDI – Bar coding – Electronic article surveillance – Electronic shelf labels – customer database management system. Trends in retailing.

<b>V Semester</b>			
Course Title	<b>Consumer Behavior</b>	Credits	Hours
Course Code	<b>BBADEM5619</b>	<b>4</b>	<b>60</b>

<b>Course Objectives</b>
<ol style="list-style-type: none"> <li>To acquire an understanding of the process of consumer buying behaviour.</li> <li>To understand the impact of marketing strategy on consumer behaviour.</li> </ol>

<b>Course Outcomes</b>
<ol style="list-style-type: none"> <li>Understand the various disciplines contributing to consumer behaviour</li> <li>Analyse how perceptions, learning, memory, personality, and attitudes influence consumption behaviour</li> <li>Analyse the impact of socio-cultural environment on consumer behaviour</li> <li>Critically evaluating the process of consumer decision making.</li> <li>Identify the importance of customer relationship management and mechanisms of consumer redressal.</li> </ol>

<b>Reference Books</b>
<ol style="list-style-type: none"> <li>Consumer Behaviour: Zubin Sethna, Jim Blythe , SAGE Publications</li> <li>Consumer Behavior: Jay, D.Lindquist &amp; Joseph Sirgy, Biztantra,Wiey dream tech Publication, New Delhi.</li> <li>Consumer Behavior: Schiffman, L.G, &amp;Kanuk, L.L, Prentice Hall of India.</li> <li>Consumer Behaviour. Sontakki.C.N, Mumbai: Himalaya publishing House.</li> </ol>

<b>Self-Learning Topics: [8 hours]</b>
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1. Role of self -concept in consumer behaviour
2. Influence of anthropomorphism in consumer behaviour
3. Consumer behaviour trends in online shopping

COURSE CONTENTS		
<b>Unit 1</b>	<b>Introduction</b>	<b>8 Hours</b>
Meaning and Scope – Consumer and customer – Various disciplines involved in the study of consumer behaviour – relevance in marketing – trends – market segmentation and consumer Behaviour – VALS psychographic segmentation		
<b>Unit 2</b>	<b>Individual Determinants of Consumer Behaviour</b>	<b>12 Hours</b>
Needs and Motivation: Meaning of Needs and Goals – Types & Systems of Needs- Maslow’s Hierarchy of needs, Personality & Consumer Behaviour: Meaning and nature of Personality – Freudian and Trait theories of Personality – Self Concept - Self Images – Lifestyle and AIO inventories – Brand Personality. Perception: Meaning, Consumer Imagery – Brand Image - Perception of Quality, Perception of risk Learning & Cognitive Process: Meaning of Learning – Learning theories – Memory, attitude: Nature of consumer attitudes – components of attitudes – attitude formation and change.		
<b>Unit 3</b>	<b>Socio-Cultural Environment</b>	<b>12 Hours</b>
Reference groups and group dynamics – Cultural, sub-cultural and cross cultural influences – Implications of social class on consumer behavior-Impact of social media on consumer behaviour–Family decision making and role of children in Consumer.- Family Life Cycle Stages-Nature of Family Purchases and Decision-making, Parent-child Influences, Consumer Socialization of Children-Rural Buying Behaviour, e-WOM.		
<b>Unit 4</b>	<b>Consumer Decision Making Process</b>	<b>10 Hours</b>
Stages in the consumer decision making process – personal influence and opinion leadership – Post purchase Behaviour– Cognitive Dissonance – Diffusion of innovations - Models of Consumer Behaviour.		
<b>Unit 5</b>	<b>CRM</b>	<b>10 Hours</b>
Introduction to customer Relationship Management -Customer Satisfaction and Loyalty - Relationship and Retention -Services Marketing and CRM-Consumerism and Public Policy — Ethical, Safety and environmental issues; Consumer Protection Act 2019 –Consumer Redressal cell- Rights of Consumers.		

VI Semester			
Course Title	<b>Strategic Brand Management</b>	<b>Credits</b>	<b>Hours</b>
Course Code	<b>BBADEM6519</b>	<b>4</b>	<b>60</b>

### Course Objectives

1. To develop management professionals who are able to leverage theoretical knowledge to design sustainable solutions to real world problems.
2. To explore the significance of branding with the emerging managerial, relational and social perspectives.

### Course Outcomes

1. Understand the major paradigms of brand building.
2. Evaluate brand positioning and building.
3. Comprehend the importance of culture and diversity on brand management.
4. Interpret the relevant theories and concepts to various practices of brand building.
5. Examine the reasons for the success or/and failure of major brands.

### Reference Books

- Strategic Brand Management, Keller K.L, Prentice Hall of India.
- Strategic Brand Management, Keller K.L, Vanitha Swaminathan, Global Edition.
- Building, Measuring and Managing Brand Equity, Kevin KL, Ambi MG, Issac Jacob, Pearson Education India.
- Managing Brand Equity , David A. Aaker, The Free Press.
- Brand Leadership , David A. Aaker, Erich Joachimsthaler, Simon & Schuster UK.

### Self-Learning Topics: [8 hours]

1. Factors contributing to building a strong brand.
2. Importance of keeping the brand relevant and up to date.
3. Challenges faced while becoming a global brand.
4. Pitfalls during brand extension.
5. Brand value chain concept.

COURSE CONTENTS		
<b>Unit 1</b>	<b>Introduction to Brand Management</b>	<b>10 Hours</b>
Brand VS Product, Why Brand? Can everything be branded? Identification of branding challenges and opportunities; Strategic brand Management Process, Customer Based Brand Equity, Sources of Brand Equity, Brand equity VS Customer equity.		
<b>Unit 2</b>	<b>Brand Positioning and Brand Elements</b>	<b>10 Hours</b>
Points of parity & points of difference, positioning guidelines, brand mantras, internal branding. Brand elements- criteria for choosing it, integrated marketing communication, identifying the key building blocks to establish a strong brand. <b>Leveraging Secondary Brand Associations-</b> Co-branding, licensing, celebrity endorsement, event sponsoring.		
<b>Unit 3</b>	<b>Managing Brand Equity</b>	<b>12 Hours</b>
How to build it; Understanding and measuring brand equity using Inter-brand methodologies, Monitoring brands, Sources of brand equity (Brand Awareness, Brand personality, Brand loyalty, Brand Audit-Brand inventory. <b>Brand hierarchy, design of a brand Strategy</b> -Brand Extension: Types of Brand Extension, Line and Category Extension, Pros and Cons of Brand Extension-Need for extension, Multi-Brand Strategy, Geographical Expansion-steps needed to become a global brand.		
<b>Unit 4</b>	<b>Managing brands Over Time</b>	<b>10 Hours</b>
Brand Architecture: Handling a Large Portfolio, Multi-Brand Portfolio. Brand Hierarchy, Revitalizing brands: Re-launch, Rejuvenation, when brand is dying or stagnating, or when the market is dying or stagnating.		
<b>Unit 5</b>	<b>Designing special brand categories</b>	<b>10 Hours</b>
Service brands, Private labels, Industrial brands, Luxury brands, Heritage brands, Internet brands, TOM (Top of mind recall) brands. <b>Brand building in Indian context</b> , Managing Premium brands.		

<b>VI Semester</b>			
Course Title	<b>DIGITAL MARKETING</b>	<b>Credits</b>	<b>Hours</b>
Course Code	<b>BBADEM6619</b>	<b>4</b>	<b>60</b>

### **Course Objectives**

1. To present the student with an overall view of the Digital marketing space.
2. To develop competency in students to design marketing strategy using various online tools available to manage prospect consumers for business.

### **Course Outcomes**

1. Develop skills required to understand online marketing and various trends in digital world.
2. Evaluate and apply key concepts related to consumer behaviour virtually.
3. Analyse SEO to create organic v/s paid Ads traffic.
4. Critically assess the use of social media marketing tools in managing public relations and reputation.
5. Demonstrate the use of Affiliate marketing & content marketing strategies in capturing the customers

### Reference Books

- A Complete Guide To Search Engine Optimization- Deepak Bansal , B.R Publishing Corporation
- Strauss.J and Frost. R, "E- Marketing", Pearson Education.
- Seven Guidelines for Achieving ROI from Social Media, eMarketer- Ramsey,.
- Digital Marketing: Strategies for Online Success- Godfrey Parkin, New Holland Publishers Ltd
- Understanding Digital Marketing : Marketing Strategies for Engaging the DigitalGeneration, Kogan Page- Damian Ryan.
- Digital Marketing for Dummies- Ryan Deiss and Russ Hennesberry

### Self-Learning Topics: [8 hours]

1. List out 10 companies who optimized their sales through SEO
2. Simulate a product and apply social media marketing strategies to increase the sales
3. Do a real time comparative study (collect primary data using questionnaire) on Digital marketing with traditional marketing.
4. List out recent trends in digital marketing by virtually interviewing a Digital marketing expert
5. Design the Ad with help of Affiliate marketing link.

COURSE CONTENTS		
<b>Unit 1</b>	<b>Introduction to Online Marketing</b>	<b>10 Hours</b>
Introduction to E-marketing, Importance, strategies for online marketing, challenges faced by organization, Online marketing mix, segmentation and Targeting in virtual world, issues of online marketing. Changing trends in digital marketing era. Marketing agencies.		
<b>Unit 2</b>	<b>Consumer in Digital Era</b>	<b>8 Hours</b>
The online consumer, digital ecosystem, marketing in a virtual world, potential of digital marketing, types of online consumer behaviour, database marketing. CRM in digital world, CRM process and technology, customer services & support, customer value management.		
<b>Unit 3</b>	<b>Search Engine Optimization (SEO)</b>	<b>10 Hours</b>
Meaning of SEO, Types of SEO, Trends in SEO, Different kinds of traffic on and off Page Optimization (OPO)- Email campaign creation , Google Adwords and analytics, search and		

display on search engines, , Search Engine Optimization Process, Key word analysis & process, Search Engine Marketing( SEM) – Paid versus natural Search, SEM landscape,

<b>Unit 4</b>	<b>Social Media Marketing</b>	<b>12 Hours</b>
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Meaning, importance, Advantages & dis-advantages, streaming and measuring of Mobile Ads, YouTube Advertising- YouTube including creating a channel on You Tube, BING AdCenter, Facebook Marketing, LinkedIn Marketing, Email Marketing, Social Media Marketing, Social Media measuring, monitoring, reporting, Tracking platforms. Social media influences. How to use blogs- forums and communities, Viral campaigns ,Building relationships with different customer segment.

<b>Unit 5</b>	<b>Affiliate Marketing &amp; Content Marketing</b>	<b>12 Hours</b>
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How affiliate Marketing Works-Affiliate Program payment methods-Cookies, Cookie Stuffing and Affiliates-Ad sense- Email spam, search engine spam, Google slap, adware.

Role and importance of content to business – use of content marketing, Content strategy and planning.



# HUMAN RESOURCE ELECTIVE

## V Semester

Course Title	<b>GLOBAL HRM</b>	<b>Credits</b>	<b>Hours</b>
Course Code	<b>BBADEH5519</b>	<b>4</b>	<b>60</b>

## Course Objectives

1. To focus on the growing presence of Global HRM issues and approaches.
2. To understand HRM in a broader, comparative and international perspective to deal with complex issues and manifold risks.

## Course Outcomes

- Comprehend the issues and practices pertaining to the major HRM functions within the context of a multinational environment
- Appraise the impact of various legal and labor relations contexts in shaping human resource practices in MNCs
- Recognize and value various cultures, global HR planning, recruitment and selection, training and development
- Evaluate the compensation practices, challenges and the theories
- Familiarize with the concept of sustainable global Human Resource Management and issues

#### Reference Books

- International Human Resource Management – Text and Cases P. L. Rao, Excel Books (Latest Edition)
- International Human Resource Management, Peter Dowling and Denise Welch, Cengage Learning
- International Human Resource Management, Tony Edwards, Pearson Education
- Global Human Growth Model, M.N Rudrabasavaraj, Himalaya
- International Human Resource Management, Monir Tayeb, Oxford

#### Self-Learning Topics: [8 hours]

1. Cross cultural management: Definitions and concepts,
2. Elements of culture, the growing importance of culture in organizations, culture and diversity, cross cultural issues in organizations.
3. Cross – Cultural team work – Benefits and problems.-Culture shock.

COURSE CONTENTS		
<b>Unit 1</b>	<b>Introduction to IHRM</b>	<b>8 Hours</b>
The internationalization of business. Internationalization of HRM. The development of IHRM. Differences between international and domestic HRM. Creating the international organizations: Strategy and structure. Stages in the development of MNCs. Factors influencing how MNCs organize for global business. Stages of international involvement.		
<b>Unit 2</b>	<b>Institutional context of international human resource management</b>	<b>12 Hours</b>
Institutional context of international human resource management. Equivalent employment standards as stated by various international organisations. Issues in IHRM in MNC's. Extraterritorial laws. Application of national law to local foreign-owned enterprises. International labor relations. Multinational enterprises and labor relations. International frameworks of ethics.		
<b>Unit 3</b>	<b>Expatriate and Repatriate</b>	<b>12 Hours</b>

Expatriate and Repatriate – success and failure - Role of culture in International HRM, Country and Regional Cultures, Country Culture versus MNE Culture. Culture and employee management issues/ impact of Country culture on IHRM. Human Resource Planning in HRM: recruitment and selection issues in staff selection of expatriates. Training and development - expatriate training -developing international staff and multinational teams

<b>Unit 4</b>	<b>International Compensation</b>	<b>10 Hours</b>
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Meaning of International compensation, Principles, Objectives, Factors influencing International compensation Strategy, Compensation issues, Compensation approaches in different countries, Theories of compensation: Contingency theory, Resources based theory, Agency theory, and equity theory.

<b>Unit 5</b>	<b>Sustainable HRM</b>	<b>10 Hours</b>
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Paradoxical tensions in HRM. Categories of paradoxical tensions in HRM. Coping strategies. Sustainable HRM. Objectives of sustainable HRM. Sustainable HRM models. Factors influencing the formulation and implementation of HR policies.

### V Semester

Course Title	<b>Human Resource Development</b>	<b>Credits</b>	<b>Hours</b>
Course Code	<b>BBADEH5619</b>	<b>4</b>	<b>60</b>

### Course Objectives

1. To understand the evolution of HRD, the functions of HRD, Linkage of HRD with organizational goals and strategies.
2. To have an in-depth knowledge about HRD processes and strategies.

### Course Outcomes

1. Analyse the functioning of HRD.
2. Identify the types of training methods and the impact of HRD programs.
3. Understand the need for socialisation, counselling and coaching.
4. Evaluate the strategies of HRD for competitive advantage.
5. Comprehend the Global effect on HRD practices.

### Reference Books

- Strategic Human Resource Management- Randall S. Schuler, Susan E. Jackson, Blackwell Publishing.
- Human Resource Development- Jon M. Werner & Randy L. DeSimone , 4th edition, Thomson South Western.

- Human Resource Management- Robert L. Mathis & John H. Jackson , 10th edition, Thomson South Western.
- The learning enterprise, Alexandria, V.A: Carnevale, A.P., & Gainer, L.J.. The American Society for Training and Development, Washington, D.C: Government printing office.
- Human Resources Management and Human Relations -Dr. Archana Srivatsava, V.P. Michael, Himalaya Publishing House

**Self-Learning Topics: [8 hours]**

1. Organizational strategies based on human resources
2. Productivity as an HR based strategy
3. Quality and services as HR based strategies.
4. Globalization of business and their impact on HRD
5. Realistic job review, assessment, determination and evaluation of orientation programs.

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Introduction to Human Resource Development</b>	<b>8 Hours</b>
Meaning, definition of HRD, Evolution of HRD, Relationship with HRM, Human Resource Development functions, Roles and competencies of HRD professionals, Challenges to organization and HRD professionals.		
<b>Unit 2</b>	<b>Frame work of Human Resource Development</b>	<b>12 Hours</b>
HRD processes, Assessing HRD needs, the HRD model, designing effective HRD program, HRD interventions, Creating HRD programs, Implementing HRD programs, training delivery methods, self-paced e-learning, Evaluating HRD programs, models and frame work of evaluation, assessing the impact of HRD programs. HR Climate.		
<b>Unit 3</b>	<b>Human Resource Development Applications</b>	<b>12 Hours</b>
Fundamental concepts of Socialization- models of socialization. Coaching- need, coaching and performance management, skills for effective coaching, Employee counselling and wellness services – Counselling as an HRD activity, counselling programs, Issues in employee counselling, employee wellness and health promotion programs.		
<b>Unit 4</b>	<b>HRD strategies for competitive advantage</b>	<b>10 Hours</b>
Management of Human resource surplus and shortage- Work force reduction and realignment, downsizing and outplacement services, HR performance and bench marking, retention of Human resources, its determinants and retention management process, Decision about compensation levels and competency-based pay.		
<b>Unit 5</b>	<b>HRD and Globalization</b>	<b>10 Hours</b>
Diversity of work force, Discrimination, Equal employment opportunity, managing diversity and diversity training, HRD programs for diverse employees. Global assignment management- Staffing global assignment, Pre-departure orientation and training, Expatriate & Repatriate support and development, International compensation.		

**VI Semester**

Course Title	<b>COMPENSATION MANAGEMENT</b>	<b>Credits</b>	<b>Hours</b>
Course Code	<b>BBADEH6519</b>	<b>4</b>	<b>60</b>

**Course Objectives**

1. To familiarize students about concepts of performance and compensation management.
2. To acquaint the students to the use of compensation as a vehicle to face the challenges of attracting, retaining and motivating employees to high performance.

**Course Outcomes**

1. Critically assess the contextual influences on compensation
2. Comprehend compensation models and competitive strategy
3. Creating internal consistent compensation plans thorough job analysis and evaluation techniques
4. Design of incentive pay including individual and group incentives
5. Evaluate the wage and salary administration methods.

**Reference Books**

Compensation- Milkovich & Newman, McGraw Hill.  
Compensation Decision Making- T.J. Bergman Harcourt, Fort Worth, TX  
Compensation management in a knowledge based world-Richard Henderson, Prentice Hall.

**Self-Learning Topics: [8 hours]**

1. Designing a pay structure
2. Match internal grades with market benchmark positions
3. Conduct and participate in a salary survey
4. Determine competitive pay level based on pay policy
5. Designing and Administering compensation program for organization

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Introduction to Compensation Management</b>	<b>8 Hours</b>
Compensation definition, Perspectives on Compensation, Forms of Pay – Base Pay, Merit Pay, Cost of Living, Long term and Short term incentives, Benefits – Income Protection, Tax Protection, Allowances, Work life balance; Total Earnings Opportunities, Relational Returns from work; Total Rewards Models – The Pay Model, Towers Perrin Total Rewards Model		
<b>Unit 2</b>	<b>Compensation Strategy</b>	<b>10 Hours</b>
Compensation strategies – contextual similarities and differences; Strategic choices in compensation that support business Strategy and HR strategy; Developing a total compensation strategy; Test for competitive advantage through compensation; Best Practice vs Best Fit; Virtuous and Vicious Circles		
<b>Unit 3</b>	<b>Alignment; Job Analysis and Job Evaluation</b>	<b>12 Hours</b>
Internal Alignment – Internal and External factors that shapes Internal structure; Strategic choices in designing internal structures, Theories that guide internal structures – Equity Theory, Tournament Theory, Institutional Model; Consequences of internal structures Job analysis methods; Describing jobs through a Job Description; Judging job analysis; Job Evaluation Methods – Ranking; Classification, Point Method (with specific focus on Hay Point Method)		
<b>Unit 4</b>	<b>Wage and salary Administration</b>	<b>12 Hours</b>
Theories of wages - wage structure - wage fixation - wage payment - salary administration. Difference between salary and wages - Basis for compensation fixation- Components of wages - Basic Wages - Overtime Wages - Dearness Allowance –Leave Travel Allowance- Basis for calculation - Time Rate Wages and Efficiency Based Wages - Incentive Schemes - Individual Bonus Schemes, Group Bonus Schemes - Effect of various labour laws on wages- Preparation of Pay Roll. New code of wages 2021		
<b>Unit 5</b>	<b>Employee Contributions and Benefits</b>	<b>10 Hours</b>
Pay for performance plans; Short term and Long term performance pay plans; Options: Employee Stock Ownership Plans (ESOPs), Broad-Based Option Plans (BBOPs), Stock Grant; Gain sharing and profit sharing plans. The Value of Employee Benefits; Key Issues in Benefit Planning, Design, and Administration; Administering the Benefit Program; Legally Required Benefits; Retirement and Savings Plans; Life Insurance; Medical and Medically Related Payments; Miscellaneous Benefits; Benefits for Contingent Workers		

Course Title	<b>Labour Law</b>	<b>Credits</b>	<b>Hours</b>
Course Code	<b>BBADEH6619</b>	<b>4</b>	<b>60</b>

### Course Objectives

1. To provide conceptual framework on the welfare of workers which is more important in the era of privatization
2. To take stock of the jurisprudential facets of labour policy and underscores the need for industrial peace

### Course Outcomes

1. Gain knowledge on the significance of trade unionism
2. Understand the crucial role played by collective bargaining.
3. Understand ID Act, 1947.
4. Comprehend standing orders and domestic inquiry.
5. Enables to view provisions relating to Layoff, Retrenchment, and closure measures of workers.

### Reference Books

- Industrial and Labour Laws, Kumar, Sanjeev, Bharath Law House
- Labour Law in India- Pai G.B, Butterorths India Ltd
- Social Justice and Labour Jurisprudence-Sharath Babu, SAGE Publications
- Simplified Approach to Labour Laws- Sharma JP, Bharath Law House
- Labour Law & Labour Relations: Cases and Materials-Srivastava, Vikas Publishing house

### Self-Learning Topics: [8 hours]

1. The Factories Act, 1948
2. Discipline and Grievance Redressal- Grievance redressal machinery in India, Grievance handling procedure
3. International Labour Organisation and International Labour Conventions.
4. The Child labour (prohibition and regulation) Act,1986
5. The Contract labour (prohibition and regulation) Act,1970

### COURSE CONTENTS

Unit 1	Trade Union	10 Hours
Historical Aspects-Trade Unionism in India and UK, Enactment of the Trade Unions Act, 1926-ILO Conventions relating to Trade Unions and relevant Constitutional provisions.		
TRADE UNIONS ACT, 1926:History of Trade Union Movement; Definitions; Registration of Trade Unions, withdrawal and cancellation of registration; Rights and Liabilities of Trade		

Unions; Immunities and Privileges of a Registered Trade Union; Trade Union Funds Trade Recognition of Union; Amalgamation; Dissolution of Trade Unions.

<b>Unit 2</b>	<b>Collective Bargaining and Workers' Participation in Management</b>	<b>12 Hours</b>
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a) Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining, pre-requisites, issues involved; Status of Collective Bargaining in India, Functions and role of Trade Unions in collective bargaining  
b) Workers' Participation in Management: Consent, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing

<b>Unit 3</b>	<b>Industrial Disputes act, 1947</b>	<b>12 Hours</b>
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The Industrial Disputes Act, 1947: Historical Development; Scope and applicability of Act; Definitions of Industry, workman, and Industrial Dispute;  
Authorities under the Act: Procedure, Powers and Duties of Authorities;  
Reference and Settlement of Industrial Disputes, Works Committee, Conciliation Officers, Board of Conciliation, Court of Inquiry, Labor Court, Industrial Tribunal, National Industrial Tribunal, Reference Power of Government, Voluntary Arbitration.

<b>Unit 4</b>	<b>The Industrial Employment (Standing orders) act, 1946</b>	<b>8 Hours</b>
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Draft Standing Order; conditions for certification of standing orders; appeals; Register of Standing Orders; Temporary application of model standing orders.

<b>Unit 5</b>	<b>Strikes and lockouts</b>	<b>10 Hours</b>
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Definition of strikes and lockouts: Lay-off and Retrenchment: Provisions relating to Layoff, Retrenchment, and closure; Illegal strikes and lockouts, penalties. - Regulation of Job losses, Unfair Labour Practices; Representation of Parties; Protection of Worker Representation.



# BANKING AND INSURANCE ELECTIVE

<b>V Semester</b>			
Course Title	<b>Indian Financial System</b>	<b>Credits</b>	<b>Hours</b>
Course Code	<b>BBADEB5519</b>	<b>4</b>	<b>60</b>

<b>Course Objectives</b>
<ol style="list-style-type: none"><li>1. The objective of this course is to help students to understand the conceptual framework of the Indian Financial System</li><li>2. To understand the role of Indian Financial System in economic development</li></ol>

<b>Course Outcomes</b>
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completion of this course, the students will be able to

1. Understand the role of financial system in economic development
2. Classify financial system and relevance to industry
3. Classify financial institutions.
4. Identify the types of financial instruments and innovative financial services
5. Analyse the importance of regulatory authorities in streamlining the financial system

#### Reference Books

- Indian Financial System, M.Y. Khan, The McGraw Hill.
- Indian Financial System, E. Gordon & Dr. K. Natarajan, Himalaya Publishing House.
- Financial Institutions and Markets, Structure, Growth and Innovations, L.M. Bhole, The McGraw Hill.
- Banking Theory and Practices, K.C. Shekhar, Lakshmi Shekhar, Vikas Publishing House Pvt. Ltd.
- Indian Financial System, P.N. Varshney & D.K. Mittal, Sultan Chand & Sons.

#### Self-Learning Topics: [8 hours]

1. Financial services and promotion of industries
2. Challenges faced by financial service sector
3. Investment policy of commercial banks
4. Structure of Indian commercial banking system
5. Relationship between interest rate and economic progress.

COURSE CONTENTS		
<b>Unit 1</b>	<b>Introduction to Financial System</b>	<b>8 Hours</b>
Financial System: Meaning, concept, basic functions, financial system and economic development, components of Indian, weaknesses of Indian financial system.		
<b>Unit 2</b>	<b>Financial Markets</b>	<b>10 Hours</b>
Financial Markets: Classification of financial market- Money Market, its constitutions, functions and money market institutions - Capital Market – primary market, secondary market, functions of capital market, methods of issue of stock in primary market.		
<b>Unit 3</b>	<b>Financial Institutions</b>	<b>12 Hours</b>
Financial Institutions: Banking financial institutions – structure of banking in India, commercial bank, co-operative bank, rural bank, their features and functions. Non – banking financial institutions – LIC, GIC, ICICI, NHB, IIFC, NABARD and their functions.		
<b>Unit 4</b>	<b>Financial Instruments and Services</b>	<b>12 Hours</b>
Financial Instruments and services: Innovative financial instruments - Money market instruments - Capital Market instruments. Financial Services - Meaning - Scope - Fund based		

activities - Non-fund based activities.

<b>Unit 5</b>	<b>Regulatory Framework</b>	<b>10 Hours</b>
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Regulatory Framework: Overview of regulatory framework of financial system, objectives and functions of RBI and SEBI, Scope of Securities Contract (Regulation) Act 1956, relevant provisions of the Companies Act 2013 in regard to securities market.

### V Semester

Course Title	<b>Banking Technology and Management</b>	<b>Credits</b>	<b>Hours</b>
Course Code	<b>BBADEB5619</b>	<b>4</b>	<b>60</b>

### Course Objectives

1. To provide an insight into Technology practices in bank management.
2. To familiarise the students about banking in a digitalised environment.

### Course Outcomes

1. Outline the evolution of Banking technology and Management
2. Illustrate how ICT is reshaping banking and financial services
3. Compare and contrast various means of electronic payments
4. Highlight the role of CRM in Banking
5. Comprehend the functioning and benefits of cashless payment methods

### Reference Books

- Impact of technology in Banking Sector: Mumbai-Avasthi A: Shroff.
- IT Security- Indian Institute of Banking, Mumbai: Taxman.
- Digital Banking- Indian Institute of Banking, Mumbai: Taxman.
- Modern Banking: Muraleedharan DKerala: Prentice Hall India Learning Private Limited.
- Digital bank: strategies to launch or become a Digital Bank-Skinner.C. Singapore: Marshall Cavendish international (Asia).

- Modern Banking Technology-Shroff TF: New Delhi: Northern Book Centre.

### Self-Learning Topics: [8 hours]

1. Need for digitalization.
2. Awareness of Card related frauds
3. Advantages of UPI.
4. Awareness of Banking technology terminologies
5. Do's and Don'ts in the usage of credit card

COURSE CONTENTS		
<b>Unit 1</b>	<b>Banking Technology Management</b>	<b>8 Hours</b>
Introduction and Evolution of Bank Management – Technological impact in Banking Operations – advent of computerisation – Core banking and Universal Banking. Inter-bank payment system – Electronic Fund Transfer – RTGS, NEFT, SWIFT– Negotiated Dealing System & Securities Settlement Systems – Electronic Money – E Cheques. Contemporary Issues in Bank Technology.		
<b>Unit 2</b>	<b>Information Technology in Banking</b>	<b>10 Hours</b>
Trends in information technology- Recent development in Banking- usage and impact of IT in Banking- opportunities in banking industry- Development of technology in Banks- Development of ICT based banking products- Role of IDBRT (Institute of Development & Research in Banking) in banking technology Development- E-banking-status of E-Banking in India- process of E-Banking- Benefits of e-banking- Emerging challenges in Banking industry- scope of IT to tackle the key challenges.		
<b>Unit 3</b>	<b>ICT in Banking</b>	<b>12 Hours</b>
Introduction to Electronic Transactions - Core Banking - Mobile Banking; Internet Banking – Electronic Funds Transfer – Account Management – Loan Application – Registering for new bank services – Customer Information Management; ATM System – Function – Types of ATMs-Out sourcing of ATMs – Payment Banks – Mobile Wallets – Electronic Purse – Global Payment Processing - Debit/ Credit Cards/ Smart Cards – Banking Apps – BHIM; Unified Payments Interface (UPI); Bitcoins. Applications – Direct Benefit Transfer (DBT), UIDAI and Banking.		
<b>Unit 4</b>	<b>Digital Banking and Cash-less Payment</b>	<b>10 Hours</b>
Cash less payments- meaning- benefits of cashless payment-methods of cash less payments (cards, USSD, AEPS, UPI, point of sale) NFC cards- wallet platform- E-KYC- features of E-KYC services- Aadhaar based payment UIDAI- ASAs- AUA- smart cards- cyber security for digital payment.		

<b>Unit 5</b>	<b>CRM</b>	<b>12 Hours</b>
CRM- Meaning- definition- role of CRM in banking- Steps in CRM- CRM in a digitalized environment- current status of e-CRM in banks- e-CRM techniques- benefits of eCRM- data warehousing and data mining- analytical CRM- customer retention.		

<b>VI Semester</b>			
Course Title	<b>Risk Management for Banks &amp; Insurance Companies</b>	<b>Credits</b>	<b>Hours</b>
Course Code	<b>BBADEB6519</b>	<b>4</b>	<b>60</b>
<b>Course Objectives</b>			
<ol style="list-style-type: none"> <li>1. To help students in understanding different perspectives of risk management in financial service organizations.</li> <li>2. To analyse the strategies and explore the role of regulation in reducing risks in the financial system.</li> </ol>			
<b>Course Outcomes</b>			
<ol style="list-style-type: none"> <li>1. Understand different risk management frameworks and apply them to identify issues faced by the banks and insurance companies.</li> <li>2. Critically evaluate the regulatory framework in banking sector and comprehend the recent trends.</li> <li>3. Develop decision making skills in evaluating appropriate techniques in investment management in commercial Banks.</li> <li>4. Demonstrate advanced knowledge of different risk management approaches and the types of risk covered by insurance products.</li> <li>5. Synthesise prior learning including the use of risk techniques to address complex risk management approaches in General insurance.</li> </ol>			
<b>Reference Books</b>			
<ul style="list-style-type: none"> <li>• Life and General insurance- Manjula V Marwa Mona, Himalayan Publications.</li> <li>• Banking Operation and Innovation- Ghousia Khatoon, Barghavi V R, Pusha N. Srikanth R -Vision Book house.</li> <li>• Law of Insurance-Mishra M N, CLA</li> <li>• Banking Law and Practice- Sukhvinder Mishra, S Chand Publications.</li> <li>• Banking, Risk and Insurance Management- N R Mohan Prakash, Vikas Publishers.</li> <li>• Principles of Risk Management and Insurance- George E Redja, Addison Wesley Publishers.</li> </ul>			
<b>Self-Learning Topics: [8 hours]</b>			

1. History of insurance.
2. How to develop an insurance product?
3. Assess the claim management or settlement of insurance products.

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Overview of Risk Management</b>	<b>08 Hours</b>
History of Banking and Insurance, Risk and Risk Management – Meaning, types of Risks - Diversification of Risk, Regulation and compliance.		
<b>Unit 2</b>	<b>Bank Regulators</b>	<b>10 Hours</b>
Compliance with KYC norms- Compliance with BR Act- RBI Act- Policy rates (CRR- SLR- Repo and Reverse Repo- Bank Rate-MCLR-RLLR- MSF etc) and their impact. Banking sector reforms- FinTech companies- Banking Ombudsman.		
<b>Unit 3</b>	<b>Risk Management for Banks</b>	<b>12 Hours</b>
Working knowledge of Basic risk - Return features of commercial banks - Trade-offs involved in balancing credit risk, liquidity risk, market risk, operational risk, reputational risk, legal risk and solvency risk, Hedging of Banking risk - The new Basel capital requirements.		
<b>Unit 4</b>	<b>Types of risk associated for Insurance</b>	<b>10 Hours</b>
Principles of insurance risk, perils and hazards, Basic Concepts of Insurance-Difference between Insurance and Hedging-Risk and its types-Risk management techniques in Insurance-Law of large numbers- Risk pooling -Principle of Utmost Good Faith-Principle of Insurable Interest-Principle of Indemnity-Principle of Contribution and Subrogation-Principle of Proximate Cause.		
<b>Unit 5</b>	<b>Risk Management in General Insurance Companies</b>	<b>12 Hours</b>
Purpose of Inspections – Loss minimization in General Insurance – Role of general insurance companies in loss minimisation — Fire prevention on construction sites- Check-list for fire prevention – Site monitoring – Maintenance predictive & preventive- Check list for Marine risk prevention- Structure or built monitoring- Maintenance predictive & preventive-Check list for homeowner’s risk prevention-difference between Home content and Buildings structures- Maintenance predictive & preventive.		

**VI Semester**

Course Title	<b>Insurance Planning and Management</b>	<b>Credits</b>	<b>Hours</b>
Course Code	<b>BBADEB6619</b>	<b>4</b>	<b>60</b>

**Course Objectives**

- 1.To familiarise students with the concepts of insurance, its principles, practices and application.
2. To apprehend the technicality of insurance products.

**Course Outcomes**

1. Understand the basic concepts and functionality of insurance.
2. Evaluate different types of insurance and its applications.
3. Transformation of Life insurance theories into practices for better insurance planning.
4. Familiarise concepts of general insurance and its terminologies.
5. Comprehend the legal framework of Insurance Acts and its operations.

**Reference Books**

- Life and General insurance- Manjula V Marwa Mona, Himalayan Publications.
- Insurance Principles and Practice -M N Mishra, S B Mishra, , S Chand Publications.
- Modern Law Insurance of India- Dr. K V Sarma,K S N Murthy ,Lexis Nexis Publication.
- Law of Insurance -Avatar Singh, Eastern Book Publication
- Insurance Handbook: A guide to insurance: what it does and how it works, Insurance Information Institute.

**Self-Learning Topics: [8 hours]**

1. Preparation of list of occupational hazards under life insurance.
2. Practice the calculation of Policy premium, sum insured, surrender value, Paid up value with imaginary figures.
3. Procedure for application of Insurance Ombudsman.

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Introduction</b>	<b>08 Hours</b>
Insurance- types- parties Involved -Underwriter and rate making-Product design-Development and evaluation- Loss of Provincial Control- Claim Management -Life insurance-Life insurance products/policies.		
<b>Unit 2</b>	<b>Insurance Contract and Legal Liability</b>	<b>10 Hours</b>
Insurance contract and its features-Distinct Features of Insurance Contract-Important Terms of Insurance-Nomination and Assignment-types of assignment-Rate making and its calculation-Premium Calculation-Analysis and selection of Insurance Products-Torts.		
<b>Unit 3</b>	<b>Planning Life Insurance</b>	<b>12 Hours</b>
Risk Exposure-Human Life Basics-HLV-Income Based Approach-HLV-Need Based Approach-HLV-Numerical-Term and Endowment Plan-Whole life and Universal Linked Plan-Insurance linked Annuities-Riders-Bonus and its Types-Calculating return on saving component and taxation-Numerical on Insurance Policy-Provisions-Grace period, free look period and Claim Concession-Calculating Surrender valued loan for policy.		
<b>Unit 4</b>	<b>General Insurance Concepts and Planning</b>	<b>14 Hours</b>
Health Insurance-Travel and Motor Insurance-Umbrella and Household Insurance-Keyman Insurance and Professional Indemnity Insurance-Directors and Officers liability and ESI-Fire, Marine, Hull and Cargo Insurance-General Insurance features, Exclusions, Clauses, Merits, demerits, Procedure to avail the insurance policies		
<b>Unit 5</b>	<b>Regulatory Framework</b>	<b>08 Hours</b>
IRDA and Insurance Act-Public Liability Motor Vehicle Act and Indian Contract Act-Consumer protection workmen compensation and Employee State Act-Other Regulatory aspects of Insurance and Agency Law. Insurance Ombudsman.		



