



SATHYABAMA

INSTITUTE OF SCIENCE AND TECHNOLOGY

(DEEMED TO BE UNIVERSITY)

Accredited "A" Grade by NAAC | 12B Status by UGC | Approved by AICTE

www.sathyabama.ac.in

SCHOOL OF MANAGEMENT STUDIES

1.2.1 New courses Introduced during 2022 - 2023

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SBAA7042	OMNICHANNEL MARKETING	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- Develop familiarity with the major forms of Omni channel organizational structures and the benefits and challenges associated with adopting each Omni channel approach.
- Understand the role played by interactive and online retail marketing in delivering Omni channel strategies via online and mobile channels.
- Develop an awareness of how integrating technologies into retailers' operational strategies facilitates their ability to deliver Omni channel retailing

UNIT- I: INTRODUCTION

Evolution and Economic Impact of Omni channel Retailing - Contemporary Omni channel Business Models - Trends Shaping the Development of Omni channel Retailing - Strengths and Limitations of Specific Retail Channels - Physical Retail Channels - Direct Marketing and Direct Selling Retail –Channels - Electronic Retailing Channel.

UNIT-II: OMNICHANNEL RETAILING CONSUMER

Theories of Omni channel Search and Purchase Behaviors - Omni channel Consumer Segmentation Schemes - The Omni channel Shopping Experience

UNIT-III: OMNICHANNEL RETAIL STRATEGIES

Implementing Integrated Strategies Among Channels: Benefits and Challenges -Technology Enablers of Omni channel Strategies - Product, Price, Distribution/Fulfillment, Promotion, Social Media Marketing, and Email Marketing with regard to Omni channel Retailing - Customer Relationship Management

UNIT-IV: TECHNOLOGY SOLUTIONS AND OMNICHANNEL RETAILING

Online and Mobile Communications – Omni channel Customer Service Delivery - Social and Regulatory Issues – Omni channel Fulfillment and Supply Chain Challenges and Solutions

UNIT-V: CHANNEL TYPES IN MARKETING

Types of channels and their characteristics, - effects of Omni channel marketing on consumer behavior, - advantages and challenges while shifting to Omni channel marketing.

COURSE OUTCOMES:

- CO1 – Understand the role played by customer relationship management in Omni channel strategy execution.
CO2 - Develop an awareness of how integrating technologies into retailers' operational strategies.
CO3 - Be familiar with the elements of an Omni channel retail service and fulfillment strategies.
CO4 - Be familiar with social and regulatory issues facing Omni channel retailers.
CO5 - Be familiar with the elements of an Omni channel retail supply chain strategy

TEXT BOOK/ REFERENCE:

- Cardinali MG., Retail ibrido, Milano, Egea 2018.
- Fornari D., Trade marketing e Sales management, Egea 2018.
- Giannasi M., Casarin F., Philosophy of Marketing. The new realist approach, Abingdon, Routledge 2022 (available from 28 September 2021).
- Sthalberg M., Maila V., eds, Multichannel marketing ecosystems, London, Kogan Page, 2014.
- Massara F., Customer journey nello spazio di vendita : governare il flusso della comunicazione, Milano, Egea, 2016.

SBAA7043	EMOTIONAL INTELLIGENCE	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- Introduce the concept of emotional intelligence, its models and components.
- Understand the significance of emotional intelligence in self-growth and building effective relationships.
- Identify the measures of emotional intelligence.

UNIT- I Fundamentals of Emotional Intelligence

Nature and Significance - Models of emotional intelligence: Ability, Trait and Mixed - Building blocks of emotional intelligence: self-awareness, self-management, social awareness, and relationship management

UNIT- II Personal Competence

Self-Awareness: Observing and recognizing one's own feelings, Knowing one's strengths and areas of development - Self Management: Managing emotions, anxiety, fear, and anger.

UNIT- III Social Competence

Social Awareness: Others' Perspectives, Empathy and Compassion - Relationship Management: Effective communication, Collaboration, Teamwork, and Conflict management

UNIT-IV Measuring Emotional Intelligence & Behavioural EQ

Initial Self-Assessment on EI Elements (Internal) - 360 degree Assessment Map - EI Behavioural Test (External) - Behavioural EQ - Measuring Behaviour EQ - DISC Test -Role Play on DISC Behaviour Identification

UNIT - V Interpersonal and Intrapersonal Awareness

Interpersonal Awareness Introduction - Interpersonal Management - Managing Interpersonal Relationships, Flexibility, Flexibility and success - Problem Solving – meaning, scientific method of problem solving, development of problem solving ability

COURSE OUTCOMES

- Self-Awareness, Self-Management, Social Awareness & Relationship Management.
- Discover personal competence and techniques of building emotional intelligence.
- Gain insights into establishing positive relationships.

REFERENCE:

- Bar-On, R., & Parker, (2000). The handbook of emotional intelligence. San Francisco, California: Jossey Bros.
- Goleman, D. (2005). Emotional Intelligence. New York: Bantam Book.
- Sternberg, R. J. (Ed.). (2000). Handbook of intelligence. Cambridge University Press.
- HBR's 10 Must Reads on Emotional Intelligence (2015)

SBAA7044	INNOVATIONS AND R&D MANAGEMENT	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To understand the managerial aspects of Innovation functions
- To appreciate the Research & Development in management
- To evaluate the financial aspects of R&D projects

UNIT I Introduction & Managerial aspects of Innovation function

Introduction, Components of Innovation, Types of Innovations, Models of Innovation Processes, Evolution and characteristics of Innovation Management, Key drivers of Innovation, Factors influencing Innovation, Organizing for Innovation, Factors influencing organizational design, Developing Innovation Strategy, Characteristics of creative organization.

UNIT II Research and Development Management

Introduction, Meaning, Objectives, Significance, Classification of R&D according to R&D type, process phase, measurement level, purpose of measurement and measurement perspective. Technology development approaches, Performance of R&D management in Indian scenario.

UNIT III Financial Evaluation of R&D Projects

Introduction, Cost effectiveness of R&D, R&D financial forecasts, Project selection, Evaluating R&D ventures, Conflicting views of managers. Allocation of resources, R&D programme planning and control. Project management, Project Planning and Control Techniques.

UNIT IV Organization R&D and innovation,

HRM issues in innovation and R&D, Leadership and R&D management, Organization Design and structure of R&D, R&D Project Management, Measurement, Evaluation and assessment of R&D

UNIT V National R&D infrastructure and Institutional Framework,

Fiscal and other incentives and Promotional /Support measures, Industry, Institutions and government cooperations. Other important issues in R&D management, Commercialization of R&D.

COURSE OUTCOMES:

- CO1 –Describe fundamental concepts in innovation and R&D
- CO2-Explain the basic project management terms and tools.
- CO3-Describe different types of product development processes
- CO4-Apply different methods and tools for efficient product development work
- CO5- Describe the prerequisites for innovation work and their implications on the strategic and operative levels

REFERENCE:

- White, THE MANAGEMENT OF TECHNOLOGY AND INNOVATION-A STRATEGIC APPROACH, Cengage Publication
- S Moikal, INNOVATION MANAGEMENT, Sage Publication
- C.K Prahalad & M.S. Krishnan, THE NEW AGE OF INNOVATION, Tata McGraw Hill Education Pvt. Ltd. New Delhi 2008.

SBAA7041	MARKETING OF FINANCIAL SERVICES	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

. To get the students conceptually clarified and getting them being acquainted with applications of the marketing concepts and strategies to services.

UNIT- I Introduction to Services:

Meaning, Definition, Features and Classification of Services, Products Vs. Services; Economic Development, Evolution & Growth of Service Sector in India; Services Marketing Elements; Services Marketing Triangle; Strategic Planning; Factors Stimulating the Transformation of service economy.

UNIT-II Services Marketing Planning:

Service Marketing Research; Service Marketing Planning, Market Segmentation (STP) and Positioning; Consumer Behaviour, Customer 35 Expectations, and Perception; Managing Demand of Services; Service Encounter Management; Strategic Services Marketing and Developing Service Competitive Advantage (SCA).

UNIT-III Services Marketing Strategies :

GAP Model and Service Quality Management; Service Expectations and Service Product Planning, Blue Printing and Interactive Marketing; Pricing of Services; Customer Education and Promotion of Services; Service Location and Placement of Services; Internal and External Marketing.

UNIT-IV Customer Relationship Management:

Managing People, Process and Physical Evidence; Basics of Customer Relationship Management-Understanding Customers Relationship, Services Recovery and Managing Customer Waiting Lines and Reservations.

UNIT-V Marketing of Banking Services

Marketing of Banking Services – Banking Products and Services; Distribution, Pricing and Promotion Strategy for Banking Services; Attracting and Retaining bank customers; Marketing Strategy of Credit Cards, Debit Cards, Saving Accounts and Different Types of Loans, Barter Card.

COURSE OUTCOMES:

- CO1 – Understanding the role of digital marketing in business.
- CO2 - Describe the fundamentals of digital marketing.
- CO3 – Analyzing the implementation of online advertising in marketing
- CO4 - Describing the implementation of social media marketing in business
- CO5 – Discussing the role of Search engine optimization in business..
- CO6 – Implementation of Digital marketing communication skills in real time business.

TEXT BOOK/ REFERENCE:

1. Lovelock, C., "Services Marketing", Pearson Education Inc, New Delhi.
2. Zethimal, V. A., and Bitner, M. J., "Services Marketing", Tata McGraw Hill, New Delhi.
3. Shajahan, S., "Services Marketing", Himalayan Publishing House, New Delhi.
4. Rao, R., "Services Marketing", Pearson Education Inc, New Delhi.
5. Jha, S. M., "Services Marketing", Excel Book, New Delhi.

SBAA3020	ACTUARIAL PRACTICES	L	T	P	Credits	Total Marks
		4	0	0	4	100

OBJECTIVES

1. To understand fundamental of actuarial science and practice
2. To provides the essential knowledge of risk management techniques.
3. To know actuarial design and its application.

Unit-1 Introduction

12 Hrs

Actuarial Science- Meaning- Functions- - Stakeholders -Client identification- Difference between exhibit responsibility and decision making- Contingent events- Stakeholders' needs – Providers benefits- types of social security benefits and financial products- Principles of Insurance and pension related to the benefits and products- Importance of Appropriate determination of financial products-Actuarial Control Cycle-meaning- purpose and components-Uses

Unit-2 Risk Management

12 Hrs

Meaning-Process- Risk and uncertainty- Type – Systematic and Diversifiable risk- Role and responsibilities of Stakeholders- Risk Appetite and Attainment of Efficiency- Risk identification and classification - Techniques to identifies risk association with financial products and providers- Risk measurement and monitoring - Scenario analysis, stress-testing and stochastic modelling- Principle of pooling risks -Responses to risk- methods of risk acceptance, rejection, transfer and management for stakeholders.

Unit-3 Capital Management and Monitoring

12 Hrs

Concept of Risk and Capital management- Implication of risk for capital requirement, benefits- Risk-based capital and measures of capital needs- Implications of the regulatory environment- Economic balance sheet- Merits- Determine the risk-based capital requirements of a provider of benefits on contingent events- Internal models for assessment of economic and regulatory capital requirements-

Unit-4 Actuarial Design

12 Hrs

Contract design- factors -for financial products -parties involve - the risk appetite or risk aversion - the regulatory environment - the level and form of benefits -options or guarantees -benefits payable on discontinuance or transfer of rights -method of financing- administrative issues -Data -ethical and regulatory issues with personal data - determining values for assets, future benefits and future funding requirements- grouping of data to achieve the optimal level of homogeneity

Unit-5 Actuarial Application

12 Hrs

Modelling- pricing or setting future financing strategies-risk management-Assumption setting- Mortality and morbidity-occupation -nutrition -housing -climate/geography -education- genetics- Expenses- Developing the cost and the price- Investment management- Provisioning- Relationship between assets and liabilities - determining the actual results- Reporting actual results- Insolvency and closure

COURSE OUTCOMES

Max. 45Hrs

On completion of the course, student will be able to

- CO1 - Understand the emerging structure of Actuarial Science in India.
- CO2 - Describe the concept of actuarial science
- CO3 - Capable of determine the risk and its management.
- CO4 - Distinguish various types of actuarial products.
- CO5 - Comprehend the various steps involved in actuarial design.
- CO6 - Knowledge on real life application of actuarial science.

Reference:

1. Practical Risk Theory for Actuaries (Chapman & Hall/CRC Monographs on Statistics and Applied Probability) - C.D. Daykin , Martti Pesonen.
2. Actuarial Science - An Elementary Manual- Ninian Glen.
3. Understanding Actuarial Management: The Actuarial Control Cycle- Clare Bellis, Richard Lyon, Stuart Klugman & John Shepherd

SBAA3021	INVESTMENT AND FINANCE	L	T	P	Credits	Total Marks
		4	0	0	4	100

Course objectives:

1. To impart knowledge of the financial environment in the India and other jurisdictions; the principles of actuarial practice
2. Understand the more complex aspects of actuarial practice within investment Management in particular being able to show a reasoned and appropriate balance of risk and reward.
3. To apply the principles of actuarial practice to the selection and management of investments under complex scenarios.

Unit 1 Framework for Investment Management,

12 Hrs.

Aspect of corporate finance - the financial markets in the developed and emerging economies, including-public and private market assets - over the counter and exchange traded derivatives - the historic behaviour of major asset classes and market indices - the key domestic and global influences over the economic and capital markets environment in India and other jurisdictions from - global economic trends Central Banks- government policy - market regulation - regulatory capital requirements

Unit 2 Principles and Objectives of Investment Management

12 Hrs.

Factors influencing investment strategy, and analyse the investment needs of an investor - the particular liability characteristics, investment requirements and the influence of the regulatory environment (including capital requirements) on the investment policies of the following institutions - a life insurance company transacting with-profits, non-profit or unit-linked business - a non-life insurance company –

Unit 3 Pension and Hedge Fund

12 Hrs.

Definition- benefit pension fund - a defined contribution pension fund - an endowment, charity or other fund - a bank, hedge fund or other proprietary investor - other unconstrained investors, including a sovereign wealth fund

Unit 4 Management and Risk Control for an Investment Manager

12 Hrs.

Portfolio management the principal approaches and techniques in investment portfolio management - active management and trading approaches, both within and across asset classes, and over different time horizons - passive management and quasi-passive management including factor-based approaches - investment risk control techniques and risk-based portfolio construction approaches

Unit 5 Derivative based strategies

12 Hrs.

Financial derivatives -uses for risk taking or for risk mitigation - liability benchmark or replicating portfolio can be used as part of an investor's investment strategy- the impact of technology on investment management, including - trading in derivative, equity and bond markets - product development.

COURSE OUTCOMES

- CO1 - Understand the emerging structure of framework for investment management
- CO2 - Describe the concept of financial futures contracts and hedge
- CO3 - Understanding various investment products and its application
- CO4 - Compare the approaches by which the principles are applied in practices
- CO5 - Application of hedging strategies using pension fund
- CO6 - Recommend coherent solutions and courses of action in relation to the overall management of investments.

REFERENCE

1. Investment Management - Dr. L. Natarajan Margham publication
2. Financial Markets & Services - Dr. L. Natarajan Margham publications
3. Financial Services - B. Santhanam Margham publications

SBAA3022	LIFE INSURANCE & GENERAL INSURANCE	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

1. To provide comprehensive understanding of market and business environment for insurance products.
2. To impart understanding the principles and techniques of actuarial management and control.
3. To improve decision making skills on the economic uncertainties and associated risks that underlie insurance business.

Unit-1 Life insurance products and general business environment

12 Hrs.

Insurance- Meaning- types- principal terms used in life and general insurance- Assessment insurance products- purpose and key risks for the insurer- effect of the general business environment on insurance business -propensity of consumers to purchase products- local culture- methods of sale - types of expenses and commissions-inflation -economic environment - legal environment - regulatory environment - taxation regime -professional guidance

Unit-2 Product Design and Specific Features

12 Hrs.

Life and General insurance product design- factors -premiums, benefits and charges- relative merits of different product designs- methods of distributing profits - uses of asset shares -principles of unit pricing for internal unit-linked funds - discontinuance and alteration - principles of setting discontinuance and alteration terms – calculation of surrender values and alteration terms for conventional without-profits contracts using reserves or by equating policy values.

Unit- 3 Risks and Risk Management

12 Hrs.

Source of risk to a life insurance and general insurance company -Policy - Mortality rates-Investment performance- Expenses- Persistency- Risk Management technique - Reinsurance- concept -Advantages- Underwriting – concept-purpose- Asset-Liability matching - other ways of managing the risks - policy data checks - choice of with-profits bonus method -capital management - expense control - policy retention activity - management of new business mix and volumes - management of options - systematic risk assessment and management strategies

Unit- 4 Models and Valuation

12 Hrs.

Stochastic and Deterministic approaches- use of sensitivity analysis- pricing products - developing investment strategy - projecting solvency -calculating embedded value- methods used for determining the cost of options and guarantees-cost of simple mortality options- supervisory reserves and solvency capital-valuation of assets- passive and active valuation approaches

Unit-5 Monitoring Experience and Setting Assumptions

12 Hrs.

Principles of setting assumptions for life and general insurance business- pricing insurance contract- determining liabilities- embedded value- Relevance of experience monitoring-Importance- Analysis of surplus or profit- proposals and recommendations with justification.

Max 60 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Understand the emerging structure of life insurance in India.
- CO2 - Describe the concept and importance of life insurance.
- CO3 - Capable of distinguish various product of insurance.
- CO4 - Understand the importance of risk management using insurance products.
- CO5 - Comprehend the knowledge on insurance model and valuation.
- CO6 - Enhance skills on real life application of insurance.

Books Reference:

1. Actuaries' Survival Guide: How to Succeed in One of the Most Desirable Professions- Fred Szabo
2. Life, Death and Money: Actuaries and the Development of Social and Financial Markets-Derek Renn.
3. General Insurance Flashcards Concepts, Definitions, Terminology, Principles- Ana Centurion (2019)

SBAA3023	RISK MODELLING & SURVIVAL ANALYSIS	L	T	P	Credits	Total Marks
		4	0	0	4	100

OBJECTIVES

1. To provide a grounding in mathematical and statistical modelling techniques.
2. To provide comprehensive understanding the uses of mathematical models in actuarial work
3. To develop understating of stochastic processes and survival models and their application.

Unit-1 Risk Management

12 Hrs.

Risk Management Process-Identification Loss exposures-Analyzing Loss exposures-Objectives of Risk Management-Select the Appropriate Risk Management Technique- Implement and Monitor the Risk Management Program-Risk Management by Individuals and Corporations-Risk Management objectives-Need for a Rationale for Risk Management in Organizations-Understanding the cost of Risk-Individual Risk Management and the Cost of Risk-Risk Management and Societal Welfare.

Unit-2 Advanced Issues in Risk Management

12 Hrs.

The Changing Scope of Risk Management-Insurance Market Dynamics-Loss Forecasting-Financial Analysis in Risk Management --Decision Making- Other Risk Management Tools

Unit-3 Insurance Risk and Insurance

12 Hrs.

Definition and Basic Characteristics of Insurance-Requirements of an Insurable Risk-Adverse Selection and Insurance-Insurance vs. Gambling Insurance vs. Hedging- Types of Insurance-Essentials of Insurance Contracts. **Indian Insurance Industry** -Historical Framework of Insurance, Insurance sector Reforms in India-Liberalization of Insurance Markets-Major players of Insurance.

Unit- 4 Survival models

12 Hrs.

Explain concept of survival models- distribution and density functions- random future lifetime, the survival function, need of survival analysis, censoring: left censoring, right censoring, interval censoring, random censoring, times censoring, order censoring, hybrid censoring-mortality protection.

Unit- 5 Machine learning

12 Hrs.

Elementary principles of machine learning- Application- bias/variance trade-off and its relationship with model complexity- Use cross-validation to evaluate models on unseen data, and to estimate hyper-parameters- parameterized models-regularization - Use software to apply supervised learning techniques, to solve regression and classification problems -ROC curve and confusion matrix - Apply unsupervised learning techniques (principal component analysis, K-means

Max. 60 Hrs.

COURSE OUTCOMES

1. Understand the emerging trend of risk modelling.
2. Describe the concept of risk modelling and survival analysis
3. Capable of determine the risk and its management.
4. Distinguish various tools for risk modelling and survival analysis.
5. Understanding factors of risk modelling and survival analysis.
6. Capable of developing new risk model as per user requirement

Reference:

1. Probability for Risk Management-Hassett Donald Matthew J, Stewart
2. Regression Modeling with Actuarial and Financial Applications (International Series on Actuarial Science)- Edward W. Frees
3. Practical Risk Theory for Actuaries (Chapman & Hall/CRC Monographs on Statistics and Applied Probability)- C.D. Daykin , Martti Pesonen

SFA3001	ENTERPRISE LAW	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

Course Objectives:

- To develop an understanding of the provisions of Company Law
- To acquire the capability to address application-oriented issues in Companies
- To Impart Accounting process and preparation of Final Accounts of Companies

UNIT- 1 AUDIT AND AUDITORSAS PER COMPANIES ACT 2013 12Hrs..

Appointments of auditors –removal /resignation of auditors –qualifications and disqualifications of auditors Remunerations of Auditors –powers and duties of auditors –auditor not to render certain services –cost audit-registered valuers-Internal audit of Companies- Companies Incorporated outside India

UNIT -2 LLP ACT, 2008 AND THE FOREIGN EXCHANGE MANAGEMENT ACT, 1999 12Hrs..

LLP ACT, 2008 Including Rules-Significant definitions and concepts of current and capital account Transactions.

UNIT 3 THE GENERAL CLAUSES ACT, 1897 12Hrs.

Introduction-object, purpose and importance of the General Clauses Act, Important Definitions, Extent and Applicability, General Rules of Construction. Powers and Functionaries, Provisions as to Orders, Rules, etc. made under Enactments, Miscellaneous.

UNIT 4 NEEDS FOR INTERPRETATION 12Hrs.

Introduction-why do we need interpretation, Important Definitions, Extent and Applicability, General Rules of Construction- Rules of Interpretation of statutes, Powers and Functionaries, Provisions as to Orders, Rules, etc. made under Enactments, Miscellaneous

UNIT 5 AIDS AND RULES FOR INTERPRETATION 12Hrs.

Aids to interpretation, Rules of preparation/construction of Deeds and Documents.

COURSE OUTCOMES:

- CO1 Demonstrate comprehensive knowledge on company law
- CO2 Discuss the rights, duties and legal position of managerial personnel of companies.
- CO3 Evaluate the importance of meetings and Resolutions
- CO4 Explain the different terminologies in Law
- CO5 Elaborate the need for interpretation
- CO6 Describe aids and rules for interpretation

TEXT / REFERENCE BOOKS

1. N.D.Kapoor - Company Law, , Sultan Chand & Sons, New Delhi - 2017
2. The Study Materials of ICAI , New Delhi
3. H.D.Pithawalla - Company Law, , C.Jamnadas& Co– 2019
4. CA G.Sekar and CA Saravanaprasath - Corporate and Other Laws - WoltersKluwer, Gurgaon, Hariyana. -2018

SFA3002	INDUSTRIAL LAW	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

Course Objectives:

- To provide students with knowledge and appreciation of the core topics in various Industrial Laws
- To educate the legal nature of the different Industrial Laws applicable in day to day Business
- To explain the consequences of Non-compliance of Industrial Laws.

UNIT -1 FACTORIES ACT,1948

12Hrs.

Important Definitions-Competent Person-Hazardous Process-Manufacturing Process-Worker-Factory-Occupier-Inspector-Welfare Measures-Disposal of Wastes and effluents-Lighting-Safety-Powers of Central Government-Working Hours-Holidays-Employment of Women-Leave-Penalties

UNIT -2 PAYMENT OF GRATUITY ACT, 1972

12Hrs

Important definitions-Appropriate Government-Employee-Employer-Family-Retirement-Continuous Service-Exemption-Payment of Gratuity-Amount of Gratuity-Nomination-Dispute-Mode of Payment-Powers –Penalties

UNIT -3 EMPLOYEES PROVIDENT AND MISCELLANEOUS PROVISIONS ACT, 1952

12Hrs

Different Schemes-Applicability-Important Definitions-Applicability of the Scheme-Withdrawal from Fund-Contribution-Pension Fund-Employees' Deposit Linked Insurance Scheme-EPF Appellate Tribunal-Transfer of Accounts- Penalties

UNIT – 4 EMPLOYEES STATE INSURANCE ACT, 1948

12Hrs

Object of the Act-Applicability-Important Definitions-Appropriate Government- Employee-Family-Factory- Insured Person-Principal Employer-Wages-Term of office-Resignation-Cessation-Contributions-Benefits-Disputes-Penal Provisions

UNIT – 5 THE CODE ON WAGES, 2019

12Hrs.

Objectives of the Act-Meaning of Wages-Appropriate Government-Wages for overtime-Mode of Payment of Wages-Time limit for Wages-Deductions-Fines-Provisions relating to Bonus-Compliances-Inspector-Penalties

COURSE OUTCOMES:

- CO1 - Understand the Factories Act including the legal Provisions to be complied with by the establishments
- CO2 - Explain the Provisions in respect of Gratuity and penalties for non-compliances
- CO3 - Appreciate the requirement for Employees Provident Fund and applicability
- CO4 - Discuss different Schemes available for employees and family
- CO5 - Describe the legal provisions related Employees State Insurance
- CO6 - Prepare all Provisions relating to Wages, Bonus, Mode of Payment and Penalties for non-compliances

TEXT / REFERENCE BOOKS

- Elements of Industrial Law –N.D.Kapoor,Sultan Chand & Sons
- Handbook of Labour and Industrial Law – P.L.Malik , Eastern Book Company
- Study Materials of ICMAI, Kolkatta

SBAA3024	DIGITAL MARKETING	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

1. To understand the fundamental concepts of digital marketing in business.
2. To analyze the types of digital marketing tools used in business.
3. To examine the implementation of digital marketing tools in business.

UNIT- I:

Digital Marketing: Introduction to Digital Marketing., Need , Importance, Traditional Vs. Digital Marketing, Technology behind Digital Marketing, Characteristics of Digital Marketing, Digital Marketing Strategy, Understanding Digital Consumer

UNIT-II:

Email Marketing: Introduction to Email Marketing , Need , Importance , Significance ,Types of Email, Email Marketing Campaign Process, Email marketing Tools, Advantages and Disadvantages, Opt-in Email Advertising, Email tracking

UNIT-III:

Online Advertising: Introduction, Objective, Where to Advertise, Online Ad-Format, Search Engine Ad, Network Advertising, Affiliate Programs, Landing Pages- Content Marketing – importance , types of content marketing- stages of content marketing- Difference between content Marketing and Social Media Marketing -

UNIT-IV:

Social Media Marketing (SMM): Introduction to Social Media Marketing, Importance of Social Media Marketing, Seven Myths of SMM, Characteristics of Successful Social Media Marketer, Social Media Marketing plan, Social Media marketing Tools, Publishing Blogs,Podcast and Webinars, Social Media Monitoring, Social Media: Facebook, Twitter.

UNIT-V:

Search Engine Optimization (SEO): Understanding SEO, Search Engine Optimization Process – Typess of SEO's On-Page Optimization, Off-Page Optimization- Local SEO- Technical SEO and Analyze, Search Engine ResultProcess (SERP), SEO Tools.

COURSE OUTCOMES:

- CO1 – Understanding the role of digital marketing in business.
- CO2 - Describe the fundamentals of digital marketing.
- CO3 – Analyzing the implementation of online advertising in marketing
- CO4 - Describing the implementation of social media marketing in business
- CO5 – Discussing the role of Search engine optimization in business..
- CO6 – Implementation of Digital marketing communication skills in real time business.

TEXT BOOK/ REFERENCE:

- Digital Marketing (2010) Ryan Deiss and Russ Hennesberry, Wiley Publishers, 978-1119235590.
- Social Media Marketing, 4ed | e Paperback – Illustrated, 9 September 2020, wiley Publications, 4th Edition, 978-1119617006
- Digital Marketing , Paperback – Illustrated, 10 August 2022, by [Seema Gupta](#) (Author), ISBN-13 -978-9353169787, II Edition,Tata McGraw Hill Publications .
- Digital Marketing- All-In-One | e Paperback – Illustrated, 1 December 2020, ISBN-13 -978-8126534623 Wiley Publishers.
- Digital Marketing Paperback – Illustrated, 10 August 2022- McGraw Hill publishers, Standard Edition, 978-9355320407

SBAA3025	MARKETING ANALYTICS	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

1. Appreciate the importance of competitive advantages leveraged by analytics;
2. Understand the existence of the tools, the advantages and limitations of each tool;
3. Apply the tools, interpret the input and communicate the output from these tools and models.

Unit-I INTRODUCTION

12 Hrs

Meaning, Need, Importance, significance– Marketing process-Marketing strategy with data- Utilizing Data to Improve Marketing Strategy- Improving the Marketing Process with Analytics- Using excel to summarize data

UNIT-II PRODUCT AND PRICING

12 Hrs

Pricing: Estimating Demand Curves-Price Bundling- Nonlinear Pricing- Price Skimming- Product Attribute Analysis [Conjoint] - Discrete Choice Analysis & Random Utility Theory- Revenue Management

UNIT-III FORECASTING

12 Hrs

Simple Linear Regression and Correlation- Using Multiple regression to forecast Sales- Modelling Trend and Seasonality & other forecasting methods

Unit- IV CUSTOMER VALUE

12 hrs

Calculating Lifetime Customer Value- Using Customer Value to Value a Business- Customer Value, Monte Carlo Simulation, and Marketing Decision Making Allocating Marketing Resources between Customer Acquisition and Retention

Unit - V ADVERTISING ANALYTICS

12 hrs

Measuring the Effectiveness of Advertising -Media Selection Models Pay per Click Advertising- Introduction to Internet and Social Marketing

Total 60 hrs

COURSE OUTCOMES

- CO1: Understand the role of Marketing Analytics as a decision support tool in an organization;
CO2: Determine the relationship between Marketing Analytics, CRM and customer loyalty;
CO3 Analyze how Marketing Analytics are applied in various industries and functions;
CO4: Articulate analytical skills to improve efficiency of various components of marketing mix
CO5: Utilize analytics to boost marketing through internet and social media
CO6: Assess analytics to overcome challenges in a changing technological landscape.

SUGGESTED BOOKS

1. Marketing Analytics-Wiley - Gupta
2. Principles of Marketing Engineering 3rd Edition, Gary L. Lilien, and Arvind Rangaswamy,
3. Marketing Analytics Data-Driven Techniques with Microsoft Excel, John Wiley & Sons Wayne L. Winston
4. Marketing Metrics, Pearson, Farris
5. Principles of Marketing, Pearson, Kotlar Philip and Armstrong Gary

SBAA5111	ORGANIZATIONAL THEORY AND BEHAVIOUR	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To understand the classical and contemporary theories and behaviours of organizations.
- To understand Organizational Culture and team environment.
- To enhance the students with regard to knowledge, Prediction and control of human behaviour.

UNIT 1 CONCEPT OF ORGANIZATION AND ORGANISATIONAL THEORIES 9 Hrs.

Organization - Meaning, Definition, Characteristics. Organisational Theory - Evolution, Classical Organisational Theory- F. W. Taylor, Henry Fayol and Weber; Neo-classical Theory, Modern organisation Theory - Systems Approach and Contingency approach.

UNIT 2 ORGANISATIONAL COMMUNICATION AND EFFECTIVENESS 9 Hrs.

Communication - Meaning, Definition, Importance, Types, process, Patterns of communication, Essentials of effective communication, Organisation Theorists view of communication. Organisational Effectiveness - Meaning and Importance, OE Approaches.

UNIT 3 AUTHORITY AND BUREAUCRACY 9 Hrs.

Authority, Responsibility and Accountability Meaning and Difference; Kinds of Authority, Major Theories on sources of Authority - Legal/Formal Authority, Traditional Authority, Acceptance Theory, Competence Theory, Charismatic Authority. Power - Organizational based Sources of power; Acquisition of Position Power; Distinction between authority and power. Bureaucratic structures - Meaning, Features; Six key characteristic of bureaucratic structures; Max weber ideal bureaucracy; Types of bureaucracy.

UNIT 4 ORGANISATIONAL BEHAVIOUR AND INDIVIDUAL BEHAVIOUR 9 Hrs.

OB Meaning, Nature, Scope, key determinants in OB; Emerging Challenges for OB; Contributing Fields to OB; Models of Organizational Behaviour; Organisational behaviour modification - Steps in OB modification process; Foundation of Individual Behaviour. Individual Behaviour- Meaning; Transaction Analysis, Perception, Personality.

UNIT 5 TEAM DYNAMICS AND ORGANISATIONAL CULTURE 9 Hrs.

Teams Vs Groups, Nature of Teams, Types of Teams, Implementation of Teams in organisation, Team Issues. Creativity - Meaning, Nature and Characteristics; Steps in Creative process; Condition for creativity. Innovation - Meaning & Process. Organization Culture - Meaning, characteristics; Levels; Types; Formation; Culture Artifacts, Strategies for sustaining culture.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Develop the knowledge of various theoretical frameworks of organizations.

CO2 - Recognize organisational dysfunction and recommend remedies from theoretical framework. CO3 - Basic understanding of difference between authority, power and beauracracy.

CO4 - Help to understand the impact of communication on organisational effectiveness. CO5 - Provides clarity on the development of Individual behaviour.

CO6 - Identify the existing organizations that could benefit from integrated modern theories.

TEXT / REFERENCE BOOKS

1. Richard H. Hill, Organisational Structure - Process and Outcome, Pearson Education, 7th Edition, 2010.
2. Prasad, L.M, Organizational Theory & Behavior, Sultan Chand & Sons, New Delhi, Enlarged Edition, 2011.
3. Aswathappa. K., Organizational behavior, HPH, Bombay, 2016.
4. S.S. Khanka, Organizational Behavior, S. Chand & Co, 2009.

SBAA5112	ADVANCED ACCOUNTING	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To impart knowledge on corporate accounting methods and procedures and to develop skills in the preparation of accounting statements and in their analysis.
- To lay a theoretical foundation of Accounting and Accounting Standards.
- To gain ability to solve problems relating to Company Accounts, Valuations and special types of situations.

UNIT 1 BASIC CONCEPTS 9 Hrs.

Conceptual framework of Accounting - Accounting environment - Concept of accounting theory- Role of accounting theory- Classification of accounting theory - Approaches to accounting theory - Accounting Standards -Generally Accepted Accounting Principles - Selection of Accounting Principles - Professional Development of Accounting in India. Introduction to IFRS & IND-AS.

UNIT 2 VALUATION OF SHARES AND GOODWILL 9 Hrs.

Meaning, Scope - Need for valuation - Methods of valuation of shares - Net Assets method, Dividend yield method, Earning yield method, Return on Capital method, Price/Earning method and Fair value method& DCF Method (Discounted Cash Flow Method). Valuation of Goodwill - Need for valuation - Methods of valuing Goodwill - Number of Years purchase of average profits method, Capitalization method - Annuity method - Super profits method.

UNIT 3 RECONSTRUCTION AND MERGER OF COMPANIES 9 Hrs.

Meaning – Acquisition, Amalgamation, Absorption – Nature and Scope - Reconstruction (internal and external) schemes – Alteration of Share Capital – Capital Reduction account.

UNIT 4 CONSOLIDATED FINANCIAL STATEMENTS 9 Hrs.

Consolidated Accounts of Holding and subsidiary Companies- Consolidation - Inter Company transactions - Issue of Bonus Shares - Revaluation of Fixed Assets Debentures and Preference Shares of subsidiary Company- Dividend - (Holding company with two subsidiaries only to be studied). AS.21.

UNIT 5 LIQUIDATION OF COMPANY 9 Hrs.

Meaning – Various modes of liquidation - Statement of affairs – Preparation of deficiency / surplus account – Liquidators Final Statement.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to CO1 - Prepare the financial statement and interpret it.

CO2 - Judge the performance of a company through financial ratios.

CO3 - Prepare and make decision with help of fund flow and cash flow statement. CO4 - Improve means of managerial decision on product with help of marginal costing. CO5 - Enhance knowledge in costing and able to prepare cost estimates.

CO6 - Familiarize with overall accounting for managerial decision making.

TEXT / REFERENCES BOOKS

1. M.C. Shukla and T. S. Grewal, Advanced Accounts, New Delhi, S. Chand and Co. 2016
2. R.L. Gupta and M. Radhaswamy, Advanced Accounts, New Delhi, Sultan Chand, 17th Edition, 2014.
3. S.P. Jain and K.L. Narang, Advanced Accounts, Ludhiana, Kalyani Publishers, 2017
4. T.S Reddy, et.al., Corporate Accounting, Chennai, Margam Publications, 2018

SBAA5113	ECONOMICS FOR BUSINESS	L	T	P	Credit	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To integrate the basic concepts of economics.
- To understand the different costs of production and how they affect short and long run decisions.
- To derive the equilibrium conditions for cost minimization and profit maximization.

UNIT 1 INTRODUCTION 9 Hrs.

The themes of economics - scarcity and efficiency - three fundamental economic problems - society's capability - Production possibility frontiers (PPF) - Productive efficiency Vs economic efficiency - economic growth & stability - Micro economies and Macro economies - the role of markets and government - Positive Vs negative externalities.

UNIT 2 CONSUMER AND PRODUCER BEHAVIOUR 9 Hrs.

Market - Demand and Supply - Determinants - Market equilibrium - elasticity of demand and supply - consumer behaviour - consumer equilibrium - Production - Short-run and long-run Production Function - Returns to scale - economies Vs diseconomies of scale - Analysis of cost - Short-run and long-run cost function - Relation between Production and cost function.

UNIT 3 PRODUCT AND FACTOR MARKET 9 Hrs.

Product market - perfect and imperfect market - different market structures - Firm's equilibrium and supply - Market efficiency - Economic costs of imperfect competition - factor market - Land, Labour and capital - Demand and supply - determination of factor price - Interaction of product and factor market.

UNIT 4 PERFORMANCE OF AN ECONOMY - MACRO ECONOMICS 9 Hrs.

Macro-economic aggregates - circular flow of macroeconomic activity - National income determination - Aggregate demand and supply - Macroeconomic equilibrium - Components of aggregate demand and national income - multiplier effect - Demand side management - Fiscal policy in theory.

UNIT 5 AGGREGATE SUPPLY AND THE ROLE OF 9 Hrs.

Short-run and Long-run supply curve - Unemployment and its impact - Okun's law - Inflation and the impact - reasons for inflation - Demand Vs Supply factors - Inflation Vs Unemployment tradeoff - Phillips curve - short- run and long-run - Supply side Policy and management - Money market - Demand and supply of money - money-market equilibrium and national income - the role of monetary policy.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to CO1 - Understand the roles of managers in firms.
CO2 - Analyse the demand and supply conditions and assess the position of a company. CO3 - Employ marginal analysis for decision making.
CO4 - Analyze operations of markets under varying competitive conditions.
CO5 - Analyze causes and consequences of unemployment, inflation and economic growth.
CO6 - Understand the different costs of production and how it affect short and long run decisions.

TEXT / REFERENCE BOOKS

1. Paul A. Samuelson and William D. Nordhaus, Economics, 18th Edition, Tata McGraw Hill, 2015.
2. William Boyes and Michael Melvin, Textbook of economics, Biztantra, 2016.
3. Karl E. Case and Ray C. fair, Principles of Economics, 6th Edition, Pearson Education Asia, New Delhi, 2018.
4. Dr. Jae, K. Shim, Economic Analysis for Business and Strategic Decisions, Financial World Publishing, 2008

SBAA5114	ENTREPRENEURSHIP AND SMALL BUSINESS	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To understand the various advanced entrepreneurial strategies.
- To know how to prepare a business plan.
- To apply the product development process in a small business contexts.

UNIT 1 ENTREPRENEURSHIP DEVELOPMENT PERSPECTIVE

9 Hrs.

Introduction, importance, Entrepreneurial Development - world perspective - Evolution and growth - stages, Theories - Concept of entrepreneurship development, Entrepreneur. Intrapreneur, Entrepreneurship and Manager. Difference between Entrepreneur and Intrapreneur, Entrepreneur and Entrepreneurship. - Attributes and Characteristics of successful entrepreneur - Role of Entrepreneur in Indian Economy development.

UNIT 2 CREATING ENTREPRENEURIAL VENTURE

9 Hrs.

Business Planning Process, understanding business life cycle and product life cycle. Environmental Analysis : Search and scanning- strength and weaknesses. - Identifying problems and opportunities - Opportunities and Threats - Defining Business Idea, Product, location and ownership - Stages in starting the new venture.

UNIT 3 PROJECT MANAGEMENT

9 Hrs.

Meaning of project, objectives and how to choose a project. - Preparing a business plan, marketing plan, financial plan and organization plan. - Estimating and Financing funds requirement. - Schemes offered by various commercial Banks and Financial Institutions. - Working capital : Meaning, need and significance, Determinants of working capital.

UNIT 4 ENTREPRENEURIAL FINANCE AND ENTERPRISE MANAGEMENT

9 Hrs.

Debt or equity financing, Sources of Finance - Commercial Banks, private placements, venture capital, financial institutions supporting entrepreneurs; Lease Financing; Funding opportunities for Startups in India. Time management, Negotiations, Joint Ventures, Mergers & acquisitions.

UNIT 5 CENTRAL AND STATE GOVERNMENT IN PROMOTING ENTREPRENEURSHIP

9 Hrs.

Introduction to Various Incentives, Subsidies and Grants; Promotion of Export Oriented Units; Fiscal and Tax Concessions. Role of DIC (District Industries Centre), Functions and Objectives- Entrepreneurship Training and Development. Objectives contents- Methods-Execution- Problems and Difficulties of Entrepreneurs - Marketing Finance, Human Resource - Production; Research - External Problems Future of Entrepreneurship in India. - Women Entrepreneurs in India

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Understand the issues involved in entrepreneurship development.
- CO2 - Evaluate opportunities for a new venture.
- CO3 - Demonstrate the ability to prepare a business plan for a venture.
- CO4 - Get insights into their creative, entrepreneurial and team skills.
- CO5 - Have the ability to discern distinct entrepreneurial traits.
- CO6 - Know the parameters to assess opportunities and constraints for new business ideas.

TEXT / REFERENCE BOOKS

1. David.H.Holt, Entrepreneurship: New Venture Creation, Pearson Education,2016.
2. Khanka.S.S, Entrepreneurial Development, S.Chand & Company Ltd, New Delhi, 2012.
3. Vasant Desai, Dynamics of Entrepreneurial Development and Management, Himalaya House, 2018.
4. Raj Shankar, Entrepreneurship Theory and Practices, Vijay Nicole Imprints Private Ltd, Chennai, 2012.
5. Yescombe, E.R., Principles of Project Finance, Academic Press; 2nd Edition, 2017

SBAA5115	CORPORATE AND ALLIED LAWS	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To enable students to learn the legalities associated with the Company and its functioning.
- To acquire knowledge and skills related to corporate law.
- To focus on providing an insight in to other related laws like FEMA, Competition Act and IPR.

UNIT 1 INTRODUCTION TO COMPANY LAW

9 Hrs.

Definition and characteristics, Types of companies and their incorporation, Memorandum and Articles of association and their alteration, lifting of corporate veil, doctrine of indoor management and constructive notice, promoter.

UNIT 2 CONCEPT OF CAPITAL AND FINANCING OF COMPANIES

9 Hrs.

Sources of capital, Types of shares, Equity with differential rights, Procedure connected with bonus issues; rights issues; issue of sweat equity, Employees stock option, Private placement and Buy back of shares, Red Herring Prospectus - meaning, contents, Book Building process, Contents of a prospectus- Misrepresentation in a prospectus. Prospectus and its role in resource mobilization.

UNIT 3 COMPANY MANAGEMENT AND CORPORATE GOVERNANCE

9 Hrs.

Directors and Managerial Personnel, Appointment, Qualifications, Remuneration, Vacation of office, Retirement, Removal, Powers and Duties, Role of Managing, Executive, Non-Executive and Independent Directors in a company, Board Meetings and Procedures, Powers of Board, Inspection and Investigation, Prevention of Oppression and mismanagement, CSR implications and compliance.

UNIT 4 CORPORATE RESTRUCTURING AND WINDING UP

9 Hrs.

Meaning of corporate restructuring, Need, Scope and Modes of restructuring, Mergers and Amalgamations: Meaning and concept, Legal Procedural. Takeovers: Meaning and concept, Types, SEBI regulations, Procedure aspect, Concept, Modes, Reverse Mergers - Procedural aspects and tax implications, Winding Up: Concept, modes; administrative machinery, process and procedure.

UNIT 5 ALLIED LAWS

9 Hrs.

Foreign Exchange Management -Objectives and definitions under FEMA, Current account transactions, Capital account transactions, Foreign Direct Investment in India and abroad, Acquisition and transfer of immovable property, Establishment in India of branch, Export of goods and services, Foreign contributions, Exemptions, Powers of Central Government, adjudication and appeal. The Competition Act 2002 - Meaning, objectives, extent and applicability, Competition Commission of India. Intellectual Property Laws - Concept and development, Violation, Penalty, Decision to create or buy IP and IP rights in India.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Understand the big picture of a corporate world.
- CO2 - Gain an in depth knowledge about the Company form of organization structure.
- CO3 - Develop an understanding about other laws in relation to the functioning of a corporate entity.
- CO4 - Enable students to delve deeply into aspects of Companies Act 2013.
- CO5 - Familiarize more on the legal implications associated with the corporate world.
- CO6 - Exposure to important laws associated with corporate world.

TEXT / REFERENCE BOOKS

1. Singh. A, Company law, Eastern Book Company, 17th Edition, 2018.
2. G K Kapoor Sanjay Dhamija, Company Law and Practice, Taxmann Allied Services (P) Ltd, 28th Edition, 2018.
3. M.C. Kuchhal & Vivek Kuchhal, Business Law, S Chand, 7th Edition, 2018.
4. A Manual of Business Laws, Maheshwari, S.N & Maheshwari, Himalaya Publishing House, 6th Edition, 2015.

SBAA5211	ADVANCED COST AND MANAGEMENT ACCOUNTING	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To provide an in depth study of the Cost Accounting Principles.
- To understand the techniques for identification, analysis and classification of cost components.
- To facilitate managerial decision making.

UNIT 1 INTRODUCTION 9 Hrs.

Nature of Cost Accounting-Definition, Scope, objectives and significance of cost accounting, its relationship with financial accounting and management accounting - Cost Objects, Cost centers and Cost Units - Elements of cost - Classification of costs - Installation of costing systems.

UNIT 2 COST SHEET AND MATERIALS 9 Hrs.

Cost Sheet - costing - Issue of materials-FIFO, LIFO, HIFO, SAM, WAM, Market price, Bases to ck method and standard price method.-EOQ-ABC Analysis, VED Analysis.

UNIT 3 LABOUR AND OVERHEADS 9 Hrs.

Labour Cost - computation and control- Methods of wage payment- Time rate and piece rate system - Idle time -overtime - Labour turnover. Overheads- classification. Allocation, Appointment and Absorption- (Primary and Secondary Distribution), Machine Hour rate.

UNIT 4 BUDGETS AND BUDGETARY CONTROL 9 Hrs.

Meaning, objectives, merits and demerits- types of Budgets - Production, cash and Flexible Budgets. Standard costing & Variance Analysis- material Variance, Labor Variance.

UNIT 5 MARGINAL COSTING 9 Hrs.

Meaning – Scope – Objectives - Absorption Costing and Marginal Costing- CVP analysis - Break Even Analysis - Break Even Chart – Marginal costing and decision making.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Understand the conceptual framework of Cost Accounting.

CO2 - Explain the basic concepts and processes in determination of cost of products and services. CO3 - Describe the Cost Accounting Standards (CAS).

CO4 - Apply marginal costing in decision making.

CO5 - Determine the concept of Standard Costing for variance analysis. CO6 - Familiarize with the concepts of marginal costing.

TEXT/REFERENCE BOOKS

1. Jain S.P and Narang K.L, Cost Accounting, Kalyani Publishers, New Delhi, 2012.
2. T.S.Reddy and Murthy, Cost accounting, Margham Publications, Chennai, 2014.
3. Khan M.Y. and P.K.Jain, Management Accounting, Tata McGraw Hill, 2016.
4. Dr. Maheswari S.N., Management Accounting, Sultan Chand & Sons, New Delhi, 2012.
5. I.M.Pandey, Management Accounting, Vikas Publications, 2014.
6. T.S.Reddy & Murthy, Management Accounting, Margham Publications, 2010.
7. Dr.N.Ganesan & Kalavathi S.R., Cost accounting, Thirumalai Publications, Nagercoil, 2012.
8. Dr.Maheswari S.N., Advanced Cost Accounting, SultanChand & Sons, NewDelhi, 2012.

SBAA5212	FINANCIAL MARKETS AND INSTITUTIONS	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To familiarize with the structure, organization and working of financial system in India.
- To impart knowledge on financial markets and institutions.
- To understand the functions of securities markets in India.

UNIT 1 FINANCIAL SYSTEM

9 Hrs.

Financial System: Meaning, Characteristics, Significance and Components- Structure of Indian Financial System- Main functions of these constituents and respective roles- Reserve Bank of India- Role & functions., Credit Control - Stock exchange board of India.

UNIT 2 MONEY MARKETS

9 Hrs.

Money market - nature- participants - mode of operation - call money rates - Commercial Paper Market: meaning and features - Commercial Bill Market: Meaning and importance - Developed Bill Market - discounting - Recent developments in Indian money market.

UNIT 3 CAPITAL MARKETS

9 Hrs.

Capital market: meaning - recent initiatives in the Indian capital market - major issues of Indian capital market - Capital market instruments - New Issues Market - meaning and features - intermediaries in NIM -Secondary Market - Stock exchange – Dematerialisation - Derivative Markets.

UNIT 4 FINANCIAL INSTITUTIONS

9 Hrs.

Role of financial intermediaries - Commercial Banks: Evolution and Organizational setup- Co operative Banks- Development Banks in India- IDBI, SFCs, SIDCs, LIC, EXIM Bank- Regional Rural Banks - Non-Banking Financial Companies- Insurance- Importance, Regulations- Mutual Funds - Features and Types.

UNIT 5 FINANCIAL SERVICES

9 Hrs.

Meaning and Definition - Features - Importance. Types of Financial Services - Factoring, Leasing, Venture Capital, Consumer Finance - Housing and Vehicle Finance.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Describe the Indian Financial System.
- CO2 - Discuss the various financial services.
- CO3 - Explain the role of financial intermediaries in the financial system.
- CO4 - Analyze the trends in the capital and money markets.
- CO5 - Elaborate the key contribution of regulatory bodies like RBI, SEBI in Indian Financial System.
- CO6 - Examine the operations of stock exchange.

TEXT / REFERENCE BOOKS

1. Machiraju. H.R, 'Indian Financial System', Vikas Publishing House, 4th Edition, 2010
2. Varshney P.N. & Mittal D.K., 'Indian Financial System', Sultan Chand & Sons, New Delhi. 2015.
3. Gordon E. and Natrajan K., 'Indian Financial System', Himalaya Publishing House, 1st Edition, 2015.
4. Pathak B., 'Indian Financial System', Pearson India Pvt. Ltd., 5th Edition, 2018.
5. Khan M.Y., Indian Financial System, Tata McGraw Hill Company, 8th Edition, 2013.

SBAA5213	ADVANCED CORPORATE FINANCE	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To understand the concept of corporate finance.
- To acquire specialized knowledge to corporate finance.
- To know about capital restructuring.

UNIT 1 INTRODUCTION ABOUT CORPORATE FINANCE

9 Hrs.

Introduction to corporate Finance- Financing Strategy: sources of finance -Financial Instruments. Capital structure Theories – Hybrid.

UNIT 2 VALUATION METHODOLOGIES

9 Hrs.

Linkage between financial strategy & Firm's value - concept of Asset Beta, Equity Beta -weighted Average cost of capital & Adjusted Present Value (APV) Valuation Methodologies - Free Cash Flow Valuation Models.

UNIT 3 STRATEGY VS.VALUE CREATION

9 Hrs.

Linkage between Investment Strategy & corporate value creation -Generation & Screening of Project Idea - Financial Analysis - Analysis of Project Risk - Social Cost Benefit Analysis - Network Techniques for Project Management-Environmental Appraisal of Projects.

UNIT 4 MERGER AND ACQUISITIONS

9 Hrs.

The basic forms of acquisitions; Source of synergy from acquisitions; Calculating the value of the firm after an acquisition; The NPV of a Merger; Defensive tactics; Do acquisitions Benefit Shareholders.

UNIT 5 VALUATION OF BONDS, BONUS SHARES AND DIVIDEND POLICY

9 Hrs.

How to value Bonds; Bonus shares, Estimates of parameters in the Dividend -Discount Model; Dividend Growth Model; Price-earnings ratio; No dividend firm.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Knowledge about corporate finance.
- CO2 - Distinguish the company's capital structure with the usage of debt.
- CO3 - Rank the project with financial analysis.
- CO4 - Compute the values of firm after and before restructuring.
- CO5 - Identity suitable dividend policy to declare dividend.
- CO6 - Adopt with latest trend in corporate finance.

TEXT / REFERENCE BOOKS

1. Aswath Damodharan, Corporate Finance – Theory and Practice, Wiley, 2nd Edition, 2007
2. Brealey & Myers, Principles of Corporate Finance, TMH, 12th Edition, 2011
3. Pandey, I.M., Financial Management, Vikas Publishing House, 2015
4. Chandra, P., Projects: Preparation, Appraisal, Budgeting & Implementation, TMH, 2007

SBAA5214	TAXATION	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To impart knowledge on basic income tax concepts and practices.
- To gain knowledge on tax rules and procedures.
- To give practical knowledge on levy of GST.

UNIT 1 INTRODUCTION

9 Hrs.

Income Tax Act 1961 - Definitions - Residential Status and Incidence of Tax - Exempted Incomes u/s 10.

UNIT 2 HEADS OF INCOME

9 Hrs.

Heads of Income - Income from Salaries - Perquisites, Allowances, Income from House Property - Annual Value - deductions, Profits and Gain of Business or Profession - Allowable and Disallowable expenses, Capital Gains - Short-term and Long-term - exempted capital gain, Income from Other Sources - Deductions Gross Total Income.

UNIT 3 ASSESSMENT PROCEDURE

9 Hrs.

Assessment procedure - types - PAN - E-Filing - Income Tax Authorities - Duties and Powers - TDS - Tax Collected at Source.

UNIT 4 GOODS AND SERVICE TAX

9 Hrs.

Goods and Service Tax - Process of introduction of VAT at the Centre and the States - Advantages and Limitations of VAT - Process of preparation for GST - Comprehensive structure of the GST model.

UNIT 5 GST RATE STRUCTURE, TAXES AND DUTIES

9 Hrs.

GST Rate Structure.- Zero Rating of Exports - GST on Imports -Special Industrial Area Scheme - Taxes and Duties subsumed under GST - Taxes & Duties outside the purview of GST.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Understand amendments made from time to time in Finance Act
- CO2 - Know the procedure of direct tax assessment and compute total income
- CO3 - File IT returns on individual basis
- CO4 - Differentiate between direct and indirect tax assessment.
- CO5 - Describe the Procedure of E-filing, TDS, TCS and GST
- CO6 - Knowledge about GST Rate Structure, Taxes and Duties under GST, CGST and IGST.

TEXT / REFERENCE BOOKS

1. Gaur and Narrang, Income Tax Law and Practices, Kalyani Publications, Latest Edition.
2. Vinod K.Singhanian, Direct taxes : Law and practice, Taxmann publications, New Delhi, Latest Edition.
3. Singhanian Vinod K. and Monica Singhanian, Students' Guide to Indirect Taxes, Taxmann Publications Pvt. Ltd., Delhi.
4. V.S. Datey. Indirect Tax Law and practice, Taxmann Publications Pvt. Ltd., Delhi, Latest Edition.
5. Sanjeev Kumar. Systematic Approach to Indirect Taxes, Latest Edition.
6. Grish Ahuja and Ravi Gupta, Indirect Taxes, Flair Publication Pvt. Ltd.

SBAA5215	BUSINESS RESEARCH METHODS	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To understand the basic framework of research process.
- To familiarize with research designs and techniques.
- To conduct research ethically.

UNIT 1 INTRODUCTION TO BUSINESS RESEARCH

9 Hrs.

Meaning of research; Types-process- Applications- Features of a Good research study- Research Problem; Problem Identification, Components; Formulating the Research Hypotheses- Writing a research proposal- Research Design.

UNIT 2 DATA SOURCES AND SCALING

9 Hrs.

Classification of Data-Primary and Secondary Data Collection techniques- Measurement of scales - Types-Measurement Error, Criteria for Good Measurement; Questionnaire; Types, Process of Questionnaire Designing, Advantages and Disadvantages of Questionnaire method.

UNIT 3 SAMPLING

9 Hrs.

Sampling concepts- Sample vs Census, Sampling vs Non Sampling error; Sampling Design-; Determination of Sample size- Data Editing-Coding- Classification and Tabulation of Data.

UNIT 4 DATA ANALYSIS

9 Hrs.

Data Preparation - Univariate, Bivariate and Multivariate analysis- Testing of Hypothesis - Steps in testing of hypothesis, Interdependence and dependence analyses and their basic assumptions; Time series analysis - Application of statistical software for data analysis.

UNIT 5 RESEARCH REPORT

9 Hrs.

Types of research reports - Report writing: Structure of the research report- Formulation rules for writing the report: Guidelines for presenting tabular data and visual Representations- Research Ethic- Ethical code- Responsibility of ethics in research.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Understand some basic concepts of research and its methodologies.
- CO2 - Define appropriate research problem and parameters
- CO3 - Develop a research design
- CO4 - Describe sampling methods, measurement scales and instruments
- CO5 - Analyze descriptive and inferential statistics
- CO6 - Explain the rationale for research ethics

TEXT / REFERENCE BOOKS

1. Kothari C.R. & Gaurav Garg, Research Methodology: Methods and Techniques, New age International Publishers, 2019.
2. Sameer Phanse, Research Methodology: Logic, Methods and Cases, Oxford Higher Education, 2016.
3. Ranjit Kumar, Research Methodology, Sage Texts, 2014.

SBAA5216	BUSINESS STRATEGY	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To understand strategic decision making.
- To familiarize with strategic analyses.
- To implement functional strategies.

UNIT 1 INTRODUCTION

9 Hrs.

Concept and Role of Corporate Strategy. Levels of Strategy. Basic Model of Strategic Management. Approaches to Strategic Decision Making. Strategic Role of Board of Directors and Top Management. Strategic implications of social and ethical issues.

UNIT 2 STRATEGIC ANALYSIS

9 Hrs.

Analysis of Broad Environment- Environmental Profile; Constructing Scenarios. Analysis of Operating Environment - Michael Porters Model of Industry Analysis. Analysis of Strategic Advantage - Resource Audit; Value Chain Analysis; Core Competences; SWOT Analysis. Analysis of Stakeholder Expectations - Corporate Mission, Vision, Objectives and Goals.

UNIT 3 STRATEGIC CHOICE

9 Hrs.

Generating Strategic Alternatives. Strategic options at Corporate Level - Stability, Growth and Defensive Strategies. External Growth Strategies - Merger, Acquisition, Joint Venture and Strategic Alliance. Evaluation of Strategic Alternatives - Product Portfolio Models. Selection of a suitable Corporate Strategy - Concept of Strategic Fit. Strategic options at SBU Level- Michael Porters' Competitive Strategies; Operationalising Competitive Strategies.

UNIT 4 STRATEGIC IMPLEMENTATION

9 Hrs.

Strategic implementation issues. Planning and allocating resources. Organisation Structure and Design. Functional Strategies - Production, Human Resource, Finance, Marketing and R. & D. Managing Strategic Change. Strategic Control.

UNIT 5 STRATEGIC REVIEW

9 Hrs.

Evaluating Strategic Performance - Criteria and Problems. Concept of Corporate Restructuring. Strategy Evaluation: Overview of strategic evaluation; strategic control; Techniques of strategic evaluation and control.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Understand some basic concepts of strategic decision making.
- CO2 - Analyse the operating environment
- CO3 - Discuss strategic alternatives
- CO4 - Describe resource allocation
- CO5 - Explain strategic control
- CO6 - Evaluate corporate restructuring

TEXT / REFERENCE BOOKS

1. Bhattachary S.K. and N.Venkataramin: Managing Business Enterprise: Strategies, 2002
2. Azhar Kazmi, Strategic Management and Business Policy, Tata McGraw Hill, 3rd Edition, 2012
3. Pearce J.A. & R.B. Robinson : Strategic Management formulation implementation and control, TMH, 12th Edition, 2011.
4. Arthur A. Thompson Jr. & A.J Strickland III : Crafting and executing strategy, TMH, 2018
5. Supplementary Readings 1. Gerry Johnson & Kevan Scholes, Exploring corporate strategies, PHI, 11th Edition, 2017
6. Upendra Kachru: Strategic Management, Excel books, 2015.