

DAV University, Jalandhar
Department of Commerce & Business Management



Scheme and Syllabi
for
Master of Commerce [M.Com.]
2021 Batch

(Program ID- 223)

DAV UNIVERSITY, JALANDHAR

**Scheme of Courses (Program ID-223)
Master of Commerce: M. Com**

Category of Course	No of Courses	Credit Per course	Total Credits
Core Discipline	10	4	64
	8	3	
Skill Enhancement Course (SEC)	2	3	8
	2	1	
Ability Enhancement Course (AEC)	1	3	3
Discipline Specific Elective (DSE)	7	3	21
Dissertation/Project	-	-	-
		TOTAL	96

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Scheme of Courses (Program ID-223) Master of Commerce: M. Com

Semester 1

S.No	Paper Code	Course Title	L	T	P	Cr	Course Type
1	ECO503	Business Economics	4	1	0	4	Core Course
2	MGT514	Management Thought	4	0	0	4	Core Course
3	MGT507	Financial Management	4	1	0	3	Core Course
4	MGT695A	Patterns of Entrepreneurship	2	0	2	3	Ability Enhancement Course (AEC)
5	COM501	Business Statistics and Data Processing	4	1	0	4	Core Course
6	COM503A	Contemporary Issues in Commerce	0	0	3	3	Skill Enhancement Course (SEC)
7	CSA552	Workshop on Business Computing	0	0	3	3	Skill Enhancement Course (SEC)
			18	3	8	24	

Semester 2

S.No	Paper Code	Course Title	L	T	P	Cr	Course Type
1	MGT516	Business Environment	4	0	0	4	Core Course
2	MGT506	Production and Operations Management	4	1	0	3	Core Course
3	MGT508	Marketing Management	4	0	0	3	Core Course
4	MGT510	International Business	4	0	0	3	Core Course
5	COM502	Financial Statement Analysis	4	1	0	4	Core Course
6	MGT518	Organisational Behaviour	4	0	0	4	Core Course
7	MGT511A	Management Science	3	1	0	3	Core Course
			27	3	0	24	

Summer Training: After 2nd Semester, Practical Training for a period of 4-6 weeks is compulsory

Note: Students may opt for Swachh Bharat internship/Community service projects/short internships with NGO for community development/internship in industrial organisations.

L: Lectures T: Tutorial P: Practical Cr: Credits

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Semester 3

S.No	Paper Code	Course Title	L	T	P	Cr	Course Type
1	COM601	Seminar on Summer Training Project	0	0	2	1	Skill Enhancement Course (SEC)
2	MGT601	Strategic Management	4	0	0	3	Core Course
3	MGT602	Workshop on Business Simulation	0	0	3	1	Skill Enhancement Course (SEC)
4	COM602	Contemporary Auditing and International Accounting	4	0	0	3	Core Course
5	COM603	Banking, Financial Institutions and Services	4	0	0	4	Core Course
6		Specialization Elective -1*	3	1	0	3	Discipline Specific Elective (DSE)
7		Specialization Elective -2*	3	1	0	3	Discipline Specific Elective (DSE)
8		Specialization Elective -3*	3	1	0	3	Discipline Specific Elective (DSE)
9		Specialization Elective -4*	3	1	0	3	Discipline Specific Elective (DSE)
			24	4	4	24	

* 3 Specialisation Electives should be from one group and 1 from any of the remaining groups.

Semester 4

S.No	Paper Code	Course Title	L	T	P	Cr	Course Type
1	COM604	Income Tax Law and Corporate Tax Planning	4	1	0	4	Core Course
2	COM605	Export-Import Management	4	1	0	4	Core Course
3	COM606	Corporate Governance and Business Ethics	4	0	0	3	Core Course
4	MGT609	Human Resource Management	4	0	0	4	Core Course
5		Specialization Elective -5**	3	1	0	3	Discipline Specific Elective (DSE)
6		Specialization Elective -6**	3	1	0	3	Discipline Specific Elective (DSE)
7		Specialization Elective -7**	3	1	0	3	Discipline Specific Elective (DSE)
			25	5	0	24	

** At least one Specialisation Elective must be from the group from which 3 courses were chosen in 3rd Semester.

L: Lectures T: Tutorial P: Practical Cr: Credits

**Scheme of Courses
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Specializations Electives (for Semester 3 and 4)

GROUP (A) Marketing

MGT621	Consumer Behaviour	3	1	0	3
MGT622	Sales and Distribution Management	3	1	0	3
MGT624	Product and Brand Management	3	1	0	3
MGT625	Integrated Marketing Communication	3	1	0	3
MGT662	Retail Management	3	1	0	3

GROUP (B) Finance and Accounting

MGT626	Security Analysis and Portfolio Management	3	1	0	3
MGT630	Project Appraisal and Finance	3	1	0	3
MGT666	Derivatives and Risk Management	3	1	0	3
MGT687	International Financial Management	3	1	0	3
COM652	Advanced Corporate Accounting	3	1	0	3

GROUP (C) HRM

MGT631	Organizational Change and Development	3	1	0	3
MGT632	Manpower Planning and HRD	3	1	0	3
MGT634	Training and Development	3	1	0	3
MGT669	Industrial Relations and Labour Policy	3	1	0	3
MGT670	Performance Management System	3	1	0	3

GROUP (D) Strategy and Entrepreneurship

MGT665	Management Control Systems	3	1	0	3
MGT672	Knowledge Management	3	1	0	3
MGT694	Dynamics of Family Business Management	3	1	0	3
MGT695B	Business Model Innovation	3	1	0	3
MGT696	Mergers and Acquisitions	3	1	0	3

Course Title: Business Economics

Course Code: ECO503

L	T	P	Credits
4	1	0	4

Course Objective: The course will help the students in examining how a firm strives to reach optimal profitability and efficiency in the face of modern constraints and how firms actually reach managerial decisions.

Learning Outcomes: Students will be able to apply economic theory and principles in managerial decision making.

Unit – A (Managerial Economics)

Hours

- Meaning, nature and scope of managerial economics 1
- Demand and Supply Analysis; Demand, Types of Demand 1
- Determinants of demand, Demand function, Law of demand, Demand schedule, Demand curve 1
- Why demand curve slopes downward, Exceptions to the law of demand 1
- Movements along a demand curve, Shift in demand curve 1
- Supply: Meaning, Determinants of supply, Supply schedule and supply curve 1
- Movements along a supply curve, Shift in supply curve, Exceptions of the law of supply 1
- Market equilibrium, Shifts in market equilibrium due to change in supply, Shifts in market equilibrium due to change in demand, Shifts in market equilibrium due to change in supply and demand 1
- Elasticity of demand, Types of elasticity of demand, Price elasticity of demand, Degrees of price elasticity of demand, Determinants of elasticity of demand 1
- Methods of measurement of price elasticity of demand 1
- Income elasticity of demand, Degrees of income elasticity of demand, Cross elasticity of demand, Degrees of cross elasticity of demand 3
- Demand Estimation and Forecasting; estimation through time series and regression analysis. 5

UNIT B (Cardinal and Ordinal Approach)

- Theory of Consumer Behaviour; Utility analysis; Law of diminishing marginal utility 1
- Law of equi-marginal utility 1

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• Ordinal approach, Indifference curve analysis, Properties of Indifference curve	1
• Marginal rate of substitution, Budget line, Shift in budget line	1
• Consumer equilibrium, Conditions of consumer equilibrium	1
• Price effect, Income effect, Substitution effect	3
• Decomposition of price effect into income effect and substitution effect with Hicks and Slutsky method.	3
UNIT C: Production and Cost Analysis	
• Introduction, Production function, Types of inputs, Factors of production	1
• Total Product, Average Product, Marginal Product and their relationship	1
• Isoquants, Isocost line, Expansion path	1
• Marginal rate of Technical Substitution, Principle of marginal rate of technical substitution	1
• Return to factor; short run production function, Law of variable proportion	1
• Returns to scale; Constant, increasing and decreasing return to scale	1
• Cost analysis, Cost function and Types of costs	1
• Traditional theory; Different shapes of cost curves in short run	1
• Different shapes of cost curves in long run	1
• Modern theory: Different shapes of cost curves in short run and long run	3
• Economies of scale: Internal and external economies and diseconomies.	3
Unit D Market Forms	
• Meaning and Features of perfect competition	1
• Short run and long run equilibrium of firm under perfect competition	1
• Shut down point, Supply curve of firm, Supply curve of industry	1
• Monopoly: Meaning, Features	1
• Short run and long run equilibrium of firm under monopoly	1
• Price discrimination; meaning, when price discrimination is possible, when price discrimination is profitable, Degrees of price discrimination	1
• Price and output equilibrium under price discriminatory monopoly	1
• Monopolistic Competition: Meaning, Features, Short run and long run	1

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equilibrium of firm under monopolistic competition

- Product differentiation, Selling cost, Excess Capacity 1
 - Dumping, Duopoly, Oligopoly; Meaning, Features 1
 - Cartels under oligopoly and price rigidity (Paul Sweezy Kinked demand curve). 4
 - Decisions under Risk and Uncertainty 2
- 60**

Reference Books:

1. Ahuja, H. Principles of Microeconomics. New Delhi: S Chand, Latest Edition
2. Koutsoyiannis, A. Modern Microeconomics. New Delhi: Palgrave Macmillan Publishers, Latest Edition
3. Bernheim, B., Whinston, M. and Sen, A. Microeconomics. Noida: Tata McGraw-Hill Education, Latest Edition
4. Dwivedi, D. N. Microeconomics: Theory and Applications, New Jersey: Pearson Education, Latest Edition
5. Mithani, D. M. Business Economics, Mumbai: Himalaya Publishing House, Latest Edition
- Salvatore, D. Microeconomics: Theory and Applications, USA, Oxford University Press, Latest Edition

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Course Title: Management Thought
Paper Code: MGT514

L	T	P	Credits
4	0	0	4

Course Objective: This course provides a comprehensive understanding of the origin and development of ideas in management. It traces the evolution of management thought from its earliest days to the present, by examining the backgrounds, ideas and influences of its major contributors.

Learning Outcomes: After the completion of this course the participants would gain the knowledge of the world's foremost thinkers of management. The participants will learn how the evolution of management took place. The course will equip them with the understanding of the concepts of management and the people who changed the business world with their work. The participants of this course will also learn about the contemporary management thinkers of India.

UNIT-A	Hours
• Scientific era- contributions of F.W. Taylor, Frank and Lillian Gilbreth	3
• Max Weber- an administrative approach	3
• Contribution of Henri Fayol- Fayolism	4
UNIT-B	
• Behavioral Sciences: Contribution of Elton Mayo	3
• Chris Argyris- Model 1 and Model 2 personalities	1
• Mary Parker Follet – pioneering behavioural management	1
• Herzberg- theory of hygiene and motivation	1
• Abraham Maslow- hierarchy of needs	1
• Douglas McGregor- theory X and theory Y	3
• Ouchi –Theory Z (Japanese and American management)	4
UNIT-C	
• Management Thoughts in Quality Management: Edward Deming	3
• Joseph M. Juran- Just in time/ Toyota production system	2
• Shigeo Shingo- quality improvements	1
• Contemporary thinkers -Contributions of Peter Drucker	2
• Gary Hamel- core competence of corporations	2
• Michael Porter- generic strategies, 5 force model	2
• Tom Peters- in pursuit of wow, customer centric approaches	1
• W. Chan Kim and Renée Mauborgne- Blue ocean strategy	1
• Malcolm Gladwell- the tipping point, Blink	1
• Jim Collins- built to last and from good to great, how companies become great	3

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• Rosabeth Moss Kanter- Men and women of the corporation	3
UNIT-D	
• Indian management thinkers- C K Prahalad- bottom of pyramid studies and core competencies	2
• Vijay Govindrajana- reverse innovation (from developing to developed countries)	2
• Tarun khanna- winning in emerging markets	2
• Nirmalaya kumar -"3Vs": valued customer, value proposition and value network	2
• Pankaj Ghemawat-redefining global strategy	1
• Nitin Nohria-professionalism of a profession and the profession's ability to deliver value to society	3
• Sheena Iyengar-The art of choosing	3
	60

Reference books

1. Koontz , H. and Heinz W. Essentials of Management, United States, Mcgraw-Hill College, Latest Edition
2. Porter, M. E. "The five competitive forces that shape strategy." Harvard business review 86.1 (2008): 25-40.
3. Kim, W.C. and Mauborgne, R., Blue Ocean Strategy: How to create uncontested market space and make the competition irrelevant, United States of America, Harvard Business School Publishing Corporation, Latest Edition.
4. Collins, J. C. and Porras, J.I., Built to last: Successful habits of visionary companies. New York, Harper Collins Publishers Inc., Latest Edition
5. Collins, J. C., Good to great: Why some companies make the leap... and others don't. New York, Harper Collins Publishers Inc., Latest Edition.
6. Gladwell, M., The tipping point: How little things can make a big difference. France, Hachette Audio.
7. Gladwell, M., The power of thinking without thinking. France, Hachette Audio
8. Prahalad, C. K. The Fortune at the Bottom of the Pyramid. New Jersey, Pearson Education, Latest Edition
9. Prahalad, C. K., & Hamel, G. (1990). The Core Competence of the Corporation. Harvard Business Review, 68(3), 79-91. p.84
10. Govindarajan, V. and Trimble, C., Reverse innovation: Create far from home, win everywhere. United States of America, Harvard Business School Publishing Corporation, Latest Edition.
11. Peters, T. J. and Waterman, R.H. In search of excellence: Lessons from America's best-run companies, New York, Warner Books.
12. Porter, M. E. The five competitive forces that shape strategy. Harvard business review 86.1 (2008): 25-40.
13. Porter, M. E. Competitive advantage: Creating and sustaining superior performance. New York, The Free Press, Latest Edition.

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Course Title: Financial Management

Paper Code: MGT507

L	T	P	Credits
4	1	0	3

Course Objective: This course aims to build understanding of the central ideas and theories of modern finance and to develop familiarity with the analytical techniques helpful in financial decision making.

Learning Outcomes: After undergoing this subject, students will have sufficiently good hold over the basics of finance to pursue specialized courses in finance.

UNIT-A	Hours
<ul style="list-style-type: none"> Financial management: an overview, nature, scope and objectives of financial management. 	2
<ul style="list-style-type: none"> Financial decision making and types of financial decisions, agency problem 	2
<ul style="list-style-type: none"> The time value of money: concept and significance, calculation of rate of interest, present value and future value. 	4
<ul style="list-style-type: none"> Sources of short term and long term finance 	2
<ul style="list-style-type: none"> Concepts and tools used in measuring risk and return 	2
<ul style="list-style-type: none"> Cost of capital: cost of debentures, cost of equity. Cost of preference shares and cost of retained earnings, WACC and its practical application 	4
UNIT-B	
<ul style="list-style-type: none"> Valuation of Bonds and Stocks: Types and pricing of bonds, Features of equity and methods of valuation of equity. 	3
<ul style="list-style-type: none"> Capital Structure: Introduction, Relevance and irrelevance of Capital Structure (Net Income, net operating income Traditional Views and MM hypothesis), Trade off Theory, Pecking Order Theory. 	4
<ul style="list-style-type: none"> Capital Structure Decisions: Optimal capital structure. Determinants of Capital structure in practice 	2
<ul style="list-style-type: none"> Dividend Decision. Relevance of dividend policy under market imperfections. Traditional and Radical position on dividend. Issues in dividend policy. 	2
<ul style="list-style-type: none"> Theories of relevance and irrelevance of dividend in firm valuation (Walter's model, Gordon's Model, MM Hypothesis) 	3
UNIT-C	
<ul style="list-style-type: none"> Capital Budgeting: meaning, significance and process. Estimation of Project Cash Flows 	3
<ul style="list-style-type: none"> Techniques of Decision making: Non-discounted and Discounted Cash flow Approaches 	4
<ul style="list-style-type: none"> Risk Analysis in Capital Budgeting 	3
<ul style="list-style-type: none"> Relevance and conflict among different techniques of capital budgeting 	2
<ul style="list-style-type: none"> Leasing and Hire Purchase: Types of leases, Leasing V/s buying decisions, Evaluating financial lease, Need and importance of hire purchase. Lease V/S hire Purchase. 	3
UNIT-D	
<ul style="list-style-type: none"> Transfer Pricing: meaning methods and practical implications. 	3
<ul style="list-style-type: none"> Concept and types of working capital. Operating and cash cycle, Estimation of working capital requirement. Working capital financing. 	3

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Determinants of working capital	
• Forecasts of working capital requirements	3
• Cash Management (Baumol's Model Miller-Orr Model of managing cash)	2
• Inventory Management: Significance, tools and techniques used in inventory Management.	2
• Receivable Management: Dimensions of credit policy of a firm and evaluation of credit policies; credit analysis	2
Hours	60

Text Book:

1. Jain, K., Khan, Y. M., Jain, Financial Management. New Delhi: Tata McGraw-Hill Education, Latest Edition.

Reference Books:

1. Srivastva, R., Misra, N, Financial Management. New Delhi: Oxford University Press., Latest Edition.
2. Van Horne, J. C. and Dhamija, S. Financial Management and Policy. New Delhi: Pearson Education. Latest Edition.
3. Chandra, P. Financial Management: Theory and Practice. New Delhi: Tata McGraw Hill Education. Latest Edition.

Course Title: Patterns of Entrepreneurship

Course Code: MGT695A

L	T	P	Credits
2	0	2	3

Course Objectives: Understanding entrepreneurship and its relevance and importance in the 21st century.

Learning Outcomes: The students will be able to understand how to become an entrepreneur and will understand the role of entrepreneurial leadership plays in the nurturing and growth of a startup.

UNIT-A

- Fundamentals of entrepreneurship : Introduction, Entrepreneurial traits, Business model, Types of startups, Small and medium business enterprises, International entrepreneurship **3**
- Entrepreneurial leadership and business idea : Leader vs manager, Entrepreneurial leadership, Creativity and entrepreneurship, Techniques for generating ideas, Idea to opportunity **3**
- Legal aspects of business and intellectual property rights : Formation of a business entity, Requirements for incorporation of a private and public limited company **2**
- Legal acts governing business in India, IPRs and their importance, Patents, trademarks and copyrights **2**

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UNIT-B

- Business Plan : Significance of business plan, Business plan drivers, Basics of a business plan, Reasons for failure of business plans 3
- Marketing Plan : Benefits of undertaking marketing research, Industry and competitors analysis, Segmentation, targeting and positioning, Marketing mix 3
- Operation and production plan : Types of production systems, New product development, 3
- Project layout, Production planning and control 3

UNIT-C

- Venture team and organizational plan : Venture success Importance of team, Building an effective venture team, 3
- People management, Organizational structure and systems 3
- Insights from financial statements and financial venture : Meaning and objectives of financial statements, 4
- Balance sheet concepts and understanding, Fund flow and cash flow statements, Ratio analysis, 3
- Financing venture, Venture capital funding, Funding opportunities for startup in India, Launching a venture 3

UNIT-D

- Managing growth: Growth sources, Venture development stages, Growth strategies for venture 2
- Start up to going public, revival and end to a venture : Importance of IPO, 1
- Steps involved in issuing an IPO, Marketing strategies for IPO 2
- Key strategies for turning around a company, Exit strategies for entrepreneur 2

Total **45 hours**

Text Book:

1. Kumar, A. Entrepreneurship. New Delhi, Pearson, Latest Edition.

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Reference Books:

1. Kuratko, D.F. and Hodgetts, R.M. Entrepreneurship in the New Millennium. New Delhi, Cengage Learning, Latest Edition.
2. Blundel, L. Exploring Entrepreneurship Practices and Perspectives. New Delhi, Oxford University Press, Latest Edition.

Course Title: Business Communication
Course Code: MGT504

L	T	P	Credits
4	1	0	3

Course Objective: The objective of this course is make students proficient in communication during business situations

Learning Outcomes: After the course, student will be able to speak, listen, read and write effectively in varied business situations

Hours

Unit – A

Understanding business communication: Communication Model, Classification of Communication, Communication challenges, 7Cs of Communication. Interpersonal Communication : Listening skills, Giving and Receiving Feedback, Building effective teams and teamwork, Handling Conflict, Negotiating effectively

Unit- B

Designing and delivering oral presentations : Challenges in professional presentations, Process of making effective presentations, Collaborative presentations, Online presentations, Presenting to culturally diverse audience. Fundamentals of business writing : ABC model of writing, Clarity and Courtesy in writing. Drafting business messages: Understanding your communication context, Deciding on communication objectives and the plan of writing, Routine and positive messages, Negative Messages, Persuasive Messages

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Unit-C

Writing effective reports: Importance of report writing at workplace, Types of reports, Process of report writing, Writing an Informal & Formal report, Use of appropriate mechanics in drafting a business report. Cross-cultural communication: Culture defined, Dimensions of culture, Challenges of cross-cultural communication, Understanding cross-cultural communication complexities, Improving cross-cultural communication skills at work-place

5

10

Unit –D

Communicating through technology: Classification of technological tools for communication, Major technological tools, Effective use of technology for communication, Communicating through social media, Communicating in Virtual Teams. Employment Communication: Employment process, Setting Goals, Understanding Employer's Mindset towards the employment process, Organizing your approach to the employment process, Drafting Resumes and other employment messages, Drafting application letters, Handling Group Discussions, Handling Interviews, Drafting Post-interview employment messages

5

10

Total 60 hours

Reference Books:

1. Kalia, S. and Agarwal, S. Business Communication – A Practice-Oriented Approach, New Delhi, Wiley India, Latest Edition

Course Title: Business Statistics and Data Processing

Paper Code: COM501

L	T	P	Credits
4	1	0	4

Course Objective: This course provides students with the knowledge, understanding and necessary skills to complete a business research.

Learning Outcomes: At the end of the course a student should be able to formulate a problem; decide how to sample and collect data and analyse data by using computerized softwares; and write a report.

Unit – A

Hours

- **Business Research Methods:** Meaning of Research, Objectives of Research, Types of Research, Research Approaches, Significance of Research, Research Process, Criteria of Good Research, Problems Encountered by Researchers in India. 2
- **Defining the Research Problem:** What is a Research Problem?, Selecting the Problem, Necessity of Defining the Problem, Technique Involved in Defining a Problem 3
- **Research Design:** Meaning of Research Design, Need for Research 4

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Design, Features of a Good Design, Important Concepts Relating to Research Design, Different Research Designs, Basic Principles of Experimental Designs, factors affecting RDs, Relation among RDs, Developing a Research Plan.

Unit – B

- **Measurement and Scaling:** Non-comparative Scaling Techniques, Continuous Rating Scale, Itemized Rating Scale, Non-comparative Itemized Rating Scale Decisions, Multi-item Scales, Scale Evaluation, Choosing a Scaling Technique. 3
- **Questionnaire & form design:** questionnaire & observation forms, questionnaire design process. 4
- **Sampling design and Procedures:** Sample or Census, The Sampling Design Process, A Classification of Sampling Techniques, Choosing Nonprobability Versus Probability Sampling, Uses of Nonprobability Versus Probability Sampling. 4
- **Methods of Data Collection:** Collection of Primary Data, Observation Method, Interview Method, Collection of Data through Questionnaires, Collection of Data through Schedules, Some Other Methods of Data Collection, Collection of Secondary Data, Selection of Appropriate Method for Data Collection. 5

Unit – C

- **Statistical Inferences:** Introduction to Hypothesis Testing, A General Procedure for Hypothesis Testing, Hypothesis Testing Related to Differences, Parametric Tests: One Sample, Two Independent Samples, Paired Samples, Non-parametric Tests: One Sample, Two Independent Samples, Paired Samples, Product-Moment Correlation, Partial Correlation, Nonmetric Correlation, Regression Analysis: Bivariate Regression, Statistics Associated with Bivariate Regression Analysis, Conducting Bivariate Regression Analysis 4
- **Multivariate Analysis: Multiple Regression:** Overview of Multiple Regression, Statistics Associated with Multiple Regression, Conducting Multiple Regression, Stepwise Regression, Multicollinearity 4
- **Discriminant Analysis:** Discriminant Analysis Model, Statistics Associated with Discriminant Analysis, Conducting Discriminant Analysis 5
- **Conjoint Analysis:** Basic Concepts in Conjoint Analysis, Statistics Associated with Conjoint Analysis, Conducting Conjoint Analysis, Assumptions & Limitations of Conjoint Analysis, Hybrid Conjoint Analysis 6

Unit – D

- **Multi Dimensional Scaling:** Basic Concepts in Multidimensional Scaling (MDS), Statistics Associated with MDS, Conducting Multidimensional Scaling, Selecting an MDS Procedure, Deciding on the Number of Dimensions, Labeling the Dimensions & Interpreting the Configuration, Assessing Reliability and Validity, Assumptions & Limitations of MDS, Scaling Preference Data 4
- **Correspondence Analysis,** Relationship between MDS, FA, & DA. 4
- **Factor Analysis:** Factor Analysis Model, Statistics Associated with 3

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Factor Analysis, Conducting Factor Analysis, Applications of Common Factor Analysis

- **Cluster Analysis:** Statistics Associated with Cluster Analysis, Conducting Cluster Analysis, Applications of Nonhierarchical Clustering, Clustering Variables. **2**
- **Research Report Writing:** Contents of Report, Executive Summary, Bibliography format. Presentation of Report. **3**

Total 60 Hours

Reference Books:

1. Bajpai, N. Business Research Methods. New Delhi: Pearson Educations, Latest Edition
2. Malhotra, N. Marketing Research: An Applied Orientation. New Delhi: Pearson/Prentice-Hall, Latest Edition.
3. Malhotra, N. Marketing Research: An Applied Orientation. New Delhi: Pearson/Prentice-Hall, Latest Edition.
4. Proctor, T. Essentials of Marketing Research. New Jersey: Prentice Hall, Latest Edition

Course Title: Contemporary issues in Commerce

Course Code: COM503A

L	T	P	Credits
0	0	3	3

Course Objective: The course aims providing the knowledge regarding the contemporary and latest areas in commerce to the students. It also aims at improving the communication skills of the students.

Learning Outcomes: After the completion of the course Students will be able to understand and use the current practices in the era of commerce to the best of their ability.

List of Topics on Contemporary issues

- Financial Reporting
- Capital Market Instruments
- E Banking
- Indian Taxation Structure
- Pandemics and Economic Growth
- Knowledge Management
- E Marketing
- Sources for Global Development Finance
- Value-for-Money Audit
- Managing Change
- Corporate Social Responsibility
- Human Resource Accounting
- Corporate Restructuring
- Financial Inclusion
- Employee Retention
- Role of Micro Finance in Rural Development
- Financial literacy
- Social Entrepreneurship

Course Title: Workshop on Business Computing
Course Code: CSA552

L	T	P	Credits
0	0	3	3

Course Objective: The objective of this workshop is to train the business students in proficient use of spreadsheets, power point and word processing documents.

Spreadsheets

- Basic Operations - Arithmetic operators, Comparison operators, Text operator & (ampersand) Reference operator
- Modifying the worksheet layout - Changing Width of Column, Changing Height of Row, Deleting Rows/Columns/Cells, Moving and copying contents of cell, Alignment of text in the cell
- Working with functions - Date and time function, Statistical function, Financial function, Mathematical and Trigonometric functions, Lookup and Reference Functions, Data Base functions, Text function, Logical functions
- Working with Pivot Tables, Using Data Analysis Tools and Techniques
- Printing the workbook - Setting up Print Area, Setting up Margins, Defining Header and Footer, Controlling Gridlines
- Introduction to CHARTS - Formatting Charts

Power Point Presentations

- Creating a presentation slide, Design Templates and Blank presentations, Power Point standard toolbar buttons
- Changing Font, Font Size and Bold; Moving the frame and inserting clip art; Different slide layouts; Formatting the Slide Design; Work with the Slide Master; Saving the presentation
- The Auto Content Wizard; Using Existing Slides; Using the different views of a slide, Adding Transitions and Animation, Running Slide Show
- Adding and Deleting Records
- Creating, Saving , Editing, Joining Tables in Queries
- Creating and Using Forms
- Creating and Printing Reports

Word Processing

- Editing and Formatting a Document, Text Formatting, Paragraph Formatting, Headers and Footers
- FIND command & REPLACE command, Checking Spelling and Grammar; On-line Spelling and Grammar correction using Auto correct, Auto Text, Using Thesaurus, Using Clip Gallery
- Inserting Graphics From files, Working with Tables - Entering Text in the Table, Creating Table, Changing Format of Text of cells, Changing Column width and Row height, Formatting Table Border

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- Using Mail Merge - Mail Merge Procedure, Printing a document

Reference Book:

1. Etheridge, D. Excel Data Analysis, Indianapolis, Wiley Publishing. Latest Edition

Course Title: Business Environment

Paper Code: MGT516

L	T	P	Credits
4	0	0	4

Course Objective: This course integrates concepts with real-world situations to help students grasp complex concepts, a clear understanding of which is required to comprehend the various facets of business environment.

Learning Outcomes: Students will understand the external environment of business very well after undergoing this course and they will be able to make strategic decisions more effectively.

UNIT-A

- | | Hours |
|--|-------|
| • Significant of Environment Scanning for Business Managers- Tools of Internal and External Environment Scanning – SWOT, Value Chain Analysis and Porter’s 5 Forces Analysis | 4 |
| • Political, Economic, Social, Technological and Legal Environment of Business in Indian Context. | 5 |
| • Economic System, Planning Process, Trends in Macro-Economic Variables | 6 |

UNIT-B

- | | |
|--|---|
| • Inflation- Types of inflation, Effects of inflation and Control of Inflation | 4 |
| • Fiscal Policy – Objectives, Types, Instruments, Financing of Fiscal Deficit | 6 |
| • Monetary Policy – Objectives, Instruments of monetary policy | 6 |

UNIT-C

- | | |
|--|---|
| • Balance of Payment- Constituents of BOP, Implications of Large Current Account Deficit. | 4 |
| • Trade Flows, International Linkages and External Environment, Arguments for and against Protectionist Policies | 6 |
| • Capital Flows, Growth and Macroeconomic Instability, Arguments for and against free flow of foreign capital. | 6 |

UNIT-D

- | | |
|--|---|
| • Exchange Rate Regimes and Currency Convertibility- current account convertibility and capital account convertibility | 5 |
| • Financial System, Financial Crisis and Reforms | 5 |
| • Corporate Governance - Policy and Issues, Corporate Social Responsibility | 3 |

Total 60 hours

Text Book:

1. Pailwar, V. K. Economic Environment of Business, New Delhi, PHI. Latest Edition.

Reference Books:

DAV UNIVERSITY, JALANDHAR

1. Fernando, A.C. Business Environment, New Delhi, Pearson Education, Latest Edition
2. Aswathappa, K. Essentials of Business Environment. New Delhi, Himalaya Publishing House. Latest Edition.
3. Cherunilam, F. Business Environment. New Delhi, Himalaya Publishing House. Latest Edition
4. Paul, J. Business Environment. New Delhi:Tata McGraw Hill. Latest Edition,
5. Saleem, S, Business Environment, New Delhi: Pearson Education, Latest Edition.

Course Title: Productions and Operations Management

Course Code: MGT506

L	T	P	Credits
4	1	0	3

Course Objective: It is a subject where a student learns various steps of product design, development, production, plant location, storage, production planning and control. The students are motivated to apply concepts and principles of management to become more effective professional.

Learning outcome: Students will be able to apply fundamentals of production operations and modern quality improving techniques, which in turn will enhance their managerial skills for achieving excellence in the field of production and quality.

Hours

Unit- A

16

Operations management: concept, functions, transformation process model: inputs, process and outputs; classification of operations; responsibilities of operations manager. Facility Location – importance, factors in location analysis, location analysis techniques. Product Design and development – product design and its characteristics, product development process (technical), product development techniques. Process selection- project, job, batch, mass and process types of production systems.

Unit- B

16

Facility Layout – Objectives, Advantages, Basic Types of Layouts, Problems in facility layout. Production Planning & Control (PPC): –Concepts, Objectives, and Functions, work study – Productivity: Method study; Work measurement. Capacity Planning – Concepts, Factors affecting Capacity Planning, Capacity Planning Decisions.

Unit- C

14

Introduction, Meaning, Quality Characteristics of Goods and Services, Deming"s 14 principles, Tools and Techniques for Quality Improvement, Statistical Process Control Chart, Quality Assurance, Total Quality Management (TQM) Model Concept of Six Sigma and its Application.

Unit- D

14

JIT and Lean Production System: JIT Approach, Implementation requirements, Services, Kanban System. Inventory Management: Concepts, Classification, Objectives, Factors Affecting Inventory Control Policy, Inventory Costs, Basic EOQ Model, Re-order level, ABC analysis. Logistics and Franchising. Purchasing Management – Objectives, Functions, Methods,

Total: 60 hours

Reference Books:

1. Gaither, N. and Frazier, G. Operations Management, New Delhi, Cengage learning, Latest Edition
2. Buffa, E.S. and Sarin, R.K., Modern Production/Operations Management, New Delhi, Wiley India Private Limited, Latest Edition
3. Chary, S.N., Production and Operations Management, New Delhi, Tata McGraw-Hill, Latest Edition
4. Mahadevan B, Operations Management: Theory and Practice, New Delhi, Pearson Education, Latest Edition
5. Krajewski, L.J., Ritzman, L.P. and Malhotra, M.K. Operations Management: Processes and Supply Chain, New Jersey, Pearson Education, Latest Edition

DAV UNIVERSITY, JALANDHAR

Course Title: Marketing Management

Course Code: MGT508

L	T	P	Credits
4	0	0	3

Course Objective: The course aims at making participants understand concepts, philosophies, processes and techniques of managing the marketing operations of a firm with a view to better understand and appreciate the complexities associated with the marketing function.

Learning Outcomes: At the end of the course a students should be able to identify and analyse key trends, opportunities and problems in local and regional marketing environments; research, define and evaluate markets for given products and product ideas, and services; specify products rigorously, match them with corresponding markets, and outline appropriate marketing strategies.

Unit – A	Hours
Understanding Marketing Management : Defining Marketing for the 21st Century, Developing Marketing Strategies and Plans	6
Assessing Market Opportunities and Customer Value: Scanning the Marketing Environment, Forecasting Demand, and Conducting Marketing Research, Creating Customer Value and Customer Relationships, Analyzing Consumer Markets, Analyzing Business Markets	9
Choosing Value Identifying Market Segments and Targets, Competitive Dynamics, Crafting the Brand Positioning, Creating Brand Equity	7
Unit – B	
Designing Value Setting Product Strategy, Designing and Managing Services, Developing Pricing Strategies and Programs	8
Delivering Value: Designing and Managing Integrated Marketing Channels, Managing Retailing, Wholesaling, and Logistics	4
Unit – C	
Communicating Value: Designing and Managing Integrated Marketing Communications, Managing Mass Communications, Managing Personal Communications	7
Sustaining Growth and Value Introducing New Market Offerings, Tapping into Global Markets	10
Unit – D	
Managing a Holistic Marketing Organization for the Long Run	9
Total	60 hours

Text Book:

1. Kotler, P., Keller, K. L., Koshy, A., and Jha, M. Marketing Management: A South Asian Perspective. New Delhi, Pearson Education. Latest Edition.

Reference Books:

1. Czinkota, M.R. and Kotabe, M. Marketing Management. New Delhi: Vikas Publishing, Latest Edition
2. Douglas, J., Darymple, J. and Parsons, L.J. Marketing Management: Text and Cases, New York, John Wiley and Sons, Latest Edition
3. Kotler, P. Marketing Management: Analysis, Planning, Implementation & Control. New Delhi : Prentice Hall of India, Latest Edition
4. Michael, J.E., Bruce, J.W. and William, J.S. Marketing Management, New Delhi: Tata McGrawHill, Latest Edition
5. Perreault, W.D. and Jerome, E.M. Basic Marketing. New Delhi: Tata McGraw Hill, Latest Edition
6. Pride, W.M. and Ferrell, O.C. Marketing: Concepts and Strategies. New Delhi: Biztantra Press, Latest Edition
7. Ramaswamy, V.S. and Namakumari, S. Marketing Management: Planning, Control. New Delhi : MacMillan Press, Latest Edition
8. Zikmund, A. Marketing. Mumbai: Thomson Learning, Latest Edition

DAV UNIVERSITY, JALANDHAR

Course Title: International Business

Paper Code: MGT510

L	T	P	Credits
4	0	0	3

Course Objectives: The course helps the student understand the complex environment in which MNC's work. It equips them to adapt themselves to international business and trade. It teaches them in detail about the foundations of international business

Learning outcomes: Students will learn the importance of growing global business today and the effect of international business on India. They will be able to devise basic strategies which a manager must follow in order to survive in a competition.

[**Hours**
Unit A **15**

Globalization – Effect of globalization and its Drivers Modes of entry for corporations into international business The globalization debate - arguments for and against, Differences between domestic and international business; Multinational Corporations- Definition and Types

Unit B **18**

Introduction to International Trade - Theory of Mercantilism, Absolute advantage, Comparative advantage, Hecksher-Ohlin theory, The new product life cycle theory, The new trade theory, Porter's diamond model ; Instruments of International trade policy – tariffs, subsidies, local content requirements, and administrative policies, anti dumping policies, political and economic arguments for intervention; International trade bodies- GATT, WTO, IPR, TRIPS, TRIMS, GATS, Introduction to current EXIM policy of India International Regulatory & Dispute Settlement Mechanisms

Unit C **15**

International Financial Markets – Equity, Debt, Foreign Exchange & Commodities; World Bank & International Monetary System ;International Financial Risks of Trade Payments, Methods of payment in International Trade ,Foreign investments (FDI and FII) ,Currency fluctuations etc. ; Introduction to Foreign Exchange Market – functions, nature, trading, rate determination, currency convertibility , Movement of international workforce (Expatriation, Repatriation)

Unit D **12**

Regional Integrations, Trading Blocks - EU, NAFTA, SAARC, ANDEAN PACT, MERCOSUR, ASEAN, APEC; Country Risk Analysis – How to assess Political, Social & Economic risks International Marketing –localization and glocalization

Total: 60 Hours

References

1. Daniels, J. Radebaugh, L. and Sullivan, D.P. International Business Plus NEW MyManagementLab with Pearson eText -- Access Card Package, New Delhi, Pearson Education. Latest Edition.
2. Daniels, J.D., Radebaugh L.H., Sullivan D.P. and Salwan, P. International Business: Environments and Operations. New Delhi: Pearson Education. Latest Edition
3. Hill, C.W.L. International Business. New York, McGraw Hill, Latest Edition.
4. Sundaram, A.K. and Black, J.S. International Business Environment, New Delhi, Prentice-Hall of India Pvt. Ltd., Latest Edition.
5. Wild & Wild International Business Plus NEW MyManagementLab with Pearson eText -- Access Card Package. New Delhi, Pearson Education. Latest Edition.
6. Cavusgil, S.T., Knight, G. and Riesenberger, J. International Business Plus NEW My Management Lab with Pearson eText -- Access Card Package. New Delhi, Pearson Education, Latest Edition.

DAV UNIVERSITY, JALANDHAR

Course Title: Financial Statement Analysis

Course Code: COM502

L	T	P	Credits
4	1	0	4

Course Objective: Students will learn the skill of analysing the financial statements by applying various tools of financial analysis.

Learning Outcomes: After studying this course, students will be able to draw meaningful conclusions from the financial statements, based on which strategic decisions may be taken.

	Hours
Unit – A	
• Introduction to demand for financial statement information	2
• Introduction to generally accepted accounting principles	1
• Parties demanding Financial Statement Information	1
• Conflicts among diverse parties	2
• Factors affecting demand for financial statement information	1
• Regulatory forces and supply of financial statement information	2
• Market forces and supply of financial statement information	2
• Cost associated to generating of financial statement Information	2
• Some empirical issues and evidence of Financial Statement Analysis	3
Unit- B	
• Introduction to Financial statement numbers	1
• Common size statements and Comparative statements	3
• Introduction to cross sectional techniques of financial statement analysis	2
• Trend analysis	2
• Ratio analysis and its application in investment decisions	3
• Computational issues in calculating ratios	1
• Combining financial statement with non-financial statement information	2
• Time series analysis of financial statement Information	3
Unit- C	
• Introduction to Fund flow analysis	1
• Preparation of fund flow statement	2
• Relevance of different approaches of computation of funds from operation	2
• Introduction to cash flow analysis	1
• Operating activity analysis of liquidity	1
• Financing and investing activity analysis	2
• Interpretations of cash flow and net income	1
• Limitations of cash flow reporting	1
• Specialized cash flow ratios	2
Unit- D	
• Concept of corporate distress analysis	2
• Identification of corporate sickness	2
• Causes, indicators and predictors of financial distress	2
• Models of financial distress (Univariate and Multivariate)	3
• Information sources of Loan decisions	1

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- Descriptive analysis of loan decisions 2
- Identifying and overcoming the limitations of Financial Statements 2

60 hours

Text Book:

1. Foster, G. Financial Statement Analysis. New Delhi Pearson Education, Latest Edition.

Reference books:

1. Bhattacharyya, D. Financial Statement Analysis. New Delhi, Pearson Education. Latest Edition.
2. Gibson, C. H. Financial Statement Analysis. New Delhi, Cengage Learning, Latest Edition.
3. Subramanyam, K.R. and Wild, J.J. Financial statement Analysis. New Delhi, McGraw Hill Education, Latest Edition.

Course Title: Organisational Behaviour

Paper Code: MGT518

L	T	P	Credits
4	0	0	4

Course Objectives: The course basis itself on 3 key fundamentals – behavior and understanding of self, behavior in teams and thirdly imbibing leadership skills. It also takes into consideration the contemporary topics in the field of OB i.e. conflicts, politics and emotional intelligence.

Learning outcome:

Students will learn the dynamics of organizational behavior and they are equipped with the latest contemporary tools to handle challenges. Also the various theories by the researchers will guide their actions in right direction which will bring efficiency in their working styles.

**Hours
15**

Unit A

Introduction to organizational behavior- concept and significance, foundations, contributing disciplines to OB, role of OB in management practices

Challenges and opportunities for OB, OB in the context of globalization,

Concepts of Personality, Self-awareness, Perception and Attribution, Learning, Values and Attitudes and their determinants, motivation

Unit B

18

Concept of teams, Foundations of Team Dynamics, types of teams, teams in modern workplace , Group process: group and intergroup behavior, group decision making interpersonal group dynamics, Skills for Managing Teams: Communication, Conflicts and negotiation, Power & Influence, Group Development and Cohesiveness, Team Performance and Decision Making.

Concept of Leadership Theories and Perspectives on Effective Leadership-Power and Influence, Charismatic and Transformational Leadership power distribution in organization,

Unit C

15

Work stress: causes, organizational and extra organizational stressor, individual and group stressor, effect of stress, stress coping strategies. Conflict and inter-group behavior: sources of conflict, types of conflict, functional and dysfunctional aspects of conflict, approaches to conflict management

Unit D

12

Organizational culture: functions of OC, creating and sustaining of OC, development and implications of OC

Organizational effectiveness: concept and approaches to OE, factors in OE, effectiveness through adaptive coping cycle. Emotional intelligence.

Total 60 Hours

Reference Books:

1. Robbins, S.P., Judge, T., and Sanghi, S. Organizational Behavior. New Delhi, Pearson Education, Latest Edition
2. Luthans, F. Organizational Behavior. New York, McGraw –Hill Inc, Latest Edition
3. Newstrom, J.W. and Davis, K. Organizational Behavior - Human Behavior at Work. New York, McGraw Hill, Latest Edition
4. Weiss, P. Organizational Behavior and Change. West Group Publication
5. Koontz, H. and Weihrich, H. Essentials of management, New Delhi, McGraw Hill Education

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Course Title: Management Science
Course Code: MGT511A

L	T	P	Credits
3	1	0	3

Course Objective: The course is designed to introduce the students with various quantitative techniques which are of great importance for quantitative decision-making.

Learning Outcomes: At the end of the course a student should be able to handle the application of scientific methods, techniques and tools to problems involving the operations of a system so as to provide those in control of the system with optimum solution to the problem.

Unit – A

Hours

<p>Introduction to OR- Introduction and history of OR, Operations research in India, Nature of Operations research, Definition of operation research, Features of OR, OR and management decision making, Limitation of OR, Types of OR models, Principles of OR modeling, Typical applications of OR/scope of OR, Phases and processes of OR study/ methodology of, operation research and Techniques/ tools of operations research</p>	3
<p>Linear Programming: Problem Formulation and Graphical Method- Linear programming problems, History of LP, Definitions of LP, Basic requirements, Terminology of LP, Basic assumptions of LP, General form of LP problem, Applications of LP methods, Administrative applications of LP, Solution procedure of LPP, Formulation of LPP, Merits of LPP, Limitations of LPP, Convex set, Graphic method of solving LPP, Unbounded problem, Infeasible problem, Multiple optimal solutions</p>	3
<p>Simplex Method- Introduction, Steps in the solution of LPP by simplex method, Minimization problem by Big M method/Penalty method, Rules for simplex method for minimization problem, Simplex problem (Mixed constraints), Special cases in applying the simplex method, Two phase simplex method</p>	3

Unit – B

<p>Duality- Concept of duality in LPP, Formulation of the dual problem, Rules for constructing the dual problem, Primal-Dual relationship, Interpreting the Primal-Dual relationship, -Dual of the Dual is Primal, -Dual Simplex, Steps in Dual Simplex</p>	3
<p>Sensitivity Analysis- Sensitivity analysis, Limitations of Sensitivity analysis</p>	2
<p>Transportation Models- Introduction, Terminology used in Transportation model, Basic assumptions of model, Tabular presentation of model, Optimal solution of Transportation problem, Methods for initial basic feasible solutions- NWCM, LCM, VAM, Optimality Tests- Stepping stone method,, Modified distribution method, Degeneracy in Transportation problem, Profit maximization in Transportation problem, Unbalanced Transportation problems, Trans-shipment Problem</p>	5

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Unit – C

Assignment Models- Introduction, Mathematical Formulation, Hungarian method [Minimization case]/HAM, Steps to follow, Maximization case in Assignment Problems, **Travelling salesman Problems**, Un-balanced Assignment Problem, Air Crew assignment, Prohibited assignment/ Constrained assignment problem, LPP formulation of Assignment Problem **4**

Queuing Theory- Introduction, Features of Queuing system, Service system, Basic Notations, Queuing models- Probabilistic, Deterministic, Mixed **3**

Inventory control- Meaning, Inventory decisions, Types of Inventory, Factors affecting IC policy, Objectives of IC, Scope of IC, IC systems- Pand Q, Inventory Models-Deterministic models (EOQ), Price break approach, Safety stocks- factors and methods, Approaches to IC- ABC, VED etc **4**

Unit – D

Game Theory- Introduction, Significance of Game theory, Essential features of Game theory, Limitations Game theory, Strategy and Types of strategy, The Maximin-Minimax principle, Saddle point, Types of problems-Games with pure strategies, Games with mixed strategies (8 methods), Limitations of Game theory **4**

Network Analysis- PERT and CPM- Introduction, History of PERT and CPM analysis, Objectives of Network Analysis, Applications of Network Model, Terminology or Concepts used, Errors in Network Logic, Rules to frame a Network, Fulkerson's Rule to numbering of events, Stages of project management, Activity Times and Critical Path Computation of Critical Path Slack and Float, PERT- Steps and computing variance, Merits and demerits of PERT, CPM- Time estimating and Limitations, Comparison between PERT and CPM, Project Cost analysis- Direct and indirect costs, The lowest cost schedule, Crashing of jobs, Allocation and Leveling of resources (through CPM) **6**

Decision Theory- Introduction, Components- Act, Event and Outcome, Types of decision making- Certainty, Risk, Uncertainty, Decision making under Risk, Decision making under Uncertainty, Decision Tree Diagram, Standard Symbol **5**

45 Hours

Reference Books:

1. Kalavathy, S. Operations Research. New Delhi: Vikas Publishing House, Latest Edition
2. Kapoor, V.K. Operations Research. New Delhi: Sultan Chand and Sons, Latest Edition
3. Paneerselvam, R. Operations Research. New Delhi: Prentice Hall of India, Latest Edition
4. Sharma, J K. Operations Research: Theory and Applications. Delhi: Macmillan Publishers India, Latest Edition
5. Taha, Hamdy A. Operations Research: An Introduction. New York: Macmillan, Latest Edition
6. Vohra, N.D. Quantitative Techniques in Management. New Delhi: Tata McGraw-Hill, Latest Edition
7. Chawla, Gupta and Sharma . Operations Research. New Delhi : Kalyani Publihers, Latest Edition

DAV UNIVERSITY, JALANDHAR

Course Title: Strategic Management

Course Code: MGT601

L	T	P	Credits
4	0	0	3

Course Objective: To develop an understanding of fundamental concepts in strategic management: the role of the general manager, the levels and components of strategy, competitive analysis, and organizational evolution.

Learning Outcomes: The participants will develop essential skills and knowledge peculiar to general management. They will appreciate the inter-functional issues in organisation better after undergoing this course.

UNIT-A	Hours
• Introduction to Strategic Management and Business Policy	3
• Hierarchy of Strategic Intent	4
• Environmental Appraisal	4
• Organisational Appraisal	5
UNIT-B	
• Corporate-Level Strategies: Concentration, Integration, and Diversification	3
• Corporate-Level Strategies: Internationalization, Cooperation, and Digitalization	6
• Corporate-Level Strategies: Stability, Retrenchment and Restructuring	5
UNIT-C	
• Business-Level Strategies	4
• Strategic Analysis and Choice	7
• Activating Strategies	5
UNIT-D	
• Structural Implementations	3
• Behavioural Implementation	3
• Functional and Operational Implementation	4
• Strategic Evaluation and Control	4
Total	60 hours

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Text Book:

1. David R. F. Strategic Management: Concepts and Cases. New Delhi, PHI Learning, Latest Edition

Reference Books:

1. Pearce, J., Robinson, R. Mital , A. Strategic Management. New Delhi, Tata McGraw Hill, Latest Edition
2. Hill, C. and Jones, R. G. Strategic Management. Cengage Learning, Latest Edition.
3. Kazmi, A. Strategic Management. New Delhi, Tata Mc Graw Hill. Latest Edition
4. Hunger J. D. and Wheeler T. L. Strategic Management & Business Policy. New Delhi: Pearson Education, Latest Edition

DAV UNIVERSITY, JALANDHAR

Course Title: Contemporary Auditing and International Accounting

Course Code: COM602

L	T	P	Credits
4	0	0	3

Course Objective: This course enables the students to learn the about the technicalities of auditing. They will be able to write an audit report based on sound principles of auditing after undergoing this course. Secondly, they will learn the critical role of international and national differences affects the continuous shaping of how International Financial Accounting Standards (IFRS) in financial reporting throughout the world.

Learning Outcomes: After the completion of the course Students will be able to understand the audit requirements and auditing procedures in different types of institutions. They will also understand the International Financial Accounting Standards (IFRS) in financial reporting throughout the world.

Unit – A (Introduction to Auditing)	Hours
• Introduction to Auditing- meaning, nature and objectives, concepts of Auditing, Evidence in Auditing	2
• Auditing Standards	1
• Evaluation of Internal Control System, Internal Control, Internal Check and Internal Audit	5
• Auditing in Computerised World	2
• Improving Audit Effectiveness	1
• Audit of Items of Financial Statements	5
• Features of Company Audit	4
Unit – B (Types of Audit and Auditor’s Report)	
• Auditors’ Reports	2
• Cost Audit	2
• Auditing of Various Forms of Organisations –Public Sector Undertakings, Banks, Insurance Companies and Co-operative Societies.	3
• Tax Audit and Management Audit	3
Unit- C (International Standards)	
• Financial Reporting	1
• Current views related to international standard setting, market regulation, and audit standards and their regulation.	5
• Identifying differences in financial reports prepared using US GAAP and IFRS.	6
• various issues that arise in applying accounting standards in changing and	6

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- different economies

Unit- D (International Accounting and Reporting)

- Accounting for Currency Translations, foreign Exchange and Transfer Pricing at international level business **3**
- Consolidation of Accounts of Subsidiaries **5**
- Foreign Financial Statements- Assets, Liabilities, Revenues and Costs determination **4**

60

hours

Text Book:

1. Gupta, K. Contemporary auditing. New Delhi, McGraw-Hill, Latest Edition
2. Arpon, J. S. and Radebaugh, L. H. International Accounting and Multinational Enterprises, New York, John Wiley & Sons, Latest Edition

Reference books:

1. Kumar, R. and Sharma, V. Auditing: Principles and Practice, New Delhi, PHI, Latest Edition
2. Whittington, R. and Pany, K. Principles of Auditing and Other Assurance Services, New Delhi, Tata McGraw-Hill Education. Latest Edition
3. Loughran, M. Auditing for Dummies, New York, John Wiley & Sons, Latest Edition

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Course Title: Banking, Financial Institutions and Services

Course Code: COM603

L	T	P	Credits
4	0	0	4

Course Objective: The course aims at explaining the working and peculiarities of Indian financial system and institutions constituting the financial system. It also deals with different types of markets associated with a variety of financial instruments.

Learning Outcomes: After the completion of the course Students will be able to understand, prepare and use the financial services provided by the different financial institutions.

Unit-A The Indian Banking System

Hours

- Introduction and components of Indian Banking System 2
- Commercial banks in India: Structure, Functions, evolution 3
- Nationalisation of banks in India 2
- The Reserve Bank of India 3
- Monetary policy of RBI, Tools, Goals, Strategy, and Tactics of Monetary Policy 4

Unit B: Overview of the Financial System and markets

- Introduction to Indian financial system 2
- Overview of Capital Market and its instruments 4
- The Money Markets 3
- The Bond Market 2
- The Stock Market and Exchanges 4
- The Foreign Exchange Market 3

Unit C: Financial Institutions

- Mutual Fund Industry 3
- Insurance Companies and Pension Funds 2
- Venture Capital Firms 3
- Credit Rating Agencies, Depositories 4
- Investment Banks, Security Brokers and Dealers, 4

Unit D: Financial Services

- Merchant Banking 2
- Hire Purchase 2
- Discounting, Factoring, Forfaiting 3
- Credit Rating 2
- Securitisation 3

Total

60 Hours

Reference Books:

1. Bhole, L. Financial Institutions and Markets, New Delhi, Tata McGraw-Hill Education, Latest Edition
2. Gurusamy, S. Financial Markets and Institutions, New Delhi, Tata McGraw-Hill Education, Latest Edition
3. Christopher, L. Financial Institutions Instruments and Markets, New Delhi, Tata McGraw-Hill Education, Latest Edition
4. Berton, M., Nesiba, R. and Brown, B. An Introduction to Financial Markets and Institutions, New York, M.E Sharpe, Armonk, Latest Edition

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Course Title: Income Tax and Corporate Tax Planning

Course Code: COM604

L	T	P	Credits
4	1	0	4

Course Objective: To gain knowledge of the provisions of Income - tax including Rules which in turn will provide sound basis for planning the taxes.

Learning Outcomes: After the completion of the course Students will be able to understand, prepare and use the various provisions of the income tax to best of their benefit.

Unit-A Taxation Basics

- Overview of tax system in India, types of taxes 2 hours
- Tax management, Tax planning, tax avoidance and tax evasion 2 hours
- Basic definitions under income tax act 2hour
- Residential Status of Companies 4 hours
- Exempted Incomes 2 hours

Unit B : Tax Computation

- Computation of Income under different heads: Salaries, House property 4 hours
- Computation of Income under different heads: Capital gains, Business and profession, Income from other sources 4 hours
- Tax Planning on Deductions under Chapter VIA 6 hours
- Rates of tax & computation of tax liability of individuals. 2 hours
- Clubbing provisions, Set off and carry forward of losses 3 hours
- TDS and Advance tax 3 hours

Unit C: Tax Planning for the Business

- Tax Planning with reference to setting up of a new business. 3 hours
- Tax Planning with reference to location of business. 2 hours
- Tax Planning with reference to form of organization. 5 hours
- Tax Planning with reference to nature of business 5 hours

Unit D: Tax Planning for specific Business decisions

- Tax Planning with reference to Financial Management Decisions. 3 hours
- Tax Planning with reference to Managerial Decisions. 2 hour
- Tax Planning regarding Capital Gains. 3 hours
- Tax Planning in respect of Amalgamation or Demerger. 3 hours

Total

60 Hours

Reference Books:

1. Girish Ahuja & Ravi Gupta, Corporate Tax Planning & Management, Bharat Law House Pvt. Ltd.
2. Dr Vinod K.Singhania, Kapil Singhania, Monica Singhania, Direct Taxes Planning & Management, Taxmann's Publication Pvt. Ltd.
3. Dr. Vinod K. Singhania, Kapil Singhania, Monica Singhania, Direct Taxes – Law & Practice, Taxmann's Publication, Pvt. Ltd.

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Course Title: Export-Import Management
Course Code: COM605

L	T	P	Credits
4	1	0	4

Course Objective: Students will learn the mechanism of Export and Import which will develop their competence in international trade practices

Learning Outcomes: After studying this course, students will be able to develop their competence in international trade practices.

Unit- A	Hours
• Regulatory Framework for foreign trade	4
• Institutional framework for foreign trade	4
• World Trade Organisation (WTO)	3
• Documentation Needed in Export Business	4
• Preparation for Exports	4
Unit- B	
• Export Import Policy	4
• Procedure of Exports and Imports	4
• Exports and Import Incentives	4
• Incoterms	3
Unit- C	
• Quality Control & Pre-shipment Inspection	3
• Custom clearance	4
• Methods Of Financing Exporters	2
• Special Economic Zones	2
• Export Credit Guarantee Corporation of India	2
Unit- D	
• Logistics Exports and Imports	4
• Role of Exim Bank	2
• Experience of other countries for Exports and Imports	4
• Role of Information Technology	3
	60 hours

Text Books:

1. Paul, Justin and Aserkar, Rajiv. Export Import Management. Oxford Higher Education.

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- Jain, S, Khushpat and Jain, V, Apexa. Foreign trade Theory, procedures, Practices and Documentation. Himalaya Publishing house

Reference Books:

- Gupta, Parul. Export Import Management. McGraw Hill Education.
- Gopal, C.Rama, Export Import procedures Documentation & Logistics. New age International Publishers.

Course Title: Corporate Governance and Business Ethics
Course Code: COM606

L	T	P	Credits
4	0	0	3

Course Objective: The course is designed to introduce the students with the basic concepts of business ethics, corporate governance and corporate social responsibility

Learning Outcomes: At the end of the course a student should be able to make ethical decisions, analyze situations from an ethical point of view and appreciate corporate governance systems & corporate social responsibility programs.

Hours

Unit – A

Business Ethics : An Overview – Principles of Personal and Professional Ethics, Code of Conduct and Ethics for Managers, Significance and Importance of Business Ethics, Values, Ethics and Business Strategy, Corporate Governance Ethics **5**

Concepts and Theories of Business Ethics – Personal Ethics and Business Ethics, Morality and Law, Management and Ethics, Normative Theories, Teachings o the Church, Indian Ethical Traditions **5**

Ethical Dilemmas, Sources and Their Resolutions – Corporate Dilemma over Ethical Behaviour, Sources of Ethical Problems, Walton’s Six Model of Business Conduct , Resolving Ethical Problems and Dilemmas **5**

Unit – B

Ethical Decision Making in Business –Ethical Models that Guide Decision Making, Ethical Decision Making with Cross-Holder Conflicts and Competition, Kohlberg’s Model of Cognitive Moral Development, Influences on Ethical Decision Making, Personal & Corporate values, Framework of Ethical Decision Making, Process of Making Good Ethical Decisions **5**

Creating an Ethical Organization – Role of Accounting, Independent directors, Corporate Culture, Corporate Governance, Corporate Social Responsibility, Codes of Conduct, Ethics Committees, Ethics office, Ethics Training Programmes, Disciplinary System **5**

Corporate Ethics : Good Governance - Definition, Significance and Issues of Governance, Major Thrust Areas, Model of Good Corporate Governance, Obligations to Investors, Employees, Customers, Regulations and Self-regulations **5**

Unit – C

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Corporate Ethics : Investors Rights, Privileges, Problems and Protection - Ethical Governance Needed to Protect Stakeholders, Theoretical Basis – Agency Costs, Long-term Shareholder Value, Rights of Shareholders	5
Dr JJ Irani Committee Report, Investor Protection, NK Mitra Committee on Investors Protection, Problems of Investors, Investor Protection	10
Handmaid of Ethics : Corporate Social Responsibility – Social Responsibility of Business, Models of Implementation of CSR, Advantages, Scope and Steps to Attain CSR, External Standards of CSR, Indian Perspective, Ethics and Social Responsibility	

Unit – D

Role of various agencies in ensuring ethics in corporations – Public Opinion, Role of Auditors, Board of Directors in Ensuring Ethical Business, Media and Business Ethics, Ethics In Advertising, Role of Government Agencies in Ensuring Ethical Practices, Role of Judiciary, Role of SEBI in Ensuring Ethical Corporate Governance, Role of Whistle Blowing	10
Ethics and Indian Business – Impact of Globalization, Role of Securities Market, Phenomenal Growth of Indian Capital Market, Nature of Indian Capital Market, Development of the Indian Capital Market, Deficiencies of Indian Capital Market, Unethical Issues in India, Ethical Attitudes of Managers, Questionable Business Practices	5
	60

Reference Books:

1. Fernando, A.C., Business Ethics – An Indian Perspective, New Delhi, Pearson Education, Latest Edition
2. Stanwick, P. A. and Stanwick S. D., Understanding Business Ethics, New Delhi, Pearson Education, Latest Edition
3. Weiss W. J., Business Ethics Concepts and Cases, New Delhi, Cengage Learning, Latest Edition

DAV UNIVERSITY, JALANDHAR

Course Title: HRM
Paper Code: MGT609

L	T	P	Credits
4	0	0	4

Course Objectives: To familiarize the students with various functions of Human Resources Management and emphasize on the integration Human Values with the organization with particular reference to India. This course is designed to provide the essentials of human resource management for all future managers whether or not their career orientation lies in human resources.

Learning Outcomes: Students will learn the fundamentals of human resource management and will be able to understand principles of managing the employees which in turn enhance their managerial skills to achieve business excellence.

Unit A **Hours**
15
Introduction to HRM- Meaning, Scope. Definition and Objectives of HRM , Functions of HRM and Models of HRM Activities of HRM , Challenges of HRM Role of HR Manager

Unit B **20**
Recruitment & Selection Recruitment Process & Methods of Recruiting, Selection process – type of tests & types of interviews , HR interview, Job offer, Induction and Placement. Wage and Salary administration., Principles and techniques of wage fixation, job evaluation, incentive schemes

Unit C **15**
Appraisals and Methods to improve performance, Career Planning and Development Training and Development Nature of Training, Methods of Training

Unit D **10**
HR outsourcing, Management of Turnover and retention, Workforce Rationalization and International HRM , Quality of work life , Industrial Relations, Industrial Disputes and causes, Remedial measures, Collective Bargaining Grievance Management

Reference Books

1. Decenzo, D.A. and Robbins, S.P. *Fundamentals of Human Resource Management*, United States of America, John Wiley and Sons, Latest Edition
2. Noe, R., Hollenbeck, J., Gerhart, B. and Wright, P. *Fundamentals of Human Resource Management*, New York, McGraw Hill, Latest Edition
3. Dessler, G. *Human Resource Management*, New Delhi, Pearson Education, Latest Edition.
4. Bernardin, John. *Human Resource Management – An experimental Approach*. New York, TMH, 2013.
5. Ivancevich, J.M. *Human Resource Management*. New York, McGraw Hill, Latest Edition

MARKETING

Course Title: Consumer Behaviour
Course Code: MGT621

L	T	P	Credits
3	1	0	3

Course Objective: Based on the understanding of Consumer behavior, the students are expected to design the strategy. The objective of this course is to acquaint the students with various factors effecting consumer behavior and to help them understand the process of consumer buying.

Learning Outcome: Students will learn the basics to judge the consumer perception and consumer buying behaviour which in turn will enhance their decision making ability.

Unit- A **11 hours**

Introduction to Consumer Behaviour: Consumer Culture, Consumer Behaviour, Consumer and society, Market Segmentation: meaning and bases of segmentation, Effective targeting, Individual Determinants of Consumer Behaviour: Personality: Theories, Product Personality, Self, Self image, Vanity

Unit- B **12 hours**

Motivation: Nature and Types of Motives, Types of Needs, Motivational theories, Consumer Perception: Concept and Elements of Perception, Dynamics of perception, Consumer Imagery, Perceived Risk, Consumer Learning: Elements of learning, Behavioural and Cognitive Learning Theories, Consumer Attitude: Functions of Attitude, Attitude Theories: Tricomponent, Multi attribute and Cognitive Dissonance, Attitude formation, Attitude Change Strategies

Unit- C **11 hours**

External Influences on Consumer Behaviour: Group behaviour: Meaning and types of group, Influence of Reference Groups, Family decision making, Family Life Cycle, Culture: Values and Norms, Characteristics and Affect on Consumer Behaviour, Types of sub culture, Cross cultural consumer, Social Class: Categories, Measurement and Applications of Social Class

Unit- D **11 hours**

Consumer Influence and diffusion of Innovation: Types of Innovation, Diffusion process, models, Diffusion through word of mouth. Consumer Research: Introduction, process, types. Consumption and Post purchase behaviour: Type of purchase decisions, Consumer satisfaction, and Customer loyalty.

**Total Time: 45
hours**

Text Books:

1. Schiffman, L.G. and Kanuk, L.L., Consumer Behavior, New Delhi, Pearson Education, Limited Edition
2. Kumar, D., Consumer Behaviour, New Delhi, Oxford University Press, Latest Edition

Reference Books:

1. Loudon, D. and Bitta, D., Consumer Behaviour, New Delhi, Tata McGraw Hill, Latest Edition
2. Assael, H., Consumer Behaviour and Marketing Action, New Delhi, Cengage Learning, Latest Edition
3. Blackwell, R.D., Miniard, P.W. and Engel, J.F., Consumer Behaviour, New Delhi, Cengage Learning, Latest Edition

DAV UNIVERSITY, JALANDHAR

Course Title: Sales and Distribution Management
Course Code: MGT622

L	T	P	Credits
3	1	0	3

Course Objective: The objective of this course is make students proficient in selling skills, sales and distribution management

Learning Outcomes: After the course, student will be able to understand and apply the concepts of sales and distribution management in real business scenario

	Hours
Unit – A	
Introduction to sales management, The selling process, Sales organization, Management of sales territory, Management of sales quota	15
Unit- B	
Recruitment and selection of the sales force, Training the sales force, Sales force motivation, Sales force compensation, Sales force control, Evaluation of sales force	15
Unit-C	
Introduction to distribution channel management, Designing Customer-oriented marketing channels, Customer-oriented logistics management	15
Unit –D	
Managing Channel member behaviour, Managing Wholesalers and Franchisees, Retail Management	15

Reference Books:

- Panda, T.K. and Sahadev, S., Sales and Distribution Management, New Delhi, Oxford University Press, Latest Edition
- Havaladar, K., Sales and Distribution Management, New Delhi, Tata Mcgraw Hill, Latest Edition

Course Title: Product and Brand Management
Paper Code: MGT624

L	T	P	Credits
3	1	0	3

Course Objectives: To help the student understand the concept of products and brand. It fundamentally makes them understand why organizations increase or decrease the number of products they offer. Similarly how a product transforms and creates emotions making it a brand.

Learning Outcome: Students will learn the fundamentals and the contemporary issues related in the product and brand management. They will be well versed with the all the tools and techniques of branding and can manage and bring new innovations to the process of branding which is highly required for the growth of the organizations.

Hours

Unit A

10

Product Development- What is a Product- Factors influencing design of the product- Changes affecting product management- Developing Product Strategy; Setting objectives & alternatives, Product strategy over the lifecycle, Customer analysis, Competitor analysis, Design of manufacture

Unit B

10

New product development- Product Differentiation and Positioning strategies. Product Personality, Product Mix- Product Line, Product length, product width, product depth.

Unit C

15

Brand Management- What is a Brand- Brand Development: Extension, Rejuvenation, Re launch- Product Vs Brands, Goods and services, Retailer and distributors, People and organization, Brand challenges and opportunities, The brand equity concept, Identity and image. Brand Leveraging & Brand Performance- Establishing a brand equity management system, measuring sources of brand equity and consumer mindset, Co-branding, celebrity endorsement.

Unit D

10

Brand Positioning & Brand Building- Brand knowledge, Brand portfolios and market segmentation- Steps of brand building, Identifying and establishing brand positioning, Defining and establishing brand values. Designing & Sustaining Branding Strategies- Brand hierarchy, Branding strategy, Brand extension and brand transfer- Managing brand over time.

Reference Books

1. Keller, K.L. Strategic Brand Management. USA, Pearson Higher Education Latest Edition.
2. Aaker, D.A. Brand Portfolio Strategy, New York, Free Press, Latest Edition.
3. Ries, A. and Ries, L. The 22 Immutable Laws of Branding, London, Profile Books Ltd, Latest Edition
4. Morgan, A. Eating the Big Fish: How Challenger Brands Can Compete Against Brand Leaders. New York, John Wiley & Sons, Latest Edition
5. Godin, S. Permission Marketing, New York: Simon & Schuster, Latest Edition
6. Gobe, M. Emotional Branding: The New Paradigm for Connecting Brands to People, New York, Allworth Press. Latest Edition
7. Lawley, B., Cohen, G. and Lowell, L. 42 Rules of Product Management. USA, Super Star Press. Latest Edition

DAV UNIVERSITY, JALANDHAR

Course Title: Integrated Marketing Communications

Course Code: MGT625

L	T	P	Credits
3	1	0	3

Course Objective: The course aims at making participants understand concepts, philosophies, processes and techniques of integrated marketing communications.

Learning Outcomes: At the end of the course a students should be able to develop a basic integrated marketing communications plan for target markets and use of the marketing communications mix.

Unit – A

Hours

Challenges and Opportunities of Promotions Career, Introduction of Integrated Marketing Communication: Introduction, IMC as integral part of marketing mix, Understanding Consumer Behavior, Understanding Communications Process

15

Unit B

Advertising: Advertising Research & Strategy, Finding the Big Idea, Creative Execution in Advertising, Creative Execution and design in Print, Creative Execution on Broadcast

10

Unit – C

Managing Other Promotional Tools: Sales Promotion, Direct Marketing, Public Relations and Publicity, Communication in the New Age : Online and Mobile Media

10

Unit – D

Media Planning and Strategy: Broadcast Media, Developing Media Plan, Promotion Objectives and Budget Determination, Measuring IMC Performance

10

45 Hours

Reference Books:

1. Shah Kruti, Advertising and Integrated Marketing Communication, Tata McGraw-Hill, New Delhi, Latest Edition.
2. Schultz, Don E, and Heidi F. Schultz. Imc, the Next Generation: Five Steps for Delivering Value and Measuring Returns Using Marketing Communication. New York: McGraw-Hill, Latest Edition.
3. Duncan, Tom, and Tom Duncan. Principles of Advertising & Imc. Chicago, IL: McGraw-Hill/Irwin, Latest Edition.
4. Dahlén, Micael, Fredrik Lange, and Terry Smith. Marketing Communications: A Brand, Narrative Approach. Chichester, U.K: Wiley, Latest Edition.
5. Belch, George E, and Michael A. Belch. Advertising and Promotion: An Integrated Marketing Communications Perspective. New York: McGraw-Hill/Irwin, Latest Edition.
6. Murthy, S N, and U Bhojanna. Advertising: An Imc Perspective. New Delhi: Excel Books, Latest Edition.
7. Clow, Kenneth E, and Donald Baack. Integrated Advertising, Promotion & Marketing
8. Communications. Upper Saddle River, N.J: Pearson Prentice Hall, Latest Edition.
9. Aaker, David A, Rajeev Batra, and John G. Myers. Advertising Management. Englewood Cliffs, N.J: Prentice Hall, Latest Edition.
10. Gaur, Sanjaya S, and Sanjay V. Saggere. Event Marketing and Management. New Delhi: Vikas Pub. House, Latest Edition.

Course Title: Retail Management
Course Code: MGT662

L	T	P	Credits
3	1	0	3

Course Objective: The course is designed to give in-depth understanding of all aspects of retail business. This course provides an understanding of retailing as an economic and social process.

Learning Outcomes: At the end of the course a students should be able to identify and analyse key trends, opportunities and problems in local and regional retail environments; research, define and evaluate retail for given products and product ideas, and services; specify products rigorously, match them with corresponding markets, and outline appropriate retailing strategies.

Unit – A	Hours
Retailing Environment: An overview: Introduction, Evolution & Challenges of Retailing; Types of Retailers.	4
Ethical & Security Issues in retailing, Retailing in other countries, opportunity in Retailing, multichannel retailing.	5
Unit – B	
Strategic Retail Planning: Strategic Retail Planning Process; Understanding the Retail Customer; Delivery value through retail formats; Role of Customer services and Relationship Marketing in Retail,	5
Retail location & Site decision. Retail buying. Retail Market Segmentation, Evaluating Areas for location.	6
Unit – C	
Retail Mix: Product Merchandise; Pricing decisions in retailing; Promotion & Communication Mix in Retail and Multi-channel retailing, managing retail services; Category management.	6
Merchandise management process overview, considerations in setting up retail prices; Store design objectives.	5
Unit – D	
Retail Operations: Supply chain management & vendor relation’s role in Retail; Management of Human Resources; Financial Management Issues in Retail; The strategic profit model, the profit path.	6
Store operations - size & place allocation, Store Maintenance, Inventory Management; FDI in Retailing.	8
	45 hours

Reference Books:

1. Berman, B.R. and Evans, J.R.. Retail Management, New Jersey, Prentice Hall, Latest Edition
2. Levy, M. and Wertz, B. A., Retailing Management. USA, McGraw Hill/Irwin, Latest Edition
3. Dunne,P.M, Lusch, R.F. and Carver, J.R., Retailing. Mason, OH, South Western Cengage Learning, Latest Edition.
4. Bajaj, C., Tuli R., Srivastava, N. Retail Management, New Delhi, Oxford University Press, Latest Edition
5. Pradhan, S. Retailing Management, New Delhi, Tata McGraw Hill, Latest Edition.
6. Varley, R. and Rafiq M., Principles of Retail Management. Basingstoke, Houndmills, Palgrave Macmillan.

FINANCE AND ACCOUNTING

Course Title: Security Analysis and Portfolio Management

Course Code: MGT626

L	T	P	Credits
3	1	0	3

Course Objective: To acquaint the students with the working of security market and principles of security analysis so as to be able to judge the competitive position of firm in capital market to support investment decisions

Learning Outcomes: After the completion of the course Students will be able to understand and invest in stock Market.

	Hours
Unit-A The Investment Environment	
• The investment decision process, Types of Investments	2
• Indian securities market, the market participants	2
• Primary Markets and secondary markets. Introduction to Primary Market, Primary Market Design and its Role	3
• Secondary Market : Introduction, Major players, Trading and settlement Mechanism, Types of orders	3
• Insider Trading, Odd lot Trading, Bulk Deals, Block Deals, Arbitrage Opportunity in the market.	2
Unit-B Security Analysis (Fundamental And Technical Analysis)	
• Fundamental Analysis: International Environment: Global Economy Overview, Global Markets, Global Market and Indian Market Inter linkages.	3
• Economic Analysis , Fiscal Policy, Monetary Policy and Liquidity, Inflation, Interest Rate , Unemployment, Individual Savings, Domestic corporate Tax Rate, Balance of Trade	2
• Industry Analysis: Tools for Industry Analysis, Cross Sectional Industry Performance over Time, Industry Life Cycle. Company Analysis: Analysis of Financial statements	3
• Technical Analysis: Introduction, Basic Tenets of Dow Theory , Characteristic Phases of Bull and Bear Trends, Critical Appraisal of Dow theory	2
• Different Types of charts, Concept of trend, Trend lines	3
Unit-C Portfolio Management and derivatives	
• Meaning, Importance and Approaches of Portfolio Management, ,	3
• Portfolio analysis	3
• Portfolio evaluation and revision techniques.	2

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• Introduction to Financial Derivatives	2
• Forwards, Futures & Options	2
Unit- D Portfolio Theories	
• Markowitz Model	2
• Capital Asset Pricing Model	1
• Single-index model	1
• Sharpe, Treynor & Jensen Indices	2
• Arbitrage Pricing theory	1
• Market Efficiency and Behavioural Finance	1
Total	45 Hours

READINGS:

Essential Reading:

1. Chandra, P., Investment Analysis and Portfolio Management. New Delhi, Tata McGraw Hill, Latest Edition
2. Bodie, Z., Kane, A., Marcus, A.J. and Mohanty, P. Investments. New Delhi, Tata McGraw Hill, Latest Edition

Suggested Reading:

1. Fischer, D.E. and Ronald, J.J., Security Analysis and Portfolio Management. New Delhi, Prentice Hall of India, Latest Edition
2. Reilly, F. and Brown, K., Analysis of Investments and Management of Portfolios,. United States, South Western. Latest Edition.

Course Title: Derivatives and Risk Management

Course Code: MGT666

L	T	P	Credits
3	1	0	3

Course Objective: This course introduces the students to the use of financial derivatives for risk management.

Learning Outcomes: After studying this course students will be able to understand the mechanism of how derivatives and risk management.

Unit – A (Introduction to Derivatives)	Hours
• Derivatives- Introduction, Types and Advantages	3
• Regulation of Trading of Derivatives, SEBI guidelines related to Trade of Derivatives	2
• Forwards and Futures- Introduction, Distinction between Forwards and Futures Contracts	1
• Hedging Practices, Pay-offs, Cash Settlement vs. Physical Settlement	3
• Pricing Principles, Beta and Optimal Hedge Ratio	3
Unit- B (Introduction to Options)	
• Options- Meaning, Types, Key Determinants of Option Prices, introduction to The Binomial Model and The Black-Scholes Model.	4
• European and American Calls And Puts, Exotic and Asian Options	2
• Put Call Parity	3
• Strategies of Options- Strategies, Pay-offs	2
Unit- C (Swaps, Interest Rate Derivatives and Credit Derivatives)	
• Swaps- Meaning and Mechanics of Swaps	6
• Interest Rate Derivatives and Euro- Dollar Derivatives	4
• Credit Derivatives	4
Unit- D (Risk Management)	
• Risk Management with Derivatives- Meaning, Reasons of Managing Risk, Types of Risk in trading with Derivatives.	2
• Hedging Types of traders: Hedgers, Speculators, and Arbitrageurs	2
• Hedging using Greeks	1
• Hedging with Futures	2
• Strategies of Hedging, Speculation and Arbitrage.	1

Text Book:

1. Hull, J.C. Options, Futures and Other Derivatives. New Delhi, Pearson India. Latest Edition.

Reference books:

1. Parasuraman, N.R., Fundamentals of Financial Derivatives. New Delhi, Wiley India Private Limited. Latest Edition.
2. Varma, J. R., Derivatives and Risk Management. New Delhi, Tata McGraw Hill, Latest Edition.

Course Title: International Financial Management

Course Code: MGT687

L	T	P	Credits
3	1	0	3

Course Objective: This course introduces the students to provide an understanding of the important features of international financial management and the real problems of Multinational Corporation within an environment of free flows of foreign capital and floating exchange rates.

Learning Outcomes: After studying this course students will be able to understand how companies' financial management is affected international trade and learner will be equipped with abilities to understand mechanics of free flows of foreign capital and floating exchange rates.

Unit – A (Introduction of Multinational Financial Management)	Hours
• Financial Management in Global- rise of Multinational Corporations	3
• Relationship of Multinational Financial Management with domestic Financial Management	4
• Financing the Multinational Corporation, International Monetary System	4
• Foreign Exchange Rate Determination and Currency Forecasting - Spot Market and Forward, Market, Exchange Rate Equilibrium, Asset Market model of Exchange Rates, Purchasing Power Parity, Intervention of Central Bank in Determination of Exchange Rates.	5
Unit- B (Translation and Transaction Exposure)	
• Managing Translation and Transaction Exposure	3
• Measuring Translation and Transaction Exposure	4
• Foreign market entry and country risk management	3
Unit- C (Cross border Capital Budgeting)	
• Cross border Capital Budgeting- Meaning	4
• Calculation of Cash Outlay and Future Cash Inflows for Parent and Subsidiary.	3
Unit- D (Foreign Exchange Risk Management)	
• Foreign Exchange Risk Management - Currency Futures and Options Market, Swaps, Interest Rate Forwards and Futures	4
• Foreign Exchange Instruments	4
• Swaps	4
	45 hours

Text Book:

1. Shapiro, A.C. Multinational Financial Management. New York, John Wiley & Sons, Latest Edition.

Reference books:

1. Apte, P.G. International Financial Management. New Delhi, Tata McGraw Hill, Latest Edition.

Course Title: Project Appraisal and Finance

Course Code: MGT630

Course Objective: The course aims at training the students in appraising the projects. The different kinds of appraisal and financing criteria enable them to the intensive specification for project management.

Learning Outcomes: After the completion of the course Students will be able to understand the meaning and criteria for appraisal and funding the Projects.

Unit-A Introduction to Project Management	Hours
• Project Management: Overview of Project management, Types of Project	3
• Project Life cycle	1
• Project Management Framework	2
• Project Planning: Strategy and Resource allocation, Generation and screening of project ideas	3
Unit- B Market and Technical Appraisal of the project	
• Marketing appraisal: Overview, Market Survey	2
• Demand Forecasting, Uncertainties in Demand Forecasting, Methods of Demand forecasting: Time series projection methods & causal methods	2
• Technical Appraisal: Meaning, Components of analysis	3
• Network Analysis in Project management: PERT and CPM	4
Unit C: Risk and Financial Appraisal	
• Risk Management in Projects	2
• Measures of Risk, Sensitivity Analysis	2
• Financial appraisal of Project: Time Value of Money	4
• Financial appraisal of Project: Capital Budgeting	4
Unit D- Financing for the projects And Environment Analysis	
• Determination of Project Cost,	2
• Financing decision in Project: Short term financing (Working capital requirements)	2
• Financing decision in Project:: Long term financing	2
• Project Statements in Projects: profitability projections, projected cash flow statement and projected balance sheet.	2

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- Environmental Appraisal: SCBA 2
- SCBA Approaches: UNIDO Approach, LM Approach, SCBA by Financial Institutions 3

Total

45 Hours

Text Book:

1. Chandra, Prasanna. Projects: Planning, Analysis, Selection, Financing, Implementation and Review. New Delhi: Tata McGraw-Hill, Latest Edition

Reference Books:

1. Patel, Bhavesh M. Project Management: Strategic Financial Planning, Evaluation and Control. New Delhi: Vikas, Latest Edition
2. Wysocki, Robert K. Effective Project Management: Traditional, Agile, Extreme. Indianapolis, IN: Wiley Pub, Latest Edition

DAV UNIVERSITY, JALANDHAR

Course Title: Advanced Corporate Accounting

Course Code: COM652

L	T	P	Credits
3	1	0	3

Course Objective: This course will help the students understand the recent trends in Corporate Accounting. They will also learn the accounts of trading and manufacturing companies along with specialised type of organisations like banking and insurance companies

Learning Outcomes: After the completion of the course Students will be able to understand, prepare and use the financial Records of the companies and will know the Procedural Aspects for the different corporate restructures.

Unit A: Amalgamation	Hours
• Meaning of amalgamation	2
• Difference between amalgamation and absorption	2
• Types of amalgamation	1
• Amalgamation in the nature of purchase and merger	1
• Methods of purchase consideration and its computation by different methods (concept of transferor company and transferee company).	1
• Case analysis of corporate acquisitions	2
• Current trends in mergers and acquisitions	1
• Practical applications	1
Unit- B Internal Reconstruction & Liquidation of Companies	
• Meaning & significance of internal reconstruction	1
• Difference between external and internal reconstruction	1
• Causes and entries of reconstruction	1
• Preparation of statement of affairs,	3
• Liquidators final statement of account,	3
• Disbursement of cash.	4
• Receiver for debenture holders and list of contributories	1
Unit-C Accounts of Banking Companies and Insurance Companies	
• Introduction to Banking Regulation Act 1949	3
• Schedules for preparation of accounts of banking companies	3
• Introduction to IRDA	2
• Schedules for preparation of accounts of insurance companies	3

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Unit –D Corporate Financial Reporting

• Preparation and presentment of financial statements of corporate	1
• Recent developments in financial accounting and reporting.	1
• Form and contents of financial statements as applicable	1
• Meaning and significance of holding companies	1
• Calculation of capital & revenue profits	1
• Industrial practices regarding holding and minority entities	1
• Consolidated financial statements	1
Total	45 Hours

Essential Readings:

1. Mukherjee, A. and Hanif, M. Corporate Accounting, New Delhi, Tata McGraw-Hill Education, Latest Edition

Reference Books:

1. Maheshwari, S.N. “ Corporate Accounting, New Delhi, Vikas Publications, . Latest Edition
2. Shukla, M. C., Grewal, T. S. and Gupta, B. C. Advanced Accounts, New Delhi, S. Chand,
3. Gupta, R. L. and Radhaswamy, M. Advanced Accountancy, New Delhi, Sultan Chand, Latest Edition.

HRM

Course Title: Organizational Change and Development
Paper Code: MGT631

L	T	P	Credits
3	1	0	3

Course Objectives

The aim of this course is to familiarize students with the rapidly growing scope of OD and the approaches which are becoming more and more diversified. A wide range of interventions are discussed as there is a critical need for them in organizations facing volatile and competitive global environment.

Learning Outcome:

Students will learn basics of organizational development and the latest trends which are prevailing in the organizations. They are able to understand formal and informal structures required in organizational development which in turn help them to take wise decisions and improve their actions in the required field.

Unit A

10

Nature, Assumptions, Characteristics & techniques. Historical framework of Organizational Development. The Lab training stem, The survey research and feedback stem, The Action Research stem, Steps involved in Organizational Development, Role of Managers, Factors affecting Organizational Development. Interventions designed at Individuals, Dyads/Triads, Team and Groups, Inter-group Relations, Total organization, Weisboard Model.

Unit B

15

Introduction to Action Research, Action Research as a Process and as an Approach, Determinants of Organizational Design, Components of Organization Design, Organization - The Environment Interface, Organizational Decision Making Team Interventions, Inter-group Interventions, Comprehensive Interventions, Structural Interventions, Issues in Consultant - Client Relationship; Power, Politics and Organizational Development

Unit C

12

Why Organization Change, Need for change, Factors causing change- Environmental, Technological, Legal, Political, Social, & Cultural factors of change, Models & techniques involved in change management, Total Quality Management, Business Process Reengineering, Guidelines for Facilitating change.

Unit D

8

Changing values, Cultural Models & theories of planned change, organizing for the Future, Organizations as learning systems, and Implications for future managers. Success and failure of organization change and development.

Reference books

1. Brown, D.R., An Experiential Approach to Organization Development, New Jersey, Prentice Hall, Latest Edition
2. Palmer, I., Dunford, R., and Akin, G. Managing Organizational Change a Multiple Perspectives Approach. New Delhi: Tata McGraw Hill Publication, Latest Edition.
3. Cummings, T., and Worley, C., Organizational Development and Change, New Delhi: Cengage Learning, Latest Edition.
4. French, W. and Bell, Cl. Organization Development and Transformation. New Delhi: Prentice Hall, Latest Edition.

Course Title: Performance Management System

Paper Code: MGT670

L	T	P	Credits
3	1	0	3

Course Objectives: The objective of the course is to apprise the students about the importance of Performance Management in organizations and impart an understanding of the process of managing performance and to achieve the organization's current and future objectives.

Learning Outcomes: Students will learn the dynamics of performance management and the various principles, tools and techniques required to analyse the performance of the employees. This will in turn make them well versed with all the managerial abilities by which they can evaluate the performance of the employees as required by the industry today.

Unit A

10

Foundations of Performance Management: Concept and Philosophy underlying Performance Management, Significance, Objectives, Pre-Requisites, and Characteristics of Effective Performance Management; Performance Management versus Performance Appraisal; Performance Management and Strategic Planning, Performance Management Process-Conceptual Model, Overview of Strategies for Performance Management

Unit B

15

Planning and Implementation of Performance Management- Overview of Performance Planning, Defining Performance and Selecting a Measurement Approach, Developing Job Descriptions, Defining Performance Standards, Key Result Areas, Competencies and Skills, Characteristics of Effective Performance Metrics

Unit C

10

Performance Appraisal and Monitoring: Characteristics of effective Appraisals; Methods of Performance Appraisal; Designing Appraisal Forms; Implementing Performance Appraisal Process, Performance Review Discussions; Improving Quality of Performance Ratings; 360 degree appraisal, e-appraisal, Performance Monitoring; Performance Management Documentation; Annual Stock Taking, Performance Management Audit

Unit D

10

Other Performance Management and Development Issues: Coaching, Counselling and Mentoring; Potential Appraisal, Competency Mapping; Performance Related Pay; Implementing Performance , Management System- Strategies and Challenges; Role of HR Professionals in Performance Management; Ethical and Legal Issues, Appraisal and Management Practices in Indian Organizations.

Reference Books

1. Aquinis, H. Performance Management. Cape Town, Pearson Education, Latest Edition.
2. Fusch, and Gillespie. Practical Approach to Performance Interventions and Analysis, A: 50 Models for Building a High-Performance Culture. United States, Pearson Education, Latest Edition.
3. Smither, J.W. Performance Management: Putting Research into Practice. San Francisco, John Wiley & Sons, Latest Edition.
4. Bagchi., S.N. Performance Management. New Delhi, Cengage Learning India, Latest Edition.

Course Title: Manpower Planning and HRD

Course Code: MGT632

L	T	P	Credits
3	1	0	3

Course Objectives: Develop the analytical abilities for understanding the implications of change in the manpower situation of a company and of the availability of HR within the organization and outside so as to advise and assist the authorities concerned in their manpower planning and development activities. Enable the students to acquire the knowledge and skill necessary for preparing the manpower plan of a business enterprise or to understand such a plan drawn up by the manpower planning cell of the company.

Learning Outcome

Students will learn the fundamentals of manpower planning and will be able to understand principles of managing the employees which in turn enhance their managerial skills to achieve business excellence.

Unit A

15

Manpower Planning Objectives (Micro and Macro levels) Benefits Advantages Limitations and Problems, HR Planning Linkage of HR Planning with other HR Functions.

Manpower Planning: Tools, Methods And Techniques, Job Analysis, Job Description, Job Specification, Skills Analysis/Skill Inventory, Performance Appraisal, Manpower Inventory, Quantitative Aspects, Qualitative Aspects Methodology, Computerized Manpower Planning Information System, Use and Applicability of Statistical And Mathematical Models In Manpower Planning, Cohort Analysis, Census Analysis, Markov Models

Unit B

10

HRD: Meaning, Scope, Functions, Importance, Approaches to Human Resource Development, Role of HRD Managers, Relationship between HRD and HRM

Introductions to Strategic Human Resource Management and Strategic Human Resource Development, Strategic Selection, Re-Deployment, Re-Training, Retention Strategies

Unit C

10

Organisational Development: Objectives, Characteristics, Process, Models of Organisation Development, Implementing Organisational Development Program, Organisation Culture, Learning Organisation, Organisation Effectiveness, Career Growth and Development, Competency Mapping

Unit D

10

Global HRM and Challenges, Retention and Career Management in Global Employees, Recent Trends in HRD, Progress in India and Abroad.

Reference Books:

1. Belcourt, M., Kenneth J. M. and Kenneth J. M., Strategic Human Resources Planning. Toronto: Nelson Education, Latest Edition
2. Bhattacharyya, D K. Human Resource Development. Mumbai: Himalaya Publishing House, Latest Edition.
3. Walker, J. W., Human Resource Strategy. New York.: McGraw-Hill, Latest Edition.
4. Prasad, K., Strategic Human Resource Development. New Delhi: PHI Learning Pvt. Ltd., Latest Edition
5. Balakrishnan, L. and Srividhya, S., Human Resource Development. Mumbai: Himalaya Publishing House, Latest Edition.

Course Title: Training and development

Paper Code: MGT634

L	T	P	Credits
3	0	0	3

Course Objectives: This paper is not pure academic oriented but practice based. It has been designed, keeping in view the needs of the organizations. Successful managerial performance depends on the individual's ability to observe, interpret the issues and modify his approach and behaviour. This paper will attempt to orient the students to tailor themselves to meet the specific needs of the organizations in training and development activities.

Learning outcome: Students will not only learn tools and techniques which are required for training of the employees but also the very basic need to understand the requirement of their development which in turn make them to perform extraordinary than their competitors as desired by the industry today.

Unit A

10

Training: Introduction, Scope - Conceptual framework of training. Systems view on Training. Difference between Training, Development and Education. Problems, Roles & Responsibility of Training.

Learning- Nature, Principles, process, Models of learning, feedback, conditions of transfer of learning.

Unit B

10

Need for Training – Types, Significance, Methods of Identification of Training needs, Reactive & Proactive approach to training, Training Outcomes, Competency Mapping. Training policy.

Training Design- Factors, Constraints, Training cost, developing training objectives, Facilitation of learning, Transfer outcome of training- factors, strategies.

Unit C

15

Training Methods, Techniques & Aids – Types, approaches, technologies, methods & methodologies- Lecture, Group Discussion, Case Study, Incident process, Role play, Management games, In basket exercise, Conference, Seminar, Demonstration, Outbound learning, CBT, Satellite based, T-Group training. Matching methods with outcomes and training aids. Management Development.

Training Implementation- Preparation, physical arrangements, room layout, process. Classroom Management, Group Climate.

Unit D

10

Trainer's skills, styles and competence, Trainer's style by Udai Pareek.

Evaluation of Training Program: Kirkpatrick Model Of Evaluation, CIRO Model, Cost-Benefit Analysis, ROI of Training Technology in Training: Multimedia Training, E-Learning/Online Learning, Distance Learning.

Reference Books:

1. Blanchard, P. Nick & Thacker, James W. Effective Training: Systems, Strategies and Practices. Pearson Education.
2. Patrick, J., Training: Research and Practice, London: Academic Press, French, Wendell L, and Cecil Bell. Organization Development: Behavioral Science Interventions for Organization Improvement. Englewood Cliffs, N.J: Prentice-Hall, Latest Edition.
3. Armstrong, M. A Handbook of Human Resource Management Practice. London: Kogan Page,
4. Craig, R. L. Training and Development Handbook: A Guide to Human Resource Development. New York: McGraw-Hill, Latest Edition.

Course Title: Industrial Relations and Labour Policy
Paper Code: MGT669

L	T	P	Credits
3	1	0	3

Course Objectives: To develop an understanding of the interaction pattern among labor, management and the State. To build awareness of certain important and critical issues in Industrial Relations. To impart basic knowledge of the Indian Industrial Relations System and its distinctive features in comparison to other countries, and to understand the laws regarding Labor

Learning Outcome: Students will learn major issues related to industrial laws and labor policies prevailing in India and they will be able to understand basic requirements needed to manage labor force and employees in the present dynamic business environment.

Unit A **8**

Industrial Relations- Meaning, Scope, Participants, The various approaches-The systems model, John Dunlop Model, The Pluralist Approach, Marxian Approach, Gandhian Approach, Foundations of a Sound Industrial Relations System, Partnership model. Industrialization & Industrial relations, Globalisation & Industrial Relations.

Unit B **7**

Trade Unionism, Trade Unionism in India-Growth, Approaches, Reasons for joining a Union, Problems of Indian Trade Unions, National Trade Unions-AITUC, INTUC, CITU,HMS,BMS. Trade Union Act, 1926- Object of Act, Scope and Application of the Act, Definitions. Registration of Trade Union and Cancellation of Trade Union, Duties and Liabilities of Registered Trade Union, Regulations and Penalties.

Unit C **12**

Anatomy of Industrial Conflict/Disputes-

Industrial Disputes Act- Definition of Industrial Dispute, Object and Extent of Act, Causes of Industrial Dispute, Modes of Settlement of industrial Dispute -Conciliation, Adjudication and Arbitration.

Strikes vs. Lock-outs, Lay -off vs. Retrenchment, Unfair Labour Practices under Fifth Schedule. Definition of Continuous Service, Calculation of Working Days, Right of Workmen Laid-off for Compensation, Conditions Precedent to Retrenchment of Workmen, Transfer and Closing Down of Undertakings, Compensation of Workmen in Case of Closing Down of Undertaking, Penalties.

Bipartism & Tripartism: Types, Bipartism's linkage with Tripartism

Unit D **18**

Grievance & Discipline Handling- Reasons, Grievance procedure as per National Commission on Labour (1969), Managing Discipline.

Collective Bargaining- Model, Principles, Essential Conditions, Process of collective bargaining, National Commission Recommendations on Collective Bargaining.

Contract Labour (Regulation and Abolition Act, 1986)

Industrial relations in U. K., USA & Japan.

Reference Book:

1. Bagri, P R. Law of Industrial Disputes: A Commentary on the Industrial Disputes Act, 1947 As Amended by the Industrial Disputes (amendment) Act, 1984 (49 of 1984). New Delhi: Bharat Law House, Latest Edition
2. Venkata, R. C. S. Industrial Relations. New Delhi: Oxford University Press, Latest Edition.
3. Kumar, H L., What Everybody Should Know About Labour Laws. New Delhi: Universal law, Latest Edition.
4. Malhotra, O P. The Law of Industrial Disputes. Bombay: N.M. Tripathi,

STRATEGY AND ENTREPRENEURSHIP

Course Title: Management Control Systems

Course Code: MGT665

L	T	P	Credits
3	1	0	3

Course Objective: The objective of this course is to make students understand control systems in the organization for better decision making.

Learning Outcomes:

Students will learn approaches and thoughts in management control systems like budget preparations, responsibility centres and key success variables which in turn enhance their managerial skills required for achieving business excellence.

Unit-A

12

Introduction to Management Control Systems: nature of management control- purpose of MCS-the organizational context of MCS-the formal systems the informal systems- the subsystems and the components of the control systems- use of information technology on control systems, Designing the Control Process and Managerial Control: introduction-schools of thoughts in control (contingency approach, cybernetics approach) – designing management controls- the control process hierarchy- communication and reporting structures in the control systems. Ethical dimensions in MCS, corporate culture of MCS, organization structures. Behaviour in Organizations: goal congruence, action control, result control, types of organizations, functions of controller.

Unit- B

11

Responsibility Centers: responsibility accounting, different types of responsibility centers (investment centers, revenue centers, expense centers, administrative and support centers, r&d centers, marketing centers, profit centers), general considerations/business units as Profit centers/measuring loose coupling between inter profit centers. Key Success Variables and Measures of Performance: identifications of key success variables-key success variables and the control paradigm-performance indicators-eva and profitability measures.

Unit- C

11

Budget Preparations & Financial Reporting: nature of a budget, operating and other budgets, flexible and fixed budgets, budget preparation process, behaviour aspects. Analysing financial performance reports: calculating variances like material, labour and profit: Limitations of variance analysis, tools like standard costing, target costing, life cycle costing and activity based costing.(appropriate numerical examples should be given). MCS in service & non-profit organizations: characteristics, professional service organizations, financial service organizations, healthcare organizations, non-profit organizations.

Unit- D

11

MCS in Multinational Corporation: control issues, cultural differences, exchange rates, transfer pricing-objectives, methods, administration of transfer prices. (appropriate numerical examples should be given) MCS in projects nature of projects, control environment, project planning and appraisal, project execution, project evaluation. Management audit: concepts, types, process, and applications in various functions.

Total : 45 hours

Reference Books:

1. Anthony, R., and Govindarajan, V., Management Control System. Tata McGraw Hills.
2. Kenneth, M. Modern Management Control Systems- Text & Case, New Jersey, Prentice Hall, Latest Edition
3. Maciariello, J., and Calvin, J. Management Control Systems: Using Adaptive Systems to attain Control. New Jersey, Prentice Hall, Latest Edition

Course Title: Dynamics of Family Business

Course Code: MGT694

L	T	P	Credits
3	1	0	3

Course Objectives: To understand the processes of initiating an innovative family business and developing it into a self sustaining and profitable enterprise and to analyze current issues and trends in family business management.

Learning Outcomes: The students will understand the dynamics of family business management and issues specific to family managed businesses. They will be able to improve the performance of family run businesses because of this training.

UNIT-A

12

The Nature of Family Business, Importance of Family Business, Uniqueness of Family Business Zero-Sum Dynamics and Family Culture, The Family Systems Perspective, Family Emotional Intelligence, The Family Business Interaction Factor, Family Unity and Continuity, Planning and Policy Making, Trust, Legal agreements, and Personal Responsibility Shareholder Priorities, Responsibility of Shareholders to the Company, The Role of the Board, Ownership Structure

UNIT-B

11

Next Generation Good Enough to Run the Business, Rewards and Challenges for Latter-Generation Family Members, Ingredients for Responsible Leadership: Family Relations, Succession and the Transfer of Power Strategic Planning and the Family business, Creating Value with Unique Business Model, The Lifecycle of the Firm, the Family, and the Need for Parallel Strategic Planning, The Customer Oriented Company, Estate Taxes and the Estate Plan, Pitfalls to Avoid in Estate and Ownership Transfer Planning

UNIT-C

11

The Perspective of Nonfamily Managers, a Nonfamily Manager as a Bridging President or CEO, Financial Considerations and Valuation of the Family Business. Governance Structure of Family Owned, Family Controlled Business, Advisory Boards, Board of Directors and Family Assembly. Family Meetings, The Family Council and Constitution, The Family Office

UNIT-D

11

The Future of Family Business, Change, Adaptation and Innovation for Family Business, Organization Development Approaches to Change. Family Culture, Organizational Culture, and Cultural Blur in Family Firms, Family Firm Resources for the Future

Text Book:

1. Poza, E. Family Business, New Delhi: Cengage Learning, Latest Edition.

Reference Books:

1. Thomas, Z., and Norman, S. Essentials of Entrepreneurship and Small Business Management. New Delhi: PHI Learning Pvt Ltd., Latest Edition.

Course Title: Business Model Innovation

Course Code: MGT695B

Course Objectives: To understand the components of a business model through various conceptual frameworks, learn how innovative business models of companies operate in diverse industries and to study the business model innovations for generation of new business opportunities.

Learning Outcomes: Upon completing the course, students should be able to:

- i. Explain the importance of business models to value creation and new venture success in today's economy.
- ii. Describe, compare, and critically examine different business model frameworks.
- iii. Analyze and critically evaluate business models used by actual ventures.
- iv. Construct and present a business model for an innovative and viable new venture.

Note: There is a widespread recognition that competition between businesses today is not solely based on their competitive strategy but on their business models. Furthermore, a sustainable competitive position is reached only when a company is able to innovate its business concept and from there its business model. Companies today are engaging in "strategic benchmarking", that is, learning from the best practices entailed in the innovative business models of companies in a wide variety of industries in different countries. This course analyzes innovative business models of diverse companies through the systematic application of various conceptual frameworks.

UNIT-A **12**

Business Model Canvas: Development and refinement
Analyzing existing business models on Business Model Canvas

UNIT-B **11**

Design and conduct tests for different business model building blocks
Business model history and significance Customer development process

UNIT-C **11**

Value creation through BMI
Developing a business model for a new start-up venture and testing business model building blocks.

UNIT-D **11**

Lean start-up methodology
Financial drivers of business models

Reference Books:

1. Osterwalder, A., & Pigneur, Y. (2010). Business model generation: a handbook for visionaries, game changers, and challengers. John Wiley & Sons.
2. Afuah, A. (2014). Business model innovation: concepts, analysis, and cases. Routledge.
3. Malhotra, Y. (Ed.). (2001). Knowledge management and business model innovation. IGI Global.
4. Kaplan, S. (2012). The business model innovation factory: How to stay relevant when the world is changing. John Wiley & Sons.

Course Title: Mergers and Acquisitions
Paper Code: MGT696

3	1	0	3
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Course Objectives: This course covers the broad field of mergers, acquisitions, and divestitures. The primary objective of the course is for each student to gain a well-rounded understanding of the major strategic, economic, financial, and governance issues of mergers and acquisitions.

Learning outcome: Students will learn various critical issues related to mergers and acquisitions and also they will understand the present complex scenario of corporate by which they are able to formulate accurate corporate business strategies.

Unit A

10

Mergers & acquisitions concept, process. Drivers of Mergers, Merger Proxy Statement, Ethics in M&A .The strategic rationale for mergers and acquisitions, Cross-Border Mergers & Acquisitions acquisition search, Due diligence for M&A, Motives for Merger; Financial Evaluation, Types of Mergers.

Unit B

15

Funding Options for M&A,. Valuation Aspects of M&A Fundamental and methods of valuation, Calculations of synergy and return, Different approaches of valuation – Comparable company & transaction analysis method, DCF, Real Option method, Formula approach for valuation and other important methods of valuations like Cash flow Basis, Earning Potential Basis, Growth Rate, Market Price etc. Valuing Highly Levered Deals, Valuing Liquidity and Control Valuation of a Business

Unit C

10

Computation of Impact on EPS and Market Price, Determination of Exchange Ratio, Impact of Variation in Growth of the Firms, MBO, LBO, Boot Strapping; Financing of Merger. Accounting, Taxation & legal aspects of M&A Accounting for Mergers & Demergers, Company Law & Competition Act for M&A, SEBI's rules & regulations for M&A, Share Buyback guidelines, Tax implications. Calculations of exchange ratio

Unit D

10

Hostile takeovers and defense strategies, deal structuring Defence Against Hostile Takeover, Poison Pill, Bear Hug, Greenmail, Pacman, golden parachute, golden handshake. Post Merger Integrations-process
H.R. and Cultural Issues . Criteria for Negotiating for Friendly Takeover.

Reference Books:

1. Weber, Y. Tarba, S. and Oberg, C. Comprehensive Guide to Mergers & Acquisitions, A: Managing the Critical Success Factors Across Every Stage of the M&A Process. New Jersey, Pearson, Latest Edition
2. Sherman, A.J., Mergers and Acquisitions from A to Z: Strategic and Practical Guidance for Buyers and Seller, United States of America, Amacom, Latest Edition.
3. Weston, J.J.F., Mitchell, M.L. and Mulherin, H., Takeovers, Restructuring, and Corporate Governance. New Jersey, Prentice Hall, Latest Edition.

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4. Gaughan, P., Mergers, Acquisitions & Corporate restructuring. New Jersey, Wiley Publication. Latest Edition.
5. Arzak. Value Creation From Mergers And Acquisitions. New Delhi, Wiley India (P) Ltd., Latest Edition
6. Michaelson, J. C., Michelson Restructuring for Growth. New Delhi, Tata Mc-graw Hill, Latest Edition
7. Ramanujan, S. Mergers: The New Dimensions for Corporate Restructuring. New Delhi, Tata McGraw Hill, 2000.
8. Irene, R. Successful Mergers, Acquisitions, and Strategic Alliances: How to Bridge Corporate Cultures. New Delhi, Tata McGraw Hill, 2002.
9. DePamphilis, D. Mergers Acquisitions and Other Restructuring Activities. San Diego, Academics Press, Latest Edition
10. Ernst, and Young. Master Guide to Mergers and Acquisitions in India. Latest Edition.
11. Bruner, R.F., Deals from Hell: M&A Lessons That Rise Above the Ashes. John Wiley & Sons.