

DAV University, Jalandhar  
Department of Commerce & Business Management



Scheme and Syllabi  
for  
Master of Commerce (Honours) [M.Com (Hons)]  
2013 Batch  
(Program ID-49)

**DAV UNIVERSITY, JALANDHAR**

**Scheme of Courses (Program ID-49)  
Master of Commerce: M. Com (Honours)**

**Semester 1**

S.No	Paper Code	Course Title	L	T	P	Cr	% Weightage				E
							A	B	C	D	
1	ECO503	Business Economics	4	1	0	4	25	25	25	25	100
2	MGT514	Management Thought	4	0	0	4	25	25	25	25	100
3	MGT507	Financial Management	4	1	0	3	25	25	25	25	75
4	MGT504	Business Communication	4	1	0	3	25	25	25	25	75
5	COM501	Business Statistics and Data Processing	4	1	0	4	25	25	25	25	100
6	MGT515	Management Information Systems	4	0	0	3	25	25	25	25	75
7	CSA552	Workshop on Business Computing	0	0	3	3	25	25	25	25	75
			<b>24</b>	<b>4</b>	<b>3</b>	<b>24</b>					<b>600</b>

- A: Continuous Assessment: Based on Objective Type Tests  
 B: Mid-Term Test-1: Based on Objective Type and Subjective Type Test  
 C: Mid-Term Test-2: Based on Objective Type and Subjective Type Test  
 D: End-Term Exam (Final): Based on Objective Type Tests  
 E: Total Marks  
**L: Lectures T: Tutorial P: Practical Cr: Credits**

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**Semester 2**

S.No	Paper Code	Course Title	L	T	P	Cr	% Weightage				E
							A	B	C	D	
1	MGT516	Business Environment	4	0	0	4	25	25	25	25	100
2	MGT506	Production and Operations Management	4	1	0	3	25	25	25	25	75
3	MGT508	Marketing Management	4	0	0	3	25	25	25	25	75
4	MGT510	International Business	4	0	0	3	25	25	25	25	75
5	COM502	Financial Statement Analysis	4	1	0	4	25	25	25	25	100
6	MGT518	Organisational Behaviour	4	0	0	4	25	25	25	25	100
7	COM503	Seminar on Contemporary Issues in Commerce	0	0	3	3	75	0	0	25	75
			<b>24</b>	<b>2</b>	<b>3</b>	<b>24</b>					<b>600</b>

*Summer Training: After 2<sup>nd</sup> Semester, Practical Training for a period of 4-6 weeks is compulsory*

- A: Continuous Assessment: Based on Objective Type Tests  
 B: Mid-Term Test-1: Based on Objective Type and Subjective Type Test  
 C: Mid-Term Test-2: Based on Objective Type and Subjective Type Test  
 D: End-Term Exam (Final): Based on Objective Type Tests  
 E: Total Marks  
**L: Lectures T: Tutorial P: Practical Cr: Credits**

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**Semester 3**

S.No	Paper Code	Course Title	L	T	P	Cr	% Weightage				E
							A	B	C	D	
1	COM601	Seminar on Summer Training Project	0	0	2	1	0	0	0	100	25
2	MGT601	Strategic Management	4	0	0	3	25	25	25	25	75
2	MGT602	Workshop on Business Simulation	0	0	2	1	0	0	0	100	25
3	COM602	Contemporary Auditing and International Accounting	4	0	0	3	25	25	25	25	75
4	COM603	Banking, Financial Institutions and Services	4	0	0	4	25	25	25	25	100
5		Specialization Elective -1*	3	1	0	3	25	25	25	25	75
6		Specialization Elective -2*	3	1	0	3	25	25	25	25	75
7		Specialization Elective -3*	3	1	0	3	25	25	25	25	75
8		Specialization Elective -4*	3	1	0	3	25	25	25	25	75
			<b>24</b>	<b>4</b>	<b>4</b>	<b>24</b>					<b>600</b>

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

- A: Continuous Assessment: Based on Objective Type Tests  
 B: Mid-Term Test-1: Based on Objective Type and Subjective Type Test  
 C: Mid-Term Test-2: Based on Objective Type and Subjective Type Test  
 D: End-Term Exam (Final): Based on Objective Type Tests  
 E: Total Marks  
**L: Lectures T: Tutorial P: Practical Cr: Credits**

**Scheme of Courses**  
**Master of Commerce: M. Com (Honours)**

**Semester 4**

S.No	Paper Code	Course Title	L	T	P	Cr	% Weightage				E
							A	B	C	D	
1	COM604	Income Tax Law and Corporate Tax Planning	4	1	0	4	25	25	25	25	100
2	COM605	Export-Import Management	4	1	0	4	25	25	25	25	100
3	COM606	Corporate Governance and Business Ethics	4	0	0	3	25	25	25	25	75
4	MGT609	Human Resource Management	4	0	0	4	25	25	25	25	100
5		Specialization Elective -5**	3	1	0	3	25	25	25	25	75
6		Specialization Elective -6**	3	1	0	3	25	25	25	25	75
7		Specialization Elective -7**	3	1	0	3	25	25	25	25	75
			<b>25</b>	<b>5</b>	<b>0</b>	<b>24</b>					<b>600</b>

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

- A: Continuous Assessment: Based on Objective Type Tests  
 B: Mid-Term Test-1: Based on Objective Type and Subjective Type Test  
 C: Mid-Term Test-2: Based on Objective Type and Subjective Type Test  
 D: End-Term Exam (Final): Based on Objective Type Tests  
 E: Total Marks  
**L: Lectures T: Tutorial P: Practical Cr: Credits**

# DAV UNIVERSITY, JALANDHAR

## Scheme of Courses Master of Commerce: M. Com (Honours)

### Specializations Electives (for Semester 3 and 4)

#### GROUP (A) Marketing

MGT621	Consumer Behaviour	3	1	0	3	25	25	25	25	75
MGT625	Integrated Marketing Communication	3	1	0	3	25	25	25	25	75
MGT662	Retail Management	3	1	0	3	25	25	25	25	75
MGT624	Product and Brand Management	3	1	0	3	25	25	25	25	75
MGT622	Sales and Distribution Management	3	1	0	3	25	25	25	25	75

#### GROUP (B) Finance and Accounting

MGT626	Security Analysis and Portfolio Management	3	1	0	3	25	25	25	25	75
MGT666	Derivatives and Risk Management	3	1	0	3	25	25	25	25	75
MGT687	International Financial Management	3	1	0	3	25	25	25	25	75
MGT630	Project Appraisal and Finance	3	1	0	3	25	25	25	25	75
COM652	Advanced Corporate Accounting	3	1	0	3	25	25	25	25	75

#### GROUP (C) HRM

MGT631	Organizational Change and Development	3	1	0	3	25	25	25	25	75
MGT670	Performance Management System	3	1	0	3	25	25	25	25	75
MGT632	Manpower Planning and HRD	3	1	0	3	25	25	25	25	75
MGT634	Training and Development	3	1	0	3	25	25	25	25	75
MGT669	Industrial Relations and Labour Policy	3	1	0	3	25	25	25	25	75

#### GROUP (D) Strategy and Entrepreneurship

MGT665	Management Control Systems	3	1	0	3	25	25	25	25	75
MGT694	Dynamics of Family Business Management	3	1	0	3	25	25	25	25	75
MGT695	Patterns of Entrepreneurship	3	1	0	3	25	25	25	25	75
MGT696	Mergers and Acquisitions	3	1	0	3	25	25	25	25	75
MGT672	Knowledge Management	3	1	0	3	25	25	25	25	75

## DAV UNIVERSITY, JALANDHAR

**Course Title: Business Economics**  
**Course Code: ECO503**

L	T	P	Credits	Marks
4	1	0	4	100

**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)**

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

### **UNIT B (Cardinal and Ordinal Approach)**

- Theory of Consumer Behaviour; Utility analysis; Law of diminishing marginal utility **1 Hour**
- Law of equi-marginal utility **1 Hour**
- Ordinal approach, Indifference curve analysis, Properties of Indifference curve **1 Hour**

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



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

### Reference Books:

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

## DAV UNIVERSITY, JALANDHAR

**Course Title: Management Thought**  
**Paper Code: MGT514**

L	T	P	Credits	Marks
4	0	0	4	100

**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

- Scientific era- contributions of F.W. Taylor, Frank and Lillian Gilbreth **3 hours**
- Max Weber- an administrative approach **3 hour**
- Contribution of Henri Fayol- Fayolism **4 hours**

### UNIT-B

- Behavioral Sciences: Contribution of Elton Mayo **3 hours**
- Chris Argyris- Model 1 and Model 2 personalities **1 hours**
- Mary Parker Follet – pioneering behavioural management **1 hours**
- Herzberg- theory of hygiene and motivation **1 hours**
- Abraham Maslow- hierarchy of needs **1 hours**
- Douglas McGregor- theory X and theory Y **3 hours**
- Ouchi –Theory Z (Japanese and American management) **4 hours**

### UNIT-C

- Management Thoughts in Quality Management: Edward Deming **3 Hours**
- Joseph M. Juran- Just in time/ Toyota production system **2 hours**
- Shigeo Shingo- quality improvements **1 hour**
- Contemporary thinkers -Contributions of Peter Drucker **2 hours**
- Gary Hamel- core competence of corporations **1 hour**
- Michael Porter- generic strategies, 5 force model **2 hours**
- Tom Peters- in pursuit of wow, customer centric approaches **1 hour**
- W. Chan Kim and Renée Mauborgne- Blue ocean strategy **1 hour**
- Malcolm Gladwell- the tipping point, Blink **1 hour**
- Jim Collins- built to last and from good to great, how companies become great **3 hour**

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

### Reference books

1. Koontz , Harold, and Heinz Wehrich. Essentials of Management, Mcgraw-Hill College, 2013, Edition 9<sup>th</sup>
2. Porter, Michael E. "The five competitive forces that shape strategy." Harvard business review 86.1 (2008): 25-40.
3. Mauborgne, Renee, and C. W. Kim. "Blue Ocean Strategy." How to create uncontested market space and make the competition irrelevant (2005).
4. Collins, James Charles, and Jerry I. Porras. Built to last: Successful habits of visionary companies. Random House, 2005.
5. Collins, James Charles. Good to great: Why some companies make the leap... and others don't. Random House, 2001.
6. Gladwell, Malcolm. The tipping point: How little things can make a big difference. Hachette Digital, Inc., 2006.
7. Gladwell, Malcolm. Blink: The power of thinking without thinking. Hachette Digital, Inc., 2007.
8. Prahalad, Coimbatore Krishna. The Fortune at the Bottom of the Pyramid. Pearson Education India, 2006.
9. Prahalad, C. K., and Gary Hamel. "The core competence of the corporation." Boston (MA) (1990): 235-256.
10. Govindarajan, Vijay, and Chris Trimble. Reverse innovation: Create far from home, win everywhere. Harvard Business Press, 2013.
11. Peter, Thomas J., and Robert H. Waterman. "In search of excellence: Lessons from America's best-run companies." Warner Book, New York (1982).
12. Porter, Michael E. "The five competitive forces that shape strategy." Harvard business review 86.1 (2008): 25-40.
13. Porter, Michael E. Competitive advantage: Creating and sustaining superior performance. Simon and Schuster, 2008.

## DAV UNIVERSITY, JALANDHAR

**Course Title: Financial Management**

**Paper Code: MGT507**

L	T	P	Credits	Marks
4	0	0	4	100

**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 specialised courses in finance.

### UNIT-A

- Financial Management: An Overview **2 hours**
- The Time Value of Money **4 hours**
- The Cost of Capital **4 hours**
- Capital Structure and Firm Value **4 hours**
- Capital Structure Decisions **3 hour**

### UNIT-B

- Valuation of Bonds and Stocks **2 hours**
- Dividend Policy and Firm Value **1 hour**
- Dividend Decision **1 hour**
- Techniques of Capital Budgeting **2 hours**
- Estimation of Projected Cash Flows **2 hours**
- Risk Analysis in Capital Budgeting **4 hours**
- Capital Budgeting: Extensions **3 hour**

### UNIT-C

- Sources of Long Term Finance **2 hours**
- Raising Long Term Finance **1 hours**
- Leasing **2 hours**
- Hire-Purchase and Project Finance **4 hours**
- Hybrid Financing **3 hour**

### UNIT-D

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• Working Capital Policy	<b>1 hour</b>
• Cash and Liquidity Management	<b>2 hours</b>
• Credit Management	<b>2 hours</b>
• Inventory Management	<b>3 hours</b>
• Working Capital Financing, Working Capital Management: Extensions	<b>4 hours</b>
• Corporate Valuation	<b>4 hours</b>
<b>Total</b>	<b>60 Hours</b>

### **Text Book:**

1. Chandra, P. *Financial Management: Theory and Practice*. New Delhi: Tata McGraw Hill Education. 7<sup>th</sup> Edition.

### **Reference Books:**

1. Jain, K., Khan, Y. M., Jain, K. P. and Khan, Y. M. *Basic Financial Management*. New Delhi: Tata McGraw-Hill Education, 2012. 3<sup>rd</sup> Edition.
2. Van, Horne, James, C. and Dhamija, Sanjay. *Financial Management and Policy*. New Delhi: Pearson Education. 12<sup>th</sup> Edition.

## DAV UNIVERSITY, JALANDHAR

**Course Title: Business Communication**

**Paper Code: MGT504**

L	T	P	Credits	Marks
4	1	0	3	75

**Course Objective:** This course focuses on writing, speaking, and interpersonal communication skills of the students with an objective of polishing and preparing them for the careers.

**Learning Outcomes:** The participants will be able to communicate very effectively and will present themselves appropriately in the job market.

### **Unit- A (Building Blocks for Effective Messages)**

- Business Communication, Management, and Success **2 hours**
- Adapting Your Message to Your Audience **3 hours**
- Communicating Across Cultures **2 hours**
- Planning, Writing, and Revising **5 hours**
- Designing Documents, Slides, and Screens **4 hours**

### **Unit – B ( Letters, Memos, E-Mail Messages, Web Writing, and Polishing Your Writing)**

- Formats for Letters, Memos, and E-Mail Messages **2 hours**
- Informative and Positive Messages **2 hours**
- Negative Messages, Persuasive Messages **2 hours**
- Editing for Grammar and Punctuation **2 hours**
- Choosing the Right Word **4 hours**
- Revising Sentences and Paragraphs **4 hours**

### **Unit- C (Interpersonal Communication)**

- Listening **2 hours**
- Working and Writing in Teams **3 hours**
- Planning, Conducting, and Recording Meetings **5 hours**
- Making Oral Presentations **3 hour**

### **Unit – D (Research, Reports, Visuals, and Job Hunting)**

- Proposals and Progress Reports **2 hours**
- Finding, Analyzing, and Documenting Information **2 hours**
- Short Reports and Long Reports **2 hours**
- Using Visuals **1 hour**
- Researching Jobs **1 hour**
- Resumes **1 hour**
- Job Application Letters **1 hour**

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- Job Interviews **3 hour**
  - Follow-Up Letters and Calls and Job Offers **2 hour**
- 60 Hours**

### **Text Book:**

1. Locker, K. O. and Kaczmarek, S. K. *Business Communication*. Tata, New Delhi: Tata McGraw Hill Education, 2007.

### **Reference Books:**

1. Hynes, E. G. *Managerial Communication*. New Delhi: Tata McGraw-Hill Education. 4<sup>th</sup> Edition.
2. Lesikar, R. V., Flatley, M. E., Rentz, K. and Pande, N. *Business Communication*. . New Delhi: Tata McGraw-Hill Education. 11<sup>th</sup> Edition.
3. Murphy, H. A., Hildebrandt, H. W. and Thomas, P. J. *Effective Business Communication*. New Delhi: Tata McGraw-Hill Education. 7<sup>th</sup> Edition.

**Course Title: Business Statistics and Data Processing**  
**Paper Code: COM501**

L	T	P	Credits	Marks
4	1	0	4	100

**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

- **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 hour**
- **Defining the Research Problem:** What is a Research Problem?, Selecting the Problem, Necessity of Defining the Problem, Technique Involved in Defining a Problem **3 hours**
- **Research Design:** Meaning of Research Design, Need for Research 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. **4 hour**

### 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 hours**
- **Questionnaire & form design:** questionnaire & observation forms, questionnaire design process. **4 hours**
- **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 hour**
- **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. **5hours**

### Unit – C



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- **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 hours**
- **Multivariate Analysis: Multiple Regression:** Overview of Multiple Regression, Statistics Associated with Multiple Regression, Conducting Multiple Regression, Stepwise Regression, Multicollinearity **4 hours**
- **Discriminant Analysis:** Discriminant Analysis Model, Statistics Associated with Discriminant Analysis, Conducting Discriminant Analysis **5 hours**
- **Conjoint Analysis:** Basic Concepts in Conjoint Analysis, Statistics Associated with Conjoint Analysis, Conducting Conjoint Analysis, Assumptions & Limitations of Conjoint Analysis, Hybrid Conjoint Analysis **6 hour**

### 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 hour**
- **Correspondence Analysis,** Relationship between MDS, FA, & DA. **4 hour**
- **Factor Analysis:** Factor Analysis Model, Statistics Associated with Factor Analysis, Conducting Factor Analysis, Applications of Common Factor Analysis **3 hour**
- **Cluster Analysis:** Statistics Associated with Cluster Analysis, Conducting Cluster Analysis, Applications of Nonhierarchical Clustering, Clustering Variables. **2 hours**
- **Research Report Writing:** Contents of Report, Executive Summary, Bibliography format. Presentation of Report. **3 hours**

**Total 60 Hours**

**Reference Books:**

1. Bajpai, Naval. *Business Research Methods*. New Delhi: Pearson Educations, 2011.
2. Malhotra, Naresh. *Marketing Research: An Applied Orientation*. New Delhi: Pearson/Prentice-Hall, 2007. 5<sup>th</sup> Edition.
3. Malhotra, Naresh. *Marketing Research: An Applied Orientation*. New Delhi: Pearson/Prentice-Hall, 2007. 5<sup>th</sup> Edition.
4. Proctor, Tony. *Essentials of Marketing Research*. New Jersey: Prentice Hall, 2005. 4<sup>th</sup> Edition.

**Course Title: Management Information Systems**

**Course Code: MGT 515**

L	T	P	Credits	Marks
4	0	0	3	75

**Course Objective:**

After completion of course students will be able to know the role & importance of MIS in business today. Students will become well versed with modern IT infrastructures, Information systems and latest trends in networking. Learning will improve their decision making once they understand the usage of database management systems and securing information systems.

**Learning Outcomes:** After completion of course students will be able to know the role & importance of MIS in business today. Students will become well versed with modern IT infrastructures, Information systems and latest trends in networking. Learning will improve their decision making once they understand the usage of database management systems and securing information systems.

**Unit-A**

**15 hours**

Management Information System in a Digital firm, E-Business Enterprise: A digital firm, Strategic Management of Business process, Ethical Issues in Information system.

**Unit-B**

**16 hours**

IT infrastructures: Evolution of IT Infrastructure, Technology drivers of Infrastructure Evolution; Infrastructure Components: Computer Hardware Platforms, Operating System Platforms; Management Issues; Foundations of Business Intelligence: Traditional file Environment, Database Management Systems, Capabilities of Database Management Systems, Data warehouses and Data Mining, Databases and the web.

**Unit- C**

**14 hours**

Information security challenges in E-Enterprises; Enterprise Management Systems-ERP and its benefits, Supply Chain Management, Customer relationship management, EMS and MIS; Knowledge management systems.

**Unit- D**

**15 hours**

Decision making- Concepts and Processes, Organisational Decision making, MIS and Decision-Making; Decision Support systems: Types of Decision Support Systems; System Analysis and Design; Applications in Service Sector

**Total : 60 Hours**

**Text Book:**

1. Jawadekar Waman, Management Information Systems: Text & Cases. New Delhi: Tata Mcgraw Hill Education.

**Reference Books:**

1. Laudon, K.C and Laudon, J.P. Management Information systems: Managing the digital firm. Pearson education. 12<sup>th</sup> Edition.
2. Jaiswal, M. and Mittal M. Management Information Systems: Oxford University Press. 1<sup>st</sup> Edition.

**Course Title: Workshop on Business Computing**

L	T	P	Credits	Marks
0	0	3	3	75

**Course Code: CSA552**

**Course Objective:** The objective of this course is to develop understanding of different software and hardware systems available in industry among the participants and to build up the experience of computer usage in business organizations with specific reference to commercial data processing systems.

**UNIT – A**

**10 Hours**

**Computer Fundamentals and Number System**

- Block Structure of a Computer
- Characteristics of Computers
- Generations of Computers, Uses of Computers
- Classification of Computers
- Input-Output Devices, Memory and Mass Storage Devices
- Bit, Byte, Binary, Decimal, Hexadecimal, and Octal Systems, Conversion from One System to the other

**UNIT – B**

**10 Hours**

**Computer Software , Network & Communication**

- Application and system software
- Programming languages and their classification
- Assemblers, compilers and interpreters, Process of software development
- Operating systems: functions of operating systems
- Network topologies
- Network communication devices, Physical communication media
- Network protocol (TCP/ IP)
- Internet and its applications: e-mail, TELNET, FTP, World Wide Web, Internet chatting

**UNIT – C**

**13 Hours**

**Word Processing and Spreadsheets**

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

## DAV UNIVERSITY, JALANDHAR

- 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
- Printing the workbook - Setting up Print Area, Setting up Margins, Defining Header and Footer, Controlling Gridlines
- Introduction to CHARTS - Formatting Charts

### UNIT – D

12 Hours

#### Presentations and DBMS

- 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

#### Reference Books:

1. Kumar, K., and Rajkumar, R. *Computer Applications in Business*. New Delhi:Tata McGraw Hill.
2. Goel, A. *Computer Fundamentals*. New Delhi: Pearson Education.
3. Silberschatz & A. Korth, *Database System Concepts*. New York: McGraw-Hill.
4. Simpson, A., and Robinson, C. *Mastering Access 2000*. New Delhi: BPB.
5. Taxali, R. K. *Software Made Simple*, New Delhi: Tata McGraw-Hill

## DAV UNIVERSITY, JALANDHAR

**Course Title: Business Environment**

**Paper Code: MGT516**

L	T	P	Credits	Marks
4	0	0	4	100

**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

- Significant of Environment Scanning for Business Managers- Tools of Internal and External Environment Scanning – SWOT, Value Chain Analysis and Porter’s 5 Forces Analysis 3 hours
- Political, Economic, Social, Technological and Legal Environment of Business in Indian Context. 5 hours
- Economic System, Planning Process, Trends in Macro-Economic Variables 6 hours

### UNIT-B

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

### UNIT-C

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

### UNIT-D

- Exchange Rate Regimes and Currency Convertibility- current account convertibility and capital account convertibility 4 hours
- Financial System, Financial Crisis and Reforms 5 hours

## DAV UNIVERSITY, JALANDHAR

- Corporate Governance - Policy and Issues, Corporate Social Responsibility 2 hours

**Total 60 hours**

### **Text Book:**

1. Pailwar, V. K. *Economic Environment of Business*, PHI. 3<sup>rd</sup> Edition.

### **Reference Books:**

1. Fernando. *Business Environment*, Pearson Education.
2. Aswathappa, K. *Essentials of Business Environment*. Himalaya Publishing House. 10<sup>th</sup> Edition.
3. Cherunilam, F. *Business Environment*. Himalaya Publishing House. 20th Edition
4. Paul, Justin. *Business Environment*. New Delhi:Tata McGraw Hill. 2<sup>nd</sup> Edition,
5. Saleem, Shaikh, *Business Environment*, New Delhi: Pearson Education.

**Course Title: Productions and Operations Management**

**Course Code: MGT506**

L	T	P	Credits	Marks
4	1	0	3	75

**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 learn basic fundamentals of production operations and modern quality improving techniques which in turn enhance their managerial skills for achieving excellence in the field of production and quality.

**Unit- A**

**15 hours**

**Operations management:** concept, functions. transformation process model: inputs, process and outputs; classification of operations; responsibilities of operations manager, contribution of henryford, deming, crossby, taguchi. **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. operations management in corporate profitability and competitiveness

**Unit-B**

**15 hours**

**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**

**16 hours**

Introduction, Meaning, Quality Characteristics of Goods and Services, Juran’s Quality Trilogy, 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. **Acceptance Sampling** – Meaning, Objectives, Single Sample, Double Sample and Multiple Sample Plans with sated risk, Control charts for variables – Averages and Ranges, Control Charts for Defectives – Fraction Defective and Numbers Defective.

**Unit- D**

**14 hours**

**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, **Procedure, and Value Analysis:** Concepts, Stock Control Systems, Virtual Factory Concept and Production Worksheets.

**Total Time: 60 hours**



**Reference Books:**

1. Mahadevan, B. *Operations Management: Theory And Practice*. Pearson Education, 2<sup>nd</sup> Edition.
2. Krajewski and Ritzman. *Operations Management*. Pearson Education, 5th Edition.
3. Buffa and Sarin. *Modern Production/Operations Management*, John Wiley, 8th Edition.
4. Chary. *Production and Operations Management*. Tata McGraw-Hill.
5. Adam and Eben. *Production & Operations*, Prentice Hall, 5th Edition.

## DAV UNIVERSITY, JALANDHAR

**Course Title: Marketing Management**

**Course Code: MGT508**

L	T	P	Credits	Marks
4	0	0	3	75

**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

**Understanding Marketing Management :** Defining Marketing for the 21st Century, **6 hour**  
Developing Marketing Strategies and Plans

**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 hour**

**Choosing Value** **7 hour**  
Identifying Market Segments and Targets, Competitive Dynamics, Crafting the Brand Positioning, Creating Brand Equity

### Unit – B

**Designing Value** **8 hours**  
Setting Product Strategy, Designing and Managing Services, Developing Pricing Strategies and Programs

**Delivering Value:** Designing and Managing Integrated Marketing Channels, Managing Retailing, Wholesaling, and Logistics **4 hours**

### Unit – C

**Communicating Value:** Designing and Managing Integrated Marketing Communications, Managing Mass Communications, Managing Personal Communications **7 Hours**

**Sustaining Growth and Value** **10 hours**  
Introducing New Market Offerings, Tapping into Global Markets

### Unit – D

Managing a Holistic Marketing Organization for the Long Run **9 hours**

**Total 60 hours**

## DAV UNIVERSITY, JALANDHAR

### **Text Book:**

1. Kotler, P., Keller, K. L., Koshy, A., and Jha, M. *Marketing Management: A South Asian Perspective*. Pearson Education. 14<sup>th</sup> Edition.

### **Reference Books:**

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

**Course Title: International Business**  
**Paper Code: MGT510**

L	T	P	Credits	Marks
4	0	0	3	75

**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.

**Unit A (15 hours)**  
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 hours)**  
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 hours)**  
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 hours)**  
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

**References**

1. Daniels, Radebaugh and Sullivan. *International Business Plus NEW MyManagementLab with Pearson eText -- Access Card Package*. Pearson Education. 14<sup>th</sup> Edition.
2. Daniels, J.D., Radebaugh L.H., Sullivan D.P. and Prashant Salwan. *International Business: Environments and Operations*. New Delhi: Pearson Hall, 2013.
3. Charles, Hill. *International Business*. McGraw Hill, 2013.
4. Sundaram and Black. *International Business Environment*, Prentice-Hall of India Pvt. Ltd., 2012.
5. Wild & Wild *International Business Plus NEW MyManagementLab with Pearson eText -- Access Card Package*. Pearson Education. 7<sup>th</sup> Edition.
6. Cavusgil, Knight & Riesenberger. *International Business Plus NEW MyManagementLab with Pearson eText -- Access Card Package*. Pearson Education, 3<sup>rd</sup> Edition.

## DAV UNIVERSITY, JALANDHAR

**Course Title: Financial Statement Analysis**

**Course Code: COM502**

L	T	P	Credits	Marks
4	1	0	4	100

**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.

### **Unit – A (Financial Statement Information)**

- The Demand for financial statement information **2 hours**
- The supply of financial statement information **2 hours**
- Meaning and Advantages of Financial Statement Analysis **4 hours**
- Some empirical issues and evidence of Financial Statement Analysis **4 hours**

### **Unit- B (Financial Statement Numbers)**

- Financial statement numbers- Introductory Techniques **2 hours**
- Financial statement numbers and alternative accounting methods **4 hours**
- Time series analysis of financial statement information **6 hours**
- Forecasting financial statement information **5 hours**

### **Unit- C (Financial Statement Analysis of Capital markets)**

- Capital markets and information efficiency **3 hours**
- Asset pricing and financial statement information **7 hours**
- Capital markets and corporate information releases **5 hours**

### **Unit- D (Financial Statement Analysis of Equity Information and other Long Term Decisions)**

- Equity securities and financial statement information **4 hours**
  - Corporate restructuring and financial information **4 hours**
  - Debt rating, debt securities and financial information **2 hours**
  - Distress analysis and financial information **4 hours**
  - Loan decisions and financial information **4 hours**
- 60 hours**

### **Text Book:**

1. Foster, G. *Financial Statement Analysis*. Pearson Education, 2<sup>nd</sup> Edition.

### **Reference books:**

1. Bhattacharyya, D. *Financial Statement Analysis*. Pearson Education.
2. Gibson, C. H. *Financial Statement Analysis*. Cengage Learning, 12<sup>th</sup> Edition.

**Course Title: Organisational Behaviour**  
**Paper Code: MGT518**

L	T	P	Credits	Marks
4	0	0	4	100

**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.

**Unit A (15 hours)**

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 hours)**

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 hours)**

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 hours)**

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.

**Reference Books:**

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

**Course Title: Seminar on Contemporary issues in Commerce**

**Course Code: COM503**

L	T	P	Credits	Marks
0	0	3	3	75

**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
- Knowledge Management
- E Banking
- Employee Retention
- Global Financial Meltdown
- Problems of Mutual Fund Industry of India
- E Marketing
- Sources for Global Development Finance
- Value-for-Money Audit
- Managing Change
- Balance of Payment and Deficit Financing
- Human Resource Accounting
- Implications of Direct Benefit Transfer
- WTO and Non- Agricultural market access
- Tax Regulations & Economic Growth
- Role of Micro Finance in Rural Development
- Strategic Issues in Outsourcing
- Social Entrepreneurship



# DAV UNIVERSITY, JALANDHAR

**Course Title: Strategic Management**

L	T	P	Credits	Marks
4	0	0	3	75

**Course Code: MGT601**

**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

- Introduction to Strategic Management and Business Policy **3 hours**
- Hierarchy of Strategic Intent **4 hours**
- Environmental Appraisal **4 hours**
- Organisational Appraisal **5 hours**

## UNIT-B

- Corporate-Level Strategies: Concentration, Integration, and Diversification **3 hours**
- Corporate-Level Strategies: Internationalization, Cooperation, and Digitalization **6 hours**
- Corporate-Level Strategies: Stability, Retrenchment and Restructuring **5 hours**

## UNIT-C

- Business-Level Strategies **4 hours**
- Strategic Analysis and Choice **7 hours**
- Activating Strategies **5 hours**

## UNIT-D

- Structural Implementations **3 hours**
- Behavioural Implementation **3 hours**
- Functional and Operational Implementation **5 hours**
- Strategic Evaluation and Control **4 hours**

**Total** **60 hours**

## Text Book:

1. David R. F. *Strategic Management: Concepts and Cases*. PHI

**Reference Books:**

1. Pearce, John, Robinson, Richard, Mital ,Amita. *Strategic Management*. Tata McGraw Hill.
2. Hill, C. and Jones, R. G. *Strategic Management*. Cengage Learning, 2<sup>nd</sup> Edition.
3. Kazmi, A. *Strategic Management*. Tata Mc Graw Hill. 3<sup>rd</sup> Edition
4. Hunger J. D. and Wheeler T. L. *Strategic Management & Business Policy*. New Delhi: Pearson Education.

**Course Title: Contemporary Auditing and International Accounting**

**Course Code: COM602**

L	T	P	Credits	Marks
4	0	0	3	75

**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.

<b>Unit – A (Introduction to Auditing)</b>	<b>Hours</b>
• Introduction to Auditing- meaning, nature and objectives, concepts of Auditing, Evidence in Auditing	<b>2</b>
• Auditing Standards	<b>1</b>
• Evaluation of Internal Control System, Internal Control, Internal Check and Internal Audit	<b>5</b>
• Auditing in Computerised World	<b>2</b>
• Improving Audit Effectiveness	<b>1</b>
• Audit of Items of Financial Statements	<b>6</b>
• Features of Company Audit	<b>4</b>
<b>Unit – B (Types of Audit and Auditor’s Report )</b>	
• Auditors’ Reports	<b>2</b>
• Cost Audit	<b>2</b>
• Auditing of Various Forms of Organisations –Public Sector Undertakings, Banks, Insurance Companies and Co-operative Societies.	<b>4</b>
• Tax Audit and Management Audit	<b>4</b>
<b>Unit- C ( International Standards)</b>	
• Financial Reporting	<b>1</b>
• Current views related to international standard setting, market regulation, and audit standards and their regulation.	<b>5</b>
• Identifying differences in financial reports prepared using US GAAP and IFRS.	<b>7</b>
• various issues that arise in applying accounting standards in changing and	<b>7</b>

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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*. McGraw-Hill.
2. Arpon, J. S. and Radebaugh, L. H. *International Accounting and Multinational Enterprises*, Wiley

### Reference books:

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

**Course Title: Banking Financial Institutions and Markets**

**Course Code: COM603**

L	T	P	Credits	Marks
4	0	0	4	100

**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,**

- Introduction and components of Indian Banking System **2 hours**
- Commercial banks in India **2 hours**
- Nationalisation of banks in India **2 hours**
- The reserve bank of India **3hour**
- Monetary policy of reserve bank of India **3hour**

**Section B: Overview of the Financial System and markets**

- Introduction to Indian financial system **2 hours**
- Structure of Central Banks **3 hours**
- Federal Reserve System **2 hours**
- Monetary Policy **3 hours**
- Tools, Goals, Strategy, and Tactics of Monetary Policy **2 hours**
- Overview of Capital and Money Market **1 hour**
- The Money Markets **1hours**
- The Bond Market **1 hours**
- The Stock Market **2 hours**
- The Mortgage Markets **3hours**
- The Foreign Exchange Market **3hours**

**Section C: Financial Institutions and Industries**

- The International Financial System **1 hours**
- Banking and the Management of Financial Institutions **2 hours**
- Commercial Banking Industry: Structure and Competition **1 hour**
- Savings Associations and Credit Unions **1 hours**
- Banking Regulation **1 hours**
- The Mutual Fund Industry **1 hours**

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- Insurance Companies and Pension Funds **3hours**
- Investment Banks, Security Brokers and Dealers, and Venture Capital Firms **4hours**

### Section D: Risk Management

- Meaning Of Risk Management **2 hours**
  - Components of Risk Management **2 hours**
  - Techniques for Risk Management **4 hours**
  - Hedging with Financial Derivatives **3 hours**
- Total** **60 Hours**

### Text Book:

1. Mishkin, F. S. and Eakins, S. G. *Financial Markets and Institutions*, Pearson Education, 6<sup>th</sup> Edition

### Reference Books:

1. Viney and Christopher, *Financial Institutions Instruments and Markets*, Tata McGraw-Hill Education
2. Gurusamy, S. *Financial Markets and Institutions*, Tata McGraw-Hill Education, 3<sup>rd</sup> Edition
3. Berton, M., Nesiba, R. and Brown, B. *An Introduction to Financial Markets and Institutions*, M.E Sharpe, 2<sup>nd</sup> Edition

## DAV UNIVERSITY, JALANDHAR

**Course Title: Income Tax and Corporate Tax Planning**

**Course Code: COM604**

L	T	P	Credits	Marks
4	1	0	4	100

**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**

- Meaning of Tax management, 2 hours
- Tax avoidance and tax evasion 2 hours
- Type of direct taxes 3hours
- Basic definitions under income tax act 1hour
- Residential Status of Companies 4 hours
- Exempted Incomes 4 hours

### **Unit B : Tax Computation**

- Computation of Income under different heads 4 hours
- Tax Planning on Deductions under Chapter VIA 6 hours
- Assessment of companies including carry forward and set off of losses 5 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. 2 hours
- Tax Planning with reference to Managerial Decisions. 2 hour
- Tax Planning in respect to Employee's Remuneration. 2 hours
- Tax Planning and Adoption of Method of Accounting. 2 hours
- Tax Planning regarding Capital Gains. 5 hours
- Tax Planning in respect of Amalgamation or Demerger. 3 hours

**Total**

**60 Hours**

**Reference Books:**

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



## DAV UNIVERSITY, JALANDHAR

**Course Title: Export-Import Management**

**Course Code: COM605**

L	T	P	Credits	Marks
4	1	0	4	100

**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.

<b>Unit – A</b>	<b>Hours</b>
• International Trade- World Trade Organisation (WTO)	4
• India Trade Promotion Organisation,	3
• Export Credit Guarantee Corporation of India	5
• Preparation for Exports	5
<b>Unit- B</b>	
• Export Import Policy	4
• Procedure of Exports and Imports	2
• Exports and Import Incentives	4
• Duty Exemptions	4
<b>Unit- C</b>	
• Mechanism of Exports and Imports	6
• Custom clearance	4
<b>Unit- D</b>	
• Logistics Exports and Imports	4
• Current trends in exports and Imports	3
• experience of other countries for Exports and Imports	5
• Role of Information Technology	3
	<b>60 hours</b>

### **Text Book:**

1. Paul, J. and Aserkar, R. *Export Import Management*. Oxford University Press, 2008. 1st Edition.

### **Reference books:**

1. Jain, K.S. *Export Import Procedures and Documentation*, Himalaya Publishing House. 6th Edition

## DAV UNIVERSITY, JALANDHAR

**Course Title: Corporate Governance and Business Ethics**

L	T	P	Credits	Marks
4	0	0	3	75

**Course Code: COM606**

**Course Objective:** The basic objective of this course is to make the students realize the importance of values and ethics in business and acquaint them with the latest trends in corporate governance.

**Learning Outcomes:** At the end of the course a student should be able to understand importance of corporate governance and ethical values in every aspect of industry and business.

### Unit – A

**Corporate Governance:** Meaning scope & Reporting, Origin and Development of Corporate governance **3 hour**

**Theories underlying Corporate Governance:** Stake holder's theory and Stewardship theory, Agency theory, Separation of ownership and control. **4 hour**

**Corporate Governance Mechanism:** Anglo-American Model, German Mode, Japanese Model, Indian Model, OECD, emphasis on Corporate governance, Ethics and Governance, Process and Corporate Governance (Transparency Accountability and Empowerment) **7hour**

### Unit – B

**Role of Board of Directors** and Board Structure, Role of Board of Directors, Role of the Non-executive Director, Role of Auditors **7 hours**

**SEBI Growth of Corporate Governance:** Role of Government, Financial Regulations and their scope in CG, Corporate governance in India, Kumaramangalam Birla Committee, CII, Report, Cadbury Committee to Narayan Murthy committee. **6 hours**

### Unit – C

**Introduction to Business Ethics:** Normative ethics, Prescriptive ethics and Applied ethics, Ethics, Morality and Legality **3 Hours**

**Concept of Right and Duty:** Business - Western and Indian Perspectives, Definition and Scope Relevance in social changes, Ethical organism and corporate code of conduct **6 hours**

**Business Ethics - Conceptual Background:** Conceptual Approaches to Business Ethics, Egoism vs. Altruism, Entrepreneur and Manager - Rote and Responsibilities, Responsibilities towards stakeholders: an overview, Profit - making; An Objective with an ethical dimension **7 hours**

### Unit – D

**Indian Perspective of Ethics:** Purusharthas: Dharma, Artha, Kama. Moksha, Concept of Dharma **3 hour**

**Ethics: A Global Perspective:** Ethics in Global Marketing & Advertising, Ethical perspective in Employment including in the international labour, Ethics and IT: E-commerce, Privacy Codes, **8 hours**

**Environmental Ethics:** Indian and Western perspectives, Ethics and Cross- culture influences, Ethical issues and functional aspects of business **6 hour**

**60 hours**

**Reference Books:**

1. Murthy, C.S.V. *Business Ethics and Corporate Governance*. HPH
2. Francis and Mishra. *Business Ethics*. TMH
3. Fernando. *Corporate governance*. Pearson
4. Prabakaran, S. *Business Ethics & Corporate Governance*. EB
5. Mallin. *Corporate Governance*. Oxford
6. Mathur, U.C. *Corporate Governance & Business Ethics*. MacMillan
7. William, Lillie. *An Introduction to Ethics*. Universal Paperbacks
8. Fernando, A.C. *Business Ethics And Corporate Governance: Customized As Per The Ibs Syllabus*. Pearson Education

**Course Title: HRM**  
**Paper Code: MGT609**

L	T	P	Credits	Marks
4	0	0	4	100

**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 (15 hours)**  
 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 hours)**  
 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 hours)**  
 Appraisals and Methods to improve performance, Career Planning and Development Training and Development Nature of Training, Methods of Training

**Unit D (10 hours)**  
 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. David, Decenzo, and Stephen, Robbins. *Fundamentals of Human Resource Management* Wiley Publications 2013
2. Robbins, S.P. *Human Resource Management*
3. Raymond, Noe, John, Hollenbeck, Barry Gerhart and, Patrick, Wright. *Fundamentals of Human Resource Management.*
4. Gary, Dessler. *Human Resource Management.* Pearson Education, 2013.
5. Bernardin, John. *Human Resource Management – An experimental Approach.* TMH, 2013.
6. John M. Ivancevich *Human Resource Management.* TMH, 2013.

**MARKETING**

**Course Title: Consumer Behaviour**

**Course Code: MGT621**

L	T	P	Credits	Marks
3	1	0	3	75

**Course Objective:** Objective of the course is to make student acquaint with the various factors effecting consumer behaviour and to understand the process of consumer buying. Based on the understanding of Consumer behavior, the students are expected to design the strategy.

**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 Behavior: Scope, importance and interdisciplinary nature, strategic applications, Research in Consumer behaviour: need, scope, types, research process, application of research in consumer behaviour, Market Segmentation: meaning and bases of segmentation, criteria for effective targeting, implementing segmentation strategies

**Unit- B** **12 hours**

Individual Determinants of Consumer Behaviour: Motivation: Nature and Types of Motives, Dynamics of motivation, Types of Needs, Motivational theories, Personality: Theories, Product Personality, Self, Self image, Vanity, 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, Designing persuasive Communications

**Unit- C** **11 hours**

External Influences on Consumer Behaviour: Group behaviour: Meaning and types of group, Influence of Reference Groups, group appeals, Family: Functions of family, 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 Decision Making Process: Personal Influence and Opinion Leadership: Process of Opinion Leadership, Profile of Opinion Leader, Opinion leadership and Firm's promotional Strategy, Diffusion of innovations: Diffusion Process, Adoption Process, Profile of Consumer Innovator, Introduction to Consumer Decision Making: levels, decision making process- pre purchase, purchase and post purchase process, Models of consumer decision-making.

**Total Time: 45 hours**

**Reference Books:**

1. Schiffman, L.G. and Kanuk, L.L. *Consumer Behavior*. Pearson Education
2. Loudon, D. and Bitta, D. *Consumer Behaviour*. Tata McGraw Hill
3. Assael, H. *Consumer Behaviour in Action*. Cengage Learning
4. Blackwell, R.D., Miniard, P.W. and, Engel, J.F. *Consumer Behaviour*. Cengage Learning

## DAV UNIVERSITY, JALANDHAR

**Course Title: Sales and Distribution Management**

**Course Code: MGT622**

L	T	P	Credits	Marks
3	1	0	3	75

**Course Objective:** The objective of the course is to make students acquaint with the knowledge and skills needed to manage the sales force and distribution functions in a business organization so as to help gain a competitive advantage.

**Learning Outcome:** Students will learn sales force control mechanism and distribution system which is highly required by the industry and students will be able to understand basic fundamentals required to manage sales force which is necessary to achieve business excellence.

**Unit- A** **11 hours**

Sales Management: Scope, Importance, Objectives, Selling process, Personal Selling objectives,

Determining sales related marketing policies, Sales organization structures: Types of sales organization structure, Relationship of sales department with other departments, Distributive network relations.

**Unit- B** **11 hours**

Sales Force Management: Recruiting and selecting sales personnel, Training sales force Motivating Sales Personnel, Compensating Sales Personnel, Managing expenses of sales personnel, Staff meeting and Sales Contests, Controlling the Sales Force: Sales Budget, Sales Quotas, Sales Territories, Sales control and cost analysis.

**Unit- C** **12 hours**

Distribution Planning and Control: Functions of Intermediaries; Types and Role of Channel Intermediaries in India for Consumer and Industrial Products: Wholesale and Retail Structure, Complex Distribution Arrangement (Structural Separation and Postponement) Channel Strategy and Design; Selection of channel partner, Motivation, control and Evaluation of Intermediaries; Managing Channel Dynamics, Relationships and Channel Conflict; Ethical and Legal Issues in Sales and Distribution Management in Indian context.

**Unit- D** **11 hours**

Distribution System and Logistics: Physical Distribution System –Objectives Present need, Concept, Significance, and Decision Areas; Customer Service Goals; Logistics Planning; An overview of Transportation, Warehousing, Inventory Decisions, Reverse Logistics, Vendor evaluation, Supplier Service Policy (SSP), Purchase order processing; Efficient Supply Chain Management (SCM); Integration of Sales and Distribution Strategy; Role of IT in distribution, Performance measurement and controls in supply chain management

**Total : 45 hours**

**Reference Books:**

1. Cundiff, Govoni and Still. *Sales Management*. Prentice Hall India.
2. Johnston, Mark and Marshall, Greg. *Sales Force Management*. Tata McGraw-Hill
3. Ingram. *Sales management*. Cengage Learning
4. Chunawalla, S.A. *Sales and Distribution Management*. Himalaya Publishing House

**Course Title: Product and Brand Management**

**Paper Code: MGT624**

L	T	P	Credits	Marks
3	1	0	3	75

**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.

**Unit A (10 hours)**

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 hours)**

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

**Unit C (15 hours)**

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 hours)**

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 *Strategic Brand Management*. 4<sup>th</sup> Edition.
2. Keller, Kevin. *Strategic Brand Management*. Pearson Education, 2007. 3<sup>rd</sup> Edition.
3. Aaker, David. *Brand Portfolio Strategy*, 2004
4. Ries, Al and Ries, Laura. *The 22 Immutable Laws of Branding*.
5. Morgan, Adam. *Eating the Big Fish: How Challenger Brands Can Compete Against Brand Leaders*.
6. Seth, Godin. *Permission Marketing*
7. Marc, Gobe. *Emotional Branding: The New Paradigm for Connecting Brands to People*.
8. Lawley, Brian, Cohen, Greg, and Lowell, Laura. *42 Rules of Product Management*. 2<sup>nd</sup> Edition.



**Course Title: Integrated Marketing Communications**

**Course Code: MGT625**

L	T	P	Credits	Marks
3	1	0	3	75

**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**

**Role of IMC in marketing process,** IMC planning model, Marketing and promotion process model. Communication process, steps involved in developing IMC programme, Effectiveness of marketing communications. 6 hour

**Advertising:** Purpose, Role, Functions, Types, Advertising Vs Marketing mix, Advertising appeal at various stages of PLC. 7 hour

**Advertising objectives and Budgeting:** Goal setting - DAGMAR approach. 5 hour

**Unit – B**

**Media planning:** Developing Media plan, Problems encountered, Media Evaluation-Print, Broadcast media, Support media in advertising. Media strategy: Creativity, Elements of creative strategies and its implementation, Importance of Headline and body copy. 6 hours

**Direct Marketing:** Features, Functions, Growth advantages/Disadvantages, And Direct Marketing Strategies. 2 hours

**Unit – C**

**Promotion:** Meaning, Importance, tools used, conventional/unconventional, drawbacks, push pull strategies Public Relation/ Publicity:- Meaning, Objectives, tools of public relations, Public relation strategies, Goals of publicity, Corporate Advertising - Role, Types, Limitations, PR Vs Publicity. 5 Hours

**Monitoring, Evaluation and control:** Measurement in advertising, various methods used for evaluation, Pre-testing, Post testing. 4 hours

**Unit – D**

**International Marketing Communications:** Global environment, Decision areas; Internet advertising: Meaning, Components, Advantages and Limitations, Industrial advertising: B 2 B Communication, Special issues in Industrial selling. 4 hours

**Event Management:** Introduction Purpose of organizing an Event, Key elements of Events, Concepts of promotion and pricing in events. 3 hours

**Ethics and social responsibility in IMC campaigns.** Evaluating Marketing Communication Programs. 3 hours

**45 hours**

**Reference Books:**

1. Schultz, Don, and Schultz, Heidi, Schultz. *IMC: The Next Generation*. McGraw-Hill.
2. Duncan, Tom. *Principles of Advertising and IMC*. McGraw-Hill
3. Dahlen, M., Lange, F., and Smith, T. *Marketing Communications: A Brand Narrative Approach*. John Wiley.
4. Belch, and Belch. *Advertising and Promotions: Integrated Marketing Communication Perspective*. Tata Mc Graw Hill.
5. Murthy, S. N. and Bhojanna, U. *Advertising: An IMC Perspective*. Excel Books.
6. Baack, Clow. *Integrated Advertising, Promotion, and Marketing Communications*. Pearson Education
7. Batra, Rajeev, Myers, John, and Aaker. *Advertising Management*. PHI
8. Singh, Sanjaya. *Event Marketing and Management*. Vikas Publications
9. Clown, Kenneth, and Bach, Donald. *Integrated Marketing Communications*. Prentice Hall

## DAV UNIVERSITY, JALANDHAR

**Course Title: Retail Management**  
**Course Code: MGT662**

L	T	P	Credits	Marks
3	1	0	3	75

**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

**Retailing Environment:** An overview: Introduction, Evolution & Challenges of Retailing; Types of Retailers. **4 hour**

**Ethical & Security Issues in retailing,** Retailing in other countries, opportunity in Retailing, multichannel retailing. **5 hour**

### 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 hours**

**Retail location & Site decision.** Retail buying. Retail Market Segmentation, Evaluating Areas for location. **6 hours**

### 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 Hours**

**Merchandise management process** overview, considerations in setting up retail prices; Store design objectives. **5 hours**

### 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 hours**

**Store operations - size & place allocation,** Store Maintenance, Inventory Management; FDI in Retailing. **8 hour**

**45 hours**

**Reference Books:**

1. Berman and Evans. *Retail Management*. Practice Hall.
2. Levy and Wertz. *Retailing Management*. Irwin.
3. Dunne, Lusch and Gahle. *Retailing*. South Western.
4. Dairs and Ward. *Managing Retail Consumption*. John Wiley & Sons.
5. Bajaj, C. *Retail Management*. Oxford Publication.
6. Pradhan, S. *Retailing Management*. Tata McGraw Hill.
7. Varley, R. *Retail Management*. Macmillan.

**DAV UNIVERSITY, JALANDHAR**

**FINANCE AND ACCOUNTING**

## DAV UNIVERSITY, JALANDHAR

**Course Title: Security Analysis and Portfolio Management**

**Course Code: MGT 626**

L	T	P	Credits	Marks
3	1	0	3	75

**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.

### **Unit-A The Investment Environment**

- The investment decision process, Types of Investments **2 hours**
- Indian securities market, the market participants **2 hours**
- Primary Markets and secondary markets. Introduction to Primary Market, Primary Market Design and its Role **3hours**
- Secondary Market : Introduction, Major players, Trading and settlement Mechanism, Types of orders **3hours**
- Insider Trading, Odd lot Trading, Bulk Deals, Block Deals, Arbitrage Opportunity in the market. **2 hours**

### **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 hours**
- Economic Analysis , Fiscal Policy, Monetary Policy and Liquidity, Inflation, Interest Rate , Unemployment, Individual Savings, Domestic corporate Tax Rate, Balance of Trade **2 hours**
- Industry Analysis: Tools for Industry Analysis, Cross Sectional Industry Performance over Time, Industry Life Cycle. Company Analysis: Analysis of Financial statements **3 hours**
- Technical Analysis: Introduction, Basic Tenets of Dow Theory , Characteristic Phases of Bull and Bear Trends, Critical Appraisal of Dow theory **2 hours**
- Different Types of charts, Concept of trend, Trend lines **3 hours**

### **Unit-C Portfolio Management and derivatives**

- Meaning, Importance and Approaches of Portfolio Management, , **3hours**
- Portfolio analysis **3 hours**
- Portfolio evaluation and revision techniques. **2 hours**

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

### READINGS:

#### Essential Reading:

1. Chandra, Prasanna. *Investment Analysis and Portfolio Management*. Tata McGraw Hill.
2. Bodie, Kane, Marcus, and Mohanty. *Investments*. Tata McGraw Hill.

#### Suggested Reading:

1. Fischer, Donald and Ronald, Jordan. *Security Analysis and Portfolio Management*. Prentice Hall of India, 2007. 6th Edition
2. Reilly, Frank, and Keith, Brown. *Investment Analysis and Portfolio Management*. Thomson, 2007. 8th Edition.

## DAV UNIVERSITY, JALANDHAR

**Course Title: Derivatives and Risk Management**

**Course Code: MGT666**

L	T	P	Credits	Marks
3	1	0	3	75

**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)**

- Derivatives- Introduction, Types and Advantages **3 hours**
- Regulation of Trading of Derivatives, SEBI guidelines related to Trade of Derivatives **2 hours**
- Forwards and Futures- Introduction, Distinction between Forwards and Futures Contracts **1 hour**
- Hedging Practices, Pay-offs, Cash Settlement vs. Physical Settlement **3 hours**
- Pricing Principles, Beta and Optimal Hedge Ratio **3 hours**

### **Unit- B (Introduction to Options)**

- Options- Meaning, Types, Key Determinants of Option Prices, introduction to The Binomial Model and The Black-Scholes Model. **4 hours**
- European and American Calls And Puts, Exotic and Asian Options **2 hours**
- Put Call Parity **3 hours**
- Strategies of Options- Strategies, Pay-offs **2 hours**

### **Unit- C (Swaps, Interest Rate Derivatives and Credit Derivatives)**

- Swaps- Meaning and Mechanics of Swaps **6 hours**
- Interest Rate Derivatives and Euro- Dollar Derivatives **4 hours**
- Credit Derivatives **4 hours**

### **Unit- D (Risk Management)**

- Risk Management with Derivatives- Meaning, Reasons of Managing Risk, Types of Risk in trading with Derivatives. **2 hours**
  - Hedging Types of traders: Hedgers, Speculators, and Arbitrageurs **2 hours**
  - Hedging using Greeks **1 hour**
  - Hedging with Futures **2 hours**
  - Strategies of Hedging, Speculation and Arbitrage. **1 hour**
- 45 hours**



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### **Text Book:**

1. Hull, J.C. *Options, Futures and Other Derivatives*. Pearson. 7<sup>th</sup> Edition.

### **Reference books:**

1. Parasuraman. *Fundamentals of Financial Derivatives*. Wiley
2. Varma, J. *Derivatives and Risk Management*. Tata McGraw Hill

## DAV UNIVERSITY, JALANDHAR

**Course Title: International Financial Management**

**Course Code: MGT687**

L	T	P	Credits	Marks
3	1	0	3	75

**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.

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

## DAV UNIVERSITY, JALANDHAR

### **Text Book:**

1. Shapiro, A.C. *Multinational Financial Management*. Prentice Hall. 9<sup>th</sup> Edition

### **Reference books:**

1. Apte, P.G. *International Financial Management*. Tata McGraw Hill

**Course Title: Project Management and Appraisal**

**Course Code: COM651**

L	T	P	Credits	Total
3	1	0	3	75

**Course Objective:** The course aims at training the students in appraising the projects. The different kinds of appraisal 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 the Projects.

**Unit-A Introduction to Project Management**

- Meaning and Objectives of a Project **2 hours**
- Need for Project Management **2 hours**
- Project Life cycle **1hour**
- Project Management Framework **1hour**
- Steps in Project Planning **2 hours**
- Managing Risk **1 hour**
- Components of Risk Management. **1 hour**

**Unit- B Market and Financial Analysis**

- Meaning and significance **3 hours**
- Market and Demand Analysis **2 hours**
- Market Survey **3hours**
- Demand Forecasting, Uncertainties in Demand Forecasting **2 hours**
- Methods of Demand forecasting: Time series projection methods & causal methods **2 hours**
- Time Value of Money, Internal Rate of Return, Benefit Cost Ratio **3hours**
- Accounting Rate of Return, Net Present Value, **2 hours**

**Unit C: Technical Appraisal & Risk Analysis**

- Product Mix, Plant Capacity, **2 hours**
- Materials and Inputs, Machinery and Equipment, Technical arrangements **3hours**
- Environmental aspects. **2 hours**
- Measures of Risk, Sensitivity Analysis **2 hours**

**Unit D: Project Monitoring and Control**

- Planning, Monitoring and Control **2 hours**

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• Design of monitoring system;	<b>1 hours</b>
• Coordination; Procedures, Meetings, Control	<b>2 hours</b>
• Progress control, Performance control, Schedule control, Cost control	<b>1 hours</b>
• Performance Indicators; Project Audit; Project Audit Life Cycle	<b>1 hours</b>
• Responsibilities of the Project Manager	<b>2 hours</b>
<b>Total</b>	<b>45 Hours</b>

### **Text Book:**

1. Prasama, Chandra. *Projects Planning, Analysis, Selection, Implementation and Review*. Tata McGraw Hill.

### **Reference Books:**

1. Patel, M. *Project Management-Strategic Financial Planning Evaluation and Control*. Vikas Publishing.
2. Wysocki, Robert, Bick, Robert, and Crane, David. *Effective Project Management*. John Wiley and Sons.

## DAV UNIVERSITY, JALANDHAR

**Course Title: Advanced Corporate Accounting**

**Course Code: COM652**

L	T	P	Credits	Marks
3	1	0	3	75

**Course Objective:** This course will help the students understand the advance topics in corporate accounting and they will also learn the accounts of 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**

- Meaning of amalgamation 3 hours
- Difference between amalgamation and absorption 2hours
- Types of amalgamation 1 hour
- Amalgamation in the Nature of Purchase and Merger 1hours
- Methods of purchase consideration and its computation by different methods (Concept of Transferor Company and Transferee Company). 1hour
- Case analysis of Corporate Acquisitions 2 hours
- Practical Applications 1 hours

### **Unit- B Internal Reconstruction & Liquidation of Companies**

- Meaning & significance of internal reconstruction 1hour
- Difference Between external and internal reconstruction 1hour
- Causes and Entries of Reconstruction 1hour
- Preparation of Statement of Affairs, 3 hours
- Liquidators final statement of Account, 3 hours
- Disbursement of cash. 4 hours
- Receiver for debenture holders and list of contributories 3hours

### **Unit-C Accounts of Banking Companies and Insurance Companies**

- Introduction to Banking regulation Act 1949 3 hours
- Schedules for preparation of Accounts of Banking Companies 3 hours
- Introduction to IRDA 2 hours
- Schedules for preparation of Accounts of Insurance Companies 3hours

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### Unit –D Accounts of Holding Companies

• Meaning and significance of holding Companies	2 hours
• Calculation of Capital & Revenue Profits	1 hours
• Industrial practices regarding Holding and Minority Entities	2 hours
• Consolidated financial statements	2hours
<b>Total</b>	<b>45 Hours</b>

### Text Book:

1. Maheshwari, S.N. *Corporate Accounting*. New Delhi: Vikas Publications. 11<sup>th</sup> Edition

### Reference Books:

1. Mukherjee, A., and Hanif, M. *Corporate Accounting*. Tata McGraw-Hill Education
2. Shukla, M. C., Grewal, T. S. and Gupta, B. C. *Advanced Accounts*. S. Chand, 1999
3. Gupta, R. L. and Radhaswamy, M. *Advanced Accountancy*. Sultan Chand.

**HRM**



Course Title: Organizational Change and Development  
Paper Code: MGT631

L	T	P	Credits	Marks
3	1	0	3	75

### 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 hours)

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 hours)

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 hours)

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 hours)

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. *Experiential Approach to Organization Development*. 8<sup>th</sup> Edition.
2. Palmer, I., Dunford, R., and Akin, G. *Managing Organizational Change a Multiple Perspectives Approach*. New Delhi: Tata McGraw Hill Publication, 2010
3. Cummings, Thomas, and Worley, Christopher. *Organizational Development and Change*, New Delhi: Thompson learning, 2002.
4. French, Wendell and Bell, Cecil. *Organization Development and Transformation*. New Delhi: Prentice Hall, 2008.

## DAV UNIVERSITY, JALANDHAR

**Course Title: Performance Management System**  
**Paper Code: MGT670**

L	T	P	Credits	Marks
3	1	0	3	75

**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 hours)**

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 Hours)**

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 Hours)**

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 Hours)**

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*. Pearson Education, 2013. 3<sup>rd</sup> Edition.
2. Fusch, and Gillespie. *Practical Approach to Performance Interventions and Analysis, A: 50 Models for Building a High-Performance Culture*. Pearson Education, 1<sup>st</sup> Edition.
3. Smither, J.W. *Performance Management: Putting Research into Practice*. Wiley, 2009.
4. Bagchi., S.N. *Performance Management*. Cengage Learning, 2010.

**Course Title: Manpower Planning and HRD**

**Course Code: MGT632**

L	T	P	Credits	Marks
3	1	0	3	75

**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 hours)**

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 hours)**

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 hours)**

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 hours)**

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

**Reference Books:**

1. Belcourt, Monica, Kenneth J. McBey, and Kenneth J. McBey. Strategic Human Resources Planning. Toronto: Nelson Education, 2010. Print.
2. Bhattacharyya, D K. Human Resource Development. Mumbai: Himalaya Pub. House, 2009. Print.
3. Walker, James W. Human Resource strategy. New York.: McGraw-Hill, Print.
4. Prasad, Kesho. Strategic Human Resource Development. New Delhi: PHI Learning Pvt.Ltd, 2012. Print.
5. Balakrishnan, Lalitha and Srividhya, S. Human Resource Development. Mumbai: Himalaya Pub. House, 2007. Print.

## DAV UNIVERSITY, JALANDHAR

**Course Title: Training and Development**  
**Paper Code: MGT634**

L	T	P	Credits	Marks
3	1	0	3	100

**Course Objectives:** To orient the students to tailor themselves to meet the specific needs of the organizations in training and development activities.

**Learning Outcomes:** 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 hours)**

Training: Introduction - Conceptual framework of training - approaches on training – Difference between Training and Development - Training and applied psychology - principles of training - Learning and skills acquisition - Transfer and retention of skills - Training practices in India - Practices in PSU - Practices in Pvt. companies.

### **Unit B (15 hours)**

Need for Training - Methods of Identification of Training needs - Training policy - Planning and Organizing the training programs - Methods of Training - supervisory Development Programs (SDP) - Techniques of SDP - Training and education for operative personnel skill training, National Apprenticeship Training - Worker's education for operative personnel - Evaluation of the training centre.

### **Unit C (10 hours)**

Management Development (MD) and Organizational Development (OD) - Difference between MD and OD - Aims and objectives of MD and OD - Methods of MD -OD interventions – Succession Planning and Career development.

### **Unit D (10 hours)**

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. Patrick, John. *Training Research and Practice*
2. French, and Bell. *Organization Development*
3. Craig, and Robert. *Training and Development Handbook*. New York: McGraw Hill.

**Course Title: Industrial Relations and Labor Policy**  
**Paper Code: MGT669**

L	T	P	Credits	Marks
3	1	0	3	75

**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 Hours)**

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.s

**Unit B (7 Hours)**

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 Hours)**

**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 Hours)**

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, 1985. Print.
2. Venkata, Ratnam C. S. Industrial Relations. New Delhi: Oxford University Press, 2006. Print.
3. Kumar, H L. What Everybody Should Know About Labour Laws. New Delhi: Universal law, 2010. Print.
4. Malhotra, O P. The Law of Industrial Disputes. Bombay: N.M. Tripathi, Print.

**STRATEGY AND ENTREPRENEURSHIP**



**Course Title: Management Control Systems**

L	T	P	Credits	Marks
3	1	0	3	75

**Course Code: MGT665**

**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 hours**

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 hours**

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 hours**

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 hours**

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, Robert, and Govindarajan, Vijay. *Management Control System*. Tata McGraw Hills.
2. Kenneth. Merchant. *Modern Management Control Systems- Text & Case*. Prentice Hall
3. Maciariello, Joseph, and Calvin, J. *Management Control Systems: Using Adaptive Systems to attain Control*. Prentice Hall.

**Course Title: Dynamics of Family Business**

**Course Code: MGT694**

L	T	P	Credits	Marks
3	1	0	3	75

**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**

**12hr**

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**

**11hr**

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**

**11hr**

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**

**11hr**

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, Ernesto. *Family Business*. Cengage Learning, 2010. 3rd Edition.

**Reference Books:**

1. Thomas, Zimmerer, and Norman, Scarborough. *Essentials of Entrepreneurship and Small Business Management*. New Delhi: PHI Learning Pvt Ltd., 2011. 5<sup>th</sup> Edition.

## DAV UNIVERSITY, JALANDHAR

**Course Title: Patterns of Entrepreneurship**

**Course Code: MGT695**

L	T	P	Credits	Marks
3	1	0	3	75

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

### UNIT-B

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

### UNIT-C

- Venture team and organizational plan : Venture success Importance of team, Building an effective venture team, **3hours**
- People management, Organizational structure and systems **3hours**

## DAV UNIVERSITY, JALANDHAR

- Insights from financial statements and financial venture : Meaning and objectives of financial statements, **4hours**
- Balance sheet concepts and understanding, Fund flow and cash flow statements, Ratio analysis, **3hours**
- Financing venture, Venture capital funding, Funding opportunities for startup in India, Launching a venture **3hours**

### UNIT-D

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

**Total** **45 hours**

### Text Book:

1. Kumar, Arya. *Entrepreneurship*. Pearson, 2012. 1st Edition.

### Reference Books:

1. Kuratko, and Hodgetts. *Entrepreneurship in the New Millennium*. Cengage Learning, 2009. 3rd Edition.
2. Blundel, Lockett. *Exploring Entrepreneurship Practices and Perspectives*. Oxford University Press, 2011. 1<sup>st</sup> Edition.

**Course Title: Mergers and Acquisitions**

**Paper Code: MGT696**

L	T	P	Credits	Marks
3	1	0	3	75

**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 hours)**

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 hours)**

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 hours)**

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 hours)**

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, Oberg, and Tarba. *Comprehensive Guide to Mergers & Acquisitions, A: Managing the Critical Success Factors Across Every Stage of the M&A Process.* Pearson.
2. Andrew, Sherman. *Mergers and Acquisitions from A to Z: Strategic and Practical Guidance for Buyers and Seller*
3. James, Weston, Mark, L. Mitchell, Mulherin. *Takeovers, Restructuring, and Corporate Governance.* Pearson Education

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4. Patrick, Gaughan. *Mergers, Acquisitions & Corporate restructuring*. Wiley Publication. 4<sup>th</sup> Edition.
5. Arzak. *Value Creation From Mergers And Acquisitions*. Wiley India (P) Ltd.
6. John C. Michelson *Restructuring for Growth*. Tata Mc-graw Hill.
7. Ramanujan, S. *Mergers: The New Dimensions for Corporate Restructuring*. Tata McGraw Hill, 2000.
8. Irene, Rodgers. *Successful Mergers, Acquisitions, and Strategic Alliances: How to Bridge Corporate Cultures*. Tata McGraw Hill, 2002.
9. Depamphilis, Donald. *Mergers Acquisitions and Other Restructuring Activities*. Academics Press, 2001
10. Ernst, and Young. *Master Guide to Mergers and Acquisitions in India*. 2<sup>nd</sup> Edition.
11. Robert, Bruner. *Deals from Hell: M&A Lessons That Rise Above the Ashes*. Wiley